



FISCAL YEAR
2026-27



CITY OF POMONA

Proposed Operating Budget



CITY OF POMONA

PROPOSED OPERATING BUDGET
FISCAL YEAR 2026-27 | CITY COUNCIL

CITY COUNCIL

MAYOR TIM SANDOVAL

DEBRA MARTIN
DISTRICT 1 - COUNCIL MEMBER

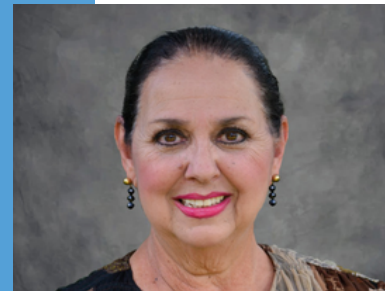
VICTOR PRECIADO
DISTRICT 2 - COUNCIL MEMBER

NORA GARCIA
DISTRICT 3 - COUNCIL MEMBER

ELIZABETH
ONTIVEROS-COLE
DISTRICT 4 - COUNCIL MEMBER

STEVE LUSTRO
DISTRICT 5 - VICE MAYOR

LORRAINE CANALES
DISTRICT 6 - COUNCIL MEMBER



COUNCIL APPOINTED CITY OFFICIALS

ANITA SCOTT
CITY MANAGER

SONIA CARVALHO
(BEST, BEST, & KRIEGER)
CITY ATTORNEY

KARLA SHIPMAN (ACTING)
CITY CLERK



**EXECUTIVE
MANAGEMENT TEAM**

MARK GLUBA	ASSISTANT CITY MANAGER
BETTY DONAVANIK	DEVELOPMENT SERVICES
ATA KHAN	ECO. DEV. & BUSINESS AFFAIRS
ANDREW MOWBRAY	FINANCE/CITY TREASURER
WILLIAM GAMBLE	FIRE (COUNTY)
RENE ANDERSON	HUMAN RESOURCES
SAM WONG	INNOVATION AND TECHNOLOGY
BEVERLY JOHNSON	NEIGHBORHOOD SERVICES
MIKE ELLIS	POLICE
MEG MCWADE	PUBLIC WORKS
CHRIS DIGGS	WATER RESOURCES

**ACKNOWLEDGMENTS
DEPARTMENT BUDGET COORDINATORS**

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NANCY GARCIA	DEVELOPMENT SERVICES
JOAN KINGSTON	FINANCE
ASTRID LAMERS	HUMAN RESOURCES
DANIEL LUCINIAN	INNOVATION AND TECHNOLOGY
MARITZA SOSA-NIEVES	LIBRARY
TRACY BYL	NEIGHBORHOOD SERVICES
JORGE QUINTANA	POLICE
LINDSAY MCELWAIN	PUBLIC WORKS
LILY PEREZ	WATER RESOURCES

**ACKNOWLEDGMENT
FINANCE DEPARTMENT BUDGET TEAM**

ANDREW MOWBRAY	FINANCE DIRECTOR/TREASURER
JOAN KINGSTON	BUDGET OFFICER
BETH SENE BANDITH	PRINCIPAL ACCOUNTANT
JUNE OVERHOLT	DEPUTY FINANCE DIRECTOR
SHAR PEREZ	REVENUE OPERATIONS MANAGER
RAUL MARQUEZ	ACCOUNTING SUPERVISOR



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MISSION STATEMENT

The City of Pomona improves the quality of life for our diverse community.



VISION STATEMENT

Pomona will be recognized as a vibrant, safe, and beautiful community that is a fun and exciting destination and the home of arts and artists, students and scholars, business and industry.



MOTTO

Pomona - Vibrant - Safe - Beautiful



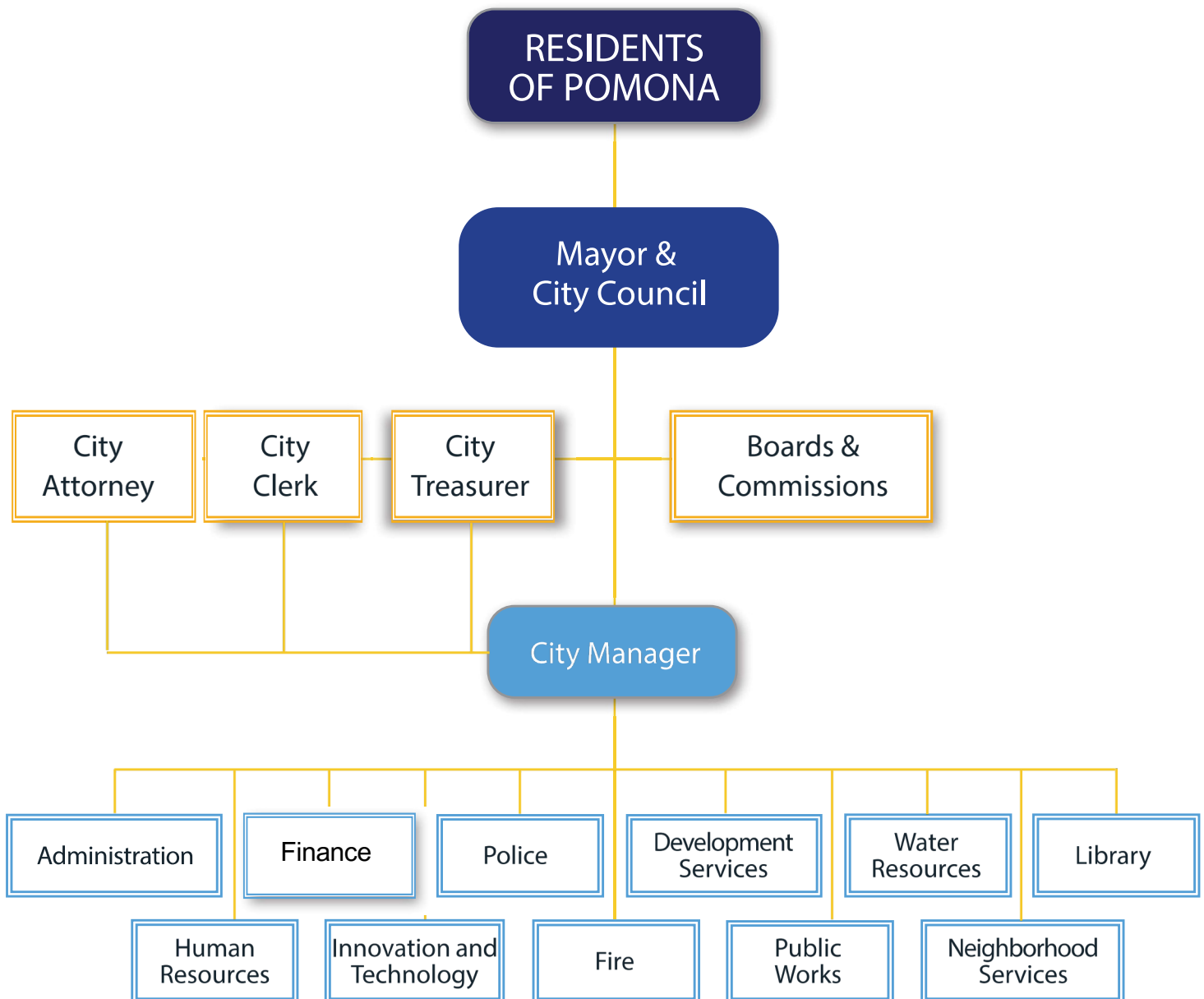
CORE VALUES

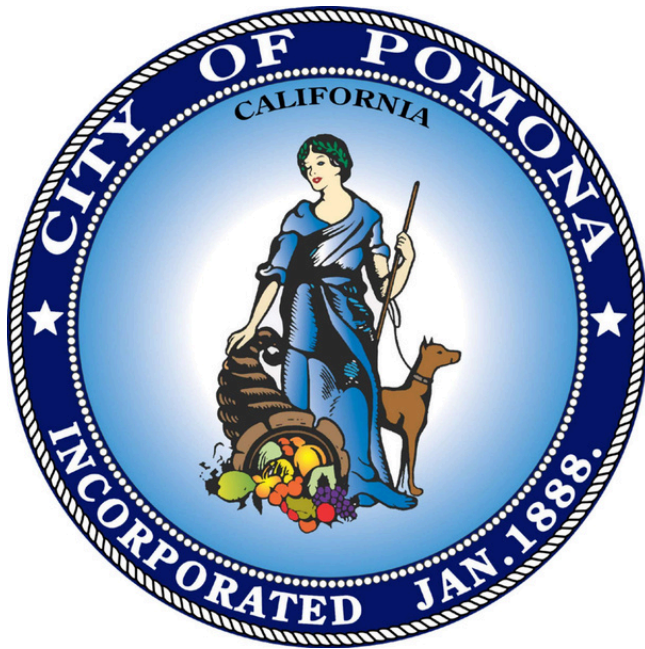
The City of Pomona values...

- ◆ Cultural Diversity
- ◆ Fiscal Responsibility
- ◆ Focusing on the Future
- ◆ Excellent Customer Service
- ◆ Leadership
- ◆ Engaged Compassion
- ◆ Clear & Open Communication



CITY OF POMONA ORGANIZATIONAL CHART







05/11/2026

*The Honorable Mayor, Members of the City Council
and Residents of Pomona*

In accordance with Article X Sec 1003 of the City’s Charter, we submit the Fiscal Year (FY) 2026-27 Proposed Citywide Budget and Budget Message. This Proposed Budget aligns with the City Council’s priorities for public safety, customer service, fiscal responsibility, and transparency. It serves as a financial plan to sustain and enhance the quality of life for Pomona residents, businesses, and stakeholders.

The national economic environment continues to present significant challenges that include high inflation, rising cost of goods and services, tariffs put on international goods, rising energy and fuel prices, and changes to interest rates by the Federal Reserve aimed at controlling inflation. These factors contribute to concerns about a potential increase in unemployment and a slowdown in the housing market. At the local level, the implementation of the November 2024 charter initiative, known as Pomona Kids First, requires an annual transfer to the Children and Youth Fund (6% in the Fiscal Year 2026-27 Budget, with 1% increase until the level is at 10%), which represents a Proposed Budget transfer of \$9M of General Fund dollars. The City has placed a ballot measure titled Measure Z The Kids First Funding Amendment on the June 2, 2026 ballot that if approved by the City of Pomona voters would reduce the annual transfer from the General Fund to the Children and Youth Fund in an amount equivalent to 10% of the City Bradley Burns Sales Tax.

It is worth noting that it is crucial to exercise caution when estimating service and program costs, as well as the available resources to fund them. While revenues may have experienced growth in prior years, due to economic conditions some of our major revenues are plateauing. History has repeatedly demonstrated that revenue streams can fluctuate, underscoring the need for a balanced and reasonable approach to budgeting. Consequently, while this Proposed General Fund Budget is not balanced, it reflects the City’s highest priority: addressing the community’s essential needs. Striking a balance between those needs and long-term fiscal sustainability remains a significant challenge.

The FY 2026-27 General Fund Budget proposes the use of available reserves in the amount of \$11.4M. Using available reserves cannot be sustained long term as detailed in the March 16, 2026, 10-year financial forecast presented to the City Council. If the City continues to budget with the current appropriations set forth including the future Measure Y impacts, by the end of Fiscal Year 2028-29 all General Fund reserves could be depleted if significant fiscal changes in the organization are not implemented. This year’s General Fund Budget continues the reductions implemented in FY 2025-26 from all City Departments including “un-funding” of 28.85 vacant positions in the General Fund (32 FTEs overall). However, if the current financial environment



remains the same, the next fiscal year budget or even this proposed budget will have to implement more reductions that could include recommending the elimination of programs and positions. It should be also noted that the FY 2026-27 Proposed Budget deficit of \$11.4M is about \$6M higher compared to the deficit adopted in FY 2025-26. Some relatively good news is the FY 2025-26 General Fund will most likely not use as much of the City's General Fund reserves as two one-time events occurred. The first item is a \$2.8M transfer (repayment) from the Development Impact Fees (DIF) Fund for funds borrowed from the General Fund to assist with funding the Civic Center Plaza - New Playgrounds and Amenities CIP Project#71063. The second event came from the Los Angeles County Fire Department (LACFD) contract fee amount originally budgeted at \$37.8M for FY 2025-26 but due to savings they had with employee benefits, primarily for retirement, workers compensation and retiree health insurance, as a result the revised contract amount for FY 2025-26 is \$35M, providing a savings of \$2.8M. These two items alone minimize the anticipated total General Fund Budget deficit significantly, as it originally was \$5.5M and is now projected to use only \$713k of reserves. This update from LACFD will also impact the FY 2026-27 contract fee amount and will be discussed herein.

Despite the scheduled FY 2026-27 transfer of \$9M from the General Fund to the Children and Youth Fund, the City maintains its commitment to provide ongoing youth programming through the General Fund, which is a defined priority for the community and Council. This Budget includes \$5.3M of General Fund appropriations for ongoing youth programming in the Community Services Department budget, with \$817k of that amount being for Youth Commitment division. In previous years, the City allocated \$2M annually of General Fund dollars in addition to the amounts previously budgeted with a goal of providing \$10M over five years (FY 2022–23 through FY 2026–27). While this year's General Fund allocation remains at a lower amount, the City's overall investment in youth will increase significantly with the implementation of Measure Y. The current funding will continue to support a wide range of youth-focused services, including community activities, youth employment opportunities, mobile recreation, and partnerships that benefit young people across Pomona totaling about \$18M. At the time of this writing the Director of Children and Youth Services is in the process of onboarding. In addition, the existing General Fund funding will continue to create accessible spaces within the library for youth programs and events, increase book collection and other materials for youth, increase technology and other resources for youth, and expand outreach into other areas of the community to provide services to Pomona youth who may face barriers in accessing services at the library building.

This General Fund Budget includes continuing the reductions from FY 2025-26 for all General Fund Departments totaling \$6M, which was approximately 5% of the Departments initial baseline budgets. Some Departments had necessary increases that had to be implemented, such as contract increases and other obligations. These plans are discussed in the General Fund Department section herein.

Other significant impacts and items occurring in this FY 2026-27 budget include the ending of funding for various programs that include the American Rescue Plan (ARP) Expenditure spending plan, the continued funding of the HEART Team (Homeless Encampment Action Response Team), and the Rent Stabilization program which will sunset at the end of 2026, proposed funding concerns from the Federal Government, increases in the recently approved 3 year interim Fire



Contract with the Los Angeles County Fire District, and the threat of many other challenges that will impact the City in the near future.

The final ARP expenditure Spending Plan was approved by the City Council in December 2024 per the US Treasury Guidelines. The \$45M ARP spending plan will be fully expended by December 2026. The majority of these funds are dedicated to Capital Improvement Projects (CIP) throughout the City and are either completed or near completion. There are approximately \$477k in personnel-related costs included in the General Fund Budget for 5.45 positions that have been funded by the ARP grant. After December 2026, these positions will need to either be allocated to another funding source, eliminated or funded through the general fund. A discussion about funding these positions after December will need to occur no later than the fall of 2026.

The Homeless Encampment Action Response Team (HEART) program was previously funded through two sources. Most recently in FY 2025-26, it utilized \$2.5M in American Rescue Plan (ARP) Funds. Prior to that, from FY 2018-19 through FY 2023-24 it operated under OATH (Officers Assisting the Homeless Initiative Grant) funding from the State, which was awarded in two 3-year allotments totaling 6 years. This essential program remains a priority despite limited General Fund funds and currently consists of 2.2 FTE sworn police officers in the Police Department and 6 FTE Public Works employees. The HEART Team collaborates with mental health clinicians from the Los Angeles County Department of Mental Health to conduct outreach to the City's most vulnerable populations, consisting of those who are unhoused and/or disproportionately experiencing addiction with possible mental health involvement. The HEART Team also acts as a response team to this segment of the community, equipped with NARCAN to treat those in crisis from opioid overdose. HEART Team works regionally with other local and community partners to identify the root causes of addiction and overdose, pursue goals for reducing harm related to the opioid epidemic and focuses on areas of the population with the greatest need for treatment intervention services. In FY 2025-26 a portion of the HEART budget was also funded using Opioid Settlement Funds and some residual funds from the OATH Grant, as well as the use of one-time Refuse Operations Fund reserves. The Refuse funds and OATH Funds are no longer available to support this annual program. For FY 2026-27, the HEART Team budget of \$2.3M will be funded from two sources, the General Fund (\$2.1M) and the Opioid Settlement Fund (\$200k). The funding losses of ARP, OATH, and Refuse increase the General Fund allocation for the HEART program significantly.

The City of Pomona established rent stabilization measures for residential rental properties by adopting Urgency Ordinance No. 4320 on August 1, 2022. This ordinance was subsequently amended by Urgency Ordinance No. 4329 on April 17, 2023, to enhance its provisions and implementation. Beginning in Fiscal Year 2024–2025, the Rent Stabilization Program, funded by the American Rescue Plan (ARP), received a budget allocation of \$830,587. This funding supports approximately 2.85 full-time equivalent (FTE) staff positions, program operations, and hearing officer, which are managed in partnership with RSG Inc. through the terms of the ARP grant. On November 3, 2025, the City Council approved the first reading of the permanent Rent Stabilization and Eviction Control Ordinance of 2025 (Ordinance No. 4359). The second reading was approved on November 17, 2025. Ordinance No. 4359 will be effective from January 1, 2026, through December 31, 2026. However, starting in January 2027, there are no identified dedicated funding



sources to continue supporting the program. At this time staffing expenses for this program are included in the General Fund Fiscal Year 2026-27 Budget, however a discussion about funding these positions after December and into future years will need to occur no later than the fall of 2026.

On April 2026, the President's Executive Office and the Committee on Appropriations issued recommendations for Federal discretionary funding levels. As part of the President's recommendations for FY 2027, several proposed reductions could significantly impact Federal housing programs vital to our community. These cuts proposed include:

- *A \$3.3 billion decrease in the Community Development Block Grant (CDBG) Program*
- *A \$1.3 billion decrease in the HOME Investment Partnerships Program effectively*
- *A \$393 million decrease in Homeless Assistance Programs*
- *A \$277 million decrease in the Lead Hazard Reduction and Healthy Homes and Aging in Place Modification Programs*
- *Eliminating funding for all HUD Self-Sufficiency program*

While these proposed reductions signal a potential threat to future housing support, it is important to note that no immediate changes have been confirmed, and these reductions are not reflected in the current budget proposal being presented for FY 2026-27. We will continue to monitor federal budget developments closely and advocate for sustained or increased funding to support critical housing stability efforts in our City.

The City of Pomona and Los Angeles County Fire Department (LACFD) recently executed a three-year transitional agreement for Fire Services, and the District rescinded the previously issued notice of termination of service. The interim agreement provides for a phased implementation of a full-cost recovery model, as requested by the Fire District, while affording both parties the time to negotiate potential contract and revenue terms to facilitate the City's permanent annexation into the Consolidated Fire Protection District on a dedicated revenue/property tax exchange agreement. Like many government agencies right now, both the City and the District are facing serious financial pressures that challenge the ability to maintain the high standard of services our community expects and deserves. The Fire Contract fee-for-service model established in the original agreement for Fire Services is not mutually sustainable for either party under existing terms. The City and Fire District will continue negotiations in the coming and future fiscal years to come to agreement on sustainable terms. The FY 2026-27 Proposed Fire Budget totals \$37.9M and represents a 5.65% increase over the FY 2025-26 revised contract that was sent to the City in early April. The original projected amount for the FY 2026-27 fire contract per the March 16, 2026th approved interim agreement was \$40M. The key components for the decrease are because the Memorandum of Understanding (MOU) with the firefighter's union expired on December 31, 2024, and negotiations are ongoing. Therefore, the estimate only reflects adjustments in employee benefits, resulting in an overall net 1.99% increase primarily for cafeteria benefits, workers compensation and retiree health insurance and a 3.66% increase due to the phased cost-recovery progression of the new agreement beginning July 1, 2026. This element presents increases financial vulnerabilities, as the annual cap for contract increases is lifted in the 3-year period that phases in the reduction in District cost share. As such, any negotiated salary and benefit increases



would trigger immediate and potentially significant financial impacts. When union negotiations are complete any cost-of-living adjustments (COLA) will be factored in the 2026-27 Final Fee. The district typically notifies the City of any updates in September and April following the adoption each July and it will be expected the contract to increase, which will then require a budget amendment.

The FY 2026-27 Proposed Citywide Budget provides an overview and detailed information for each of the City’s Departments and describes the activities and programs included in the budget. It also incorporates the City’s Capital Improvement Program (CIP) for the incoming budget year. As a result, the FY 2026-27 Proposed Citywide Budget, with a General Fund deficit of \$11.4M, along with the other City funds, is presented herein.

CITYWIDE BUDGET

The FY 2026-27 Proposed Citywide Budget for appropriations is \$437M, and it is comprised of seven operating fund types, as shown in Table 1.

Total City Appropriations by Fund Type – Table 1

FUND TYPE	FY 2025-26	FY 2026-27
General Fund	\$169,784,418	\$181,904,077
Special Revenue Funds	96,697,698	65,605,209
Debt Service Funds	19,188,216	19,223,932
Capital Project Funds	1,676,290	3,152,770
Enterprise Funds	153,836,150	128,886,704
Internal Service Funds	10,769,520	8,677,986
Housing Authority Funds	32,179,429	29,504,026
Total	\$484,131,721	\$436,954,704

KEY BUDGET ASSUMPTIONS AND HIGHLIGHTS

Key Assumptions and Highlights for the FY 2026-27 Proposed General Fund Budget:

- While the Citywide budget reflects a significant decrease of \$47.2M, it is important to note this reduction is primarily attributable to budgetary allocations for initiating new CIP projects and the necessary re-appropriation of grant carryover balances.
- The FY 2026-27 Proposed Budget excludes vehicle purchases from the General Fund and all City Funds at this time. The City remains committed to maintaining a reliable and efficient fleet through our established Fiscal Policy of contributing towards the Equipment Replacement Reserve. This dedicated reserve currently holds a balance of \$960k. Due to limited funding in the General Fund available there are no allocations included in the FY 2026-27 Proposed Budget for vehicle purchases. With this inability to proactively fund the



Equipment Replacement Reserve in FY 2026-27, but with the ability to still allocate non-general funds, the City can systematically replace only some aging vehicles and equipment while simultaneously investing in the necessary infrastructure and electric vehicle technologies to meet the forthcoming State requirements. A portion of the Equipment Replacement Fund balance may be utilized for any General Fund vehicle request after July 1, 2026.

- According to the U.S. Treasury, the American Rescue Plan (ARP) funds must be obligated by December 2024 and expended by December 2026. In December 2024, the City approved the final ARP Expenditure Spending Plan via City Council action with the ARP subcommittee approving the item weeks prior. This total identified \$45M plan will all be spent by December 2026 and a majority of the projects are discussed in the CIP Budget section.
- Revenue estimates are based on data made available through various sources such as: the City's sales and property tax consultant, reports from various State and Federal agencies, the League of California Cities, US Department of Housing and Urban Development (HUD), Department of Finance, and the State Controller's Office, as well as the effect of current inflation to the cost of goods and services.
- There is a projected increase of 10% or \$5.3M over the prior fiscal year in Property Taxes. The year-to-year anticipated increase is based on value gained on single-family residential sales. Value growth for 2025-26 benefited from the substantial growth of Residential values. Residential value growth was \$653.9M (6%). Based on value gained on all SFR sales through August (\$115.5M), value to be added to the 2025-26 tax rolls from sales in 2025 will be less than the \$224.5M added to the 2025-26 roll from SFR sales in 2024.
- Sales Tax is estimated to decrease by less than 1% or \$159k. Sales Tax Revenue is categorized into eight major industry groups; Building and Construction, State and County Pools, Business and Industry, Restaurants and Hotels, Fuel and Service Stations, General Consumer Goods, Food and Drugs, and Autos and Transportation. The decrease is primarily due to a reduction in spending in multiple industry groups such as the Building and Construction group, Fuel and Service Stations, and Autos and Transportation.
- Utility Users Tax (UUT) revenues are estimated to increase by less than 1% in FY 2026-27. Revenues are expected to increase slightly or remain the same with the exception of those received from participants of our Maximum Utility User Tax Program. That program has seen a decline in participants which resulted in a decrease of \$195k in remittance revenue for that category under UUT.
- The Attorney General of California has prepared the following title and summary of the chief purpose and points of the proposed measure: **LIMITS ABILITY OF VOTERS TO RAISE REVENUES FOR LOCAL GOVERNMENT SERVICES. INITIATIVE CONSTITUTIONAL AMENDMENT.** Limits voters' ability to pass voter-proposed local special taxes by raising the vote approval threshold requirement for such ballot measures



from a simple majority (over 50%) to two-thirds. In charter cities, prohibits voters from approving real property transfer taxes (RPTT) other than the existing 0.11% transfer tax authorized by Revenue and Taxation Code section 11911. Overturns all existing voter-approved property-related taxes, including real estate sales and transfer taxes, that do not comply with these requirements two years after the measure is enacted. As a Charter City, the City of Pomona receives Property Transfer Tax (RPTT) each time a property is sold. Tax revenues fluctuate based on the number of properties sold and the value of each property. If this measure were to be passed, the City revenue loss could range from \$1.4M to \$2.6M in General Fund revenues. This loss is not included in the FY 2026-27 proposed budget.

- As we look ahead to Fiscal Year 2026-27, investment earnings continue to be an important revenue source to support essential City services and operations. For several years, due to larger cash balances from unspent ARP funding or delayed projects, investment earnings were higher. However, as cash balances reduced through active utilization of ARP funding, CIP initiatives and other costs, investment earnings are also reducing. We anticipate General Fund investment earnings to decrease from \$2.8M in FY 2025-26 to \$2.4M in the upcoming year. The remaining \$5.2 Million is allocated to other funds.
- The Cannabis Tax revenues are estimated to stay the same compared to FY 2025-26. All 4 of the licensed dispensaries are now open and are experiencing a more consistent taxable business stream.
- The Pomona Kids First Initiative that was placed on the November 2024 election ballot was approved and requires a defined increasing percentage of annual total unrestricted General Fund revenues to be transferred to new Children & Youth Fund in accordance with the following schedule:

FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
2% of last six months	5%	6%	7%	8%	9%	10%

This 6% amount for the FY 2026-27 Proposed Budget is factored in and the total transfer of \$9.2M is included in this proposed budget. The approximate fund balance is estimated to be \$8M as of June 30, 2026, and could reach \$16.7M by June 30, 2027, with no appropriations for Children and Youth Services budgeted thus far in FY 2026-27.

- All bargaining units have agreed to 4-year contracts that extend through the Fall of 2027. Respective increases and changes that have been agreed upon and the impact to the FY 2026-27 Proposed Budget are included herein. The next salary increase of 5% will be effective October 1, 2026.
- Pension Obligation Bonds (POBs) were issued in July 2020 to assist the City in addressing its CalPERS Unfunded Accrued Liability (UAL). Issuance of POBs has significantly



restructured the City's ongoing long-term pension obligations. The total savings realized are estimated at \$95M. The FY 2026-27 Proposed Budget includes the annual payment of \$15.1M, of which the General Fund portion is \$12.6M and the remaining \$2.5M is budgeted amongst non-general funds as the POBs are associated with all Departments Citywide.

- For the FY 2026-27 the City's Unfunded Accrued Liability (UAL) with CalPERS for both the Safety and Miscellaneous employee groups combined amounts to \$5.4M. The Proposed General Fund budget for FY 2026-27 allocates \$4.6M to cover most of this UAL obligation. The remaining \$842k UAL balance is funded through other City funds.
- One of the significant cost factors the City must account for in its budget is liability insurance premiums. These premiums cover the City against potential legal liabilities arising from accidents, injuries, or damage caused by City operations or employees. According to the projections, the liability insurance premiums are estimated to increase by \$250k for the next year, as reflected on the FY 2026-27 Proposed Budget. This year's increase is becoming the norm, as liability insurance premiums have been on an upward trend, continuously increasing over the years. Several factors contribute to this rise, including the increasing frequency of claims, the severity of incidents, and the overall costs associated with legal proceedings and settlements, and hardening of the insurance market. Future significant increases in liability insurance premiums impact the overall budget and the allocation of costs across various City departments.
- On February 6, 2023, the City Council approved the Consolidated Financial Policies and Administrative Procedures which included policies to contribute amounts to respective areas to address the City's long-term obligations and needs. In the FY 2024-25 Adopted Budget, \$300k was included for a Catastrophic Events Reserve, \$500k for a Section 115 Pension Trust, \$200k for Equipment Replacement Reserve, and \$1.26M for CIP Projects funding, which was about ¾% of preliminary General Fund revenues. These Policies replaced the original Financial Policies approved in 2011, which included the City of Pomona Sustainability Policy and General Fund Reserve Policy. In FY 2026-27 Proposed Budget there are not any allocations related to the Consolidated Financial Policies. All General Fund CIP funding is being proposed using the CIP Reserve Fund. There are no CIP allocations budgeted from the General Fund for FY 2025-26 or in this Proposed FY 2026-27 General Fund budget.
- The Annual Budget includes allocated costs in several line items which are common to most of the City's Departments. These line-items include Information Systems, Workers' Compensation, Unemployment, Liability Administrative functions, and the maintenance and operation of the City's Fleet. In addition, costs are recovered for Administrative Support and Printing/Mail Services. These costs, which include both the actual service expenses, as well as related personnel expenditures, are recovered from those Departments making use of the respective service in proportion to the extent the provided services are used. Overall the General Fund cost to support these funds has increased \$3M to fund these necessary internal services. Some of the increases are contributed to previous allocated



costs funded by ARP, Refuse, and OATH for programs such as the HEART program and other ARP funded programs.

- The General Fund budget does not reflect a Vacancy factor calculated to address the significant vacancies currently in the General Fund. With the financial challenges including a General Fund Proposed deficit of \$11.4M, most of the full-time vacant positions are not being recruited at this time. Instead, many General Fund positions are being put on hold for recruitment, thus the budgeted savings for those 28.85 positions (also known as a “freeze”) are included in this budget, saving the General Fund \$4.8M.
- This General Fund budget includes continuous reductions from all General Fund Departments totaling close to \$6M which equates to close to 5% of the Departments initial FY 2025-26 baseline budgets. These reductions remain in this Proposed FY 2026-27 General Fund Budget.

General Fund Revenues

The FY 2026-27 General Fund Revenues are estimated at \$170.5M. Overall, the estimates have increased by 4% (\$6M) from last fiscal year. Following Table 2 is a brief discussion of each of these revenue sources.

General Fund Revenues by Category - Table 2

Revenue Category	FY 2025-26 Budget	FY 2025-26 Y/E Est.	FY 2026-27 Proposed	FY 2025-26 Budget vs. FY 2026-27	FY 2025-26 Y/E Est. vs. FY 2026-27
Property Taxes	\$ 53,670,000	\$ 54,357,161	\$ 58,947,500	\$ 5,277,500	\$ 4,590,339
Sales Tax	42,800,000	41,288,610	42,641,000	(159,000)	1,352,390
Utility Users Tax	22,505,000	22,306,789	22,510,000	5,000	203,211
Total - Big "3"	\$ 118,975,000	\$ 117,952,560	\$ 124,098,500	\$ 5,123,500	\$ 6,145,940
Other Taxes	22,403,800	22,428,800	23,023,300	619,500	594,500
Licenses, Permits, & Fees	8,788,534	7,713,096	9,156,340	367,806	1,443,244
Charges for Svc	4,321,744	4,470,399	4,505,784	184,040	35,385
Fines	3,932,721	3,397,297	4,028,221	95,500	630,924
Other Revenues	6,070,342	8,354,791	5,717,989	(352,353)	(2,636,802)
Total - All Sources	\$ 164,492,141	\$ 164,316,943	\$ 170,530,134	\$ 6,037,993	\$ 6,213,191

Property Tax – There is a projected \$5.3M increase over the prior fiscal year in property tax revenues. Property tax revenues are typically received from November through August with the



annual tax roll information being distributed by the Assessor's Office in July. Based on information provided by the Property Tax Consultant, this anticipated increase is based on value gained on all single-family residential sales. Value growth for FY 2025-26 benefited from the substantial growth of Residential values. Residential value growth was \$653.9M (6%). Based on value gained on all SFR sales through August (\$115.5M), value to be added to the 2026-27 tax rolls from sales in 2025 will probably be less than the \$224.5M added to the 2025-26 roll from SFR sales in 2024.

Sales Tax – The Sales Tax category includes both the countywide base for Sales Tax as well as the Transactions and Use Tax at three quarters of one percent (0.75%). Sales Tax is estimated to decrease by less than 1% in FY 2026-27. Per the Sales Tax Consultant, agencies should expect sales taxes to stay flat or decline slightly as sluggish economic conditions leave consumers cautious in their spending patterns, especially for big ticket items and discretionary products. The \$159k decrease is primarily due to a decrease in spending in multiple business groups such as, the Building and Construction sector, Fuel and Service Stations, and Restaurants and Hotels.

Utility User Tax (UUT) – UUT revenues are estimated to increase by less than 1% in FY 2026-27. UUT revenues are expected to remain the same with the exception of those received from participants of our Maximum Utility User Tax Program. That program has seen a decline in participants which resulted in a decrease of \$195k in remittance revenue for that category under UUT.

Other Revenues – This category includes several revenue streams: Transient Occupancy Tax (TOT), Business License, Cannabis Tax, other taxes, licenses, permits, fees, other miscellaneous revenue, transfers-in and other financing sources. Changes in this category from FY 2025-26 to FY 2026-27 are estimated to increase by \$914k overall. The "Other Taxes" section of this category is expected to experience a \$620k increase primarily due to an estimated increase in Franchise Fee revenue. In addition, the "License, Permits and Fees" section will experience a minimal decrease across several fee line items resulting in an overall decrease of \$367k. The "Other Revenue" section will decrease primarily due to an estimated reduction of \$350k in Paramedic Pass Thru revenue.

Measure Y Transfer to Children and Youth Fund – In Section 1802(j) of the City of Pomona Implementation Policy authorized by Section 4 of Measure Y states the City shall set aside a portion of the annual actual unrestricted general-purpose revenues of the City to be transferred to the Children and Youth Fund in the amounts specified in the measure. The annual amount of actual unrestricted general purpose revenues are supposed to be calculated by the City Manager and must include all of the following sources of revenue received by the City: (1) Property Taxes, (2) General Sales and Use Taxes, (3) Utility Users Tax, (4) Property Transfer Tax, (5) Transient Occupancy Tax, (6) Fines, forfeitures and penalties, (7) Interest from general fund reserves, and (8) other revenues the City can use for any lawful, municipal purpose. The City shall not define which revenues are to be considered unrestricted general-purpose revenues in a manner inconsistent with the measure. By law, the City may adopt development impact fees and various user fees, which must reflect the actual costs of services. Proposition 26, Proposition 218, and the Mitigation Fee Act (Government Code Section 66000) all identify various fees and changes for



which the City must account for and ensure that they do not exceed the reasonable cost of providing the service or impact, unless approved by the voters as a tax. The user fees are currently in the General Fund. For tracking purposes, the City will separate accounts for these fees and will not include them in the calculation of the General Fund transfer to Measure Y. Examples of these amounts are: Cost recovery, charges for services, reimbursements, GASB entries, Intergovernmental revenues, permits and fees. Every fiscal year during budget adoption, an estimated amount will be allocated in the budget for the General Fund transfer to the Youth and Children Fund. This amount will be transferred in quarterly installments, each equal to one-fourth of the estimated total, on July 1, October 1, January 1 and April 1. By October 31, amounts will be trued up based on actual unrestricted general fund revenues, excluding any revenues that are classified as cost recovery or those that reimburse the General Fund for the cost of providing services.

General Fund Expenditures

The General Fund is the largest fund in the City and represents about 41% of its Operating Budget. It covers services such as Police, Fire, Library, Parks, Recreational Programs, certain Public Works operations, Development Services, City Council, Administration, City Clerk, Finance, and Human Resources.

In FY 2025-26 due to the increase in the General Fund's allocation to the Pomona Children and Youth Fund (transfer amount was \$7.5M in FY 2025-26), the FY 2025-26 General Fund budget implemented a 5% reduction of all Departments baseline budget equating to about \$6M and included a "freeze" of funding of 32 FTEs (29.85 General Fund), as well as no contributions were made to fund the City's Consolidated Fiscal Policies which totaled \$2.3M in FY 2024-25. Despite these reductions staying in place in the FY 2026-27 General Fund Budget, the FY 2026-27 budget is estimated to increase \$12.2M when compared to FY 2025-26. This primarily is due to an \$8.2M overall staffing category increase that includes MOU increases in salary and benefits and a \$1.2M increase in Unfunded Accrued Liability (UAL) payments to CalPERS. Additional items added to this figure include \$2M in personnel costs to fund the HEART and Illegal Dumping program, as well as a \$476k placed holder for ARP positions that will need to be funded after December 2026. All of this offset by \$4.8M for 28.85 full time frozen positions. Also included in this budget is an increase of \$700k is for the Humane Society and Fire Contract and the transfer of the dumping fees budgets for the HEART and Illegal dumping programs. Allocations in all areas are significantly increasing in the areas of self-insurance claims and support areas, with a rise in Workers Compensation and Liability claims, and the one-time increase for the City's new Enterprise Resource Planning (ERP) financial and human capital software programs bringing this category to a total increase of \$3M. The Children and Youth Fund transfer from the General Fund will increase \$1.7M for the required 6% per the City Charter, however offsetting these increases will be reductions to various controllable contracts throughout the City and no capital expenses budgeted for vehicles and equipment at this time. It should be noted though the City is still funding Youth Services Citywide at approximately \$18M, The FY 2026-27 General Fund budget for the Library and Community Services totals \$9M of that amount. However, the funding allocation for youth commitment was significantly reduced in the FY 2025-26 budget, and this trend continues in FY 2026-27.



Table 3 and Table 4 show details of the \$12M increase by Department and Category.

The Police Department's budget increased by \$5M compared to FY 2025-26. This increase includes staffing costs increasing by \$4.8M due to the Department's CalPERS UAL and MOU salary and benefit increases. Also included is the \$900k increase as the HEART budget previously funded by various Non-General Funds for the last 8 years. Allocations charged to all City Departments equate to a \$1.5M increase for the largest Department in the City, this includes the portion the HEART Team needs to support. Offsetting are significant continued decreases with a “freeze” of 24 FTEs positions for only those that are currently vacant totaled \$4M. The frozen positions consist of 3 Jailers, 1 Police Dispatcher, 2 Police Records Specialists, 3 Senior Police Dispatchers, 1 Senior Police Records Specialist, and 14 Police Officers.

According to estimates from the Los Angeles County Fire District (LACFD), the cost of services is expected to rise by \$100k compared to the previous fiscal year's revised FY 2025-26 contract amount that had savings in employee benefits, primarily for retirement, workers compensation, and retiree health insurance. In the same communication from LACFD, the FY 2026-27 fee has a 5.65% increase over the FY 2025-26 revised amount. This significantly changes things by decreasing the FY 2025-26 amount by \$2.9M. However, with the MOU with the firefighter's union already expiring in December 2024, it is anticipated the City will get a revised fee amount in either September 2026 or March 2027 which will likely align with projections provided with the adopted interim contract approved by the City Council in March 2026. Staff will be providing an update as soon as that information is received.

The Public Works Department's budget reflects an increase of \$2.9M compared to the prior fiscal year. In FY 2025-26 the Department implemented budget reductions through a \$200k reduction in controllable contracts and by freezing unfilled vacant positions, specifically the Associate Civil Engineer and Graffiti Removal Worker positions, which generated \$116k in savings. The Department also unfunded a Equipment Mechanic in the Fleet division, which contributed to the Equipment (Fleet) fund savings plan. The Department had a significant increase of \$1.7M to fund the HEART and Illegal Dumping programs which were previously funded by Refuse Fund reserves. Allocations also increased by \$700k, mainly in the areas of liability claims, which include portions for these two programs (HEART and Illegal Dumping).

Considering the necessary fiscal adjustments across Departments, the FY 2026-27 budget reflects a continued pause in the General Fund Capital Improvement Project allocation. This effort allows the City to address more immediate priorities while maintaining essential services for residents, as well as to fund the Pomona Children and Youth Fund. The FY 2026-27 CIP Budget includes the use of \$1M of the CIP Project Fund Reserves generated from past General Fund transfers.

Development Services experienced an overall increase of \$415k compared to the last fiscal year. While there was an increase in staffing costs of \$616k, that includes an offset with the continued freeze of the Deputy Development Services Director position (\$250K). Also included is a reduction in the building and services consultant contract in the amount of \$113k and a controllable contract decrease of \$102k. These contract reductions would have been eliminated, but due to a hiring freeze of all General Fund positions, these funds are needed until full-time staff can be hired.



as these consultant services are needed for inspections on Development projects throughout the City.

Community Services has an overall budget increase of \$286k in fiscal year 2026-27. Despite this increase, the department realized substantial reductions through the reduction of prior year budgets related to youth commitment programming. This reduction was implemented to align youth services with anticipated funding levels and avoid duplication of services associated with the implementation of Measure Y. The main increase to the Department relates to allocated cost increases for self-insurance funds

The General Government group consists of the Mayor & City Council, City Administration, City Clerk, Finance, and Human Resources Departments. It experienced an increase of \$2.3M compared to FY 2025-26, primarily due to the increased transfer amount of \$1.7M from the General Fund to the Pomona Fund for Children and Youth. This significant change reflects the progression of the program's funding structure – while the FY 2024-25 transfer was calculated at 2% for half of the fiscal year, the FY 2025-26 allocation increased to 5% for the full fiscal year, resulting in a \$7.5M transfer. The FY 2026-27 transfer equates to \$9.2M. Also as part of the vacancy savings, two positions that cost \$214k are budgeted to remain unfilled in the City Clerk's office (Records Management Specialist and Administrative Assistant).

The General Services Department experienced an overall budget increase of \$253k in FY 2026-27. The Department has a \$400k increase in the Humane Society contract as a result standard contract provisions combined with pool adjustments within IVHS service cities. The Department budget also has a place holder of the \$477k in personnel related costs included in the General Fund Budget for 5.45 positions that have been funded by the ARP grant. After December 2026, these positions will need to be allocated to another funding source and a discussion about funding these positions in future budgets will need to occur no later than the fall of 2026. These increases were partially offset by a reduction of a onetime \$418k CIP appropriation for the City Hall Remodel and Flooring project that was a onetime expense, and \$200k in onetime consultant contracts. It should be noted the City has suspended funding for several fiscal policies that were last included in the FY 2024-25 budget, including \$300k for catastrophic events, \$200k for equipment replacement, and \$500k for the Section 115 trust, and set percentage in CIP contributions. This highlights the city's need to reallocate resources in the current budget environment.

The Neighborhood Services budget reflects a \$222k increase compared to the previous fiscal year. This change can be attributed to a \$194k increase in allocations costs, primarily due to Liability and Pension Obligation Bonds (POBs) costs that were previously allocated to certain Housing Grants. There is also a \$22k increase is related to MOU salary and benefit increases.

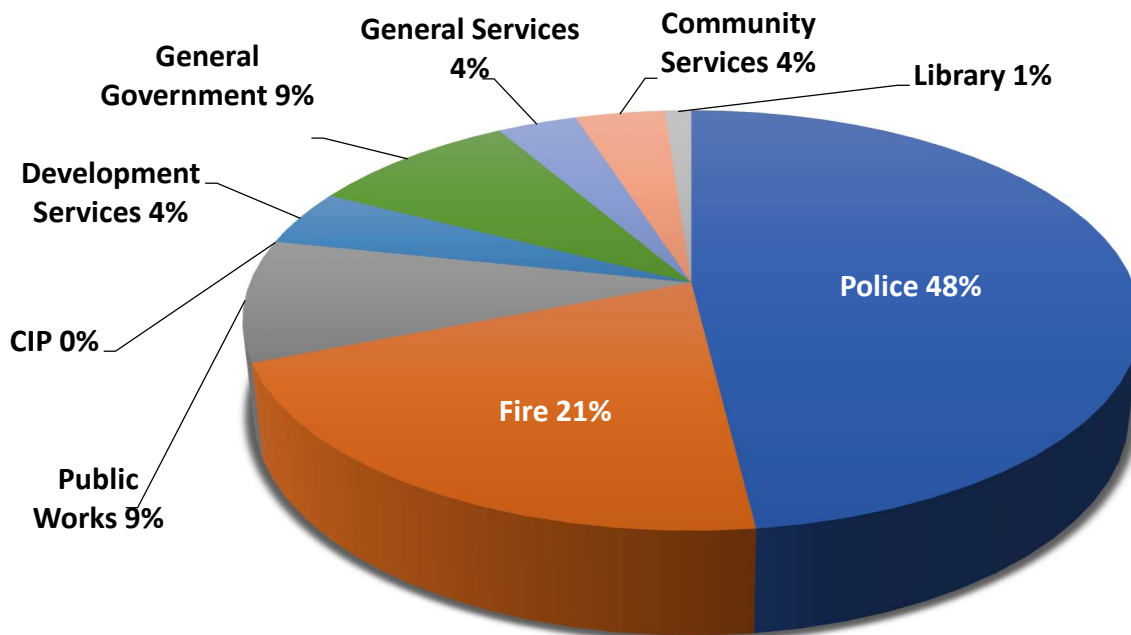
The Library experienced an overall budget increase of \$216k for FY 2026-27. This increase is related to MOU salary and benefit increases. As implemented in FY 2025-26, the Library was not allocated its previous budget for youth commitment.



Table 3 illustrates the Proposed FY 2026-27 General Fund Budget broken down by Departments and compared to the previous year. Table 4 recaps and explains the budget category differences presented in Table 3.

General Fund Expenditures By Department – Table 3

General Fund Expenditures	FY 2025-26 Budget	FY 2026-27 Proposed	Variance
Police	\$ 81,543,310	\$ 87,028,392	\$ 5,485,082
Fire	37,758,927	37,858,291	99,364
Public Works	14,045,046	16,922,746	2,877,700
CIP	0	0	0
Development Services	7,393,895	7,808,411	414,516
General Government	13,929,078	16,194,719	2,265,641
General Services	5,925,714	6,178,668	252,954
Neighborhood Services	671,813	894,079	222,266
Community Services	6,681,488	6,968,022	286,534
Library	1,835,147	2,050,749	215,602
Total	\$ 169,784,418	\$181,904,077	\$ 12,119,659





Expenditures By Category – Table 4

Expenditures	Amount	Brief Summary
Personnel	\$8,210,483	This increase of \$8.2M staffing (personnel) category increase includes MOU increases in salary and benefits and a \$1.2M increase in Unfunded Accrued Liability (UAL) payments to CalPERS. Additional items added to this figure include \$2M in personnel costs to fund the HEART and Illegal Dumping program, as well as a \$476k place holder for ARP positions that will need to be funded after December 2026. All of this is offset by \$4.8M for 28.85 full time frozen vacant positions.
Controllable Exp	(895,872)	This decrease of \$895k in the controllable category is for \$242k in reductions for Fire related consulting and legal services in the Administration Department; \$10k reduction in Human Resource contracts for Class/Comp study, benefits broker, FLSA audit, and investigators; \$25k reduction for the Master Fee schedule cost study; \$142k reduction in Public Work street contracts; \$110k for building and safety inspection services; \$120k for the mid year appropriation for the compassion fund, and \$235k reduction for Police Vehicle Builds that are not needed with no new vehicle purchase approved at this time.
Required Exp	706,927	Included in this budget category is an increase of \$400k is for the Humane Society and \$100k for the Fire Contract and with the transfer to the General Fund of the dumping fees budgets of \$200k for the HEART and Illegal dumping programs.
Utilities	103,125	The increase represents increases in water, electricity and gas.
Allocated Costs	2,926,649	This \$3M increase will be for the internal service funds allocations that increase each fiscal year to support all Departments citywide. This year overall increase includes \$345k for fleet operations due to increased fuel costs, a \$1.3M increase to Liability claims and administration of which continue to rise due to the increased number of claims which results in higher premiums. The Information systems allocation increase of \$775k is due to the one-time increase related to the City's new Enterprise Resource Planning (ERP) financial and human capital software programs. It should be also noted allocations in all areas are significantly increasing with the transfer of the HEART and Illegal Dumping to the General Fund.
Recovered Costs	268,148	The \$268k change is a result of the CPI adjustment for the Cost Overhead Allocation.
Capital	(453,017)	This decrease of \$453k is related to no General Fund vehicle requests that are included at this time, as the Equipment Replacement Fund that will have a \$960k balance after July 1, 2026 may be utilized to revisit future Department vehicle requests.
Transfers Out	1,253,216	Transfers overall will be higher in FY 2026-27 in an amount of \$1.3M compared to FY 2025-26. This made up of a net increase of \$1.7M for the Children and Youth Fund Transfer (Measure Y), and the reduction of a onetime \$418k CIP appropriation for the City Hall Remodel and Flooring project that was a onetime expense. It should be noted, but not financially reflected, there are no contributions to the CIP budget and the Consolidated Financial Polices will not be funded in the FY 2026-27 budget.
TOTAL CHANGE	\$12,119,659	



FUND BALANCE

In a proactive move to strengthen the City's financial foundations, staff collaborated with the City's financial advisor, Urban Futures, Inc. (UFI), to develop updated Consolidated Fiscal Policies and Administrative Procedures. These updated policies were adopted by City Council action on February 6, 2023, with the purpose of establishing comprehensive guidelines for the City's overall fiscal planning and management.

The consolidated policy document is structured to develop principles that guide the City's financial administration. It encompasses crucial areas such as Fund Balances, Reserves & Surplus, Pension and Other Post-Employment Benefit (OPEB) Funding, Budget Adoption and Administration, Fiscal Sustainability Plan Elements, Capital Improvement, Debt Management, Investments, and Economic Development. Any amendments to these City Council Policies require Council approval.

One of the critical components was updating the General Fund Economic Reserve (Fund Balance Policy) to 22% of operating expenses, with a long-term goal of increasing it to 25%. The previous policy goal was 17%. This reserve policy is essential to ensure the City can access financial resources during economic downturns, revenue disruptions, unexpected debt service obligations, or other unforeseen events impacting cash flows.

The City's financial outlook shows projected reductions in the General Fund Balance over two fiscal years. The year-end estimate for FY 2025-26 projects a reduction of \$713k from the fund balance on June 30, 2026. Additionally, FY 2026-27 anticipates using \$11.4M from General Fund reserves by June 30, 2027. It is crucial to note the City's effort towards these proactive measures. However, as stated earlier, there are no contributions for the Consolidated Fiscal Policies included in the FY 2026-27 Budget. In contrast to previous fiscal years, operations resulted in a surplus, which the City utilized \$4.4M of the \$13.2M surplus from FY 2022-23 for long-term financial investments. There was no operating surplus from FY 2023-24, however the City had \$2M available in the Franchise Fee Funded programs fund and distributed this amount in a similar manner to the Section 115 Trust (\$1M), Equipment Replacement Reserves (\$500k), and the CIP (\$500k). Fiscal Year 2024-25 did not have a surplus resulting in no allocations in compliance with the policy.

As a result of implementing the Fiscal Policy, the City started to make strategic contributions to various funding strategies to strengthen its financial position. These contributions spanned multiple fiscal years and utilize General Fund Unassigned Fund Balances from prior years. At this time portions of these "buckets" have been utilized, but unfortunately no contributions have been made for quite some time as result of the General Fund challenges and the anticipation that a surplus will not be realized for quite some time. First, to date the Section 115 Pension Trust has a fund balance of \$3.8M. Secondly, to prepare for potential catastrophic events, this City bucket has \$600k. Thirdly, recognizing the importance of maintaining and replacing essential equipment, the City has a balance of \$960k in the Equipment Replacement fund. Finally, to address capital improvement needs the Capital Improvement Program (CIP) reserve balance is \$2M (net the \$1M contribution made to CIP projects in the FY 2026-27 budget). Through these strategic



contributions, the City has made progress to long-term financial sustainability, addressing critical infrastructure needs, and ensuring the availability of funds for unforeseen events and future obligations. It must be noted these “buckets” are being utilized and will be eventually disappear without additional inflows, which are not a part of the FY 2026-27 budget. Future surpluses are highly unlikely in the near future and future budgets will have to include less appropriations to secure the current reserves to protect the City’s long-term liabilities and daily operations.

While the projected General Fund \$713k deficit for FY 2025-26 is minimal compared to the original \$5.5M deficit projected in July 2026, this was possible with one-time funding to minimize this deficit. Two one-time events occurred; the first item is the \$2.8M transfer (repayment) from the Development Impact Fees (DIF) Fund for funds borrowed from the General Fund to assist with funding the Civic Center Plaza - New Playground and Amenities CIP Project. The second event was a change with the Los Angeles County Fire Department (LACFD) contract fee amount that was originally budgeted at \$37.8M, but due savings in employee benefits, primarily for retirement, workers compensation and retiree health insurance, the revised contract amount for FY 2025-26 is \$35M, a savings of \$2.8M. These two items alone reduced the anticipated deficit for FY 2025-26. However as noted herein, the FY 2026-27 General Fund budget will utilize existing reserves to cover the deficit of \$11.4M. Available reserves are sufficient to cover this deficit for FY 2026-27 while still maintaining the Policy Goal of having 25% General Fund reserves available. However, as indicated earlier, continuing to utilize reserves for ongoing budgetary deficits will deplete General Fund reserves within the next few years.

Fund Balance History – Table 5

	FY 2024-25	Est FY 2025-26	Est FY 2026-27
Fund Balance	58,771,856	\$58,058,895	\$46,684,952
Change in Fund Balance	N/A	(\$712,961)	(\$11,373,943)
Expenditures	\$155,027,334	153,280,788	\$167,877,431
Transfers	\$10,489,395	\$12,715,919	\$14,026,646
Total	\$165,516,729	\$165,996,707	\$181,904,077
Percentage	35.5%	35.0%	25.7%
Policy Goal	23.0%	24.0%	25.0%
Difference	12.5%	11.0%	0.7%

SUPPLEMENTAL REQUESTS

Each year, the budget includes supplemental budget recommendations for staffing, services, and equipment requests. With the limited resources available and to fund the contractual obligations

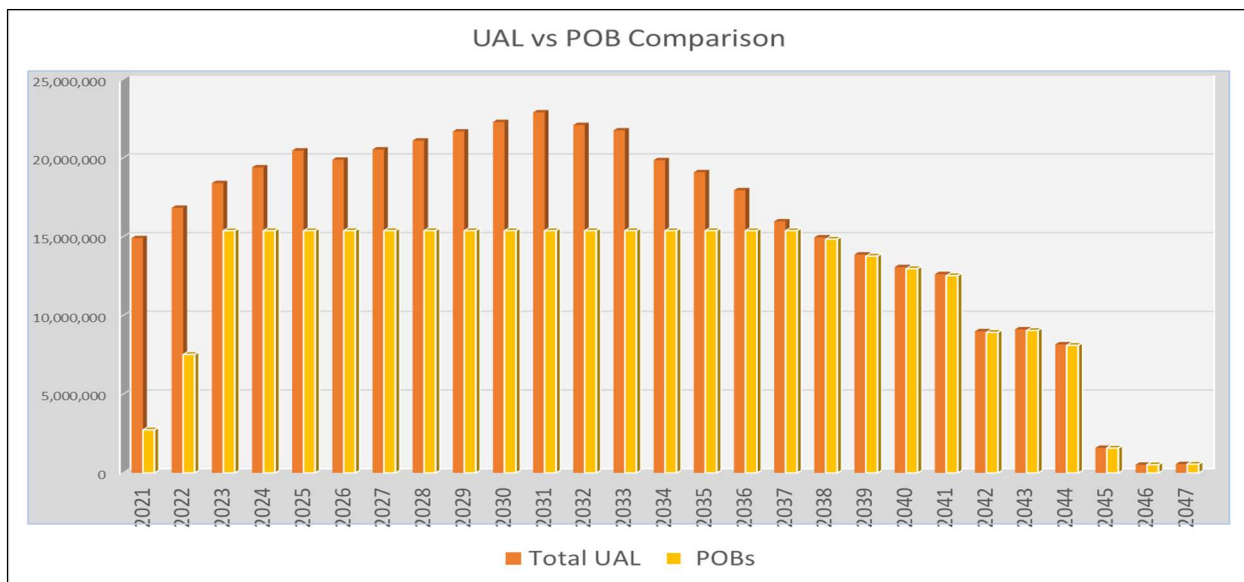


in place, at this time staff is proposing no supplemental increases within the FY 2026-27 Operating Budget for General Fund and all Non-General Funds.

Unfunded Accrued Liability (UAL) vs. Pension Obligation Bond (POB)

In July 2020, the City implemented Pension Obligation Bonds (POB) to address the City’s Unfunded Accrued Liability (UAL) for miscellaneous and safety employee pensions provided through the California Public Employees’ Retirement System (CalPERS). The amount authorized at that time was the City’s current liability of \$220M. A strategy was developed to exclude principal payments to FY 2020-21 and FY 2021-22 to preserve General Fund reserves during the pandemic. If the City had not issued POBs, it would have resulted in fiscal challenges to the General Fund. Issuance of POBs has significantly restructured the City’s ongoing long-term pension obligations. The total savings realized is estimated at \$95M over the next 27 fiscal years.

UAL vs POB Comparison Table – Table 6



OTHER FUNDS

Special Revenue Funds

Special Revenue Funds consist of ‘restricted receipts’ which may not be used for general municipal purposes. They are used to account for revenues derived from specific sources, which are required by law or best financial practices to be accounted for in separate funds. The most common Special Revenue Funds are for special taxes, such as Gas Tax, Propositions A and C, Measure R, AQMD, Maintenance Assessment Districts, Vehicle Parking Districts (VPD), and Fairplex Mitigation Funds.

The Special Revenue Funds also serve as an accounting mechanism for all grant funds received by the City. It's important to understand that these funds naturally fluctuate throughout the fiscal



year based on grant lifecycles. As existing grants reach their conclusion and funds are expended, the total Special Revenue Funds decrease. Conversely, as the city secures additional grant funding, the total increases. A key consideration for budget planning is that the amounts allocated for grant funds in the Special Revenue Funds represent estimates for awarded grants rather than grants being pursued. To ensure accuracy in financial reporting, staff will adjust the carryover grant balances at the beginning of the new fiscal year, once ending balances for FY 2025-26 have been determined. This adjustment process allows for better alignment between actual grant fund availability and budgetary allocations. As part of the new ERP software implementation, many individual grant funds were combined into Fund 215 Grants. The Budget Guide descriptions of funds indicate which funds were combined. Overall, total Special Revenue Fund revenues are estimated at \$70M, a decrease of \$27M from the prior year. This is primarily due to the American Rescue Plan (ARP) funding that is no longer available for future budgets. Total Special Revenue Fund expenditures are budgeted at \$53M, a decrease of \$46M of which half is related to ARP funding no longer available for future budgets. Other areas of decrease reflect funding that ended for housing or homelessness initiatives (highlighted in other parts of the budget message) and changes in funding for capital projects. Capital Improvement Projects (CIP) also fluctuate from year to year based on available funding. Many special tax funds provide funding for CIP through a transfer to the Capital Project Funds group of funds.

Debt Service Funds

The Debt Service funds serve as the dedicated accounting mechanism for all the City's long-term financial obligations, including bonds, certificates of participation, and leases. For FY 2026-27, the budgeted amount increased \$35k from the prior fiscal year. This stability reflects the absence of any new bond issuances during the period, as well as the fact that no existing bonds have reached their maturity date and been paid off.

Capital Project Funds

The Capital Improvement Project (CIP) grouping of funds account for all construction projects that ultimately qualify for capitalization. Funding for these projects follow a specific budgetary approach – allocations are established at the time of project initiation or when supplementary funding is designated for an existing project. Importantly, unused budget allocations from previous fiscal years are not re-budgeted in the current cycle, as these funds automatically carry forward until project completion or reallocation. New CIP projects of \$21.6 million have been included in the budget. This includes \$12.6M in Special Revenue Funds representing mostly street related projects, \$6.1M in Enterprise Fund projects related to water and sewer, and \$2.9M in Capital Projects funds. Details are included in the Capital Improvement Program section of the budget document.

Enterprise Funds

Enterprise Funds account for operations that are financed and operated similarly to private business enterprises. The City of Pomona has three utilities that comprise the enterprise operations: Water, Sewer, and Pomona Choice Energy Authority. Enterprise Funds reflect a decrease in revenues of \$19M compared to FY 2025-26 primarily due to a change in how capital projects are tracked in the new ERP software and also due to reductions in estimated revenues for the Pomona Choice Energy Authority. Expenditures decreased by \$30.6M primarily due to a reduction in proposed



CIP. In FY 2025-26, a significant investment was made in CIP which are ongoing projects that will be carried forward into FY 2026-27. The City's utilities are experiencing various increases in operational costs, such as, gas/energy, purchased water, staffing, maintenance and required contracts.

Internal Service Funds

Internal Service Funds (ISF) include Self-Insurance Services, Equipment Maintenance, Innovation and Technology, Pension Obligation Bonds, and Printing/Mail Services. The Self-Insurance Fund includes General Liability, Workers' Compensation, and Unemployment. Each Internal Service Fund allocates costs to other city departments that benefit from their services. Allocations are typically a cost recovery which offset the expenditures completely. For some funds, recovery of costs or funding that comes from third parties are reflected as revenue. Allocations are based on various factors that may include each Department's number of employees, or number of equipment or actual claims experience.

Housing Authority

The Housing Authority reflects an increase in revenue budgets to better represent actual revenues that are anticipated and necessary to pay for actual expenditures. The FY 2026-27 Housing Authority Budget is \$29.5M.

Successor Agency

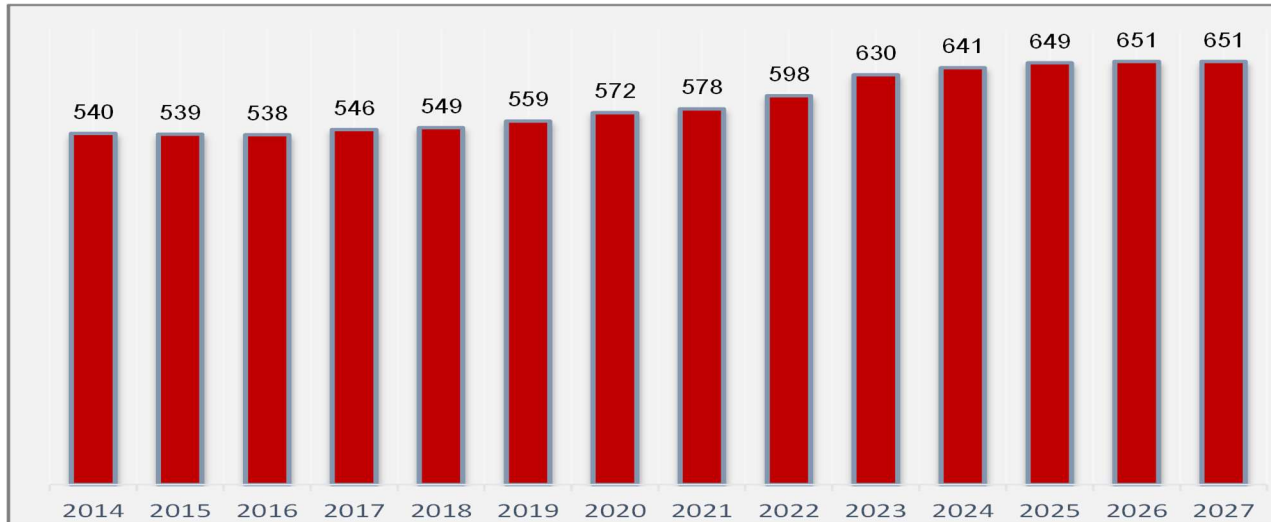
With the passage of ABX1-26 in 2011, the Redevelopment Agency (RDA), which was established in 1966, was abolished. In accordance with provisions of the legislation, the City assumed the role of Successor Agency to oversee the dissolution of the Agency and its assets. In compliance with the legislation, an Oversight Board was established to approve the Recognized Obligation Payment Schedule (ROPS) and Administrative Budget. In 2018, local Oversight Boards were eliminated, and Countywide Consolidated Oversight Boards were created. Pomona is part of the First District Oversight Board. The ROPS is annually submitted to the State Department of Finance to approve funding of qualified Agency obligations. The FY 2026-27 ROPS was approved for \$12.6M and includes an administrative allowance of \$184k.

STAFFING ALL FUNDS

Staffing cost for the FY 2026-27 Budget is calculated using the current approved labor contract provisions, increases in the City's retirement contribution rates (PERS), step increases for staff, overtime, and hourly staff. Personnel history and funding allocations by Department are shown in the Authorized Staffing section of this document and include the Proposed authorized staffing level of 650.55 full-time equivalent (FTE) positions. In addition to these FTE positions, many Departments utilize part-time hourly employees to provide services to the community. There are no changes in the number of FTEs and reclassifications of positions in the FY 2026-27 budget.



Historical FTE Staffing Levels – Table 7



CAPITAL IMPROVEMENT PROGRAM (CIP)

CIP projects include building, upgrading, or replacing City infrastructure such as residential and arterial streets, bridges, traffic signals, storm drain systems, parks, and public facilities. The separate five-year CIP document addresses, in greater detail, specific projects to be undertaken both short and long term. The five year capital plan includes a total of 221 projects, totaling approximately \$723.4M, of which approximately \$171.5M is funded. \$306.1M was appropriated in prior years of which \$164.6M has been expended and \$141.5M will be carried forward to Fiscal Year 2026-27. The approved prior funding for projects within this document reflects City Council approvals through April 20, 2026. Approximately \$21.6M is proposed new CIP funding. And \$8.4M reflects unfunded pending projects. This information is detailed in Table 8 below.

FY 2026-27 CIP Overview– Table 8

<i>Category</i>	Estimated Prior Year Expenses	Estimated Prior Year Carryover	Proposed 2026-27	Pending 2026-27	Following Four Years+	Total Projects in CIP Plan
Streets	63,229,575	26,137,538	6,416,530	2,350,000	198,613,020	296,746,663
Traffic	4,435,249	19,205,649	5,151,677	950,000	48,673,232	78,415,807
Parks & Facilities	75,195,173	33,170,525	1,921,144	5,100,000	75,762,893	191,149,735
Water	2,849,677	32,637,972	4,506,543	-	41,368,767	81,362,959
Sewer	4,867,332	3,087,605	1,500,000	-	2,419,855	11,874,792
Storm Drains	3,028,369	10,240,571	1,679,476	-	17,949,524	32,897,940
Miscellaneous	10,958,335	17,057,895	400,000	-	2,500,000	30,916,230
Total	164,563,710	141,537,755	21,575,370	8,400,000	387,287,291	723,364,126



Noteworthy CIP projects for FY 2025-26– Table 9

CIP Highlights of 2025-26	TOTAL PROJECT COSTS SPENT TO DATE \$117,869,379
ADA Path of Travel CW-CDBG 23-24	Construction Completed
ADA Path of Travel CW-CDBG 24-25	Design Complete
ADA Path of Travel CW-CDBG 25-26	Design Complete
Civic Center Plaza Rehab and Playground	Construction 75% Complete
Electrical Improvements and Upgrades	Multiple improvements completed by the water production staff for improvements and replacements of remote terminal units, motor control centers, and electrical SCADA hardware.
Financial Software Project	Phase 1 Financials Module is in production since Jan '26. Phase 2 Human Capital + Payroll Modules in progress.
Garey Ave Rehabilitation Project - Aliso to Monterey	65% Construction Completion, total project cost to date approximately \$12 million
Highway Improvement SR-71 Highway to Freeway	Construction 90% Complete
Holt (East) Rehabilitation	Construction Complete
Holt (West) Rehabilitation	Construction Started
Martin Luther King, Jr. Park - Skate Park Expansion/Lights	100% Construction Completion, total project cost approximately \$500,000
Park Restroom Construction and Replacement	60% Construction Completion, total project cost to date approximately \$4 million
Police Parking Lot Renovations CIP	100% Completion, total project cost approximately \$1.3 million
Pomona Library Facility Improvements	Construction 90% Complete
Pomona Multi-Neighborhood Pedestrian & Bicycle Improvements \$16M	Construction 80% Complete
Pomona Transit Center ADA Improvements	50% Construction Completion, total project cost to date approximately \$2.8 million
Reservoir Assessment and Rehabilitation	Multiple improvements completed by the water production staff for booster pumps, wells, blowers, and associated infrastructure.
Reservoir/Treatment/Production Rehabilitation	Completed multiple well and booster pump rehabilitation projects. Reservoir 6 roof replacement is included.
Stormwater Master Plan	Completing the final master plan document.
Street Improvements & Walking Trail Rehabilitation	70% Construction Completion, total project cost to date approximately \$3.25 million
St Preservation 16-17 [Ph1]	Construction Complete
Street Preservation- Local CW 24-25	Construction Complete
Street Preservation- Local CW 25-26	Design Complete
Sustainable Transportation Infrastructure	100% Design, pending award and construction .
Traffic Signal Improvements - McKinley & Canyon Way	100% Completion.
Water - Hydropneumatic Station Improvements	Demolish the existing onsite infrastructure.
Water Main Replacement - Design	Completing the final design.
Water Resources Building	Completed construction. Will Close project.



CIP Projects For FY 2026-27 – Table 10

Infrastructure Projects In Process for FY 2026-27	TOTAL BUDGETS OF PROJECTS IN FY 26-27 WORKPLAN: \$143,332,104
252 E. 4th Street Major Rehabilitation	Construction work including site work, building rehabilitation and required infrastructure improvements.
2040 N. Garey Avenue Housing Units	Design & Construction
ADA Path of Travel CW-CDBG 24-25	Construction
ADA Path of Travel CW-CDBG 25-26	Construction
Arrow Highway Improvements	Construction
Pomona Library Facility Improvements	Construction
St Preservation 16-17 [Ph2]	Design
Street Rehabilitation - D2&3	50% Construction
City Lot Remediation	Construct infrastructure to meet the required site compliance for the regulating agencies. New construction of monitoring wells, sampling sites, and carbon treatment are included.
Civic Center Plaza Rehab and Playground	Construction
Financial Software Project	Phase 2 Human Capital + Payroll Modules live in Oct '26.
Ganesha Park Bandshell Upgrades	5% Design, total project cost to date approximately \$55,000
Ganesha Park Stormwater Capture	Move forward with constructing stormwater improvements.
Holt (West) Rehabilitation	Construction
New Gym at City Yard	Improve an existing building interior to prepare for gym use. Construct associated ADA improvements as required.
Pedley Spreading Grounds - Pond Enhancements	Continue construction of pond enhancements and associated improvements.
Pomona Multi-Neighborhood Pedestrian & Bicycle Improvements	Construction
Pomona Safe and Active - Bicycle and Pedestrian Safety Improvements	90% Design. (SGVCOG lead)
Reservoir Assessment and Rehabilitation Design – Various Locations	Construction work including tunnel well improves, pipeline construction, filter improvements, and onsite rehabilitation.
Reservoir/Treatment/Production Rehabilitation	Continue to rehab wells, booster pumps, and pipe repairs. Reservoir 6 roof replacement, structural construction, and associated infrastructure improvements.
Runoff Capture and Water Quality Improvements at Various Locations	Design and construction of stormwater improvements for parks, small areas, city owned lots, and installing drought tolerant landscaping.



CIP Projects For FY 2025-26 – Table 10 (continued)

Infrastructure Projects In Process for FY 2026-27	TOTAL BUDGETS OF PROJECTS IN FY 26-27 WORKPLAN: \$143,332,104
Safe Paths Pomona - At-Grade Bicycle and Pedestrian Safety	5% Design. (SGVCOG lead)
Safety Improvement At-Grade Crossing	Design Complete. Construction starting Summer 2026 (SGVCOG lead)
Sewer Main Replacements - Design	Construct pipeline improvements.
Sewer Manhole Rehabilitation	Construct manhole rehabilitation improvements.
Street Preservation- Local CW 25-26	Construction
Street Preservation- Local CW 26-27	Design
Technology - Work Order Management System	Assessment phase
Transit Improvement Program Goldline	Construction
Water - Anion Exchange Plant Upgrades	Continue to improve mechanical, electrical, data, and infrastructure material.
Water - Booster Station No. 1 Rehabilitation	Construct improvements and improve infrastructure at the booster site.
Water Facilities - Reservoir Demolition and Rehabilitation	Continued water production demolition and improvements for construction.
Water Facilities - Water Resources Building Site and Street Improvements	Continue construction of security improvements, utility additions, and onsite pavement.
Water - Hydropneumatic Station Improvements	Begin construction of new booster pumps B-16 & B-17.
Water Mains - Ellen Place	Construct pipeline improvements.
Water Treatment - Volatile Organic Compound Treatment Plant	Start demolition of R-5A and prepare site for construction.

YOUTH FUNDING

Over the last few fiscal years, a comprehensive table has been created of the City of Pomona’s combined efforts displaying each department's appropriations towards youth programming and related services. It is important to note that of the \$40.9M budgeted for FY 2026-27, that \$18M is related to programming and the remainder of \$22.2M is for infrastructure and CIP investment youth funding.



Youth Funding By Department– Table 11

CITY YOUTH RELATED BUDGET FUNDS	FY 24-25 BUDGET	FY 25-26 BUDGET	FY 26-27 BUDGET
LIBRARY SERVICES			
Library Operation	-	1,927,183	2,020,749
Library Facility Improvements	1,000,000	5,491,483	-
Library Youth Commitment - ARP	500,002	-	-
	1,500,002	7,418,666	2,020,749
COMMUNITY SERVICES			
Afterschool Recreation (Youth)	865,401	1,250,193	1,049,300
Athletic Fields	576,486	432,461	305,775
Community Services Admin	2,050,522	1,601,650	2,013,189
Ganesha and Washington Pools	537,071	409,520	554,215
Prop A - Youth Trip Transportation	65,000	65,000	65,000
Recreation Facility Custodial	947,390	1,143,192	1,386,090
Special Youth Programs	304,503	390,810	183,635
Outdoor & Active (PUSD)	926,294	676,100	665,367
Community Services - Youth Commitment	1,500,000	1,080,830	817,078
	7,772,667	7,049,756	7,039,649
NEIGHBORHOOD SERVICES			
ARP Funds for Youth Related Programming	-	33,941	92,471
Neighborhood Services Admin	646,072	838,045	894,079
CDBG - Community Organization Youth Services	23,508	19,235	TBD June 2026
CDBG - City Youth Services	28,741	102,535	TBD June 2026
PHA - Households w/Children Rental Assistance	6,371,460	7,955,460	7,987,260
Lead and Healthy Homes Program	434,418	6,462,262	4,947,433
Keeping Pomona Homes Healthy Program	38,975	562,132	-
CoC - OPL - Households w/ Children	-	-	1,224,723
Family Self Sufficiency Coordinator	-	-	143,813
Pomona Family Sanctuary (Family Interim Housing)	-	-	306,600
	7,543,174	15,973,610	15,596,379
POLICE SERVICES			
Every 15 Minutes	2,000	2,000	2,000
Summer Day Camp	15,000	15,000	15,000
National Night Out	5,000	5,000	5,000
Santa Cop	10,000	10,000	10,000
Halloween Safety	600	600	600
Cops 4 Kids	18,000	18,000	18,000
Explorer Program	13,880	13,880	13,880
School Crossing Guard Contract	505,682	505,682	523,055
School Resource Officers	530,207	530,207	538,749
Public Safety Fair	-	-	-
Cadet Program	15,000	15,000	15,000
	1,115,769	1,115,369	1,141,284



Youth Funding By Department– Table 11 (cont.)

PUBLIC WORKS			
Park Facility Maintenance	1,162,416	1,271,409	1,444,505
Park Landscape Maintenance	4,273,076	4,535,632	4,613,865
Park Light Pole Replacements	11,094	3,227	3,304
Memorial Park Bldg Reno/Retro	507,215	-	-
Holt Ave. Corridor Improvements (Garfield Park)	-	449,284	-
Civic Center Plaza Rehabilitation (Kid's World)	5,165,322	5,946,540	1,003,674
ADA Rubberized Playground Surfacing Replacement	-	-	-
Ralph Welch Park Playground	153,661	-	-
Small Playground at Washington Park and Baseball Fields	295,000	-	-
Country Crossing Park Playground Resurfacing and Equip	350,000	-	-
Ted Greene Park Playground Upgrade	360,000	-	-
Jaycee Park Playground Upgrade	350,000	-	-
MLK Park Playground Equip Replacement	503,000	-	-
Renovation of La Casita Teen Center at Palomares Park	4,000,000	4,000,000	3,997,252
Park Restroom Replacement	2,310,451	3,000,000	409,718
Garfield Park Renovation	50,000	20,000	100,000
MLK Skate Park Expansion/Lights	347,767	-	-
Washington Park Comm Center Rehab	200,000	-	-
Pedestrian and Bicycle Lane Improvements	6,000,000	5,000,000	1,451,825
Ted Greene Restrooms	160,000	-	-
Palm Lake Golf Course Master Plan	-	-	500,000
Measure A Park Improvements - Citywide	-	-	1,164,263
	26,199,002	24,226,092	14,688,406
ADMINISTRATION			
Youth Public Art Projects	450,000	350,000	200,000
Public Art Coordinator	62,230	26,169	50,000
AIPP Program Manager	26,858	53,165	156,596
Art Activity Program Supplies for Chalk Art Festival, WaterColor Contest	-	10,000	10,000
Prop 64 Grant	103,628	-	-
	642,716	439,334	416,596
TOTAL YOUTH RELATED BUDGET	44,773,330	56,222,827	40,903,063



SUMMARY

The FY 2026–27 Proposed Operating Budget has been developed in response to current fiscal conditions and reflects careful planning, prioritization, and disciplined decision-making. Alternative revenue sources were explored, community input was solicited, and departmental budgets were refined to align with community needs while maintaining fiscal responsibility and long-term sustainability.

The broader economic environment continues to present challenges, including elevated fuel costs, ongoing efforts by the Federal Reserve to curb inflation through interest rate increases, potential softening in the labor market, and a slower housing sector. In light of these factors, it is essential to approach the estimation of program costs and available revenues with prudence. While revenues have remained relatively flat, historical trends demonstrate their cyclical nature and the potential for future declines. This underscores the importance of a balanced and measured approach to budgeting.

Accordingly, the FY 2026–27 Proposed Budget seeks to balance the delivery of essential services with the need to preserve the City’s long-term fiscal health. The second full year of Measure Y includes a \$9.2M General Fund contribution that was not required in prior years. This obligation will continue to grow annually, placing additional pressure on the General Fund and likely necessitating reductions or reallocations in core City services in future budget cycles.

The FY 2026–27 General Fund Budget reflects a projected deficit of \$11.4M. The General Fund balance is projected to total \$46.8M by June 30, 2027, driven in part using approximately \$712k in reserves in FY 2025–26 and an additional \$11.4M in FY 2026–27. Continued reliance on reserves is not sustainable. The City proposed ballot Measure Z is the proposed solution to address budget shortfalls. If the Measure fails to pass significant corrective actions will need to be developed later in the fiscal year, and opportunities for immediate cost savings will be pursued as they arise.

CONCLUSION

The FY 2026–27 Citywide Operating and Capital Improvement Program (CIP) Budgets are respectfully presented. I extend my sincere appreciation to the Mayor and City Council for their leadership and commitment to sound fiscal policy as we work to enhance quality of life, invest in our youth, and address ongoing fiscal challenges in the community.

I also wish to recognize the dedication of our department heads and staff, whose collaborative efforts and thoughtful stewardship of resources were essential in developing this budget. Each department remains committed to delivering high-quality services while exercising fiscal discipline during a period of constraint.

Finally, I would like to thank the Finance Department’s Budget Development Team for their diligence, professionalism, and expertise. This budget represents a collective effort to responsibly serve the community and position the City of Pomona for a stable and sustainable future.



Respectfully submitted,

Anita D. Scott
City Manager



CITY OVERVIEW

The City of Pomona derived its name as the result of a community-wide contest held in 1875 to select a name for the City. Solomon Gates submitted the winning name, Pomona, the Roman Goddess of Fruit. Reverend Charles F. Loop had a 5½ foot statue of the goddess made in Italy at a cost of \$9,800 and donated it to Pomona. In 1889, John C. Fremont, a famous U.S. soldier and explorer, unveiled the statue of the goddess amid great fanfare. Over the years, Pomona has nobly represented the meaning of its name. The Pomona Valley has been a fruitful valley in the past and is now fruitful from the strength and efforts of its people. Pomona has been a



source of strength and inspiration to the surrounding communities for many years. As the Goddess appears to be looking to the future, we are reminded of the past – our successes and challenges, the present – a review of our talents and opportunities, and the future – the hopes and dreams of the community members of this City. Many have passed this way and have given much. We would not have expected less. As those who have come before us gave so much, we pledge to give no less than our forefathers expected when they saw the vision of Pomona’s destiny. We are Pomona...Vibrant, Safe, and Beautiful.

GOVERNMENT

Pomona was founded on January 6, 1888 and became a Charter City in 1911. The City operates under a Council-Manager form of municipal government. The Mayor is the presiding officer of the Council and is elected at-large. The Council selects the Vice-Mayor on a rotating basis. Councilmembers are elected for overlapping four-year terms. Each is elected by district electoral votes and represents the district where he or she resides.

The Mayor and City Council appoint the City Manager who serves as the City’s Chief Administrative Officer. The Council also acts as the

Board of the Successor Agency to the former Redevelopment Agency and the Housing Authority. City Council / Agency meetings are typically held on the 1st and 3rd Monday of each month. All meetings begin at 7:00 p.m. in the City Hall Council Chambers and are open to the public. Closed Session, if necessary, is typically held at 5:30 p.m. Study Sessions are scheduled as deemed necessary and are appropriately noticed.

LOCATION

The City of Pomona is located at the southeast end of Los Angeles County, borders San Bernardino County’s western boundary, and is just five miles north of Orange County. Pomona covers an area of approximately 23 square miles and enjoys a dry sub-tropical climate with an average temperature of 63° Fahrenheit with an average annual rainfall of 17.3 inches.



GREAT PLACE TO LIVE, WORK AND PLAY

City Hall is located in the Civic Center complex in downtown Pomona. Pomona is a full service city with the exception of refuse, which is provided by contract with Athens Services, and fire services, which is provided by contract with the County of Los Angeles. Through the fire contract, the County of Los Angeles Consolidated Fire District staffs seven stations which are supported by fire prevention, community relations, state-of-the-art communications systems, and county command, control and administrative personnel.

The City provides parks, recreation and cultural activities, community development programs, parkways, medians, tree maintenance, water, sewer, public safety, and general administrative services. The Community Services Department operates 30 parks, 12 community centers, 2 senior citizen centers, 2 public pools, a portable stage, 9 lighted tennis courts, 16 pickleball courts, 3 skate parks, 25

basketball courts, 15 ball fields (12 lighted), and 8 soccer fields. The City of Pomona Public Library’s resources and services include a circulating book collection in English and other languages of over 300,000 volumes; newspapers and magazines; adult reference and information services; Internet access; audio-visual materials; a large genealogy collection; and programs for children, young adults, and adults.

Although the City of Pomona is best known as the site of the Los Angeles County Fair, where more than 1.3 million people visit each year, the 543 acre Los Angeles County Fairplex in Pomona has quickly become the venue of choice for national and international consumer shows, trade shows. Conventions, and will host the Cricket events for the LA28 Olympic Games. The Sheraton Fairplex Hotel & Conference Center has helped drive business even further with 244 rooms and meeting space for up to 1,000 people. Overall, the City boasts over 1,400 hotel rooms. The Fairplex Conference Center offers state of the art meeting, conference, and banquet facilities. Pomona also offers two renowned medical facilities: the Pomona Valley Hospital Medical Center, recognized as one of the top 100 hospitals nationwide, and the nationally known Casa Colina Hospital and Centers for Healthcare.

Pomona is a city of hidden treasures. Not only is it the home of the National Hot Rod Association (NHRA) Motorsport Museum, but it also lays claim to owning a grove of Redwoods in Southern California. Pomona has nearly 3,000 historically significant buildings, a budding artists’ colony, and renowned collector’s fairs. Among the most precious of Pomona gems is the Ganesha Hills neighborhood. Tucked into rolling hills, Ganesha Hills’ Spanish-style homes have won universal acclaim from developers and residents alike.

Pomona offers a workforce that is among the most diverse, well-trained, and skilled in the region. With a combined resource of more than 95,000 students at Cal Poly Pomona, Western University of Health Sciences and other nearby colleges and universities, Pomona has an array of professional and skilled workers.

GENERAL STATISTICS & DEMOGRAPHICS

General

Date of Incorporation	January 1888
Charter Date	March 10, 1911
Charter Amendment Date	November 1964
	April 1999
	November 2022
Form of Government	Council - Manager
Officials	Mayor & six Council Members
Elections	First Tuesday in November of odd-numbered years

Demographic Profile

Area (square miles):	22.8
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Land Use Mix

Residential:	35%
Office/Commercial:	5%
Industrial:	8%
Public Lands:	24%
Streets & Other Right of Way:	24%
Open Space/Vacant Land:	4%

Historic Sites

The Palomares Adobe	La Casa Primera
Phillips Mansion	Wilton Heights
Lincoln Park Historic District	Hacienda Park
Fox Theater	Currier House

Recreation Facilities & Points of Interest

- L.A. County Fairgrounds/Fairplex
- Mountain Meadows Golf Course
- Downtown Farmers Market
- Pomona’s Antique Row
- Cal Poly Pomona University Theater
- NHRA Motorsports Museum
- 30 Parks/12 Community Centers

Transportation

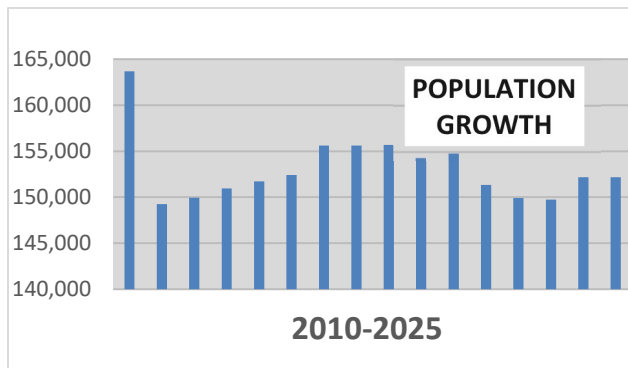
Accessible Freeways:	I-210, I-10, 71, 57, & 60
Bus and Rail Service:	Get About, 2 Metrolink Stations, Union Pacific, Amtrak, Silver Streak, MTA Metro, Omnitrans, Foothill Transit
Ontario International Airport	12 miles
Brackett Field	3 miles
John Wayne International Airport	30 miles
Long Beach Airport	35 miles
Los Angeles International Airport	45 miles

Service Providers

Water / Sewer	City of Pomona
Natural Gas	The Gas Company
Electricity	Southern California Edison Company
Pomona Choice Energy (PCE)	City of Pomona
Telephone	Frontier Communications
Refuse	Athens Services
Internet	Frontier Communication

Population Trend (per Dept. of Finance)

Year	Census	Original May Est.
2010	149,058	163,683
2011		149,243
2012		149,950
2013		150,942
2014		151,713
2015	153,266	152,419
2016		155,604
2017		153,082
2018		155,687
2019		154,310
2020	151,713	154,817
2021		151,319
2022		149,908
2023		149,721
2024		152,005
2025		153,042



BOARDS & COMMISSIONS

To provide a systematic process for community participation, as well as serving as advisory bodies to the City Council within the confines of their respective responsibilities, the City Council, by ordinance, may create boards and commissions within the City government. Each commission is composed of Pomona residents who serve on a

volunteer basis. Anyone who has been a resident of Pomona for a minimum of six-months, is a registered voter, and is interested in serving on a commission may obtain an application from the City Clerk.

Currently, twelve boards/commissions exist whereby each member serves in honorary trust to its board/commission and the City. Each board/commission is comprised of seven members. Each member of the Council nominates a person from such council member’s respective district for a two-year term. The following are our current boards and commissions:

- Board of Parking Place Commission VPD
- Citizens Oversight Committee
- Community Life Commission
- Cultural Arts Commission
- Ethics Commission
- Fairplex Mitigation Fund Advisory Committee
- Historical Preservation Commission
- Library Board of Trustees
- Parks & Recreation Commission
- P.R. Assessment District Oversight Committee
- Planning Commission
- Police Oversight Commission
- Pomona Fund for Children and Youth
- Accountability Board (Measure Y Board)

If you are interested in serving on one of these boards/commissions or would like more information, please contact the City Clerk or your City Council representative.

BUDGET PROCESS

Pomona operates on an annual budget cycle. The one-year operating budget is adopted before June 30th and becomes effective July 1st. The City Council annually reviews and revises the Five-Year Capital Improvement Program. This approach to financial planning gives the City Council the opportunity to set policy and provide direction for operational and capital budgets in an efficient and productive manner.

Sections 1002 through 1011 of the Pomona City Charter sets forth the legal requirements for the preparation and adoption of the City Budget and

Capital Improvement Program. The Charter requires that the City Manager submit to the City Council a proposed budget at least 45 days prior to the beginning of the fiscal year. It further requires that the Council set a time for a public hearing and that a notice of such hearing be published in a local newspaper no less than two weeks prior to the hearing date. In the event the budget is not adopted prior to the first day of the fiscal year (July 1), the amounts appropriated for current operations for the prior fiscal year will be deemed adopted for the current fiscal year on a month-to-month basis until such time as the new budget is adopted.

The City Manager is also required to submit to the City Council the Five-Year Capital Improvement Program at the same time or prior to submission of the Operating Budget.

Pomona uses a combined program and line-item budget format. This is designed to provide for a comprehensive management control and fiscal planning system and is aimed at achieving goals and objectives at operational levels which are consistent with the needs and wants of the community. The budget process is generally an incremental one, which starts with a historical base budget. Requests for more or fewer appropriations are made at the departmental level. Throughout the entire budget process, staff continues to remain cognizant of public safety and legal requirements, as well as, providing the most efficient and economical service levels possible.

Budget Calendar: Altogether, budget preparation takes approximately nine months. Work typically begins in December (in the year prior to the first fiscal year of the budget) when staff prepares the Budget Guide and culminates in August with the publication of the Adopted Budget. The following schedule outlines the major steps and typical months involved in preparing and processing the annual budget and covers one complete budget cycle:

December – The Budget Guide and related materials are distributed and reviewed in a training session. Salary allocation distribution percentages are due to Finance by January.

January/February – Preliminary revenue estimates are projected and departments submit preliminary expenditure budget requests to the Finance Department.

February through April – Budget requests are analyzed by the Finance Department and preliminary revenue estimates are reviewed and adjusted as appropriate. A Mid-Year Review of the Current Budget and Preliminary Preview of the Proposed Budget is presented to the Community and participation from the Community is encouraged. The City Manager and Finance staff meet with individual Department Directors to review their budget estimates and requests. Revenues are compared with expenditures to determine the budget planning direction. The Executive Team is then briefed on the Proposed Budget and balancing efforts are developed as necessary. The Five-Year Capital Improvement Program Budget is also prepared during this same period.

May – The Proposed Budget is printed and distributed. A City Council Study Session(s) is held, and the City Council makes final recommendations to the City Manager. Revisions are made to the final budget document per City Council direction.

June – The Public Hearing notice for the Proposed Budget is published and the final Proposed Budget documents are prepared and submitted to the City Council. The public hearing of the budget is conducted and the budget is adopted. Additionally, the required GANN calculation is prepared and submitted to the City Council for adoption.

August – The final Adopted Budget is published and distributed.

Amending the Adopted Budget: Once the Budget is adopted by the City Council, the responsibility of implementing each departmental budget lies with each department director with ultimate responsibility resting with the City Manager. Department Directors are expected to operate their departments within the

appropriations established in the Budget. Budget transfers or budget amendments should be the exception rather than the rule. In certain cases, however, requests are considered where unforeseen events have occurred. In such cases, the Department Director and Finance Director may approve transfers within the same division and expenditure category.

Transfers - Moving funds from one division or department to another or one category to another requires the approval of the Department Director, Finance Director, and City Manager. To amend or supplement the Budget by the transfer of all or any part of unused and unencumbered balances appropriated for one purpose to another purpose, to appropriate available funds not included in the budget, or to cancel in whole or in part any appropriation not expended or encumbered, requires an affirmative vote of the City Council.

Amending the Capital Improvement Program Budget requires City Council action, which is usually sought at time of bid award for the new or revised capital project.

Budget Documents – The Adopted Budget sets forth approved programs, operations, and the estimated revenues to support these efforts for the fiscal year. Three documents serve as the key for planning the type and level of service the City provides its residents and businesses:

1. **The Budget Guide** is an internal document that provides the basic instructions and assistance necessary for each department to prepare its budget submissions.
2. **The Policy Budget and Summary** document contains summary tables and graphs, descriptive narratives, and reports on each department and fund. The document is organized into several sections. The first five sections serve as both an introduction and overview of the budget.

INTRODUCTORY SECTION

The City Manager's **BUDGET MESSAGE** summarizes revenues, expenditures, and sets forth the major projections and budgetary issues for the upcoming fiscal year.

The reader will find a wide variety of general information including a City overview, fund descriptions, the budget structure, definition of revenue sources, and an explanation of the budget process, among other information in the **USER GUIDE** section.

The **FINANCIAL SUMMARIES** section provides various charts and graphs including projected available balances, revenue and appropriation summaries, and planned transfers in and out. The **REVENUES** section contains information on major General Fund revenue sources along with a line-item detail of historical and estimated revenues for all funds.

The **AUTHORIZED STAFFING** section includes a comprehensive listing of full-time personnel with historical staffing trends.

A summary of the **CAPITAL IMPROVEMENT PROGRAM** Budget is included within this section.

The **FUNDS/DEPARTMENTAL BUDGET SECTION** gives details on all departments within the City. This section is divided by Fund or Fund type and includes Special Revenue Funds, Debt Service, Capital Projects, Enterprise Funds, Internal Service Funds, and Housing Authority Funds.

3. **The Five-Year Capital Improvement Program (CIP)** provides a detailed description of the project cost, status, and funding source for capital/construction improvement projects scheduled to take place over the next five years. CIP budget preparation deadlines and publication dates parallel those prescribed for the operating budget.

BASIS OF ACCOUNTING & BUDGETING

The City of Pomona's accounting records are maintained in full accordance with Generally Accepted Accounting Principles (GAAP), as established by the Government Accounting Standards Board (GASB). The basis for budgeting is also in accordance with GAAP virtually without exception. Since the implementation of GASB 34,

governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Principal and interest on long-term debt are recorded as fund liabilities when due or when amounts have been accumulated in the debt service fund for payments to be made early in the following year.

A carefully designed system of internal accounting and budgetary controls is used to ensure that revenues and expenditures/expenses are tracked and used as intended. These controls are designed to provide reasonable, but not necessarily absolute, assurance with respect to the reliability of financial and budgetary records for use in the preparation of financial statements, as well as accountability for all City of Pomona assets. The concept of reasonable assurance recognizes the cost of control should not exceed the benefits, and the evaluation of costs and benefits likely to be derived requires estimates and judgments by management.

BUDGET STRUCTURE & FUNDS

The City's accounts are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purposes for which it is to be spent and the means by which spending activities are controlled. The various funds are grouped into generic fund types and broad fund categories:

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

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

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

Capital Projects Funds are used to account for financial resources used for the acquisition or construction of major capital facilities, which are not financed by proprietary (enterprise) funds.

Enterprise Funds are used to account for City operations financed and operated in a manner similar to private business enterprises. The costs of providing these services to the general public on a continuing basis are financed or recovered primarily through user charges. The City of Pomona has three Enterprise Funds – Water, Sewer, and the Pomona Choice Energy Authority.

Internal Service Funds are used to account for financing of goods and services provided by one department to other departments within the City on a cost reimbursement basis. The City of Pomona has five Internal Service Funds – Pension Obligation Bonds, Equipment Maintenance, Self-Insurance, Information Technology, and Printing/Mail Services.

Housing Authority Funds are used to account for Low/Mod Housing assets, Section 8 and Continuum of Care. Disbursements from these funds are made in accordance with fiscal agreements or the applicable legislative requirements for each fund.

The **General Fixed Assets Account Group** is used to account for and control all City general fixed assets, other than those in the proprietary funds. An item qualifies as a general fixed asset if it has a useful life greater than one year and a value greater than \$25,000.

The **General Long Term Debt Account Group** is used to account for the City's outstanding long-term liabilities that are expected to be paid from future revenues of the governmental funds.

Following is a list of currently or recently used funds within the City of Pomona –

- **GENERAL FUND**

- **Fund 101 – General Fund**

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

- **SPECIAL REVENUE FUNDS**

- **Fund 120 – Opioid Settlement Fund**

In 2023, state and local government received about \$1.5 billion in settlement funds from more than a dozen companies that manufactured, sold, or distributed prescription painkillers and were sued for their role in fueling the opioid crisis. Funding awarded to states and localities must be spent on funds on “opioid remediation efforts” defined in the settlement agreement as “Care, treatment, and other programs and expenditures designed to (1) address the misuse and abuse of opioid products, (2) treat or mitigate opioid use or related disorders, or (3) mitigate other alleged effects of, including on those injured as a result of, the opioid epidemic.”

- **Fund 124 – Neighborhood Stabilization Program (NSP 1) (Combined with Fund 215 – Grants)**

Funded by HUD, the Neighborhood Stabilization Program (NSP1) was established by HUD for the purpose of stabilizing communities that have suffered from foreclosures and abandonment of housing. NSP1 provides emergency assistance to local governments to purchase foreclosed or abandoned homes and to rehabilitate, resell, or redevelop these homes in order to stabilize neighborhoods and stem the decline of house values of neighboring homes. The program is authorized under Title III of the Housing and Economic Recovery Act of 2008.

- **Fund 128 – Measure R**

Measure R Local Return was approved by the voters of Los Angeles County in November 2008 to help meet transportation improvement needs. The specific areas targeted for the improvements include streets and roads, traffic control measures, bikeway and pedestrian upgrades, public transit services, graffiti abatement, and congestion management programs.

- **Fund 130 – Neighborhood Stabilization Program (NSP 3) (Combined with Fund 215 – Grants)**

Funded by HUD, the Neighborhood Stabilization Program (NSP3) is a one-time appropriation authorized by the Dodd-Frank Wall Street Reform and Consumer Protection Act of 2010 to continue to address and mitigate the negative impacts of the nation’s foreclosure crisis and housing market collapse and to stabilize and revitalize communities with the greatest needs. Properties may only be acquired in HUD approved target areas of the city.

- **Fund 132 – Fee Analysis Rate Review**

This fund accounts for revenues collected per each Building Permit issued and is to be used for future reviews of the fee rate structure as approved by the City of Pomona City Council on July 7, 2008.

- **Fund 133 – Public Art Fee**

This fund accounts for revenues received per the Public Art Policy as approved by the City of Pomona City Council on November 11, 2011.

- **Fund 136 – Operation Porchlight Rapid Re-Housing Grant (Combined with Fund 215 – Grants)**

The Operation Porchlight Rapid Re-Housing Grant is a Rapid Re-Housing Program, funded through HUD’s Continuum of Care that will provide financial assistance and services to individuals and families experiencing homelessness to be quickly re-housed and stabilized. Operated in collaboration with Volunteers of America, the program also provides housing relocation and stabilization services, including such activities as mediation, credit counseling, security or utility deposits, moving cost assistance, and case management.

- **Fund 138 - Measure M**

The Los Angeles County Traffic Improvement Plan, Voter approved on the election ballot on November 8, 2016 imposes a retail transaction and use tax at the rate of one-half of one percent (.5%) within Los Angeles County. Funding is to improve traffic flow/safety, repair potholes/sidewalks, repave local streets, synchronize signals, enhance transit systems, and create jobs.

Fund 141 – Measure A

Measure A is a half-cent sales tax countywide to resolve homelessness through housing with services and making housing more affordable throughout LA County. Approved by LA County voters in November of 2024, Measure A allows support for homeless housing and services to support people currently experiencing homelessness in finding permanent solutions while doing more to address the drivers of homelessness in LA County through affordable housing construction, homelessness prevention, and support for vulnerable renters. The half-cent sales tax repealed and replaced the quarter-cent sales tax that was set to expire in 2027 (Measure H). Measure A took effect on April 1, 2025.

Fund 142 – Measure W

The Safe Clean Water (SCW) Program was created with the passage of the Los Angeles Countywide Measure W in 2018, which provides local, dedicated funding to increase water supply, improve water quality, and provide community enhancements throughout Los Angeles County. The City of Pomona receives 40 percent of the direct funding via the Municipal Program proportional to the revenues generated within the city boundaries. The Municipal Program is designed to maximize the ability to address local stormwater and urban runoff challenges and opportunities. The Regional Program, which is a competitive funding with the Upper San Gabriel River Watershed cities, receives 50 percent of the revenue for the implementation of projects and programs that will increase water supply, improve water quality, and provide community enhancements throughout Los Angeles County. Ten (10) percent of the funds are for the Los Angeles County Flood Control District to implement the program.

Fund 143 – Permanent Local Housing Allocation Healthy Homes Production Grant (Combined with Fund 215 – Grants)

The Permanent Local Housing Allocation (PLHA) Program was established by Senate Bill 2, known as the Building Homes and Jobs Act. Its goal is to provide a permanent and on-going source of funding for housing-related programs and projects that assist in meeting the community's unmet housing needs. The City uses this Grant to fund the ADU/JADU Program, homebuyer assistance program, and to

leverage funding with the San Gabriel Valley Regional Housing Trust for the City's affordable housing projects.

Fund 144 – Cannabis Community Benefit

The Cannabis Community Benefit Fund is used to account for contributions by the cannabis business operators in the City of Pomona. The funding is used to benefit community programs and/or projects as outlined in the permit application package submitted by each business.

Fund 145 – Refuse Administration

In 2023, the City of Pomona has outsourced its residential and commercial solid waste services to an exclusive hauler. The Refuse Administration Fund provides through hauler payments, for regulatory compliance and solid waste oversight, as well as payments for vehicle impact fees. In addition, the fund also accounts for various State recycling grants such as Used Oil, Tire, AB939, Curbside Beverage and SB1383.

Funds 148/149 – The Pomona Fund for Children and Youth (Also known as Measure Y)

These funds were established to allocate a portion of the City's general purpose revenue towards programs and services for children and youth. The initiative aims to improve the lives of Pomona's children, youth, and young adults by providing free, high-quality programs and services. The funds are financed through the City of Pomona's existing general purpose revenue, without requiring a tax increase. Initially, 2% of the City's general purpose revenue will be allocated to the funds, increasing by 1% annually until it reaches 10%.

Fund 150 – CASp Certification and Training Fund

Senate Bill 1186 created Government Code § 4467. This statute was amended by Assembly Bill 1379 and again more recently by Assembly Bill 2164. This statute requires a four-dollar fee to be paid by any applicant for a local business license, permit, or similar instrument when it is issued or renewed. The fee is divided between the local entity, which retains 90%, and DSA, which receives 10%. Local entities shall use the funds for increased certified access specialist (CASp) training and certification within that local jurisdiction and to facilitate compliance with construction-related accessibility requirements.

Fund 151 – Inclusionary Housing Fund

Established in 2021, the inclusionary Housing Ordinance in Section 74-359 allows the City Council to implement “in-Lieu fees” as part of the Inclusionary Housing Program. This option enables residential developers to meet the City’s housing requirements by contributing financially instead of building on-site affordable units. These fees support affordable housing initiatives and are typically calculated based on affordability gaps and construction costs. This approach ensures that developers contribute to a balanced housing market while fulfilling their obligations.

Fund 185 Older Adult Home Modification Grant (Combined with Fund 215 – Grants)

The Housing Services Division in the Neighborhood Services Department administers the Older Adult Home Modification grant funded by the U.S. Department of Housing and Urban Development (HUD). The program aims to provide no-cost, low barrier, high impact home modifications for elderly people to improve accessibility, reduce falls, increase independence, and facilitate aging in place. The program will assist elderly individuals in 165 housing units (owner- or tenant-occupied) with home modifications so they can stay longer in their homes, as opposed to moving to nursing homes or assisted care facilities. The beneficiary must be a head of household, 62 years old and above, and household incomes cannot exceed 80% of the median income of the Los Angeles County area.

Fund 186 ESG-RUSH (Combined with Fund 215 – Grants)

The Neighborhood Services Department oversees a special allocation of Rapid Unsheltered Survivor Housing (RUSH) funding under the ESG program in response to the President’s Major Disaster Declaration dated January 8, 2025. An amount of \$1,000,000 was awarded to the City of Pomona specifically due to Wildfires and Straight-Line Winds.

The Department, through the Housing Stabilization Division, shall be responsible for administering the ESG-RUSH Grant and will utilize the funds for administration, rapid re-housing, homeless prevention, and emergency shelter. The Division’s goal is to ensure a smooth transition into housing, improve long-term housing stability, and prevent

future homelessness, including the administration of shelter operation funding for eligible activities.

Fund 187 Proposition 47 Grant (Combined with Fund 215 – Grants)

On October 3, 2024, the City of Pomona was awarded \$8,000,000 by the Board of State and Community Corrections through the Proposition 47 Grant Program. Proposition 47 seeks to reduce incarceration for nonviolent offenses and reinvest the savings into community-based programs that focus on mental health services, substance use treatment, victim support, housing assistance, and recidivism reduction.

Fund 188 CalVIP Grant (Combined with Fund 215 – Grants)

This fund represents the \$5.1M award from the Board of State and Community Corrections through the California Violence Intervention and Prevention (CalVIP) Grant Program, which supports efforts to reduce gun violence in the City of Pomona, focusing on individuals at highest risk of involvement in violence. The Office of Violence Prevention and Neighborhood Wellbeing facilitates the Pomona Violence Prevention Partnership, which implements targeted strategies such as outreach, case management, and supportive services to interrupt violence and promote community safety.

Fund 189 – Healthy Homes Production Grant (Combined with Fund 215 – Grants)

This is a Federal Grant award that funds the “Keeping Pomona Homes Healthy” Program. The program provides financial assistance to help families address housing and environmental – related hazards in their homes. The program targets low income families with elderly persons, persons with disabilities, and young children. This is a 3 ½ - year grant amounting to \$2.0 million.

Fund 190 HOME Investment Partnerships American Rescue Plan Program (HOME-ARP) (Combined with Fund 215 – Grants)

The HOME Investment Partnerships American Rescue Plan Program (HOME-ARP) is for affordable rental housing and homeless assistance. These funds provide cities with flexible funding to: reach populations experiencing homelessness, those currently at risk of homelessness, addressing local

affordable housing, non-congregate shelter, and supportive service needs within respective communities. HOME-ARP funds are not the traditional HOME Program funds, but are also administered through the U.S. Department of Housing and Urban Development (HUD) and intended to address homelessness. Eligible uses of HOME-ARP funds include the following activities: 1) Administration and Planning; 2) Development and Support of Affordable Rental Housing; 3) Tenant-Based Rental Assistance; 4) Supportive Services for Qualifying Populations; and 5) Acquisition and Development of Non-Congregate Shelter (NCS).

Fund 191 – American Rescue Plan

The American Rescue Plan (ARP) fund was established to account for the American Rescue Plan funds received by the Department of Treasury. This assistance provided needed relief to state, local, and Tribal governments to enable them to continue to support the public health response and lay the foundation for a strong and equitable economic recovery. The city was allocated \$45.37M in ARP funds.

Fund 194 – Community Development Block Grant (COVID-19) Funds (CDBG-CV)

Funded by HUD through the CARES Act, CDBG-CV funds are used to prevent, prepare for, and address the negative impacts of the Coronavirus (COVID-19). Funds are used for public service activities that meet the needs of low income persons, including: rental assistance, business assistance, food service, and purchases of protective equipment.

Fund 195 – Fairplex Mitigation

This fund is used to account for obligated contributions by the Fairplex to the Mitigation Fund. The funding is used to mitigate adverse impacts on surrounding properties from Fairplex operations.

Fund 196 – PEG Fee

Public, Educational, and Governmental Access Support Fees (PEG) are granted under California Public Utilities Code Section 5870. These fees are only used and related to the production of educational and governmental programming and making the community cable channel available to the public.

Fund 206 – State Gas Tax - RMRA/SB-1

The Road Repair and Accountability Act of 2017, also known as the Road Maintenance and Rehabilitation Account (RMRA) or SB-1 (Chapter 5, Statutes of 2017), was signed by Governor Brown on April 28, 2017. Investments are targeted towards fix-it-first purposes on local streets, roads, highways, transit operations and maintenance, capital investments, and active transportation. There is no sunset on the revenue sources included in the bill, with many of the taxes and fees to be indexed for inflation to keep pace with rising costs. Revenues generated from RMRA/SB-1 are generated from increases to the gasoline excise tax, diesel sales tax, loan repayment (2017-2020), transportation improvement fees, a reset of price-based gas tax, and zero emission vehicle registration fees.

Fund 208 – State Gas Tax

The State Gas Tax is revenue received by the City from the State of California. These funds include Gas Tax revenues under Sections 2106 and 2107 of the Street and Highway Code, which can be used for either street maintenance or construction. In 1990/91, additional revenues were allocated by the State under Section 2105 (Proposition 111). Gas tax funds are used for traffic paint and sign, traffic signal operations, street tree maintenance, graffiti abatement, and congestion management.

Fund 212 – Emergency Solutions Grant (ESG) (Combined with Fund 215 – Grants)

Funded by HUD, the Emergency Solutions Grant (ESG) funds the City's strategic goals to address homelessness as outlined in the Consolidated Plan. The strategic goals for this purpose are:

Strengthening the City's Continuum of Care by addressing gaps in residential and non-residential services, and/or developing and implementing a plan of homeless prevention that emphasizes "housing stabilization."

Fund 213 – Community Development Block Grant

The Community Development Block Grant (CDBG) is allocated to local public jurisdictions through HUD to provide opportunities for low-to-moderate income persons and areas in 1) development of viable urban communities, 2) preservation of existing housing stock, 3) the elimination of slums and blight, and 4)

expanding economic opportunities for eligible persons. The CDBG program requires that funds be targeted at households who earn less than 80% of the area median income. Eligible activities include infrastructure improvements, rehabilitation, economic development programs, code enforcement, administration, fair housing, and public services. Fund 197 is a 'roll-up' of Funds 111-117, and 213.

Fund 214 – HOME Grant (Combined with Fund 215 – Grants)

The HOME Investment Partnerships Program (HOME) is allocated to local public jurisdictions through HUD to create affordable housing. HOME funds are awarded annually as formula grants, with the goal of expanding the supply and improving the condition of affordable housing for very low and low income families. Eligible activities include: the acquisition of properties; new construction; and rehabilitation. Eligibility is limited to 80% of median income and below. The City funds a variety of programs including: the substantial rehabilitation program for owner-occupied housing; multi-unit housing rehabilitation program for rental units; down payment assistance for first time homebuyers; tenant based rental assistance; as well as assistance to Community Housing Development Organizations (CHDOs).

Fund 215 – Miscellaneous Grants

The Miscellaneous Grants fund is home to several Federal, State and local grants awarded to the City. The fund accounts for the various grants which impact the residents and community in many different ways, that include Housing, Public Works, and Police grants.

Fund 216 – Proposition A

Proposition A funds are a result of the County one-half cent sales tax increase approved by voters in 1980 which is allocated to cities based on population. The revenue can only be used for transit or transit-related projects. The City has three years in which to use its annual allocation, or the money must be returned to the Los Angeles Metropolitan Transportation Authority. This funding supports the City's Get About paratransit services for the elderly and disabled, as well as security services,

maintenance of transit centers, and cleaning of bus shelters.

Fund 217 – Proposition C

Proposition C Funds are a result of the 1990-91 increase in the County sales tax. These funds may only be used for transit or transit-related projects. This funding is used for the cleaning of bus shelters and transit related CIP projects. The Los Angeles Metropolitan Transportation Authority must approve all projects.

Fund 219 – Traffic Offender Program

The primary goal of the Traffic Offender Program is to promote greater highway safety through specialized enforcement programs focusing on individuals suspected of Driving Under the Influence (DUI), as well as non-licensed drivers and individuals driving on a suspended and/or revoked driver's license. The grant requires to be accounted for in its own stand-alone fund.

Fund 226 – Elderly Nutrition Program Grant (Combined with Fund 215 – Grants)

The Elderly Nutrition Program Grant provides hot nutritious meals to individuals 60 years of age and older and their spouses. The meals are served Monday through Friday, excluding holidays, at Emerson Village, Washington Park, and Palomares Park. The Elderly Nutrition Program collaborates with a variety of agencies/organizations to provide low to no cost services which include: health; legal; adult education; tax assistance; transportation; case management; and a variety of recreational programs including special events for its participants.

Fund 229 – Lead Based Paint Grant (Combined with Fund 215 – Grants)

The City's Lead Education Awareness and Control and Healthy Homes Program (LEACHH) Program is funded through HUD's Office of Healthy Homes and Lead Hazard Control. The LEAC Program provides lead testing and remediation, focusing on properties built prior to 1978 that may contain dangerous levels of lead-based paint materials usually found in paint and tile products. It prioritizes families with children under the age of six where lead poisoning can cause serious health issues. The City uses these funds to address lead hazards, as well as to educate and create community awareness regarding the dangers

posed by lead. Housing units that received lead remediation assistance also receive healthy homes funding to address other hazards in the home such as mold, tripping, and electrical hazards.

Fund 230 – Vehicle Parking District

The Vehicle Parking District is responsible for the administration, operation, maintenance, and capital improvements of 23 City-owned parking lots in the downtown business area.

Fund 239 – U.S. Dept. of Justice Edward Byrne Memorial Assistance Grant (JAG) (Combined with Fund 215-Grants)

In fiscal year 2004-05, the Justice Assistance Grant (JAG) program was established by the U.S. Department of Justice, Office of Justice Programs to replace the former Local Law Enforcement Block Grant (LLEBG) program. As with the predecessor LLEBG program, the JAG program provides funds to municipalities to assist with local law enforcement agency programs and initiatives to reduce crime and improve public safety.

Fund 245 – Air Quality Management District

Pursuant to provisions of Section 44220, et. seq. of the California Health and Safety Code, and the adoption of Assembly Bill 2766 in September of 1990, certain fees have been added to motor vehicle registrations in order to implement the California Clean Air Act of 1988. These fees, which are presently \$4.00 per vehicle registration (in those areas which come under the jurisdiction of the South Coast AQMD), are subvented to the South Coast AQMD net of administrative costs borne by the Department of Motor Vehicles, which may not exceed more than 1% of total fees collected. The City of Pomona adopted Ordinance Number 3600 on June 3, 1991, to support the South Coast AQMD's imposition of the fee which was required to receive the revenue for City programs.

The City of Pomona annually receives funds generated by the DMV registration fee, which may be used to assist local government on qualifying projects designed to help reduce motor vehicle emissions. The City presently receives \$0.40 of each \$4.00 collected by the DMV -- to total approximately \$1.60 per vehicle registration -- which is

subsequently distributed to Pomona in a prorated share, based upon current population data.

Fund 253 – South Garey Maintenance District (Zones D, E & F)

The South Garey Maintenance District includes landscaping facilities located within and along public streets and sidewalks. The Median, Parkway, and Landscaped Area Maintenance Program is maintained by an outside landscape contractor and administered by Public Works. The primary responsibility of the contractor is to maintain all landscaping in the medians and parkways along South Garey Avenue, Rio Rancho Road, Auto Center Drive, and Lexington Boulevard.

Fund 254 – University Corporate Center Landscape Maintenance District

Lighting and landscape improvements located within and along the streets and sidewalks of the University Corporate Center are maintained by an outside landscape contractor and administered by Public Works.

Fund 255 – Garey Ave Maintenance Dist. (Zone C)

The Garey Avenue Maintenance District includes lighting improvements and landscape maintenance.

Fund 256 – Phillips Ranch Lighting & Landscape Maintenance District (Zones A and B)

The Park and Landscaped Area Maintenance Program in Phillips Ranch is maintained by an outside landscape maintenance contractor and is administered by the Public Works Department. The primary responsibility of the contractor is to maintain all landscaped areas in Phillips Ranch at a quality level.

Fund 257/264 – CalHome Reuse Grant (Combined with Fund 215 – Grants)

The CalHome Reuse Program is funded by proceeds/pay-offs from projects funded out of the City's CalHome Grant. The State Department of Housing Community and Development requires a separate reuse account be established by the grant's recipients. The funds are similarly used to provide deferred loans of up to \$25,000 to low or very low income owner-occupants of mobile home units within Pomona and downpayment assistance to first time homebuyers.

Fund 260 – Asset Forfeiture

Asset seizure proceeds represent cash, assets or other items of market value that are alleged to have been used in the commission of and/or derived from the proceeds of illicit drug trafficking activity. Assets seized in this manner by law enforcement agencies must be processed through State or Federal asset seizure authorities before actual forfeiture of ownership to the requesting agency can be made. For investigations involving multiple agencies, the State or Federal asset seizure authority determines the amount of distribution or entitlement for each participating agency. Depending upon which processing authority is involved, the time frame for processing of such claims can range between 6 - 18 months. As intended by enabling legislation, the proceeds from illegal narcotics' asset seizures are to be exclusively devoted to the enhancement of law enforcement capabilities. In addition to this requirement, the controlling statute specifically prohibits supplanting of funds as a safeguard to ensure that asset seizure funds are not comingled with general funds.

Fund 263 – Domestic Prep/Homeland Security Grant (Combined with Fund 215 – Grants)

Funds from this grant source consist of federal pass through monies awarded to the State of California for distribution to county and city governments to assist with local Domestic Preparedness and Homeland Security efforts and concerns.

Fund 272 – TDA Article 3 Grant

The Bike Trail grant is distributed by the Los Angeles Metropolitan Transportation Authority for sidewalks, bike trails, and similar projects that encourage transportation methods other than vehicle-related.

Fund 281 – Supplemental Law Enforcement Services

Assembly Bill 3229, which took effect with the passage of the State's fiscal year 1996-97 Budget, established the Citizens' Option for Public Safety (COPS) program. Pursuant to the COPS program, a Supplemental Law Enforcement Services Fund (SLESF) of \$100 million has been established for "front line" law enforcement, and for district attorneys' and local sheriff's offices to assist in the prosecution and incarceration of local offenders. Based on population figures furnished by the California Department of Finance, specific allocation

amounts for SLESF have been established for all eligible agencies in the State. The COPS program is not a competitive grant program and, therefore, the City of Pomona is automatically entitled to receive SLESF monies subject to adherence to established COPS program compliance criteria.

Administered through the counties, the COPS program provides that local police departments must submit an annual fiscal year expenditure plan to the County's SLESF oversight committee outlining how the agency intends to spend its SLESF allocation.

Fund 291 – Pomona OATH Initiative

The Pomona OATH (Officers Assisting the Homeless) Initiative funds were awarded to the City by the State of California to address homelessness. This funding provides for: annual training for police officers-focusing on interaction with homeless individuals; dedicated full-time homeless liaison officer positions; mental health clinician positions; equipment; and annual reporting requirements and data collection. Funding ended in Fiscal Year 2025-26.

- **DEBT SERVICE FUNDS**

Fund 320 – Debt Service Fund

Fund 320 is used as a "roll-up" for all City debt service funds. The City Debt Service Fund is used exclusively to account for the receipt and disbursement of monies for the payment of general long term debt principal and interest, and transfer from other funds.

Fund 360 – Pomona Public Financing Authority

The Pomona Public Financing Authority was created by a Joint Powers Agreement between the City of Pomona, the Redevelopment Agency of the City of West Covina, and the Redevelopment Agency of the City of Pomona. The purpose of the Authority is to provide, through the issuance of debt, financing necessary for the construction of public improvements.

- **CAPITAL PROJECTS FUNDS**

Fund 418 – Capital Outlay

This fund is used to accumulate funds for capital projects. Funding for projects may come from transfers from other funds, contributions, grants, fees, revenues from sales of City capital assets

originally purchased with lease proceeds, and interest on investments. (The Development Services Department no longer collects special public open space fees.)

Fund 423 – Series BC Capital Projects

The Series BC Capital Project Fund maintains refunded bonds proceeds from the lease revenue bonds issued in 2016 to refund Series AG, AN, and AP bond issues that previously provided for infrastructure improvements in the City.

Fund 428 – Capital Improvement Projects

The fund was established in 2012-13 to account for Capital Improvement Projects (CIP), except for projects funded with Enterprise Funds which are accounted for within the respective Enterprise Fund.

Fund 431 – Permit System Improvement/Upgrade

This fund accounts for revenues collected per each Building Permit issued and is to be used for future improvements to the permit processing system as approved by the City of Pomona City Council on July 7, 2008.

Fund 432 – Fee Analysis Review

This fund accounts for revenues collected for each building permit issued and is to be used for future upgrades and improvements to the planning and engineering software.

Fund 434 – Building and Equipment Replacement

This fund is used to account for funds accumulated to purchase fixed assets and equipment. Funding may come from transfers from other funds and earnings on investments.

Fund 435 – Series BG Capital Projects

The Series BG Capital Project Fund maintains refunded bonds proceeds from lease revenue bonds issued in 2017 to refund Series AU and AV bond issues that previously provided for infrastructure improvements in the City.

Fund 436 – Work Order System Improvement

This fund accounts for revenues collected for each building permit issued and is to be used for future upgrades and improvements to the planning and engineering software.

Funds 437, 438, 439, 443 – Development Impact Fees

Impact fee revenue from the roadway, traffic signals, public safety facilities, parks and recreation facilities and storm drain facilities' fees must be spent on new facilities or expansion of current facilities to serve new development. Impact fee revenue can be spent on capital facilities to serve new development, including, but not limited to, land acquisition, construction of buildings, construction of infrastructure, the acquisition of vehicles or equipment, information technology, software licenses, and equipment.

● **ENTERPRISE FUNDS**

Fund 510, 520 – All Water Funds

The Water Department provides safe, high-quality water and delivers this water upon demand in an efficient manner at a reasonable cost to the residents and businesses within the City of Pomona. The Department maximizes locally produced groundwater and locally collected surface water to minimize reliance on more expensive purchased water through the efforts of production, distribution and construction, water quality, and water treatment operations. In addition, the Department operates and maintains the City's water treatment facilities, air stripping towers, anion exchange plants, and the recycled water system. The Department also provides engineering services, financial oversight, grant administration, as well as customer service and utility billing for approximately 30,000 accounts. Furthermore, the Department manages the Recycled Water Fund and Watershed Management Fund.

Fund 540, 550 – All Sewer Funds

The Sewer Division provides for the safe, effective, and efficient operation of the wastewater collection and conveyance system through maintenance services, engineering services, customer service, and financial oversight. The Division also provides twenty-four-hour emergency service in order to respond to system failures, minimize sanitary sewer overflows, comply with regulatory mandates, and ensure the public's health and safety.

Fund 551 – Pomona Choice Energy Authority

The Renewable Energy program is better known as Pomona Choice Energy. Pomona Choice Energy supplies power to homes and businesses with an

opportunity to opt up to 100% renewable energy. Our partner, Southern California Edison (SCE), continues to do the billing, maintains the power lines, and handles all new service requests and emergencies. Pomona Choice Energy is an alternative to SCE, the local investor-owned utility and previously the only power provider available in the City. The program is locally managed, not-for-profit and offers clean energy at low, competitive rates. Additionally, revenue from the program will be reinvested into the community through local programs and benefits.

- **INTERNAL SERVICE FUNDS – Also see Allocated Costs Section**

- **Fund 660 – Self Insurance**

The Self Insurance Fund 668 was established to administer and manage all costs related to Risk Management. Fund 671 tracks the Workers' Compensation program (employee injuries, illnesses, and safety programs). Fund 672 tracks the liability program (claims and lawsuits) and Fund 673 tracks the unemployment program. These programs operate as an internal service fund with budgeted expenses offset by charges to departments. Funds 671, 672, and 673 expenses are tracked by division within the funds. Additionally, these funds account for claims expense only. Administrative expenses are allocated to departments.

- **Fund 669 – Equipment Maintenance**

The Equipment Maintenance Division provides maintenance and repair for City vehicles and equipment efficiently and effectively by operating as a self-supporting internal service fund with budgeted expenses offset by charges to departments.

- **Fund 675 – Information Technology**

The Information Technology Department provides support services for all technology related department needs. Departments are allocated a portion of the costs to support the services provided by the Information Technology Department. The Department also supports department specific software contracts and other technology services outside the standard level of service such as the City's Geographic Information System (GIS).

- **Fund 676 – Printing/Mail Services**

Printing and Mailing Services within the Finance Department provides departments with postage and printing/copying services. The Mail Services Program provides effective and efficient mail room service while the Printing Services division provides printing access to all City departments. Department Allocations for postage are charged to departments based on the actual expense of postage. Operational expenses for these services, such as equipment maintenance and supplies, are allocated based on a percentage of actual costs. Printing costs are allocated to departments based on actual usage.

- **Fund 678 – Pension Obligation Bond**

The Pension Obligation Bond (POB) was issued to fully fund the City's Pension Liability. Employees at the City are eligible to receive pension benefits and the POB fund was established to collect monies from the various funding sources of the employees in order to pay the debt service obligation.

- **HOUSING AUTHORITY**

- **Fund 205 – HUD Voucher**

This fund supports the Housing Choice Voucher Program as operated by the Pomona Housing Authority (PHA). The PHA offers expanded opportunities for rental assistance to very low income families by utilizing existing housing units. The program is funded by the federal Department of Housing and Urban Development (HUD).

- **Fund 131 – Low and Moderate Housing Asset**

This fund is used to account for the financial activities of the former Redevelopment Agency Low and Moderate Housing Fund. Funding primarily comes from rentals and payoff of loans.

- **Fund 218 – Permanent Supporting Housing Grant**

The Permanent Supporting Housing Grant (PSH) is funded through HUD's Continuum of Care that provides permanent housing services for homeless persons with disabilities and their families. Participants are primarily disabled with serious mental illness, chronic problems with alcohol and/or drugs, and/or acquired immunodeficiency syndrome. The Pomona Housing Authority assists 100 households by utilizing S+C rental assistance coupons and contracting with community partners

to secure the supportive services necessary for participants to retain housing on a permanent basis.

Fund 247 – Low/Mod Ser AQ Projects

The 2005 Series AQ Taxable Housing Tax Revenue Bonds were issued to finance qualified housing improvements in the City. Series AQ was refinanced in 2018 and is now part of Series BI.

Fund 249 – Housing Authority Administration

This fund was established in June 2008 to account for activity related to the operation of the Housing Authority.

● **FIDUCIARY FUNDS**

Private Purpose Trust Funds

- 315 – RDA Successor Agency
- 316 – RDA Successor Agency Low/Mod
- 350 – RDA Debt Service
- 450 – RDA Capital Projects
- 702 – Los Angeles County Homeless Outreach Services Team (“HOST”)
- 757 – Deferred Compensation

ANNUAL AUDIT OF FINANCIAL RECORDS

All cities are required to retain the services of an independent Certified Public Accounting (CPA) firm to conduct an annual audit of the year’s financial transactions. The City’s auditors are selected on a competitive basis through a formal, public Request for Proposal (RFP) process every three years as set forth in Section 1016 of the City Charter. The resulting report is an Annual Comprehensive Financial Report (ACFR) that includes an introductory section, the independent auditor’s report, Management’s Discussion and Analysis (MD&A’s), government-wide financial statements, fund financial statements, notes to the financial statements, and a statistical section. The reports are prepared in conformity with Generally Accepted Accounting Principles (GAAP) for governments and are usually available in late January.

The City of Pomona has been awarded the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association of the United States and Canada for the last thirty-one consecutive years (1993-2024).

DEBT ADMINISTRATION

Debt management is an important component of a city’s financial management practice. Cities use the option of debt financing to fund large projects at a time when paying for these projects out of current revenues would be impractical. On February 6, 2023 the City Council adopted via Resolution 2023-06, the City of Pomona’s Updated Consolidated Fiscal Policies and Administrative procedures. As part of the City’s on-going debt management program, the City periodically reviews all outstanding debt to evaluate the cost/benefit of restructuring or retiring any outstanding debt. All debt service payments are budgeted and are anticipated to be covered by current revenues each year. Additionally, the City is well below its annual debt limit as calculated below.

Under the City Charter, **General Obligation Debt** pledging City general revenues require voter approval by two-thirds majority. With this difficult electoral requirement, such debt obligations are rarely issued. Any attempted effort to issue general obligation debt would have to be for projects of special significance and of community-wide benefit. Debt limit for any general obligation debt is 15% of the City’s assessed valuation. The City has not issued any general obligation bonds.

Total assessed value of all real and personal property at 6/30/25	\$17,306,914,059
Debt limit percentage	_____ 15.00%
Total debt limit	\$ 2,596,037,109
Amount of debt applicable to debt limit	_____ -
Legal debt margin	\$ 2,596,037,109

Capital Leasing can be used to acquire tangible assets where there is a pledge to pay the debt from current annual receipts and where the acquired assets can be placed under a lien until the debt obligation is paid off. The City of Pomona has used capital leasing to acquire equipment and currently has outstanding issues.

Special Revenue Debt can be used to finance capital projects where there is a pledge to pay the debt from a stream of revenue accruing to the City. This form

of debt is used to finance facilities and improvements from Enterprise Fund activities, which generate ongoing revenues. The City of Pomona has used this type of debt for its water and sanitation enterprises.

Special Assessment Districts can be used to finance infrastructure for a limited area of the City. With this kind of debt, special assessments or special taxes are levied against the property owners in a defined district who directly benefit from the infrastructure improvement. The City of Pomona has used this type of debt to finance infrastructure for new development in the City.

Under prior redevelopment law, **Tax Increment Financing** could be used for redevelopment activities. Property tax receipts from a defined redevelopment project area (above a base level set when the area is created) are restricted to the payment of debt. This incremental revenue can then be pledged for redevelopment debt. Repayment of the debt is the sole obligation of the Redevelopment Agency. The City of Pomona, through its Community Redevelopment Agency, has used this mechanism numerous times. However, with the dissolution of Redevelopment Agencies in California, this type of financing is limited to refinancing of existing debt to lower debt service which cannot extend repayment terms.

The City of Pomona has also issued **Short-Term Debt**, such as Tax Revenue Anticipation Notes, or TRANs. Such borrowing is used to supplement the cash balances in the General Fund during the low points between the peaks when property tax receipts are received. Because of the “spread” on interest rates between taxable and non-taxable debt, the City can earn net income on such short-term borrowing.

Debt Service

A major portion of the long-term obligations listed herein is debt which is directly or indirectly related to activities of the Pomona Redevelopment Agency. This debt is serviced primarily from tax increment revenues. Another portion of the City’s debt includes Water and Sewer Enterprise debt which is funded through user rates. All principal and interest payments due during the current fiscal year have been budgeted in the appropriate funds.

DEBT OBLIGATIONS

The following section summarizes the debt service obligations of the City as of July 1, 2025. These obligations represent the City’s annual installment payments of principal and interest for previous capital improvement plan projects, acquisitions funded through debt financings, and redevelopment activity.

County Deferred Tax Loan:

Los Angeles County

- July 1, 2026, Estimated Outstanding Balance: \$65,207,811
- Interest Rate: 7% Compounding
- Funding Source: Successor Agency’s future excess funds

Bonds:

1998 Revenue Bonds, **Series X**

Partially refunded by 2006 Series AT

- Purpose: to finance improvements in the Mountain Meadows Redevelopment Project Area
- Maturity Date: 12/01/2024
- Original Principal Amount: \$5,055,000
- July 1, 2026, Principal Outstanding: \$ 0
- Interest Rate: 3% - 5.1%
- Funding Source: tax revenue from Mountain Meadows Redevelopment Project Area

1998 Tax Increment Revenue Bonds, **Series Y**

Partially refunded by 2006 Series AT

- Purpose: to finance improvements in the West Holt Avenue Redevelopment Project Area
- Maturity Date: 05/01/2032
- Original Principal Amount: \$8,980,000
- July 1, 2026, Principal Outstanding: \$2,900,000
- Interest Rate: 3% - 5%
- Funding Source: tax revenue from West Holt Avenue Redevelopment Project Area

2006 Pension Obligation Refunding Bonds, **Series AR**

Partially Refunded by 2017 Series BG (COP)

- Purpose: to refinance 2004 Series AJ/AK Pension Obligation Refunding Bonds and convert prior obligations to a fixed interest rate
- Maturity Date: 07/01/2030

- Original Principal Amount: \$4,241,233
- July 1, 2026, Principal Outstanding: \$1,551,609
- Interest Rate: 5.24% - 5.832%
- Funding Source: City General Fund

2016 Revenue Refunding Bond, Series BB

- Purpose: To refinance & defease 2002 Series AF
- Maturity Date: 12/01/2042
- Original Principal Amount: \$8,425,000
- July 1, 2026, Principal Outstanding: \$8,425,000
- Interest Rate: 4.0%
- Funding Source: Sewer Fund

2016 Lease Revenue Refunding Bond, Series BC

- Purpose: To refinance and defease 2003 Series AG and 2005 Series AN
- Maturity Date: 06/01/2036
- Original Principal Amount: \$26,645,000
- July 1, 2026, Principal Outstanding: \$15,790,000
- Interest Rate: 2.000% - 4.000%
- Funding Source: Lease payments from City to PFA

2016 Revenue Refunding Bond, Series BD

- Purpose: To refinance & defease 2002 Series AF
- Maturity Date: 06/01/2029
- Original Principal Amount: \$4,185,000
- July 1, 2026, Principal Outstanding: \$920,000
- Interest Rate: 1.125% - 3.0%
- Funding Source: Sewer Fund

2017 Refunding Revenue Refunding Bonds, **Series BE**

Refunding of 2007 Series AY and Series AZ

- Purpose: to refund 2007 Series AY and Series AZ Bonds Maturity Date: 05/01/2047
- Original Principal Amount: \$32,355,000
- July 1, 2026, Principal Outstanding: \$32,355,000
- Interest Rate: 5.000%
- Funding Source: Water Fund

2017 Refunding Revenue Refunding Bonds, **Series BF**

Refunding of 2007 Series AY and Series AZ

- Purpose: to refund 2007 Series AY and Series AZ Bonds Maturity Date: 05/01/2047
- Original Principal Amount: \$55,555,000
- July 1, 2026, Principal Outstanding: \$37,955,000

- Interest Rate: 1.530% - 3.750%
- Funding Source: Water Fund

2017 Refunding Revenue Refunding Bonds, **Series BG**

Refunding of 2006 Series AR, Series AU, Series AV

- Purpose: to refund 2006 Series AR COP bonds, Series AU and Series AV
- Bonds Maturity Date: 04/01/2045
- Original Principal Amount: \$50,475,000
- July 1, 2026, Principal Outstanding: \$42,360,000
- Interest Rate: 1.844% - 3.356%
- Funding Source: General Fund & Successor Agency Fund

2018 Taxable Refunding Revenue Bond, **Series BH** Refunded 2007 Series BA

- Purpose: To refund 2007 Series BA
- Maturity Date: 12/01/2046
- Original Principal Amount: \$13,390,000
- July 1, 2026, Principal Outstanding: \$11,540,000
- Interest Rate: 2.300% - 4.100%
- Funding Source: Sewer Fund

2018 Taxable Tax Allocation Refunding Bond, **Series BI**

Refunded 1998 Series W, 2001 Series AD, 2003 Series AH, 2005 Series AQ, 2006 Series AS/AT/AX, 2007 Series AW

- Purpose: To refund outstanding Redevelopment bonds (Series W, AD, AH, AQ, AS, AT, AX, AW)
- Maturity Date: 02/01/2041
- Original Principal Amount: \$128,885,000
- July 1, 2026, Principal Outstanding: \$67,960,000
- Interest Rate: 2.300% - 4.100%
- Funding Source: Sewer Fund

2020 Taxable Pension Obligation Refunding Bonds, **Series BJ**

- Purpose: to finance a portion of the rolled forward Pension Liability as of 06/30/20 and prepay the remaining portion of Fiscal Year 2021.
- Maturity Date: 08/01/2046
- Original Principal Amount: \$219,890,000
- July 1, 2026, Principal Outstanding: \$187,625,000
- Interest Rate: 2.474%-4.00%
- Funding Source: City General Fund

POLICY GUIDELINES

The Program and Financial Plan (Budget) for the City of Pomona is based upon certain financial policies and priorities as set forth formally or informally. These financial guidelines and policies lay out the framework for not only the development of the budget, but the ongoing operations of the City as a whole. It is important to continue developing these policies as they are the financial foundation that supports the services to the community.

- **GUIDELINES**

Operating Budget Guidelines

The City's annual budget is a plan of operation, complete with revenue estimates to ensure ability to finance that plan. The budget determines the quality and quantity of governmental services and the method of distributing costs to various segments of the community through collection of taxes and fees. A budget should be regarded as a tool to aid management in operating an organization more effectively. The budget is the department's proposed spending plan, and the primary responsibility for its development and accuracy rests at the department level.

Presentation of the budget provides the City Manager the opportunity to explain existing and proposed programs to the City Council and to focus attention on services and programs that may require City Council direction, legislative action and/or support for the City Council's creation, continuance, or problem resolution.

Adoption of the budget is one of the City Council's most important policy decisions and provides the legal basis for the expenditure of funds to accomplish those policies.

If a non-sworn position has been vacant for more than 2 years, the position will be eliminated unless specifically requested to be retained and approved by the City Manager. To retain these types of positions, a Personnel Related Budget Request form, including a justification for retaining a position that has not been utilized in 2+ years, must be submitted.

Revenue Guidelines

Historical trends are the basis for developing virtually all forward-looking City revenue estimates. Multiple key line-items are tracked, comparing the current pace of revenues received with prior years, adjusting for anomalies.

Changes in both national and local economics are factored in on top of the trends discussed above, such as forecasts for a slowing or rising real estate market which could have an eventual effect on related revenues, i.e. Documentary (Property) Transfer Tax.

Known or strongly anticipated external events are also considered, as new major local businesses (or closures of existing ones) will impact Sales Tax receipts, while rate changes and market factors can have a significant impact upon the amount of Utility Users' Tax collected, just to name two examples.

Forecasts from other governmental entities are actively sought and overlaid upon our local models. Unfortunately, these forecasts – which encompass such variables as County estimates of Property Tax growth – are often not available within the required time frame for budget development, but are a valuable tool when received in a timely manner.

- **POLICIES**

Operating Budget Policy

The Charter requires that the City Manager submit to the City Council a proposed budget at least 45 days prior to the beginning of the fiscal year.

Debt Policy

Under the City Charter, General Obligation Debt pledging City general revenues require voter approval by two-thirds majority. Debt limit for any general obligation debt is 15% of the City's assessed valuation.

The City has not issued any general obligation bonds.

Purchasing Policy

Centralized Purchasing shall provide efficient procedures for the purchase of goods, services, professional services, equipment and other personal property and services at the lowest possible cost commensurate with quality needed; to exercise

positive financial control over purchases. Centralized procurement shall operate as a division of the Finance Department.

The procurement of goods and services, equipment and professional service with an estimated annual value of \$5,000 and up to \$100,000 to one supplier inclusive of taxes, licenses, freight charges, installation charges, fees, and other considerations may be made by the Procurement Officer in the open market. Generally, a procurement cost greater than \$100,000 requires formal bidding.

Public projects for the amount defined in Public Contracts Code §22032(a) of \$75,000 or less may be performed by the Public Works Director and Water Resources Director. Public projects for the amount defined in Public Contracts Code § 22032(b) of \$220,000 or less may be made by the City Manager to award informal contract.

The purchasing information listed above is consistent with the Purchasing procedures, definitions, and requirements in the City of Pomona's Municipal Code, Section 2-992:1005.

Cash Management/Investment Policy

The Statement of Investment Policy is intended to provide guidelines for the prudent investment of the City's and Agency's temporary idle cash, and outline the policies for maximizing the effectiveness and efficiency of Pomona's treasury management system. The goal is twofold; one is to enhance the economic status of the City while preserving its capital resources, the second is to provide guidelines for authorized investments.

All monies entrusted to the City Treasurer are pooled in an actively managed portfolio. This investment policy applies to all financial assets and investment activities of the City of Pomona and includes, but is not limited to, the following funds: General, Special Revenue, Debt Service, Capital Project Funds, Enterprise Funds, Internal Service, Agency Funds, and any new fund, unless specifically exempted. This policy, however, specifically excludes the employees' retirement and deferred compensation funds. Additionally, monies held by a trustee or fiscal agent pledged to the payment or security of bonds or other

indebtedness, shall comply with CGC Section 53601 (L).

Accounting, Auditing and Financial Reporting Policy

An independent audit will be performed annually. An interim audit will be performed mid-way through the Fiscal Year to ensure correct accounting and internal control procedures are being followed.

The City will produce an Annual Comprehensive Financial Report (ACFR) each year in accordance with Generally Accepted Accounting Principles (GAAP) as outlined by the Governmental Accounting Standards Board (GASB). This report is submitted annually to the Government Finance Officers Association of the United States and Canada for their Excellence in Financial Reporting Awards Program. (The City has received this award for numerous consecutive years.)

The City will maintain a strong internal audit capability.

Capital Improvement Program Budget Policy

The City will construct all capital improvements in accordance with an adopted capital program.

The City will develop a five-year plan for capital improvements to be updated annually. Future capital expenditures will be projected annually for a five-year period based on changes in the community population, real estate development, or replacement of the infrastructure.

The City will coordinate preparation of the Capital Improvement Program Budget with preparation of the Operating Budget. Future operating costs associated with new capital improvements will be projected and included in Operating Budget forecasts.

The City will identify the estimated costs and potential funding sources for each proposed capital project before it is submitted to Council for approval.

Fiscal Policies

On February 6, 2023, the Pomona City Council adopted, via Resolution 2023-06, City of Pomona's Updated Consolidated Fiscal Policies and Administrative procedures. These policies are

intended to foster and support the continued financial strength and stability of the City as reflected in its financial goals. The consolidated policy document is designed and structured to develop principles that guide the financial administration of the City. Annual amounts will be presented for City Council approval as part of the Proposed Budget process.

The [Consolidated Fiscal Policies and Administrative Procedures](#) are available on the City's website.

Some of the notable changes that were adopted are as follows:

- Update of General Fund Economic Reserves at 22% of operating expenses, eventually increasing to 25%.
- Setup a Catastrophic Events Reserve at \$300k initially and increasing for 10 years to reach \$5 million.
- Establish a Pension 115 Trust funding at \$1.5 million initially and \$500k annually thereafter.
- Capital Improvement Projects (CIP) Funding from General Fund initially at 3/4% of adopted revenues, with an eventual goal of 1% of adopted revenues.
- Equipment Replacement Funding from General Fund at \$100k, increasing annually to \$400k at the end of 10 years.
- Other Post Employment Benefit (OPEB) will remain pay-as-you-go and there will be no prefunding at this time.
- Unassigned Fund Balance (Surplus).

ALLOCATED COSTS

The Annual Budget includes allocated costs in a number of line-items which are common to most of the City's departments. These line-items include Information Systems, Workers' Compensation, Unemployment, Liability Administrative functions, and the maintenance and operation of the City's Fleet. In addition, costs are recovered for City Telephone Service, Administrative Support, and Mailing and Printing Services. These costs, which include both the actual service expense(s) as well as related personnel expenditures, are recovered from those departments making use of the respective service in proportion to the extent the provided services are actually used as described below.

• **PENSION OBLIGATION BONDS (POB) (Fund 678)**

On August 2020, the City of Pomona issued the Fiscal Year 2020 Taxable Pension Obligation Bonds. The bonds are issued to finance a portion of the rolled forward Pension Liability as of June 30, 2019, as projected by CalPERS and to prepay the remaining portion of the Fiscal Year 2021 Unfunded Actuarial Liability. The total debt service is allocated between Miscellaneous (37%) and Safety (63%), based on the CalPERS Actuarial Valuations as of June 30, 2019. The Debt Service portion for Miscellaneous is allocated to Miscellaneous employees according to their salary account distribution and the same method is performed to allocate the debt service for Safety employees.

• **INFORMATION SYSTEMS (Fund 675)**

Each Department is allocated a portion of the costs to support the services provided by the Information Technology Department. These costs are allocated using a formula that is based on each department's technology inventory and Full-Time Equivalent (FTE) positions. Each department's inventory is verified and then assigned a percentage based on the total amount of information system technology items factored into the total inventory citywide. Once that figure is established, the amount is further allocated based on the number of FTE, including hourly positions allocated to various funds. Using these percentages, departments are allocated a set cost each fiscal year to support the services that are provided by the Information Technology Department. Also taken into consideration and applied to the respective department allocation are department specific software contracts and other technology services outside the standard level of service such as the City's Geographic Information System (GIS).

• **SELF-INSURANCE (Funds 668, 671, 672, 673)**

Three self-insurance internal service funds (liability, workers' compensation, and unemployment insurance) are utilized to account and pay for annual claim expenses. Actual claims are paid for and tracked within these three self-insurance internal service funds.

Liability (Fund 672) – Actual expenses are tracked by department/division within Fund 672. These

expenses are then charged back to departments/divisions based on a three-year rolling average.

Workers' Compensation (Fund 671) – Beginning in 2014-15, Workers' Compensation costs are allocated through the benefitted position allocation process just as if the City were not self-insured. Claims expense is tracked by department through Fund 671 in order to make necessary adjustments to future rates. Additionally, for those operations with excessive workers' compensation claims (based on actual expense), an "excess workers' compensation" charge may be assessed.

Unemployment (Fund 673) – Based on current expenses, an annual amount is estimated for the coming year's budget which is then allocated on a 'cost per employee' basis to funds/departments as part of the benefitted position cost allocation.

In addition to the direct claims expense, the Risk Management administrative operating costs, special insurance and insurance premiums, are factored into a separate allocation entitled: Liability Admin Allocation, Workers' Comp Admin Allocation, and Unemployment Admin Allocation within the allocated costs and self-insurance category. These costs are allocated to each operating department based on their division's total Full-Time Equivalent (FTE), including hourly positions, versus the City's overall FTE. The percentage determined using this formula is then applied to the overall amount estimated for these annual services.

- **EQUIPMENT MAINTENANCE/FLEET (Fund 669)**

All departments that utilize City vehicles are allocated costs for the maintenance of the vehicles. The methodology used to estimate the fiscal year expenses is based on several factors including; the number of labor hours spent working on the department specific vehicles in the prior year, replacement parts, sublet costs, and fuel. These components are combined to create a vehicle charge and then consolidated by division or department to get a division/departmental charge. Once this has been established, a division/departmental percentage of the total fleet operations expense is calculated. This percentage of the fleet is then multiplied by the estimated cost of the coming year's operations to determine the fleet allocation. The

charges are assessed monthly and appear as revenue in the Equipment Maintenance internal service fund.

- **COST OVERHEAD ALLOCATION**

Administrative, Support and Legislative Departments receive a cost overhead allocation for the services provided to other funds. This Cost Overhead Allocation funds services such as City Council oversight, City Administration, City Clerk and Legal functions, as well as support functions such as Human Resources, Finance, and Facilities Maintenance. These support services include operations related to hiring and monitoring personnel, processing accounts payable and payroll checks, purchasing, accounting, cashiering, benefit administration, and technology. The total amount allocated to other funds is allocated back to the legislative and support services for the cost of each service.

- **PRINTING AND MAILING SERVICES (Fund 676)**

Printing and Mailing Services are recovered from departments that use these services. Departments are responsible for estimating the amount needed for postage and printing/copying costs that will be incurred during the fiscal year. Printing costs are based on use of the City's common-use printers and cost of services by outside vendors. The cost of copies on the two main copiers includes an overhead factor to recoup operational expenses such as paper, toner, and machine maintenance. Postage is charged to departments based on the actual expense of postage. Operational expenses for these services, such as equipment maintenance, and supplies, are allocated based on a percentage of actual costs.

GANN LIMITATION

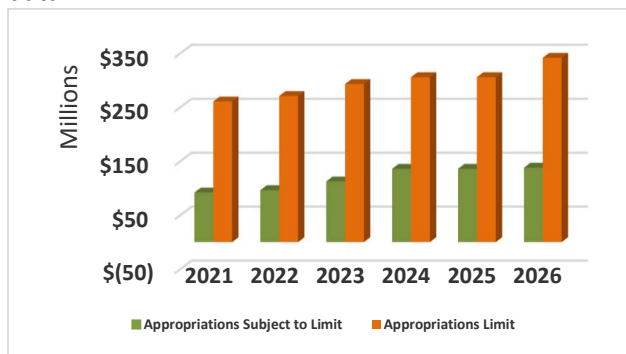
In November 1979, the voters of the State of California approved Proposition 4, commonly known as the Gann Initiative. The Proposition created Article XIII B of the State Constitution placing limits on the amount of revenue which can be spent by all entities of government from the "proceeds of taxes." Proposition 4 became effective for the 1980-81 fiscal year, but the formula for calculating the limits was based on the 1978-79 "base year" revenues.

In 1980, the State Legislature added Section 9710 to the Government Code providing that the governing

body of each local jurisdiction must establish, by resolution, an appropriations limit for the following year. The appropriation limit for any fiscal year is equal to the previous year’s limit adjusted for population changes and changes in the US Consumer Price Index (or California per capita personal income, if smaller). The necessary statistical information is provided by the California Department of Finance.

The original Article XIII B (Proposition 4) and its implementing legislation were modified by Proposition 111 and SB 88 by the voters in June 1980. Beginning with the 1990-91 Appropriations Limit, a city may choose annual adjustment factors. The adjustment factors include the growth in the California Per Capita Income, or the growth in the non-residential assessed valuation due to construction within the City and the population growth within the county or the city.

The Appropriations Limit for fiscal year 2025-26 is \$341,910,889 and the appropriations subject to limitations is \$138,066,229; therefore, the City of Pomona was \$203,844,659 below its Appropriations Limit. The following chart displays 5 years of GANN data.



ACRONYMS

This is a listing of commonly used acronyms found within the budget document. A more complete listing of acronyms used by all departments may be found in a separately produced document.

ABC – Alcoholic Beverage Control

ACFR – Annual Comprehensive Financial Report

ADA – American Disabilities Act

AQMD – Air Quality Management District

ARP - American Rescue Plan

ARRA – American Recovery and Reinvestment Act

CALTRANS – California Dept. of Transportation

CalPERS – California Public Employees’ Retirement System

CDBG – Community Development Block Grant

CDBG-CV – Community Development Block Grant – COVID-19 Funding

CHDOs – Community Housing Development Organizations

CIP – Capital Improvement Program

CNG – Compressed Natural Gas

COLA – Cost of Living Allowance

COP – Certificate of Participation

CPI – Consumer Price Index

CSMFO – California Society of Municipal Finance Officers

DIF – Developer Impact Fee

DMV – Department of Motor Vehicles

DOF – Department of Finance

DOJ – Department of Justice

EMS – Emergency Medical Services

EOC – Emergency Operations Center

ERAF – Educational Revenue Augmentation Fund

ESG – Emergency Solutions Grant

ESG-CV – Emergency Solutions Grant – COVID-19 Funding

FAA – Federal Aviation Administration

FBI – Federal Bureau of Investigation

FEMA – Federal Emergency Management Agency

FTE – Full-Time Equivalent

FY – Fiscal Year

FMS – Financial Management System

GAAP – Generally Accepted Accounting Principles

GASB – Governmental Accounting Standards Board

GDP – Gross National Product

GFOA – Government Finance Officers Association

GIS – Geographic Information System

HazMat – Hazardous Material

HRPR – Homelessness Prevention and Rapid Re-Housing Program

HOME – Home Investment Partnership Program

HUD – Housing and Urban Development

ICSC – International Council of Shopping Centers

ISTEA – Intermodal Surface Transportation Efficiency Act

IT – Information Technology

LAIF – Local Agency Investment Fund

LEAC – Lead Education Awareness and Control Program

LED – Light Emitting Diode

L.F. – Linear Foot/feet Measurement (12 inches) term different from cubic foot and square foot

MDC – Mobile Data Computer

MGD – Millions of gallons per day

MHZ – Megahertz is a designation of the broadcast capability of a local government radio system

MOUs – the result of labor negotiations between the City of Pomona and its various bargaining units

MWD – The Metropolitan Water District utilizes a system of water transmission systems for collection of water for the City and County of Los Angeles

NCS – Non-Congregate Shelter

NPEDS – National Pollutant Discharge Elimination System

NSP – Neighborhood Stabilization Program

O&M – Operations and Maintenance

OPEB – Other Post Employer Benefits

OSHA – Occupational Safety and Health Administration

PCI – Pavement Condition Index

PERS – Public Employees Retirement System

PFA – Pomona Public Financing Authority

PLHA – Permanent Local Housing Allocation Grant

PSH – Permanent Supporting Housing Grant

PUD – Plan Unit Development

RDA – The Redevelopment Agency of the City of Pomona

RMS – Records Management System

ROPS – Recognized Obligation Payment Schedule

ROW – A Right-of-Way

RPTTF – Redevelopment Property Tax Trust Fund

SB – Senate Bill

SCADA – Supervisory Control and Data Acquisition

SCAG – So Cal Association of Governments

SCE – Southern California Edison

TCRP – Transit Cooperative Research Program

TOT – Transient Occupancy Tax

VLF – Vehicle License Fee

GLOSSARY OF TERMS

Account Number: An account is typically identified by a unique number or series of numbers and description. The first field of three digits identifies the Fund. The next series of 4 digits identifies the Cost Center (department/division). The next series is identified as the ledger category identifying the revenue or expenditure account. Terminology, such as ledger category, is part of the ERP software implementation in 2026.

Accrual Basis: The recording of the financial effects on a government of transactions and other events and circumstances that have cash consequences for the government in the period in which those transactions, events, and circumstances occur, rather than only in the periods in which cash is received or paid by the government.

Actual: Represents the actual costs/revenues for the period stated.

Ad Valorem Taxes (Aka Property Taxes): Taxes levied on all real and certain personal property (tangible and intangible) according to the property's assessed value.

Adopted Budget: Represents the budget as approved by the City Council.

Amended Budget: Represents the adopted budget including changes made during the year.

Appropriation: An authorization by the City Council, which permits the City to incur obligations and to make expenditures of resources.

Assessed Valuation: A dollar value placed on real estate or other property by Los Angeles County as a basis for levying property taxes.

Assessment Improvement District: A designated area receiving services for common grounds benefiting property owners such as median landscaping.

Asset: Anything having commercial or exchange value that is owned by a business, institution or individual.

Audit: Conducted by an independent Certified Public Accounting (CPA) firm, the primary objective of an audit is to determine if the City's Financial Statements present the City's financial position fairly and results of operations are in conformity with generally accepted accounting principles.

Balanced Budget: A budget in which total budgeted resources, including revenues, transfers in from other funds, and unallocated fund balance from previous years meet or exceed total budgeted use of resources including expenditures and transfers out to other funds.

Balance Sheet: A financial statement reporting the organization's assets, liabilities, and equity activities.

Beginning Balance: Unencumbered resources available in a fund from the prior fiscal year after payment of prior fiscal year expenditures.

Bond: A funding tool representing a written promise to pay a specific sum (face value or principal amount) in the future (maturity date), plus interest. In local California government, bonds are only used to finance capital improvements.

Budget: A financial plan for a specific period that matches planned revenues and expenditures to municipal services.

Budgetary Control: The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and revenues.

Capital Improvement Program (CIP): The CIP authorizes expenditures for tangible, long-term physical improvements or additions of a fixed or permanent nature (e.g., an additional police or fire station, a new street). It is updated annually with estimated project costs, sources of funding, and timing of work over a five-year period.

Capital Improvements: Expenditures related to the acquisition, expansion or rehabilitation of an element of the City's physical plant; sometimes

referred to as infrastructure; one of the five major expense categories defined in the financial plans.

Community Development Block Grant Funds - (CDBG): Funds established to account for revenues from the Federal government and expenditures as prescribed under the Community Development Block Grant Program.

Consumer Price Index (CPI): A measure used to reflect the change in the price of goods and services.

Contingency: An appropriation of funds to cover unforeseen events that occur during the fiscal year, such as natural emergencies, Federal mandates, shortfalls in revenue, and similar events.

Contractual Services: Services rendered to City activities by private firms, individuals, or other governmental agencies. Examples of these services include engineering, fire protection, and City Attorney services.

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

Debt Service Fund: A fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Defeasance: The removal of debt and related assets from the balance sheet prior to the actual redemption of the debt. Used to refinance bonds to take advantage of more favorable interest rates.

Deficit: An excess of expenditures over revenues (resources).

Department: A major organizational division of activity that indicates overall management responsibility for an operation or a group of related operations within a functional area.

Divisions: Organizational component of a department, possibly sub-divided into programs and program elements.

Encumbrance: The commitment of appropriated funds to purchase goods which have not yet been received or services that have yet to be rendered.

Enterprise Fund: Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

Entitlements: Payments to which local governmental units are entitled, pursuant to an allocation formula determined by the agency providing the monies, usually the State or the Federal Government.

Expenditure / Expense: The term 'expenditure' refers to the outflow of funds paid or to be paid for an asset obtained or goods and services received regardless of when the expenditure is actually paid. This term applies to Governmental Funds. The term 'expense' is used for Enterprise and Internal Service Funds.

Fees for Services: Charges paid to the City by users of a service to help support the costs of providing that service.

Financial Plan: The document created by staff and approved by City Council which establishes broad policy guidance on the projection of revenues and the allocation toward various types of expenditures.

Financial Plan Calendar: A schedule of key dates which the City follows in the preparation, adoption, and administration of the budget.

Financial Report: A comprehensive annual document providing a snapshot of the City's financial position on the final day of the fiscal year. A formal audit performed by an independent CPA firm supports the report's financial information.

Fiscal Year: The beginning and ending period for recording financial transactions. The City of Pomona has specified July 1 to June 30 as its fiscal year.

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

Franchise: The right or license granted to an individual or group to market a company's goods or services in a particular territory.

Fund: An accounting entity that records all financial transactions for specific activities or government functions. The generic fund types used by the City are: General, Special Revenue, Capital Project, Enterprise, and Internal Service Funds.

Fund Balance: The excess of current assets over current liabilities represents the cumulative effect of revenues and other financing sources over expenditures and other financing uses. This term applies to governmental funds only.

Fund Type: Any one of the seven commonly used funds in public accounting. The seven fund types are: general, special revenue, debt service, capital projects, enterprise, internal service, and trust and agency.

GAAP: Generally Accepted Accounting Principles: The uniform minimum standards of and guidelines to financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. GAAP encompass the conventions, rules, and procedures necessary to define the accepted accounting practices at a particular time. They include both broad guidelines of general application and detailed practices and procedures. GAAP provides a standard by which to measure financial presentation.

GANN Appropriations Limit: This term refers to Article XIII B of the California State Constitution that places limits on the amount of proceeds from taxes that state and local government agencies can receive and spend each year.

General Fund: The primary operating fund of the City. All revenues that are not allocated by law or contractual agreement to a specific fund are accounted for in the General Fund. With the

exception of subvention or grant revenues restricted for specific uses, General Fund resources can be utilized for any legitimate governmental purpose.

Goal: A statement of broad direction, purpose, or intent.

Grant: Contributions or gifts of cash or other assets from another governmental entity to be used or expended for a specific purpose, activity, or facility. An example is the Community Development Block Grant allocated by the Federal Government.

Infrastructure: The City's basic system of its physical plant, i.e., streets, waterlines, sewer lines, public buildings, and parks.

Interfund Transfers: During the course of normal operations, the City records numerous transactions between funds including expenditures and transfers of resources to provide services, subsidize operations, and debt service.

Internal Service Fund: A fund, which provides services to other City divisions and bills the various other funds for services rendered. Currently, the City is using the concept for the operation of Equipment Maintenance and Insurance Services.

Investment Revenue: Revenue received as interest from the investment of funds not immediately required to meet cash disbursement obligations.

Liability: A claim on the assets of an entity.

Line-Item Budget: A budget that lists each expenditure category (salary, materials, telephone service, travel, etc.) separately, along with the dollar amount budgeted for each specified category. The City of Pomona publishes a line-item budget in the proposed stage only. Once the budget has been approved, line-item detail is available to departments on the City's computer system.

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

Memorandum of Understanding (MOU): Negotiated contract agreements for wages, benefits, and working conditions between the City and City

employee associations and/or recognized labor unions.

Modified Accrual Basis: The method of accounting under which revenues and other resources are recognized when they become susceptible to accrual, which is when they become both “measurable” and “available to finance expenditures of the current period.” Expenditures are recognized when the liability is incurred.

Municipal: In its broadest sense, an adjective that denotes the state and all subordinate units of government. In a more restricted sense, an adjective that denotes a city or village as opposed to other local governments.

Objective: The necessary steps that need to be accomplished to achieve a desired goal.

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

Ordinance: A formal legislative enactment by the City Council. It has the full force and effect of law within the City boundaries.

Performance Indicators: A public oriented measure which, whether stated in terms of effectiveness or efficiency, quantitatively describes how well a service is being performed.

Personnel Services: Costs associated with providing the staff necessary to provide the desired levels of service. Included are both salary and benefit costs.

Policy: A direction that must be followed to advance toward a goal. The direction can be a course of action or a guiding principle.

Program: A grouping of activities organized to accomplish basic goals and objectives.

Property Tax: A statutorily limited tax levy that may be imposed for any purpose.

Public Financing Authority: Pomona Public Financing Authority (PPFA) is a component unit of the City of Pomona and the Pomona Community Redevelopment Agency formed for the purpose of issuing bonds to provide financial assistance to the City and Agency.

Redevelopment Agency: An organization formed in 1966 as a separate agency of the City to assist and facilitate the revitalization of certain areas of the City and to promote economic development within the City. The RDA was abolished in accordance with ABX1 26 and ABX1 27 signed June 29, 2011.

Reserve: An account used to indicate that a portion of a fund's balance is legally restricted for a specific purpose and is, therefore, not available for general appropriation.

Resolution: A special order of the City Council which has a lower legal standing than an ordinance.

Retained Earnings: The accumulated earnings of an Enterprise or Internal Service Fund which have been retained and are not reserved for any specific purpose.

Revenue: Funds that the government receives as income such as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues, and interest income.

Risk Management: A managed approach to protecting an organization's assets against accidental loss in the most economical manner.

Sales Tax: A tax on the purchase of goods and services.

Special Assessment: A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those parties.

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

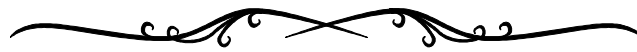
Subventions: That portion of revenues collected by other government agencies on behalf of the City.

Taxes: Compulsory charges levied by a government to finance services performed for the common benefit. This term does not include specific charges made against persons for property for current or permanent benefits, such as special assessments. Neither does the term include charges for services rendered only to those paying such charges.

Transient Occupancy Tax: A tax that has been imposed on occupants of hotel and motel rooms in the City of Pomona, often referred to as a "Bed Tax."

Trust and Agency Funds: Also known as Fiduciary Funds, are used to account for assets held by the City in a trustee capacity or as an agent on behalf of private individuals, organizations, or other governmental agencies.

User Charges/Fees: The payment of a fee for direct receipt of a service by the party benefiting from the service.



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Financial Summaries

Budget Overview - All Funds

Fund Name	Est Available Beginning Bal 7/1/2026	Estimated Revenues & Transfers In	Operating Appropriations & Transfers Out	Capital Improvement Program	Est Available Ending Bal 6/30/2027
City Funds					
101 General Fund	58,058,895	170,530,134	181,904,077	-	46,684,952
Special Revenue Funds					
120 OPIOID SETTLEMENT	616,576	-	200,000	-	416,576
128 MEASURE R	1,214,296	2,633,455	2,716,548	285,284	845,919
132 FEE ANALYSIS RATE REVIEW	9,540	1,500	-	-	11,040
133 PUBLIC ART FEE	3,221,809	400,000	575,756	-	3,046,053
138 MEASURE M	879,603	3,023,076	2,295,046	1,375,714	231,919
141 MEASURE A	-	4,649,496	4,649,496	-	-
142 MEASURE W	66,654	2,226,700	881,022	1,400,000	12,332
144 CANNABIS - COMMUNITY BENEFIT	827,997	400,000	400,000	563,677	264,320
145 REFUSE ADMINISTRATION	2,371,548	1,761,451	833,601	787,500	2,511,898
148 POMONA FD FOR CHILDREN & YOUTH	6,905,917	9,175,000	1,863,753	-	14,217,164
149 CHILDREN & YOUTH FUND ADMIN	1,125,439	1,376,300	-	-	2,501,739
150 CASP CERT & TRAINING FD	47,551	27,200	25,000	-	49,751
151 INCLUSION HOUSING FUND	665	675,000	-	-	675,665
191 AMERICAN RESCUE PLAN	908,559	-	908,559	-	0
195 FAIRPLEX MITIGATION	1,166,133	400,000	-	500,000	1,066,133
196 PEG FEE	72,771	65,000	55,350	-	82,421
206 STATE GAS TAX - RMRA	2,563,917	4,495,233	491,450	4,391,652	2,176,048
208 STATE GAS TAX	71,337	4,564,947	4,136,981	-	499,303
216 PROPOSITION A	808,661	4,110,909	4,008,180	126,419	784,971
217 PROPOSITION C	1,545,972	3,679,907	834,953	3,132,292	1,258,634
219 TRAFFIC OFFENDER FUND	600,406	226,454	191,300	-	635,560
230 VEHICLE PARKING DISTRICT	2,711,848	771,367	823,978	-	2,659,237
245 AIR QUALITY MGMT DISTRICT	2,725	225,100	46,263	-	181,562
253 AD-So Garey Assess Zone DEF	265,097	114,100	100,232	-	278,965
254 AD-Unv Crp Ctr Assess Dist #4	22,399	50,700	56,662	-	16,437
255 AD-Garey Maint Assess Zone C	234,700	149,100	183,918	-	199,882
256 PHILLIPS RANCH MAINT ASSESS DIST	339,991	956,900	942,903	-	353,988
281 SUPPL LAW ENFORCEMENT SVCS ACCOU	210,256	-	-	-	210,256
291 POMONA OATH INITIATIVE	105,537	-	-	-	105,537
Total - Special Revenue Operations Fun	28,917,905	46,158,895	27,220,951	12,562,538	35,293,311
213 COMMUNITY DEVELOPMENT BLOCK GRA	21,793	1,049,089	1,070,882	-	-
194 COMMUNITY DEVELOPMENT BLOCK GRA	-	158,276	158,276	-	-
215 MISCELLANEOUS GRANTS	3,872,623	22,522,645	24,295,295	-	2,099,973
260 ASSET FORFEITURE	473,640	34,400	207,267	-	300,773
272 TDA ARTICLE 3	(18,868)	128,781	90,000	-	19,913
Total - Special Revenue Grant Funds	4,349,188	23,893,191	25,821,720	-	2,420,659
Total - All Special Revenue Funds	33,267,093	70,052,086	53,042,671	12,562,538	37,713,971
Debt Service Funds					
320 CITY DEBT SERVICE	546,141	19,205,573	19,223,932	-	527,782
Total - Debt Service Funds	546,141	19,205,573	19,223,932	-	527,782

Budget Overview - All Funds

Fund Name	Est Available Beginning Bal 7/1/2026	Estimated Revenues & Transfers In	Operating Appropriations & Transfers Out	Capital Improvement Program	Est Available Ending Bal 6/30/2027
<i>Capital Projects Funds</i>					
418 CAPITAL OUTLAY FUND	891,306	28,000	2,000	-	917,306
419 ASSESSMENT DIST IMPROVEMENT	3,604	-	-	-	3,604
421 Series AG Capital Improvement	0	-	-	-	0
422 SERIES AN CAPITAL PROJECTS	3,492	-	-	-	3,492
423 SERIES BC CAPITAL PROJECTS	45,425	1,800	-	-	47,225
431 PERMIT SYSTEM IMPR/UPGRADE	270,845	26,000	6,000	-	290,845
432 FEE ANALYSIS REVIEW	50,679	6,860	-	-	57,539
434 BUILDING AND EQUIPMENT REPLACEMENT	960,390	-	242,957	-	717,433
435 SERIES BG CAPITAL PROJECTS	321,122	12,000	-	-	333,122
436 WORK ORDER SYS IMP	41,184	5,000	-	-	46,184
437 PARKS & RECR IMPROVEMENT	2,166,499	500,000	-	-	2,666,499
438 ROAD & HIGHWAYS FEES	36,453	-	-	25,172	11,281
439 TRAFFIC SIGNAL & CONTROL FEE	36,454	30,000	-	-	66,454
443 PUBLIC SAFETY IMP FEE	45,721	55,000	-	-	100,721
428 CAPITAL IMPROVEMENT PROGRAM	6,000,423	-	-	2,876,641	3,123,782
Total - Capital Projects Funds	10,873,596	664,660	250,957	2,901,813	8,385,486
<i>Enterprise Funds</i>					
510 WATER OPERATIONS	37,651,573	60,371,484	63,655,985	4,486,019	29,881,053
520 WATER CIP	2,834,628	13,500	-	-	2,848,128
550 SEWER OPERATIONS	13,087,532	9,138,662	9,187,254	1,625,000	11,413,940
540 SEWER CIP	604,858	6,560	-	-	611,418
551 POMONA CHOICE ENERGY AUTHORITY	17,870,495	51,860,530	49,932,446	-	19,798,579
582 REFUSE OPERATIONS	-	-	-	-	-
Total - Enterprise Funds	72,049,086	121,390,736	122,775,685	6,111,019	64,553,118
<i>Internal Service Funds</i>					
660 SELF FUNDED INSURANCE SVCS	10,523,819	4,616,642	3,860,516	-	11,279,945
669 EQUIPMENT MAINTENANCE (Fleet)	43,151	5,018,356	4,876,396	-	185,111
675 INFORMATION TECHNOLOGY	7,328	128,940	(58,926)	-	195,194
Total - Internal Service Funds	10,574,298	9,763,938	8,677,986	-	11,660,250
Total - All City Funds	185,369,109	391,607,127	385,875,308	21,575,370	169,525,558
<i>Pomona Housing Authority</i>					
249 HOUSING AUTHORITY ADMIN	448,274	238,900	238,900	-	448,274
131 LOW MOD HOUSING ASSET	1,377,687	333,600	1,043,112	-	668,175
205 HUD VOUCHER	1,352,800	25,198,940	24,846,503	-	1,705,237
218 PSH/SHELTER PLUS CARE	20,411	3,375,511	3,375,511	-	20,411
247 LOW/MOD SER AQ	3,543,962	124,000	-	-	3,667,962
Total - Housing Authority	6,743,134	29,270,951	29,504,026	-	6,510,059
Grand Total All Funds	192,112,242	420,878,078	415,379,334	21,575,370	176,035,617

Available balances are based on funds available for appropriation

Revenue Summary by Fund

Fund No	Fund Description	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Year End Est	2026-27 Proposed	% Change From Prior Yr Budget
City Funds							
GENERAL FUND		160,478,401	164,002,860	164,492,141	164,316,943	170,530,134	4%
SPECIAL REVENUE FUNDS							
120	Opioid Settlement	140,130	560,295	527,809	236,616	-	-100%
128	Measure R	2,707,010	2,729,781	2,632,380	2,538,705	2,633,455	0%
132	Fee Analysis Rate Review	1,385	617	1,500	1,500	1,500	0%
133	Public Art Fee	376,393	826,828	600,000	600,000	400,000	-33%
138	Measure M	3,032,762	3,088,186	2,964,868	2,925,199	3,023,076	2%
139	Measure H	2,020,734	2,851,918	167,355	167,355	-	-100%
141	Measure A	-	-	4,777,001	4,702,365	4,649,496	-3%
142	Measure W	3,624,417	(2,149,396)	2,185,583	2,148,385	2,226,700	2%
144	Cannabis - Community Benefit	416,628	409,719	400,000	400,000	400,000	0%
145	Refuse Administration	3,022,194	1,895,920	3,621,425	3,904,917	1,761,451	-51%
148	Pomona Fd for Children & Youth	-	1,710,227	6,377,490	6,377,490	9,175,000	44%
149	Children and Youth Fund Admin	-	-	1,125,439	1,125,439	1,376,300	22%
150	CASP Cert and Training Fd	-	30,851	30,304	26,700	27,200	-10%
151	Inclusion Housing Fund	-	-	-	665	675,000	0%
191	American Rescue Plan	4,992,605	23,088,671	10,133,518	-	-	-100%
195	Fairplex Mitigation	318,291	465,921	250,000	400,000	400,000	60%
196	PEG Fee	92,046	95,512	93,000	73,220	65,000	-30%
206	State Gas Tax (RMRA)	3,720,437	4,410,718	4,200,802	4,210,370	4,495,233	7%
208	State Gas Tax	4,332,805	4,416,442	4,411,554	4,497,293	4,564,947	3%
216	Proposition A	4,111,200	4,115,869	4,073,290	4,028,669	4,110,909	1%
217	Proposition C	3,894,761	3,915,701	4,125,006	3,571,612	3,679,907	-11%
219	Traffic Offender	177,662	214,682	206,706	210,632	226,454	10%
230	Vehicle Parking Districts (VPD)	806,720	5,559,420	687,888	685,176	771,367	12%
245	Air Quality Mgmt District	219,456	182,302	218,145	220,000	225,100	3%
253	AD-So Garey Assess Zone DEF	111,185	113,621	113,158	112,000	114,100	1%
254	AD-Unv Crp Ctr Assess Dist #4	58,593	51,834	58,554	50,300	50,700	-13%
255	AD-Garey Maint Assess Zone C	145,086	158,133	144,630	146,000	149,100	3%
256	Phillips Ranch Maint Assess	956,481	958,114	955,517	954,000	956,900	0%
291	Pomona OATH Initiative	1,847,513	-	-	-	-	0%
	Total - Special Rev Operations Funds	41,126,492	59,701,887	55,082,922	44,314,608	46,158,895	-16%
213	Comm Development Block Grant	2,401,056	2,612,007	2,134,413	1,222,374	1,049,089	-51%
194	Comm Development Block Grant - CV	83,021	22,103	67,206	15,000	158,276	136%
212	Emergency Solutions Grants	-	-	-	-	-	0%
193	Emergency Solutions Grants-CV	-	-	-	-	-	0%
214	HOME Program - Federal Grants	-	-	-	-	-	0%
215	Miscellaneous Grants	11,159,466	12,917,859	34,083,485	15,984,891	22,522,645	-34%
260	Asset Forfeiture	232,966	188,086	-	31,428	34,400	0%
272	TDA Article 3 (Bike Trail)	-	116,353	121,539	110,000	128,781	6%
	Total - Special Revenue Grant Funds	13,876,509	15,856,409	36,406,643	17,363,693	23,893,191	-34%
	Total - All Special Revenue Funds	55,003,001	75,558,295	91,489,565	61,678,301	70,052,086	-23%
DEBT SERVICE FUNDS							
320	City Debt Service	19,211,686	19,209,228	19,475,225	19,499,350	19,205,573	-1%
	Total - Debt Service Funds	19,211,686	19,209,228	19,475,225	19,499,350	19,205,573	-1%

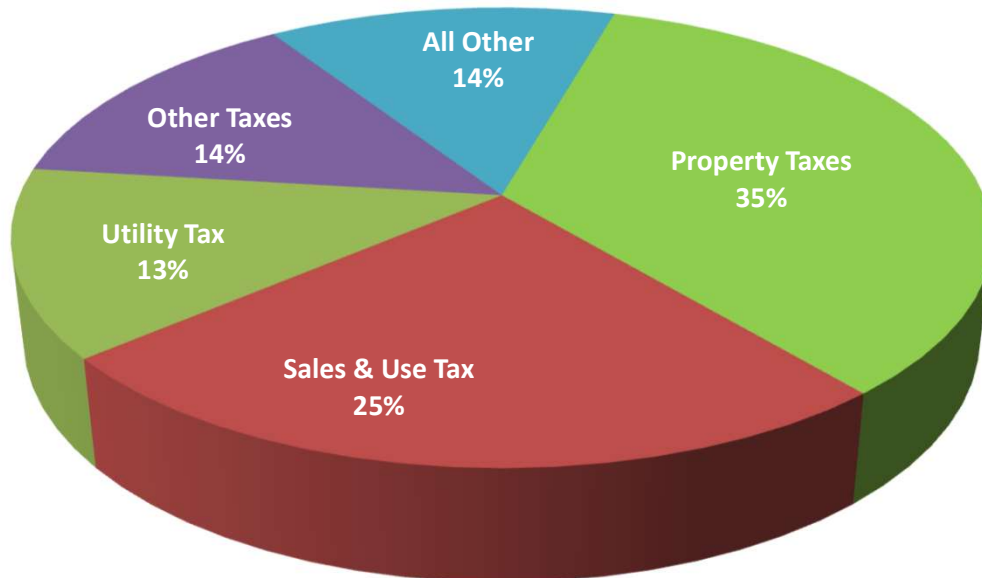
Revenue Summary by Fund

Fund No	Fund Description	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Year End Est	2026-27 Proposed	% Change From Prior Yr Budget
CAPITAL PROJECT FUNDS							
418	Capital Outlay	1,727,880	654,814	56,891	49,696	28,000	-51%
419	Assessment Dist Improvement	-	-	-	-	-	0%
421	Series AG Capital Improvement	196,313	193,683	-	60,537	-	0%
422	Series AN Capital Improvement	-	-	-	-	-	0%
423	Series BC Capital Project	4,803	1,872	-	1,700	1,800	0%
428	Capital Improvement Program	28,981,366	46,733,551	12,779,351	21,852,682	-	-100%
431	Permit System Impr/Upgrade	22,858	17,996	21,500	26,000	26,000	21%
432	Fee Analysis Rate Review	8,740	6,713	1,500	6,860	6,860	357%
434	Equipment Replacement	1,294,125	705,874	-	-	-	0%
435	2017 Series BG Project	23,531	17,138	-	13,000	12,000	0%
436	Work Order System Imp/Upgrade	6,832	5,219	-	4,925	5,000	0%
437	Parks & Rec Improvement	733,739	981,289	-	1,092,785	500,000	0%
438	Road & Highways Fees	33,205	30,667	-	14,076	-	0%
439	Traffic Signal & Control Fee	33,205	30,667	-	14,076	30,000	0%
443	Public Safety Improvement Fee	243,184	51,075	-	54,901	55,000	0%
Total - Capital Projects Funds		33,309,780	49,430,558	12,859,242	23,191,238	664,660	-95%
ENTERPRISE FUNDS							
510	Water - Operations	71,593,850	57,283,800	59,459,935	71,607,211	60,371,484	2%
520	Water - Capital	16,633,005	1,456,574	8,225,000	227,031	13,500	-100%
550	Sewer - Operations	9,596,090	8,848,381	9,047,286	9,125,938	9,138,662	1%
540	Sewer - Capital	40,191	87,455	1,920,782	24,117	6,560	-100%
551	Pomona Choice Energy Authority	57,454,532	62,124,516	62,003,281	62,928,281	51,860,530	-16%
582	Refuse - Operations	378,321	50,469	-	-	-	0%
587	Franchise Fee Funded Programs	24,397	-	-	-	-	0%
Total - Enterprise		155,720,386	129,851,196	140,656,284	143,912,578	121,390,736	-14%
INTERNAL SERVICE FUNDS							
660	Self-Insurance Services	8,336,222	9,969,298	6,749,649	717,324	4,616,642	-32%
669	Equipment Maintenance	4,316,149	4,776,635	4,461,227	4,461,596	5,018,356	12%
675	Information Technology	128,926	128,906	128,902	128,902	128,940	0%
676	Printing and Mail Services	-	-	-	-	-	0%
Total - Internal Service Funds		12,781,297	14,874,839	11,339,778	5,307,822	9,763,938	-14%
Total Revenues - City		436,504,551	452,926,976	440,312,235	417,906,232	391,607,127	-11%
Pomona Housing Authority							
249	Housing Authority Admin	239,838	239,748	215,438	220,000	238,900	11%
131	Low/Mod Housing Asset	5,513,106	466,647	530,817	320,100	333,600	-37%
247	Low/Mod Ser AQ	4,942,778	68,289	-	80,000	124,000	0%
205	HUD Voucher	21,141,900	24,223,652	24,195,819	25,925,861	25,198,940	4%
218	PSH/Shelter Plus Care	1,867,086	2,121,778	5,081,771	3,076,903	3,375,511	-34%
Total - Housing Authority		33,704,708	27,120,114	30,023,845	29,622,864	29,270,951	-3%
Total Revenues - Housing Auth		33,704,708	27,120,114	30,023,845	29,622,864	29,270,951	-3%
Grand Total All Funds		470,209,259	480,047,090	470,336,080	447,529,096	420,878,078	-11%

General Fund Revenue by Category

Major Category	2024-25 Actual	2025-26 Budget	2025-26 Year End Est	2026-27 Proposed	2026-27 % Chg *	2026-27 % of Rev
Property Taxes	53,128,151	53,670,000	54,357,161	58,947,500	10%	35%
Sales & Use Tax	40,805,272	42,800,000	41,288,610	42,641,000	0%	25%
Utility Tax	23,274,803	22,505,000	22,306,789	22,510,000	0%	13%
Other Taxes	22,244,624	22,403,800	22,428,800	23,023,300	3%	14%
Fines	2,988,876	3,932,721	3,397,297	4,028,221	2%	2%
Rev from Use of Money & Prop	5,063,410	3,039,507	3,039,600	2,611,900	-14%	2%
Intergovernmental Revenue	395,297	193,100	367,808	318,100	65%	0%
Licenses, Permits, & Fees	8,769,805	8,788,534	7,713,096	9,156,340	4%	5%
Other Misc Revenue	1,215,192	858,265	849,196	792,100	-8%	0%
Charges for Services	4,219,864	4,321,744	4,470,399	4,505,784	4%	3%
Transfers In	2,166,853	1,979,470	4,098,187	1,995,889	0%	1%
Other Financing Sources	30,716	-	-	-	0%	0%
Total	164,302,860	164,492,141	164,316,943	170,530,134	4%	100%

* Percent change is 2025-26 Budget compared to 2026-27 Proposed

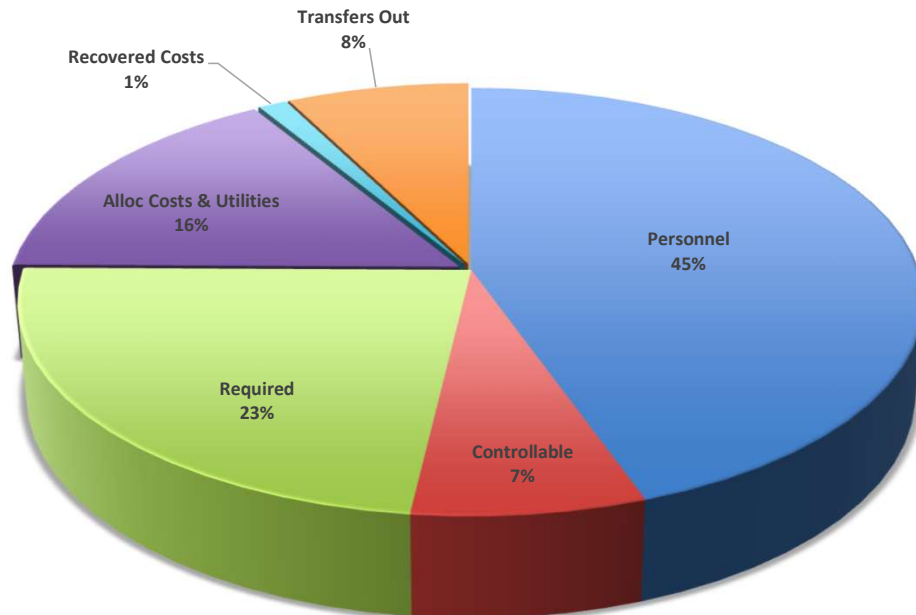


General Fund Revenues to Expenditures by Department

Department	2026-27 Proposed Appropriations	% of Total	2026-27 Estimated Revenue	% of Total
City Council	597,541	0.3%	-	0.0%
Administration	10,912,768	6.0%	-	0.0%
City Clerk	1,442,326	0.8%	-	0.0%
Human Resources	2,035,467	1.1%	-	0.0%
Finance	3,133,585	1.7%	9,919,800	5.8%
Police	87,028,392	47.8%	6,670,515	3.9%
Fire	37,858,291	20.8%	700,000	0.4%
General Services	6,178,668	3.4%	-	0.0%
Development Services	7,808,411	4.3%	5,036,200	3.0%
Public Works	16,922,746	9.3%	812,000	0.5%
Library	2,050,749	1.1%	34,000	0.0%
Neighborhood Services	894,079	0.5%	45,000	0.0%
Community Services	6,968,022	3.8%	252,350	0.1%
Recovered Costs	(1,926,968)	-1.1%	-	0.0%
Non-Departmental	-	0.0%	147,060,269	86.2%
Total	181,904,077	100%	170,530,134	100%

General Fund Appropriations by Category

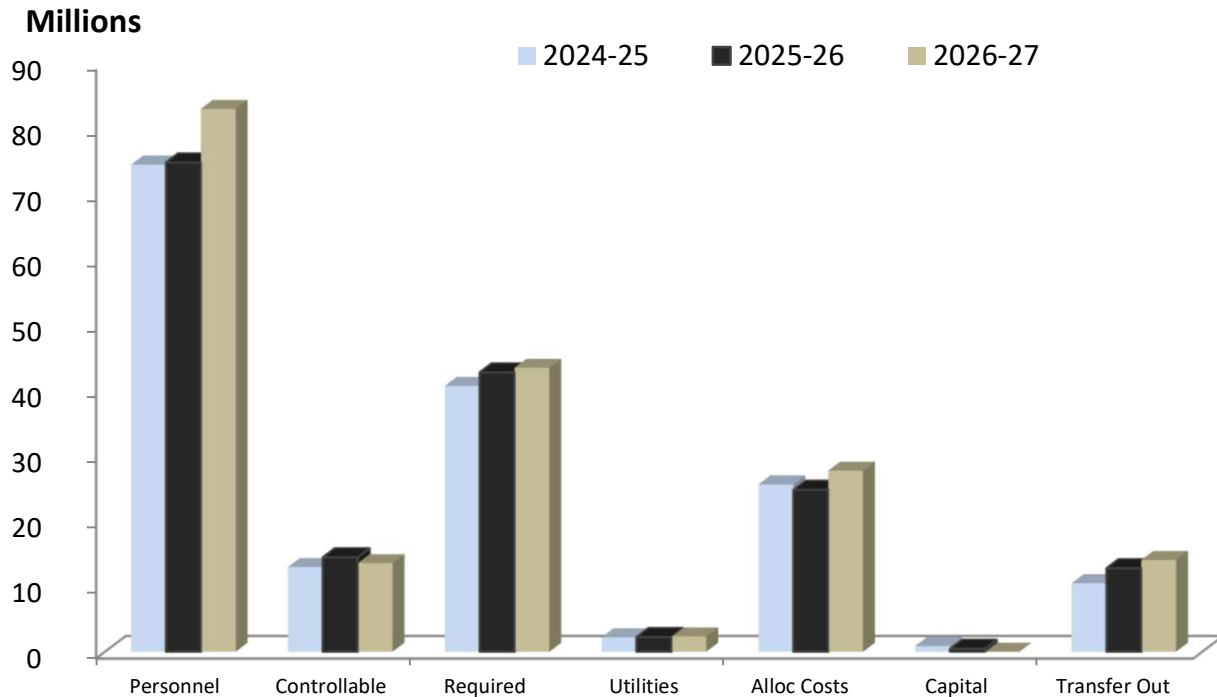
Department	Personnel	Controllable Operating	Required Operating	Alloc Costs & Utilities	Recovered Costs	Capital Assets	Transfers Out	Total
City Council	360,507	22,010	186,755	28,269	(26,471)	-	-	571,070
Administration	1,214,618	87,680	4,450	431,020	(317,079)	-	9,175,000	10,595,689
City Clerk	719,063	50,955	504,000	168,308	(92,479)	-	-	1,349,847
Human Resources	1,268,190	453,950	-	313,327	(434,088)	-	-	1,601,379
Finance	2,314,050	171,599	461,144	463,792	(726,790)	-	-	2,683,795
Police	59,063,426	3,992,139	588,907	20,623,492	-	-	2,760,428	87,028,392
Fire	-	-	37,858,291	-	-	-	-	37,858,291
General Services	476,642	2,110,600	2,833,084	5,632	(108,443)	-	752,710	6,070,225
Neighborhood Sv Development Sv	616,220	-	-	277,859	-	-	-	894,079
Community Services	5,884,331	680,104	17,800	1,226,176	-	-	-	7,808,411
Public Works	3,878,442	1,132,769	34,150	1,695,514	-	-	227,147	6,968,022
Library	6,047,652	4,655,987	880,052	4,227,694	(498,618)	-	1,111,361	16,424,128
Total	83,069,659	13,543,793	43,431,833	30,036,114	(2,203,968)	-	14,026,646	181,904,077



General Fund Expenditures by Category

Category	2024-25 Actual	2025-26 Budget	2025-26 Year End Est	2026-27 Proposed	% Chg *	\$ Chg from Prior Year	% of Total Exp
Personnel	74,532,838	74,859,176	74,205,539	83,069,659	10%	8,210,483	46%
Controllable Exp	12,961,314	14,439,665	13,351,280	13,543,793	-7%	(895,872)	7%
Required Exp	40,657,825	42,724,906	39,861,015	43,431,833	2%	706,927	24%
Utilities	2,203,387	2,233,629	2,225,331	2,336,754	4%	103,125	1%
Alloc Costs	25,603,505	24,772,711	24,813,702	27,699,360	11%	2,926,649	15%
Recovered Costs	(1,807,570)	(2,472,116)	(2,417,116)	(2,203,968)	-12%	268,148	-1%
Capital	876,034	453,017	274,234	-	0%	(453,017)	0%
Transfers Out	10,489,396	12,773,430	12,715,919	14,026,646	9%	1,253,216	8%
Total	165,516,729	169,784,418	165,029,904	181,904,077	7%	12,119,659	100%

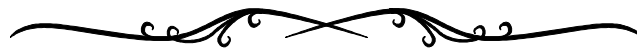
* Percent change is 2025-26 Budget compared to 2026-27 Proposed



History of Expenditures by Department/Fund Type

General Fund	2024-25 Actual	2025-26 Budget	2025-26 Year End Est	2026-27 Proposed	% Chg *	\$ Chg from Prior Year
City Council	528,456	717,021	703,401	597,541	-17%	(119,480)
Administration	1,492,857	8,997,654	8,996,830	10,912,768	21%	1,915,114
City Clerk	1,273,186	1,436,749	1,385,108	1,442,326	0%	5,577
Human Resources	2,057,826	1,998,955	1,705,583	2,035,467	2%	36,512
Finance	4,358,073	3,065,815	2,858,464	3,133,585	2%	67,770
Police	81,863,239	81,543,310	80,761,226	87,028,392	7%	5,485,082
Fire	36,629,744	37,758,927	35,034,381	37,858,291	0%	99,364
General Services	5,428,250	5,925,714	5,685,068	6,178,668	4%	252,954
Development Services	6,875,872	7,393,895	6,927,568	7,808,411	6%	414,516
Community Services	7,006,654	6,681,488	6,722,166	6,968,022	4%	286,534
Public Works	17,300,974	14,045,046	14,229,887	16,922,746	20%	2,877,700
Library	1,783,752	1,835,147	1,588,166	2,050,749	12%	215,602
Neighborhood Services	725,416	671,813	719,172	894,079	33%	222,266
Recovered Costs	(1,807,570)	(2,287,116)	(2,287,116)	(1,926,968)	-16%	360,148
Total - General Fund	165,516,729	169,784,418	165,029,904	181,904,077	7%	12,119,659
Other Funds						
Special Revenue Funds	70,525,992	96,697,698	64,904,159	65,605,209	-32%	(31,092,489)
Debt Service Funds	16,991,786	19,188,216	19,188,366	19,223,932	0%	35,716
Capital Projects Funds	49,309,845	1,676,290	27,370,471	3,152,770	88%	1,476,480
Enterprise Funds	120,925,843	153,836,150	147,373,371	128,886,704	-16%	(24,949,446)
Internal Service Funds	62,272,192	10,769,520	4,673,077	8,677,986	-19%	(2,091,534)
Total - Other Funds	320,025,657	282,167,874	263,509,444	225,546,601	-20%	(56,621,273)
Total - All City Funds	485,542,386	451,952,292	428,539,348	407,450,678	-10%	(82,185,773)
Pomona Housing Authority						
Special Revenue Funds	27,700,519	32,179,429	30,111,785	29,504,026	-8%	(2,675,403)
Total - Housing Authority	27,700,519	32,179,429	30,111,785	29,504,026	-8%	(2,675,403)
Total - All Funds	513,242,904	484,131,721	458,651,133	436,954,704	-10%	(47,177,017)

* Percent change is 2025-26 Budget compared to 2026-27 Proposed



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Appropriations by Category - All Funds

	Salaries & Benefits	Controllable Operating	Required Operating	Allocated Costs & Utilities
General Fund	83,069,659	13,543,793	43,431,833	30,036,114
Special Revenue Funds				
Opioid Settlement	200,000	-	-	-
Measure R	1,351,985	606,035	79,357	679,171
Public Art Fee	206,596	322,500	3,500	43,160
Measure M	1,090,276	475,860	59,932	668,978
Measure H	-	-	-	-
Measure A	206,869	4,379,883	4,080	58,664
Measure W	378,497	200,000	224,986	77,539
Cannabis - Community Benefit	-	400,000	-	-
Refuse Administration	295,863	138,841	273,810	125,087
Pomona Fd for Children & Youth	449,723	-	-	37,730
CASP Cert and Training Fd	-	25,000	-	-
Inclusion Housing Fund	-	-	-	-
American Rescue Plan	476,642	431,917	-	-
Fairplex Mitigation	-	-	-	-
PEG Fee	-	27,000	28,350	-
State Gas Tax (RMRA)	-	407,950	-	83,500
State Gas Tax	1,155,741	918,722	30,290	1,801,093
Proposition A	269,306	2,795,950	817,487	125,437
Proposition C	134,545	676,252	-	24,156
Traffic Offender	130,000	61,300	-	-
Vehicle Parking Districts (VPD)	187,771	312,031	198,553	125,623
Air Quality Mgmt District	-	40,000	2,285	3,978
AD-So Garey Assess Zone DEF	30,426	28,187	2,000	39,619
AD-Unv Crp Ctr Assess Dist #4	-	39,990	2,200	14,472
AD-Garey Maint Assess Zone C	70,345	15,450	6,500	91,623
Phillips Ranch Maint Assess	194,069	563,788	8,970	176,076
Total - Special Rev Funds-Operations	6,828,654	12,866,656	1,742,300	4,175,906
Permanent Local Housing Allocation	-	-	-	-
Comm Development Block Grant	659,461	36,471	236,304	138,646
Comm Development Block Grant - CV	-	158,276	-	-
Emergency Solutions Grants	-	-	-	-
HOME Program - Federal Grants	-	-	-	-
Miscellaneous Grants	3,887,382	19,555,955	494,749	307,209
Asset Forfeiture	-	172,261	-	35,006
Homeland Security Grant	-	-	-	-
TDA ARTICLE 3	-	90,000	-	-
Total - Special Rev Funds-Grants	4,546,843	20,012,963	731,053	480,861
Total Special - Revenue Funds	11,375,497	32,879,619	2,473,353	4,656,767
Debt Service Funds				
City Debt Service	-	17,082,000	7,900	-
Total - Debt Service Funds	-	17,082,000	7,900	-

Appropriations by Category - All Funds

Recovered Costs	Capital Assets	Capital Improvements	Transfers Out	Total	
(2,203,968)	-	-	14,026,646	181,904,077	Total General Fund
-	-	-	-	200,000	Opioid Settlement
-	285,284	-	-	3,001,832	Measure R
-	-	-	-	575,756	Public Art Fee
-	1,375,714	-	-	3,670,760	Measure M
-	-	-	-	-	Measure H
-	-	-	-	4,649,496	Measure A
-	1,400,000	-	-	2,281,022	Measure W
-	563,677	-	-	963,677	Cannabis - Community Benefit
-	787,500	-	-	1,621,101	Refuse Administration
-	-	-	1,376,300	1,863,753	Pomona Fd for Children & Youth
-	-	-	-	25,000	CASP Cert and Training Fd
-	-	-	-	-	Inclusion Housing Fund
-	-	-	-	908,559	American Rescue Plan
-	500,000	-	-	500,000	Fairplex Mitigation
-	-	-	-	55,350	PEG Fee
-	4,391,652	-	-	4,883,102	State Gas Tax (RMRA)
-	-	-	231,135	4,136,981	State Gas Tax
-	126,419	-	-	4,134,599	Proposition A
-	3,132,292	-	-	3,967,245	Proposition C
-	-	-	-	191,300	Traffic Offender
-	-	-	-	823,978	Vehicle Parking Districts (VPD)
-	-	-	-	46,263	Air Quality Mgmt District
-	-	-	-	100,232	AD-So Garey Assess Zone DEF
-	-	-	-	56,662	AD-Unv Crp Ctr Assess Dist #4
-	-	-	-	183,918	AD-Garey Maint Assess Zone C
-	-	-	-	942,903	Phillips Ranch Maint Assess
-	12,562,538	-	1,607,435	39,783,489	Total-Special Rev Funds-Operations
-	-	-	-	-	Permanent Local Housing Allocation
-	-	-	-	1,070,882	Comm Development Block Grant
-	-	-	-	158,276	Comm Development Block Grant - CV
-	-	-	-	-	Emergency Solutions Grants
-	-	-	-	-	HOME Program - Federal Grants
-	50,000	-	-	24,295,295	Miscellaneous Grants
-	-	-	-	207,267	Asset Forfeiture
-	-	-	-	-	Homeland Security Grant
-	-	-	-	90,000	TDA ARTICLE 3
-	50,000	-	-	25,821,720	Total-Special Rev Funds-Grants
-	12,612,538	-	1,607,435	65,605,209	All Special Revenue Funds
-	-	-	2,134,032	19,223,932	City Debt Service
-	-	-	2,134,032	19,223,932	All Debt Service Funds

Appropriations by Category - All Funds

	Salaries & Benefits	Controllable Operating	Required Operating	Allocated Costs & Utilities
Capital Projects Funds				
Capital Outlay	-	2,000	-	-
Traffic Signal & Control Fee	-	-	-	-
Series BC Cap Project	-	-	-	-
Road & Highways Fees Fund	-	-	-	-
Building&Equip ReplacementFund	-	-	-	-
Capital Improvement Program	274,873	-	-	41,391
Permit System Impr/Upgrade	-	6,000	-	-
Public Safety Imp Fee Fund	-	-	-	-
2017 Series BG Project	-	-	-	-
Total - Capital Projects Funds	274,873	8,000	-	41,391
Enterprise Funds				
Water - Operations	13,924,703	16,720,335	16,755,207	8,469,171
Water - Capital	-	-	-	-
Sewer - Operations	2,695,277	3,276,768	493,598	1,459,459
Sewer - Capital	-	-	-	-
Pomona Choice Energy Authority	387,749	2,843,565	46,493,955	207,177
Refuse - Operations	-	-	-	-
Franchise Fee Funded Programs	-	-	-	-
Total - Enterprise Funds	17,007,729	22,840,668	63,742,760	10,135,807
Internal Service Funds				
Self Insurance Funds	846,252	712,208	9,532,000	64,422
Equipment Maintenance	1,904,963	1,079,676	1,462,810	428,947
Information Technology	1,763,257	206,420	2,203,680	773,831
Print and Mail Services	-	950	20,100	-
Pension Obligation Bond Ser BJ	-	-	-	-
Total - Internal Service Funds	4,514,472	1,999,254	13,218,590	1,267,200
Total - All City Funds	116,242,230	88,353,334	122,874,436	46,137,279
Housing Authority Funds				
Housing Authority Administration	36,222	180,748	8,208	13,722
Low Mod Housing Asset	530,314	338,075	61,387	113,336
HUD Voucher	1,853,739	125,646	22,497,216	369,902
PSH/Shelter Plus Care	926,290	42,250	2,337,947	69,024
Low/Mod Housing	-	-	-	-
Low/Mod Ser AQ	-	-	-	-
Total - Housing Authority Funds	3,346,565	686,719	24,904,758	565,984
All Appropriations	119,588,795	89,040,053	147,779,194	46,703,263

Appropriations by Category - All Funds

Recovered Costs	Capital Assets	Capital Improvements	Transfers Out	Total	
-	-	-	-	2,000	Capital Outlay
-	-	-	-	-	Traffic Signal & Control Fee
-	-	-	-	-	Series BC Cap Project
-	25,172	-	-	25,172	Road & Highways Fees Fund
-	242,957	-	-	242,957	Building&Equip ReplacementFund
(316,264)	2,876,641	-	-	2,876,641	Capital Improvement Program
-	-	-	-	6,000	Permit System Impr/Upgrade
-	-	-	-	-	Public Safety Imp Fee Fund
-	-	-	-	-	2017 Series BG Project
(316,264)	3,144,770	-	-	3,152,770	All Capital Projects Funds
(279,573)	4,486,019	-	8,066,142	68,142,004	Water Operations
-	-	-	-	-	Water - Capital
-	1,625,000	-	1,262,152	10,812,254	Sewer Operations
-	-	-	-	-	Sewer - Capital
-	-	-	-	49,932,446	Pomona Choice Energy Authority
-	-	-	-	-	Refuse - Operations
-	-	-	-	-	Franchise Fee Funded Programs
(279,573)	6,111,019	-	9,328,294	128,886,704	All Enterprise Funds
(7,294,366)	-	-	-	3,860,516	Self Insurance Funds
-	-	-	-	4,876,396	Equipment Maintenance
(5,006,114)	-	-	-	(58,926)	Information Technology
(21,050)	-	-	-	-	Print and Mail Services
(15,089,617)	-	-	15,089,617	-	Pension Obligation Bond Ser BJ
(27,411,147)	-	-	15,089,617	8,677,986	All Internal Service Funds
(30,210,952)	21,868,327	-	42,186,024	407,450,678	Total Appropriations
-	-	-	-	238,900	Housing Authority Admin
-	-	-	-	1,043,112	Low Mod Housing Asset
-	-	-	-	24,846,503	HUD Voucher
-	-	-	-	3,375,511	PSH/Shelter Plus Care
-	-	-	-	-	Low/Mod Housing
-	-	-	-	-	Low/Mod Ser AQ
-	-	-	-	29,504,026	Total Housing Authority Funds
(30,210,952)	21,868,327	-	42,186,024	436,954,704	All Appropriations

Transfers In

Description	Transfer In	Transfer from:				
	Total Transfers	General Fund	Special Revenue Funds	Debt Service Funds	Capital Outlay Funds	Enterprise/Internal Service Funds
GENERAL FUND						
GENERAL SERVICES						
Transfer from Water Fund	1,995,889	-	-	-	-	1,995,889
Transfer from American Rescue Plan	-	-	-	-	-	-
Total General Funds	1,995,889	-	-	-	-	1,995,889
SPECIAL REVENUE FUNDS						
STATE GAS TAX FUND						
Transfer from General Fund	131,750	131,750	-	-	-	-
Pomona Fd for Children & Youth						
Transfer from General Fund	10,551,300	10,551,300	-	-	-	-
SR CITIZEN NUTRITION GRANT						
Transfer from General Fund	110,000	110,000	-	-	-	-
Refuse Administration						
	-	-	-	-	-	-
	-	-	-	-	-	-
Total Special Revenue Funds	10,793,050	10,793,050	-	-	-	-
DEBT SERVICE FUNDS						
CITY BOND FUNDS						
Transfer from General Fund (D/S)	4,609,896	4,609,896	-	-	-	-
Transfer from Water Operations	600,000	-	-	-	-	600,000
Transfer from Sewer Operations	1,136,245	-	-	-	-	1,136,245
INTERNAL SERVICE FUNDS						
Transfer from Internal Service Fund	15,089,616	-	-	13,560,752	-	1,528,864
POMONA PUBLIC FINANCING AUTHORITY						
Transfer from City Debt Service	2,134,032	-	-	2,134,032	-	-
Total Debt Service Funds	23,569,789	4,609,896	-	15,694,784	-	3,265,109
CAPITAL PROJECT FUNDS						
CAPITAL IMPR PROJECT FUND						
Transfer from General Fund	-	-	-	-	-	-
Transfer from Parks & Rec Improvement	-	-	-	-	-	-
Transfer from Gax Tax RMRA	-	-	-	-	-	-
Transfer from Prop C	-	-	-	-	-	-
Transfer from Prop A	-	-	-	-	-	-
Transfer from Devel Impact Fee	-	-	-	-	-	-
Transfer From Other Funds	-	-	-	-	-	-
Transfer from Series AX	-	-	-	-	-	-
Transfer from State Gas Tax	-	-	-	-	-	-
Transfer from Measure M	-	-	-	-	-	-
Transfer from Measure R	-	-	-	-	-	-
Transfer from Measure W	-	-	-	-	-	-
Transfer from AQMD (AB2766)	-	-	-	-	-	-
Transfer From Water Fund	-	-	-	-	-	-
Transfer from Refuse Administration	-	-	-	-	-	-
Total Capital Project Funds	-	-	-	-	-	-
ENTERPRISE FUNDS						
WATER REFUSE SEWER FUND						
Transfer from Water Operations	576,135	-	231,135	-	-	345,000
Transfer from Sewer Operations	125,907	-	-	-	-	125,907
Transfer from Water Construction	5,125,253	-	-	-	-	5,125,253
Transfer from Sewer Construction	-	-	-	-	-	-
	-	-	-	-	-	-
Total Enterprise Funds	5,827,295	-	231,135	-	-	5,596,160
Total Transfers From Other Funds	42,186,023	15,402,946	231,135	15,694,784	-	10,857,158

Transfers Out

Description	Transfer out	Transfer to:				
	Total Transfers	General Fund	Special Revenue Funds	Debt Service Funds	Capital Improvement Funds	Enterprise/Internal Service Funds
GENERAL FUND						
Transfer to General Services	4,609,896	-	-	4,609,896	-	-
Transfer to CIP	-	-	-	-	-	-
Transfer to Public Works	131,750	-	131,750	-	-	-
Transfer to Community Services	110,000	-	110,000	-	-	-
Transfert to Children & Youth Fd	10,551,300	-	10,551,300	-	-	-
Total General Fund	15,402,946	-	10,793,050	4,609,896	-	-
SPECIAL REVENUE FUNDS						
Transfer to Capital Impr Project Fund	-	-	-	-	-	-
Transfer to Storm Water	231,135	-	-	-	-	231,135
Transfer to AQMD	-	-	-	-	-	-
Total Special Revenue Funds	231,135	-	-	-	-	231,135
DEBT SERVICE FUNDS						
CITY BOND FUNDS						
Transfer to Capital Impr Project	-	-	-	-	-	-
Transfer to Public Financing Authority	2,134,032	-	-	2,134,032	-	-
SEWER OPERATIONS FUND						
Transfer to Sewer Construction	-	-	-	-	-	-
Total Debt Service Funds	2,134,032	-	-	2,134,032	-	-
CAPITAL PROJECTS FUNDS						
Transfer to Capital Impr Project	-	-	-	-	-	-
Transfer to Debt Services	-	-	-	-	-	-
Total Capital Projects Funds	-	-	-	-	-	-
INTERNAL SERVICE FUNDS						
Transfer to Grant	-	-	-	-	-	-
Transfer to Debt Services	15,089,617	-	-	13,560,753	-	1,528,864
Total Internal Service Funds	15,089,617	-	-	13,560,753	-	1,528,864
ENTERPRISE FUNDS						
WATER FUND						
Transfer to General Fund	1,995,889	1,995,889	-	-	-	-
Transfer to City Bond Fund	600,000	-	-	600,000	-	-
Transfer to Storm Water Compliance	417,000	-	-	417,000	-	-
Transfer to Water/Sewer Bond	5,125,253	-	-	-	-	5,125,253
Transfer to Capital Impr Project	345,000	-	-	-	-	345,000
Transfer to Refuse Operations	-	-	-	-	-	-
SEWER OPERATIONS FUND						
Transfer to Bond Fund	719,245	-	-	719,245	-	-
Transfer to Storm Water Compliance	125,907	-	-	-	-	125,907
Transfer to Sewer Construction Fund	-	-	-	-	-	-
Total Enterprise Funds	9,328,294	1,995,889	-	1,736,245	-	5,596,160
Total Transfers to Other Funds	42,186,024	1,995,889	10,793,050	22,040,926	-	7,356,159

Estimated Annual Debt Service Schedule - by Source

	2025-26 Estimated	2026-27 Estimated	2027-28 Estimated	2028-29 Estimated	2029-30 Estimated	2030-31 Estimated	2031-32 Estimated
General Fund							
Series AR	1,065,000	1,165,000	1,270,000	1,380,000	1,495,000	-	-
Series BC (Split)	953,813	954,013	957,013	952,613	956,013	953,881	955,700
Series BG (Split)	2,253,604	2,152,147	2,047,352	1,937,844	1,824,409	3,317,111	3,319,381
Series BJ (Split)	12,068,054	12,071,693	12,071,200	12,071,770	12,071,958	12,071,764	12,068,386
	<u>16,340,471</u>	<u>16,342,853</u>	<u>16,345,565</u>	<u>16,342,227</u>	<u>16,347,380</u>	<u>16,342,756</u>	<u>16,343,467</u>
Water Fund							
Series BC (Split)	600,000	600,000	600,000	600,000	600,000	600,000	600,000
Series BE/BF	5,126,748	5,125,253	5,128,428	5,126,880	5,123,913	5,124,683	5,124,550
	<u>5,726,748</u>	<u>5,725,253</u>	<u>5,728,428</u>	<u>5,726,880</u>	<u>5,723,913</u>	<u>5,724,683</u>	<u>5,724,550</u>
Sewer Fund							
Series BC (Split)	417,000	417,000	417,000	417,000	417,000	417,000	417,000
Series BB/BD	728,619	727,344	725,528	726,019	723,519	720,019	720,819
Series BH	717,883	719,245	724,773	719,740	718,975	722,373	725,185
	<u>1,863,502</u>	<u>1,863,589</u>	<u>1,867,301</u>	<u>1,862,759</u>	<u>1,859,494</u>	<u>1,859,392</u>	<u>1,863,004</u>
Successor Agency of the RDA							
Series Y	581,500	579,500	581,400	581,925	581,075	578,850	580,250
Series BG (Split)	290,898	291,387	291,515	290,766	292,222	291,011	292,007
Series BI	11,508,190	11,490,231	11,415,762	11,416,085	11,192,257	11,167,385	8,887,536
	<u>12,380,588</u>	<u>12,361,118</u>	<u>12,288,677</u>	<u>12,288,776</u>	<u>12,065,554</u>	<u>12,037,246</u>	<u>9,759,793</u>
Other							
Series BJ (Split)	3,017,013	3,017,923	3,017,800	3,017,943	3,017,990	3,017,941	3,017,097
Total Debt Service Requirements	39,328,322	39,310,736	39,247,771	39,238,585	39,014,331	38,982,018	36,707,911

Note: All General Fund debt service payments are accounted for in the Debt Service Fund

Revenue Detail

Revenue Category	Description	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Year End Est	2026-27 Proposed	0% Fr Prior Yr Bud
GENERAL FUND							
RC100	Secured Property Tax	21,753,910	-	23,300,000	23,550,000	25,884,000	11%
RC101	Property Tax In-Lieu of Vehicle Licen:	21,877,311	-	23,550,000	23,550,000	25,566,000	9%
RC102	SB211 Pass Thru	2,015,028	2,146,407	2,100,000	2,314,899	2,080,000	-1%
RC103	Residual RPTTF Revenue	3,686,087	4,206,816	3,400,000	3,600,000	4,000,000	18%
RC104	Unsecured Property Tax	597,161	584,624	645,000	680,665	755,500	17%
RC105	Homeowners Exemption	53,499	40,591	82,000	81,597	82,000	0%
RC106	Prior Year and Supplementals	420,936	520,886	533,000	520,000	520,000	-2%
RC107	Property Tax Penalties	54,804	89,916	60,000	60,000	60,000	0%
	Property Taxes	50,458,736	7,589,240	53,670,000	54,357,161	58,947,500	10%
RC108	Sales and Use Tax	22,226,293	-	23,100,000	22,295,595	22,874,000	-1%
RC109	1/2 Cent Sales Tax - Public Safety Au	2,145,661	2,109,252	2,200,000	2,130,015	2,200,000	0%
RC110	Transaction and Use Tax-Measure PC	16,716,925	-	17,500,000	16,863,000	17,567,000	0%
	All Sales & Use Tax	41,088,879	2,109,252	42,800,000	41,288,610	42,641,000	0%
RC149	Utility Users Tax - Electricity	12,437,087	-	13,900,000	13,900,000	13,900,000	0%
RC150	Utility Users Tax - Gas	2,466,903	3,202,747	2,500,000	2,500,000	2,600,000	4%
RC151	Utility Users Tax - Telecomm	2,290,382	2,191,311	2,300,000	2,300,000	2,300,000	0%
RC152	Utliity Users Tax - Water	3,379,749	3,320,245	3,400,000	3,400,000	3,500,000	3%
RC153	Utility Users Tax - Maximim/Minimur	376,508	390,921	405,000	206,789	210,000	-48%
	All Utility Tax	20,950,629	9,105,224	22,505,000	22,306,789	22,510,000	0%
RC088	Business Licenses	5,454,332	5,334,079	5,800,000	5,800,000	5,900,000	2%
RC092	Transient Occupancy Tax	3,181,846	3,430,073	3,300,000	3,300,000	3,425,000	4%
RC093	Amusement Tax	1,135	-	1,000	1,000	-	-100%
RC094	Property Transfer Tax	1,829,336	2,368,586	2,000,000	2,000,000	2,000,000	0%
RC089	BusLic SB1186 or AB1379 Administra	1,101	1,922	1,800	1,800	1,800	0%
RC095	Franchise Fees-General	2,200,598	1,924,562	2,100,000	2,100,000	2,100,000	0%
RC096	Franchise Fees-Refuse Haulers	5,239,408	5,603,887	5,500,000	5,500,000	5,890,500	7%
RC098	Franchise Fees-Tow	105,608	109,552	125,000	150,000	130,000	4%
RC090	Cannabis Business Tax (Measure PC)	3,404,911	3,446,489	3,550,000	3,550,000	3,550,000	0%
RC091	Business License Administration Fee	28,527	25,474	26,000	26,000	26,000	0%
	Other Taxes	21,446,802	22,244,624	22,403,800	22,428,800	23,023,300	3%
RC026	Business License Penalties	357,932	499,551	375,000	385,000	400,000	7%
RC033	Utility Billing Late Fees	430,781	445,990	500,000	500,000	475,000	-5%
RC251	Cannabis Late Fee	-	13,099	-	-	-	0%
RC032	Fines	5,883	4,971	2,500	2,000	3,000	20%
RC031	Municipal Court Fines	69,368	10,154	17,000	16,104	17,000	0%
RC027	Code Enforcement Citations	148,676	93,793	150,000	218,000	160,000	7%
RC029	Parking Violations	906,311	893,272	1,336,480	1,258,680	1,421,480	6%
RC030	Parking Violations Late Fines	212,322	353,553	388,626	98,725	388,626	0%
RC028	Traffic Safety Fines	312,850	674,494	1,163,115	918,788	1,163,115	0%
	Fines & Forfeitures	2,444,123	2,988,877	3,932,721	3,397,297	4,028,221	2%
RC143	Lease - Wireless Communication Equ	196,465	180,440	210,000	210,000	200,000	-5%
RC141	Rentals - Property	7	49	7	-	-	-100%
RC142	Rentals - Facilities	63,217	36,259	29,500	29,600	26,500	-10%
RC145	Investment Earnings Pooled Cash	3,082,015	3,295,409	2,800,000	2,800,000	2,385,400	-15%
RC144	Lease Revenue - GASB 87	(5,024)	(6,932)	-	-	-	0%
RC147	Interest Earnings - GASB 87	190	82	-	-	-	0%
RC146	GASB 31 Adjustment	1,960,665	1,558,103	-	-	-	0%
	Rev from Use of Money & Prop	5,297,535	5,063,410	3,039,507	3,039,600	2,611,900	-14%

Revenue Detail

Revenue Category	Description	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Year End Est	2026-27 Proposed	0% Fr Prior Yr Bud
RC213	Motor Vehicle In-Lieu Tax	188,060	240,906	175,000	233,596	200,000	14%
RC197	Police Training Fees (POST)	13,540	21,306	18,100	18,100	18,100	0%
RC186	Mandated Cost Reimbursement	183,265	101,384	-	116,112	100,000	0%
RC200	Prisoner Housing Pgm	2,995	-	-	-	-	0%
RC180	Grant - State	7,383	10,689	-	-	-	0%
Intergovernmental Revenues		395,243	374,285	193,100	367,808	318,100	65%
RC054	Entertainment Permit	13,051	16,158	8,000	8,000	8,000	0%
RC056	Contractor's Job Fee	1,033,119	805,470	750,000	750,000	750,000	0%
RC057	Pari-Mutuel Gross Receipts	112,168	94,170	100,000	100,000	100,000	0%
RC038	Food Vendor Permits	388	510	300	350	300	0%
RC051	Building Permits	2,887,757	2,281,621	2,500,000	1,800,000	2,300,000	-8%
RC052	Engineering Permits	197,211	199,011	160,000	160,000	160,000	0%
RC043	Cannabis Permit Fee	8,033	22,698	20,000	20,000	20,000	0%
RC039	Veh Food Handler Op Permit	1,758	1,221	500	700	500	0%
RC049	Fire Permits	94,782	50,151	-	675	-	0%
RC040	Veh Food Handler Driver Permit	1,403	551	1,000	1,000	600	-40%
RC048	Alarm Permit Fees	7,518	33,674	31,377	36,042	31,380	0%
RC047	CCW License Fee	21,968	12,692	10,377	19,806	10,380	0%
RC050	Plan Check Fee	1,708,858	1,605,911	2,255,000	1,746,000	1,760,000	-22%
RC055	Food Vendor Vehicle Inspections	332	324	300	300	300	0%
RC058	Parking Fees - Fairplex	180,519	179,482	145,000	145,000	145,000	0%
RC041	Admin Review Fee	571,497	512,373	650,000	500,000	650,000	0%
RC059	On Street Parking Permits	80,640	107,520	81,000	125,000	81,000	0%
RC045	Abate Hazardous Building	46,086	21,060	50,000	25,000	40,000	-20%
RC042	Major Review Fee	230,063	203,102	160,000	164,000	200,000	25%
RC253	Passport Acceptance Fee	-	552	10,000	22,500	29,000	190%
RC060	Host Fee - Grand Central Recycling G	169,595	-	-	-	-	0%
RC061	Host Fee - Athens	1,100,000	1,155,000	1,204,180	1,206,273	1,204,180	0%
RC062	New Construction Tax	1,463,904	1,208,752	500,000	700,000	1,496,000	199%
RC064	Processing Fees	250	2,250	-	3,250	2,000	0%
RC046	Vacant Property Registration Fee	26,908	52,561	45,000	73,000	62,000	38%
RC053	Custodial Fees	2,220	2,317	2,500	2,000	1,500	-40%
RC063	Administrative Program Fee	-	200,000	100,000	100,000	100,000	0%
RC044	CUP Inspection Drawdown Fee	380	675	4,000	4,200	4,200	5%
Licenses, Permits & Fees		9,960,408	8,769,806	8,788,534	7,713,096	9,156,340	4%
RC086	Bad Debt Collected	3,271	2,327	500	500	500	0%
RC078	Miscellaneous Income	264,219	27,479	98,800	261,834	89,600	-9%
RC084	Paramedic Pass Thru	1,745,221	1,096,250	750,000	502,000	700,000	-7%
RC081	Damage to City Property	3,839	-	-	-	-	0%
RC079	Cash Over & Short	(154)	(2,234)	-	(189)	-	0%
RC082	Insurance Recovery	20,284	250	-	42,876	-	0%
RC080	Project/Program Revenue	70,965	(279)	-	-	-	0%
RC274	Event Ticket Sales	-	-	-	680	2,000	0%
RC087	Donations	-	-	6,965	4,465	-	-100%
RC035	Soft Match	46,992	23,496	-	46,992	-	0%
RC085	Reimbursement	40,000	-	-	700	-	0%
RC272	Damage Claim Repayments	-	21,012	-	-	-	0%
RC083	Restitution/Settlement	58,501	91,399	2,000	36,330	-	-100%

Revenue Detail

Revenue Category	Description	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Year End Est	2026-27 Proposed	0% Fr Prior Yr Bud
	Other Revenues	2,253,138	1,259,700	858,265	896,188	792,100	-8%
RC003	Police Revenues	63,432	51,331	52,930	52,930	52,930	0%
RC004	Firing Range Fees	5,014	5,115	7,231	6,242	7,231	0%
RC009	Jail Booking Fees	70,340	86,873	77,550	67,052	77,550	0%
RC002	Reimbursable Services	1,457,503	1,808,862	1,843,534	1,827,939	1,930,360	5%
RC007	DUI Cost Recovery	24,361	27,198	21,000	21,000	21,000	0%
RC008	Processing Fees-Police	192,725	158,718	185,994	165,944	185,994	0%
RC011	Sale of Service	333,846	247,904	220,000	350,000	380,000	73%
RC010	Street/Engineering Misc	11,551	6,060	15,000	13,000	12,000	-20%
RC255	All Other Revenues	-	-	-	18,114	-	0%
RC014	Swimming Pool Revenue	38,267	40,609	42,000	35,000	35,000	-17%
RC012	Senior Dances	3,563	108	-	100	100	0%
RC013	Municipal Sports Revenue	43,160	40,682	30,000	32,000	22,500	-25%
RC256	Swim Lessons	-	16,837	16,500	15,750	13,750	-17%
RC006	DPOA Services	176,400	176,400	187,288	194,780	204,520	9%
RC001	Code Enforcement Services	100,000	100,000	100,000	100,000	100,000	0%
RC254	Senior Trips and Tours	-	35	-	-	-	0%
RC275	Concession Sales	-	-	-	970	2,000	0%
RC005	Reimbursement fr Other Agency	1,764,717	1,429,636	1,522,717	1,522,586	1,460,849	-4%
	Charges for Services	4,284,879	4,196,368	4,321,744	4,423,407	4,505,784	4%
RC114	Transfer from Other Funds	590	4	-	-	-	0%
RC116	Transfer from General Fund	-	-	-	-	-	0%
RC115	Transfer from Water Fund	1,850,692	1,866,776	1,979,470	1,979,470	1,995,889	1%
RC113	Trnsf frm American Rescue Plan	43,399	-	-	-	-	0%
RC273	Transfer from Series AG	-	74	-	-	-	0%
RC137	Transfer from Devel Impact Fee	-	-	-	2,118,717	-	0%
	Operating Transfers In	1,894,681	1,866,854	1,979,470	4,098,187	1,995,889	1%
RC247	Sale of Land/Property	-	19,200	-	-	-	0%
RC243	Sale of Capital Assets	3,350	11,516	-	-	-	0%
	Other Financing Sources	3,350	30,716	-	-	-	0%
TOTAL - ALL GENERAL FUND		160,478,403	65,598,356	164,492,141	164,316,943	170,530,134	4%

SPECIAL REVENUE FUNDS

OPIOID SETTLEMENT - (F120)

RC145	Investment Earnings-Pooled Cash	8,122	(1,635)	-	-	-	0%
RC146	GASB 31 Adjustment	(2,154)	2,154	-	-	-	0%
RC173	Grant - Other	134,162	559,779	527,809	236,616	-	-100%
TOTAL		140,130	560,298	527,809	236,616	-	-100%

Inclusionary Housing Program - (F151)

RC280	Inclusionary Hsng In-Lieu Fee	-	-	-	665	675,000	0%
TOTAL		-	-	-	665	675,000	0%

Revenue Detail

Revenue Category	Description	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Year End Est	2026-27 Proposed	Fr Prior Yr Bud
MEASURE R - (F128)							0%
RC145	Investment Earnings-Pooled Cash	148,771	198,015	183,675	90,000	140,300	-24%
RC146	GASB 31 Adjustment	88,465	88,284	-	-	-	0%
RC214	Measure R	2,469,774	2,443,482	2,448,705	2,448,705	2,493,155	2%
RC082	Ins Recovery	-	-	-	-	-	0%
RC113	Trnsf frm American Rescue Plan	-	-	-	-	-	0%
TOTAL		2,707,010	2,729,781	2,632,380	2,538,705	2,633,455	0%
FEE ANALYSIS RATE REVIEW - (F132)							
RC146	GASB 31 Adjustment	-	-	-	-	-	0%
RC065	Fee Analysis Rate Review	1,385	617	1,500	1,500	1,500	0%
TOTAL		1,385	617	1,500	1,500	1,500	0%
PUBLIC ART FEE - (F133)							
RC146	GASB 31 Adjustment	78,752	66,068	-	-	-	0%
RC066	Public Art Fee	297,640	760,760	600,000	600,000	400,000	-33%
TOTAL		376,392	826,828	600,000	600,000	400,000	-33%
MEASURE M - (F138)							
RC145	Investment Earnings-Pooled Cash	159,014	215,074	189,669	150,000	197,500	4%
RC146	GASB 31 Adjustment	84,847	104,728	-	-	-	0%
RC215	Measure M	2,788,900	2,768,384	2,775,199	2,775,199	2,825,576	2%
TOTAL		3,032,761	3,088,186	2,964,868	2,925,199	3,023,076	2%
MEASURE H - (F139)							
RC146	GASB 31 Adjustment	-	-	-	-	-	0%
RC189	Measure H	2,020,734	2,851,913	167,355	167,355	-	-100%
RC116	Transfer from General Fund	-	3	-	-	-	0%
TOTAL		2,020,734	2,851,916	167,355	167,355	-	-100%
MEASURE A - (F141)							
RC188	Measure A Revenue	-	-	4,777,001	4,702,365	4,649,496	-3%
TOTAL		-	-	4,777,001	4,702,365	4,649,496	-3%
MEASURE W - (F142)							
RC190	Measure W Tax Revenue	3,211,218	-	1,873,385	1,873,385	1,900,000	1%
RC145	Investment Earnings-Pooled Csh	276,967	360,207	312,198	275,000	326,700	5%
RC080	Project/Program Revenue	-	-	-	-	-	0%
RC146	GASB 31 Adjustment	136,231	200,249	-	-	-	0%
TOTAL		3,624,416	560,456	2,185,583	2,148,385	2,226,700	2%
CANNABIS - COMMUNITY BENEFIT - (F144)							
RC112	Cannabis 1%	416,628	409,719	400,000	400,000	400,000	0%
TOTAL		416,628	409,719	400,000	400,000	400,000	0%

Revenue Detail

Revenue Category	Description	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Year End Est	2026-27 Proposed	0% Fr Prior Yr Bud
REFUSE ADMINISTRATION - (F145)							
RC075	AB939 Compliance/Tonnage Fee	33,441	34,125	34,125	137,077	141,189	314%
RC076	SB1383 Compliance Fee	217,500	228,375	218,000	137,078	141,190	-35%
RC180	Grant-State	29,395	237,305	69,300	125,682	67,085	-3%
RC063	Administrative Program Fee	350,000	385,016	350,000	350,000	395,330	13%
RC222	Vehicle Impact Fee	750,000	787,500	750,000	822,465	847,139	13%
RC085	Reimbursement	800,000	92,764	-	118,107	-	0%
RC078	All Other Revenues	600,000	157,500	150,000	164,484	169,418	13%
RC145	Investment Earnings-Pooled Csh	198,884	(64,993)	-	-	-	0%
RC146	GASB 31 Adjustment	-	-	-	-	-	0%
RC224	Recycling Revenues	42,973	38,328	-	24	100	0%
RC120	Transfer from Refuse	-	-	2,050,000	2,050,000	-	-100%
TOTAL		3,022,193	1,895,920	3,621,425	3,904,917	1,761,451	-51%
CHILDREN & YOUTH - (F148)							
RC116	Transfer From General Fund	-	1,689,576	6,377,490	6,377,490	9,175,000	44%
RC145	Investment Earnings Pooled Cash	-	20,651	-	-	-	0%
TOTAL		-	1,710,227	6,377,490	6,377,490	9,175,000	44%
CHILDREN & YOUTH FUND ADMIN- (F149)							
RC266	Transfer From General Fund	-	-	1,125,439	1,125,439	1,376,300	22%
TOTAL		-	-	1,125,439	1,125,439	1,376,300	22%
CASP CERT & TRAINING - (F150)							
RC145	Investment Earnings-Pooled Csh	-	746	304	1,200	1,700	459%
RC080	Project/Program Revenue	-	30,105	30,000	25,500	25,500	-15%
TOTAL		-	30,851	30,304	26,700	27,200	-10%
AMERICAN RESCUE PLAN - (F191)							
RC177	Grant-Federal	4,992,604	11,401,796	10,133,518	-	-	-100%
TOTAL		4,992,604	11,401,796	10,133,518	-	-	-100%
COMMUNITY DEVELOPMENT BLOCK GRANT-CV - (F194)							
RC174	Grants HUD-Reprogrammed	83,020	22,103	67,206	15,000	158,276	136%
RC178	Grants HUD	-	-	-	-	-	0%
RC113	Trnsf frm American Rescue Plan	-	-	-	-	-	0%
TOTAL		83,020	22,103	67,206	15,000	158,276	136%

Revenue Detail

Revenue Category	Description	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Year End Est	2026-27 Proposed	Fr Prior Yr Bud
COMMUNITY DEVELOPMENT BLOCK GRANT - (F213)							0%
RC235	Principal	-	-	-	-	-	0%
RC145	Investment Earnings-Pooled Cash	2,174	1,030	-	-	-	0%
RC146	GASB 31 Adjustment	-	-	-	-	-	0%
RC225	Program Income	-	(117,271)	-	-	-	0%
RC174	Grants HUD-Reprogrammed	1,424,746	1,253,954	443,859	168,456	278,605	-37%
RC178	Grants HUD	974,137	1,285,172	1,690,554	1,053,918	770,484	-54%
RC267	Transfer from Neighborhood Stabiliz:	-	189,122	-	-	-	0%
RC236	Interest	-	-	-	-	-	0%
TOTAL		2,401,057	2,612,007	2,134,413	1,222,374	1,049,089	-51%
FAIRPLEX MITIGATION - (195)							
RC145	Investment Earnings - Pooled Cash	-	-	-	-	-	0%
RC146	GASB 31 Adjustment	-	-	-	-	-	0%
RC155	Fairplex Mitigation Revenue	318,291	465,921	250,000	400,000	400,000	60%
TOTAL		318,291	465,921	250,000	400,000	400,000	60%
PEG FEE - (F196)							
RC146	GASB 31 Adjustment	14,268	4,416	-	-	-	0%
RC067	PEG Fee Revenue	77,778	91,096	93,000	73,220	65,000	-30%
TOTAL		92,046	95,512	93,000	73,220	65,000	-30%
STATE GAS TAX RMRA - (F206)							
RC145	Investment Earnings-Pooled Cash	111,056	176,361	192,084	160,000	201,100	5%
RC146	GASB 31 Adjustment	48,242	82,351	-	-	-	0%
RC122	Transfer from Measure W	-	-	-	-	-	0%
RC203	Road Maintenance Rehab	3,561,138	4,152,006	4,008,718	4,050,370	4,294,133	7%
RC113	Trnsf frm American Rescue Plan	-	-	-	-	-	0%
TOTAL		3,720,436	4,410,718	4,200,802	4,210,370	4,495,233	7%
STATE GAS TAX - (F208)							
RC145	Investment Earnings-Pooled Cash	23,327	28,405	30,461	15,000	21,700	-29%
RC146	GASB 31 Adjustment	32,599	9,549	-	-	-	0%
RC216	Special Gas Tax-2106 & 2107	1,684,516	1,690,784	1,876,269	1,871,371	1,904,800	2%
RC217	Special Gas Tax-2107.5	105,439	124,295	10,000	10,000	10,000	0%
RC218	Special Gas Tax-2103	1,384,953	1,459,660	1,390,438	1,466,644	1,496,209	8%
RC219	Special Gas Tax-2105	923,612	949,259	972,636	983,350	1,000,488	3%
RC081	Damage to City Property	160	1,000	-	-	-	0%
RC082	Ins Recovery	42,113	21,451	-	19,178	-	0%
RC085	Reimbursement	-	-	-	-	-	0%
RC078	All Other Revenues	170	-	-	-	-	0%
RC011	Sale of Service	409	289	-	-	-	0%
RC243	Sale of Capital Assets	3,756	-	-	-	-	0%
RC083	Transfer from American Rescue Plan	-	-	-	-	-	0%
RC116	Transfer from General Fund	131,750	131,750	131,750	131,750	131,750	0%
TOTAL		4,332,804	4,416,442	4,411,554	4,497,293	4,564,947	3%

Revenue Detail

Revenue Category	Description	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Year End Est	2026-27 Proposed	0% Fr Prior Yr Bud
MISCELLANEOUS GRANTS - (F215)							
RC180	Grant-State	4,734,142	7,499,646	16,415,856	8,323,548	6,467,199	-61%
RC177	Grant-Federal	1,350,835	582,967	938,710	300,356	537,492	-43%
RC005	Reimbursement from Other Agency	524,931	676,100	676,100	676,100	665,367	-2%
RC235	Principal	261,620	226,530	-	100,500	85,000	0%
RC145	Investment Earnings Pooled Cash	123,666	147,208	143,671	26,265	121,900	-15%
RC236	Interest	48,428	101,008	-	-	-	0%
RC237	Equity Earned	83,911	136,036	-	100,000	2,000	0%
RC154	Loans Repaid	84,186	95,726	243,434	151,067	155,465	-36%
RC083	Restitution and Settlement	15,698	-	-	-	-	0%
RC258	Project or Program Revenue	-	-	-	-	-	0%
RC078	Miscellaneous Revenue	-	28,286	28,286	28,286	-	-100%
RC087	Donations	29,266	34,458	30,000	30,000	30,000	0%
RC210	USDA Revenue	18,586	15,825	35,790	35,790	33,000	-8%
RC035	Soft Match-Grants	124,485	234,732	1,248,679	397,122	887,536	-29%
RC225	Program Income - HUD	(1,106)	-	-	-	-	0%
RC175	Grant - Area Agency On Age	189,758	154,909	462,500	384,500	378,721	-18%
RC174	Grant HUD - Reprogrammed	2,133,101	997,119	1,966,774	2,017,154	3,784,786	92%
RC178	Grant - Other	1,171,840	1,469,073	11,774,406	3,291,296	9,264,179	-21%
RC272	Damage Claim Repayments	-	(21,012)	-	-	-	0%
RC268	CalHome-Owner Occupied Rehab	-	297,000	-	-	-	0%
RC173	Grant - Other	101,722	139,864	7,800	12,907	-	-100%
RC176	Grant - County	79,110	5,256	1,479	-	-	-100%
RC243	Sale of Capital Assets	-	(438)	-	-	-	0%
RC116	Transfer from General Fund	85,288	97,566	110,000	110,000	110,000	0%
TOTAL		11,159,467	12,917,859	34,083,485	15,984,891	22,522,645	-34%
PROPOSITION A - (F216)							
RC145	Investment Earnings Pooled Cash	89,322	101,060	107,131	70,000	81,300	-24%
RC146	GASB 31 Adjustment	34,579	53,156	-	-	-	0%
RC220	Proposition A Revenue	3,971,252	3,928,487	3,936,159	3,936,159	4,007,609	2%
RC080	Project or Program Revenue	16,047	33,167	30,000	22,510	22,000	-27%
RC255	All Other Revenues	-	-	-	-	-	0%
RC113	Transfer from American Rescue Plan	-	-	-	-	-	0%
TOTAL		4,111,200	4,115,870	4,073,290	4,028,669	4,110,909	1%
PROPOSITION C - (F217)							
RC145	Investment Earnings Pooled Cash	387,384	445,233	401,497	250,000	355,700	-11%
RC146	GASB 31 Adjustment	213,315	211,887	-	-	-	0%
RC221	Proposition C Revenue	3,294,062	3,258,580	3,723,509	3,321,612	3,324,207	-11%
RC113	Transfer from American Rescue Plan	-	-	-	-	-	0%
TOTAL		3,894,761	3,915,700	4,125,006	3,571,612	3,679,907	-11%
TRAFFIC OFFENDER - (F219)							
RC145	Investment Earnings Pooled Cash	16,689	17,218	15,406	7,914	19,800	29%
RC146	GASB 31 Adjustment	-	-	-	-	-	0%
RC085	Reimbursement	-	-	-	-	-	0%
RC243	Sale of Capital Assets	9,950	650	-	-	-	0%
RC008	Processing Fees-Police	151,023	196,813	191,300	202,718	206,654	8%
TOTAL		177,662	214,681	206,706	210,632	226,454	10%

Revenue Detail

Revenue Category	Description	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Year End Est	2026-27 Proposed	0% Fr Prior Yr Bud
VEHICLE PARKING DISTRICTS - (F230)							
RC102	SB211 Pass Thru	4,024	4,981	-	3,000	3,000	0%
RC015	Parking Meter-Cash	11,542	5,750	-	915	-	0%
RC016	Parking Meter-Credit	82,830	49,199	45,000	52,448	65,000	44%
RC238	Parking Space Rentals	547,700	567,989	524,000	520,812	570,367	9%
RC141	Rentals	21,475	24,000	20,000	20,000	24,000	20%
RC145	Investment Earnings-Pooled Cash	91,774	104,380	98,888	80,000	101,000	2%
RC146	GASB 31 Adjustment	33,211	55,330	-	-	-	0%
RC111	Property Taxes	14,015	17,791	-	8,000	8,000	0%
RC255	All Other Revenues	-	-	-	1	-	0%
RC243	Sale of Capital Assets	-	595,346	-	-	-	0%
RC244	Gain on Sale of Land	148	4,134,654	-	-	-	0%
RC113	Trnsf frm American Rescue Plan	-	-	-	-	-	0%
RC136	Transfer from VPD	-	-	-	-	-	0%
TOTAL		806,719	5,559,420	687,888	685,176	771,367	12%
AIR QUALITY MGMT DISTRICT - (F245)							
RC145	Investment Earnings-Pooled Cash	11,635	21,022	18,145	20,000	25,100	38%
RC146	GASB 31 Adjustment	6,428	11,420	-	-	-	0%
RC085	Reimbursement	-	-	-	-	-	0%
RC223	AB2766 Revenue	201,392	149,861	200,000	200,000	200,000	0%
RC128	Transfer from Prop C Funds	-	-	-	-	-	0%
RC113	Trnsf frm American Rescue Plan	-	-	-	-	-	0%
TOTAL		219,455	182,303	218,145	220,000	225,100	3%
Assessment District - South Garey Assessment Zone DEF - (F253)							
RC145	Investment Earnings-Pooled Cash	6,229	8,410	7,158	6,000	8,100	13%
RC248	Maintenance AD	104,956	105,211	106,000	106,000	106,000	0%
TOTAL		111,185	113,621	113,158	112,000	114,100	1%
Assessment District - University Corporate Center #4 (254)							
RC145	Investment Earnings-Pooled Cash	951	1,272	912	300	700	-23%
RC248	Maintenance AD	57,642	50,561	57,642	50,000	50,000	-13%
TOTAL		58,593	51,833	58,554	50,300	50,700	-13%
Assessment District - Garey Maintenance Assessment Zone (255)							
RC145	Investment Earnings-Pooled Cash	6,552	11,013	8,630	6,000	9,100	5%
RC248	Maintenance AD	138,534	147,120	136,000	140,000	140,000	3%
TOTAL		145,086	158,133	144,630	146,000	149,100	3%
PHILLIPS RANCH MAINT ASSESS DISTRICT - (F256)							
RC145	Investment Earnings-Pooled Cash	6,815	9,658	3,277	6,000	8,900	172%
RC146	GASB 31 Adjustment	-	-	-	-	-	0%
RC087	Donations	-	100	240	-	-	-100%
RC248	Maintenance AD	949,666	948,356	952,000	948,000	948,000	0%
TOTAL		956,481	958,114	955,517	954,000	956,900	0%

Revenue Detail

Revenue Category	Description	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Year End Est	2026-27 Proposed	Fr Prior Yr Bud	0%
TDA ARTICLE 3 - (F272)								
RC258	Investment Earnings-F.A.	-	116,353	121,539	110,000	128,781	6%	
		-	-	-	-	-	0%	
TOTAL		-	116,353	121,539	110,000	128,781	6%	
ASSET FORFEITURE - (F260)								
RC145	Investment Earnings-Pooled Cash	33,316	24,665	-	27,020	34,400	0%	
RC146	GASB 31 Adjustment	-	-	-	-	-	0%	
RC078	Miscellaneous Revenue	119	-	-	-	-	0%	
RC080	Project Revenue	36,034	160,254	-	4,408	-	0%	
RC177	Grant - Federal	31,313	-	-	-	-	0%	
RC005	Reimbursement from Other Agency	4,632	-	-	-	-	0%	
RC114	Transfer from Other Funds	127,006	-	-	-	-	0%	
RC243	Sale of Capital Assets	548	3,168	-	-	-	0%	
TOTAL		232,968	188,087	-	31,428	34,400	0%	
Pomona OATH Initiative - (F291)								
RC180	Grant - State	1,847,513	-	-	-	-	0%	
RC113	Trnsf frm American Rescue Plan	-	-	-	-	-	0%	
TOTAL		1,847,513	-	-	-	-	0%	
TOTAL - ALL SPECIAL REVENUE		55,002,997	66,581,272	91,489,565	61,678,301	70,052,086	-23%	
DEBT SERVICE FUNDS								
CITY DEBT SERVICE - (F320)								0%
RC239	Investment Earnings-Fiscal Agent	24,674	24,474	-	24,125	17,925	0%	
RC145	Investment Earnings-Pooled Cash Assessments	1,629	-	-	-	-	0%	
		-	-	-	-	-	0%	
RC080	Project/Program Revenue	291,587	292,591	290,898	290,898	-	-100%	
	Bond/Note Premium	-	-	-	-	-	0%	
RC116	Transfer from General Fund	4,317,526	4,318,051	4,610,664	4,610,664	4,609,896	0%	
RC115	Transfer from Water	600,000	600,000	600,000	600,000	600,000	0%	
RC126	Transfer from Capital Outlay	-	-	-	-	-	0%	
RC118	Transfer from Sewer	417,000	417,000	417,000	417,000	417,000	0%	
RC119	Transfer from Ser BJ ISF	13,559,270	-	13,556,663	13,556,663	13,560,752	0%	
	Bond Proceeds	-	-	-	-	-	0%	
TOTAL		19,211,686	5,652,116	19,475,225	19,499,350	19,205,573	-1%	
TOTAL - ALL DEBT SERVICE FUNDS		19,211,686	5,652,116	19,475,225	19,499,350	19,205,573	-1%	

Revenue Detail

Revenue Category	Description	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Year End Est	2026-27 Proposed	0% Fr Prior Yr Bud
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CAPITAL PROJECT FUNDS

CAPITAL OUTLAY FUND - (F418)

RC089	Business Lic Fee SB1186	4	7	-	-	-	0%
RC145	Investment Earnings-Pooled Cash	43,870	60,857	56,891	14,000	28,000	-51%
RC255	All Other Revenues	-	-	-	-	-	0%
RC074	Park Dwelling Tax	184,950	41,175	-	-	-	0%
RC017	Special Public Open Space Fee	599,126	-	-	-	-	0%
RC078	Miscellaneous Revenue	53,751	-	-	-	-	0%
RC158	Project Reimburse for CIP	1,400	67,414	-	-	-	0%
RC243	Sale of Capital Assets	12,317	25,050	-	-	-	0%
RC121	Transfer from Series BG	905	-	-	-	-	0%
RC115	Transfer from Water	-	-	-	43,799	-	0%
RC120	Transfer from Refuse	820,053	460,311	-	35,695	-	0%
RC114	Transfer from Other Fund	11,504	-	-	-	-	0%
RC118	Transfer from Sewer	-	-	-	(43,798)	-	0%
TOTAL		1,727,880	654,814	56,891	49,696	28,000	-51%

SERIES AG CAPITAL IMPROVEMENT - (F421)

RC122	Transfer from Measure W	127,821	126,622	-	60,537	-	0%
RC145	Investment Earnings Pooled Cash	-	135	-	-	-	0%
RC121	Transfer from Series BG	2,844	66,926	-	-	-	0%
RC123	Transfer from Series BC	65,648	-	-	-	-	0%
TOTAL		196,313	193,683	-	60,537	-	0%

SERIES BC CAPITAL PROJECT FUND - (F423)

RC239	Investment Earnings-F.A.	4,803	1,872	-	1,700	1,800	0%
TOTAL		4,803	1,872	-	1,700	1,800	0%

CIP FUND - (F428)

RC261	Transfer from RDA Series W	-	14	-	-	-	0%
RC087	Donations	5,148	-	-	10,000	-	0%
RC176	Grant - County	-	130,000	-	-	-	0%
RC180	Grant-State	6,803,390	2,601,185	-	4,477,163	-	0%
RC177	Grant-Federal	2,164,750	7,048,006	-	-	-	0%
RC179	Grant-State	231,053	612,902	-	300,353	-	0%
RC188	Measure A Revenue	596,934	-	-	-	-	0%
RC158	Project Reimbursement	15,050	84,391	-	166,551	-	0%
RC139	Transfer from Series BE/BF	-	29,955	-	-	-	0%
RC245	Loan Proceeds	(247,401)	568,500	-	-	-	0%
RC124	Transfer from SB1-RMRA	2,701,428	3,728,800	3,694,604	700,358	-	-100%
RC116	Transfer from General Fund	3,763,440	3,702,450	-	418,088	-	0%
RC115	Transfer from Water	123,773	52,259	1,000,000	247,741	-	-100%
RC122	Transfer from Measure W	536,900	931,018	700,000	418,515	-	-100%
RC126	Transfer from Capital Outlay	104,618	95,538	130,249	183,182	-	-100%
RC114	Transfer from Other Funds	1,140,280	644,424	192,037	-	-	-100%
RC118	Transfer from Sewer	128,212	85,377	-	15,702	-	0%
RC117	Transfer from Low Mod	518,938	(22,631)	-	-	-	0%

Revenue Detail

Revenue Category	Description	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Year End Est	2026-27 Proposed	Fr Prior Yr Bud	0%
RC127	Transfer from CDBG	1,179,206	1,329,689	636,636	-	-	-	-100%
RC128	Transfer from Prop C	4,196,862	3,202,003	2,290,781	6,526,689	-	-	-100%
RC129	Transfer from RDA Series AD	2,100	-	-	-	-	-	0%
RC130	Transfer from Series AH	2,628	-	-	-	-	-	0%
RC131	Transfer from Series AX	445,561	1,071,558	789,723	598,500	-	-	-100%
RC132	Transfer from Prop A	340,834	194,152	-	13,833	-	-	0%
RC262	Transfer from Series AW	-	-	187,409	-	-	-	-100%
RC133	Transfer from Series AW	17,762	21,956	78,402	-	-	-	-100%
RC134	Transfer from Measure R	744,457	2,139,821	778,573	15,181	-	-	-100%
RC136	Transfer from Vehicle Parking Distric	40,009	-	-	-	-	-	0%
RC270	Transfer from Series AQ	-	1,353	-	-	-	-	0%
RC263	Transfer from TDA (SB821)	-	26,353	95,087	19,135	-	-	-100%
RC121	Transfer from Series BG	267	8,827	20,650	20,309	-	-	-100%
RC135	Transfer from Measure M	1,051,682	1,255,874	1,189,309	889,717	-	-	-100%
RC269	Transfer from Public Art Fee	-	150,000	-	-	-	-	0%
RC137	Transfer from Development Impact F	114,105	1,416,518	673,742	2,221	-	-	-100%
RC265	Transfer from Refuse Admin	-	-	750,000	144,099	-	-	-100%
RC125	Transfer from Gas Tax Fund	66,557	2,626	-	-	-	-	0%
RC255	All Other Revenues	-	-	-	1,200	-	-	0%
RC083	Restitution and Settlement	-	-	-	3,432,018	-	-	0%
RC138	Transfer from Cannabis	6,500	16,609	-	-	-	-	0%
RC113	Trnsf frm American Rescue Plan	2,186,319	1,881,676	(427,851)	3,252,127	-	-	-100%
TOTAL		28,981,362	33,011,203	12,779,351	21,852,682	-	-	-100%

PERMIT SYSTEM IMPROVEMENT/UPGRADE - (F431)

RC146	GASB 31 Adjustment	-	-	-	-	-	-	0%
RC068	Permit System Improvement and Upi	22,858	17,996	21,500	26,000	26,000	21%	
TOTAL		22,858	17,996	21,500	26,000	26,000	21%	

FEE ANALYSIS RATE REVIEW - (F432)

RC145	Investment Earnings - Pooled Cash	-	-	-	-	-	-	0%
RC065	Fee Analysis Rate Review	8,740	6,713	1,500	6,860	6,860	357%	
TOTAL		8,740	6,713	1,500	6,860	6,860	357%	

EQUIPMENT REPLACEMENT - (F434)

RC145	Investment Earnings-Pooled Cash	-	-	-	-	-	-	0%
RC116	Transfer From General Fund	-	200,000	-	-	-	-	0%
RC146	GASB 31 Adjustment	-	-	-	-	-	-	0%
RC114	Transfer from Other Funds	1,294,125	505,874	-	-	-	-	0%
TOTAL		1,294,125	705,874	-	-	-	-	0%

2017 SERIES BG PROJECT - (F435)

RC239	Investment Earnings-Pooled Cash	23,531	17,138	-	13,000	12,000	0%	
	Bond Reimbursement	-	-	-	-	-	-	0%
TOTAL		23,531	17,138	-	13,000	12,000	0%	

Revenue Detail

Revenue Category	Description	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Year End Est	2026-27 Proposed	Fr Prior Yr Bud	0%
WORK ORDER SYSTEM IMPROVEMENT / UPGRADE - (436)								
	Transfer from Series AU	-	-	-	-	-		0%
RC145	Investment Earnings - Pooled Cash	-	-	-	-	-		0%
RC069	Work Order System Fee	6,832	5,219	-	4,925	5,000		0%
TOTAL		6,832	5,219	-	4,925	5,000		0%
PARKS & REC IMPROVEMENT - (437)								
RC074	Park Dwelling Fee	733,739	981,289	-	1,092,785	500,000		0%
TOTAL		733,739	981,289	-	1,092,785	500,000		0%
ROAD & HIGHWAYS FEES - (438)								
RC070	Road and Highway Improvement Fee	33,205	30,667	-	14,076	-		0%
TOTAL		33,205	30,667	-	14,076	-		0%
TRAFFIC SIGNAL & CONTROL FEE - (439)								
RC071	Traffic Signal and Control Device Fee	33,205	30,667	-	14,076	30,000		0%
TOTAL		33,205	30,667	-	14,076	30,000		0%
PUBLIC SAFETY IMPROVEMENT FEE - (443)								
RC072	Public Safety Improvement Fee	243,184	51,075	-	54,901	55,000		0%
TOTAL		243,184	51,075	-	54,901	55,000		0%
TOTAL - ALL CAPITAL PROJECTS FUNDS		33,309,777	35,708,210	12,859,242	23,191,238	664,660		-95%

ENTERPRISE FUNDS

WATER - Operations - (F571/574 - rollup = 510)

RC002	Reimbursable Services	219,192	203,051	180,000	180,000	200,748		12%
RC239	Investment Earnings-Fiscal Agent	282,619	262,509	-	240,000	220,000		0%
RC235	Principal	1,121,434	3,158,748	2,416,104	2,416,104	2,232,095		-8%
RC236	Interest	135,307	68,335	810,000	810,000	337,881		-58%
RC145	Investment Earnings-Pooled Cash	1,306,409	2,184,869	1,983,440	1,800,000	2,134,100		8%
RC233	Metered Sales-General	41,716,146	-	43,935,850	43,935,850	44,814,567		2%
RC160	Reclaimed Water Sales	1,089,477	1,130,499	1,323,416	1,323,416	1,183,599		-11%
RC018	Water Service Fees	743,020	794,370	400,000	768,695	777,706		94%
RC073	Fire Testing Fee	51,249	31,910	30,000	40,000	42,408		41%
RC159	Storm Drain Fees	90,577	4,311	-	4,140	8,280		0%
RC023	Comm/Industrial Inspection Fees	93,054	83,046	106,000	106,000	80,500		-24%
RC024	Construction Inspection Fees	12,819	13,525	30,000	13,172	13,172		-56%
RC050	Plan Check Fee	14,200	13,530	20,000	13,865	12,500		-38%
RC063	Administrative Program Fees	64,908	52,616	61,428	61,428	61,428		0%
RC086	Bad Debt Collected	29,513	37,800	20,000	20,000	29,104		46%
RC161	Connection Fees	912,268	220,381	460,000	656,897	585,767		27%
RC146	GASB 31 Adjustment	876,612	1,117,260	-	-	-		0%
RC083	Restitution/Settlement	15,613,292	-	-	11,463,039	-		0%
RC078	Miscellaneous Revenue	78,622	88,218	120,000	171,326	73,000		-39%
RC277	EV Charging Station Revenue	-	-	-	-	-		0%

Revenue Detail

Revenue Category	Description	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Year End Est	2026-27 Proposed	Fr Prior Yr Bud	0%
RC081	Damage to City Property	8,106	-	-	-	-	-	0%
RC082	Ins Recovery (Damg/Dest Eq)	34,334	7,594	-	20,626	20,851	-	0%
RC224	Recycling Revenue	19,499	33,574	20,000	20,000	24,358	-	22%
RC177	Grant Revenue - Federal	-	-	-	-	-	-	0%
RC080	Project/Program Revenue	602,541	513,270	660,602	660,602	660,602	-	0%
RC243	Sale of Capital Assets	(206,826)	17,380	-	-	-	-	0%
RC246	Contributed Capital	76,959	-	-	-	-	-	0%
RC125	Transfer from Gas Tax	231,135	231,135	231,135	231,135	231,135	-	0%
RC115	Transfer from Water	5,252,888	5,478,411	5,471,748	5,461,738	5,470,253	-	0%
RC118	Transfer from Sewer	67,117	161,605	149,000	149,000	125,907	-	-15%
RC139	Transfer from Series BE/BF	25,967	16,557	-	8,966	-	-	0%
RC119	Transfer from Series BJ	1,031,410	1,031,246	1,031,212	1,031,212	1,031,523	-	0%
TOTAL		71,593,848	16,955,750	59,459,935	71,607,211	60,371,484		2%

WATER - Capital Projects - (F520)

RC173	Grant - Other	-	-	1,600,000	-	-	-	-100%
RC239	Investment Earnings-Fiscal Agent	25,967	16,557	-	13,700	13,500	-	0%
RC116	Transfer from General Fund	-	50,000	-	-	-	-	0%
RC115	Transfer from Water	15,436,029	852,340	6,050,000	210,916	-	-	-100%
RC118	Transfer from Sewer	1,000,000	517,204	575,000	2,415	-	-	-100%
RC141	Rentals - Property	-	8,800	-	-	-	-	0%
RC139	Transfer from Series BE/BF	171,010	11,673	-	-	-	-	0%
TOTAL		16,633,006	1,456,574	8,225,000	227,031	13,500		-100%

ALL WATER FUNDS		88,226,854	18,412,324	67,684,935	71,834,242	60,384,984		-11%
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SEWER - Operations - (F550)

RC239	Investment Earnings-Fiscal Agent	116,902	108,285	-	99,000	92,000	-	0%
RC145	Investment Earnings-Pooled Cash	596,799	727,484	693,147	550,000	672,000	-	-3%
RC086	Bad Debt Collected	2,642	2,922	900	900	-	-	-100%
RC161	Sewer Connection Fees	308,087	64,781	200,000	305,928	220,026	-	10%
RC146	GASB 31 Adjustment	314,717	348,387	-	-	-	-	0%
RC078	Miscellaneous Revenue	32,665	30,620	-	16,691	-	-	0%
RC019	Sewer Maintenance	7,359,813	6,717,021	7,320,405	7,320,405	7,320,405	-	0%
RC177	Grant-Federal	-	-	-	-	-	-	0%
RC243	Sale of Capital Assets	25,388	768	-	-	-	-	0%
RC118	Transfer from Sewer	723,586	732,697	717,883	717,883	719,245	-	0%
RC140	Transfer from BB/BD	519	462	-	180	-	-	0%
RC113	Trnsf frm American Rescue Plan	-	-	-	-	-	-	0%
RC119	Transfer from Series BJ	114,973	114,955	114,951	114,951	114,986	-	0%
TOTAL		9,596,091	8,848,382	9,047,286	9,125,938	9,138,662		1%

Revenue Detail

Revenue Category	Description	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Year End Est	2026-27 Proposed	Fr Prior Yr Bud
SEWER - Capital Projects - (F540)							0%
RC239	Investment Earnings-Fiscal Agent	8,654	7,656	-	6,860	6,560	0%
RC118	Transfer from Sewer	27,434	73,670	1,750,000	13,788	-	-100%
RC123	Transfer from Series BC	4,103	6,130	41,460	-	-	-100%
RC129	Transfer from RDA Series AD	-	-	-	114	-	0%
RC130	Transfer from Series AH	-	-	-	124	-	0%
RC140	Transfer from BB/BD	-	-	10,459	3,231	-	-100%
RC264	Transfer from BH	-	-	118,863	-	-	-100%
TOTAL		40,191	87,456	1,920,782	24,117	6,560	-100%
ALL SEWER FUNDS		9,636,282	8,935,838	10,968,068	9,150,055	9,145,222	-17%
POMONA CHOICE ENERGY AUTHORITY - (F551)							
RC145	Investment Earnings - Pooled Cash	16,480	10,954	-	25,000	30,800	0%
RC146	GASB 31 Adjustment	-	-	-	-	-	0%
RC233	Metered Sales - General	-	-	62,003,281	62,003,281	50,929,730	-18%
RC078	Miscellaneous Revenue	7,428	15,120	-	-	-	0%
RC252	Lease - Cal Spas	-	-	-	-	-	0%
RC236	Interest	193,539	911,714	-	900,000	900,000	0%
RC086	Bad Debt Collected	-	4,298	-	-	-	0%
RC257	Demand Other	-	64	-	-	-	0%
RC226	Choice 100 Commercial	885	956	-	-	-	0%
RC227	Choice 100 Residential	1,274	1,344	-	-	-	0%
RC228	Choice 100 Agr/Street	54	54	-	-	-	0%
RC229	General Commercial	18,514,706	-	-	-	-	0%
RC230	General Residential	32,887,565	-	-	-	-	0%
RC231	General Other	1,333,288	1,277,748	-	-	-	0%
RC232	Demand Commercial	4,499,312	4,670,219	-	-	-	0%
TOTAL		57,454,531	6,892,471	62,003,281	62,928,281	51,860,530	-16%
REFUSE OPERATIONS - (F582)							
RC145	Investment Earnings - Pooled Cash	(37,883)	-	-	-	-	0%
RC086	Bad Debt Collected	4,976	1,367	-	-	-	0%
RC146	GASB 31 Adjustment	128,098	48,892	-	-	-	0%
RC020	Refuse Charges	255,555	202	-	-	-	0%
RC247	Sale of Land/Property	12,223	-	-	-	-	0%
RC021	Refuse Container Rental Fees	6,667	-	-	-	-	0%
RC022	Vehicle/Container Replacement Fee	7,982	8	-	-	-	0%
RC224	Recycling Revenues	-	-	-	-	-	0%
RC180	Grant - State	-	-	-	-	-	0%
RC082	Ins Recovery	703	-	-	-	-	0%
RC119	Investment Earnings-Pooled Csh	-	-	-	-	-	0%
TOTAL		378,321	50,469	-	-	-	0%

Revenue Detail

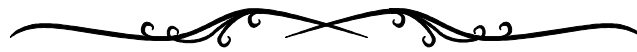
Revenue Category	Description	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Year End Est	2026-27 Proposed	Fr Prior Yr Bud	0%
FRANCHISE FEE FUNDED PROGRAMS - (F587)								
RC146	GASB 31 Adjustment	-	-	-	-	-	-	0%
RC095	Franchise Fees - General	23,754	-	-	-	-	-	0%
RC096	Franchise Fees - Refuse Haulers	469	-	-	-	-	-	0%
RC086	GASB 31 Adjustment	-	-	-	-	-	-	0%
RC075	Investment Earnings-Pooled Csh	174	-	-	-	-	-	0%
RC255	GASB 31 Adjustment	-	-	-	-	-	-	0%
RC180	Investment Earnings-Pooled Csh	-	-	-	-	-	-	0%
TOTAL		24,397	-	-	-	-	-	0%
TOTAL - ALL ENTERPRISE FUNDS		155,720,385	34,291,102	140,656,284	143,912,578	121,390,736	-14%	
INTERNAL SERVICE FUNDS								
SELF INSURANCE - (F668/671/672/673 - rollup = 660)								
RC145	Investment Earnings-Pooled Cash	617,905	729,336	658,825	621,000	755,800	-	15%
RC146	GASB 31 Adjustment	173,454	159,931	-	-	-	-	0%
RC025	In-Lieu Premium	5,805,804	6,084,078	6,030,000	30,000	3,800,000	-	-37%
RC082	Insurance Recovery	1,678,224	2,935,126	-	5,500	-	-	0%
RC113	Trnsf frm American Rescue Plan	-	-	-	-	-	-	0%
RC119	Transfer from Series BJ	60,835	60,826	60,824	60,824	60,842	-	0%
RC116	Transfer from General Fund	-	-	-	-	-	-	0%
TOTAL		8,336,222	9,969,297	6,749,649	717,324	4,616,642	-32%	
EQUIPMENT MAINTENANCE - (F669)								
RC011	Sale of Service	4,033,718	4,325,870	4,179,633	4,179,633	4,825,783	-	15%
RC146	GASB 31 Adjustment	-	-	-	-	-	-	0%
RC234	Sale of Service - Internal	89,448	-	89,079	89,000	-	-	-100%
RC255	All Other Revenues	-	-	-	298	-	-	0%
RC224	Recycling Revenues	431	599	-	150	-	-	0%
RC116	Transfer from General Fund	-	-	-	-	-	-	0%
RC113	Trnsf frm American Rescue Plan	-	-	-	-	-	-	0%
RC119	Transfer from Series BJ	192,552	192,522	192,515	192,515	192,573	-	0%
RC243	Sale of Capital Assets	-	1,900	-	-	-	-	0%
RC114	Transfer From Other Funds	-	255,744	-	-	-	-	0%
TOTAL		4,316,149	4,776,635	4,461,227	4,461,596	5,018,356	12%	
INFORMATION TECHNOLOGY - (F675)								
RC113	Trnsf frm American Rescue Plan	-	-	-	-	-	-	0%
RC119	Transfer from Series BJ	128,926	128,906	128,902	128,902	128,940	-	0%
RC116	Transfer from General Fund	-	-	-	-	-	-	0%
RC146	GASB 31 Adjustment	-	-	-	-	-	-	0%
TOTAL		128,926	128,906	128,902	128,902	128,940	0%	
PRINTING AND MAIL SERVICES - (F676)								
RC116	Transfer from General Fund	-	-	-	-	-	-	0%
TOTAL		-	-	-	-	-	-	0%
TOTAL - ALL INTERNAL SVC FUNDS		12,781,297	14,874,838	11,339,778	5,307,822	9,763,938	-14%	
TOTAL - ALL CITY FUNDS		436,504,545	222,705,894	440,312,235	417,906,232	391,607,127	-11%	

Revenue Detail

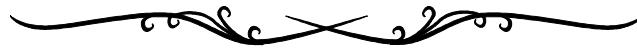
Revenue Category	Description	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Year End Est	2026-27 Proposed	0% Fr Prior Yr Bud
POMONA HOUSING AUTHORITY							
HOUSING AUTHORITY ADMIN - (F249)							
RC141	Rentals	117,060	116,496	100,000	100,000	120,000	20%
RC145	Investment Earnings-Pooled Cash	16,660	14,991	15,438	18,000	18,900	22%
RC146	GASB 31 Adjustment	3,163	8,261	-	2,000	-	0%
RC078	Miscellaneous Revenue	102,955	-	100,000	100,000	100,000	0%
RC120	Transfer from Refuse	-	100,000	-	-	-	0%
TOTAL		239,838	239,748	215,438	220,000	238,900	11%
LOW/MOD HOUSING ASSET - (F131)							
RC143	Lease-Wireless Comm Equip	3,743	6,687	3,350	3,500	5,000	49%
RC235	Principal	110,166	96,498	100,000	4,600	6,000	-94%
RC236	Interest on Loans	49,076	74,509	45,000	14,000	40,000	-11%
RC141	Rentals	203,900	110,253	150,000	150,000	150,000	0%
RC145	Investment Earnings-Pooled Cash	70,920	88,133	89,467	50,000	41,600	-54%
RC237	Equity Earned	96,812	-	50,000	50,000	60,000	20%
RC146	GASB 31 Adjustment	60,559	48,636	-	15,000	-	0%
RC154	Loans Repaid	4,914,665	-	90,000	30,000	30,000	-67%
RC005	Reimbursement fr Other Agency	-	19,300	-	-	-	0%
RC117	Transfer from Low Mod	600	-	-	-	-	0%
RC114	Transfer from Other Funds	-	22,631	-	-	-	0%
RC078	Miscellaneous Revenue	2,665	-	3,000	3,000	1,000	-67%
TOTAL		5,513,106	466,647	530,817	320,100	333,600	-37%
LOW/MOD SER AQ - (F247)							
RC146	GASB 31 Adjustment	-	-	-	-	-	0%
RC114	Transfer from Other Funds	4,843,224	-	-	-	-	0%
RC145	Investment Earnings-Pooled Csh	99,554	68,289	-	80,000	124,000	0%
TOTAL		4,942,778	68,289	-	80,000	124,000	0%
HUD - VOUCHER - (F205)							
RC145	Investment Earnings-Pooled Cash	42,940	36,889	39,580	48,000	52,600	33%
RC255	Other Revenue	-	-	-	-	-	0%
RC204	Section 8 Admin Fees-Pass-on	106,644	48,574	48,339	109,289	84,307	74%
RC182	Housing Assist Pymts - Portability	619,428	1,019,269	836,761	1,625,782	1,388,200	66%
RC178	Grants HUD	18,372,810	2,407,593	21,357,175	21,877,263	21,271,390	0%
RC172	Grant-HUD Admin	1,988,401	1,965,198	1,911,832	2,253,611	2,392,443	25%
RC156	Fraud Recovery	5,838	3,377	1,162	5,958	6,000	416%
RC157	Fraud Recovery Admin	5,838	3,377	970	5,958	4,000	312%
TOTAL		21,141,899	5,484,277	24,195,819	25,925,861	25,198,940	4%
PSH (SHELTER PLUS CARE) - (F218)							
RC035	Soft Match-Grants	-	-	1,248,362	574,999	673,363	-46%
RC178	Grant HUD	1,867,086	2,121,778	3,833,409	2,501,904	2,702,148	-30%
TOTAL		1,867,086	2,121,778	5,081,771	3,076,903	3,375,511	-34%
TOTAL		33,704,707	8,380,739	30,023,845	29,622,864	29,270,951	-3%

Revenue Detail

Revenue Category	Description	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Year End Est	2026-27 Proposed	Fr Prior Yr Bud	0%
TOTAL REVENUES - ALL FUNDS		470,209,252	231,086,633	470,336,080	447,529,096	420,878,078		-11%



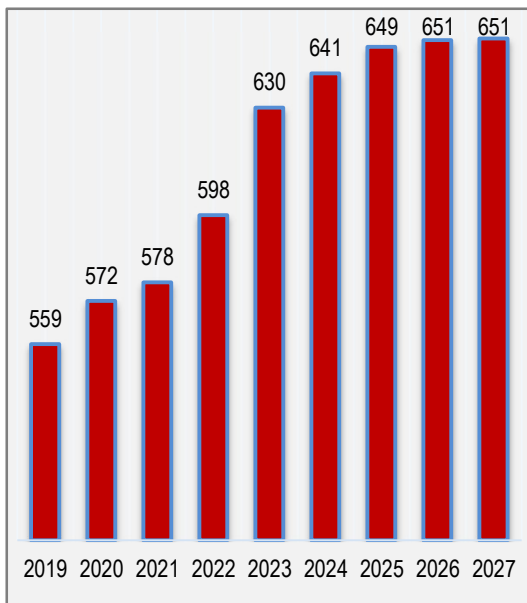
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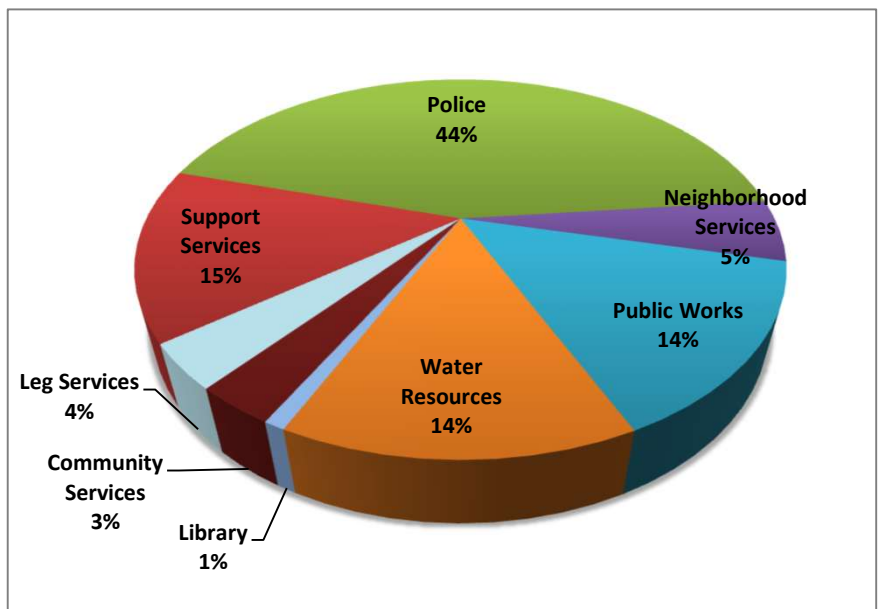
Fiscal Year Comparison of Positions By Department

Department	Authorized 21-22	Authorized 22-23	Authorized 23-24	Authorized 24-25	Amended 25-26	Proposed 26-27	26-27 Funding	
							GF	Other
Mayor & City Council	7	7	7	7	7	7	7.00	-
Administration	6	8	11	11	11	11	5.85	5.15
City Clerk	4	4	6	6	6	6	6.00	-
City Treasurer	1	1	1	-	-	-	-	-
Human Resources	9	11	12	13	13	13	7.00	6.00
Finance	33	33	30	31	31	31	14.81	16.19
Innovation and Technology	7	7	11	12	12	12	-	12.00
Police	284	284	287	285	285	285	281.70	3.30
Neighborhood Services	38	44	36	34	34	34	2.35	31.65
Community Services	-	-	19	21	21	21	16.68	4.32
Development Services	23	35	38	39	39	39	37.20	1.80
Public Works	103	109	90	94	95	95	34.25	60.75
Water Resources	80	84	87	90	91	91	0.00	91.00
Library	3	3	6	6	6	6	5.55	-
Total Benefitted Staffing	597.80	630.20	640.55	648.55	650.55	650.55	418.39	232.16

Staffing



Positions by Department



Authorized Staffing Change Reconciliation

Fiscal Year	Department	FTE Net Change	Details
22-23	Authorized Staffing	630.20	Amended Staffing Levels at 4-17-23
23-24	Authorized Staffing		
	City Clerk	-	Move Legal Administrative Assistant from Human Resources to City Clerk
	City Clerk	1.00	Add 1 Administrative Assistant I/II/III
	Development Services	1.00	Add 1 Senior Planning Coordinator
	Finance	(3.00)	Solid Waste Transition - Less Three Customer Service Specialists
	Finance	(1.00)	Solid Waste Transition - Less One Senior Customer Service Specialist
	Finance	1.00	Add 1 Senior Accounting Technician
	Human Resources	1.00	Add 1 Administrative Assistant I/II/III
	Human Resources	1.00	Add 1 Human Resources Analyst I/II (ARP)
	Information Technology	1.00	Add 1 Senior Systems Analyst
	Information Technology	1.00	Add 1 Digital Experience Manager
	Information Technology	1.00	Add 1 Management Analyst
	Library	0.15	Increase Senior Library Assistant from .60 to .75
	Library	0.60	Add .60 Library Supervisor (Reduced Hourly Budget)
	Library	0.60	Add .60 Library Supervisor (Reduced Hourly Budget)
	Library	1.00	Add 1 Library Assistant
	Neighborhood Services	1.00	Add 1 Housing Programs Supervisor
	Neighborhood Services	1.00	Add 1 Admin Assistant I/II/III
	Neighborhood Services	1.00	Add 1 Housing Stabilization Manager
	Neighborhood Services	-	Reclassify Homeless Program Supervisor to Housing Stabilization Supervisor
	Neighborhood Services	1.00	Add 1 Rent Stabilization Coordinator
	Neighborhood Services	1.00	Add 1 Rent Stabilization Coordinator
	Neighborhood Services	1.00	Add 1 Rent Stabilization Housing Inspector I/II
	Neighborhood Services	1.00	Add 1 Rent Stabilization Housing Inspector I/II
	Public Works	(18.00)	Solid Waste Transition Less 18 Solid Waste Driver
	Public Works	(1.00)	Solid Waste Transition Less 1 Solid Waste Supervisor
	Public Works	(2.00)	Solid Waste Transition Less 2 Heavy Equipment Mechanics
	Public Works	(1.00)	Solid Waste Transition Less 1 Public Services Maintenance Worker
	Public Works	1.00	Add 1 Public Services Maintenance Worker I
	Public Works	1.00	Add 1 Lead Facilities Maintenance Technician
	Public Works	1.00	Add 1 Facilities Maintenance Technician
	Water Resources	1.00	Add 1 Water Utility Worker I
	Water Resources	1.00	Add 1 Stormwater Maintenance Worker I
	Water Resources	1.00	Add 1 Stormwater Maintenance Worker I
23-24	Authorized Staffing	627.55	
	Administration	-	Reclassify Development Services Director to Assistant City Manager
	Administration	1.00	Add 1 Assitant to the City Manager
	Administration	-	Reclassify Deputy City Manager to Assistant City Manager
	Administration	-	Reclassify Deputy City Manager to Economic Development Director
	Administration	1.00	Add 1 Public Information Specialist I/II
	City Clerk	-	Reclassify Legal Administrative Assistant to Records Management Specialist
	Community Services	1.00	Add 1 Administrative Assistant
	Community Services	16.00	Move 16 Positions from Neighborhood Services
	Community Services	1.00	Add 1 Recreation Supervisor
	Development Services	1.00	Add 1 Deputy Development Services Director
	Development Services	1.00	Add 1 Development Services Director
	Development Services	1.00	Add 1 Management Analyst

Authorized Staffing Change Reconciliation

Fiscal Year	Department	FTE Net Change	Details
	Human Resources	-	Reclassify Admin Assistant I/II/III to Senior Administrative Assistant
	Information Technology	1.00	Add 1 Administrative Assistant
	Information Technology	-	Reclassify 1 Senior Systems Analyst to Senior Business System Analyst
	Neighborhood Services	(16.00)	Move 16 Positions to Community Services
	Neighborhood Services	1.00	Add 1 Immigration Research Coordinator
	Neighborhood Services	1.00	Add 1 Administrative Assistant
	Police	2.00	Add 2 CalVIP Officers
	Police	1.00	Add 1 CalVIP Sergeant
	Water Resources	-	Reclassify One Program Assistant to Management Analyst
23-24 Authorized Staffing		640.55	
24-25 Authorized Staffing			
	City Treasurer	(1.00)	Delete City Treasurer
	Community Services	1.00	Add 1 Facilities Custodian
	Community Services	1.00	Add 1 Recreation Coordinator - Special Events
	Development Services	1.00	Add 1 Senior Planner
	Finance	1.00	Add 1 Customer Service Specialist I
	Finance	-	Reclassify Accounting Manager to Payroll Supervisor
	Human Resources	1.00	Add 1 Risk Management Claims Analyst
	Innovation and Technology	1.00	Add 1 Senior Information Technology Manager
	Innovation and Technology	-	Reclassify Management Analyst to Senior Management Analyst
	Neighborhood Services	(2.00)	Delete 2 Housing Inspectors
	Police	(2.00)	Delete 2 Police Officers (CalVIP Grant)
	Public Works	1.00	Add 1 Facilities Custodian (City Hall and Library Facilities)
	Public Works	-	Reclassify Solid Waste Supervisor to Management Analyst
	Public Works	1.00	Add 1 Senior Civil Engineer
	Public Works	2.00	Add 2 Public Services Maintenance Workers
	Water Resources	1.00	Add 1 Senior Water Resources Engineer
	Water Resources	1.00	Add 1 Water Utility Crew Leader
	Water Resources	1.00	Add 1 Water Utility Worker I
24-25 Amended Staffing		648.55	Amended Staffing Levels at 02-24-25
25-26 Authorized Staffing			
	Administration	(1.00)	Delete 1 Assistant City Manager
	Administration (Publ Wrk)	-	Reclassify 1 Senior Project Manager to Management Analyst (move to Public Works)
	Administration	1.00	Add Childen & Youth Services Director
	Development Services	-	Reclassify 1 Mgmt Analyst (DS) to AIPP Program Manager (Admin)
	Development Services	1.00	Add 1 Senior Plans Examiner
	Development Services	-	Reclassify 1 Building & Safety Coordinator to Building & Safety Supervisor
	Water Resources	-	Reclassify 1 Stormwater Maintenance Worker to Stormwater Maint Crew Leader
	Water Resources	1.00	Add 1 Utility System Technician
25-26 Amended Staffing		650.55	
25-26 Authorized Staffing			
	Administration	-	Reclassify 1 Econ. Dev. Director to Deputy Dir. Of Econ & Business Affairs
	Police	-	Reclassify 1 Deputy Police Chief to Police Captain
26-27 Proposed Staffing		650.55	

Authorized Staffing - Citywide

Position Title	Authorized	Authorized	Authorized	Amended	Proposed	Monthly Salaries	
	22-23	23-24	24-25	25-26	26-27	Min \$	Max \$
CITY COUNCIL							
Councilmember	6	6	6	6	6	819	819
Mayor	1	1	1	1	1	1,638	1,638
Total - CITY COUNCIL	7	7	7	7	7		
ADMINISTRATION							
City Manager	1	1	1	1	1	352,820	352,820
Assistant City Manager	-	2	2	1	1	210,436	282,005
Assistant to the City Manager		1	1	1	1	114,801	153,840
AIPP Program Manager				1	1	8,037	9,773
Children & Youth Services Director				1	1	170,419	228,378
Deputy Director of Economic & Business Affairs				1	1	14,181	17,244
Economic Development Director	-	1	1	-	-		
Executive Assistant	2	2	2	2	2	6,931	8,426
Public Information Specialist I/II		1	1	1	1	5,688	8,426
Violence Prevention Manager	1	1	1	1	1	11,082	13,471
Violence Prevention Senior Analyst	1	1	1	1	1	8,236	10,015
Total - ADMINISTRATION	8	11	11	11	11		
CITY CLERK							
Administrative Assistant I/II/III	-	1	1	1	1	4,127	6,112
Assistant City Clerk	1	1	1	1	1	7,843	9,534
City Clerk	1	1	1	1	1	125,242	224,305
Deputy City Clerk I/II	1	1	1	1	1	5,027	6,915
Administrative Clerk	1	1	1	1	1	3,930	4,774
Records Management Specialist	-	1	1	1	1	5,027	6,112
Total - CITY CLERK	4	6	6	6	6		
HUMAN RESOURCES							
Human Resources Assistant I/II	2	2	2	2	2	4,555	6,112
Human Resources Manager	1	1	1	1	1	11,638	14,151
Human Resources/Risk Management Director	1	1	1	1	1	179,043	239,937
Human Resources Analyst I/II	3	4	4	4	4	6,124	9,071
Risk Manager	1	1	1	1	1	11,638	14,151
Risk Management Claims Analyst	-	-	1	1	1	7,459	9,071
Safety and Emergency Preparedness Officer	1	1	1	1	1	8,656	10,518
Senior Administrative Assistant	-	1	1	1	1	5,688	6,915
Senior Human Resources Analyst	1	1	1	1	1	8,656	10,518
Total - HUMAN RESOURCES	11	12	13	13	13		
FINANCE							
Accounting Technician I/II	2	2	2	2	2	4,024	5,403
Accounting Supervisor	1	1	1	1	1	9,557	11,613
Budget Officer	1	1	1	1	1	9,095	11,057
Buyer	1	1	1	1	1	6,278	7,630
Customer Service Specialist I/II	8	5	6	6	6	4,228	5,674
Deputy Finance Director	1	1	1	1	1	12,851	15,621
Finance Director/City Treasurer	1	1	1	1	1	197,631	264,848
Payroll Coordinator	2	2	2	2	2	5,155	6,265

Authorized Staffing - Citywide

Position Title	Authorized	Authorized	Authorized	Amended	Proposed	Monthly Salaries	
	22-23	23-24	24-25	25-26	26-27	Min \$	Max \$
Payroll Supervisor	-	-	1	1	1	9,557	11,613
Principal Accountant	2	2	2	2	2	8,656	10,518
Purchasing Manager	1	1	1	1	1	9,558	11,616
Revenue Operations Manager	1	1	1	1	1	9,558	11,616
Revenue Operations Supervisor	1	1	1	1	1	8,037	9,773
Senior Accountant	3	3	3	3	3	7,842	9,533
Senior Accounting Technician	-	1	1	1	1	5,155	6,265
Senior Administrative Assistant	1	1	1	1	1	5,688	6,915
Senior Customer Service Specialist	5	4	4	4	4	5,155	6,265
Senior Purchasing Technician	1	1	1	1	1	5,155	6,265
Total - FINANCE	33	30	31	31	31		
INNOVATION & TECHNOLOGY							
Administrative Assistant I/II/III		1	1	1	1	4,127	6,112
Database Administrator	1	1	1	1	1	9,558	11,616
Digital Experience Manager		1	1	1	1	10,036	12,199
Innovation and Technology Director	1	1	1	1	1	179,043	239,937
Senior Business System Analyst	-	1	1	1	1	8,656	10,518
Senior Information Technology Manager	-	-	1	1	1	12,849	15,618
Senior Management Analyst	-	-	1	1	1	8,236	10,015
Senior Systems Analyst	2	2	2	2	2	7,842	9,533
Systems Technician	3	3	3	3	3	5,688	6,915
Total - INNOVATION & TECHNOLOGY	7	11	12	12	12		
POLICE							
NON-SWORN							
Administrative Services Manager	1	1	1	1	1	9,094	11,053
Community Services Officer I/II	17	17	17	17	17	4,443	5,964
Crime Scene Investigator (Civilian)	2	2	2	2	2	6,931	8,426
Crime Analyst	2	2	2	2	2	6,931	8,426
Jail Supervisor	1	1	1	1	1	7,103	8,633
Jailer	15	15	15	15	15	5,155	6,265
Jail Manager	1	1	1	1	1	8,656	10,518
Management Analyst	1	1	1	1	1	6,931	8,426
Parking Enforcement Officer	4	4	4	4	4	4,024	4,891
Payroll Technician I/II	1	1	1	1	1	4,228	5,537
Police Building Facility Coordinator	1	1	1	1	1	6,931	8,426
Police Civilian Division Commander	1	1	1	1	1	12,851	15,621
Police Department Coordinator	2	2	2	2	2	5,688	6,915
Police Dispatch Manager	1	1	1	1	1	10,287	12,504
Police Dispatch Shift Supervisor	6	6	6	6	6	8,444	10,265
Police Dispatcher I/II	19	19	19	19	19	5,688	7,630
Police Division Coordinator I/II/III	4	4	4	4	4	4,127	6,112
Police Records Manager	1	1	1	1	1	8,656	10,518
Police Records Shift Supervisor	2	2	2	2	2	5,974	7,264
Police Records Specialist I/II	12	12	12	12	12	4,228	5,674
Property and Evidence Technician	2	2	2	2	2	4,905	5,964
Public Information Coordinator	-	1	1	1	1	8,037	9,773

Authorized Staffing - Citywide

Position Title	Authorized	Authorized	Authorized	Amended	Proposed	Monthly Salaries	
	22-23	23-24	24-25	25-26	26-27	Min \$	Max \$
Rangemaster	1	1	1	1	1	6,278	7,630
Senior Accounting Technician	1	1	1	1	1	5,155	6,265
Senior Communications Technician	2	2	2	2	2	7,649	9,298
Senior Crime Scene Investigator	1	1	1	1	1	7,649	9,298
Senior Jailer	4	4	4	4	4	5,974	7,264
Senior Parking Enforcement Officer	1	1	1	1	1	4,443	5,403
Senior Police Dispatcher	3	3	3	3	3	6,931	8,426
Senior Police Records Specialist	4	4	4	4	4	5,155	6,265
Senior Property and Evidence Technician	1	1	1	1	1	5,688	6,915
Subtotal - Police - Non Sworn	115	115	115	115	115		
SWORN							
Deputy Police Chief	1	1	1	-	-	192,859	253,188
Police Captain	2	2	2	3	3	15,305	18,692
Police Chief	1	1	1	1	1	243,773	351,179
Police Corporal	18	18	18	18	18	9,476	11,571
Police Investigator	23	23	23	23	23	9,647	11,779
Police Lieutenant	7	7	7	7	7	13,313	16,254
Police Officer	100	102	100	100	100	8,614	10,516
Police Sergeant	17	18	18	18	18	11,093	13,545
Subtotal - Police - Sworn	169	172	170	170	170		
Total - POLICE	284	287	285	285	285		
NEIGHBORHOOD SERVICES							
Administrative Assistant I/II/III	3	2	2	2	2	4,127	6,112
Family Self Sufficiency Coordinator	1	1	1	1	1	8,236	10,015
Governmental & Community Affairs Manager	1	1	1	1	1	10,036	12,203
Homeless Programs Coordinator	1	1	1	1	1	8,236	10,015
Housing Analyst	3	3	3	3	3	6,931	8,426
Housing Authority Manager	1	1	1	1	1	11,082	13,471
Housing Grants Coordinator	1	1	1	1	1	8,236	10,015
Housing Grants Supervisor	1	1	1	1	1	9,094	11,053
Housing Inspector I/II	2	4	2	2	2	5,831	7,823
Housing Loan Coordinator I/II	2	2	2	2	2	5,688	7,630
Housing Programs Supervisor	-	1	1	1	1	9,094	11,053
Housing Rehabilitation Specialist	2	2	2	2	2	6,767	8,219
Housing Services Manager	1	1	1	1	1	11,082	13,471
Housing Specialist I/II/III	4	4	4	4	4	5,027	8,018
Housing Stabilization Manager	-	1	1	1	1	11,082	13,471
Housing Stabilization Supervisor	-	1	1	1	1	9,094	11,053
Housing Technician I/II	3	3	3	3	3	4,672	6,265
Immigration Research Coordinator	-	1	1	1	1	8,236	10,015
Management Analyst	3	1	1	1	1	6,931	8,426
Neighborhood Services Director	1	1	1	1	1	183,523	245,934
Neighborhood Services Asst Director	1	1	1	1	1	162,205	217,370
Rent Stabilization Coordinator	-	2	2	2	2	8,236	10,015
Total - NEIGHBORHOOD SVCS	44	36	34	34	34		
COMMUNITY SERVICES							
Administrative Assistant I/II/III	-	4	4	4	4	4,127	6,112

Authorized Staffing - Citywide

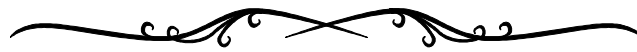
Position Title	Authorized	Authorized	Authorized	Amended	Proposed	Monthly Salaries	
	22-23	23-24	24-25	25-26	26-27	Min \$	Max \$
Community Services Manager	-	1	1	1	1	11,082	13,471
Facilities Custodian	-	1	2	2	2	3,836	4,655
Facilities Maintenance Technician	-	1	1	1	1	5,688	6,915
Lead Facilities Custodian	-	1	1	1	1	4,443	5,403
Management Analyst	-	2	2	2	2	6,931	8,426
Recreation Coordinator	-	6	7	7	7	5,688	6,915
Recreation Supervisor	-	3	3	3	3	7,649	9,298
Total - COMMUNITY SVCS	-	19	21	21	21		
DEVELOPMENT SERVICES							
Administrative Assistant I/II/III	3	3	3	3	3	4,127	6,112
Assistant/Associate Planner	5	5	5	5	5	6,767	9,071
Building Official	1	1	1	1	1	13,504	16,410
Building & Safety Coordinator	1	1	1	-	-		
Building & Safety Supervisor	-	-	-	1	1	8,236	10,015
Building Inspector I/II	2	2	2	2	2	6,124	8,219
Building Permit Technician I/II	3	3	3	3	3	5,027	6,740
Code Compliance Inspector	8	8	8	8	8	6,124	7,443
Code Compliance Manager	1	1	1	1	1	11,082	13,471
Code Compliance Supervisor	1	1	1	1	1	8,236	10,015
Deputy Building Official	1	1	1	1	1	11,080	13,468
Deputy Development Services Director		1	1	1	1	14,181	17,244
Development Services Director	1	1	1	1	1	188,109	252,084
Management Analyst	1	2	2	1	1	6,931	8,426
Planning Manager	1	1	1	1	1	12,851	15,621
Planning Technician	2	2	2	2	2	5,549	6,740
Plans Examiner	1	1	1	1	1	8,236	10,015
Senior Building Inspector	1	1	1	1	1	7,842	9,533
Senior Planner	1	1	2	2	2	8,656	10,518
Senior Plans Examiner	-	-	-	1	1	9,557	11,613
Senior Planning Coordinator		1	1	1	1	8,656	10,518
Supervising Planner	1	1	1	1	1	10,545	12,818
Total - DEVELOP SVCS	35	38	39	39	39		
PUBLIC WORKS							
Accounting Technician I/II	1	1	1	1	1	4,024	5,403
Administrative Assistant I/II/III	3	3	3	3	3	4,127	6,112
Administrative Clerk	1	1	1	1	1	3,930	4,774
Assistant/Associate/Associate Civil Engineer	7	7	7	7	7	8,236	12,199
Capital Facilities Engineer	1	1	1	1	1	10,036	12,199
City Engineer	1	1	1	1	1	14,901	18,116
Engineering Technician	3	3	3	3	3	6,436	7,823
Equipment Mechanic	3	3	3	3	3	5,413	6,580
Facilities Custodian	-	-	1	1	1	3,836	4,655
Facilities Maintenance Supervisor	1	1	1	1	1	8,236	10,015
Facilities Maintenance Technician	3	4	4	4	4	5,688	6,915
Fleet Services Manager	1	1	1	1	1	10,036	12,203
Fleet Services Supervisor	1	1	1	1	1	8,236	10,015

Authorized Staffing - Citywide

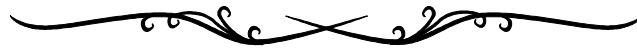
Position Title	Authorized	Authorized	Authorized	Amended	Proposed	Monthly Salaries	
	22-23	23-24	24-25	25-26	26-27	Min \$	Max \$
Graffiti Removal Worker	6	6	6	6	6	4,127	5,017
Heavy Equipment Mechanic	7	5	5	5	5	5,974	7,264
Lead Equipment Mechanic	1	1	1	1	1	6,931	8,426
Lead Facilities Maintenance Technician	2	3	3	3	3	6,596	8,018
Lead Graffiti Removal Worker	1	1	1	1	1	4,787	5,820
Lead Landscape Maintenance Technician	1	1	1	1	1	5,549	6,740
Lead Signal/Lighting Technician	1	1	1	1	1	6,931	8,426
Management Analyst	2	2	3	4	4	6,931	8,426
Parks and Facilities Manager	1	1	1	1	1	11,082	13,471
Parks and Landscape Supervisor	1	1	1	1	1	8,236	10,015
Principal Civil Engineer	1	1	1	1	1	12,849	15,618
Principal Traffic Engineer	1	1	1	1	1	12,849	15,618
Program Assistant	3	3	3	3	3	5,027	6,112
Public Services Crew Leader	5	5	5	5	5	5,549	6,740
Public Services Supervisor	1	1	1	1	1	8,236	10,015
Public Services Maintenance Worker I/II	13	15	17	17	17	4,336	5,820
Public Works Director	1	1	1	1	1	183,523	245,934
Public Works Fiscal and Project Manager	1	1	1	1	1	10,036	12,199
Public Works Inspector I/II	3	3	3	3	3	6,767	9,071
Senior Administrative Assistant	1	1	1	1	1	5,688	6,915
Senior Civil Engineer	-	-	1	1	1	11,636	14,149
Senior Management Analyst	1	1	1	1	1	8,236	10,015
Senior Storekeeper	1	1	1	1	1	5,155	6,265
Signal/Lighting Technician I/II	4	4	4	4	4	5,688	7,630
Signal/Lighting Supervisor	1	1	1	1	1	8,236	10,015
Streets and Solid Waste Services Manager	1	1	1	1	1	11,082	13,471
Total - PUBLIC WORKS	109	90	94	95	95		
WATER RESOURCES							
Environmental Compliance Supervisor	1	1	1	1	1	10,287	12,504
Lead Meter Technician	1	1	1	1	1	5,831	7,088
Management Analyst	1	2	2	2	2	6,931	8,426
Meter Technician	4	4	4	4	4	5,027	6,112
Program Assistant	4	3	3	3	3	5,027	6,112
Program Specialist	1	1	1	1	1	5,831	7,088
Principal Water Engineer	1	1	1	1	1	12,849	15,618
Senior Administrative Assistant	1	1	1	1	1	5,688	6,915
Senior Management Analyst	1	1	1	1	1	8,236	10,015
Senior Storekeeper	1	1	1	1	1	5,155	6,265
Senior Utility System Technician	1	1	1	1	1	8,871	10,783
Senior Water Resources Engineer	2	2	3	3	3	11,636	14,149
Stormwater Maintenance Crew Leader	-	-	-	1	1	5,549	6,740
Stormwater Maintenance Worker I/II	-	4	4	3	3	4,336	5,820
Utility Assist/Assoc/Assoc Civil Engineer	1	1	1	1	1	8,236	12,199
Utility System Technician	2	2	2	3	3	8,037	9,773
Wastewater Collection Systems Crew Chief	1	1	1	1	1	8,871	10,783
Wastewater System Supervisor	1	1	1	1	1	10,287	12,504
Wastewater Maintenance Technician I/II/III	7	7	7	7	7	5,155	8,018

Authorized Staffing - Citywide

Position Title	Authorized	Authorized	Authorized	Amended	Proposed	Monthly Salaries	
	22-23	23-24	24-25	25-26	26-27	Min \$	Max \$
Water Distribution Supervisor	1	1	1	1	1	10,287	12,504
Water Conservation Specialist	1	1	1	1	1	5,688	6,915
Water Facilities Worker I/II	2	2	2	2	2	4,336	5,820
Water Resources Director	1	1	1	1	1	183,523	245,934
Water Operations Crew Chief	5	5	5	5	5	8,871	10,783
Water Operations Manager	1	1	1	1	1	12,851	15,621
Water Production Supervisor	1	1	1	1	1	10,287	12,504
Water Quality Control Technician I/II	2	2	2	2	2	6,436	8,633
Water Quality Crew Chief	-	1	1	1	1	8,871	10,783
Water Quality Supervisor	-	1	1	1	1	10,287	12,504
Water System Operator I/II/III	3	3	3	3	3	5,688	8,850
Water Treatment Supervisor	1	1	1	1	1	10,287	12,504
Water Treatment Crew Chief	-	1	1	1	1	8,871	10,783
Water Treatment Plant Operator I/II/III	5	5	5	5	5	5,974	9,298
Water Utility Crew Leader	8	8	9	9	9	6,596	8,018
Water Utility Worker I/II	16	17	18	18	18	5,155	6,915
Welder/Fabricator	1	1	1	1	1	6,931	8,426
Total - WATER RESOURCES	84	87	90	91	91		
LIBRARY							
Library Manager	-	-	-	-	-		
Library Assistant I/II	-	1	1	1	1	4,555	5,537
Deputy Director of Library Services	1	1	1	1	1	11,082	13,471
Library Supervisor	1.00	2.20	2.20	2.20	2.20	7,459	9,071
Senior Library Assistant	1.20	1.35	1.35	1.35	1.35	5,027	6,112
Total - LIBRARY	3.2	5.6	5.6	5.6	5.6		
TOTAL - ALL BENEFITTED POSITIONS	630.20	640.55	648.55	650.55	650.55		



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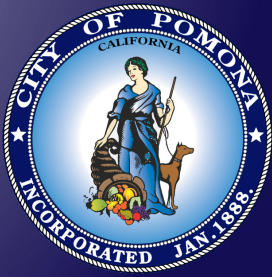


Fiscal Year
2026-27

Garey Ave Medians



City of Pomona Capital Improvement Program



Acknowledgements

CIP Project Development



Ganesha Park Stairs

Arnold Dichosa	Public Works
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Laura Lara	Water Resources
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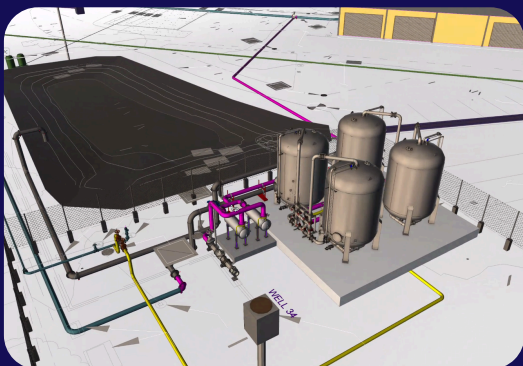
CIP Document Review and Production



Pedley Spreading Grounds

Beth Senebandith	Finance
Sylvia Gonzales	Public Works
Shandy Dittman	Public Works
Lily Perez	Water Resources

CIP Executive Team



VOC Treatment Plant

Anita D. Scott	City Manager
Chief Michael Ellis	Chief of Police
Mark Gluba	Assistant City Manager
Andrew Mowbray	Finance Director/Treasurer
Meg McWade	Public Works Director
Chris Diggs	Water Resources Director
Sam Wong	Innovation and Technology Director
Beverly Johnson	Neighborhood Svcs. Director

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CAPITAL IMPROVEMENT PROJECTS



Pedley Spreading Grounds

Street
Funded / Partially Funded / Unfunded

Traffic
Funded / Partially Funded / Unfunded

Parks & Facilities
Funded / Partially Funded / Unfunded

Water
Funded / Partially Funded / Unfunded

Sewer
Funded / Partially Funded / Unfunded

Storm Drain
Funded / Partially Funded / Unfunded

Miscellaneous Capital Projects
Funded / Partially Funded / Unfunded

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INTRODUCTION

The Five-Year Capital Improvement Program (CIP) is a vital multi-year planning document that identifies priorities for the City of Pomona's infrastructure. The CIP is reviewed annually to allow the Mayor and City Council to reassess the projects in the program and for effective implementation of the Mayor and City Council's priorities and goals. Cost estimates and financing methods for the improvements are included in the program and are referenced by individual project. The goal of the CIP is to identify capital improvement needs and to coordinate financing and timing of those needs in a manner that ensures the most responsible and efficient use of the City's limited resources.

The development of the CIP is one of the more complex and multi-faceted processes in the City. Given the current economic climate, it is crucial to exercise caution when estimating service and program costs, as well as the available resources to fund them. Balancing these priorities, while at the same time being cognizant of the limited resources, means not all priorities can be addressed and foregoing capital improvements is often the typical response. The City continues to find additional resources through State and Federal programs and constantly evaluates an effective and efficient administration of the limited resources available to the City.

The total five-year CIP sets forth infrastructure needs and a capital plan involving 221 projects, totaling approximately \$723.4 million, of which approximately \$327.7 million is funded. The \$327.7 million is comprised of \$306.1 million of prior years' appropriations, of which a little over \$141.5 million remains unspent, and approximately \$21.6 million of proposed new funding. The approved prior funding for projects within this document reflects City Council approvals through April 20, 2026.

Streets – As proposed, the streets category consists of 5 funded, 25 partially funded, and 13 unfunded projects for a total of 43 projects with total cost estimates of \$296.7 million. For FY 2026-27, approximately \$6.4 million of new funding is proposed for 1 existing and 5 new projects in this category. The major increase is related to street and safety improvements, ADA compliance and Path of Travel and street preservation projects, with proposed new funding provided by Cannabis Community Benefit Fund, CIP Project Fund Reserves, Prop A, Prop C, Reimbursement from Union Pacific Railroad, SB-1/RMRA funds and Vehicle Impact Fees.

Traffic – As proposed, the traffic category consists of 11 funded, 14 partially funded, and 23 unfunded projects for a total of 48 projects with total cost estimates of approximately \$78.4 million. Within this category for FY 2026-27, nearly \$5.2 million of funding provided by Cannabis Community Benefit Fund, Fairplex Mitigation, Prop C, Measure M, Measure R and Road/Highway Development Impact Fee (DIF) funds is proposed for 2 new and 4 existing projects.

Parks and Facilities – As proposed, the parks and facilities category consists of 30 funded, 26 partially funded, and 19 unfunded projects for a total of 75 projects with total cost estimates of approximately \$191.1 million. New funding of approximately \$1.9 million from Cannabis Community Benefit Fund, CIP Project Fund Reserves, Measure A Grant, and Measure M funds, is proposed for 2 new and 3 existing projects in this category for FY 2026-27.

Water – As proposed, the water category consists of 10 funded, 8 partially funded, and 2 unfunded projects for a total of 20 projects with total cost estimates of almost \$81.4 million. Funding of \$4.5 million of Water and Sewer fund reserves for 7 existing projects is proposed in this category for FY 2026-27.

Sewer – As proposed, the sewer category consists of 2 funded projects and 3 partially funded projects for a total of 5 projects with total cost estimates of approximately \$11.9 million. Funding of \$1.5 million of Sewer fund reserves is proposed for 1 new project in this category for FY 2026-27.

Storm Drains – As proposed, the storm drains category consists of 3 funded, 5 partially funded and 16 unfunded projects for a total of 24 projects with total cost estimates of approximately \$32.9 million. Funding provided by CIP Project Fund Reserves, Safe Clean Water Program (Measure W) and Storm Drain (DIF) funds is proposed for 1 new and 3 existing projects in this category for FY 2026-27.

Miscellaneous – As proposed, the miscellaneous category consists of 5 funded projects and 1 partially funded project for a total of 6 projects with total cost estimates of approximately \$30.9 million. New funding of \$400,000 provided by CIP Project Fund Reserves is proposed for 1 existing project in this category for FY 2026-27.

The estimated cost for all projects shown for future fiscal years (2028 through 2031) is provided primarily for planning purposes and is not a commitment of funds. Appropriations and expenditure approval will be sought for these projects as funding becomes available.

OVERVIEW

The City of Pomona's Five-Year Capital Improvement Program identifies improvements and additions to the City's considerable stock of capital infrastructure such as land, buildings, roads, parks, sewer lines, water lines, traffic signals, and other property. As a guideline, projects listed herein are of a value of at least \$25,000, a useful life of at least five years, and all improvements or modifications to City facilities in excess of \$250,000 are subject to capitalization. The multi-year capital plan is a guide that communicates the program need or deficiency, as well as the funding requirements. It is important to note that projects which do not receive funding in a given year are moved to future years in order to communicate to those with decision-making responsibility the need to provide the necessary funding or, through re-evaluation, eliminate the project entirely.

An important part of the capital plan is the statement of on-going maintenance and operational costs associated with the development or implementation of a new project or program. In some cases, a project may be suspended for a year or more because funding is not available for the on-going maintenance and operational costs.

As with any type of development project, it is important that each individual project or program from each department be consistent with the overall goals and objectives of the City as directed by the City Council. In combination with the City's General Operating Budget, the Capital Improvement Plan links the City's Master Plans (Park, Water, and Sewer) and fiscal plan to physical development. It focuses attention on community goals, needs, and capabilities while achieving optimum use of taxpayer dollars. The CIP enhances opportunities for participation in federal and state programs while improving intergovernmental and regional cooperation. The plan encourages a more efficient governmental administration to better manage and preserve the City's investment in its facilities, infrastructure, and development projects. Overall, it is a plan that enables the City to better serve the residents and businesses in the community of Pomona.

CIP OBJECTIVES

The Capital Plan is a key element in the City's overall financial plan. Specifically, the Capital Plan is prepared in order to meet the following objectives:

- Maintain the public facilities vital to both Pomona residents and businesses, such as water and sewer lines, parks, and streets.
- Reduce long-term operating costs by making permanent improvements in areas that would otherwise need constant maintenance dollars.
- Encourage the economic expansion of Pomona's economy. This activity results in an increase in the local tax base, providing additional funds for both capital and operating purposes.
- Maintain sound infrastructure in neighborhoods.

THE PROCESS

Each department within the City is requested to submit proposals for projects within its range of influence. City staff also meets individually with Council members to discuss and identify Council members' projects of interest and priorities. When funding has been identified, projects are submitted to the City Council for its review and approval. After project approval by the City Council, the individual implementation phase of each project, such as design preparation, land acquisition, and award of construction contracts that exceeds \$200,000, still requires City Council approval. Amendments to the CIP also require City Council approval.

ORGANIZATION OF THE CIP

The CIP is divided into eight sections. The first section contains the introduction, table of contents, listing of revenue sources, and summaries. The subsequent seven sections contain detailed project data for the following categories: Streets, Traffic, Parks & Facilities, Water, Sewer, Storm Drains, and Miscellaneous Capital. Within each category, project information is further divided by the funding status e.g. funded, partially funded, and unfunded.

CAPITAL IMPROVEMENT POLICIES

- The City will construct all capital improvements in accordance with an Approved capital program.
- The City will develop a five-year plan for capital improvements to be annually updated. Future capital expenditures will be projected annually for a five-year period based on changes in the community population, real estate development, or replacement of the infrastructure.
- The City will coordinate preparation of the Capital Improvement Program Budget with preparation of the Operating Budget. Future operating costs associated with new capital improvements will be projected and included in Operating Budget forecasts.
- The City will identify the estimated costs and potential funding sources for each proposed capital project before it is submitted to Council for approval.
- The City accounting records are maintained in full accordance with Generally Accepted Accounting Principles (GAAP), as established by the Government Accounting Standards Board (GASB). The basis for budgeting is also in accordance with GAAP virtually without exception.

DESCRIPTION OF REVENUE SOURCES

Active Transportation Program (ATP) Grant – To encourage local jurisdictions to plan and build facilities that promote multiple travel choices for residents and connectivity to transit, schools, retail centers, parks, work, and other community gathering places. The grant program also encourages local jurisdictions to provide bicycle parking, education, encouragement, and awareness programs that support pedestrian and bicycle infrastructure.

Advanced Transportation Technology and Innovation (ATTAIN) Program Grant – FHWA provided funding to deploy, install, and operate advanced transportation technologies to improve safety, mobility, efficiency, system performance, intermodal connectivity, and infrastructure return on investment.

Affordable Housing and Sustainable Communities (AHSC) Program Grant - The AHSC Program provides grants and/or loans, or any combination thereof, to Projects that seek to integrate low-carbon transportation and affordable housing, with an emphasis on providing benefits to Disadvantaged and Low-Income Communities.

American Rescue Plan (ARP) - The Coronavirus State and Local Fiscal Recovery Funds (SLFRF) program, a part of the American Rescue Plan, delivers \$350 billion to state, local, and Tribal governments across the country to support their response to and recovery from the COVID-19 public health emergency.

Assembly Bill 2766 (AB 2766) – State funds (SCAQMD Subvention Fund) that are available to implement programs and projects that reduce air pollution from motor vehicles.

Bike Trail Grant Fund (Senate Bill 821 (TDA) Article III Fund) – Provides funds for City and County projects that improve safety and convenience for bicycle commuters.

California Budget Act of 2021 (SB129) – Building Forward Library Infrastructure Grant Program -

The Budget Act of 2021 (SB 129) allocated \$439 million in one-time funds to the California State Library to address life safety and critical maintenance needs of public library facilities throughout California. This competitive grant program prioritizes funding for local library facilities in high poverty areas.

California Strategic Growth Council Transformative Climate Communities (TCC) Grant Program - empowers the communities most impacted by pollution to choose their own goals, strategies, and projects to reduce greenhouse gas emissions and local air pollution.

Cannabis Community Benefit Fund - The Cannabis Community Benefit Fund is used to account for contributions by the cannabis business operators in the City of Pomona. The funding is used to benefit community programs and/or projects as outlined in the permit application package submitted by each business.

Carryover Discretionary Funds – Unused Councilmember expense reimbursement funds which are carried over to subsequent years for use in future Capital Improvement Projects and authorized per Resolution 2002-171, passed by the City Council on July 15, 2002. This

CIP Project Fund Reserves – Funds appropriated from the General Fund, Settlements and other funds that have been moved to Fund 428 to be accumulated for use on capital projects but not yet appropriated to a specific CIP project.

Clean California Local Grant Program (CCLGP) - The Clean California Local Grant Program, administered by Caltrans, will provide approximately \$296 million to beautify and improve streets and roads, parks, pathways, and transit centers to restore pride in public spaces. Eligible applicants are local or regional public agencies, transit agencies, or tribal governments.

Community Development Block Grant (CDBG) – CDBG are Federal funds allocated to local

government based on a formula. The funds are required to be applied for and used within a broad functional area such as community development and improvement. Included in these funds are the CDBG-CV, which are special Coronavirus stimulus funds.

Contribution/Donation/Reimbursement – This funding source is provided by outside agencies to a particular project of interest.

Department of HUD FY2022 CPF Grant Funds - Funds provided by the Department of Housing and Urban Development (HUD) Economic Development Initiative - Community Project Funding (CPF) grants. CPF grants are selected through a congressionally directed application process. HUD does not facilitate the grant application process. CPF grants provide investment in a wide variety of projects such as housing, homelessness prevention, workforce training, public facilities, parks, resilience planning and other critical infrastructure and services.

Developer Fees (In-Lieu; Fair Share; Park & Recreation; Roads/Highways; Traffic Signal; Public Safety Improvement, Storm Drain and Art in Public Places Program Fee Funds) – Fees generated by development applications to offset the effect of development to include parks, roads, traffic and public safety. Fees are based on the cost of the project at the time of building permit application.

Equipment Maintenance Fund – Funds normally used for equipment maintenance were appropriated by City Council and set aside to be used for replacing City Yard Fuel Stations and Fleet Shop Vehicle Hoists.

Fairplex Mitigation Fund - This fund is used to account for obligated contributions by the Fairplex to the Mitigation Fund. The funding is used to mitigate adverse impacts on surrounding properties from Fairplex operations.

Gas Tax Fund (State) – Gas tax revenue consists of a tax of 51.1 cents per gallon of gasoline, starting July 1, 2021, with adjustments for inflation annually. Of this total per gallon charge

collected by the state, a portion per gallon is distributed to cities on a per capita basis. Usage is limited to street and right of way maintenance and improvements.

General Fund – Appropriations from the General Fund to the Capital Improvement Program passed by City Council action.

Highway Safety Improvement Program (HSIP) – The overall purpose of this Federal aid program is to achieve a significant reduction in traffic fatalities and serious injuries on all public roads through the implementation of infrastructure-related highway safety improvements.

HOME Grant - The HOME Investment Partnerships Program (HOME) is allocated to local public jurisdictions through HUD to create affordable housing.

HOME Investment Partnerships American Rescue Plan Program (HOME-ARP) - The HOME Investment Partnerships American Rescue Plan Program (HOME-ARP) is for affordable rental housing and homeless assistance.

Insurance Recovery (Property Coverage Proceeds/Settlement/Restitution funds) – Monetary compensation received by the City from an entity's insurance company.

Measure A Annual Allocations / Grant Funds - Measure A funds are derived from an annual special tax on property within Los Angeles County. Measure A funds are distributed into seven funding categories. Each funding category supports specific funding programs, one of them being Annual Allocations. This program is run by the Los Angeles County Regional Park and Open Space District (RPOSD).

Measure M Fund – A measure approved by more than 71% of the voters at the November 8, 2016 general election. The objective of Measure M is to improve transportation, transit services, and traffic congestion in the region. Funding for Measure M is received through a one-half of one percent (.5%) of the sales tax for purchases within Los Angeles County. The rate of this tax shall increase to a one-percent (1%) sales tax on

July 1, 2039. The City's allocation from the tax is based on population shares from the projected population, as derived from annual estimates, made by the California State Department of Finance.

Measure M Multi-Year Subregional Program (MSP) - In June 2018, the Los Angeles County Metropolitan Transportation Authority (Metro) proposed Measure M Guidelines to establish a process by which subregional funds under Measure M would be programmed by the subregions' respective governing/planning entities. As a result, the SGVCOG was tasked with programming and administering the Measure M Subregional Program (MSP) funds through the development of five-year subregional fund programming plans in the San Gabriel Valley.

Measure R Fund – A voter-approved (2008) 1/2 cent sales tax for public transit purposes for a period of 30 years (Rail expansion, Local Street Improvements, Traffic Reduction, better Public Transportation, Quality of Life).

Metropolitan Water District Member Agency Administered Program (MAAP) Grant - The Member Agencies Administered Program (MAAP) is a Metropolitan Water District grant for local projects and programs. For our City, the grant is administered through Three Valley Water Municipal Water District.

Permanent Local Housing Allocation Healthy Homes Production Grant –The Permanent Local Housing Allocation (PLHA) Program was established by Senate Bill 2, known as the Building Homes and Jobs Act. Its goal is to provide a permanent and on-going source of funding for housing-related programs and projects that assist in meeting the community's unmet housing needs.

PEG Fund – Public, Educational, and Governmental Access Support Fees (PEG) are granted under California Public Utilities Code Section 5870. These fees are only used and related to the production of educational and governmental programming and making the community cable channel available to the public.

Proposition A Fund – A voter-enacted (1980) 1/2-cent sales tax in Los Angeles County. LA County Metro (MTA) is responsible for administering the funds. The purpose of the funds is to be used to improve and expand public transit within LA County. Funds flow to MTA, which allocates to itself and other agencies on a per capita basis.

Proposition C Fund – A voter-enacted (1980) 1/2-cent sales tax for transit related to freeway, State highway, and public mass transit improvements. The funds may be used on new or improved facilities that reduce congestion such as carpool lanes, transit ways, signal coordination improvements on arterial streets used by transit, grade separations, incident management programs, arterial widening, interchanges, ridesharing, and bond debt service.

Proposition 68 Grant Funds – Statewide Park Development and Community Revitalization Program - The California Drought, Water, Parks, Climate, Coastal Protection, and Outdoor Access For All Act of 2018 (Proposition 68) was passed by voters in June of 2018. Proposition 68 provides funding to award grants to projects that improve a community's ability to adapt to the unavoidable impacts of climate change; improve and protect coastal and rural economies, agricultural viability, wildlife corridors, or habitat; develop future recreational opportunities; or enhance drought tolerance, landscape resilience, and water retention.

Refuse Fund – Refuse operational monies available from providing refuse services to City residents.

Rent Revenue (License Fee) - SoCalGas – Rent revenue (license fee) received from SoCalGas for each month that SoCalGas actively uses the site, 148 N. Huntington Street, Pomona to store equipment used while implementing the RAW.

Restitution/Settlement Funds - Monetary compensation received by the City for damages or losses or money already spent.

Safe Clean Water Program (Measure W) – Measure W was approved by Los Angeles County

voters on November 6, 2018, to fund stormwater projects throughout LA County to capture, treat, and recycle stormwater. Funding is provided through a parcel tax of 2.5 cents per square foot of impermeable land area (buildings, concrete, etc.).

Safe Streets and Roads for All (SS4A) Grant Fund

- The SS4A program funds regional, local, and Tribal initiatives through grants to prevent roadway fatalities and serious injuries.

San Gabriel Valley Council of Governments (SGVCOG) (Formerly Alameda Corridor-East - ACE) Fund – Reimbursement funds to cover the cost of professional services involving Hamilton Boulevard grade separation at UPRR.

SB-1/RMRA Funds – The Road Repair and Accountability Act of 2017 are funds available over the next decade to fix roads, freeways and bridges in communities across California and puts more dollars toward transit and safety, and congested trade and commute corridor improvements.

Self-Insurance Fund - The Self Insurance Fund was established to administer and manage all costs related to the workers' compensation program (employee injuries, illnesses, and safety programs) F671, the liability program (claims and lawsuits) F672, and the unemployment program F673.

Series W Bonds – Redevelopment bonds issued within the Southwest Project Area. Since the project area merger, these funds may be used within any redevelopment project area. Refunded by Series BI in 2018.

Series AA Bonds – Water revenue bonds issued in 1999 to refund Series A and provide resources for capital infrastructure; refunded with Series AY in 2006.

Series AD Bonds – Redevelopment bonds issued in 2001 by the Merged Project Area, proceeds of which may be used within any redevelopment project area. Refunded by Series BI in 2018.

Series AF Bonds – Sewer revenue bonds issued in 2002 to refund Series Q and provided additional capital for sewer infrastructure improvements. Refunded with Series BB-BD in 2016.

Series AG Bonds – Certificates of Participation are General Fund Lease Financing to provide funds to refinance public improvements. Refunded with Series BC in 2016.

Series AH/AI/AX Bonds – Redevelopment bonds issued in 2003 by the Merged Project Area, proceeds of which may be used within any redevelopment project area. Refunded by Series BI in 2018.

Series AN Bonds – Lease Revenue bonds issued to refund Series P and provide funds to finance public improvements within the City. Refunded by Series BC in 2016.

Series AU/AV Bonds – Certificates of Participation (COP) are General Fund Lease Financing which provides funds to make advances to the RDA to finance infrastructure improvements. Funding source for the COP is lease payments from the City to the Public Financing Authority; refunded by Series BG in 2017.

Series AQ Housing Bonds – Low/Mod - The 2005 Series AQ Taxable Housing Tax Revenue Bonds were issued to finance qualified housing improvements in the City. Series AQ was refinanced in 2018 and is now part of Series BI.

Series AW Bonds – Subordinate revenue bonds issued by the Agency to provide funds to finance certain improvements in the Agency's merged redevelopment project area. Refunded by Series BI in 2018.

Series AX Bonds – Tax Increment Revenue Bonds issued to defease Series L and finance certain improvements in the Merged Redevelopment Project Area. Refunded by Series BI in 2018.

Series AY Bonds – Water revenue bonds issued in 2006 to refund Series AA and AC and to

provide resources for capital infrastructure. Refunded by Series BE/BF in 2017.

Series BA Bonds – Sewer revenue bonds issued in 2007 for sewer capital infrastructure improvements. Refunded by Series BH in 2018.

Series BB/BD Bonds – Sewer revenue bonds issued in 2016 to refund Series AF, which previously provided for sewer capital infrastructure improvements.

Series BC Bonds – Lease revenue bonds issued in 2016 to refund Series AG, AN, and AP which previously provided for public infrastructure improvements in the City.

Series BE/BF Bonds – Water revenue bonds issued in 2017 to refund Series AY and Series AZ that previously provided for water capital infrastructure improvements.

Series BG Bonds – Lease revenue bonds issued in 2017 to refund Series AU and AV that previously provided for public infrastructure improvements in the City, and to refund Series AR Pension Obligation Bonds.

Series BH Bonds – Sewer revenue bonds issued in 2018 to refund Series BA Bonds, which were previously issued in 2007 for sewer capital infrastructure improvements.

Series BI Bonds – Taxable Tax allocation bonds issued in 2018 to refund Redevelopment bonds Series W, AD, AH, AQ, AS, AT, AX & AW, which previously provided capital for various redevelopment projects throughout the City of Pomona.

Sewer Fund – Sewer operational monies available from providing sewer services to City residents.

State of California General Fund Grant Fund – Grant funds awarded to the City of Pomona from

the State of California Budget Act of 2021 General Fund Specified Grant Projects Program to be used for the Civic Center Plaza Rehabilitation.

SoCal REN Revolving Savings Fund Loan Proceeds - The SoCalREN Revolving Savings Fund run by the Southern California Regional Energy Network (a service of the County of Los Angeles), is a 0% interest-financing tool offered to enrolled agencies to help finance energy efficiency projects.

Surface Transportation Program (STP) (STPL) and Transportation Enhancement Activities (TEA and TE) – Federal funds available for local agencies to improve the safety and efficiency of the local transportation system. Funds are available for both the planning and construction phases of projects.

Transformative Climate Communities (TCC) Program - Funds available for community-led development and infrastructure projects that achieve major environmental, health, and economic benefits in California's most disadvantaged communities.

Vehicle Parking District (VPD) Fund – Funds available through collection of parking permits and citations at the Vehicle Parking District lots in the City's downtown.

Vehicle Impact Fees – Effective July 1, 2023, the City of Pomona has outsourced its residential and commercial solid waste service to an exclusive hauler. The Vehicle Impact Fee will be paid to the City annually by the exclusive hauler to offset the impact the refuse collection vehicles have on City streets.

Water Fund – Water operational monies available from providing water goods or services to City residents.

CIP ACCOMPLISHMENTS FOR FISCAL YEAR 2025-26

The following projects were closed or had substantial work performed on them during Fiscal Year 2025-26:

CIP Highlights of 2025-26	TOTAL PROJECT COSTS SPENT TO DATE \$117,869,379
ADA Path of Travel CW-CDBG 23-24	Construction Completed
ADA Path of Travel CW-CDBG 24-25	Design Complete
ADA Path of Travel CW-CDBG 25-26	Design Complete
Civic Center Plaza Rehab and Playground	Construction 75% Complete
Electrical Improvements and Upgrades	Multiple improvements completed by the water production staff for improvements and replacements of remote terminal units, motor control centers, and electrical SCADA hardware.
Financial Software Project	Phase 1 Financials Module is in production since Jan '26. Phase 2 Human Capital + Payroll Modules in progress.
Garey Ave Rehabilitation Project - Aliso to Monterey	65% Construction Completion, total project cost to date approximately \$12 million
Highway Improvement SR-71 Highway to Freeway	Construction 90% Complete
Holt (East) Rehabilitation	Construction Complete
Holt (West) Rehabilitation	Construction Started
Martin Luther King, Jr. Park - Skate Park Expansion/Lights	100% Construction Completion, total project cost approximately \$500,000
Park Restroom Construction and Replacement	60% Construction Completion, total project cost to date approximately \$4 million
Police Parking Lot Renovations CIP	100% Completion, total project cost approximately \$1.3 million
Pomona Library Facility Improvements	Construction 90% Complete
Pomona Multi-Neighborhood Pedestrian & Bicycle Improvements \$16M	Construction 80% Complete
Pomona Transit Center ADA Improvements	50% Construction Completion, total project cost to date approximately \$2.8 million
Reservoir Assessment and Rehabilitation	Multiple improvements completed by the water production staff for booster pumps, wells, blowers, and associated infrastructure.
Reservoir/Treatment/Production Rehabilitation	Completed multiple well and booster pump rehabilitation projects. Reservoir 6 roof replacement is included.
Stormwater Master Plan	Completing the final master plan document.
Street Improvements & Walking Trail Rehabilitation	70% Construction Completion, total project cost to date approximately \$3.25 million
Street Preservation 16-17 [Ph1]	Construction Complete
Street Preservation- Local CW 24-25	Construction Complete
Street Preservation- Local CW 25-26	Design Complete
Sustainable Transportation Infrastructure	100% Design, pending award and construction .
Traffic Signal Improvements - McKinley & Canyon Way	100% Completion.
Water - Hydropneumatic Station Improvements	Demolish the existing onsite infrastructure.
Water Main Replacement - Design	Completing the final design.
Water Resources Building	Completed construction. Will Close project.

ANNUAL NEEDS ASSESSMENT

Annual Needs Assessment				
	2026-27 Workplan*	% of Annual Need	Recommended Annual Need	Total Need Over Life of Infrastructure
ADA Path of Travel (CDBG)	400,000	15%	2,681,258	131,563,200
Alleys	500,000	41%	1,233,303	29,732,475
Alleys (CDBG)	-	0%	2,448,357	59,038,825
Median Re-Design	400,000	170%	235,000	11,750,000
Major Pavement	10,000,000	87%	11,467,602	278,339,875
Pavement (including Utility coordination)	3,500,000	24%	14,808,618	359,432,475
Sewer Lines	5,424,259	41%	13,195,815	842,286,060
Sidewalks	700,000	83%	839,697	62,977,275
Storm Drains	3,000,000	94%	3,200,000	25,412,708
Streetlights	-	0%	2,010,240	118,249,440
Streetlights (CDBG)	-	0%	1,087,581	63,354,240
Traffic Signals	500,000	35%	1,441,013	14,237,924
Water Lines	20,744,967	122%	17,022,907	1,086,568,560
Total	45,169,226	63%	71,671,391	3,082,943,057

*Notes:

1. A-Line [formerly Gold Line] Phase 2B2 design reviews in-progress in 2026 & 2027 for subsequent construction by Goldline Authority in future FYs when City inspection will continue in 2028 through 2030.
2. 2026-27 Work Plan relates to the Schedule of Work Plan on Page 11 and includes prior year unspent funding as estimated by the Public Works and Water Resources Departments.

SCHEDULE OF WORK PLAN BY CATEGORY

Project Name	Page #	Project Status	
		Design Completed	Construction Starting
<u>Streets</u>	<u>Streets</u>		
ADA Curb Ramps and Path of Travel - Citywide (CDBG) (FY 24-25)	8	Winter 2025-26	Spring 2026
ADA Curb Ramps and Path of Travel - Citywide (CDBG) (FY 25-26)	9	Summer 2025	Spring 2026
ADA Curb Ramps and Path of Travel - Citywide (CDBG) (FY 26-27)	10	Winter 2026-27	Spring 2027
Arrow Highway Improvements	11	Summer 2026	Winter 2026-27
Garey Ave Rehabilitation Project - Aliso St to Monterey Ave	14	Fall 2024	Spring 2025
Holt Avenue (West) Reconstruction	17	Winter 2024-25	Spring 2025
Pomona Multi-Neighborhood Pedestrian and Bicycle Improvements (ATP C4)	20	Fall 2023	Spring 2024
Street Improvements & Walking Trail Rehabilitation	21	Fall 2024	Spring 2025
Street Preservation - Local Citywide (FY 25-26) SB-1	28	Spring 2026	Summer 2027
Street Preservation - Local Citywide (FY 26-27) SB-1	29	Spring 2027	Summer 2027
Street Rehabilitation- Districts 2 and 3	30	Fall 2025	Summer 2026
<u>Traffic</u>	<u>Traffic</u>		
Sustainable Transportation Infrastructure for Pomona East End Village	20	Winter 2025	Spring 2026
Transit Improvement Program Goldline	10	Summer 2026	Winter 2026-27
<u>Parks & Facilities Projects</u>	<u>Parks & Fac</u>		
252 E. 4th Street Major Rehabilitation	1	Summer 2025	Spring 2026
2040 N. Garey Avenue Housing Units	2	Fall 2026	Winter 2026-27
City Facilities - Roof Replacement (City Yard)	31	Spring 2026	Summer 2026
Civic Center Plaza - New Playground and Amenities	7	Ongoing	Spring 2025
Council Chamber Production Facility and Equipment Upgrades	9	Fall 2026	Winter 2026-27
Fire Station 182/New Emergency Operations Center Improvements - White Avenue (Phase 1)	33	Summer 2026	Winter 2026-27
Fourth Street PD Evidence Building Roof Structure Rehabilitation	34	Spring 2026	Summer 2026
Ganesha Park Bandshell Upgrade Phase 1	35	Summer 2026	Fall 2026
Hydration Stations Upgrades	15	Summer 2026	Fall 2026
New Gym at City Yard	19	Fall 2026	Spring 2027
Park Restroom Construction and Replacement	44	Summer 2024	Fall 2025
Pomona Transit Center ADA Improvements	50	Winter 2025	Spring 2026
Renovation of La Casita Teen Center at Palomares Park	51	Winter 2026-27	Summer 2027
Runoff Capture and Water Quality Improvements at Various Locations	52	Summer 2026	Fall 2026
<u>Water Projects</u>	<u>Water</u>		
Canon Waterline Rehabilitation	1	Fall 2026	Spring 2027
Pedley Filtration Plant Upgrades	2	Spring 2026	Summer 2026
Reservoir Assessment and Rehabilitation Design – Various Locations	3	Summer 2025	Winter 2026
Reservoir/Treatment/Production Rehabilitation	4	Summer 2026	Fall 2026
Water - Anion Exchange Plant Upgrades	5	Summer 2026	Fall 2026
Water - Booster Station No. 1 Rehabilitation	6	Summer 2026	Winter 2026
Water Facilities - Reservoir Demolition and Rehabilitation	16	Summer 2026	Winter 2026
Water Facilities - Water Resources Building Site and Street Improvements	7	Summer 2026	Fall 2027
Water - Hydropneumatic Station Improvements	8	Summer 2026	Fall 2026
Water Mains - Ellen Place	9	Spring 2026	Fall 2027
Water Treatment - Volatile Organic Compound Treatment Plant	10	Winter 2026	Spring 2027
<u>Sewer Projects</u>	<u>Sewer</u>		
Sewer Main Replacements - Design	1	Spring 2026	Summer/Fall 2026
Sewer Manhole Rehabilitation	2	Spring 2026	Summer 2026
<u>Storm Drain Projects</u>	<u>Storm Drains</u>		
Ganesha Park Stormwater Capture	1	Summer 2025	Spring 2026
Pedley Spreading Grounds - Pond Enhancements	2	Fall 2023	Summer 2025
Stormwater Master Plan	3	Spring 2023	Spring 2026
<u>Miscellaneous Projects</u>	<u>Misc.</u>		
City Lot Remediation	1	Ongoing	Summer 2026
Financial Software Project	3	Fall 2025	Winter 2025-26
Technology - Work Order & Management System	5	Fall 2025	Summer 2026
Underground Storage Tanks - Work and Removal Plans	6	Summer 2025	Spring 2026

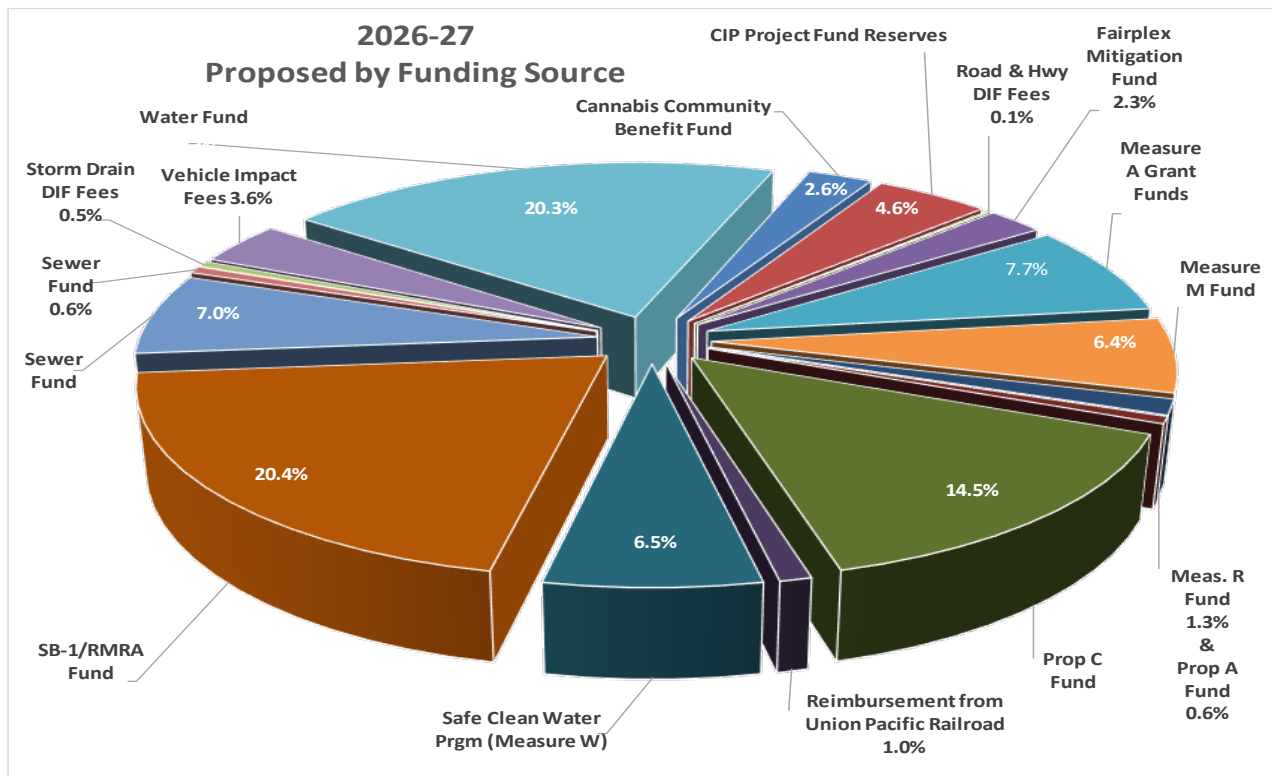
SCHEDULE OF NEW APPROPRIATIONS BY CATEGORY

Project #	Project Names	Proposed Amount	Funding Pending	Funding Source
<u>Street Projects</u>				
PRJ-00006	* ADA Curb Ramps and Path of Travel - Citywide (CDBG) (FY 26-27)	330,000	950,000	CIP Project Fund Reserves FD428 CC2590 PG107) (Pending CDBG-FD213)
PRJ-00009	* Dudley and Holt Area Street Improvements	150,000	-	Cannabis Community Benefit Fund-Stiizy (FD144 CC2590 PG051)
PRJ-00007	* Legacy Olympics Project FLM Pedestrian Bus Improvements	126,419	-	Prop A Fund (FD216 CC2590)
PRJ-00007	* Legacy Olympics Project FLM Pedestrian Bus Improvements	273,581	-	Prop C Fund (FD217 CC2590)
PRJ-00008	* Pomona Boulevard Roadway Safety Improvements	150,000	-	Cannabis Community Benefit Fund-Ashe (FD144 CC2590PG053)
67949	Street Improvements - Citywide (CDBG) (FY 25-26 to FY 27-28)	-	1,400,000	CDBG Fund (Pending FD 213)
67920	Street Preservation - Citywide (FY 16-17)	207,378	-	Reimbursement Funds from Union Pacific Railroad (FD428 CC2590)
PRJ-00005	* Street Preservation - Local Citywide (FY 26-27)	4,391,652	-	SB1/RMRA Fund (FD206 CC2590)
PRJ-00005	* Street Preservation - Local Citywide (FY 26-27)	787,500	-	Vehicle Impact Fees (FD145 CC2590)
Total New Streets Appropriations		6,416,530	2,350,000	
<u>Traffic Projects</u>				
68601	Complete Streets Quick-Build - Park Avenue and Orange Grove Avenue	163,677	-	Cannabis Community Benefit Fund-Stiizy (FD144 CC2590 PG051)
PRJ-00010	* Fairplex Mitigation Fund - Fairplex Area Roadway/Safety Improvements	100,000	-	Fairplex Mitigation Fund (FD195 CC2590)
PRJ-00011	* Fairplex Mitigation Fund - Fairplex Area Wayfinding Project	400,000	-	Fairplex Mitigation Fund (FD195 CC2590)
68597	Pomona Emerging Transportation Technologies (PETT)	188,000	-	Prop C Fund (FD217 CC2590)
68599	Safe Paths Pomona - At-Grade Bicycle and Pedestrian Safety	1,318,833	-	Measure M Fund (FD138 CC2590)
68599	Safe Paths Pomona - At-Grade Bicycle and Pedestrian Safety	285,284	-	Measure R Fund (FD128 CC2590)
68599	Safe Paths Pomona - At-Grade Bicycle and Pedestrian Safety	370,711	-	Prop C Fund (FD217 CC2590)
68599	Safe Paths Pomona - At-Grade Bicycle and Pedestrian Safety	25,172	-	Road/Highway DIF Fees (FD438 CC2590)
68600	Streetlights - Citywide (FY 25-26 to FY 27-28)	-	950,000	CDBG Fund (Pending FD 213)
68559	Transit Improvement Program Gold Line	2,300,000	-	Prop C Fund (FD217 CC2590)
Total New Traffic Appropriations		5,151,677	950,000	
<u>Parks and Facilities Projects</u>				
71068	Fire Station 182/New Emergency Ops Ctr Improvements - White Avenue	-	4,200,000	HUD Earmark Grant (Norma Torres)
71111	Garfield Park Renovation	100,000	-	Cannabis Community Benefit Fund - Catalyst (FD144 CC2590 PG052)
71080	Measure A Park Improvements	1,164,263	-	Measure A Grant Funds
PRJ-00013	* Palm Lake Golf Course Master Plan	500,000	-	Measure A Grant Funds
71125	Parks and Buildings Rehabilitation - Citywide (FY 26-27)	-	900,000	CDBG Fund (Pending FD 213)
PRJ-00012	* Parks and City Parking Lot Rehabilitation Citywide	56,881	-	Measure M Fund
81059	Runoff Capture & Water Quality Improvements at Various Locations	100,000	-	CIP Project Fund Reserves FD428 CC2590 PG107)
Total New Parks and Facilities Appropriations		1,921,144	5,100,000	
<u>Water Projects</u>				
95083	Electrical Improvements and upgrades Phase I	500,000	-	Water Fund (FD571 CC8125)
95088	Pedley Filtration Plant Upgrades	500,000	-	Water Fund (FD571 CC8125)
95081	Reservoir Assessment and Rehabilitation Design - Various Locations	381,543	-	Water Fund (FD571 CC8125)
95082	Reservoir/Treatment/Production Rehabilitation	1,000,000	-	Water Fund (FD571 CC8125)
95092	Water and Sewer Systems Studies	125,000	-	Sewer Fund (FD581 CC8125)
95092	Water and Sewer Systems Studies	250,000	-	Water Fund (FD571 CC8125)
95095	Water - Booster Stations Rehabilitation	1,000,000	-	Water Fund (FD571 CC8125)
95097	Water - Well Rehabilitation	750,000	-	Water Fund (FD571 CC8125)
Total New Water Appropriations		4,506,543	-	
<u>Sewer Projects</u>				
PRJ-00002	* Citywide Sewer Main and Manhole Replacements - Construction	1,500,000	-	Sewer Fund (FD581 CC2565)
Total New Sewer Appropriations		1,500,000	-	
<u>Storm Drains</u>				
81061	Flood Resilience Infrastructure	100,000	-	CIP Project Fund Reserves FD428 CC2590 PG107)
81061	Flood Resilience Infrastructure	104,476	-	Storm Drain (DIF) Fees (FD571 CC8125 PG100)
PRJ-00014	* Main Street Storm Drain Rehabilitation	75,000	-	CIP Project Fund Reserves FD428 CC2590 PG107)
81062	Multi-Benefit Stormwater Optimization and Infrastructure	300,000	-	Safe Clean Water Program (Measure W) (FD142 CC8125)
81063	Storm Water - Dry Weather Flow Diversions for TMDL Compliance	1,100,000	-	Safe Clean Water Program (Measure W) (FD142 CC8125)
Total New Storm Drain Appropriations		1,679,476	-	
<u>Miscellaneous</u>				
71021	City Lot Remediation	400,000	-	CIP Project Fund Reserves FD428 CC2590 PG107)
Total New Miscellaneous Appropriations		400,000	-	
Total -Proposed and Pending for 2026-27		\$21,575,370	\$ 8,400,000	

* Indicates New Projects for FY 2026-27

FUNDING SOURCES OF NEW CIP APPROPRIATIONS

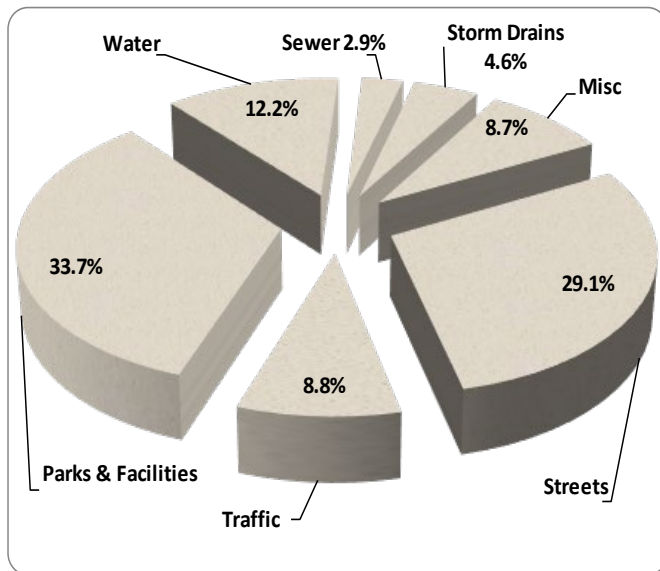
Funding Source	Proposed	Pending
Cannabis Community Benefit Fund (Ashe)	150,000	-
Cannabis Community Benefit Fund (Catalyst)	100,000	-
Cannabis Community Benefit Fund (Stiizy)	313,677	-
CDBG Funds	-	4,200,000
CIP Project Fund Reserves	1,005,000	-
Community Development Block Grant (CDBG)	-	-
DIF-Road and Highway Fees	25,172	-
Fairplex Mitigation Fund	500,000	-
HUD Earmark Grant Funds	-	4,200,000
Measure A Grant Funds	1,664,263	-
Measure M Fund	1,375,714	-
Measure R Fund	285,284	-
Prop A Fund	126,419	-
Proposition C Fund	3,132,292	-
Reimbursement Funds from Union Pacific Railroad	207,378	-
Safe Clean Water Program (Measure W)	1,400,000	-
SB-1/RMRA Fund	4,391,652	-
Sewer Fund	1,500,000	-
Sewer Fund	125,000	-
Storm Drain (DIF) Fees	104,476	-
Vehicle Impact Fees	787,500	-
Water Fund	4,381,543	-
Total	21,575,370	8,400,000



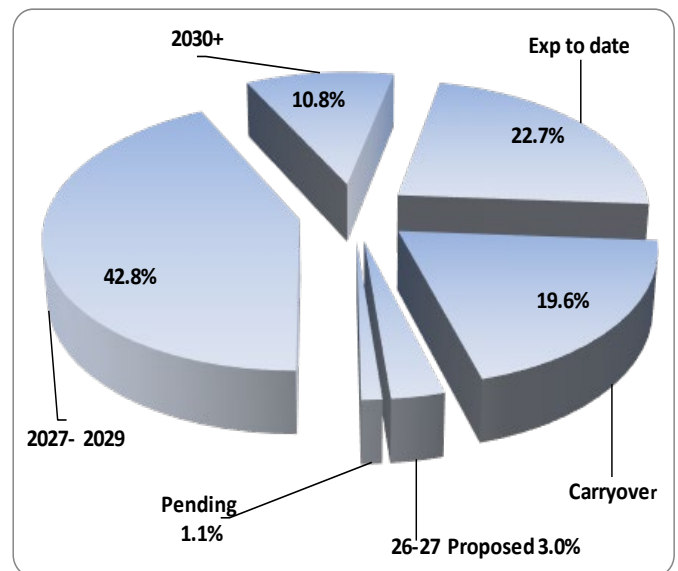
SUMMARY BY CATEGORY

Category Title	Expense as of 2/28/26	Prior Year Carryover	Proposed 2026-27	Funding Pending	Plan 2027-28	Plan 2029-2030	Plan Beyond 2030	Total Projects In CIP Plan
Streets	63,229,575	26,137,538	6,416,530	2,350,000	81,354,440	96,642,328	20,616,252	296,746,663
Traffic	4,435,249	19,205,649	5,151,677	950,000	19,054,166	20,050,066	9,569,000	78,415,807
Parks & Facilities	75,195,173	33,170,525	1,921,144	5,100,000	34,104,638	29,056,388	12,601,867	191,149,735
Water	2,849,677	32,637,972	4,506,543	-	11,668,767	8,700,000	21,000,000	81,362,959
Sewer	4,867,332	3,087,605	1,500,000	-	1,119,855	1,000,000	300,000	11,874,792
Storm Drains	3,028,369	10,240,571	1,679,476	-	1,939,333	2,302,191	13,708,000	32,897,940
Miscellaneous	10,958,335	17,057,895	400,000	-	1,900,000	600,000	-	30,916,230
Total - All Categories	164,563,710	141,537,755	21,575,370	8,400,000	151,141,199	158,350,973	77,795,119	723,364,126
Funded	164,563,710	141,537,755	21,575,370	-	-	-	-	327,676,835
Unfunded	-	-	-	8,400,000	151,141,199	158,350,973	77,795,119	395,687,291

2026-27 Funded Projects
(Exp. to Date + Carryovers + Proposed)



Funding Status by Fiscal Year



City of Pomona
Capital Improvement Program



Summary of Projects

Five Year Capital Improvement Program

	Page #	Expended as of 2/28/26	Remaining Budget	Proposed 2026/27
Streets				
~ Funded Projects ~				
Dudley Avenue and Holt Avenue Area Street Improvements	1	-	-	150,000
Holt Avenue Corridor Improvements	2	7,238,985	170,014	-
Pomona Boulevard Roadway Safety Improvements	3	-	-	150,000
Safety Improvements - At-Grade Crossings	4	279,996	231,004	-
Street Rehabilitation - Districts 4 and 5	5	1,975,473	40,436	-
Subtotals:		9,494,454	441,454	300,000
~ Partially Funded Projects ~				
ADA Curb Ramps and Path of Travel - Citywide (CDBG) (FY 21-22)	6	1,727,540	61,082	-
ADA Curb Ramps and Path of Travel - Citywide (CDBG) (FY 23-24)	7	784,179	4,212	-
ADA Curb Ramps and Path of Travel - Citywide (CDBG) (FY 24-25)	8	13,995	737,322	-
ADA Curb Ramps and Path of Travel - Citywide (CDBG) (FY 25-26)	9	5,949	591,125	-
ADA Curb Ramps and Path of Travel - Citywide (CDBG) (FY 26-27)	10	-	-	330,000
Arrow Highway Improvements	11	-	59,823	-
Arrow Highway Median Landscaping	12	3,691	46,309	-
Bridge Rehabilitation Program - Phase II, III & IV	13	11,813	61,205	-
Garey Avenue Rehabilitation - Aliso Street to Monterey Avenue	14	10,051,364	2,435,774	-
Highway Improvements - SR-71 Highway to Fwy Conversion (Caltrans) Phase II	15	58,650	98,847	-
Holt Avenue (East) Reconstruction	16	4,009,368	193,134	-
Holt Avenue (West) Reconstruction	17	8,943,915	5,899,410	-
Legacy Olympics Project FLM Pedestrian Bus Improvements - N Station Arrow at Fulton	18	-	-	400,000
N. Towne Avenue	19	3,378	46,622	-
Pomona Multi-Neighborhood Pedestrian and Bicycle Improvements	20	16,072,550	2,915,412	-
Street Improvements and Walking Trail/Steps Rehabilitation	21	1,058,890	2,191,110	-
Street Improvements - Citywide (CDBG) (FY 22-23 to FY 24-25)	22	587,840	68,644	-
Street Improvements - Citywide (CDBG) (FY 25-26 to FY 27-28)	23	-	147,137	-
Street Preservation - Citywide (FY 16-17)	24	2,630,120	101,546	207,378
Street Preservation - Local (FY 22-23)	25	3,177,671	45,044	-
Street Preservation - Local (FY 23-24)	26	3,729,597	701,293	-
Street Preservation - Local Citywide (FY 24-25)	27	742,915	3,509,556	-
Street Preservation - Local Citywide (FY 25-26)	28	4,178	4,440,426	-
Street Preservation - Local Citywide (FY 26-27)	29	-	-	5,179,152
Street Rehabilitation - Districts 2 and 3	30	117,518	1,341,051	-
Subtotals:		53,735,121	25,696,084	6,116,530
~ Unfunded Projects ~				
7th Street Rehabilitation	-	-	-	-
Alley Improvements - Citywide	-	-	-	-
Citywide - Centerline Monument Replacement	-	-	-	-
Concrete Streets Rehabilitation Citywide	-	-	-	-
Garey Avenue Rehabilitation South of Mission Boulevard	-	-	-	-
Gold Line 2B2	-	-	-	-
Median Re-Design Citywide Phase I	-	-	-	-
Street Improvements - County Road From Garey Avenue to East City Limit	-	-	-	-
Street Improvements - Grand Avenue From Hansen Avenue to East City Limit	-	-	-	-
Street Improvements - Olive Street From Garey Avenue to East City Limit	-	-	-	-
Street Improvements - White Avenue Off-Ramp at I-10	-	-	-	-
Street Preservation - Major (FY 25-26 to FY 26-27)	-	-	-	-
Street Rehabilitation - Intersection Upgrades - Var Locations - Citywide	-	-	-	-
Subtotals:		-	-	-
Streets Category Totals:		63,229,575	26,137,538	6,416,530

Five Year Capital Improvement Program

Pending 2026/27	Plan 2027/28	Plan 2028/29	Plan 2029/30	Plan Beyond 2030	Total Project Cost	Impact to Future Operating	Project Number
-	-	-	-	-	150,000	Minimal	PRJ-00009
-	-	-	-	-	7,408,999	Minimal	68575
-	-	-	-	-	150,000	Minimal	PRJ-00008
-	-	-	-	-	511,000	Minimal	68551
-	-	-	-	-	2,015,909	Minimal	67922
-	-	-	-	-	10,235,908		
-	253,836	253,836	253,837	184,519	2,734,650	Minimal	67934
-	973,666	973,666	973,665	410,612	4,120,000	Minimal	67941
-	1,016,808	2,046,555	305,320	-	4,120,000	Minimal	67947
-	2,450,000	1,072,926	-	-	4,120,000	Minimal	67948
950,000	50,000	1,000,000	1,000,000	790,000	4,120,000	Minimal	PRJ-00006
-	15,764,878	474,721	-	-	16,299,422	Minimal	71066
-	53,000	-	-	-	103,000	Minimal	67936
-	175,582	7,458	-	-	256,058	Minimal	67928
-	9,812,862	-	-	-	22,300,000	Minimal	68573
-	21,252	21,251	6,000	-	206,000	Minimal	68557
-	2,351,376	2,351,377	-	-	8,905,255	Minimal	71050
-	13,156,675	-	-	-	28,000,000	Minimal	71047
-	1,000,000	1,000,000	-	-	2,400,000	Minimal	PRJ-00007
-	150,000	-	-	-	200,000	Minimal	67937
-	3,576,038	536,000	-	-	23,100,000	Minimal	67930
-	4,550,000	-	-	-	7,800,000	Minimal	71078
-	43,516	-	-	-	700,000	Minimal	71065
1,400,000	-	-	352,863	-	1,900,000	Minimal	67949
-	4,000,000	4,000,000	4,000,000	5,060,956	20,000,000	Minimal	67920
-	2,000,000	2,000,000	2,000,000	777,285	10,000,000	Minimal	68582
-	122,020	586,891	4,860,199	-	10,000,000	Minimal	68592
-	2,000,000	2,000,000	2,047,529	-	10,300,000	Minimal	68593
-	2,000,000	2,000,000	1,855,396	-	10,300,000	Minimal	68598
-	2,000,000	2,000,000	820,848	-	10,000,000	Minimal	PRJ-00005
-	663,431	-	-	-	2,122,000	Minimal	67935
2,350,000	68,184,940	22,324,681	18,475,657	7,223,372	204,106,385		
-	1,250,000	-	-	-	1,250,000	Minimal	Unassigned
-	-	10,000,000	10,000,000	9,762,880	29,762,880	Minimal	Unassigned
-	-	68,250	-	-	68,250	Minimal	67946
-	-	-	11,000,000	330,000	11,330,000	Minimal	Unassigned
-	500,000	600,000	33,000	-	1,133,000	Minimal	Unassigned
-	200,000	-	-	-	200,000	Minimal	Unassigned
-	200,000	-	-	-	200,000	(10,000)	67924
-	2,019,500	2,000,000	1,000,000	-	5,019,500	Minimal	67945
-	4,000,000	3,000,000	3,102,240	-	10,102,240	Minimal	67942
-	1,000,000	1,725,000	-	-	2,725,000	Minimal	67943
-	-	-	4,651,500	1,000,000	5,651,500	Minimal	Unassigned
-	4,000,000	2,000,000	4,000,000	300,000	10,300,000	Minimal	Unassigned
-	-	-	2,662,000	2,000,000	4,662,000	Minimal	Unassigned
-	13,169,500	19,393,250	36,448,740	13,392,880	82,404,370		
2,350,000	81,354,440	41,717,931	54,924,397	20,616,252	296,746,663		

Five Year Capital Improvement Program

	Page #	Expended as of 2/28/26	Remaining Budget	Proposed 2026/27
Traffic				
~ Funded Projects ~				
Enhanced Traffic Signage Replacement Program - Citywide	1	10,345	18,424	-
Fairplex Mitigation Fund - Fairplex Area Roadway Safety Improvements	2	-	-	100,000
Fairplex Mitigation Fund - Fairplex Area Wayfinding Project	3	-	-	400,000
Pomona Safety Action Plan	4	320,659	179,341	-
Streetlights - Reservoir Street between County Road to 60 Freeway	5	-	152,000	-
Streetlights - Reservoir Street between Olive Street to County Road	6	-	353,000	-
Traffic Signal - Countdown Pedestrian Heads	7	188,222	186,778	-
Traffic Signal Improvement - McKinley Avenue and Canyon Way	8	892,372	92,628	-
Traffic Signal Improvements - Towne Avenue (Mission Blvd to Philadelphia Street)	9	42,244	256	-
Transit Improvement Program - Gold Line	10	271,056	1,742,686	2,300,000
Vehicle Detection Technology Enhancements	11	14	93,561	-
Subtotals:		1,724,912	2,818,674	2,800,000
~ Partially Funded Projects ~				
Bike Path - San Jose Creek	12	1,669,795	316,777	-
Complete Streets Quick-Build - Park Avenue and Orange Grove Avenue	13	-	151,671	163,677
Pomona Emerging Transportation Technologies (PETT)	14	-	11,624,556	188,000
Pomona LA-2028	15	-	800,000	-
Pomona Safe and Active - Bicycle and Pedestrian Safety Improvements	16	461	261,948	-
Safe Paths Pomona - At-Grade Bicycle and Pedestrian Safety	17	-	140,935	2,000,000
Streetlights - Citywide (CDBG) (FY 22-23 to FY 24-25)	18	553,298	70,679	-
Streetlights - Citywide (CDBG) (FY 25-26 to FY 27-28)	19	-	81,889	-
Sustainable Transportation Infrastructure for Pomona East End Village Project	20	72,975	582,875	-
Traffic Operations - Communication Upgrades II	21	108,100	395,480	-
Traffic Signal Controller Cabinet Replacement - Citywide	22	79,344	420,656	-
Traffic Signal - Fairplex Drive & Arroyo Drive	23	-	50,000	-
Traffic Signal Improvements - Battery Backup System	24	23,771	492,229	-
TSSP Project	25	202,593	997,280	-
Subtotals:		2,710,337	16,386,975	2,351,677
~ Unfunded Projects ~				
Crosswalk Enhancements	-	-	-	-
Reflective Street Name Signs - Replacement	-	-	-	-
Street Lighting - Citywide	-	-	-	-
Streetlights - Reservoir Street between Holt Avenue to Railroad overpass	-	-	-	-
Streetlights - Reservoir Street between Railroad overpass to Third Street	-	-	-	-
Streetlights - Reservoir Street between Third Street to Mission Boulevard	-	-	-	-
Streetlights - Reservoir Street between Mission Boulevard to Seventh Street	-	-	-	-
Streetlights - Reservoir Street between Seventh Street to Ninth Street	-	-	-	-
Streetlights - Reservoir Street between Ninth Street to Transit Avenue	-	-	-	-
Streetlights - Reservoir Street between Transit Avenue to Grand Avenue	-	-	-	-
Streetlights - Reservoir Street between Grand Avenue to Phillips Boulevard	-	-	-	-
Streetlights - Reservoir Street between Phillips Boulevard to Franklin Avenue	-	-	-	-
Streetlights - Reservoir Street between Franklin Avenue to Lexington Avenue	-	-	-	-
Streetlights - Reservoir Street between Lexington Avenue to Philadelphia Street	-	-	-	-
Streetlights - Reservoir Street between Philadelphia Street to Olive Street	-	-	-	-
Streetlights - Reservoir Street between 60 Freeway to Walnut Avenue	-	-	-	-
Streetlights - Reservoir Street between Walnut Avenue to Railroad Crossing	-	-	-	-
Streetlights - Reservoir Street between Railroad Crossing to Riverside Drive	-	-	-	-
Streetlights - Rock Crest Lane	-	-	-	-
Thompson Creek Connectivity to Fairgrounds	-	-	-	-
Traffic Signal Improvements - Conduit Replacements	-	-	-	-
Traffic Signal Modifications - Garey Avenue (McKinley Ave/10 Fwy WB-On Ramps)	-	-	-	-
Traffic Signal - Roselawn Avenue and Humane Way	-	-	-	-
Subtotals:		-	-	-
Traffic Category Totals:		4,435,249	19,205,649	5,151,677

Five Year Capital Improvement Program

Pending 2026/27	Plan 2027/28	Plan 2028/29	Plan 2029/30	Plan Beyond 2030	Total Project Cost	Impact to Future Operating	Project Number
-	-	-	-	-	28,769	Minimal	68588
-	-	-	-	-	100,000	Minimal	PRJ-00010
-	-	-	-	-	400,000	Minimal	PRJ-00011
-	-	-	-	-	500,000	Minimal	68590
-	-	-	-	-	152,000	Minimal	68594
-	-	-	-	-	353,000	Minimal	68591
-	-	-	-	-	375,000	Minimal	68563
-	-	-	-	-	985,000	Minimal	68587
-	-	-	-	-	42,500	Minimal	68596
-	-	-	-	-	4,313,742	Minimal	68559
-	-	-	-	-	93,575	Minimal	68595
-	-	-	-	-	7,343,586		
-	5,000,000	2,673,555	-	-	9,660,127	Minimal	58072
-	61,412	-	-	-	376,760	Minimal	68601
-	1,464,784	-	-	-	13,277,340	Minimal	68597
-	6,500,000	13,700,000	-	-	21,000,000	Minimal	68589
-	37,591	-	-	-	300,000	Minimal	68585
-	459,065	-	-	-	2,600,000	Minimal	68599
-	640,512	640,511	-	-	1,905,000	Minimal	64777
950,000	873,111	-	-	-	1,905,000	Minimal	68600
-	1,000	-	-	-	656,850	Minimal	68583
-	146,420	-	-	-	650,000	Minimal	68581
-	-	-	-	3,161,000	3,661,000	Minimal	68578
-	150,000	150,000	150,000	100,000	600,000	Minimal	1,200 68564
-	-	-	366,000	-	882,000	Minimal	68554
-	98,971	-	-	-	1,298,844	Minimal	76026
950,000	15,432,866	17,164,066	516,000	3,261,000	58,772,921		
-	10,000	10,000	10,000	20,000	50,000	Minimal	Unassigned
-	180,000	130,000	130,000	130,000	570,000	Minimal	Unassigned
-	80,000	80,000	80,000	-	240,000	Minimal	Unassigned
-	-	-	151,000	200,000	351,000	Minimal	Unassigned
-	-	-	100,000	130,000	230,000	Minimal	Unassigned
-	-	66,000	150,000	-	216,000	Minimal	Unassigned
-	-	50,000	160,000	-	210,000	Minimal	Unassigned
-	-	-	48,000	130,000	178,000	Minimal	Unassigned
-	-	-	54,000	140,000	194,000	Minimal	Unassigned
-	-	53,000	100,000	70,000	223,000	Minimal	Unassigned
-	22,000	50,000	100,000	200,000	372,000	Minimal	Unassigned
-	-	-	80,000	300,000	380,000	Minimal	Unassigned
-	-	-	108,000	250,000	358,000	Minimal	Unassigned
-	-	34,000	100,000	200,000	334,000	Minimal	Unassigned
-	-	-	94,000	300,000	394,000	Minimal	Unassigned
-	-	-	50,000	84,000	134,000	Minimal	Unassigned
-	-	16,000	30,000	100,000	146,000	Minimal	Unassigned
-	-	-	136,000	300,000	436,000	Minimal	Unassigned
-	54,300	50,000	150,000	40,000	294,300	Minimal	Unassigned
-	3,000,000	-	-	-	3,000,000	Minimal	Unassigned
-	-	-	-	3,114,000	3,114,000	Minimal	Unassigned
-	275,000	-	-	-	275,000	Minimal	68550
-	-	-	-	600,000	600,000	Minimal	Unassigned
-	3,621,300	539,000	1,831,000	6,308,000	12,299,300		
950,000	19,054,166	17,703,066	2,347,000	9,569,000	78,415,807		

Five Year Capital Improvement Program

	Page #	Expended as of 2/28/26	Remaining Budget	Proposed 2026/27
Parks & Facilities				
~ Funded Projects ~				
252 E. 4th Street Major Rehabilitation	1	570,852	6,680,074	-
2040 N. Garey Avenue Housing Units	2	-	5,434,417	-
City Hall Complex Remodel and Flooring	3	855,407	493,307	-
City Hall Flooring Replacement (Information Technology Department)	4	-	60,000	-
City Hall Public Works/Engineering Renovation	5	198,793	1,207	-
City Yard Fuel Station Repairs	6	90,745	59,255	-
Civic Center Plaza - New Playground and Amenities	7	10,483,216	4,413,462	-
Community Garden	8	67,054	42,946	-
Council Chamber Production Facility and Equipment Upgrades	9	497,368	194,669	-
Country Crossing Park Playground Resurfacing and Playground Equipment	10	326,303	23,697	-
District 4 - Jaycee Park Playground Upgrade	11	345,159	4,841	-
District 4 - Jaycee Park Snack Bar and Security Upgrades	12	104,600	35,400	-
District 6 - Ted Greene Park Playground Upgrade	13	335,970	24,030	-
Hamilton Park Renovation	14	2,600,857	138,575	-
Hydration Stations Upgrades	15	397,135	124,290	-
Library Facility Remodel	16	399,407	130,593	-
Martin Luther King, Jr. Park Playground Equipment Replacement	17	462,560	40,440	-
Meadow View Demonstration Garden	18	457,110	152,850	-
New Gym at City Yard	19	-	225,000	-
Palm Lake Golf Course Master Plan	20	-	-	500,000
Palomares Park - Lawn Bowling Shade Structure Replacement	21	30,357	12,643	-
Park Light Poles	22	26,676	3,324	-
Parks and Facilities Master Plan	23	270,540	14,460	-
PD Roof Drainage Modifications	24	-	200,000	-
Police - Range Sound Mitigation	25	2,227,288	14,178	-
Pomona Police Station/Fire Station 181 Energy Efficiency Upgrades	26	205,200	363,300	-
Ted Greene Park Restroom Renovations	27	177,984	12,016	-
VPD - Parking Lots Rehabilitation II	28	130,249	440,946	-
Washington Park Community Center Rehabilitation	29	258,204	56,796	-
Water Resources Building	30	40,513,354	20,156	-
Subtotals:		62,032,388	19,416,872	500,000
~ Partially Funded Projects ~				
City Facilities - Roof Replacements and Repairs	31	826,633	361,367	-
Community Center and Swimming Pool Upgrades	32	352,149	47,851	-
Fire Station 182/New Emergency Operations Center Improvements - White Avenue	33	4,279	684,188	-
Fourth Street PD Evidence Building Roof Structure Rehabilitation	34	27,062	272,938	-
Ganesha Park Bandshell Upgrades	35	-	300,000	-
Garfield Park Renovation	36	23,109	26,984	100,000
Martin Luther King, Jr. Park - Skate Park Expansion/Lights	37	390,620	90,480	-
Measure A Park Improvements - Citywide	38	-	131,334	1,164,263
Memorial Park Building Renovation and Retrofitting	39	146,956	4,800	-
Montvue Park Rehabilitation	40	25,147	94,853	-
New Playground at Washington Park Baseball Fields	41	274,338	5,662	-
Palomares Park Soccer Field Rehabilitation	42	-	130,558	-
Park Improvements - Sport Court Resurfacing and Restriping - Citywide	43	325,000	-	-
Park Restroom Construction and Replacment	44	2,176,858	2,163,750	-
Parks and Buildings Rehabilitation - Citywide (FY 26-27)	45	-	-	-
Parks and City Parking Lot Rehabilitation (Citywide)	46	-	-	56,881
Phillips Ranch Exercise Parcourse Restoration	47	149,501	5,499	-
Police Parking Lot Renovations	48	564,493	920,264	-
Pomona Library Facility Improvements	49	7,060,926	341,421	-
Pomona Transit Center ADA Improvements	50	396,240	2,463,490	-
Renovation of La Casita Teen Center at Palomares Park	51	91,808	4,008,192	-
Runoff Capture and Water Quality Improvements at Various Locations	52	153,308	1,226,692	100,000
Washington Park Pool Building Upgrades	53	-	100,000	-
Washington Park Soccer Field Rehabilitation	54	-	200,000	-
Westmont Community Center Entryway Trellis	55	174,358	55,642	-
Westmont Park Restroom Rehabilitation	56	-	117,688	-
		13,162,785	13,753,653	1,421,144

Five Year Capital Improvement Program

Pending 2026/27	Plan 2027/28	Plan 2028/29	Plan 2029/30	Plan Beyond 2030	Total Project Cost	Impact to Future Operating	Project Number
-	-	-	-	-	7,250,926	100,000	71210
-	-	-	-	-	5,434,417	100,000	PRJ-00004
-	-	-	-	-	1,348,714	Minimal	74115
-	-	-	-	-	60,000	Minimal	74116
-	-	-	-	-	200,000	Minimal	71112
-	-	-	-	-	150,000	Minimal	71057
-	-	-	-	-	14,896,678	Minimal	71063
-	-	-	-	-	110,000	Minimal	71114
-	-	-	-	-	692,037	Minimal	74119
-	-	-	-	-	350,000	Minimal	71089
-	-	-	-	-	350,000	Minimal	71090
-	-	-	-	-	140,000	Minimal	71091
-	-	-	-	-	360,000	Minimal	71098
-	-	-	-	-	2,739,432	Minimal	71070
-	-	-	-	-	521,425	Minimal	71073
-	-	-	-	-	530,000	Minimal	74118
-	-	-	-	-	503,000	Minimal	71099
-	-	-	-	-	609,960	Minimal	71200
-	-	-	-	-	225,000	Minimal	71118
-	-	-	-	-	500,000	Minimal	PRJ-00013
-	-	-	-	-	43,000	Minimal	71097
-	-	-	-	-	30,000	Minimal	68569
-	-	-	-	-	285,000	Minimal	71072
-	-	-	-	-	200,000	Minimal	71115
-	-	-	-	-	2,241,466	Minimal	51308
-	-	-	-	-	568,500	(84,784)	71119
-	-	-	-	-	190,000	Minimal	71121
-	-	-	-	-	571,195	Minimal	71081
-	-	-	-	-	315,000	Minimal	71095
-	-	-	-	-	40,533,510	(15,000)	93135
-	-	-	-	-	81,949,260		
-	1,312,000	-	-	-	2,500,000	Minimal	71059
-	100,000	-	-	-	500,000	Minimal	71062
4,200,000	3,000,000	611,533	-	-	8,500,000	Minimal	71068
-	700,000	-	-	-	1,000,000	Minimal	71123
-	2,000,000	1,700,000	1,000,000	-	5,000,000	Minimal	71127
-	100,000	100,000	4,650,000	-	5,000,093	Minimal	71111
-	218,900	-	-	-	700,000	Minimal	71092
-	500,000	775,780	-	778,623	3,350,000	Minimal	71080
-	1,100,000	-	-	448,244	1,700,000	20,720	71084
-	130,000	-	-	-	250,000	Minimal	71124
-	70,000	-	-	-	350,000	Minimal	71094
-	69,442	-	-	-	200,000	Minimal	71129
-	75,000	-	-	-	400,000	Minimal	71069
-	1,059,392	-	-	-	5,400,000	Minimal	71079
900,000	900,000	-	-	-	1,800,000	Minimal	71125
-	2,000,000	2,000,000	943,119	-	5,000,000	Minimal	PRJ-00012
-	35,000	-	-	-	190,000	Minimal	71093
-	500,000	201,076	314,167	-	2,500,000	Minimal	71083
-	2,489,653	-	-	-	9,892,000	Minimal	74120
-	2,140,270	-	-	-	5,000,000	Minimal	67938
-	900,000	-	-	-	5,000,000	Minimal	71110
-	2,440,000	2,450,000	-	-	6,370,000	Minimal	81059
-	500,000	-	-	-	600,000	Minimal	71116
-	400,000	-	-	-	600,000	Minimal	71122
-	600,000	-	-	-	830,000	Minimal	71071
-	82,312	-	-	-	200,000	Minimal	71130
5,100,000	23,421,969	7,838,389	6,907,286	1,226,867	72,832,093		

Five Year Capital Improvement Program

	Page #	Expended as of 2/28/26	Remaining Budget	Proposed 2026/27
~ Unfunded Projects ~				
ADA Improvements of Public Facilities and Parks - Citywide (FY 25-26)	-	-	-	-
Casillas Bike Park	-	-	-	-
Citywide Community Center and Bathroom Renovations	-	-	-	-
City Yark Block Wall	-	-	-	-
City Yard Upgrades - Monterey	-	-	-	-
Civic Center Parking Lots	-	-	-	-
Ganesha Park Lighting	-	-	-	-
Ganesha Park Parking Lot Rehabilitation	-	-	-	-
Parks Community Center Roofs	-	-	-	-
Phillips Ranch Paseo Sidewalk Replacement	-	-	-	-
Playground Replacements Citywide	-	-	-	-
Pomona Transit Centers ADA Improvements (II)	-	-	-	-
Pomona Transit Centers Upgrades	-	-	-	-
Powers Park Playground Equipment Replacement	-	-	-	-
Rehabilitation of MLK, Washington & Westmont Park Parking Lots	-	-	-	-
Security Gate Upgrades - Citywide	-	-	-	-
Sports Court Replacement Citywide	-	-	-	-
Veterans Park - Renovations and Synthetic Soccer Fields Replacement	-	-	-	-
Washington Park Improvements	-	-	-	-
Subtotals:		-	-	-
Parks & Facilities Category Totals:		75,195,173	33,170,525	1,921,144
Water				
~ Funded Projects ~				
Canon Waterline Rehabilitation	1	19,120	280,880	-
Pedley Filtration Plant Upgrades	2	10,385	589,615	500,000
Reservoir Assessment and Rehabilitation Design - Various Locations	3	176,600	273,400	381,543
Reservoir/Treatment/Production Rehabilitation	4	523,767	10,482,410	1,000,000
Water - Anion Exchange Plant Upgrades	5	-	350,000	-
Water - Booster Station No. 1 Rehabilitation	6	-	1,000,000	-
Water Facilities - Water Resources Building Site and Street Improvements	7	257,081	2,442,919	-
Water - Hydropneumatic Station Improvements	8	29,380	220,620	-
Water Mains - Ellen Place	9	52,843	354,404	-
Water Treatment - Volatile Organic Compound Treatment Plant	10	554,683	4,045,317	-
Subtotals:		1,623,859	20,039,565	1,881,543
~ Partially Funded Projects ~				
Annual Water Main Replacements	11	293,334	1,255,891	-
Electrical Improvements and Upgrades Phase I	12	276,112	2,723,888	500,000
Pipeline Replacement Phase I	13	458,956	1,041,044	-
Water and Sewer Systems Studies	14	-	375,000	375,000
Water - Booster Stations Rehabilitation	15	-	1,000,000	1,000,000
Water Facilities - Reservoir Demolition and Rehabilitation	16	146,917	2,053,083	-
Water Facilities - Site Improvements and Upgrades	17	50,499	3,399,501	-
Water - Well Rehabilitation	18	-	750,000	750,000
Subtotals:		1,225,818	12,598,407	2,625,000
~ Unfunded Projects ~				
Water - Reservoir 5 Treatment Plant - Preparation and Demolition	-	-	-	-
Water - Canon Waterline Replacement	-	-	-	-
Subtotals:		-	-	-
Water Category Totals:		2,849,677	32,637,972	4,506,543

Five Year Capital Improvement Program

Pending 2026/27	Plan 2027/28	Plan 2028/29	Plan 2029/30	Plan Beyond 2030	Total Project Cost	Impact to Future Operating	Project Number
-	-	1,000,000	1,000,000	-	2,000,000	Minimal	Unassigned
-	200,000	-	-	-	200,000	Minimal	71088
-	1,000,000	1,000,000	1,000,000	1,000,000	4,000,000	Minimal	Unassigned
-	150,000	-	-	-	150,000	Minimal	71113
-	600,000	-	-	-	600,000	Minimal	Unassigned
-	-	2,120,000	-	-	2,120,000	Minimal	Unassigned
-	150,000	-	-	-	150,000	Minimal	Unassigned
-	400,000	400,000	-	-	800,000	Minimal	Unassigned
-	2,300,000	-	-	-	2,300,000	Minimal	Unassigned
-	60,000	-	-	-	60,000	Minimal	Unassigned
-	1,000,000	1,000,000	1,000,000	1,000,000	4,000,000	Minimal	Unassigned
-	2,175,000	2,175,000	2,175,000	2,175,000	8,700,000	Minimal	Unassigned
-	1,000,000	500,000	-	-	1,500,000	Minimal	Unassigned
-	47,669	-	-	-	47,669	Minimal	Unassigned
-	-	190,713	-	-	190,713	Minimal	Unassigned
-	500,000	250,000	-	-	750,000	Minimal	71117
-	500,000	500,000	-	-	1,000,000	Minimal	Unassigned
-	-	-	-	7,200,000	7,200,000	Minimal	Unassigned
-	600,000	-	-	-	600,000	Minimal	Unassigned
-	10,682,669	9,135,713	5,175,000	11,375,000	36,368,382		
5,100,000	34,104,638	16,974,102	12,082,286	12,601,867	191,149,735		
-	-	-	-	-	300,000	Minimal	95086
-	-	-	-	-	1,100,000	Minimal	95088
-	-	-	-	-	831,543	Minimal	95081
-	-	-	-	-	12,006,177	Minimal	95082
-	-	-	-	-	350,000	Minimal	95093
-	-	-	-	-	1,000,000	Minimal	95094
-	-	-	-	-	2,700,000	Minimal	95089
-	-	-	-	-	250,000	Minimal	95096
-	-	-	-	-	407,247	Minimal	95029
-	-	-	-	-	4,600,000	530,000	95087
-	-	-	-	-	23,544,967		
-	1,050,000	1,000,000	1,000,000	1,000,000	5,599,225	Minimal	95022
-	200,000	200,000	-	-	3,900,000	Minimal	95083
-	2,043,767	1,000,000	-	-	4,543,767	(75,000)	95084
-	375,000	375,000	375,000	-	1,875,000	Minimal	95092
-	1,000,000	1,000,000	1,000,000	-	5,000,000	Minimal	95095
-	2,000,000	-	-	-	4,200,000	Minimal	95091
-	4,250,000	250,000	-	-	7,950,000	Minimal	95090
-	750,000	750,000	750,000	-	3,750,000	Minimal	95097
-	11,668,767	4,575,000	3,125,000	1,000,000	36,817,992		
-	-	-	-	20,000,000	20,000,000	Minimal	Unassigned
-	-	1,000,000	-	-	1,000,000	Minimal	Unassigned
-	-	1,000,000	-	20,000,000	21,000,000		
-	11,668,767	5,575,000	3,125,000	21,000,000	81,362,959		

Five Year Capital Improvement Program

	Page #	Expended as of 2/28/26	Remaining Budget	Proposed 2026/27
Sewer				
~ Funded Projects ~				
Sewer Main Replacements - Design	1	298,571	301,429	-
Sewer Manhole Rehabilitation	2	88,059	489,089	-
Subtotals:		386,630	790,518	-
~ Partially Funded Projects ~				
Citywide Sewer Main and Manhole Replacements - Construction	3	-	-	1,500,000
Sewer Force Mains - Pumping Plants 1, 2 and 3 Design & Construction	4	256,025	1,919,375	-
Sewer Pipeline Replacement - Citywide (Phase IV)	5	4,224,677	377,712	-
Subtotals:		4,480,702	2,297,087	1,500,000
Sewer Category Totals:		4,867,332	3,087,605	1,500,000
Storm Drains				
~ Funded Projects ~				
Ganesha Park Stormwater Capture	1	1,212,998	1,687,002	-
Pedley Spreading Grounds - Pond Enhancements	2	666,086	6,577,534	-
Stormwater Master Plan	3	571,203	179,117	-
Subtotals:		2,450,287	8,443,653	-
~ Partially Funded Projects ~				
Flood Resilience Infrastructure	4	55,335	94,665	204,476
Main Street Storm Drain Rehabilitation	5	-	-	75,000
Multi-Benefit Stormwater Optimization and Infrastructure	6	20,304	179,696	300,000
Storm Water - Dry Weather Flow Diversions for TMDL Compliance	7	3,153	396,847	1,100,000
Storm Water Lift Stations Rehabilitation	8	499,290	1,125,710	-
Subtotals:		578,082	1,796,918	1,679,476
~ Unfunded Projects ~				
Alley Drainage Improvements - Acacia Street	-	-	-	-
Catch Basin - Mission Boulevard (at Phillips Drive)	-	-	-	-
City Facilities Drainage Upgrade	-	-	-	-
Storm Drain - East End Avenue (Mission Blvd to San Antonio Wash)	-	-	-	-
Storm Drain Facility and Pavement Reconstruction - Lincoln Ave & Como Dr	-	-	-	-
Storm Drain Facility - Mission Boulevard and Reservoir Street	-	-	-	-
Storm Drain Facility - Paige Drive (N/O Sunset Dr)	-	-	-	-
Storm Drain Facility Reconstruction - 515 E. McKinley Avenue	-	-	-	-
Storm Drain Facility Reconstruction - Palomares Street and First Street	-	-	-	-
Storm Drain Facility Upgrade - 1234 W. Eighth Street	-	-	-	-
Storm Drain Improvements - 1257 Colfax Court	-	-	-	-
Storm Drain Improvements - Densmore Street and Alvarado Street	-	-	-	-
Storm Drain Improvements - Holt Avenue and Fairplex Drive (N/W Corner)	-	-	-	-
Storm Drain Improvements - Pavilion Drive and Breon Street	-	-	-	-
Storm Drains - Regional Basins	-	-	-	-
Storm Drain Study and Improv - Jefferson/Eleanor & McKinley/Palomares	-	-	-	-
Subtotals:		-	-	-
Storm Drains Category Totals:		3,028,369	10,240,571	1,679,476
Miscellaneous Capital Projects				
~ Funded Projects ~				
City Lot Remediation	1	6,441,492	278,249	400,000
Downtown Pomona Commercial Improvement Program	2	-	13,856,252	-
Financial Software Project	3	3,739,601	1,323,632	-
Technology - Utility Customer Information System Upgrade	4	425,947	306,553	-
Technology - Work Order and Management System	5	28,532	990,972	-
Subtotals:		10,635,572	16,755,658	400,000
~ Partially Funded Projects ~				
Underground Storage Tanks - Work and Removal Plans	6	322,763	302,237	-
Subtotals:		322,763	302,237	-
Miscellaneous Category Totals:		10,958,335	17,057,895	400,000
Grand Total - All Categories:		164,563,710	141,537,755	21,575,370

Five Year Capital Improvement Program

Pending 2026/27	Plan 2027/28	Plan 2028/29	Plan 2029/30	Plan Beyond 2030	Total Project Cost	Impact to Future Operating	Project Number
-	-	-	-	-	600,000	Minimal	86025
-	-	-	-	-	577,148	Minimal	86027
-	-	-	-	-	1,177,148		
	500,000	500,000	500,000	300,000	3,300,000	Minimal	PRJ-00002
-	354,986	-	-	-	2,530,386	Minimal	86023
-	264,869	-	-	-	4,867,258	Minimal	86022
-	1,119,855	500,000	500,000	300,000	10,697,644		
-	1,119,855	500,000	500,000	300,000	11,874,792		
-	-	-	-	-	2,900,000	Minimal	81060
-	-	-	-	-	7,243,620	Minimal	81058
-	-	-	-	-	750,320	Minimal	81053
-	-	-	-	-	10,893,940		
-	350,000	250,000	245,524	-	1,200,000	Minimal	81061
-	686,000	-	-	-	761,000	Minimal	PRJ-00014
-	300,000	300,000	300,000	-	1,400,000	Minimal	81062
-	603,333	603,333	603,334	-	3,310,000	Minimal	81063
-	-	-	-	4,000,000	5,625,000	Minimal	81056
-	1,939,333	1,153,333	1,148,858	4,000,000	12,296,000		
-	-	-	-	579,000	579,000	Minimal	67773
-	-	-	-	254,000	254,000	Minimal	67658
-	-	-	-	50,000	50,000	Minimal	Unassigned
-	-	-	-	1,500,000	1,500,000	Minimal	Unassigned
-	-	-	-	125,000	125,000	Minimal	Unassigned
-	-	-	-	150,000	150,000	Minimal	Unassigned
-	-	-	-	175,000	175,000	Minimal	Unassigned
-	-	-	-	125,000	125,000	Minimal	Unassigned
-	-	-	-	170,000	170,000	Minimal	67915
-	-	-	-	175,000	175,000	Minimal	Unassigned
-	-	-	-	100,000	100,000	Minimal	Unassigned
-	-	-	-	115,000	115,000	Minimal	Unassigned
-	-	-	-	1,400,000	1,400,000	Minimal	Unassigned
-	-	-	-	150,000	150,000	Minimal	Unassigned
-	-	-	-	3,140,000	3,140,000	Minimal	Unassigned
-	-	-	-	1,500,000	1,500,000	Minimal	Unassigned
-	-	-	-	9,708,000	9,708,000		
-	1,939,333	1,153,333	1,148,858	13,708,000	32,897,940		
-	1,600,000	-	-	-	8,719,741	Minimal	71021
-	-	-	-	-	13,856,252	Minimal	PRJ-00001
-	-	-	-	-	5,063,233	Minimal	71048
-	-	-	-	-	732,500	16,000	71085
-	-	-	-	-	1,019,504	Minimal	71060
-	1,600,000	-	-	-	29,391,230		
-	300,000	300,000	300,000	-	1,525,000	Minimal	71061
-	300,000	300,000	300,000	-	1,525,000		
-	1,900,000	300,000	300,000	-	30,916,230		
8,400,000	151,141,199	83,923,432	74,427,541	77,795,119	723,364,126		

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Fund - FD101 General Fund
All Operating Departments

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
46000 - Police Revenues	63,432	51,331	52,930	27,220	52,930	52,930
46000 - Prisoner Housing Pgm	2,995	0	0	0	0	0
46000 - Processing Fees-Police	192,725	158,717	185,994	138,863	165,944	185,994
46000 - Reimbursable Services	1,457,503	1,808,863	1,843,534	564,846	1,827,939	1,930,360
46000 - Reimbursement fr Other Agency	1,764,716	1,429,636	1,522,717	1,244,923	1,522,586	1,460,849
46000 - Sale of service	333,846	247,904	220,000	265,836	350,000	380,000
46000 - Senior Dances	3,563	108	0	79	100	100
46000 - Street/Engr Misc	11,551	6,060	15,000	12,362	13,000	12,000
46000 - Swim Lessons	0	16,837	16,500	11,250	15,750	13,750
46000 - Swimming Pool Revenue	38,267	40,609	42,000	17,267	35,000	35,000
46000 - Concession Sales	0	0	0	970	970	2,000
46000 - Senior Trips & Tours	0	35	0	0	0	0
46000:Charges for Service	4,317,503	4,223,764	4,349,544	2,536,739	4,433,093	4,533,584
43000 - Grant-State	7,383	10,689	0	0	0	0
43000 - Mandated Cost Reimb	183,265	101,384	0	116,112	116,112	100,000
43000 - Motor Vehicle In-Lieu Tax	188,060	240,906	175,000	233,596	233,596	200,000
43000 - Police Training Fees (POST)	13,540	21,306	18,100	15,877	18,100	18,100
43000 - Soft Match-Grants	46,992	23,496	0	11,748	46,992	0
43000 - Damage Claim Repayments	0	21,012	0	0	0	0
43000:Intergovernmental	439,240	418,793	193,100	377,332	414,800	318,100
47200 - Sale of Capital Assets	3,350	11,516	0	0	0	0
47200 - Sale of Land/Property	0	19,200	0	0	0	0
47200:Proceeds from Sale of Asset	3,350	30,716	0	0	0	0
49999 - AR Conversion	0	0	0	-26,880	0	0
49999:AR Conversion	0	0	0	-26,880	0	0
45000 - All Other Revenues	0	0	0	17,580	18,114	0
45000 - Bad Debt Collected	3,271	2,327	500	202	500	500
45000 - Damage to City Property	3,839	0	0	0	0	0
45000 - Donations	0	0	6,965	4,465	4,465	0
45000 - Insurance Recovery	20,284	250	0	19,652	42,876	0
45000 - Miscellaneous Revenue	264,217	27,479	98,800	233,151	261,834	89,600
45000 - Over & Short	-154	-2,234	0	-858	-189	0
45000 - Paramedic Pass Thru	1,745,221	1,096,250	750,000	392,091	502,000	700,000
45000 - Project/Program Revenue	70,965	-279	0	0	0	0
45000 - Reimbursement	40,000	0	0	1,142	700	0
45000 - Restitution or Settlement	58,501	91,399	2,000	36,285	36,330	0
45000 - Event Ticket Sales	0	0	0	680	680	2,000
45000:Other Revenues	2,206,145	1,215,192	858,265	704,155	867,310	792,100

Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
49000 - Transfer from Devel Impact Fee	0	0	0	2,118,717	2,118,717	0
49000 - Transfer From Other Funds	590	4	0	0	0	0
49000 - Transfer From Water Fund	1,850,692	1,866,776	1,979,470	989,735	1,979,470	1,995,889
49000 - Trnsf frm American Rescue Plan	43,399	0	0	0	0	0
49000 - Transfer from Series AG	0	74	0	0	0	0
49000:Transfers In	1,894,681	1,866,853	1,979,470	3,108,452	4,098,187	1,995,889
47000 - GASB 31 Adjustment	1,960,665	1,558,103	0	-991,069	0	0
47000 - Interest Earnings - GASB 87	190	82	0	0	0	0
47000 - Investment Earnings-Pooled Csh	3,082,015	3,295,409	2,800,000	916,187	2,800,000	2,385,400
47000 - Lease Revenue - GASB 87	-5,024	-6,932	0	0	0	0
47000 - Lease-Wireless Comm Eq	196,465	180,440	210,000	135,851	210,000	200,000
47000 - Rentals - Facilities	63,217	36,259	29,500	23,815	29,600	26,500
47000 - Rentals - Property	7	49	7	0	0	0
47000:Use of Money and Property	5,297,535	5,063,410	3,039,507	84,953	3,039,600	2,611,900
Total Revenue	160,478,401	164,002,860	164,492,141	99,718,198	164,316,943	170,530,134
51000 - Earnings and Benefits...	56,518,653	62,042,825	65,561,060	53,021,284	62,836,483	77,938,181
51000 - Fair City	152,809	153,777	157,595	128	157,595	180,230
51000 - Fair Fairplex	600,258	593,482	800,074	0	800,074	789,390
51000 - Hourly...	1,902,094	2,182,501	2,504,573	1,725,963	2,330,648	2,549,187
51000 - Overtime Hourly	534	12	0	0	0	0
51000 - Holiday Non-Sworn	217,018	210,041	179,846	197,674	209,792	162,908
51000 - Holiday Sworn	396,467	434,040	375,025	428,261	463,747	368,932
51000 - Callback Pay	8,852	10,433	16,826	11,285	14,753	15,450
51000 - Overtime Special (Reimbursable)	581,428	730,886	656,000	511,668	779,865	826,810
51000 - Overtime Sworn...	4,929,903	4,950,938	2,321,653	2,638,587	3,636,845	2,348,764
51000 - All Overtime Non-Sworn...	1,004,749	1,264,573	1,202,575	986,017	1,537,781	1,356,679
51000 - Retirement or Termination Payout	879,641	1,169,213	340,836	738,983	733,359	120,000
51000 - Standby Non-Sworn	146,312	162,292	67,113	133,858	35,685	0
51000 - Standby Sworn	362,049	410,601	341,783	355,312	352,035	328,000
51000 - Sick Leave or Vacation Buyback...	245,463	217,224	334,217	312,797	316,877	418,282
51000 - Proposed Staffing Changes	0	0	0	0	0	476,642
51000 - Proposed Reduction	0	0	0	0	0	-4,809,796
51000:Staffing	67,946,229	74,532,838	74,859,176	61,061,816	74,205,539	83,069,659
52000 - Abate Hazardous Buildings	38,943	4,750	40,000	18,402	10,000	40,000
52000 - Activity Program Supplies	231,695	240,480	151,269	74,633	146,949	117,570
52000 - Adjustment for Bad Debt Expense	0	0	0	2,064	2,064	0
52000 - Advertising	15,073	17,780	23,250	16,559	21,650	18,650
52000 - Advertising Personnel	725	2,159	2,000	299	600	2,000
52000 - Appraisal Services	5,200	0	1,500	0	0	1,500
52000 - Auction Expenses	0	0	50	0	0	0
52000 - Bed Linen and Supplies	17,704	13,633	18,200	13,009	23,791	18,200
52000 - Building and Yard Repairs	342,373	232,367	342,609	113,796	217,285	225,334
52000 - Building and Yard Supplies	0	0	0	92	0	0

Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
52000 - Building Permits	0	0	0	458	411	0
52000 - Building Space In-Kind	46,992	23,496	0	11,748	46,992	0
52000 - Canine Program	20,493	18,134	32,000	20,292	24,500	21,500
52000 - Chamber of Commerce	50,000	50,000	50,000	37,500	50,000	50,000
52000 - City Code Update and Printing	9,121	6,002	10,000	6,031	7,250	10,000
52000 - Community Outreach	35,522	40,570	45,000	25,558	35,000	40,000
52000 - Community Programs	6,418	6,753	10,500	2,723	10,500	9,500
52000 - Computer Related Acquisitions	218,887	51,287	149,896	49,400	70,205	73,100
52000 - Construction No Retainer	0	4,447	0	0	0	0
52000 - Contingency General	6,860	0	131,673	0	153,248	200,000
52000 - Contingency Tree Trimming Citywide Extraordinary	226,930	261,880	200,000	99,177	200,000	250,000
52000 - Contract Building and Safety	1,005,019	539,126	412,877	273,573	312,877	300,000
52000 - Contract Building Automation	37,926	40,248	49,700	0	48,200	37,200
52000 - Contract City Attorney	1,074,290	1,414,248	1,300,000	803,444	1,300,000	1,400,000
52000 - Contract Security	739,524	724,583	722,920	305,691	708,770	732,970
52000 - Contract Swim Operations	305,085	361,872	323,238	201,769	335,000	355,000
52000 - Controllable Contract Services	2,886,108	2,822,637	3,868,847	1,876,541	3,651,549	3,419,845
52000 - Dues, Subscriptions and Certificates	173,873	167,693	203,964	160,485	203,474	213,268
52000 - Electronic Access	36,223	40,926	40,000	12,365	38,000	40,000
52000 - Employee Relations Committee	18,948	25,297	25,000	2,485	25,000	25,000
52000 - Equipment Maintenance and Repair	168,508	173,500	192,300	128,990	193,656	191,382
52000 - Equipment Rental	180	255	550	0	0	550
52000 - Extradition Expense	10,700	0	10,000	2,000	0	10,000
52000 - Facility and Property Maintenance	214,597	314,459	407,200	166,602	445,614	423,613
52000 - Fingerprint Expense	11,539	9,807	11,000	3,094	6,873	8,000
52000 - Fire Alarm Expense and Repair	1,093	119	1,847	0	0	1,847
52000 - Fitness For Duty	4,148	2,963	3,000	0	3,000	3,000
52000 - Janitorial Supplies	51,269	50,331	71,903	52,214	62,215	56,637
52000 - Tree Services	1,929,844	2,102,578	304,000	191,286	304,000	354,000
52000 - Library Books	58,206	52,243	47,500	12,172	50,000	50,000
52000 - Materials & Supplies	55,501	101,708	204,341	108,147	176,356	159,025
52000 - Meritorius Service Awards	9,463	8,664	2,500	287	2,500	2,500
52000 - Mileage Reimbursement	3,989	5,459	7,450	4,629	7,156	7,025
52000 - Non Capital - Playground Area and Equipment	9,034	92,166	40,465	0	40,465	55,000
52000 - Non Capital Furniture and Equipment	0	2,426	0	0	0	0
52000 - Office Supplies	136,491	145,234	183,960	93,700	179,174	180,631
52000 - Other Expense	109,121	97,677	51,547	32,398	41,008	47,569
52000 - Other General Expense	4,743	1,959	0	597	0	0
52000 - Other Rentals	130,801	122,196	134,740	59,204	125,072	75,362
52000 - Outside Legal Services	133,379	193,334	259,265	148,276	226,500	226,500
52000 - Performance and Artist Fee	25,570	16,554	5,600	1,668	4,500	4,500
52000 - PERS	0	0	0	1,484	0	0
52000 - Photographic Expense	2,994	0	0	0	0	0

Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
52000 - Physical or Mental Exams	24,416	21,125	31,000	14,945	31,000	31,000
52000 - Police Commission Support	28,502	47,954	152,235	9,765	70,000	70,000
52000 - Pomona Economic Opportunity Center	75,000	75,000	75,000	18,750	75,000	75,000
52000 - Postage	57,122	54,024	64,238	45,714	63,192	63,067
52000 - Printing and Copying	177,493	205,529	243,179	133,805	242,201	242,717
52000 - Prior Year Expenditure Correction	6,408	0	0	0	0	0
52000 - Prisoner Meals	25,714	28,421	27,520	17,867	21,610	27,520
52000 - Radio Repairs	7,591	3,453	12,112	1,364	3,000	12,112
52000 - Range Expense	117,666	100,489	117,000	36,037	117,000	117,000
52000 - Recreation Trip Transportation	0	22,965	0	0	0	0
52000 - Recruitment Testing	15,422	14,520	14,000	2,729	12,000	12,000
52000 - Safety Supplies	0	725	750	624	750	750
52000 - Safety Training and Equipment	5,152	9,883	13,200	7,612	13,200	13,700
52000 - Section 115 Trustee	3,688,250	500,000	0	0	0	0
52000 - Senior Citizen Nutrition Program	0	16,682	0	0	0	0
52000 - Serials	2,342	1,915	500	446	500	500
52000 - Small Equipment Special or Safety	182	0	8,400	0	8,400	8,400
52000 - Small Tools and Equipment	324,982	231,952	220,317	53,174	105,203	225,617
52000 - Special Programs	102,915	93,009	208,445	151,944	190,871	84,230
52000 - Supplies Officers	148,467	48,111	0	111	80	0
52000 - Swimming Pool Supplies	52,723	61,193	79,000	40,401	79,000	94,800
52000 - Temporary Agency Services	57,183	25,607	13,000	4,564	4,565	13,000
52000 - Towing Non-City Vehicle	828	1,826	3,000	901	3,000	3,000
52000 - Traffic Signal Control and Cabinets	0	14,798	14,735	0	14,735	15,000
52000 - Training and Professional Development	182,025	173,412	156,046	52,914	134,722	151,550
52000 - Training In-Service	159,864	72,357	165,000	51,950	165,000	165,000
52000 - Training Other	0	0	0	1,615	0	0
52000 - Training Police Officer Standard Training (POST)	97,758	127,696	110,000	65,411	110,000	110,000
52000 - Trees, Shrubs and Seeds	8,736	27,381	30,000	-1,920	30,000	30,000
52000 - Tuition Reimbursement	0	0	0	0	3,500	3,500
52000 - Uniform Related Expense	189,217	55,309	70,000	15,101	55,000	75,410
52000 - Uniforms	2,667	5,745	8,200	4,932	8,200	16,865
52000 - Vandalism Repair & Replacement	6,497	0	7,500	7,500	7,500	10,000
52000 - Vehicle Expense Outside Vendor	285,395	323,673	435,347	146,586	207,869	200,000
52000 - Weed Abatement	5,250	0	14,000	0	14,000	25,000
52000 - Purchased Services - Quake	0	0	100	98	98	0
52000 - Landscape Maintenance	0	0	2,052,180	1,291,661	2,052,180	2,113,745
52000:Controllable Expenses	16,476,867	12,968,754	14,439,665	7,311,627	13,354,780	13,468,261
53000 - Audit Services	24,459	23,629	33,013	26,192	29,603	30,217
53000 - Automation Lease	3,017	2,227	3,960	0	0	0
53000 - Conference & Miscellaneous Expense	169,429	142,192	59,313	16,730	59,313	186,755
53000 - Contract Fire	37,034,038	36,629,479	37,758,927	28,319,195	35,034,381	37,858,291
53000 - Coroners Fees	0	0	4,000	0	0	4,000

Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
53000 - Data Communications Lines	29,481	3,368	22,700	677	246	22,700
53000 - Dumping Fee	215,522	257,268	193,535	169,132	218,399	390,680
53000 - Election Expense	657	232	500	0	482	0
53000 - Fuel Expense	24,410	36,138	50,000	28,409	52,069	57,000
53000 - Hazardous Materials Compliance	2,288	10,873	6,500	1,204	7,300	30,800
53000 - Humane Society Contract	1,735,364	1,650,000	2,200,000	1,868,606	2,200,000	2,600,000
53000 - Insurance Premiums	20,205	0	0	0	0	0
53000 - IT Automation/Software-Maintenance	461,992	427,269	502,074	454,875	455,681	465,775
53000 - Lease Equipment Citywide	200,211	194,794	195,000	189,627	195,000	189,309
53000 - Medical Services	112,620	116,130	180,000	88,381	99,552	136,907
53000 - Off-Site Storage	4,973	5,718	7,500	3,552	7,500	7,500
53000 - Permit Refunds Prior Year	26,767	0	0	160	0	0
53000 - Property Tax Administration Fee SB2557	279,231	311,880	305,000	314,156	314,156	327,522
53000 - Publications, Print Ordinance or Resolution or Legals	5,330	4,843	8,900	2,690	6,479	7,805
53000 - Registrar Services	592,558	362,804	500,000	0	500,000	500,000
53000 - Regulatory Compliance	5,822	5,526	12,400	2,301	6,950	10,450
53000 - Required Contract Services	304,871	339,682	487,165	239,105	487,165	497,075
53000 - Taxes Pomona Business Improvement District PBID	9,499	9,686	9,885	9,880	9,885	14,123
53000 - Tri-City Mental Health	43,675	43,675	43,675	43,675	43,675	43,675
53000 - Tuition Reimbursement	38,934	48,976	59,459	33,098	48,274	25,000
53000 - Uncollectible Accounts	20,318	11,262	0	2,964	0	0
53000 - Uniform Service	23,502	20,174	21,400	15,858	21,405	22,749
53000 - Council Sponsorships	0	0	60,000	41,336	60,000	0
53000 - Building Permits and Regulatory Compliance	0	0	0	57	0	0
53000:Required Expenses	41,389,170	40,657,825	42,724,906	31,871,861	39,857,515	43,428,333
55000 - Claims Expense Liability	2,781,014	2,762,869	2,918,714	2,189,035	2,918,714	3,689,091
55000 - Debt Service Administration Allocation	473	455	0	0	0	0
55000 - Fleet Operation	2,200,194	2,654,290	2,359,765	1,769,823	2,359,765	2,704,335
55000 - Information Systems Allocation	2,062,001	2,793,622	2,640,385	1,987,237	2,637,596	3,415,485
55000 - Liability Administration Allocation	3,120,131	3,902,974	3,736,714	2,817,276	3,735,890	4,243,135
55000 - Pension Obligation Bond POB Allocation	12,739,488	12,544,266	12,188,024	9,203,074	12,232,834	12,553,285
55000 - Unemployment Administration Allocation	6,966	7,536	7,701	5,780	7,699	5,779
55000 - Workers Compensation Administration Allocation	971,246	937,493	921,408	694,535	921,204	1,088,250
55000:Allocated Costs	23,881,513	25,603,505	24,772,711	18,666,760	24,813,702	27,699,360
56000 - Administrative Service Charge Administration	-192,929	-297,432	-376,341	-188,171	-376,341	-317,079
56000 - Administrative Service Charge City Clerk	-63,799	-86,749	-109,763	-54,882	-109,763	-92,479
56000 - Administrative Service Charge Finance	-520,662	-421,922	-533,857	-266,929	-533,857	-449,790
56000 - Administrative Service Charge General Services	-107,833	-101,724	-128,710	-64,355	-128,710	-108,443
56000 - Administrative Service Charge Human Resources	-303,341	-407,190	-515,217	-257,609	-515,217	-434,088
56000 - Administrative Service Charge Mayor & Council	-131,959	-24,830	-31,418	-15,709	-31,418	-26,471
56000 - Administrative Service Charge Public Works	-434,095	-467,723	-591,810	-295,905	-591,810	-498,618
56000 - Indirect Cost - Recovered	0	0	-185,000	-59,448	-130,000	-277,000
56000:Recovered Cost	-1,754,618	-1,807,570	-2,472,116	-1,203,006	-2,417,116	-2,203,968

Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
60000 - Automation Acquisitions	5,000	364,052	0	0	0	0
60000 - Autos and Trucks	2,936,269	144,797	105,053	105,053	105,053	0
60000 - Building Improvements	27,211	0	0	0	0	0
60000 - Furniture and Fixtures	0	120,333	0	0	0	0
60000 - Other Equipment	0	246,851	347,964	0	169,000	0
60000:Capital	2,968,479	876,034	453,017	105,053	274,053	0
54000 - Air Cards	59,699	0	0	0	0	0
54000 - Cellular Phones	185,246	0	0	1,151	0	0
54000 - Desk Phone Expense	21,152	0	0	0	0	0
54000 - Gas and Electricity	1,053,985	1,218,718	1,237,069	842,843	1,194,991	1,278,834
54000 - Telephone Service Expense	94,192	0	0	0	0	0
54000 - Water	836,793	984,669	996,560	641,657	1,030,340	1,057,920
54000:Utilities	2,251,067	2,203,387	2,233,629	1,485,651	2,225,331	2,336,754
57000 - Principal Paid	79,032	-7,441	0	0	0	79,032
57000:Debt Service	79,032	-7,441	0	0	0	79,032
59000 - Transfer to Catastrophic Event Fund	300,000	300,000	0	0	0	0
59000 - Transfer to Children and Youth Fund	0	1,689,576	6,377,490	3,470,105	6,377,490	9,175,000
59000 - Transfer to Children and Youth Fund Administration	0	0	1,125,439	281,360	1,125,439	0
59000 - Transfer to CIP Project Fund	3,763,440	3,702,450	418,088	418,088	418,088	0
59000 - Transfer to Debt Service	1,441,757	1,450,764	1,735,149	722,126	1,735,149	1,734,450
59000 - Transfer to Equipment Replacement	1,294,125	200,000	0	0	0	0
59000 - Transfer to Other Funds	25,603	9	0	0	0	0
59000 - Transfer to Pension Obligation Bond	2,875,769	2,867,286	2,875,514	1,437,757	2,818,003	2,875,446
59000 - Transfer to Senior Citizen Nutrition	83,639	97,560	110,000	76,351	110,000	110,000
59000 - Transfer to State Gas Tax	131,750	131,750	131,750	65,875	131,750	131,750
59000 - Transfer to Water Capital Improvement Project	0	50,000	0	0	0	0
59000:Transfer Out	9,916,084	10,489,396	12,773,430	6,471,662	12,715,919	14,026,646
Total Operating Expenditures	163,153,824	165,516,729	169,784,418	125,771,423	165,029,904	181,904,077
Net All Departments	-2,675,423	-1,513,869	-5,292,277	-26,053,226	-712,961	-11,373,943

Services Provided

~ CITY COUNCIL ~

The City Council, comprised of the elected representatives of Pomona's residents, serves as the legislative or policy-making body of the City. This body also functions as the governing board of the Housing Authority and the Successor Agency to the former Pomona Redevelopment Agency. The six Council Members are elected by district and serve four-year terms. The Mayor is elected at large for a four-year term and serves as the presiding officer of the City Council and the official elected head of City Government.

The City Council meets on the first and third Monday of each month for formal meetings. The Council oversees all programs and policies of the City and allocates limited resources to effectively meet the community's needs. The Council sets program priorities and determines the City's capacity to finance municipal activities by adopting the Annual Operating Budget and the five-year Capital Improvement Program. The City Council appoints the City Manager, City Attorney, City Clerk, and members of various commissions, boards, and other resident advisory groups.



GENERAL FUND EXPENSE BY CATEGORY

	2024-25 Actual	2025-26 Budget	2026-27 Proposed
Personnel	334,308	343,712	360,507
Operating	143,378	261,323	208,765
Utilities	-	-	-
Alloc Costs	50,769	111,986	28,269
Total	528,456	717,021	597,541
Adm Svc Chg	(24,830)	(31,418)	(26,471)
Total	503,626	685,603	571,070

Fund - FD101 General Fund
All Mayor & Council

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
51000 - Earnings and Benefits...	325,374	328,082	338,712	249,025	325,231	355,507
51000 - All Overtime Non-Sworn...	0	1,552	0	0	0	0
51000 - Sick Leave or Vacation Buyback...	0	4,674	5,000	4,861	4,861	5,000
51000:Staffing	325,374	334,308	343,712	253,887	330,092	360,507
52000 - Controllable Contract Services	17,600	0	20,000	0	20,000	20,000
52000 - Other Expense	2,000	1,181	2,000	182	2,000	2,000
52000 - Postage	0	5	10	0	10	10
52000 - Printing and Copying	2	0	0	0	0	0
52000 - Special Programs	0	0	120,000	120,000	120,000	0
52000:Controllable Expenses	19,602	1,187	142,010	120,182	142,010	22,010
53000 - Conference & Miscellaneous Expense	169,429	142,192	59,313	16,679	59,313	186,755
53000 - Council Sponsorships	0	0	60,000	41,136	60,000	0
53000:Required Expenses	169,429	142,192	119,313	57,815	119,313	186,755
55000 - Claims Expense Liability	16,021	18,541	0	0	0	0
55000 - Liability Administration Allocation	0	0	65,881	49,411	65,881	0
55000 - Pension Obligation Bond POB Allocation	36,381	32,228	29,559	22,169	29,559	28,269
55000 - Unemployment Administration Allocation	0	0	137	103	137	0
55000 - Workers Compensation Administration Allocation	0	0	16,409	12,307	16,409	0
55000:Allocated Costs	52,402	50,769	111,986	83,989	111,986	28,269
54000 - Cellular Phones	498	0	0	1,151	0	0
54000 - Desk Phone Expense	354	0	0	0	0	0
54000:Utilities	852	0	0	1,151	0	0
Total Operating Expenditures	567,659	528,456	717,021	517,024	703,401	597,541

Services Provided

~ ADMINISTRATION ~

The City Manager serves as the Chief Administrative Officer of city government and is accountable to the City Council for the efficient and effective management of City functions. Additionally, the City Manager serves as the Executive Director for the Successor Agency to the former Pomona Redevelopment Agency and the Pomona Financing Authority. The City Administration staff develops policy and budgetary recommendations for City Council action and carries out Council directives. The Department coordinates City Council activities with other governmental agencies and external organizations. The City Manager's budget includes the Office of Economic and Business Affairs and serves as the administrative home for the Office of Violence Prevention and Neighborhood Wellbeing and the Measure Y Department of Children and Youth, both of which maintain their own independent budgets. Although not budgeted within this program, the department also oversees specific contracts, such as animal control and the Los Angeles County Fire Contract Services.



GENERAL FUND EXPENSE BY CATEGORY

	2024-25 Actual	2025-26 Budget	2026-27 Proposed
Personnel	1,038,209	1,139,484	1,214,618
Operating	72,588	100,416	92,130
Trans Out	-	-	-
Alloc Costs	382,061	254,825	431,020
Total	1,492,857	1,494,725	1,737,768
Adm Svc Chg	(297,432)	(376,341)	(317,079)
Total	1,195,425	1,118,384	1,420,689
Total Non-Departmental - Transfer to Children and Youth Fund			
Trans Out	1,689,576	7,502,929	9,175,000

Fund - FD101 General Fund
City Administration

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
45000 - Miscellaneous Revenue	0	0	0	2,000	2,000	0
45000:Other Revenues	0	0	0	2,000	2,000	0
Total Revenue	0	0	0	2,000	2,000	0
51000 - Earnings and Benefits...	1,196,354	992,007	1,107,211	854,347	1,117,630	1,163,618
51000 - Hourly...	23,253	0	0	0	0	0
51000 - Retirement or Termination Payout	68,840	39,979	0	0	0	0
51000 - Sick Leave or Vacation Buyback...	44,733	24,977	33,800	38,222	33,945	51,000
51000:Staffing	1,333,181	1,056,963	1,141,011	892,569	1,151,575	1,214,618
52000 - Activity Program Supplies	5,754	0	2,000	1,216	0	1,700
52000 - Community Outreach	35,522	40,570	45,000	25,512	35,000	40,000
52000 - Computer Related Acquisitions	20,581	0	1,865	1,863	1,865	0
52000 - Controllable Contract Services	47,190	11,852	20,000	0	20,000	20,000
52000 - Dues, Subscriptions and Certificates	7,016	7,624	10,600	8,461	11,480	11,510
52000 - Equipment Maintenance and Repair	3,147	3,767	3,800	2,897	4,530	3,800
52000 - Materials & Supplies	544	215	300	22	300	300
52000 - Office Supplies	881	1,022	1,500	178	1,100	1,500
52000 - Other Expense	6,061	1,396	1,610	622	1,500	1,500
52000 - PERS	0	0	0	1,484	0	0
52000 - Postage	63	37	100	13	75	75
52000 - Printing and Copying	391	684	1,770	813	770	1,270
52000 - Small Tools and Equipment	105	92	25	35	25	25
52000 - Training and Professional Development	4,835	1,486	8,910	4,396	6,420	6,000
52000:Controllable Expenses	132,090	68,745	97,480	47,513	83,065	87,680
53000 - Conference & Miscellaneous Expense	0	0	0	91	0	0
53000 - IT Automation/Software-Maintenance	0	936	936	0	936	950
53000 - Tuition Reimbursement	0	3,500	3,500	0	3,500	3,500
53000:Required Expenses	0	4,436	4,436	91	4,436	4,450
55000 - Claims Expense Liability	66,589	54,360	38,899	29,174	38,899	97,496
55000 - Fleet Operation	8,302	3,160	1,122	842	1,122	1,282
55000 - Information Systems Allocation	38,112	54,092	59,471	44,603	58,994	66,591
55000 - Liability Administration Allocation	75,107	116,921	48,176	36,132	47,352	123,885
55000 - Pension Obligation Bond POB Allocation	91,576	130,239	99,111	74,333	96,566	109,588
55000 - Unemployment Administration Allocation	170	228	100	75	98	165
55000 - Workers Compensation Administration Allocation	23,629	26,387	11,998	8,998	11,794	32,013
55000:Allocated Costs	303,485	385,387	258,877	194,157	254,825	431,020
60000 - Autos and Trucks	11,395	0	0	0	0	0
60000:Capital	11,395	0	0	0	0	0
54000 - Cellular Phones	2,690	0	0	0	0	0

Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
54000 - Desk Phone Expense	658	0	0	0	0	0
54000 - Telephone Service Expense	2,490	0	0	0	0	0
54000:Utilities	5,838	0	0	0	0	0
Total Operating Expenditures	1,785,987	1,515,531	1,501,804	1,134,330	1,493,901	1,737,768

Line Item Details by Division

Fund - FD101 General Fund
CC1301 City Manager

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
51000 - Earnings and Benefits...	1,087,236	889,471	903,975	690,963	900,024	943,876
51000 - Hourly...	23,253	0	0	0	0	0
51000 - Retirement or Termination Payout	68,840	0	0	0	0	0
51000 - Sick Leave or Vacation Buyback...	41,374	23,146	30,000	27,671	23,394	40,000
51000:Staffing	1,220,703	912,617	933,975	718,634	923,418	983,876
52000 - Community Outreach	35,522	40,570	45,000	25,512	35,000	40,000
52000 - Computer Related Acquisitions	20,581	0	1,865	1,863	1,865	0
52000 - Dues, Subscriptions and Certificates	4,288	1,624	4,000	2,461	4,000	4,000
52000 - Equipment Maintenance and Repair	3,147	3,571	3,500	2,597	3,500	3,500
52000 - Materials & Supplies	544	215	300	22	300	300
52000 - Office Supplies	881	1,022	1,500	178	1,100	1,500
52000 - Other Expense	5,168	1,103	1,500	622	1,500	1,500
52000 - Postage	63	37	100	13	75	75
52000 - Printing and Copying	362	379	1,000	235	500	500
52000 - Small Tools and Equipment	105	92	25	35	25	25
52000 - Training and Professional Development	4,392	1,486	8,410	4,396	6,420	6,000
52000:Controllable Expenses	75,052	50,099	67,200	37,935	54,285	57,400
53000 - Conference & Miscellaneous Expense	0	0	0	91	0	0
53000 - IT Automation/Software-Maintenance	0	936	936	0	936	950
53000 - Tuition Reimbursement	0	3,500	3,500	0	3,500	3,500
53000:Required Expenses	0	4,436	4,436	91	4,436	4,450
55000 - Claims Expense Liability	66,589	54,360	38,899	29,174	38,899	97,496
55000 - Fleet Operation	8,302	3,160	1,122	842	1,122	1,282
55000 - Information Systems Allocation	36,404	52,125	55,479	41,609	55,479	59,789
55000 - Liability Administration Allocation	71,714	112,862	41,587	31,190	41,587	112,221
55000 - Pension Obligation Bond POB Allocation	70,788	119,163	78,850	59,137	78,850	75,054
55000 - Unemployment Administration Allocation	162	220	86	64	86	149
55000 - Workers Compensation Administration Allocation	22,562	25,471	10,358	7,768	10,358	28,999
55000:Allocated Costs	276,521	367,361	226,381	169,785	226,381	374,990
60000 - Autos and Trucks	11,395	0	0	0	0	0
60000:Capital	11,395	0	0	0	0	0
54000 - Cellular Phones	2,690	0	0	0	0	0
54000 - Desk Phone Expense	658	0	0	0	0	0
54000 - Telephone Service Expense	2,490	0	0	0	0	0
54000:Utilities	5,838	0	0	0	0	0
Total Operating Expenditures	1,589,508	1,334,513	1,231,992	926,446	1,208,520	1,420,716

Fund - FD101 General Fund
 CC1303 Economic Development

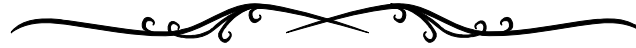
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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
45000 - Miscellaneous Revenue	0	0	0	2,000	2,000	0
45000:Other Revenues	0	0	0	2,000	2,000	0
Total Revenue	0	0	0	2,000	2,000	0
51000 - Earnings and Benefits...	90,667	83,782	203,009	164,660	217,606	219,742
51000 - Retirement or Termination Payout	0	39,979	0	0	0	0
51000 - Sick Leave or Vacation Buyback...	2,109	1,831	2,500	10,551	10,551	11,000
51000:Staffing	92,775	125,592	205,509	175,211	228,157	230,742
52000 - Activity Program Supplies	0	0	1,000	0	0	1,700
52000 - Controllable Contract Services	47,190	11,852	20,000	0	20,000	20,000
52000 - Dues, Subscriptions and Certificates	2,728	6,000	6,600	6,000	7,480	7,510
52000 - Equipment Maintenance and Repair	0	196	300	300	1,030	300
52000 - Other Expense	0	0	110	0	0	0
52000 - PERS	0	0	0	1,484	0	0
52000 - Printing and Copying	17	4	270	247	270	770
52000 - Training and Professional Development	443	0	500	0	0	0
52000:Controllable Expenses	50,379	18,053	28,780	8,032	28,780	30,280
55000 - Information Systems Allocation	1,380	1,548	3,515	2,636	3,515	6,802
55000 - Liability Administration Allocation	2,714	3,247	5,765	4,324	5,765	11,664
55000 - Pension Obligation Bond POB Allocation	18,491	9,166	17,716	13,287	17,716	34,534
55000 - Unemployment Administration Allocation	6	6	12	9	12	16
55000 - Workers Compensation Administration Allocation	854	733	1,436	1,077	1,436	3,014
55000:Allocated Costs	23,445	14,700	28,444	21,333	28,444	56,030
Total Operating Expenditures	166,599	158,345	262,733	204,575	285,381	317,052

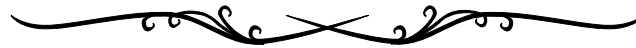
Fund - FD101 General Fund
 CC0150 Cultural Arts Commission

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
51000 - Earnings and Benefits...	18,452	18,754	227	259	0	0
51000 - Sick Leave or Vacation Buyback...	1,251	0	1,300	0	0	0
51000:Staffing	19,703	18,754	1,527	259	0	0
52000 - Activity Program Supplies	5,754	0	1,000	1,216	0	0
52000 - Other Expense	892	293	0	0	0	0
52000 - Printing and Copying	13	301	500	330	0	0
52000:Controllable Expenses	6,659	594	1,500	1,546	0	0
55000 - Information Systems Allocation	328	419	477	358	0	0
55000 - Liability Administration Allocation	679	812	824	618	0	0
55000 - Pension Obligation Bond POB Allocation	2,297	1,910	2,545	1,909	0	0
55000 - Unemployment Administration Allocation	2	2	2	1	0	0
55000 - Workers Compensation Administration Allocation	213	183	204	153	0	0
55000:Allocated Costs	3,519	3,326	4,052	3,039	0	0
Total Operating Expenditures	29,880	22,673	7,079	4,844	0	0



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Services Provided

~ City Clerk ~

The City Clerk’s Office provides Legislative Services, Records Management, and Election Services in compliance with State and municipal requirements. The City Clerk ensures that all documents certifying City Council actions are preserved and maintained as the official records of the City of Pomona, and are accessible to the public. The City Clerk also compiles the City Council Meeting Agenda, verifies that legal notices have been posted or published, and maintains indexes of Minutes, Ordinances, and Resolutions adopted by the legislative body.

The Administration Program includes the Legislative Services Program which is responsible for the accurate recording of actions of the City Council; providing information, and administrative and technical support to the City Council, staff and the public.

The Records Management Program manages the City’s records in accordance with the City’s records retention schedule. The Records Management Program is the official custodian of all City records.

The Election Services Program administers the City’s municipal elections and related activities for candidates and voters to ensure a fair and impartial election. Pomona elections are held every two years, in even-numbered year



GENERAL FUND EXPENSE BY CATEGORY

	2024-25 Actual	2025-26 Budget	2026-27 Proposed
Personnel	667,875	684,776	719,063
Operating	445,468	594,475	554,955
Utilities	-	-	-
Alloc Costs	159,843	157,498	168,308
Total	1,273,186	1,436,749	1,442,326
Adm Svc Chg	(86,749)	(109,763)	(92,479)
Total	1,186,437	1,326,986	1,349,847

Fund - FD101 General Fund
All City Clerk

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
45000 - Miscellaneous Revenue	9,353	1,217	8,300	4,732	100	0
45000:Other Revenues	9,353	1,217	8,300	4,732	100	0
Total Revenue	9,353	1,217	8,300	4,732	100	0
51000 - Earnings and Benefits...	580,647	644,669	661,390	510,031	662,582	909,862
51000 - All Overtime Non-Sworn...	7,427	7,556	8,000	3,388	3,600	8,000
51000 - Retirement or Termination Payout	0	227	0	0	0	0
51000 - Sick Leave or Vacation Buyback...	12,007	15,424	15,386	14,631	14,631	15,061
51000 - Proposed Reduction	0	0	0	0	0	-213,860
51000:Staffing	600,081	667,875	684,776	528,050	680,813	719,063
52000 - Advertising	0	0	0	300	0	0
52000 - City Code Update and Printing	9,121	6,002	10,000	6,031	7,250	10,000
52000 - Controllable Contract Services	59,557	48,929	59,000	19,310	19,310	20,850
52000 - Dues, Subscriptions and Certificates	1,475	1,780	1,725	1,495	1,655	1,655
52000 - Equipment Maintenance and Repair	2,075	3,570	4,000	2,497	3,200	3,200
52000 - Meritorius Service Awards	0	3,680	0	0	0	0
52000 - Mileage Reimbursement	602	60	500	0	263	500
52000 - Office Supplies	3,757	4,720	5,000	2,117	5,000	5,000
52000 - Other Expense	243	43	250	173	200	250
52000 - Postage	190	173	200	86	180	200
52000 - Printing and Copying	89	73	300	85	90	300
52000 - Small Tools and Equipment	7,058	5,052	0	0	0	0
52000 - Training and Professional Development	8,237	5,484	9,000	2,900	5,167	9,000
52000:Controllable Expenses	92,404	79,566	89,975	34,995	42,315	50,955
53000 - Election Expense	657	232	500	0	482	0
53000 - Publications, Print Ordinance or Resolution or Legals	3,857	2,866	4,000	1,658	4,000	4,000
53000 - Registrar Services	592,558	362,804	500,000	0	500,000	500,000
53000 - Tuition Reimbursement	3,500	0	0	0	0	0
53000:Required Expenses	600,571	365,902	504,500	1,658	504,482	504,000
55000 - Claims Expense Liability	0	0	547	410	547	2,504
55000 - Information Systems Allocation	23,697	26,258	20,237	15,178	20,237	30,479
55000 - Liability Administration Allocation	31,888	48,715	49,411	37,058	49,411	49,987
55000 - Pension Obligation Bond POB Allocation	72,437	73,781	74,895	56,171	74,895	72,354
55000 - Unemployment Administration Allocation	72	95	103	77	103	67
55000 - Workers Compensation Administration Allocation	10,033	10,994	12,305	9,229	12,305	12,917
55000:Allocated Costs	138,127	159,843	157,498	118,123	157,498	168,308
54000 - Cellular Phones	493	0	0	0	0	0
54000 - Desk Phone Expense	455	0	0	0	0	0
54000:Utilities	948	0	0	0	0	0

Account	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	FY 2025-26 YE	FY 2026-27
	Actuals	Actuals	Amended Budget	Actuals	Est	Proposed Budget
Total Operating Expenditures	1,432,132	1,273,186	1,436,749	682,826	1,385,108	1,442,326

Line Item Details by Division

Fund - FD101 General Fund
 CC0301 City Clerk

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
45000 - Miscellaneous Revenue	8	31	300	32	100	0
45000:Other Revenues	8	31	300	32	100	0
Total Revenue	8	31	300	32	100	0
51000 - Earnings and Benefits...	580,647	644,669	661,390	510,905	662,582	909,862
51000 - All Overtime Non-Sworn...	7,427	7,556	8,000	3,388	3,600	8,000
51000 - Retirement or Termination Payout	0	227	0	0	0	0
51000 - Sick Leave or Vacation Buyback...	12,007	15,424	15,386	14,631	14,631	15,061
51000 - Proposed Reduction	0	0	0	0	0	-213,860
51000:Staffing	600,081	667,875	684,776	528,924	680,813	719,063
52000 - City Code Update and Printing	9,121	6,002	10,000	6,031	7,250	10,000
52000 - Controllable Contract Services	58,947	48,929	58,300	18,700	18,700	20,150
52000 - Dues, Subscriptions and Certificates	1,475	1,780	1,725	1,495	1,655	1,655
52000 - Equipment Maintenance and Repair	2,075	3,570	4,000	2,497	3,200	3,200
52000 - Meritorius Service Awards	0	3,680	0	0	0	0
52000 - Mileage Reimbursement	602	60	500	0	263	500
52000 - Office Supplies	3,757	4,720	5,000	2,117	5,000	5,000
52000 - Other Expense	243	43	250	173	200	250
52000 - Postage	190	173	200	86	180	200
52000 - Printing and Copying	80	71	250	85	80	250
52000 - Small Tools and Equipment	7,058	5,052	0	0	0	0
52000 - Training and Professional Development	8,237	5,484	9,000	2,900	5,167	9,000
52000:Controllable Expenses	91,786	79,564	89,225	34,084	41,695	50,205
53000 - Tuition Reimbursement	3,500	0	0	0	0	0
53000:Required Expenses	3,500	0	0	0	0	0
55000 - Claims Expense Liability	0	0	547	410	547	2,504
55000 - Information Systems Allocation	23,697	26,258	20,237	15,178	20,237	30,479
55000 - Liability Administration Allocation	31,888	48,715	49,411	37,058	49,411	49,987
55000 - Pension Obligation Bond POB Allocation	72,437	73,781	74,895	56,171	74,895	72,354
55000 - Unemployment Administration Allocation	72	95	103	77	103	67
55000 - Workers Compensation Administration Allocation	10,033	10,994	12,305	9,229	12,305	12,917
55000:Allocated Costs	138,127	159,843	157,498	118,123	157,498	168,308
54000 - Cellular Phones	493	0	0	0	0	0
54000 - Desk Phone Expense	455	0	0	0	0	0
54000:Utilities	948	0	0	0	0	0
Total Operating Expenditures	834,442	907,283	931,499	681,131	880,006	937,576

Fund - FD101 General Fund
 CC0302 Election Activities

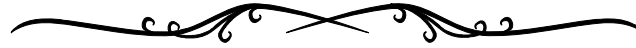
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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
45000 - Miscellaneous Revenue	9,345	1,186	8,000	4,700	0	0
45000:Other Revenues	9,345	1,186	8,000	4,700	0	0
Total Revenue	9,345	1,186	8,000	4,700	0	0
52000 - Advertising	0	0	0	300	0	0
52000 - Printing and Copying	9	2	50	0	10	50
52000:Controllable Expenses	9	2	50	300	10	50
53000 - Election Expense	657	232	500	0	482	0
53000 - Publications, Print Ordinance or Resolution or Legals	3,857	2,866	4,000	1,658	4,000	4,000
53000 - Registrar Services	592,558	362,804	500,000	0	500,000	500,000
53000:Required Expenses	597,071	365,902	504,500	1,658	504,482	504,000
Total Operating Expenditures	597,080	365,903	504,550	1,959	504,492	504,050

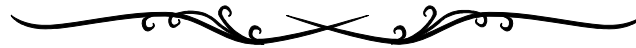
Fund - FD101 General Fund
 CC0304 Redistricting Program

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
52000 - Controllable Contract Services	610	0	700	610	610	700
52000:Controllable Expenses	610	0	700	610	610	700
Total Operating Expenditures	610	0	700	610	610	700



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Services Provided

~ HUMAN RESOURCES / RISK MANAGEMENT ~

The Human Resources Department includes both Personnel Services and Risk Management Divisions. Personnel Services (commonly referred to as Human Resources) recruits, develops and retains talented employees and volunteers to carry out the vision and mission of the City Council. Risk Management preserves and protects the assets of the City, analyzes and obtains insurance coverages, administers the safety, workers’ compensation and liability claims programs, and oversees emergency preparedness citywide. Human Resources supports and partners with other City departments to achieve the overall vision of the City and improve the quality of life for our diverse community.

Division Details

Program 0701 – Personnel Services

Personnel Services, also commonly referred to as Human Resources, is responsible for recruitment and selection of outstanding City employees; classification and compensation of the workforce; labor relations; employee relations and performance management; ensure compliance with labor laws; organizational training and development; benefits administration and promote a positive culture where individuals and the City can thrive together.

Fund 668 – Program 1351–Workers Compensation

The City is responsible for providing workers’ compensation benefits for all of its employees consistent with State laws and regulations. The program is currently administered by a third party claims administrator. The City uses a combination of self-insurance and excess coverage through a joint powers agreement to fund the workers’ compensation program. Risk Management contains workers’ compensation costs through an active safety training and compliance program, a developing return-to-work modified duty program, and subrogation programs.

Fund 668 – Program 1353–Unemployment

The City is required to pay unemployment insurance claims in accordance with State laws and regulations. Human Resources is responsible for responding to unemployment insurance claims submitted to the State Employment Development Department (EDD), and administering the unemployment insurance program.

Fund 668 – Program 1352–Liability

The Risk Management Liability Program manages and oversees tort liability claims filed against the City and related litigation, with the assistance of a third party administrator. Through this fund, the City obtains excess liability coverage to protect the City in the event of a catastrophic liability loss, as well as other various lines of coverage to protect the City’s assets. The Liability program also includes damaged property recovery, loss prevention, and emergency preparedness programs.

GENERAL FUND EXPENSE BY CATEGORY

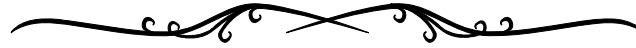
	2024-25 Actual	2025-26 Budget	2026-27 Proposed
Personnel	1,207,357	1,246,260	1,268,190
Operating	537,795	474,300	453,950
Utilities	-	-	-
Alloc Costs	312,674	278,395	313,327
Capital	-	-	-
Total	2,057,826	1,998,955	2,035,467
Adm Svc Chg	(407,190)	(515,217)	(434,088)
Total	1,650,636	1,483,738	1,601,379

Fund - FD101 General Fund
All Human Resources

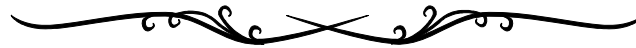
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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
45000 - All Other Revenues	0	0	0	8	0	0
45000 - Miscellaneous Revenue	109	85	0	16	16	0
45000:Other Revenues	109	85	0	24	16	0
Total Revenue	109	85	0	24	16	0
51000 - Earnings and Benefits...	1,009,118	1,116,983	1,158,159	652,929	850,000	1,180,956
51000 - Hourly...	57,415	59,790	67,674	59,125	70,000	70,000
51000 - Holiday Non-Sworn	0	91	0	13	0	0
51000 - All Overtime Non-Sworn...	1,667	1,128	3,000	651	3,000	2,000
51000 - Retirement or Termination Payout	25,500	11,988	0	20,243	19,638	0
51000 - Sick Leave or Vacation Buyback...	7,548	17,376	17,427	16,958	17,000	15,234
51000:Staffing	1,101,249	1,207,357	1,246,260	749,919	959,638	1,268,190
52000 - Advertising	0	0	-2,000	0	0	0
52000 - Advertising Personnel	725	2,159	2,000	299	600	2,000
52000 - Computer Related Acquisitions	6,279	210	0	0	0	0
52000 - Controllable Contract Services	248,054	285,778	210,000	86,624	210,000	200,000
52000 - Dues, Subscriptions and Certificates	9,335	1,453	8,500	7,680	8,500	8,500
52000 - Employee Relations Committee	18,948	25,297	25,000	2,485	25,000	25,000
52000 - Equipment Maintenance and Repair	417	2,016	1,500	1,102	1,500	1,500
52000 - Fingerprint Expense	5,841	4,743	5,000	1,557	3,500	2,000
52000 - Fitness For Duty	4,148	2,963	3,000	0	3,000	3,000
52000 - Meritorius Service Awards	9,463	4,984	2,500	287	2,500	2,500
52000 - Mileage Reimbursement	501	349	800	104	450	450
52000 - Office Supplies	6,236	5,876	7,000	2,597	6,700	7,000
52000 - Other General Expense	0	0	0	9	0	0
52000 - Outside Legal Services	99,924	140,000	140,000	59,677	140,000	140,000
52000 - Physical or Mental Exams	18,526	21,125	20,000	14,945	20,000	20,000
52000 - Postage	869	1,011	1,000	1,256	1,300	1,000
52000 - Printing and Copying	92	266	1,000	86	1,000	1,000
52000 - Recruitment Testing	14,059	14,475	12,000	2,639	10,000	10,000
52000 - Small Tools and Equipment	15,000	3,948	2,000	255	2,000	2,000
52000 - Special Programs	1,000	2,477	6,000	0	6,000	6,000
52000 - Training and Professional Development	14,636	13,918	12,000	6,668	12,000	12,000
52000 - Training In-Service	9,670	826	10,000	0	10,000	10,000
52000:Controllable Expenses	483,723	533,874	467,300	188,269	464,050	453,950
53000 - Insurance Premiums	20,205	0	0	0	0	0
53000 - Required Contract Services	0	0	0	8	0	0
53000 - Tuition Reimbursement	0	3,922	7,000	3,500	3,500	0
53000:Required Expenses	20,205	3,922	7,000	3,508	3,500	0

Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
55000 - Claims Expense Liability	1,783	2,871	2,776	2,082	2,776	950
55000 - Information Systems Allocation	69,491	92,481	97,199	72,899	97,199	103,969
55000 - Liability Administration Allocation	74,555	90,580	61,835	46,376	61,835	83,312
55000 - Pension Obligation Bond POB Allocation	95,147	106,123	101,057	75,793	101,057	103,457
55000 - Unemployment Administration Allocation	168	177	128	96	128	111
55000 - Workers Compensation Administration Allocation	23,457	20,442	15,400	11,550	15,400	21,528
55000:Allocated Costs	264,601	312,674	278,395	208,796	278,395	313,327
54000 - Desk Phone Expense	708	0	0	0	0	0
54000:Utilities	708	0	0	0	0	0
Total Operating Expenditures	1,870,486	2,057,826	1,998,955	1,150,493	1,705,583	2,035,467



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Services Provided

~ FINANCE ~

The Finance Department develops and maintains effective financial planning and reporting, internal controls, and central support systems in order to assist operating departments in achieving their program objectives. The department is responsible for the following key areas – Administration/Budgeting, Accounting, Accounts Payable/Receivable, Debt Administration, Payroll, Purchasing, Printing/Mail Services, Successor Agency Reporting, and Treasury and Revenue Management. The City has been awarded the Government Finance Officers Association Achievement of Excellence in Financial Reporting for the past 28 years and has submitted its latest annual report for consideration and possible award.

Division Details

Cost Center 1101 – Finance Administration / Budgeting

The Finance Administration program consists of the Finance Director, Deputy Finance Director and Budget Officer. The division provides direction and support to all Finance Department functions, establishes and administers financial policies, bond development, coordinates and develops the City's annual budget under the direction of the City Manager, and works in collaboration with the Public Works Department for the development of the Capital Improvement Program. Effective August 2014, the Finance Director was also the appointed City Treasurer.

Cost Center 1110 – Accounting

The Accounting Division monitors, records, and reports on all financial transactions, as well as provides professional and courteous customer service while facilitating timely and accurate payment of the City's financial obligations. The division is also responsible for debt management, grant management, the accounting for over 100 separate funds, and producing approximately 16,000 accounts payable payments annually.

Cost Center 1120 – Payroll

The Payroll division is responsible for the timely and accurate payment of the City's employees. The division is also responsible for balancing and processing the payment of all related taxes, benefits, and voluntary deductions such as health, dental, vision, life, retirement, LTD, deferred compensation, wage garnishments, etc. Payroll also verifies employment for home loan applications.

Cost Center 1150 – Purchasing Services

The Purchasing Services Program provides for the procurement of supplies, services and equipment for various City departments at the lowest available cost purchased in the most efficient manner. In addition, the division is responsible for disposition of surplus City property and oversees printing, and mail operations for the City.

Cost Center 1160 – Revenue Management

The Revenue Management division is responsible for collecting and receipting funds owed to the City, and managing the City’s utility billing process for 30,000 accounts and the business license program for over 11,000 businesses. In detail, the division performs cashiering services for citywide payments; tracks and processes Utility User Tax, Transient Occupancy Tax, other revenue payments, and monitors all returned payments.

GENERAL FUND EXPENSE BY CATEGORY

	2024-25 Actual	2025-26 Budget	2026-27 Proposed
Personnel	2,002,119	2,185,068	2,314,050
Operating	235,545	648,876	632,743
Recovered Cc	-	-	(277,000)
Alloc Costs	413,833	416,871	463,792
Trans Out	-	-	-
Capital	17,000	-	-
Total	2,668,497	3,250,815	3,133,585
Adm Svc Chg	(421,922)	(533,857)	(449,790)
Total	2,246,575	2,716,958	2,683,795

Fund - FD101 General Fund
All Finance

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
40400 - Business Licenses	5,454,332	5,334,079	5,800,000	3,634,786	5,800,000	5,900,000
40400 - Cannabis Business Tax(Mesr PC)	3,404,911	3,446,489	3,550,000	2,485,804	3,550,000	3,550,000
40400:Other Taxes	8,859,243	8,780,568	9,350,000	6,118,614	9,350,000	9,450,000
41000 - Business Lic Penalties	357,932	499,551	375,000	384,785	385,000	400,000
41000:Fines	357,932	499,551	375,000	384,785	385,000	400,000
44000 - Administrative Program Fee	0	0	25,000	0	25,000	25,000
44000 - Food Vendor Permits	388	510	300	384	350	300
44000 - VFH Driver Permit	1,403	551	1,000	455	1,000	600
44000 - VFH Operator Permit	1,758	1,221	500	884	700	500
44000 - Cannabis Late Fee	0	13,099	0	0	0	0
44000:Licenses, permits and fees	3,548	15,380	26,800	1,723	27,050	26,400
46000 - Business License Admin Fee	28,527	25,474	26,000	22,443	26,000	26,000
46000 - BusLic SB1186/AB1379 Adm Fee	1,101	1,922	1,800	753	1,800	1,800
46000 - Reimbursement fr Other Agency	0	76,546	100,000	108,454	108,000	0
46000:Charges for Service	29,628	103,942	127,800	131,650	135,800	27,800
45000 - All Other Revenues	0	0	0	282	114	0
45000 - Miscellaneous Revenue	23,316	21,269	16,000	19,694	19,250	15,600
45000 - Over & Short	-154	-2,234	0	-567	-200	0
45000:Other Revenues	23,162	19,035	16,000	19,174	19,164	15,600
49000 - Transfer From Other Funds	590	0	0	0	0	0
49000 - Trnsf frm American Rescue Plan	43,399	0	0	0	0	0
49000:Transfers In	43,989	0	0	0	0	0
Total Revenue	9,317,503	9,418,477	9,895,600	6,655,945	9,917,014	9,919,800
51000 - Earnings and Benefits...	1,773,742	1,912,523	2,065,157	1,454,193	1,778,255	2,171,533
51000 - Hourly...	90,665	63,164	80,676	52,512	77,650	116,300
51000 - Holiday Non-Sworn	636	0	800	0	0	0
51000 - All Overtime Non-Sworn...	2,826	2,304	4,250	1,319	4,851	3,000
51000 - Retirement or Termination Payout	38,891	149	4,810	43,448	43,448	0
51000 - Sick Leave or Vacation Buyback...	21,052	23,978	29,375	30,891	30,894	23,217
51000:Staffing	1,927,812	2,002,119	2,185,068	1,582,363	1,935,098	2,314,050
52000 - Auction Expenses	0	0	50	0	0	0
52000 - Computer Related Acquisitions	10,014	0	0	0	0	0
52000 - Controllable Contract Services	132,916	106,064	115,849	28,292	110,000	86,200
52000 - Dues, Subscriptions and Certificates	6,590	5,822	6,540	3,420	6,540	6,855
52000 - Equipment Maintenance and Repair	1,601	794	2,100	667	2,100	2,100
52000 - Mileage Reimbursement	251	121	700	783	1,093	700
52000 - Office Supplies	11,062	14,555	15,970	4,396	12,920	12,750
52000 - Other Expense	3,194	2,042	1,868	1,368	1,868	500

Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
52000 - Postage	10,167	11,453	11,620	8,933	11,084	11,284
52000 - Printing and Copying	10,910	13,615	13,700	6,882	13,460	13,500
52000 - Small Tools and Equipment	9,991	7,391	4,800	42	4,300	4,300
52000 - Temporary Agency Services	0	15,518	0	0	0	0
52000 - Training and Professional Development	29,668	29,593	34,116	16,148	31,390	33,410
52000:Controllable Expenses	226,365	206,967	207,313	70,929	194,755	171,599
53000 - Audit Services	24,459	23,629	33,013	26,192	29,603	30,217
53000 - Off-Site Storage	573	618	1,000	430	1,000	1,000
53000 - Property Tax Administration Fee SB2557	0	0	305,000	314,156	314,156	327,522
53000 - Publications, Print Ordinance or Resolution or Legals	784	832	1,500	537	1,300	905
53000 - Regulatory Compliance	0	0	0	138	0	0
53000 - Required Contract Services	0	0	95,000	41,804	95,000	100,000
53000 - Tuition Reimbursement	3,399	3,500	6,050	223	500	1,500
53000:Required Expenses	29,214	28,578	441,563	383,480	441,559	461,144
55000 - Information Systems Allocation	57,648	68,357	68,719	51,539	68,719	96,510
55000 - Liability Administration Allocation	119,411	129,049	132,376	99,282	132,376	150,878
55000 - Pension Obligation Bond POB Allocation	204,707	187,051	182,532	140,540	182,532	177,218
55000 - Unemployment Administration Allocation	269	252	275	206	275	200
55000 - Workers Compensation Administration Allocation	37,568	29,124	32,969	24,727	32,969	38,986
55000:Allocated Costs	419,603	413,833	416,871	316,293	416,871	463,792
56000 - Indirect Cost - Recovered	0	0	-185,000	-59,448	-130,000	-277,000
56000:Recovered Cost	0	0	-185,000	-59,448	-130,000	-277,000
60000 - Autos and Trucks	11,395	0	0	0	0	0
60000 - Furniture and Fixtures	0	17,000	0	0	0	0
60000:Capital	11,395	17,000	0	0	0	0
54000 - Cellular Phones	1,600	0	0	0	0	0
54000 - Desk Phone Expense	1,417	0	0	0	0	0
54000 - Telephone Service Expense	542	0	0	0	0	0
54000:Utilities	3,559	0	0	0	0	0
Total Operating Expenditures	2,617,948	2,668,497	3,065,815	2,293,617	2,858,464	3,133,585

Line Item Details by Division

Fund - FD101 General Fund
 CC1101 Finance Administration

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
44000 - Administrative Program Fee	0	0	25,000	0	25,000	25,000
44000:Licenses, permits and fees	0	0	25,000	0	25,000	25,000
46000 - Reimbursement fr Other Agency	0	76,546	100,000	108,454	108,000	0
46000:Charges for Service	0	76,546	100,000	108,454	108,000	0
45000 - Miscellaneous Revenue	800	644	800	437	600	600
45000:Other Revenues	800	644	800	437	600	600
49000 - Trnsf frm American Rescue Plan	43,399	0	0	0	0	0
49000:Transfers In	43,399	0	0	0	0	0
Total Revenue	44,199	77,190	125,800	108,891	133,600	25,600
51000 - Earnings and Benefits...	435,685	452,708	403,049	305,131	360,550	417,085
51000 - Hourly...	9,778	10,300	11,004	11,464	11,650	15,000
51000 - Retirement or Termination Payout	0	0	0	19,961	19,961	0
51000 - Sick Leave or Vacation Buyback...	9,041	16,516	17,500	17,541	17,542	15,000
51000:Staffing	454,505	479,524	431,553	354,097	409,703	447,085
52000 - Computer Related Acquisitions	8,174	0	0	0	0	0
52000 - Controllable Contract Services	43,122	13,558	22,000	0	22,000	22,000
52000 - Dues, Subscriptions and Certificates	930	1,086	1,205	1,155	1,205	1,250
52000 - Mileage Reimbursement	0	0	0	43	0	0
52000 - Office Supplies	0	1,995	2,250	321	500	500
52000 - Other Expense	697	1,339	500	0	500	500
52000 - Printing and Copying	9,976	11,642	10,500	6,315	10,500	10,500
52000 - Small Tools and Equipment	0	1,880	0	0	0	0
52000 - Training and Professional Development	7,330	9,117	10,821	1,759	10,800	10,820
52000:Controllable Expenses	70,228	40,616	47,276	9,594	45,505	45,570
53000 - Publications, Print Ordinance or Resolution or Legals	249	266	500	0	300	305
53000 - Tuition Reimbursement	3,255	3,500	0	0	0	0
53000:Required Expenses	3,504	3,766	500	0	300	305
55000 - Information Systems Allocation	6,912	10,334	9,029	6,772	9,029	27,102
55000 - Liability Administration Allocation	14,316	17,414	15,596	11,697	15,596	42,739
55000 - Pension Obligation Bond POB Allocation	50,687	46,743	35,157	30,008	35,157	37,703
55000 - Unemployment Administration Allocation	32	34	32	24	32	57
55000 - Workers Compensation Administration Allocation	4,504	3,930	3,883	2,912	3,883	11,043
55000:Allocated Costs	76,451	78,455	63,697	51,413	63,697	118,644
56000 - Indirect Cost - Recovered	0	0	-185,000	-59,448	-130,000	-277,000
56000:Recovered Cost	0	0	-185,000	-59,448	-130,000	-277,000
54000 - Cellular Phones	1,096	0	0	0	0	0
54000 - Desk Phone Expense	51	0	0	0	0	0
54000:Utilities	1,147	0	0	0	0	0

Account	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	FY 2025-26 YE	FY 2026-27
	Actuals	Actuals	Amended Budget	Actuals	Est	Proposed Budget
Total Operating Expenditures	605,833	602,360	358,026	355,656	389,205	334,604

Fund - FD101 General Fund
 CC1110 Accounting

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
51000 - Earnings and Benefits...	373,898	396,130	452,989	357,750	448,750	487,858
51000 - All Overtime Non-Sworn...	748	700	0	659	1,220	0
51000 - Retirement or Termination Payout	33,294	0	0	0	0	0
51000 - Sick Leave or Vacation Buyback...	6,612	1,595	1,750	4,121	4,122	4,125
51000:Staffing	414,552	398,425	454,739	362,530	454,092	491,983
52000 - Computer Related Acquisitions	420	0	0	0	0	0
52000 - Controllable Contract Services	67,816	34,585	50,000	23,827	45,000	45,200
52000 - Dues, Subscriptions and Certificates	1,740	1,354	1,675	1,330	1,675	1,690
52000 - Equipment Maintenance and Repair	839	125	1,000	300	1,000	1,000
52000 - Mileage Reimbursement	72	0	400	578	731	400
52000 - Office Supplies	5,668	7,351	7,720	1,947	7,720	7,750
52000 - Postage	6,452	7,617	7,900	5,092	7,100	7,100
52000 - Printing and Copying	470	633	1,100	214	860	900
52000 - Small Tools and Equipment	0	1,500	0	0	0	0
52000 - Temporary Agency Services	0	15,518	0	0	0	0
52000 - Training and Professional Development	9,633	11,892	10,850	8,999	10,850	10,850
52000:Controllable Expenses	93,111	80,575	80,645	42,287	74,936	74,890
53000 - Audit Services	24,459	23,629	33,013	26,192	29,603	30,217
53000 - Tuition Reimbursement	144	0	3,500	223	500	0
53000:Required Expenses	24,603	23,629	36,513	26,415	30,103	30,217
55000 - Information Systems Allocation	17,852	13,168	14,955	11,216	14,955	18,597
55000 - Liability Administration Allocation	36,976	25,981	28,822	21,616	28,822	29,159
55000 - Pension Obligation Bond POB Allocation	41,382	36,549	39,536	29,652	39,536	38,792
55000 - Unemployment Administration Allocation	84	51	60	45	60	38
55000 - Workers Compensation Administration Allocation	11,633	5,864	7,178	5,383	7,178	7,535
55000:Allocated Costs	107,927	81,613	90,551	67,913	90,551	94,121
54000 - Desk Phone Expense	304	0	0	0	0	0
54000:Utilities	304	0	0	0	0	0
Total Operating Expenditures	640,496	584,242	662,448	499,145	649,682	691,211

Fund - FD101 General Fund
 CC1120 Payroll

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
51000 - Earnings and Benefits...	316,985	321,474	399,527	304,657	380,055	428,296
51000 - Hourly...	24,685	2,266	79	0	0	0
51000 - Holiday Non-Sworn	636	0	800	0	0	0
51000 - All Overtime Non-Sworn...	2,064	1,537	3,150	343	3,000	3,000
51000 - Retirement or Termination Payout	5,408	0	0	0	0	0
51000 - Sick Leave or Vacation Buyback...	1,401	1,588	2,000	1,807	1,808	0
51000:Staffing	351,179	326,866	405,556	306,807	384,863	431,296
52000 - Computer Related Acquisitions	191	0	0	0	0	0
52000 - Dues, Subscriptions and Certificates	2,063	1,122	1,585	860	1,585	1,585
52000 - Mileage Reimbursement	117	89	100	0	0	100
52000 - Office Supplies	2,637	2,023	2,500	894	1,200	1,000
52000 - Other Expense	2,497	703	1,368	1,368	1,368	0
52000 - Postage	1,035	1,051	1,200	1,188	1,200	1,200
52000 - Printing and Copying	27	440	300	274	300	300
52000 - Small Tools and Equipment	117	0	500	0	0	300
52000 - Training and Professional Development	2,853	3,218	3,705	858	1,000	3,000
52000:Controllable Expenses	11,535	8,645	11,258	5,441	6,653	7,485
55000 - Information Systems Allocation	6,671	13,653	12,166	9,124	12,166	15,635
55000 - Liability Administration Allocation	13,820	27,145	24,879	18,659	24,879	24,994
55000 - Pension Obligation Bond POB Allocation	25,106	36,620	34,974	26,231	34,974	34,056
55000 - Unemployment Administration Allocation	31	53	52	39	52	33
55000 - Workers Compensation Administration Allocation	4,348	6,126	6,197	4,648	6,197	6,458
55000:Allocated Costs	49,976	83,597	78,268	58,701	78,268	81,176
54000 - Desk Phone Expense	202	0	0	0	0	0
54000:Utilities	202	0	0	0	0	0
Total Operating Expenditures	412,893	419,108	495,082	370,948	469,784	519,957

Fund - FD101 General Fund
 CC1150 Purchasing Services

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
45000 - Miscellaneous Revenue	163	347	200	0	0	0
45000:Other Revenues	163	347	200	0	0	0
Total Revenue	163	347	200	0	0	0
51000 - Earnings and Benefits...	291,064	322,535	335,979	152,499	175,000	342,487
51000 - Hourly...	70	0	16,000	9,900	16,000	27,300
51000 - All Overtime Non-Sworn...	0	0	1,000	285	500	0
51000 - Retirement or Termination Payout	0	149	0	18,677	18,677	0
51000 - Sick Leave or Vacation Buyback...	0	0	3,525	3,525	3,525	0
51000:Staffing	291,133	322,684	356,504	184,886	213,702	369,787
52000 - Auction Expenses	0	0	50	0	0	0
52000 - Controllable Contract Services	21,978	18,478	18,849	0	18,000	19,000
52000 - Dues, Subscriptions and Certificates	1,690	2,125	1,800	0	1,800	1,980
52000 - Equipment Maintenance and Repair	359	53	400	129	400	400
52000 - Mileage Reimbursement	0	0	0	162	162	0
52000 - Office Supplies	254	584	500	173	500	500
52000 - Postage	1	1	20	284	284	284
52000 - Printing and Copying	29	82	300	3	300	300
52000 - Small Tools and Equipment	8,124	0	0	0	0	0
52000 - Training and Professional Development	5,077	3,325	5,140	3,254	5,140	5,140
52000:Controllable Expenses	37,513	24,649	27,059	4,006	26,586	27,604
55000 - Information Systems Allocation	11,614	11,128	11,000	8,250	11,000	13,551
55000 - Liability Administration Allocation	24,058	19,080	19,352	14,514	19,352	19,578
55000 - Pension Obligation Bond POB Allocation	43,325	30,986	31,118	23,339	31,118	27,241
55000 - Unemployment Administration Allocation	54	37	40	30	40	26
55000 - Workers Compensation Administration Allocation	7,569	4,306	4,820	3,615	4,820	5,059
55000:Allocated Costs	86,620	65,537	66,330	49,747	66,330	65,455
60000 - Autos and Trucks	11,395	0	0	0	0	0
60000 - Furniture and Fixtures	0	17,000	0	0	0	0
60000:Capital	11,395	17,000	0	0	0	0
54000 - Cellular Phones	504	0	0	0	0	0
54000 - Desk Phone Expense	304	0	0	0	0	0
54000 - Telephone Service Expense	542	0	0	0	0	0
54000:Utilities	1,350	0	0	0	0	0
Total Operating Expenditures	428,011	429,870	449,893	238,639	306,618	462,846

Fund - FD101 General Fund
CC1160 Revenue Management

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
40400 - Business Licenses	5,454,332	5,334,079	5,800,000	3,652,033	5,800,000	5,900,000
40400 - Cannabis Business Tax(Mesr PC)	3,404,911	3,446,489	3,550,000	2,485,804	3,550,000	3,550,000
40400:Other Taxes	8,859,243	8,780,568	9,350,000	6,135,860	9,350,000	9,450,000
41000 - Business Lic Penalties	357,932	499,551	375,000	390,614	385,000	400,000
41000:Fines	357,932	499,551	375,000	390,614	385,000	400,000
44000 - Food Vendor Permits	388	510	300	384	350	300
44000 - VFH Driver Permit	1,403	551	1,000	455	1,000	600
44000 - VFH Operator Permit	1,758	1,221	500	884	700	500
44000 - Cannabis Late Fee	0	13,099	0	0	0	0
44000:Licenses, permits and fees	3,548	15,380	1,800	1,723	2,050	1,400
46000 - Business License Admin Fee	28,527	25,474	26,000	22,507	26,000	26,000
46000 - BusLic SB1186/AB1379 Adm Fee	1,101	1,922	1,800	753	1,800	1,800
46000:Charges for Service	29,628	27,396	27,800	23,259	27,800	27,800
45000 - All Other Revenues	0	0	0	282	114	0
45000 - Miscellaneous Revenue	22,353	20,279	15,000	19,281	18,650	15,000
45000 - Over & Short	-154	-2,234	0	-567	-200	0
45000:Other Revenues	22,200	18,045	15,000	18,761	18,564	15,000
49000 - Transfer From Other Funds	590	0	0	0	0	0
49000:Transfers In	590	0	0	0	0	0
Total Revenue	9,273,142	9,340,940	9,769,600	6,570,218	9,783,414	9,894,200
51000 - Earnings and Benefits...	356,111	419,676	473,613	336,262	413,900	495,807
51000 - Hourly...	56,131	50,598	53,593	31,148	50,000	74,000
51000 - All Overtime Non-Sworn...	15	67	100	32	131	0
51000 - Retirement or Termination Payout	189	0	4,810	4,810	4,810	0
51000 - Sick Leave or Vacation Buyback...	3,997	4,279	4,600	3,897	3,897	4,092
51000:Staffing	416,443	474,620	536,716	376,149	472,738	573,899
52000 - Computer Related Acquisitions	1,230	0	0	0	0	0
52000 - Controllable Contract Services	0	39,442	25,000	4,465	25,000	0
52000 - Dues, Subscriptions and Certificates	168	135	275	75	275	350
52000 - Equipment Maintenance and Repair	403	616	700	238	700	700
52000 - Mileage Reimbursement	62	32	200	0	200	200
52000 - Office Supplies	2,503	2,603	3,000	1,060	3,000	3,000
52000 - Postage	2,680	2,784	2,500	2,369	2,500	2,700
52000 - Printing and Copying	408	819	1,500	76	1,500	1,500
52000 - Small Tools and Equipment	1,750	4,011	4,300	42	4,300	4,000
52000 - Training and Professional Development	4,775	2,041	3,600	1,277	3,600	3,600
52000:Controllable Expenses	13,978	52,483	41,075	9,602	41,075	16,050
53000 - Off-Site Storage	573	618	1,000	430	1,000	1,000

Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
53000 - Property Tax Administration Fee SB2557	0	0	305,000	314,156	314,156	327,522
53000 - Publications, Print Ordinance or Resolution or Legals	534	566	1,000	537	1,000	600
53000 - Regulatory Compliance	0	0	0	138	0	0
53000 - Required Contract Services	0	0	95,000	41,804	95,000	100,000
53000 - Tuition Reimbursement	0	0	2,550	0	0	1,500
53000:Required Expenses	1,108	1,183	404,550	357,065	411,156	430,622
55000 - Information Systems Allocation	14,599	20,074	21,569	16,177	21,569	21,625
55000 - Liability Administration Allocation	30,241	39,429	43,727	32,795	43,727	34,408
55000 - Pension Obligation Bond POB Allocation	44,207	36,153	41,747	31,310	41,747	39,426
55000 - Unemployment Administration Allocation	68	77	91	68	91	46
55000 - Workers Compensation Administration Allocation	9,514	8,898	10,891	8,168	10,891	8,891
55000:Allocated Costs	98,629	104,631	118,025	88,519	118,025	104,396
54000 - Desk Phone Expense	557	0	0	0	0	0
54000:Utilities	557	0	0	0	0	0
Total Operating Expenditures	530,714	632,918	1,100,366	831,334	1,043,175	1,124,967

Services Provided

~ General Services ~

The General Services program encompasses municipal expenditure items that cannot be directly attributed to individual departmental operations and/or items that benefit all departments. Generally, these activities represent contractual obligations approved by the City Council for the City's advantage. This budget includes the contract for animal control services (Humane Society), dues and subscriptions for various citywide organizations, and contingency funding for unforeseen expenses (utilized with the approval of the City Manager).



GENERAL FUND EXPENSE BY CATEGORY

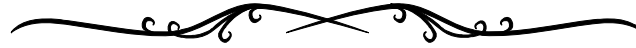
	2024-25 Actual	2025-26 Budget	2026-27 Proposed
Personnel	-	-	476,642
Operating	4,462,485	4,753,009	4,943,684
Utilities	-	-	-
Alloc Costs	3,445	2,928	5,632
Trans Out	962,320	1,169,777	752,710
Total	5,428,250	5,925,714	6,178,668
Adm Svc Chg	(101,724)	(128,710)	(108,443)
Total	5,326,526	5,797,004	6,070,225

Fund - FD101 General Fund
 CC0101 General Services

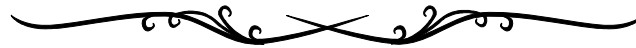
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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
45000 - Miscellaneous Revenue	0	0	0	974	1,000	0
45000:Other Revenues	0	0	0	974	1,000	0
49000 - Transfer From Other Funds	0	4	0	0	0	0
49000 - Transfer from Series AG	0	74	0	0	0	0
49000:Transfers In	0	77	0	0	0	0
Total Revenue	0	77	0	974	1,000	0
51000 - Proposed Staffing Changes	0	0	0	0	0	476,642
51000:Staffing	0	0	0	0	0	476,642
52000 - Chamber of Commerce	50,000	50,000	50,000	37,500	50,000	50,000
52000 - Community Programs	0	0	500	0	500	500
52000 - Contingency General	6,860	0	131,673	0	153,248	200,000
52000 - Contract City Attorney	1,074,290	1,414,248	1,300,000	805,482	1,300,000	1,400,000
52000 - Controllable Contract Services	270,461	0	391,736	343,124	316,751	150,000
52000 - Dues, Subscriptions and Certificates	74,712	89,999	92,000	89,561	92,000	92,000
52000 - Facility and Property Maintenance	2,000	0	0	0	0	0
52000 - Materials & Supplies	421	188	1,000	62	1,000	500
52000 - Other Expense	12,225	16,431	24,000	22,749	21,500	21,500
52000 - Other General Expense	0	0	0	155	0	0
52000 - Outside Legal Services	0	33,383	82,765	66,827	50,000	50,000
52000 - Police Commission Support	28,502	47,954	152,235	9,765	70,000	70,000
52000 - Pomona Economic Opportunity Center	75,000	75,000	75,000	18,750	75,000	75,000
52000 - Postage	0	0	100	0	50	50
52000 - Printing and Copying	7	5	150	1	50	50
52000 - Section 115 Trustee	3,688,250	500,000	0	0	0	0
52000 - Training and Professional Development	14,790	8,395	12,575	0	1,000	1,000
52000:Controllable Expenses	5,297,517	2,235,602	2,313,734	1,393,977	2,131,099	2,110,600
53000 - Humane Society Contract	1,735,364	1,650,000	2,200,000	1,868,606	2,200,000	2,600,000
53000 - Lease Equipment Citywide	200,211	194,794	195,000	189,627	195,000	189,309
53000 - Property Tax Administration Fee SB2557	279,231	311,880	0	0	0	0
53000 - Publications, Print Ordinance or Resolution or Legals	0	0	600	0	100	100
53000 - Required Contract Services	24,162	15,272	0	0	0	0
53000 - Tri-City Mental Health	43,675	43,675	43,675	43,675	43,675	43,675
53000 - Uncollectible Accounts	20,318	11,262	0	2,964	0	0
53000:Required Expenses	2,302,961	2,226,883	2,439,275	2,104,872	2,438,775	2,833,084
55000 - Claims Expense Liability	3,551	2,662	2,598	1,949	2,598	5,319
55000 - Debt Service Administration Allocation	473	455	0	0	0	0
55000 - Information Systems Allocation	180,823	328	330	248	330	313
55000:Allocated Costs	184,847	3,445	2,928	2,196	2,928	5,632

Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
54000 - Desk Phone Expense	354	0	0	0	0	0
54000:Utilities	354	0	0	0	0	0
59000 - Transfer to Catastrophic Event Fund	300,000	300,000	0	0	0	0
59000 - Transfer to CIP Project Fund	1,094,125	0	418,088	418,088	418,088	0
59000 - Transfer to Debt Service	346,423	347,619	636,668	172,885	636,668	637,692
59000 - Transfer to Equipment Replacement	1,294,125	200,000	0	0	0	0
59000 - Transfer to Other Funds	1,982	9	0	0	0	0
59000 - Transfer to Pension Obligation Bond	115,031	114,691	115,021	57,510	57,510	115,018
59000:Transfer Out	3,151,685	962,320	1,169,777	648,483	1,112,266	752,710
Total Operating Expenditures	10,937,366	5,428,250	5,925,714	4,149,528	5,685,068	6,178,668



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Services Provided ~ Neighborhood Services ~

The Neighborhood Services Department oversees an annual budget of approximately \$45 million in federal, state, and local funding. The Department comprises the Housing Authority, Housing Services, and Housing Stabilization Divisions, which work to support the very low- to moderate-income community in meeting its affordable housing and social services needs.

The Pomona Housing Authority administers federal rental assistance for approximately 1,100 lower-income households in Pomona and serves as the Housing Successor Agency. The Housing Services Division manages grant funding and is devoted to improving Pomona's housing stock by preserving the structural integrity of its older homes, enhancing the aesthetics of existing residential neighborhoods, promoting safe, quality housing, and facilitating the construction of new housing. The Housing Stabilization Division provides comprehensive housing stabilization services to help Pomona households find and maintain stable housing. The Division's goal is to ensure a smooth transition into housing, improve long-term housing stability, and prevent future homelessness, including administering shelter operation funding for the Pomona Hope for Home Service Center.

Additionally, a Government and Community Affairs unit furthers local community efforts by working with state, local, and federal government liaisons and collaborating with local community organizations to further programs and policies that meet city objectives.



GENERAL FUND EXPENSE BY CATEGORY

	2024-25 Actual	2025-26 Budget	2026-27 Proposed
Personnel	446,652	588,403	616,220
Operating	75,918	-	-
Utilities	-	-	-
Capital	-	-	-
Alloc Costs	202,846	83,410	277,859
Trans Out	-	-	-
Total	725,416	671,813	894,079

Fund - FD101 General Fund
All Neighborhood Services

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
41000 - Parking Violations	36,802	38,132	40,000	55,158	60,000	45,000
41000:Fines	36,802	38,132	40,000	55,158	60,000	45,000
Total Revenue	36,802	38,132	40,000	55,158	60,000	45,000
51000 - Earnings and Benefits...	388,939	433,280	575,003	406,087	575,003	602,820
51000 - Retirement or Termination Payout	122,624	0	0	0	0	0
51000 - Sick Leave or Vacation Buyback...	12,988	13,372	13,400	19,072	13,400	13,400
51000:Staffing	524,551	446,652	588,403	425,159	588,403	616,220
52000 - Controllable Contract Services	69,230	63,121	0	0	0	0
52000 - Training and Professional Development	0	12,797	0	0	0	0
52000:Controllable Expenses	69,230	75,918	0	0	0	0
55000 - Information Systems Allocation	119,928	19,534	9,053	6,790	9,053	54,280
55000 - Liability Administration Allocation	43,216	25,656	19,352	16,945	19,352	84,978
55000 - Pension Obligation Bond POB Allocation	222,408	151,816	50,145	96,025	97,504	116,528
55000 - Unemployment Administration Allocation	99	50	40	35	40	114
55000 - Workers Compensation Administration Allocation	13,596	5,790	4,820	4,220	4,820	21,959
55000:Allocated Costs	399,247	202,846	83,410	124,015	130,769	277,859
Total Operating Expenditures	993,027	725,416	671,813	549,174	719,172	894,079

Services Provided

~ Police Department ~

The City of Pomona's Police Department continues to serve the residents of Pomona with the highest quality of public safety services. In this regard, making Pomona a safe and desirable place to live and work are constant priority goals for the Police Department. Designed to optimize service to the public, the Police Department's operations are organized into three (3) Divisions consisting of the Operations, Investigations, and Administrative Services Divisions. Within each Division are specific operations and support services that are further divided into twenty-three (23) Cost Centers, each with its own respective function, budget and personnel.

Division Details

Cost Center 0000 – Jail Telephone/Inmate Welfare

The Inmate Welfare Fund consists of inmate telephone commissions and bail bonds advertisement revenue paid to the city.

Major program responsibilities include:

- Account used primarily for the benefit, education, and welfare of the inmates confined within the jail.
- Used for general maintenance and upkeep of the Pomona City Jail.
- For purchasing of jail equipment to assist in the handling and transportation of inmates.

Cost Center 2002 – Reimbursed Contract Services

The Reimbursed Contract Services program consists of all special event police staffing services that are reimbursed to the City. Major program responsibilities include:

- Los Angeles County Fair contracted police services, including Los Angeles County Fair traffic services and contracted police services for special events
- Continue efficient accounting system to accurately document direct costs for police services

- Continue to carefully plan special event deployment to minimize impact on normal operations and provide optimum public safety standards
- Plan and staff with minimum impact on staffing, other contracted police services such as filming, security for special events, etc.

Cost Center 2003 – Police Business Services

The Police Business Services Program provides administrative and logistical support for the entire Police Department. This program is responsible for overall development and administration of the Police Department's budget/s, which includes department-wide financial account lines that cover a majority of the Police Department's General Fund expenditures.

Major program responsibilities include:

- Supplies and logistical support
- Capital Improvement Program projects
- Budget development and administration
- Revenue and cost recovery programs
- Grant programs (acquisition and administration)
- Payroll, Purchasing and Accounts Payable/Receivable
- City Council Staff Reports
- Management studies and surveys

- Main Police facility maintenance
- Administer the City's False Alarm Reduction Program

Cost Center 2004 – Training Bureau

The Training Bureau is responsible for the recruitment, testing, and training of all police employees. Major program responsibilities include:

- POST mandated training (sworn and civilian personnel)
- STC mandated training (Jailers)
- Backgrounds
- Recruitment
- Police Firearms Training
- Department-wide training/policy review (All personnel)
- Maintain and update training records
- Equipment review/testing

Cost Center 2005 – Reimbursed SRO Contract Services

The Youth Services Unit (YSU) is responsible for police and youth engagement in partnership with the Pomona Unified School District, as well as other community partners. Our School Resource Officers are our primary ambassadors for improving police relations and community outreach. Improving public safety in and around our school campuses is accomplished through the Community School Resource Officer (CSRO) program. The School Resource Officers are also involved in identifying school-related offenses that will reduce crime, victimization, and foster trust between young people and law enforcement. Major program responsibilities include:

- Liaisons with the Pomona Unified School District and their personnel
- Community Presentations on juvenile delinquency, gangs, drugs, and related issues
- Counseling and Intervention Sessions with students and parents related to truancy, gangs, drugs, and crime
- In-Service Training to community groups, and other Sworn Officers
- School Related Education, Investigations and Arrests
- Juvenile crimes and graffiti/vandalism investigations

- Annual Youth Campout for youth to positively interact with officers and build relationships
- Related prevention programs that build trust and relationships: Exchange a Book with a Cop, Read Across America, Cops-4-Kids, and Every-15-Minutes DUI Educational Campaign

Cost Center 2006 – Mental Health Evaluation Team

The Police Department has two (2) Pomona Police Officers assigned to work with the Los Angeles County Department of Mental Health Officials, both of whom work in tandem to provide the following services, which include, but are not limited to:

- Handle calls for service related to mental health crisis
- Provide services to those mentally ill individuals and their families
- Develop and provide training courses related to the well-being of mentally ill individuals
- Seek remedies through the criminal justice system and therapy for those identified mentally ill individuals that show tendencies toward violent behavior
- Provides mental health clinicians able to provide continuity of care to individuals who are in need of assistance
- Create partnerships with other organizations to help bring additional resources to the City of Pomona
- Assist the HEART Team with identifying resources for unhoused individuals

Cost Center 2007 – Police Administration

The Police Administration Program consists of the personnel and operations assigned to the Police Chief's office, which includes the Professional Standards Unit that oversees Internal Affairs operations and the department's Public Information Liaison. Major program responsibilities include:

- Provide leadership, direction, and management accountability for all Police Department programs and operations
- Develop and facilitate the delivery of new Police Department programs including Community Oriented Policing initiatives and projects

- Provide public information exchange, presentations, and other community outreach communications through social media and other identified news outlets
- Provide direct supervision and oversight of the Police Department's Internal Affairs Unit

Cost Center 2008 – DPOA Contract Services

The Downtown Property Owners Association (DPOA) Program consists of an annual agreement with the City of Pomona to provide supplemental police services in the Pomona Business Improvement District (PBID) area of the City. The DPOA agreement provides reimbursement to the City for two (2) Police Officers responsible for patrolling the PBID area of the City during specific hours and days of the week. Major program responsibilities include:

- Provide rapid response to Calls for Service in the downtown district to assist victims
- Attend DPOA and community meetings to identify and address public safety concerns in regards to the PBID area
- Promote interactive working relations with the downtown business, educational, and residential community, utilizing vehicle, bicycle, and foot patrols
- Review of security plans for establishments that are licensed for alcohol sales and entertainment to ensure the safety of the public and to heighten the quality of life for all in the downtown community
- Ensure establishments with alcohol sales are compliant with Alcohol and Beverage Control (ABC) rules via inspections and education

Cost Center 2009 – HEART Clinicians

Provides mental health clinicians ability to provide continuity of care to individuals who are in need of assistance. Assists the HEART team with identifying resources for unhoused individuals.

Cost Center 2010 – Patrol Services

As the largest operations unit within the Police Department, this program is responsible for providing emergency response and field police patrol services for the City of Pomona. Major program responsibilities include:

- Protection of life and property through the utilization of 21st century patrol strategies, high visibility patrols, and the enforcement of all laws

- Responding to Calls for Service, assisting victims and other members of the public
- Provide officer safety to other officers on dangerous or life threatening calls
- Provide essential first responder law enforcement services, and render first-aid when needed
- Conducting investigation of “in-progress” crimes, identifying and arresting perpetrators of crimes or misconduct, community service, taking crime reports, and testifying in court
- Coordination and promotion of the Police Department's Area Commander Program and other community policing efforts
- Protection of crime scenes and collection of evidence
- Police K-9 program
- Collaboration with the City's “HEART” Program and the County's Homeless Outreach Services Team (HOPE) in addressing homelessness and homeless issues

Cost Center 2012 – Aero Patrol Services

The Aero Patrol Services program provides helicopter air patrol and support services to field police units on the ground. Major program responsibilities include:

- Provide rapid response to calls for service and in-progress crimes involving identification and apprehension of criminal suspects
- Provide enhanced resident and officer safety
- Provide City-wide patrolling and surveillance from an aerial vantage point
- Act as a force multiplier in conducting large area searches for missing persons/suspects, as well as searching areas during night-time hours utilizing the Forward Looking Infrared (FLIR), reducing personnel costs
- Provide assistance during mutual aid incidents
- Operational member of the regional Foothill Air Support Team (FAST) providing air support to eleven cities in the San Gabriel Valley
- Community Relations-City sponsored events, Police Open House, and school career days

Cost Center 2014 – Traffic Patrol Services

The Traffic Patrol Services program consists of all Police Motorcycle Officers, as well as Parking Enforcement Officers. Major program responsibilities include: Traffic, bicycle, and pedestrian safety Traffic Enforcement, educational programs, DUI/Driver's License checkpoints and DUI saturation patrols, distracted driver enforcement, and other specialized enforcement programs funded by the California Office of Traffic Safety

- Major Accident Investigation Team (MAIT) program
- Hit and Run Investigation/Traffic Collision review and citation
- Parking Enforcement program
- Promote traffic law compliance by developing innovative traffic enforcement programs
- Assist with the "Every 15 Minutes" program and other school-aged youth education programs
- Traffic collision documentation responsibilities and classroom investigation instruction
- School Crossing Guard Program

Cost Center 2015 – Crime Prevention and Outreach

This program is responsible for the majority of Police Department public awareness, assistance, and community outreach activities. Major program responsibilities include: Community programs, Open House, National Night Out, Red Ribbon Week, Community Police Academy, Volunteer Recognition Luncheon, Stuff-a-Cruiser, Santa Cop Toy Drive/Distribution, "Every 15 Minutes" Program, Neighborhood Watch, Neighborhood Watch Leadership Training, Read Across America Program, Cops-4-Kids, Gang/Drug prevention, Abduction prevention programs, Gunlock Program, Adult School presentations, Child ID/Fingerprint program, YEMP, RX Drug Take Back events, and crime prevention educational material distribution.

Cost Center 2016 – Major Crimes Task Force

The Major Crimes Task Force (MCTF) is responsible for identifying, tracking and following-up on gang-related crime incidents. Working in conjunction with the Police Department's Major Crimes Unit, the MCTF conducts parole

and probation checks and also assists other state law enforcement agencies with gang-related operations and investigations. Other major responsibilities include:

- Identify and compile gang-related statistics and intelligence information files
- Witness, subject and suspect interviews and statements
- Provide expert witness court testimony
- Provide officers with necessary training on current gang trends

Cost Center 2017 – Crossing Guards

The primary responsibility of the School Crossing Guards is to assist children safely crossing busy City streets as they walk or bicycle to and from school at key locations. Crossing Guards also remind drivers of the presence of pedestrians and to slow down their speed in school zones. The Crossing Guards are deployed during the Pomona Unified School District academic school year and are currently under contract with an outside Crossing Guard vendor that specializes in these services.

Cost Center 2018 – Homeless Outreach

The mission of the law enforcement Homeless Outreach Services Teams (HOST) is to work collaboratively with public and private partners to assist homeless individuals and address problems associated with homeless encampments. These funds are reimbursable through the Los Angeles County Sheriff's Department.

- Educate unhoused population about services available to them within the City of Pomona
- Identify and provide resources to unhoused population to ultimately assist them into long term housing
- Make contact with individuals experiencing homelessness with the intent of offering them short and long-term resources
- Stay current on new programs and resources that could assist the unhoused population
- Respond to encampments alongside different organizations to provide client centered outreach whenever feasible

Cost Center 2020 – Investigative Services

The primary function of the Investigative Services Program is to provide investigative support in preparing criminal cases for submission to the District Attorney's Office. Detectives assigned to this program investigate crime incidents compiling facts, and analyzing physical evidence and information essential to a successful prosecution. Other major responsibilities include:

- Investigation of Adult and Juvenile crime incidents, identification, documentation, and preservation of crime scene evidence
- Witness, subject, and suspect interviews and statements
- Development and processing of forensic evidence
- Criminal case filings
- Court testimony including expert witness testimony
- Forensics Unit
- Crime Analysis
- FBI Task Force Joint Investigations and Liaison
- Special Investigations Unit (SIU)
- Major Crimes Unit

Cost Center 2022 – LA TRAP

The mission of the Los Angeles County Taskforce for Regional Autotheft Prevention (TRAP) is to promote a coordinated effort and encourage maximum cooperation between all law enforcement and prosecutorial agencies in Los Angeles County to deter and reduce the incidents of vehicle theft, to increase the recovery rate of stolen vehicles, to identify trends and patterns in vehicle theft, to provide training and expertise to participating agencies countywide and to coordinate a deterrence program in conjunction with the private sector.

Cost Center 2023 – Sexual Exploitation & Traffic Team

The Sexual Exploitation & Trafficking (SET) Team is responsible for investigating incidents of Human Trafficking and Sexual Exploitation. The SET Team is designed to have a proactive approach when patrolling areas in the city which are plagued by crimes commonly associated with prostitution. The SET Team is also responsible for educating the community on issues related to Human Trafficking and Sexual Exploitation. Community Engagement is an essential component of the program's productivity and is accomplished through direct contacts with business owners and residents affected by illicit activity commonly associated with prostitution. The SET Team is also responsible for education and training as it relates to current trends and Community Policing through Environmental Design.

Cost Center 2030 – Records & Clerical

The Records Bureau is a critical support function of the Department providing service to the community, department staff members, other law enforcement agencies, and outside authorized agencies. Additionally, the Records Bureau is responsible for the storage, maintenance, and retrieval of all crime, traffic vehicle, and arrest reports. Other major responsibilities include:

- Ensure timely processing of police reports for state and federal crime reporting
- Process discovery requests for court trials to include audio, video, and photographic evidence
- Process report requests from the public to include victims of crimes, representing attorneys, and property owners
- Process background checks for local, state, and federal government agencies
- Accept and process subpoenas to produce records in civil and criminal court cases
- Provision of Court Liaison and Subpoena Services

Cost Center 2031 – Jail Services

The Police Department City Jail is a Type-1 facility for pre-arraigned individuals. The facility can hold a maximum of 75 prisoners. Jail personnel are responsible for bookings, bail bond surrenders, temporary detention of federal prisoners, and sentenced inmate trustee workers. Major responsibilities include:

- Prisoner processing including fingerprinting, photographs, criminal wants and warrants, and criminal justice database searches
- Prisoner housing and transportation
- Pay-to-Stay Programs
- Livescan Fingerprinting services
- Issuing and receiving in-field equipment/officer supplies for Patrol Officers on a 24-hour basis
- Provide monthly facility inspections to identify and correct noted deficiencies to ensure compliance with State and Federal laws, regulations, and procedures governing the care and transportation of custodial prisoners in jails and institutions

Cost Center 2032 – Dispatch Services

Dispatch Services is the primary answering point for the City's 9-1-1 emergency telephone calls. It is a 24-hour, seven-day a week operation that facilitates the delivery of emergency services to the residents of Pomona. Major responsibilities include:

- Provide critical voice and data communication for public safety field personnel
- Receive and dispatch for 9-1-1 and other calls for police or public safety services including wireless emergency 9-1-1 calls for service and Text-to-9-1-1
- Provide after-hours notification and dispatch assistance for other City Departments including Traffic Signal Maintenance, Street/Sewer, Water Department, Sanitation Department, and Parks
- Maintain unit status and coordinate calls for service in an efficient manner that results in the least amount of delay in responding to emergency incidents

Cost Center 2033 – Property & Evidence

This Program is charged with the responsibility of processing, securing, tracking, storing, and controlling the movement and inventory of all property and evidence collected, seized, recovered or otherwise in the custody of this department. The Property & Evidence unit exists to receive, safely store, lawfully and timely release evidence and property for court presentation, disposal, or return to the rightful owner. This unit is also responsible for ensuring evidence is transported to and from the Los Angeles County Crime Lab and the destruction of confiscated deadly/dangerous weapons and contraband.

Other major responsibilities include:

- Track and control the movement and inventory of all property and evidence controlled, seized, recovered, or otherwise in the custody of the Police Department
- Receive, safely store, lawfully and timely release evidence and property for court presentation, disposal, or return to the rightful owner
- Prepare and process crime lab items to and from the lab; forward lab analysis reports to the appropriate departments
- Maintain court evidence chain of custody, as well as proper controls and procedures for the handling and processing of property and evidence
- Maintain, enter, and retrieve property data into the EvidenceOnQ evidence management system
- Prepare unclaimed property and articles for auction, including inventory of items auctioned
- Prepare destruction of seized firearms and illegal narcotics

Cost Center 2040 – Volunteer Programs

Volunteer Programs consist of civilians who volunteer their time to participate in the following Police Department Volunteer Units: Chaplains, Civilian Volunteer Patrol (C.V.P.), Police Reserves, Explorers, and Volunteers In Policing (V.I.P.) programs. These Volunteer Units assist the Police Department in a variety of assignments including conducting patrol and surveillance in assigned areas, report unusual and/or criminal activity, monitor City Parks, assist with accident scene traffic control, review pawn slips for stolen property, and provide added support for Police special events. The Chaplains’ Program also provides spiritual support to the community and to Police Department personnel as needed.

Cost Center 2058 – Communications Support

The Communications Support Program oversees the design, installation, maintenance, and repairs to the Police Department’s radio system, telephone, and data communications equipment. Also, this program maintains fire and burglar alarm systems and electronic devices for all other City departments. Other major responsibilities include:

- Ensure all City radio licenses are properly maintained and in compliance with all applicable State and Federal regulations
- Oversee the outfitting, service, and repairs of all Police Department fleet vehicles
- Maintenance of all in-car equipment systems such as Mobile Video Systems (MVS), Mobile Data Computers (MDCs), Body Worn Cameras (BWCs), and other radio-related wireless equipment

GENERAL FUND EXPENSE BY CATEGORY	2024-25	2025-26	2026-27
	Actual	Budget	Proposed
Personnel	55,366,338	54,280,054	59,063,426
Operating	3,603,779	5,045,551	4,581,046
Utilities	386,895	345,915	345,915
Alloc Costs	19,357,904	18,763,333	20,277,577
Capital	395,729	347,964	-
Trans Out	2,752,595	2,760,493	2,760,428
Total	81,863,239	81,543,310	87,028,392

Fund - FD101 General Fund
All Police

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
41000 - Municipal Court Fines	69,368	10,154	17,000	10,778	16,104	17,000
41000 - Parking Viol Late Fines	212,322	353,553	388,626	80,291	98,725	388,626
41000 - Parking Violations	782,029	759,150	1,201,480	889,393	1,103,680	1,281,480
41000 - Traffic Safety Fines	6,381	435,059	908,115	427,480	663,788	908,115
41000:Fines	1,070,099	1,557,916	2,515,221	1,407,942	1,882,297	2,595,221
44000 - Administrative Program Fee	0	200,000	75,000	0	75,000	75,000
44000 - Alarm Permit Fees	7,518	33,674	31,377	27,889	36,042	31,380
44000 - CCW License Fee	21,968	12,692	10,377	18,933	19,806	10,380
44000:Licenses, permits and fees	29,486	246,366	116,754	46,822	130,848	116,760
46000 - DPOA Services	176,400	176,400	187,288	14,700	194,780	204,520
46000 - DUI Cost Recovery	24,361	27,198	21,000	13,294	21,000	21,000
46000 - Firing Range Fees	5,014	5,115	7,231	5,859	6,242	7,231
46000 - Jail Booking Fees	70,340	86,873	77,550	55,318	67,052	77,550
46000 - Police Revenues	63,432	51,331	52,930	26,064	52,930	52,930
46000 - Prisoner Housing Pgm	2,995	0	0	0	0	0
46000 - Processing Fees-Police	192,725	158,717	185,994	138,654	165,944	185,994
46000 - Reimbursable Services	1,457,503	1,805,948	1,843,534	564,846	1,827,939	1,930,360
46000 - Reimbursement fr Other Agency	1,764,716	1,353,090	1,422,717	1,136,469	1,414,586	1,460,849
46000:Charges for Service	3,757,487	3,664,672	3,798,244	1,955,203	3,750,473	3,940,434
43000 - Police Training Fees (POST)	13,540	21,306	18,100	15,877	18,100	18,100
43000 - Damage Claim Repayments	0	21,012	0	0	0	0
43000:Intergovernmental	13,540	42,318	18,100	15,877	18,100	18,100
47200 - Sale of Capital Assets	1,700	3,388	0	0	0	0
47200:Proceeds from Sale of Asset	1,700	3,388	0	0	0	0
45000 - All Other Revenues	0	0	0	50	0	0
45000 - Damage to City Property	3,839	0	0	0	0	0
45000 - Donations	0	0	2,500	0	0	0
45000 - Insurance Recovery	20,284	250	0	19,652	42,876	0
45000 - Miscellaneous Revenue	12,045	8,391	8,000	100	218	0
45000 - Over & Short	0	0	0	-300	0	0
45000 - Project/Program Revenue	37,721	0	0	0	0	0
45000 - Reimbursement	0	0	0	1,142	700	0
45000 - Restitution or Settlement	58,501	661	2,000	526	530	0
45000:Other Revenues	132,389	9,302	12,500	21,170	44,324	0
Total Revenue	5,004,701	5,523,962	6,460,819	3,447,013	5,826,042	6,670,515
51000 - Earnings and Benefits...	42,277,208	45,351,610	47,475,318	36,981,742	45,739,117	56,487,152
51000 - Fair City	152,809	153,777	157,595	128	157,595	180,230
51000 - Fair Fairplex	600,258	593,482	800,074	0	800,074	789,390
51000 - Hourly...	647,410	646,377	698,346	441,571	528,043	646,865

Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
51000 - Overtime Hourly	525	12	0	0	0	0
51000 - Holiday Non-Sworn	210,365	206,725	173,897	195,601	204,677	154,709
51000 - Holiday Sworn	396,467	434,040	375,025	428,261	463,747	368,932
51000 - Callback Pay	6,167	6,703	7,276	7,229	5,703	6,900
51000 - Overtime Special (Reimbursable)	581,428	730,886	656,000	451,688	779,865	826,810
51000 - Overtime Sworn...	4,929,903	4,950,938	2,321,653	2,509,417	3,636,845	2,348,764
51000 - All Overtime Non-Sworn...	709,027	897,294	758,205	677,391	1,115,460	822,114
51000 - Retirement or Termination Payout	578,051	836,410	302,876	637,124	637,123	0
51000 - Standby Non-Sworn	83,388	94,019	67,113	70,864	35,685	0
51000 - Standby Sworn	362,049	410,601	341,783	338,141	352,035	328,000
51000 - Sick Leave or Vacation Buyback...	67,757	53,464	144,893	132,111	122,235	221,382
51000 - Proposed Reduction	0	0	0	0	0	-4,117,822
51000:Staffing	51,602,811	55,366,338	54,280,054	42,871,268	54,578,204	59,063,426
52000 - Adjustment for Bad Debt Expense	0	0	0	2,064	2,064	0
52000 - Bed Linen and Supplies	17,704	13,633	18,200	13,009	23,791	18,200
52000 - Building and Yard Repairs	320,311	209,767	291,634	103,392	174,310	185,334
52000 - Building and Yard Supplies	0	0	0	92	0	0
52000 - Canine Program	20,493	18,134	32,000	20,292	24,500	21,500
52000 - Community Outreach	0	0	0	46	0	0
52000 - Community Programs	5,732	6,049	6,000	2,723	6,000	6,000
52000 - Computer Related Acquisitions	64,531	50,972	139,631	39,980	60,000	71,400
52000 - Contract Building Automation	4,834	4,834	5,100	0	5,100	5,100
52000 - Controllable Contract Services	1,194,096	1,308,674	2,016,832	1,087,879	1,947,486	2,156,545
52000 - Dues, Subscriptions and Certificates	27,362	19,455	20,300	16,882	20,300	20,300
52000 - Equipment Maintenance and Repair	149,440	150,936	159,900	112,184	158,300	159,900
52000 - Equipment Rental	180	255	550	0	0	550
52000 - Extradition Expense	10,700	0	10,000	2,000	0	10,000
52000 - Fingerprint Expense	5,698	5,064	6,000	2,634	3,373	6,000
52000 - Fire Alarm Expense and Repair	1,093	119	1,847	0	0	1,847
52000 - Janitorial Supplies	24,126	26,485	42,453	27,283	31,887	28,387
52000 - Materials & Supplies	4,183	7,273	93,825	69,564	61,980	76,575
52000 - Office Supplies	81,612	77,498	107,264	65,973	106,728	108,301
52000 - Other Expense	82,212	73,205	19,199	9,476	11,320	19,199
52000 - Other General Expense	0	0	0	433	0	0
52000 - Other Rentals	130,801	122,196	134,740	59,204	125,072	75,362
52000 - Photographic Expense	2,994	0	0	0	0	0
52000 - Physical or Mental Exams	5,890	0	11,000	0	11,000	11,000
52000 - Postage	11,985	15,704	21,243	11,999	21,243	21,243
52000 - Printing and Copying	34,185	41,693	50,885	29,424	50,842	50,842
52000 - Prior Year Expenditure Correction	6,408	0	0	0	0	0
52000 - Prisoner Meals	25,714	28,421	27,520	17,867	21,610	27,520
52000 - Radio Repairs	7,591	3,453	12,112	1,364	3,000	12,112
52000 - Range Expense	117,666	100,489	117,000	36,037	117,000	117,000
52000 - Recruitment Testing	1,363	45	2,000	90	2,000	2,000

Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
52000 - Safety Training and Equipment	741	500	2,450	1,941	2,450	2,450
52000 - Small Equipment Special or Safety	182	0	8,400	0	8,400	8,400
52000 - Small Tools and Equipment	185,657	111,476	150,542	34,445	48,887	154,292
52000 - Special Programs	80,618	53,109	76,495	29,019	58,921	72,280
52000 - Supplies Officers	148,467	48,111	0	111	80	0
52000 - Towing Non-City Vehicle	828	1,826	3,000	901	3,000	3,000
52000 - Training and Professional Development	2,549	5,606	8,000	1,458	8,000	8,000
52000 - Training In-Service	150,194	71,530	155,000	52,050	155,000	155,000
52000 - Training Other	0	0	0	1,588	0	0
52000 - Training Police Officer Standard Training (POST)	97,758	127,696	110,000	62,433	110,000	110,000
52000 - Uniform Related Expense	189,217	55,309	70,000	15,101	55,000	66,500
52000 - Vehicle Expense Outside Vendor	283,318	323,673	435,347	146,586	200,000	200,000
52000:Controllable Expenses	3,498,432	3,083,192	4,366,469	2,077,524	3,638,644	3,992,139
53000 - Coroners Fees	0	0	4,000	0	0	4,000
53000 - Data Communications Lines	12,593	694	22,700	677	246	22,700
53000 - Fuel Expense	24,410	32,536	46,000	28,409	48,069	53,000
53000 - IT Automation/Software-Maintenance	396,708	331,324	381,173	374,172	346,500	346,500
53000 - Medical Services	112,620	116,130	180,000	88,381	99,552	136,907
53000 - Publications, Print Ordinance or Resolution or Legals	690	1,146	2,800	494	1,079	2,800
53000 - Regulatory Compliance	1,654	1,749	3,000	26	0	3,000
53000 - Tuition Reimbursement	28,535	37,010	39,409	29,084	37,274	20,000
53000:Required Expenses	577,210	520,587	679,082	521,244	532,720	588,907
55000 - Claims Expense Liability	1,895,846	1,902,076	1,936,473	1,452,355	1,936,473	2,410,833
55000 - Fleet Operation	1,896,412	2,283,903	2,061,721	1,546,291	2,061,721	2,129,777
55000 - Information Systems Allocation	893,951	1,512,926	1,341,719	1,006,289	1,339,407	1,949,327
55000 - Liability Administration Allocation	1,998,015	2,397,649	2,384,698	1,788,523	2,384,698	2,478,402
55000 - Pension Obligation Bond POB Allocation	10,773,853	10,658,511	10,448,454	7,836,341	10,448,454	10,673,295
55000 - Unemployment Administration Allocation	4,437	4,603	4,892	3,669	4,892	3,272
55000 - Workers Compensation Administration Allocation	618,840	598,236	585,376	439,032	585,376	632,671
55000:Allocated Costs	18,081,354	19,357,904	18,763,333	14,072,499	18,761,021	20,277,577
60000 - Automation Acquisitions	5,000	108,772	0	0	0	0
60000 - Autos and Trucks	1,931,497	144,797	0	0	0	0
60000 - Building Improvements	27,211	0	0	0	0	0
60000 - Furniture and Fixtures	0	22,160	0	0	0	0
60000 - Other Equipment	0	120,000	347,964	0	169,000	0
60000:Capital	1,963,707	395,729	347,964	0	169,000	0
54000 - Air Cards	53,681	0	0	0	0	0
54000 - Cellular Phones	136,693	0	0	0	0	0
54000 - Desk Phone Expense	10,576	0	0	0	0	0
54000 - Gas and Electricity	288,747	360,226	325,744	225,648	292,226	325,744
54000 - Telephone Service Expense	35,498	0	0	0	0	0
54000 - Water	26,108	26,669	20,171	13,595	28,918	20,171
54000:Utilities	551,302	386,895	345,915	239,244	321,144	345,915
59000 - Transfer to Pension Obligation Bond	2,760,738	2,752,595	2,760,493	1,380,247	2,760,493	2,760,428

Account	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	FY 2025-26 YE	FY 2026-27
	Actuals	Actuals	Amended Budget	Actuals	Est	Proposed Budget
59000:Transfer Out	2,760,738	2,752,595	2,760,493	1,380,247	2,760,493	2,760,428
Total Operating Expenditures	79,035,554	81,863,239	81,543,310	61,162,026	80,761,226	87,028,392

Line Item Details by Division

Fund - FD101 General Fund
 CC2002 Reimbursed Contract Services

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
46000 - Reimbursable Services	1,412,641	1,621,223	1,596,534	486,731	1,596,534	1,676,360
46000:Charges for Service	1,412,641	1,621,223	1,596,534	486,731	1,596,534	1,676,360
45000 - Reimbursement	0	0	0	682	700	0
45000:Other Revenues	0	0	0	682	700	0
Total Revenue	1,412,641	1,621,223	1,596,534	487,413	1,597,234	1,676,360
51000 - Earnings and Benefits...	0	0	19,836	0	0	0
51000 - Fair City	152,809	153,777	157,595	128	157,595	180,230
51000 - Fair Fairplex	600,258	593,482	800,074	0	800,074	789,390
51000 - Overtime Special (Reimbursable)	546,557	614,293	500,000	344,455	638,865	670,810
51000 - Overtime Sworn...	1	11,156	0	2,277	2,277	0
51000 - All Overtime Non-Sworn...	112	0	0	0	0	0
51000:Staffing	1,299,737	1,372,708	1,477,505	346,860	1,598,811	1,640,430
Total Operating Expenditures	1,299,737	1,372,708	1,477,505	346,860	1,598,811	1,640,430

Fund - FD101 General Fund
 CC2003 Police Business Services

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
41000 - Parking Violations	0	0	800,000	0	200,000	880,000
41000:Fines	0	0	800,000	0	200,000	880,000
44000 - CCW License Fee	21,968	12,692	10,377	18,933	19,806	10,380
44000:Licenses, permits and fees	21,968	12,692	10,377	18,933	19,806	10,380
47200 - Sale of Capital Assets	1,300	0	0	0	0	0
47200:Proceeds from Sale of Asset	1,300	0	0	0	0	0
45000 - All Other Revenues	0	0	0	50	0	0
45000 - Damage to City Property	3,839	0	0	0	0	0
45000 - Insurance Recovery	20,284	250	0	19,652	42,876	0
45000 - Miscellaneous Revenue	12,045	4,340	8,000	100	218	0
45000 - Over & Short	0	0	0	-300	0	0
45000 - Reimbursement	0	0	0	460	0	0
45000 - Restitution or Settlement	58,501	661	2,000	526	530	0
45000:Other Revenues	94,668	5,251	10,000	20,488	43,624	0
Total Revenue	117,936	17,944	820,377	39,421	263,430	890,380
51000 - Earnings and Benefits...	1,099,621	1,113,192	1,046,835	945,948	1,103,808	1,187,225
51000 - Holiday Non-Sworn	1,019	0	0	729	0	0
51000 - Overtime Sworn...	0	43,616	48,000	37,496	48,000	48,000
51000 - All Overtime Non-Sworn...	297	0	2,909	5,721	1,474	2,000
51000 - Retirement or Termination Payout	21,100	88,905	0	0	0	0
51000 - Sick Leave or Vacation Buyback...	6,666	7,129	7,785	7,785	7,414	7,415
51000:Staffing	1,128,702	1,252,843	1,105,529	997,680	1,160,696	1,244,640
52000 - Building and Yard Repairs	151,800	155,919	266,734	96,715	163,715	174,734
52000 - Building and Yard Supplies	0	0	0	92	0	0
52000 - Canine Program	0	0	0	225	0	0
52000 - Computer Related Acquisitions	57,261	49,095	123,033	39,980	60,000	60,000
52000 - Contract Building Automation	4,834	4,834	5,100	0	5,100	5,100
52000 - Controllable Contract Services	243,870	252,075	729,356	333,953	738,756	738,756
52000 - Dues, Subscriptions and Certificates	26,404	19,455	20,000	16,882	20,000	20,000
52000 - Equipment Maintenance and Repair	21,106	40,700	41,500	27,622	41,500	41,500
52000 - Janitorial Supplies	21,392	21,689	35,474	22,578	24,908	24,908
52000 - Materials & Supplies	34	284	77,500	63,822	56,750	60,250
52000 - Office Supplies	74,391	71,507	93,200	59,462	93,200	93,200
52000 - Other General Expense	0	0	0	433	0	0
52000 - Other Rentals	56,381	53,125	59,378	0	54,984	0
52000 - Postage	11,985	15,704	17,043	11,999	17,043	17,043
52000 - Printing and Copying	30,664	38,228	45,000	29,375	45,000	45,000
52000 - Prisoner Meals	0	0	0	1,518	0	0

Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
52000 - Safety Training and Equipment	741	500	2,450	1,941	2,450	2,450
52000 - Small Tools and Equipment	36,432	18,646	18,250	7,179	6,033	24,000
52000 - Special Programs	3,965	2,294	6,215	6,579	3,000	3,000
52000 - Supplies Officers	58,912	43,925	0	31	0	0
52000 - Training and Professional Development	60	2,161	5,000	0	5,000	5,000
52000 - Uniform Related Expense	189,217	55,309	70,000	15,101	55,000	66,500
52000 - Vehicle Expense Outside Vendor	253,460	323,673	435,347	146,509	200,000	200,000
52000:Controllable Expenses	1,242,908	1,169,122	2,050,580	881,997	1,592,439	1,581,441
53000 - Data Communications Lines	12,593	694	22,700	677	246	22,700
53000 - Fuel Expense	102	0	0	0	0	0
53000 - IT Automation/Software-Maintenance	3,823	2,974	7,000	0	7,000	7,000
53000 - Publications, Print Ordinance or Resolution or Legals	690	1,146	2,800	494	1,079	2,800
53000 - Regulatory Compliance	1,654	1,749	3,000	26	0	3,000
53000:Required Expenses	18,862	6,562	35,500	1,198	8,325	35,500
55000 - Claims Expense Liability	1,843,030	1,649,011	1,691,447	1,268,585	1,691,447	2,210,500
55000 - Fleet Operation	1,896,412	2,283,903	2,061,721	1,546,291	2,061,721	1,875,812
55000 - Information Systems Allocation	893,951	1,496,432	1,340,127	1,005,095	1,337,815	853,618
55000 - Liability Administration Allocation	1,998,015	2,397,649	2,384,698	1,788,523	2,384,698	2,478,402
55000 - Pension Obligation Bond POB Allocation	102,695	95,710	91,622	68,717	91,622	94,404
55000 - Unemployment Administration Allocation	4,437	4,603	4,892	3,669	4,892	3,272
55000 - Workers Compensation Administration Allocation	618,840	598,236	585,376	439,032	585,376	632,671
55000:Allocated Costs	7,357,380	8,525,544	8,159,883	6,119,912	8,157,571	8,148,679
60000 - Automation Acquisitions	5,000	108,772	0	0	0	0
60000 - Autos and Trucks	334,124	64,250	0	0	0	0
60000 - Furniture and Fixtures	0	22,160	0	0	0	0
60000:Capital	339,124	195,181	0	0	0	0
54000 - Air Cards	53,681	0	0	0	0	0
54000 - Cellular Phones	136,693	0	0	0	0	0
54000 - Desk Phone Expense	8,198	0	0	0	0	0
54000 - Gas and Electricity	288,747	360,226	313,600	225,648	280,082	313,600
54000 - Telephone Service Expense	24,553	0	0	0	0	0
54000 - Water	26,108	26,669	20,171	13,595	28,918	20,171
54000:Utilities	537,979	386,895	333,771	239,244	309,000	333,771
59000 - Transfer to Pension Obligation Bond	2,760,738	2,752,595	2,760,493	1,380,247	2,760,493	2,760,428
59000:Transfer Out	2,760,738	2,752,595	2,760,493	1,380,247	2,760,493	2,760,428
Total Operating Expenditures	13,385,692	14,288,742	14,445,756	9,620,276	13,988,524	14,104,459

Fund - FD101 General Fund
 CC2004 Training Bureau (Admin Service)

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
44000 - Alarm Permit Fees	7,518	33,674	31,377	27,889	36,042	31,380
44000:Licenses, permits and fees	7,518	33,674	31,377	27,889	36,042	31,380
46000 - Firing Range Fees	5,014	5,115	7,231	5,859	6,242	7,231
46000 - Police Revenues	-308	0	0	0	0	0
46000 - Reimbursable Services	12,029	10,352	20,000	575	1,255	20,000
46000:Charges for Service	16,735	15,467	27,231	6,434	7,497	27,231
43000 - Police Training Fees (POST)	13,540	21,306	18,100	15,877	18,100	18,100
43000:Intergovernmental	13,540	21,306	18,100	15,877	18,100	18,100
Total Revenue	37,793	70,447	76,708	50,200	61,639	76,711
51000 - Earnings and Benefits...	1,040,807	1,131,260	1,061,068	936,301	1,176,510	1,226,400
51000 - Hourly...	95,878	80,993	93,554	50,250	93,555	93,555
51000 - Overtime Hourly	0	12	0	0	0	0
51000 - Overtime Sworn...	357,990	417,892	134,194	66,930	134,194	134,194
51000 - All Overtime Non-Sworn...	64,684	75,865	30,000	29,872	80,000	80,000
51000 - Retirement or Termination Payout	940	0	0	0	0	0
51000 - Standby Sworn	0	126	0	0	0	0
51000 - Sick Leave or Vacation Buyback...	0	0	7,815	7,814	0	7,814
51000:Staffing	1,560,300	1,706,148	1,326,631	1,091,167	1,484,259	1,541,963
52000 - Building and Yard Repairs	904	5,767	5,500	2,108	5,595	5,600
52000 - Computer Related Acquisitions	1,366	0	0	0	0	0
52000 - Controllable Contract Services	32,783	45,366	45,500	21,188	45,500	45,500
52000 - Equipment Maintenance and Repair	0	25	300	0	300	300
52000 - Other Expense	0	1,000	1,700	261	1,700	1,700
52000 - Physical or Mental Exams	5,890	0	7,500	0	7,500	7,500
52000 - Range Expense	117,666	100,489	117,000	36,037	117,000	117,000
52000 - Recruitment Testing	1,363	45	2,000	90	2,000	2,000
52000 - Small Tools and Equipment	711	7,951	3,400	1,020	3,400	3,400
52000 - Special Programs	8,858	2,811	6,000	1,829	7,540	4,000
52000 - Training and Professional Development	370	0	0	655	0	0
52000 - Training In-Service	150,194	71,530	155,000	52,050	155,000	155,000
52000 - Training Other	0	0	0	1,588	0	0
52000 - Training Police Officer Standard Training (POST)	97,758	127,696	110,000	62,433	110,000	110,000
52000:Controllable Expenses	417,863	362,679	453,900	179,258	455,535	452,000
55000 - Pension Obligation Bond POB Allocation	280,995	169,344	225,555	169,166	225,555	219,437
55000:Allocated Costs	280,995	169,344	225,555	169,166	225,555	219,437
54000 - Gas and Electricity	0	0	12,144	0	12,144	12,144
54000:Utilities	0	0	12,144	0	12,144	12,144
Total Operating Expenditures	2,259,158	2,238,171	2,018,230	1,439,591	2,177,493	2,225,544

Fund - FD101 General Fund
 CC2005 Reimbursed SRO Contract Services

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
46000 - Reimbursement fr Other Agency	913,859	398,598	513,094	519,396	520,000	538,749
46000:Charges for Service	913,859	398,598	513,094	519,396	520,000	538,749
Total Revenue	913,859	398,598	513,094	519,396	520,000	538,749
51000 - Earnings and Benefits...	328,862	407,792	445,701	344,353	415,115	485,222
51000 - Holiday Sworn	561	1,144	0	0	0	0
51000 - Overtime Sworn...	46,560	28,995	20,800	17,776	32,038	20,800
51000 - Standby Sworn	7	117	0	0	0	0
51000:Staffing	375,991	438,048	466,501	362,129	447,153	506,022
55000 - Pension Obligation Bond POB Allocation	110,939	53,197	105,870	79,403	105,870	108,095
55000:Allocated Costs	110,939	53,197	105,870	79,403	105,870	108,095
Total Operating Expenditures	486,930	491,245	572,371	441,531	553,023	614,117

Fund - FD101 General Fund
 CC2006 Mental Health Evaluation Team

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
51000 - Earnings and Benefits...	626,061	350,708	504,092	401,303	480,163	514,801
51000 - Holiday Sworn	1,445	2,254	2,000	1,563	2,000	2,000
51000 - Overtime Sworn...	159,578	150,332	90,279	161,120	465,280	90,279
51000:Staffing	787,084	503,294	596,371	563,986	947,443	607,080
52000 - Controllable Contract Services	104	49,525	87,000	59,149	87,000	87,000
52000 - Materials & Supplies	0	0	2,000	0	0	2,000
52000 - Small Tools and Equipment	0	1,896	2,500	0	0	2,500
52000 - Supplies Officers	89	258	0	0	0	0
52000:Controllable Expenses	192	51,679	91,500	59,149	87,000	91,500
55000 - Pension Obligation Bond POB Allocation	181,075	189,068	119,112	89,334	119,112	114,684
55000:Allocated Costs	181,075	189,068	119,112	89,334	119,112	114,684
Total Operating Expenditures	968,351	744,042	806,983	712,469	1,153,555	813,264

Fund - FD101 General Fund
 CC2007 Police Administration

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
45000 - Donations	0	0	2,500	0	0	0
45000:Other Revenues	0	0	2,500	0	0	0
Total Revenue	0	0	2,500	0	0	0
51000 - Earnings and Benefits...	2,453,286	2,434,717	2,101,833	1,686,869	2,025,585	2,499,839
51000 - Hourly...	0	0	11,000	7,278	8,000	24,800
51000 - Holiday Non-Sworn	0	192	0	0	0	0
51000 - Holiday Sworn	14,330	0	0	0	0	0
51000 - Overtime Sworn...	82,615	29,855	19,139	16,309	30,249	7,139
51000 - All Overtime Non-Sworn...	441	1,731	3,187	3,611	3,727	2,000
51000 - Retirement or Termination Payout	142,025	263,844	52,849	52,849	52,849	0
51000 - Standby Sworn	2,657	1,341	1,876	1,875	781	0
51000 - Sick Leave or Vacation Buyback...	49,114	22,135	21,671	19,277	17,588	18,500
51000:Staffing	2,744,468	2,753,814	2,211,555	1,788,070	2,138,779	2,552,278
52000 - Controllable Contract Services	0	0	25,000	0	0	0
52000 - Physical or Mental Exams	0	0	3,500	0	3,500	3,500
52000 - Small Tools and Equipment	444	3,789	4,300	3,860	4,300	4,300
52000 - Special Programs	4,327	4,313	7,500	5,186	2,789	7,500
52000:Controllable Expenses	4,771	8,102	40,300	9,045	10,589	15,300
55000 - Information Systems Allocation	0	0	796	597	796	51,578
55000 - Pension Obligation Bond POB Allocation	502,919	1,031,734	518,397	388,798	518,397	504,272
55000:Allocated Costs	502,919	1,031,734	519,193	389,395	519,193	555,850
Total Operating Expenditures	3,252,158	3,793,650	2,771,048	2,186,510	2,668,561	3,123,428

Fund - FD101 General Fund
 CC2008 DPOA Contract Services

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
46000 - DPOA Services	176,400	176,400	187,288	14,700	194,780	204,520
46000:Charges for Service	176,400	176,400	187,288	14,700	194,780	204,520
Total Revenue	176,400	176,400	187,288	14,700	194,780	204,520
51000 - Earnings and Benefits...	333,654	379,340	412,714	320,507	407,886	450,945
51000 - Holiday Sworn	9,654	6,425	8,262	8,262	6,885	7,000
51000 - Overtime Sworn...	61,747	61,496	43,553	43,482	47,142	43,553
51000 - All Overtime Non-Sworn...	1,091	2,366	2,500	2,393	2,000	2,000
51000 - Retirement or Termination Payout	24,692	0	0	0	0	0
51000 - Standby Sworn	2,469	301	547	1,638	0	0
51000:Staffing	433,308	449,929	467,576	376,282	463,913	503,498
55000 - Pension Obligation Bond POB Allocation	140,796	99,186	97,593	73,195	97,593	100,459
55000:Allocated Costs	140,796	99,186	97,593	73,195	97,593	100,459
Total Operating Expenditures	574,104	549,115	565,169	449,476	561,506	603,957

Fund - FD101 General Fund
 CC2009 HEART

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
51000 - Earnings and Benefits...	0	0	0	0	0	584,496
51000 - Overtime Sworn...	0	0	0	7,422	0	82,000
51000 - Proposed Reduction	0	0	0	0	0	-21,058
51000:Staffing	0	0	0	7,422	0	645,438
52000 - Controllable Contract Services	0	64,216	0	-6,565	0	0
52000:Controllable Expenses	0	64,216	0	-6,565	0	0
55000 - Fleet Operation	0	0	0	0	0	253,965
55000 - Information Systems Allocation	0	0	0	0	0	581
55000 - Pension Obligation Bond POB Allocation	0	225,270	0	0	0	0
55000:Allocated Costs	0	225,270	0	0	0	254,546
Total Operating Expenditures	0	289,486	0	856	0	899,984

Fund - FD101 General Fund
 CC2010 Patrol Services

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
41000 - Traffic Safety Fines	6,381	8,512	8,115	6,862	8,115	8,115
41000:Fines	6,381	8,512	8,115	6,862	8,115	8,115
46000 - DUI Cost Recovery	24,361	27,198	21,000	13,294	21,000	21,000
46000 - Police Revenues	9,843	12,622	11,000	900	11,000	11,000
46000 - Processing Fees-Police	192,725	158,711	185,994	138,654	165,944	185,994
46000 - Reimbursable Services	32,833	80,661	75,000	58,635	78,150	82,000
46000 - Reimbursement fr Other Agency	43,479	77,101	50,000	34,963	34,963	50,000
46000:Charges for Service	303,242	356,293	342,994	246,446	311,057	349,994
47200 - Sale of Capital Assets	400	2,450	0	0	0	0
47200:Proceeds from Sale of Asset	400	2,450	0	0	0	0
Total Revenue	310,022	367,256	351,109	253,308	319,172	358,109
51000 - Earnings and Benefits...	16,817,740	18,862,480	20,026,206	16,420,270	19,687,550	23,804,602
51000 - Holiday Non-Sworn	7,555	11,911	8,061	9,977	8,061	8,061
51000 - Holiday Sworn	356,469	412,865	338,932	409,967	450,000	338,932
51000 - Overtime Special (Reimbursable)	34,427	57,355	66,000	52,614	66,000	66,000
51000 - Overtime Sworn...	2,397,302	2,464,713	879,596	1,145,909	1,586,721	879,596
51000 - All Overtime Non-Sworn...	28,082	50,460	40,000	18,695	29,839	40,000
51000 - Retirement or Termination Payout	327,793	26,838	0	308,512	308,512	0
51000 - Standby Non-Sworn	0	173	0	0	0	0
51000 - Standby Sworn	43,217	62,542	65,700	39,190	53,025	65,700
51000 - Sick Leave or Vacation Buyback...	2,584	15,108	33,936	35,124	35,124	86,150
51000 - Proposed Reduction	0	0	0	0	0	-610,690
51000:Staffing	20,015,169	21,964,444	21,458,431	18,440,259	22,224,832	24,678,351
52000 - Adjustment for Bad Debt Expense	0	0	0	2,064	2,064	0
52000 - Canine Program	20,493	18,134	32,000	20,067	24,500	21,500
52000 - Controllable Contract Services	79,199	41,533	145,150	21,307	145,150	281,650
52000 - Office Supplies	0	0	0	42	0	0
52000 - Other Expense	73,454	71,204	11,549	4,035	4,300	11,549
52000 - Small Tools and Equipment	8,538	4,197	67,900	2,120	4,253	70,900
52000 - Supplies Officers	88,459	246	0	0	0	0
52000 - Vehicle Expense Outside Vendor	29,858	0	0	0	0	0
52000:Controllable Expenses	300,002	135,314	256,599	49,634	180,267	385,599
53000 - IT Automation/Software-Maintenance	45,825	0	0	0	0	0
53000 - Tuition Reimbursement	23,658	18,041	20,000	9,675	20,000	20,000
53000:Required Expenses	69,483	18,041	20,000	9,675	20,000	20,000
55000 - Claims Expense Liability	52,816	253,065	245,026	183,769	245,026	200,333
55000 - Information Systems Allocation	0	0	796	597	796	626,610
55000 - Pension Obligation Bond POB Allocation	4,796,500	4,434,683	5,002,093	3,751,570	5,002,093	5,348,427

Account	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	FY 2025-26 YE	FY 2026-27
	Actuals	Actuals	Amended Budget	Actuals	Est	Proposed Budget
55000:Allocated Costs	4,849,316	4,687,748	5,247,915	3,935,936	5,247,915	6,175,370
60000 - Autos and Trucks	1,545,912	0	0	0	0	0
60000 - Other Equipment	0	0	178,964	0	0	0
60000:Capital	1,545,912	0	178,964	0	0	0
Total Operating Expenditures	26,779,882	26,805,548	27,161,909	22,435,504	27,673,014	31,259,320

Fund - FD101 General Fund
 CC2012 Aero Patrol Services

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
51000 - Earnings and Benefits...	228,625	251,013	253,017	211,039	249,512	267,341
51000 - Hourly...	97,527	103,730	95,089	81,826	97,387	99,800
51000 - Overtime Hourly	236	0	0	0	0	0
51000 - Holiday Sworn	6,133	5,206	5,000	1,213	0	5,000
51000 - Overtime Special (Reimbursable)	0	0	15,000	0	0	15,000
51000 - Overtime Sworn...	5,902	1,800	1,270	776	0	0
51000 - Sick Leave or Vacation Buyback...	0	0	0	0	0	6,400
51000:Staffing	338,424	361,749	369,376	294,854	346,899	393,541
52000 - Equipment Maintenance and Repair	127,205	107,794	113,700	83,226	113,700	113,700
52000 - Other Rentals	74,420	69,071	75,362	59,204	70,088	75,362
52000 - Small Tools and Equipment	2,301	1,740	2,792	0	0	2,792
52000:Controllable Expenses	203,926	178,605	191,854	142,430	183,788	191,854
53000 - Fuel Expense	23,923	32,069	45,000	28,218	47,069	51,800
53000:Required Expenses	23,923	32,069	45,000	28,218	47,069	51,800
55000 - Pension Obligation Bond POB Allocation	62,034	61,989	59,692	44,769	59,692	59,557
55000:Allocated Costs	62,034	61,989	59,692	44,769	59,692	59,557
60000 - Other Equipment	0	120,000	169,000	0	169,000	0
60000:Capital	0	120,000	169,000	0	169,000	0
Total Operating Expenditures	628,306	754,412	834,922	510,271	806,448	696,752

Fund - FD101 General Fund
 CC2014 Traffic Patrol Services

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
41000 - Parking Viol Late Fines	212,322	353,553	388,626	80,291	98,725	388,626
41000 - Parking Violations	782,029	759,150	401,480	889,393	903,680	401,480
41000 - Traffic Safety Fines	0	426,547	900,000	420,619	655,673	900,000
41000:Fines	994,351	1,539,249	1,690,106	1,390,302	1,658,078	1,690,106
43000 - Damage Claim Repayments	0	21,012	0	0	0	0
43000:Intergovernmental	0	21,012	0	0	0	0
47200 - Sale of Capital Assets	0	938	0	0	0	0
47200:Proceeds from Sale of Asset	0	938	0	0	0	0
45000 - Miscellaneous Revenue	0	4,051	0	0	0	0
45000:Other Revenues	0	4,051	0	0	0	0
Total Revenue	994,351	1,565,250	1,690,106	1,390,302	1,658,078	1,690,106
51000 - Earnings and Benefits...	1,846,836	2,046,147	2,096,657	1,580,823	2,127,992	2,879,288
51000 - Hourly...	37,212	30,172	166,336	31,848	35,000	166,336
51000 - Holiday Non-Sworn	0	0	797	797	0	0
51000 - Holiday Sworn	561	0	0	0	0	0
51000 - Overtime Sworn...	275,805	385,510	172,101	160,829	200,000	132,101
51000 - All Overtime Non-Sworn...	7,458	26,653	30,000	14,836	25,000	30,000
51000 - Retirement or Termination Payout	15,024	1,461	846	845	845	0
51000 - Standby Sworn	152,182	141,702	110,000	116,578	100,000	100,000
51000 - Sick Leave or Vacation Buyback...	0	0	0	0	0	8,205
51000 - Proposed Reduction	0	0	0	0	0	-631,748
51000:Staffing	2,335,078	2,631,645	2,576,737	1,906,556	2,488,837	2,684,182
52000 - Building and Yard Repairs	19,500	20,147	0	0	0	0
52000 - Controllable Contract Services	0	30,069	0	0	0	0
52000 - Equipment Maintenance and Repair	350	1,930	2,000	1,002	2,000	2,000
52000 - Office Supplies	1,138	1,260	5,000	1,261	5,000	5,000
52000 - Other Expense	710	694	950	811	950	950
52000 - Postage	0	0	4,200	0	4,200	4,200
52000 - Printing and Copying	21	14	842	7	842	842
52000 - Small Equipment Special or Safety	182	0	8,400	0	8,400	8,400
52000 - Small Tools and Equipment	4,556	37,869	4,050	968	4,050	4,050
52000 - Special Programs	0	165	0	0	0	0
52000 - Supplies Officers	0	1,715	0	0	0	0
52000 - Towing Non-City Vehicle	828	1,826	3,000	901	3,000	3,000
52000 - Training and Professional Development	0	2,200	0	0	0	0
52000:Controllable Expenses	27,285	97,888	28,442	4,949	28,442	28,442
55000 - Information Systems Allocation	0	4,485	0	0	0	91,259
55000 - Pension Obligation Bond POB Allocation	606,030	549,862	586,638	439,979	586,638	575,117

Account	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	FY 2025-26 YE	FY 2026-27
	Actuals	Actuals	Amended Budget	Actuals	Est	Proposed Budget
55000:Allocated Costs	606,030	554,347	586,638	439,979	586,638	666,376
60000 - Autos and Trucks	0	80,547	0	0	0	0
60000:Capital	0	80,547	0	0	0	0
54000 - Desk Phone Expense	607	0	0	0	0	0
54000 - Telephone Service Expense	3,091	0	0	0	0	0
54000:Utilities	3,698	0	0	0	0	0
Total Operating Expenditures	2,972,091	3,364,427	3,191,817	2,351,483	3,103,917	3,379,000

Fund - FD101 General Fund
 CC2015 Crime Prevention and Outreach

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
51000 - Earnings and Benefits...	428,332	471,051	457,633	310,840	457,633	609,607
51000 - Hourly...	0	0	249	0	0	0
51000 - Holiday Non-Sworn	47	0	0	0	0	0
51000 - Overtime Sworn...	32,338	61,730	34,320	25,110	34,320	34,320
51000 - All Overtime Non-Sworn...	23,692	43,624	48,000	12,626	48,000	48,000
51000 - Retirement or Termination Payout	49	0	30,368	30,367	30,367	0
51000 - Sick Leave or Vacation Buyback...	0	0	0	0	0	7,135
51000:Staffing	484,458	576,405	570,570	378,943	570,320	699,062
52000 - Community Outreach	0	0	0	46	0	0
52000 - Community Programs	5,732	6,049	6,000	2,723	6,000	6,000
52000 - Computer Related Acquisitions	513	0	0	0	0	0
52000 - Office Supplies	232	246	1,736	676	1,200	1,200
52000 - Printing and Copying	3,501	3,452	5,043	42	5,000	5,000
52000 - Small Tools and Equipment	90,606	3,043	2,750	307	1,200	2,750
52000 - Special Programs	57,537	43,149	44,000	13,979	44,000	45,000
52000:Controllable Expenses	158,121	55,939	59,529	17,774	57,400	59,950
55000 - Information Systems Allocation	0	679	0	0	0	23,776
55000 - Pension Obligation Bond POB Allocation	88,270	90,890	89,291	66,968	89,291	88,907
55000:Allocated Costs	88,270	91,569	89,291	66,968	89,291	112,683
60000 - Building Improvements	27,211	0	0	0	0	0
60000:Capital	27,211	0	0	0	0	0
Total Operating Expenditures	758,059	723,913	719,390	463,685	717,011	871,695

Fund - FD101 General Fund
 CC2016 Major Crimes Task Force

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
51000 - Earnings and Benefits...	864,910	1,132,671	1,419,278	937,303	1,326,281	1,497,312
51000 - Holiday Sworn	6,809	0	4,831	4,830	1,213	0
51000 - Overtime Sworn...	331,076	71,238	52,319	41,345	46,713	52,319
51000 - All Overtime Non-Sworn...	438	651	2,000	0	0	2,000
51000 - Retirement or Termination Payout	30,246	0	0	0	0	0
51000 - Standby Sworn	1,640	4,262	3,360	4,209	6,719	2,000
51000 - Sick Leave or Vacation Buyback...	0	0	7,815	7,814	7,814	8,205
51000 - Proposed Reduction	0	0	0	0	0	-210,583
51000:Staffing	1,235,118	1,208,822	1,489,603	995,501	1,388,740	1,351,253
52000 - Small Tools and Equipment	1,393	498	1,500	0	0	1,500
52000:Controllable Expenses	1,393	498	1,500	0	0	1,500
55000 - Pension Obligation Bond POB Allocation	347,466	340,199	338,883	254,162	338,883	333,593
55000:Allocated Costs	347,466	340,199	338,883	254,162	338,883	333,593
Total Operating Expenditures	1,583,977	1,549,519	1,829,986	1,249,663	1,727,623	1,686,346

Fund - FD101 General Fund
 CC2017 Crossing Guards

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
52000 - Controllable Contract Services	466,305	447,584	505,682	305,159	454,050	523,055
52000:Controllable Expenses	466,305	447,584	505,682	305,159	454,050	523,055
Total Operating Expenditures	466,305	447,584	505,682	305,159	454,050	523,055

Fund - FD101 General Fund
 CC2018 Homeless Outreach Support Team

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
44000 - Administrative Program Fee	0	200,000	75,000	0	75,000	75,000
44000:Licenses, permits and fees	0	200,000	75,000	0	75,000	75,000
46000 - Reimbursable Services	0	93,711	150,000	18,905	150,000	150,000
46000:Charges for Service	0	93,711	150,000	18,905	150,000	150,000
Total Revenue	0	293,711	225,000	18,905	225,000	225,000
51000 - Earnings and Benefits...	0	0	3,263	0	3,263	0
51000 - Overtime Special (Reimbursable)	444	59,238	75,000	54,619	75,000	75,000
51000 - Overtime Sworn...	0	73,333	156,000	7,249	156,000	156,000
51000:Staffing	444	132,571	234,263	61,868	234,263	231,000
Total Operating Expenditures	444	132,571	234,263	61,868	234,263	231,000

Fund - FD101 General Fund
 CC2020 Investigative Services (Special Services)

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
46000 - Police Revenues	4,628	2,490	3,000	550	3,000	3,000
46000 - Reimbursement fr Other Agency	13,301	2,692	10,000	0	10,000	10,000
46000:Charges for Service	17,928	5,182	13,000	550	13,000	13,000
Total Revenue	17,928	5,182	13,000	550	13,000	13,000
51000 - Earnings and Benefits...	8,516,549	8,961,533	8,825,447	6,550,774	8,178,284	10,248,790
51000 - Hourly...	142,260	145,240	101,292	88,883	101,290	101,292
51000 - Holiday Non-Sworn	269	0	0	0	0	0
51000 - Holiday Sworn	504	6,146	16,000	1,224	2,447	16,000
51000 - Callback Pay	540	84	0	0	0	0
51000 - Overtime Sworn...	782,327	687,754	308,811	343,935	398,730	307,476
51000 - All Overtime Non-Sworn...	20,736	11,026	45,761	9,789	55,083	45,761
51000 - Retirement or Termination Payout	5,410	424,741	181,543	181,543	181,542	0
51000 - Standby Non-Sworn	40,992	46,319	30,579	34,007	34,007	0
51000 - Standby Sworn	159,877	199,403	160,000	174,547	191,510	160,000
51000 - Sick Leave or Vacation Buyback...	8,670	9,017	54,296	54,295	54,295	64,423
51000 - Proposed Reduction	0	0	0	0	0	-842,330
51000:Staffing	9,678,135	10,491,263	9,723,729	7,438,997	9,197,188	10,101,412
52000 - Controllable Contract Services	30,312	39,254	44,500	10,750	41,200	44,500
52000 - Dues, Subscriptions and Certificates	959	0	0	0	0	0
52000 - Equipment Rental	180	255	550	0	0	550
52000 - Extradition Expense	10,700	0	10,000	2,000	0	10,000
52000 - Small Tools and Equipment	0	0	5,000	0	0	0
52000:Controllable Expenses	42,151	39,509	60,050	12,750	41,200	55,050
53000 - Coroners Fees	0	0	4,000	0	0	4,000
53000 - Fuel Expense	385	467	1,000	191	1,000	1,200
53000 - Tuition Reimbursement	4,877	18,968	19,409	19,409	17,274	0
53000:Required Expenses	5,262	19,435	24,409	19,600	18,274	5,200
55000 - Information Systems Allocation	0	0	0	0	0	5,808
55000 - Pension Obligation Bond POB Allocation	2,356,196	2,236,791	2,133,962	1,600,471	2,133,962	2,008,887
55000:Allocated Costs	2,356,196	2,236,791	2,133,962	1,600,471	2,133,962	2,014,695
Total Operating Expenditures	12,081,744	12,786,998	11,942,150	9,071,818	11,390,624	12,176,357

Fund - FD101 General Fund
 CC2022 LA TRAP

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
46000 - Reimbursement fr Other Agency	583,316	561,534	600,000	562,632	600,000	600,000
46000:Charges for Service	583,316	561,534	600,000	562,632	600,000	600,000
Total Revenue	583,316	561,534	600,000	562,632	600,000	600,000
51000 - Earnings and Benefits...	466,998	528,191	562,095	452,684	544,278	578,958
51000 - Overtime Sworn...	129,237	127,482	130,000	132,254	180,182	130,000
51000 - All Overtime Non-Sworn...	2,189	0	5,000	0	0	5,000
51000 - Sick Leave or Vacation Buyback...	0	0	4,000	0	0	7,135
51000:Staffing	598,424	655,673	701,095	584,938	724,460	721,093
55000 - Pension Obligation Bond POB Allocation	184,345	131,192	133,223	99,917	133,223	128,977
55000:Allocated Costs	184,345	131,192	133,223	99,917	133,223	128,977
Total Operating Expenditures	782,769	786,865	834,318	684,856	857,683	850,070

Fund - FD101 General Fund
 CC2023 Sexual Exploitation and Traffic Team

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
51000 - Earnings and Benefits...	380,232	392,208	853,814	338,936	477,024	491,458
51000 - Holiday Sworn	0	0	0	1,202	1,202	0
51000 - Overtime Sworn...	264,625	124,703	185,987	140,340	127,857	185,987
51000 - All Overtime Non-Sworn...	0	187	0	407	408	0
51000 - Standby Sworn	0	808	300	104	0	300
51000 - Proposed Reduction	0	0	0	0	0	-631,748
51000:Staffing	644,857	517,906	1,040,101	480,990	606,491	45,997
55000 - Pension Obligation Bond POB Allocation	203,346	202,360	202,409	151,807	202,409	250,405
55000:Allocated Costs	203,346	202,360	202,409	151,807	202,409	250,405
Total Operating Expenditures	848,203	720,266	1,242,510	632,797	808,900	296,402

Fund - FD101 General Fund
 CC2030 Records and Clerical

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
46000 - Police Revenues	18,752	25,199	30,930	20,345	30,930	30,930
46000:Charges for Service	18,752	25,199	30,930	20,345	30,930	30,930
Total Revenue	18,752	25,199	30,930	20,345	30,930	30,930
51000 - Earnings and Benefits...	1,469,896	1,443,356	1,513,402	1,133,217	1,450,000	1,929,888
51000 - Hourly...	16,247	31,695	0	0	0	27,707
51000 - Overtime Hourly	33	0	0	0	0	0
51000 - Holiday Non-Sworn	21,958	18,051	14,648	14,122	12,616	14,648
51000 - Callback Pay	259	99	300	28	0	300
51000 - All Overtime Non-Sworn...	20,685	20,286	18,462	7,533	9,520	18,462
51000 - Retirement or Termination Payout	2,002	3,549	33,232	33,231	33,231	0
51000 - Standby Non-Sworn	0	0	29	28	0	0
51000 - Sick Leave or Vacation Buyback...	724	0	0	0	0	0
51000 - Proposed Reduction	0	0	0	0	0	-292,578
51000:Staffing	1,531,804	1,517,037	1,580,073	1,188,160	1,505,367	1,698,427
52000 - Building and Yard Repairs	0	22,524	0	0	0	0
52000 - Computer Related Acquisitions	0	0	8,231	0	0	0
52000 - Office Supplies	0	141	901	0	901	901
52000 - Small Tools and Equipment	2,819	2,596	3,000	1,880	3,000	3,000
52000 - Training and Professional Development	2,119	1,245	3,000	803	3,000	3,000
52000:Controllable Expenses	4,938	26,506	15,132	2,683	6,901	6,901
53000 - IT Automation/Software-Maintenance	347,060	328,350	374,173	374,172	339,500	339,500
53000:Required Expenses	347,060	328,350	374,173	374,172	339,500	339,500
55000 - Information Systems Allocation	0	610	0	0	0	105,131
55000 - Pension Obligation Bond POB Allocation	190,547	170,390	160,103	120,077	160,103	153,466
55000:Allocated Costs	190,547	171,000	160,103	120,077	160,103	258,597
54000 - Desk Phone Expense	658	0	0	0	0	0
54000:Utilities	658	0	0	0	0	0
Total Operating Expenditures	2,075,007	2,042,893	2,129,481	1,685,092	2,011,871	2,303,425

Fund - FD101 General Fund
CC2031 Jail Services

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
41000 - Municipal Court Fines	69,368	10,154	17,000	10,778	16,104	17,000
41000:Fines	69,368	10,154	17,000	10,778	16,104	17,000
46000 - Jail Booking Fees	70,340	86,873	77,550	55,318	67,052	77,550
46000 - Police Revenues	5,820	6,930	8,000	2,670	8,000	8,000
46000 - Prisoner Housing Pgm	2,995	0	0	0	0	0
46000 - Reimbursement fr Other Agency	210,762	313,165	204,623	0	204,623	217,100
46000:Charges for Service	289,917	406,968	290,173	57,988	279,675	302,650
Total Revenue	359,284	417,122	307,173	68,766	295,779	319,650
51000 - Earnings and Benefits...	2,068,268	1,996,970	2,069,792	1,529,975	1,834,216	2,557,393
51000 - Hourly...	76,640	51,961	46,242	39,562	40,260	46,242
51000 - Overtime Hourly	28	0	0	0	0	0
51000 - Holiday Non-Sworn	81,706	70,528	52,000	60,547	64,000	52,000
51000 - Callback Pay	1,496	3,070	2,000	1,235	1,257	2,000
51000 - Overtime Sworn...	899	209,332	0	136,225	140,000	0
51000 - All Overtime Non-Sworn...	239,244	325,480	185,000	252,634	357,000	185,000
51000 - Retirement or Termination Payout	4	15,752	0	25,739	25,739	0
51000 - Standby Non-Sworn	160	1,240	0	1,677	1,678	0
51000 - Sick Leave or Vacation Buyback...	0	75	7,575	0	0	0
51000 - Proposed Reduction	0	0	0	0	0	-337,427
51000:Staffing	2,468,444	2,674,408	2,362,609	2,047,594	2,464,150	2,505,208
52000 - Bed Linen and Supplies	17,704	13,633	18,200	13,009	23,791	18,200
52000 - Building and Yard Repairs	1,072	0	0	0	0	0
52000 - Controllable Contract Services	8,708	3,716	13,480	7,635	14,746	15,000
52000 - Fingerprint Expense	5,698	5,064	6,000	2,634	3,373	6,000
52000 - Janitorial Supplies	2,734	4,796	6,979	4,705	6,979	3,479
52000 - Materials & Supplies	3,974	6,658	10,225	5,211	4,030	10,225
52000 - Office Supplies	5,850	4,344	6,427	4,532	6,427	8,000
52000 - Photographic Expense	2,994	0	0	0	0	0
52000 - Prisoner Meals	25,714	28,421	27,520	16,349	21,610	27,520
52000 - Small Tools and Equipment	5,362	0	0	0	0	0
52000 - Vehicle Expense Outside Vendor	0	0	0	51	0	0
52000:Controllable Expenses	79,810	66,632	88,831	54,125	80,956	88,424
53000 - Medical Services	112,620	116,130	180,000	88,381	99,552	136,907
53000:Required Expenses	112,620	116,130	180,000	88,381	99,552	136,907
55000 - Pension Obligation Bond POB Allocation	224,882	207,871	206,470	154,852	206,470	203,367
55000:Allocated Costs	224,882	207,871	206,470	154,852	206,470	203,367
Total Operating Expenditures	2,885,757	3,065,041	2,837,910	2,344,953	2,851,128	2,933,906

Fund - FD101 General Fund
 CC2032 Dispatch Services

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
46000 - Reimbursable Services	0	0	2,000	0	2,000	2,000
46000:Charges for Service	0	0	2,000	0	2,000	2,000
Total Revenue	0	0	2,000	0	2,000	2,000
51000 - Earnings and Benefits...	2,812,202	2,799,581	3,142,606	2,353,435	3,165,411	3,961,021
51000 - Hourly...	114,699	129,299	97,451	88,196	97,451	0
51000 - Overtime Hourly	228	0	0	0	0	0
51000 - Holiday Non-Sworn	97,778	106,044	98,391	109,429	120,000	80,000
51000 - Callback Pay	3,486	3,278	4,376	5,922	3,846	4,000
51000 - Overtime Sworn...	1,900	0	284	284	284	0
51000 - All Overtime Non-Sworn...	295,342	333,737	309,716	316,081	453,369	309,716
51000 - Retirement or Termination Payout	8,767	11,319	4,038	4,038	4,038	0
51000 - Standby Non-Sworn	276	1,182	0	0	0	0
51000 - Proposed Reduction	0	0	0	0	0	-539,660
51000:Staffing	3,334,680	3,384,440	3,656,862	2,877,384	3,844,399	3,815,077
52000 - Computer Related Acquisitions	5,391	1,877	8,367	0	0	11,400
52000 - Controllable Contract Services	43,556	35,600	48,600	9,600	48,600	48,600
52000 - Other Expense	3,561	306	5,000	4,370	4,370	5,000
52000 - Small Tools and Equipment	2,418	2,565	5,000	419	419	5,000
52000 - Special Programs	1,278	0	2,000	1,323	1,322	2,000
52000:Controllable Expenses	56,205	40,349	68,967	15,711	54,711	72,000
55000 - Information Systems Allocation	0	9,308	0	0	0	177,973
55000 - Pension Obligation Bond POB Allocation	342,658	309,740	317,816	238,362	317,816	324,581
55000:Allocated Costs	342,658	319,048	317,816	238,362	317,816	502,554
54000 - Desk Phone Expense	1,113	0	0	0	0	0
54000 - Telephone Service Expense	6,713	0	0	0	0	0
54000:Utilities	7,826	0	0	0	0	0
Total Operating Expenditures	3,741,369	3,743,836	4,043,645	3,131,458	4,216,926	4,389,631

Fund - FD101 General Fund
 CC2033 Property and Evidence (Support Program)

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
51000 - Earnings and Benefits...	196,112	331,156	350,738	266,729	318,361	359,490
51000 - Hourly...	66,946	73,286	87,133	53,728	55,100	87,133
51000 - Callback Pay	0	38	0	0	0	0
51000 - All Overtime Non-Sworn...	1,797	4,656	7,175	3,059	5,040	7,175
51000:Staffing	264,854	409,136	445,046	323,516	378,501	453,798
52000 - Building and Yard Repairs	145,114	5,411	19,400	4,568	5,000	5,000
52000 - Controllable Contract Services	15,100	582	8,980	0	8,900	8,900
52000 - Small Tools and Equipment	14,714	18,898	21,000	15,372	13,132	21,000
52000:Controllable Expenses	174,928	24,891	49,380	19,940	27,032	34,900
55000 - Pension Obligation Bond POB Allocation	20,832	29,886	30,605	22,954	30,605	28,585
55000:Allocated Costs	20,832	29,886	30,605	22,954	30,605	28,585
Total Operating Expenditures	460,614	463,913	525,031	366,410	436,138	517,283

Fund - FD101 General Fund
 CC2040 Volunteer Programs

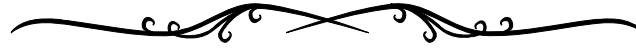
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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
46000 - Reimbursement fr Other Agency	0	0	45,000	19,478	45,000	45,000
46000:Charges for Service	0	0	45,000	19,478	45,000	45,000
Total Revenue	0	0	45,000	19,478	45,000	45,000
51000 - Overtime Sworn...	0	0	45,000	22,350	6,858	45,000
51000:Staffing	0	0	45,000	22,350	6,858	45,000
52000 - Materials & Supplies	0	0	3,100	531	1,200	3,100
52000 - Special Programs	4,653	377	10,780	124	270	10,780
52000 - Supplies Officers	1,008	1,967	0	80	80	0
52000:Controllable Expenses	5,661	2,344	13,880	735	1,550	13,880
Total Operating Expenditures	5,661	2,344	58,880	23,085	8,408	58,880

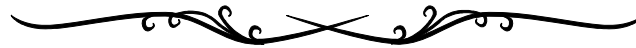
Fund - FD101 General Fund
CC2058 Communications Support

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
51000 - Earnings and Benefits...	298,217	318,243	309,291	260,436	310,245	353,076
51000 - Holiday Non-Sworn	33	0	0	0	0	0
51000 - Callback Pay	385	134	600	44	600	600
51000 - All Overtime Non-Sworn...	2,738	572	28,495	133	45,000	45,000
51000 - Standby Non-Sworn	41,960	45,106	36,505	35,152	0	0
51000:Staffing	343,333	364,054	374,891	295,766	355,845	398,676
52000 - Controllable Contract Services	274,159	299,153	363,584	325,703	363,584	363,584
52000 - Dues, Subscriptions and Certificates	0	0	300	0	300	300
52000 - Equipment Maintenance and Repair	778	488	2,400	334	800	2,400
52000 - Fire Alarm Expense and Repair	1,093	119	1,847	0	0	1,847
52000 - Materials & Supplies	174	331	1,000	0	0	1,000
52000 - Radio Repairs	7,591	3,453	12,112	1,364	3,000	12,112
52000 - Small Tools and Equipment	9,450	7,789	9,100	1,322	9,100	9,100
52000:Controllable Expenses	293,246	311,335	390,343	328,724	376,784	390,343
55000 - Information Systems Allocation	0	1,412	0	0	0	12,993
55000 - Pension Obligation Bond POB Allocation	31,328	29,149	29,120	21,840	29,120	28,075
55000:Allocated Costs	31,328	30,561	29,120	21,840	29,120	41,068
54000 - Telephone Service Expense	1,141	0	0	0	0	0
54000:Utilities	1,141	0	0	0	0	0
Total Operating Expenditures	669,048	705,950	794,354	646,330	761,749	830,087



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Services Provided

~ Fire ~

The County of Los Angeles Fire Protection District has provided fire suppression and emergency medical services to the City of Pomona since 1994. The County is operating in the City of Pomona under specific response performance criteria. Services include fire suppression, fire prevention, and emergency responses.

In addition to staffing costs, the County assesses a 'District Overhead' rate to the cost of service. For FY 2026-27, the rate is estimated at 37.14%. The District classifies its cost in two categories: direct and indirect. Direct costs are related to the cost of positions assigned directly to Pomona operations, while indirect costs are related to administrative support, resources used for field operations, information technology, command and control, fleet services, construction and maintenance, and technical services. The overhead rate is calculated by dividing indirect costs by direct costs.

In addition to the contract cost, the City is also responsible for some remaining liability/workers' compensation claims and payment of banked sick leave balances of former Pomona employees upon retirement from Los Angeles County.



GENERAL FUND EXPENSE BY CATEGORY

	2024-25 Actual	2025-26 Budget	2026-27 Proposed
City Budget			
Personnel	265	-	-
Contract Fee	36,629,479	37,758,927	37,858,291
Debt Svc	-	-	-
Capital	-	-	-
	36,629,744	37,758,927	37,858,291
Annual Fee per Fire Schedule			
Station Operations	25,965,612	26,069,881	26,812,524
Fire Prevention	753,935	772,914	793,256
Overhead	9,746,115	9,843,387	10,252,511
	36,465,662	36,686,182	37,858,291
Annual Fee Cap	37,034,038	36,686,182	37,858,291
Est City Cost	37,034,038	36,686,182	37,858,291

Fund - FD101 General Fund
All Fire

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
44000 - Fire Permits & Inspections	94,782	50,151	0	675	675	0
44000:Licenses, permits and fees	94,782	50,151	0	675	675	0
45000 - Miscellaneous Revenue	837	0	0	0	0	0
45000 - Paramedic Pass Thru	1,745,221	1,096,250	750,000	392,091	502,000	700,000
45000:Other Revenues	1,746,058	1,096,250	750,000	392,091	502,000	700,000
47000 - Rentals - Property	7	7	7	0	0	0
47000:Use of Money and Property	7	7	7	0	0	0
Total Revenue	1,840,847	1,146,409	750,007	392,766	502,675	700,000
51000 - Earnings and Benefits...	0	0	0	6	0	0
51000 - Retirement or Termination Payout	1,175	265	0	447	0	0
51000:Staffing	1,175	265	0	453	0	0
53000 - Contract Fire	37,034,038	36,629,479	37,758,927	28,319,195	35,034,381	37,858,291
53000:Required Expenses	37,034,038	36,629,479	37,758,927	28,319,195	35,034,381	37,858,291
Total Operating Expenditures	37,035,213	36,629,744	37,758,927	28,319,648	35,034,381	37,858,291

Services Provided

~ Development Services ~

The Development Services Department consists of three divisions: Planning, Building, and Code Compliance. The Planning Division develops policies for land use and development citywide, processes discretionary and administrative land use permits, and staffs the Planning and Historic Preservation Commissions. The Building and Safety Division administers and enforces State and Federal regulations, local ordinances, and model codes related to building construction in the City of Pomona. The Code Compliance Division enforces the City's Municipal Code for property maintenance, unpermitted uses, and other violations to ensure safe, clean, and healthy neighborhoods.

Division Details

Cost Center 1701 – Development Services Administration

Development Services Administration provides general oversight, monitoring, technical assistance, resource allocation, and schedule coordination for the Planning, Building & Safety, and Code Compliance Divisions.

Cost Center 1712 – Planning

The Planning Division is responsible for the development of the City of Pomona's General Plan, a policy document to guide future land use in the city, and for the City of Pomona's Zoning Ordinance, which implements these General Plan policies. Planning Staff handles works on current and long-range planning. Current Planning includes daily planning counter service, processing discretionary permits (e.g. conditional use permits), ministerial permits (e.g. landscape plan checks), plan check review, and fielding general land use and zoning inquiries. Long-range planning includes the development of General Plan updates (e.g. Housing Element), Specific Plan amendments, targeted code amendments (e.g. Waste & Recycling), geographic information systems (GIS) analysis, and demographic research. This includes Planning Staff training and continuing education.

Cost Center 1715 – Planning Commission/Historic Preservation Commission

The Planning Division provides technical and logistical assistance to the Planning Commission and the Historic Preservation Commission. This program provides for Commissioner training and departmental expenses for Commission meetings.

Cost Center 1740 – Code Compliance

The mission of the Code Compliance unit is to promote clean, healthy, and safe neighborhoods in the City of Pomona. The Code Compliance Division enforces the City of Pomona's Municipal Code and Zoning Ordinance and inspects residential, commercial, and industrial properties for violations that may threaten the general public's safety, such as substandard living conditions, dangerous and hazardous structures, and illegal land uses. This work includes, but is not limited to, addressing illegal dumping activities, the closure of medical marijuana dispensaries, pallet recycling center inspections, and neighborhood meetings.

Cost Center 2521 – Building & Safety

Building and Safety Division staff review and inspect all construction projects that require building permits within the City of Pomona. Staff reviews building plans, specifications, engineering calculations and other miscellaneous reports. Staff also inspects new construction for compliance with life and seismic safety requirements in coordination with other City/County Departments such as Planning, Public Works, and the Los Angeles County Fire Department. In addition, staff assists Code Compliance and Police with emergency code inspections and property abatement case protection. These services are to ensure that the life/safety building code requirements are followed for the protection of the entire Pomona community for new construction, renovations, and existing building stock throughout the City.

GENERAL FUND EXPENSE BY CATEGORY

	2024-25 Actual	2025-26 Budget	2026-27 Proposed
Personnel	4,795,956	5,269,242	5,884,331
Operating	809,352	900,317	697,904
Utilities	-	-	-
Alloc Costs	1,189,390	1,224,336	1,226,176
Capital	81,174	-	-
Total	6,875,872	7,393,895	7,808,411

Fund - FD101 General Fund
All Development Services

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
41000 - Code Enforcement Citations	148,676	93,793	150,000	215,459	218,000	160,000
41000:Fines	148,676	93,793	150,000	215,459	218,000	160,000
44000 - Abate Hazardous Bldg	46,086	21,060	50,000	19,962	25,000	40,000
44000 - Admin Review Fee	571,497	512,373	650,000	488,424	500,000	650,000
44000 - Building Permits	2,887,757	2,281,621	2,500,000	1,712,332	1,800,000	2,300,000
44000 - Cannabis Permit Fee	8,033	22,698	20,000	14,419	20,000	20,000
44000 - CUP Inspection Drawdown Fee	380	675	4,000	3,492	4,200	4,200
44000 - Major Review Fee	230,063	203,102	160,000	163,703	164,000	200,000
44000 - Plan Check Fee	1,287,755	1,263,540	1,875,000	1,432,252	1,500,000	1,500,000
44000 - Vacant Property Reg Fee	26,908	52,561	45,000	74,605	73,000	62,000
44000:Licenses, permits and fees	5,058,479	4,357,630	5,304,000	3,902,285	4,086,200	4,776,200
46000 - Code Enforcement Svcs	100,000	100,000	100,000	100,000	100,000	100,000
46000:Charges for Service	100,000	100,000	100,000	100,000	100,000	100,000
43000 - Grant-State	0	-1	0	0	0	0
43000:Intergovernmental	0	-1	0	0	0	0
45000 - Miscellaneous Revenue	0	1	0	0	0	0
45000 - Project/Program Revenue	33,244	-279	0	0	0	0
45000 - Restitution or Settlement	0	0	0	35,758	35,800	0
45000:Other Revenues	33,244	-278	0	35,758	35,800	0
Total Revenue	5,340,400	4,551,143	5,554,000	4,253,502	4,440,000	5,036,200
51000 - Earnings and Benefits...	3,504,333	4,524,247	5,156,090	3,740,744	4,823,509	6,029,394
51000 - Hourly...	21,291	0	13,000	4,799	13,000	13,000
51000 - Holiday Non-Sworn	2,139	0	3,639	77	3,639	3,639
51000 - Callback Pay	0	0	1,150	0	650	650
51000 - All Overtime Non-Sworn...	36,914	87,821	69,500	58,863	74,500	74,500
51000 - Retirement or Termination Payout	8,392	144,547	0	0	0	0
51000 - Sick Leave or Vacation Buyback...	36,336	20,587	24,336	7,778	7,778	13,800
51000 - Proposed Reduction	0	0	0	0	0	-250,652
51000:Staffing	3,609,404	4,777,203	5,267,715	3,812,260	4,923,076	5,884,331
52000 - Abate Hazardous Buildings	38,943	4,750	40,000	18,402	10,000	40,000
52000 - Advertising	14,261	16,482	21,000	15,959	20,000	15,000
52000 - Building Permits	0	0	0	411	411	0
52000 - Community Programs	686	705	4,000	0	4,000	3,000
52000 - Computer Related Acquisitions	10,400	105	4,000	3,290	4,000	1,200
52000 - Construction No Retainer	0	4,447	0	0	0	0
52000 - Contract Building and Safety	1,005,019	539,126	412,877	273,573	312,877	300,000
52000 - Controllable Contract Services	119,710	67,035	248,000	65,375	255,000	145,000
52000 - Dues, Subscriptions and Certificates	11,695	9,032	19,600	6,888	19,600	22,624

Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
52000 - Equipment Maintenance and Repair	4,371	5,694	7,200	3,112	8,200	8,200
52000 - Mileage Reimbursement	0	0	700	244	700	700
52000 - Office Supplies	9,877	11,579	12,600	4,239	12,600	13,130
52000 - Other Expense	831	856	2,120	168	2,120	2,120
52000 - Outside Legal Services	33,455	19,951	36,500	21,771	36,500	36,500
52000 - Postage	32,146	23,607	24,000	21,361	26,500	26,505
52000 - Printing and Copying	6,006	3,136	11,820	4,632	14,320	14,340
52000 - Safety Training and Equipment	1,752	3,738	3,000	2,017	3,000	3,000
52000 - Small Tools and Equipment	18,303	43,678	5,200	1,812	5,100	3,800
52000 - Training and Professional Development	33,905	38,114	28,000	14,495	28,000	36,000
52000 - Training Other	0	0	0	-32	0	0
52000 - Tuition Reimbursement	0	0	0	0	3,500	3,500
52000 - Uniforms	2,667	5,745	8,200	4,932	8,200	8,985
52000:Controllable Expenses	1,344,028	797,778	888,817	462,833	774,628	683,604
53000 - IT Automation/Software-Maintenance	0	5,879	3,500	3,227	3,080	7,800
53000 - Off-Site Storage	4,400	5,101	6,500	3,123	6,500	6,500
53000 - Permit Refunds Prior Year	25,717	0	0	75	0	0
53000 - Tuition Reimbursement	3,500	0	0	0	0	0
53000 - Building Permits and Regulatory Compliance	0	0	0	10	0	0
53000:Required Expenses	33,617	10,980	10,000	6,434	9,580	14,300
55000 - Claims Expense Liability	47,628	22,226	21,486	16,115	21,486	16,375
55000 - Fleet Operation	49,733	103,176	64,349	48,262	64,349	81,293
55000 - Information Systems Allocation	178,118	245,342	281,749	211,312	281,749	253,385
55000 - Liability Administration Allocation	240,978	290,315	297,287	222,965	297,287	314,086
55000 - Pension Obligation Bond POB Allocation	467,399	458,920	480,750	360,562	480,750	479,456
55000 - Unemployment Administration Allocation	543	566	619	464	619	420
55000 - Workers Compensation Administration Allocation	75,817	65,519	74,044	55,533	74,044	81,161
55000:Allocated Costs	1,060,216	1,186,064	1,220,284	915,212	1,220,284	1,226,176
60000 - Autos and Trucks	394,438	0	0	0	0	0
60000 - Furniture and Fixtures	0	81,174	0	0	0	0
60000:Capital	394,438	81,174	0	0	0	0
54000 - Air Cards	3,820	0	0	0	0	0
54000 - Cellular Phones	11,389	0	0	0	0	0
54000 - Desk Phone Expense	2,125	0	0	0	0	0
54000:Utilities	17,334	0	0	0	0	0
Total Operating Expenditures	6,459,036	6,853,198	7,386,816	5,196,740	6,927,568	7,808,411

Line Item Details by Division

Fund - FD101 General Fund
 CC1701 Community Development Administration

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
51000 - Earnings and Benefits...	386,134	622,767	477,445	373,063	477,445	502,364
51000 - Sick Leave or Vacation Buyback...	19,118	16,506	16,506	7,778	7,778	7,800
51000:Staffing	405,252	639,273	493,951	380,842	485,223	510,164
52000 - Dues, Subscriptions and Certificates	1,458	0	1,700	670	1,700	1,700
52000 - Office Supplies	600	465	600	0	600	630
52000 - Postage	0	0	100	0	100	105
52000 - Printing and Copying	149	16	320	30	320	340
52000 - Training and Professional Development	5,543	3,725	0	0	0	3,000
52000:Controllable Expenses	7,750	4,207	2,720	700	2,720	5,775
53000 - Tuition Reimbursement	3,500	0	0	0	0	0
53000:Required Expenses	3,500	0	0	0	0	0
55000 - Claims Expense Liability	0	22,226	21,486	16,115	21,486	16,375
55000 - Information Systems Allocation	12,860	20,008	17,477	13,108	17,477	11,294
55000 - Liability Administration Allocation	13,569	24,357	16,470	12,353	16,470	16,662
55000 - Pension Obligation Bond POB Allocation	44,567	63,679	41,653	31,240	41,653	39,946
55000 - Unemployment Administration Allocation	31	48	34	25	34	22
55000 - Workers Compensation Administration Allocation	4,269	5,497	4,102	3,076	4,102	4,306
55000:Allocated Costs	75,296	135,815	101,222	75,916	101,222	88,605
54000 - Desk Phone Expense	253	0	0	0	0	0
54000:Utilities	253	0	0	0	0	0
Total Operating Expenditures	492,050	779,295	597,893	457,458	589,165	604,544

Fund - FD101 General Fund
CC1712 Planning

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
44000 - Admin Review Fee	571,497	512,373	650,000	490,778	500,000	650,000
44000 - Cannabis Permit Fee	8,033	22,698	20,000	14,419	20,000	20,000
44000 - CUP Inspection Drawdown Fee	380	675	2,000	1,396	2,000	2,000
44000 - Major Review Fee	230,063	203,102	160,000	165,497	164,000	200,000
44000:Licenses, permits and fees	809,973	738,847	832,000	665,183	686,000	872,000
43000 - Grant-State	0	-1	0	0	0	0
43000:Intergovernmental	0	-1	0	0	0	0
45000 - Miscellaneous Revenue	0	1	0	0	0	0
45000 - Project/Program Revenue	0	0	0	0	0	0
45000:Other Revenues	0	1	0	0	0	0
Total Revenue	809,973	738,847	832,000	665,183	686,000	872,000
51000 - Earnings and Benefits...	1,340,659	1,557,936	1,935,705	1,392,186	1,788,805	2,332,439
51000 - Hourly...	21,291	0	0	0	0	0
51000 - Holiday Non-Sworn	0	0	500	0	500	500
51000 - All Overtime Non-Sworn...	18,930	6,784	10,000	11,884	15,000	15,000
51000 - Retirement or Termination Payout	6,826	6,732	0	0	0	0
51000 - Sick Leave or Vacation Buyback...	11,803	2,252	6,000	0	0	6,000
51000 - Proposed Reduction	0	0	0	0	0	-250,652
51000:Staffing	1,399,510	1,573,704	1,952,205	1,404,070	1,804,305	2,103,287
52000 - Advertising	14,261	16,482	21,000	15,959	20,000	15,000
52000 - Community Programs	686	705	4,000	0	4,000	3,000
52000 - Computer Related Acquisitions	110	0	0	0	0	0
52000 - Controllable Contract Services	51,000	22,458	28,000	19,191	35,000	35,000
52000 - Dues, Subscriptions and Certificates	6,089	3,329	6,100	358	6,100	6,100
52000 - Equipment Maintenance and Repair	1,915	2,845	4,000	869	4,000	4,000
52000 - Mileage Reimbursement	0	0	200	0	200	200
52000 - Office Supplies	3,176	3,419	4,000	1,265	4,000	4,000
52000 - Other Expense	521	262	1,000	63	1,000	1,000
52000 - Postage	10,227	6,314	8,500	8,444	8,500	8,500
52000 - Printing and Copying	3,170	1,296	4,200	1,261	4,200	4,200
52000 - Small Tools and Equipment	250	14,477	300	262	300	300
52000 - Training and Professional Development	9,530	16,134	0	0	0	3,000
52000 - Tuition Reimbursement	0	0	0	0	3,500	3,500
52000:Controllable Expenses	100,934	87,721	81,300	47,671	90,800	87,800
53000 - IT Automation/Software-Maintenance	0	2,799	0	0	0	2,800
53000 - Off-Site Storage	4,400	5,101	6,500	3,123	6,500	6,500
53000 - Permit Refunds Prior Year	25,717	0	0	0	0	0
53000:Required Expenses	30,117	7,900	6,500	3,123	6,500	9,300

Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
55000 - Fleet Operation	0	1,916	457	343	457	587
55000 - Information Systems Allocation	54,075	77,843	95,527	71,645	95,527	80,534
55000 - Liability Administration Allocation	77,129	101,546	114,468	85,851	114,468	116,637
55000 - Pension Obligation Bond POB Allocation	150,322	150,429	191,656	143,742	191,656	185,478
55000 - Unemployment Administration Allocation	173	198	238	178	238	156
55000 - Workers Compensation Administration Allocation	24,267	22,917	28,510	21,382	28,510	30,139
55000:Allocated Costs	305,966	354,849	430,856	323,142	430,856	413,531
60000 - Autos and Trucks	34,721	0	0	0	0	0
60000:Capital	34,721	0	0	0	0	0
54000 - Cellular Phones	3,690	0	0	0	0	0
54000 - Desk Phone Expense	708	0	0	0	0	0
54000:Utilities	4,399	0	0	0	0	0
Total Operating Expenditures	1,875,647	2,024,174	2,470,861	1,778,005	2,332,461	2,613,918

Fund - FD101 General Fund
 CC1715 Planning Historic and Preservation Commissions

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
52000 - Controllable Contract Services	75	0	0	0	0	0
52000 - Dues, Subscriptions and Certificates	1,582	521	1,000	0	1,000	1,000
52000 - Other Expense	0	264	500	0	500	500
52000 - Training and Professional Development	2,983	0	0	0	0	2,000
52000:Controllable Expenses	4,640	785	1,500	0	1,500	3,500
Total Operating Expenditures	4,640	785	1,500	0	1,500	3,500

Fund - FD101 General Fund
 CC1740 Code Compliance

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
41000 - Code Enforcement Citations	148,676	93,793	150,000	215,459	218,000	160,000
41000:Fines	148,676	93,793	150,000	215,459	218,000	160,000
44000 - Abate Hazardous Bldg	46,086	21,060	50,000	19,962	25,000	40,000
44000 - CUP Inspection Drawdown Fee	0	0	2,000	2,097	2,200	2,200
44000 - Vacant Property Reg Fee	26,908	52,561	45,000	74,605	73,000	62,000
44000:Licenses, permits and fees	72,995	73,622	97,000	96,664	100,200	104,200
46000 - Code Enforcement Svcs	100,000	100,000	100,000	100,000	100,000	100,000
46000:Charges for Service	100,000	100,000	100,000	100,000	100,000	100,000
45000 - Restitution or Settlement	0	0	0	35,758	35,800	0
45000:Other Revenues	0	0	0	35,758	35,800	0
Total Revenue	321,671	267,414	347,000	447,881	454,000	364,200
51000 - Earnings and Benefits...	888,736	982,370	1,222,977	837,365	1,074,930	1,312,964
51000 - Hourly...	0	0	13,000	4,799	13,000	13,000
51000 - Holiday Non-Sworn	2,139	0	2,139	77	2,139	2,139
51000 - Callback Pay	0	0	150	0	150	150
51000 - All Overtime Non-Sworn...	12,157	73,939	49,500	40,588	49,500	49,500
51000 - Retirement or Termination Payout	0	137,815	0	0	0	0
51000 - Sick Leave or Vacation Buyback...	5,415	1,829	1,830	0	0	0
51000:Staffing	908,447	1,195,954	1,289,596	882,828	1,139,719	1,377,753
52000 - Abate Hazardous Buildings	38,943	4,750	40,000	18,402	10,000	40,000
52000 - Computer Related Acquisitions	493	0	0	0	0	0
52000 - Controllable Contract Services	61,896	17,835	0	0	0	0
52000 - Dues, Subscriptions and Certificates	1,100	1,000	1,600	1,065	1,600	1,600
52000 - Equipment Maintenance and Repair	2,124	2,025	2,200	1,582	3,200	3,200
52000 - Mileage Reimbursement	0	0	0	244	0	0
52000 - Office Supplies	1,643	2,764	3,000	984	3,000	3,500
52000 - Other Expense	0	113	120	105	120	120
52000 - Outside Legal Services	33,455	19,951	36,500	21,771	36,500	36,500
52000 - Postage	21,904	17,293	15,000	12,917	17,500	17,500
52000 - Printing and Copying	593	974	3,300	2,603	5,800	5,800
52000 - Safety Training and Equipment	1,752	3,738	3,000	2,017	3,000	3,000
52000 - Small Tools and Equipment	10,357	1,007	1,400	893	1,300	0
52000 - Training and Professional Development	4,822	9,351	10,000	1,476	10,000	10,000
52000 - Training Other	0	0	0	45	0	0
52000 - Uniforms	1,894	2,935	5,700	4,249	5,700	5,985
52000:Controllable Expenses	180,977	83,734	121,820	68,352	97,720	127,205
55000 - Fleet Operation	49,733	92,961	48,017	36,013	48,017	68,293
55000 - Information Systems Allocation	66,195	86,212	96,391	72,293	96,391	90,888

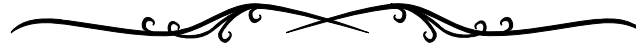
Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
55000 - Liability Administration Allocation	75,649	75,102	75,763	56,822	75,763	80,813
55000 - Pension Obligation Bond POB Allocation	131,496	110,531	107,920	80,940	107,920	104,404
55000 - Unemployment Administration Allocation	171	146	158	118	158	108
55000 - Workers Compensation Administration Allocation	23,801	16,949	18,870	14,153	18,870	20,882
55000:Allocated Costs	347,045	381,901	347,119	260,339	347,119	365,388
60000 - Autos and Trucks	123,717	0	0	0	0	0
60000:Capital	123,717	0	0	0	0	0
54000 - Air Cards	3,712	0	0	0	0	0
54000 - Cellular Phones	4,763	0	0	0	0	0
54000 - Desk Phone Expense	455	0	0	0	0	0
54000:Utilities	8,930	0	0	0	0	0
Total Operating Expenditures	1,569,117	1,661,589	1,758,535	1,211,519	1,584,558	1,870,346

Fund - FD101 General Fund
 CC2521 Building

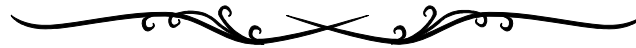
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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
44000 - Building Permits	2,887,757	2,281,621	2,500,000	1,717,411	1,800,000	2,300,000
44000 - Plan Check Fee	1,287,755	1,263,540	1,875,000	1,435,155	1,500,000	1,500,000
44000:Licenses, permits and fees	4,175,512	3,545,161	4,375,000	3,152,565	3,300,000	3,800,000
45000 - Project/Program Revenue	33,244	-279	0	0	0	0
45000:Other Revenues	33,244	-279	0	0	0	0
Total Revenue	4,208,756	3,544,882	4,375,000	3,152,565	3,300,000	3,800,000
51000 - Earnings and Benefits...	888,804	1,361,174	1,519,963	1,144,464	1,482,329	1,881,627
51000 - Holiday Non-Sworn	0	0	1,000	0	1,000	1,000
51000 - Callback Pay	0	0	1,000	0	500	500
51000 - All Overtime Non-Sworn...	5,826	7,098	10,000	6,391	10,000	10,000
51000 - Retirement or Termination Payout	1,566	0	0	0	0	0
51000:Staffing	896,196	1,368,272	1,531,963	1,150,855	1,493,829	1,893,127
52000 - Building Permits	0	0	0	411	411	0
52000 - Computer Related Acquisitions	9,797	105	4,000	3,290	4,000	1,200
52000 - Construction No Retainer	0	4,447	0	0	0	0
52000 - Contract Building and Safety	1,005,019	539,126	412,877	273,573	312,877	300,000
52000 - Controllable Contract Services	6,739	26,743	220,000	46,859	220,000	110,000
52000 - Dues, Subscriptions and Certificates	1,467	4,181	9,200	4,795	9,200	12,224
52000 - Equipment Maintenance and Repair	332	824	1,000	661	1,000	1,000
52000 - Mileage Reimbursement	0	0	500	0	500	500
52000 - Office Supplies	4,458	4,930	5,000	1,991	5,000	5,000
52000 - Other Expense	310	217	500	0	500	500
52000 - Postage	14	0	400	0	400	400
52000 - Printing and Copying	2,094	849	4,000	739	4,000	4,000
52000 - Small Tools and Equipment	7,696	28,195	3,500	727	3,500	3,500
52000 - Training and Professional Development	11,026	8,904	18,000	13,019	18,000	18,000
52000 - Training Other	0	0	0	-77	0	0
52000 - Uniforms	773	2,810	2,500	683	2,500	3,000
52000:Controllable Expenses	1,049,727	621,331	681,477	346,853	581,888	459,324
53000 - IT Automation/Software-Maintenance	0	3,080	3,500	3,227	3,080	5,000
53000 - Permit Refunds Prior Year	0	0	0	75	0	0
53000 - Building Permits and Regulatory Compliance	0	0	0	10	0	0
53000:Required Expenses	0	3,080	3,500	3,312	3,080	5,000
55000 - Claims Expense Liability	47,628	0	0	0	0	0
55000 - Fleet Operation	0	8,299	15,875	11,906	15,875	12,413
55000 - Information Systems Allocation	44,988	61,279	72,354	54,266	72,354	70,669
55000 - Liability Administration Allocation	74,631	89,310	90,586	67,939	90,586	99,974
55000 - Pension Obligation Bond POB Allocation	141,014	134,281	139,521	104,641	139,521	149,628

Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
55000 - Unemployment Administration Allocation	168	174	189	142	189	134
55000 - Workers Compensation Administration Allocation	23,480	20,156	22,562	16,921	22,562	25,834
55000:Allocated Costs	331,909	313,499	341,087	255,815	341,087	358,652
60000 - Autos and Trucks	236,000	0	0	0	0	0
60000 - Furniture and Fixtures	0	81,174	0	0	0	0
60000:Capital	236,000	81,174	0	0	0	0
54000 - Air Cards	108	0	0	0	0	0
54000 - Cellular Phones	2,935	0	0	0	0	0
54000 - Desk Phone Expense	708	0	0	0	0	0
54000:Utilities	3,752	0	0	0	0	0
Total Operating Expenditures	2,517,583	2,387,355	2,558,027	1,756,835	2,419,884	2,716,103



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Services Provided

~ PUBLIC WORKS ~

The Public Works Department is responsible for the maintenance, improvement, and management of the City's infrastructure, including its Capital Improvement Program (CIP). The Department consists of: Administration, Engineering, Public Services, Parks and Facilities, and Equipment Maintenance.

The Engineering Division is divided into three programs: Engineering and Construction, Transportation and Development, and Traffic Operations. Engineering and Construction manages design, engineering, and inspection services for CIPs projects for streets, traffic signals, parks, and other public infrastructure. Transportation and Development provides traffic engineering services to improve traffic safety and coordinate land development. Traffic Operations maintain traffic signals, street lights, and all underground services.

The Public Services Division consists of Street Maintenance and Solid Waste. Street Maintenance covers city streets, sidewalks, bridges, curbs and gutters ensuring safe roads and rights-of-way, as well as graffiti abatement. The Solid Waste team manages the agreement with the City's exclusive hauler.

The Parks and Facilities Division maintains all City-owned properties, including parks, medians, and public buildings such as City Hall and the Library. This includes landscape maintenance, tree care and trimming, and the upkeep of recreational facilities, playgrounds, and restrooms at all City parks.

The Equipment Maintenance Division oversees the maintenance, repair, and servicing of all City-owned vehicles and equipment, and manages preventative maintenance programs to ensure optimal performance and extend the lifespan of these assets.

Division Details

Cost Center 2501 – Public Works Administration

The Administration team plans, budgets, directs, and coordinates all services provided by the Department. Within the General Fund, administration covers: Street Maintenance, Graffiti Abatement, Homeless Encampment Action Response Team, Transportation and Development, Engineering and Construction, Facility Maintenance, Parks Landscape Maintenance, and Parks Facilities Maintenance.

Cost Center 2514 – Illegal Dumping

Illegal Dumping Abatement focuses on the removal of illegally dumped waste and debris from public spaces throughout the City. Reports of illegal dumping are received through the PomonaGo app, phone calls, or field inspections. Crews are dispatched to affected areas to ensure timely removal of materials, often improperly disposed bulky items, and litter.

Cost Center 2520 – Street Maintenance

The Street Maintenance team maintains City streets, sidewalks, bridges, curbs and gutters, and catch basins, to ensure safe conditions for vehicular and pedestrian traffic flow. Responsibilities include pothole and asphalt repairs, curb, gutter and sidewalk replacement, and pavement repairs. Last year's accomplishments include:

- 156,394 square feet of Asphalt Repair;
- 201 signs repairs or replacements; and
- 351 street markings painted.

Cost Center 2525 – Graffiti Abatement

The Graffiti Removal team addresses graffiti on public and private structures throughout the City. Graffiti reports are received through the PomonaGo app, phone reports, or field inspections and personnel are assigned by geographical areas for active removal. Funding comes from a combination of General Fund, Measure M, Measure R, and Gas Tax. Last year, 830,137 square feet of graffiti was removed from 13,284 locations.

Cost Center 2526 – HEART

The Homeless Encampment Action Response Team (HEART) coordinates the removal of homeless encampments and associated debris from public spaces throughout the City. Reports are received through field inspections and service requests. HEART Staff often coordinate efforts with the Police and Housing Departments and partner agencies.

Cost Center 2530 – Transportation and Development

The Transportation and Development program enhances traffic safety and development in the community by providing transportation engineering services and coordinating land development. Responsibilities include: general traffic engineering services, speed studies, intersection studies of traffic controls, neighborhood traffic control, on-street parking regulations such as time-limit parking, signal timing reviews, traffic calming requests, and roadway lighting improvements. Funding is provided by General Fund and other transportation funds to:

- Manage traffic engineering for public improvements;
- Review and process development and traffic control plans for public requirements
- Handle permit requests and dry (gas, phone, electric, cable) utility project submittals; and
- Perform signal and street lighting operations, maintenance, and management.

Cost Center 2532 – Engineering and Construction

The Engineering and Construction program provides design and engineering services for the annual Capital Improvement Program (CIP) for streets, traffic signals, park sites, and other building improvements, as well as inspection for public improvements. Staff manages design, engineering, inspection services, and oversight of consulting engineers and architects. Key responsibilities include:

- Develop CIP projects for Council budget approval;
- Project management for CIP and supplemental engineering for City water and sewer;
- Provide engineering study, design, and construction management services for the CIP; and
- Perform inspections of public improvements.

Cost Center 2541 – Facilities Maintenance

The Facilities Maintenance team maintains the structural, mechanical, and physical appearance of all City facilities. This includes repair, alteration, and preventive maintenance of designated City-owned facilities regularly and as needed in response to urgent situations. Other responsibilities include overseeing major office and building renovations, contract custodial services, and general building maintenance support, including contracts for various maintenance services.

Cost Center 2562 – Traffic Paint and Sign

The Traffic Paint and Sign program covers striping, painting and street signage along City streets. Funding is provided by a combination of General Fund, Measure M, Measure R, and Gas Tax.

Cost Center 2563 – Traffic Signal and Street Light Maintenance

The Traffic Signal and Street Light Maintenance program provides for the maintenance and repair of street and traffic lights throughout the City. Funding is provided by a combination of General Fund, Measure M, Measure R, and Gas Tax.

Cost Center 4011 – Parks Landscape Maintenance

The Parks Landscape Maintenance team manages the upkeep of landscape maintenance of all City parks, Civic Center and other City plazas, historical sites, medians, parkways, open space, various Police Department facilities, and Metrolink Stations. Services include turf mowing and edging, irrigation system maintenance and repairs, trash and debris removal, daily maintenance of park restrooms and picnic facilities, maintenance of sports facilities (soccer, baseball, and softball fields, tennis, handball and basketball courts), weed abatement, backflow maintenance and repair, and green waste recycling. The program maintains approximately 200 acres across 34 parks, 32 acres of medians and parkways, and 140 acres of undeveloped open space.

Cost Center 4035 – Parks Facilities Maintenance

The Parks Facilities Maintenance team is responsible for the structural, mechanical, and physical maintenance of all park facilities including restrooms, swimming pools, sports fields and court lighting, walkway lighting, community centers, historical sites and modular buildings, including playground safety inspection and repair.

Cost Center 4073 – Phillips Ranch Zones A and B

The Phillips Ranch Zones A and B within the General Fund reflect the supplement paid by the City’s General Fund to the Phillips Ranch Assessment District for landscape maintenance within the assessment area. This includes maintenance at Country Crossings Park, Greenbelt Park, and Phillips Ranch Park.



GENERAL FUND EXPENSE BY CATEGORY

	2024-25 Actual	2023-24 Budget	2026-27 Proposed
Personnel	4,526,821	4,334,070	6,047,652
Operating	4,503,632	5,138,450	5,457,007
Debt Svc	(7,441)	-	79,032
Utilities	1,311,453	1,344,914	1,410,174
Alloc Costs	2,172,934	2,116,292	2,817,520
Capital	126,851	-	-
Trans Out	1,114,274	1,111,320	1,111,361
Total	13,748,524	14,045,046	16,922,746
Adm Svc Chg	(467,723)	(591,810)	(498,618)
Total	13,280,801	13,453,236	16,424,128

Fund - FD101 General Fund
All Public Works

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
41000 - Traffic Safety Fines	1,000	0	0	0	0	0
41000:Fines	1,000	0	0	0	0	0
44000 - Engineering Permits	197,211	199,011	160,000	134,556	160,000	160,000
44000 - Plan Check Fee	421,103	342,371	380,000	185,171	246,000	260,000
44000:Licenses, permits and fees	618,313	541,382	540,000	319,728	406,000	420,000
46000 - All Other Revenues	0	0	0	7,859	0	0
46000 - Sale of service	333,846	247,904	220,000	261,592	350,000	380,000
46000 - Street/Engr Misc	11,551	6,060	15,000	12,362	13,000	12,000
46000:Charges for Service	345,398	253,964	235,000	281,813	363,000	392,000
47200 - Sale of Capital Assets	1,650	7,600	0	0	0	0
47200:Proceeds from Sale of Asset	1,650	7,600	0	0	0	0
45000 - Donations	0	0	1,965	1,965	1,965	0
45000 - Miscellaneous Revenue	2,162	3,243	1,000	31,533	31,500	0
45000 - Reimbursement	12,000	0	0	0	0	0
45000:Other Revenues	14,162	3,243	2,965	33,498	33,465	0
49000 - Transfer from Devel Impact Fee	0	0	0	2,118,717	2,118,717	0
49000:Transfers In	0	0	0	2,118,717	2,118,717	0
Total Revenue	980,524	806,188	777,965	2,753,756	2,921,182	812,000
51000 - Earnings and Benefits...	3,235,028	4,053,009	3,895,814	3,146,058	4,089,824	5,471,279
51000 - Hourly...	51,194	43,657	68,354	27,567	48,370	143,290
51000 - Overtime Hourly	10	0	0	0	0	0
51000 - Holiday Non-Sworn	984	2,908	1,310	1,346	1,211	4,360
51000 - Callback Pay	2,685	3,637	7,900	3,431	7,900	7,650
51000 - All Overtime Non-Sworn...	211,368	225,187	299,120	161,921	278,870	390,065
51000 - Retirement or Termination Payout	32,785	133,016	33,150	0	33,150	120,000
51000 - Standby Non-Sworn	39,996	43,173	0	37,766	0	0
51000 - Sick Leave or Vacation Buyback...	26,884	22,235	28,422	22,757	22,762	27,900
51000 - Proposed Reduction	0	0	0	0	0	-116,892
51000:Staffing	3,600,934	4,526,821	4,334,070	3,400,847	4,482,087	6,047,652
52000 - Advertising	0	853	3,600	0	1,000	3,000
52000 - Appraisal Services	5,200	0	1,500	0	0	1,500
52000 - Building and Yard Repairs	7,041	5,443	30,075	4,734	30,075	28,000
52000 - Computer Related Acquisitions	10,028	0	3,900	3,836	3,840	0
52000 - Contingency Tree Trimming Citywide Extraordinary	226,930	261,880	200,000	99,177	200,000	250,000
52000 - Contract Building Automation	22,792	25,014	33,600	0	32,100	32,100
52000 - Contract Security	544,871	542,399	523,920	175,475	523,920	550,120
52000 - Controllable Contract Services	493,716	399,950	709,080	230,061	686,252	571,500
52000 - Dues, Subscriptions and Certificates	10,091	3,866	6,795	2,699	6,795	6,795
52000 - Equipment Maintenance and Repair	1,911	2,181	5,300	3,273	7,326	7,432

Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
52000 - Facility and Property Maintenance	195,452	283,595	322,000	154,459	362,214	340,113
52000 - Janitorial Supplies	22,725	14,542	23,350	23,049	22,250	23,250
52000 - Tree Services	1,929,844	2,102,578	304,000	191,286	304,000	354,000
52000 - Materials & Supplies	22,080	23,027	44,625	9,296	44,625	35,200
52000 - Non Capital - Playground Area and Equipment	9,034	92,166	40,465	0	40,465	55,000
52000 - Office Supplies	7,284	12,115	14,026	6,517	13,726	13,850
52000 - Other Expense	126	409	0	0	0	0
52000 - Other General Expense	4,743	1,959	0	0	0	0
52000 - Postage	521	449	865	177	650	600
52000 - Printing and Copying	1,160	252	1,644	14	919	1,165
52000 - Safety Supplies	0	725	750	624	750	750
52000 - Safety Training and Equipment	2,159	5,399	7,500	3,154	7,500	8,000
52000 - Small Tools and Equipment	55,685	12,196	39,390	10,772	28,390	44,700
52000 - Temporary Agency Services	15,426	10,089	13,000	4,564	4,565	13,000
52000 - Traffic Signal Control and Cabinets	0	14,798	14,735	0	14,735	15,000
52000 - Training and Professional Development	39,348	25,567	33,545	4,462	33,545	34,225
52000 - Trees, Shrubs and Seeds	8,736	27,381	30,000	-1,920	30,000	30,000
52000 - Uniform Related Expense	0	0	0	0	0	8,910
52000 - Vandalism Repair & Replacement	6,497	0	7,500	7,500	7,500	10,000
52000 - Vehicle Expense Outside Vendor	2,078	0	0	0	7,869	0
52000 - Weed Abatement	5,250	0	14,000	0	14,000	25,000
52000 - Landscape Maintenance	0	0	2,052,180	1,286,334	2,052,180	2,113,745
52000:Controllable Expenses	3,650,725	3,868,833	4,481,345	2,219,544	4,481,191	4,576,955
53000 - Automation Lease	3,017	2,227	3,960	0	0	0
53000 - Dumping Fee	215,522	253,255	193,535	169,132	218,399	390,680
53000 - Fuel Expense	0	3,603	4,000	0	4,000	4,000
53000 - Hazardous Materials Compliance	2,288	10,873	6,500	1,204	7,300	30,800
53000 - IT Automation/Software-Maintenance	12,736	15,734	33,660	13,894	22,360	28,225
53000 - Permit Refunds Prior Year	1,050	0	0	0	0	0
53000 - Regulatory Compliance	1,485	1,658	2,900	1,045	1,800	1,800
53000 - Required Contract Services	275,725	320,667	385,965	181,403	385,965	390,875
53000 - Taxes Pomona Business Improvement District PBID	9,499	9,686	9,885	9,880	9,885	14,123
53000 - Uniform Service	14,942	17,098	16,700	14,786	18,105	19,549
53000:Required Expenses	536,263	634,799	657,105	391,345	667,814	880,052
55000 - Claims Expense Liability	748,150	698,177	842,458	631,843	842,458	1,155,399
55000 - Fleet Operation	148,091	181,775	171,580	128,685	171,580	340,884
55000 - Information Systems Allocation	224,213	290,918	309,724	232,293	309,724	314,869
55000 - Liability Administration Allocation	313,758	405,841	282,150	211,612	282,150	387,817
55000 - Pension Obligation Bond POB Allocation	553,766	503,836	439,516	329,637	439,512	517,667
55000 - Unemployment Administration Allocation	709	792	588	441	588	670
55000 - Workers Compensation Administration Allocation	98,716	91,595	70,276	52,707	70,276	100,214
55000:Allocated Costs	2,087,403	2,172,934	2,116,292	1,587,217	2,116,288	2,817,520
60000 - Autos and Trucks	374,509	0	0	0	0	0
60000 - Other Equipment	0	126,851	0	0	0	0

Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
60000:Capital	374,509	126,851	0	0	0	0
54000 - Cellular Phones	17,460	0	0	0	0	0
54000 - Desk Phone Expense	1,974	0	0	0	0	0
54000 - Gas and Electricity	349,902	385,730	411,825	298,720	413,265	420,925
54000 - Telephone Service Expense	9,394	0	0	0	0	0
54000 - Water	775,732	925,723	933,089	602,873	957,922	989,249
54000:Utilities	1,154,462	1,311,453	1,344,914	901,593	1,371,187	1,410,174
57000 - Principal Paid	79,032	-7,441	0	0	0	79,032
57000:Debt Service	79,032	-7,441	0	0	0	79,032
59000 - Transfer to CIP Project Fund	2,359,315	3,502,450	0	0	0	0
59000 - Transfer to Debt Service	977,797	982,524	979,570	489,785	979,570	979,611
59000 - Transfer to State Gas Tax	131,750	131,750	131,750	65,875	131,750	131,750
59000 - Transfer to Water Capital Improvement Project	0	50,000	0	0	0	0
59000:Transfer Out	3,468,862	4,666,724	1,111,320	555,660	1,111,320	1,111,361
Total Operating Expenditures	14,952,190	17,300,974	14,045,046	9,056,206	14,229,887	16,922,746

Line Item Details by Division

Fund - FD101 General Fund
CC2501 Public Works Administration

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
47200 - Sale of Capital Assets	0	1,250	0	0	0	0
47200:Proceeds from Sale of Asset	0	1,250	0	0	0	0
Total Revenue	0	1,250	0	0	0	0
51000 - Earnings and Benefits...	209,793	292,216	252,334	194,054	246,271	234,123
51000 - Hourly...	16,475	20,324	1,027	0	0	0
51000 - All Overtime Non-Sworn...	49	209	0	128	0	0
51000 - Retirement or Termination Payout	0	35,231	7,650	0	7,650	0
51000 - Sick Leave or Vacation Buyback...	6,131	2,103	912	912	912	958
51000:Staffing	232,448	350,083	261,923	195,094	254,833	235,081
52000 - Computer Related Acquisitions	1,433	0	1,700	1,670	1,670	0
52000 - Controllable Contract Services	17,239	0	0	0	0	0
52000 - Dues, Subscriptions and Certificates	596	960	475	0	475	475
52000 - Equipment Maintenance and Repair	0	0	200	132	200	200
52000 - Office Supplies	1,313	1,712	2,100	1,038	1,900	2,100
52000 - Other Expense	126	409	0	0	0	0
52000 - Postage	467	202	400	170	400	200
52000 - Printing and Copying	116	19	250	2	200	200
52000 - Small Tools and Equipment	637	1,213	60	57	60	700
52000 - Training and Professional Development	4,653	4,160	5,200	1,958	5,200	5,200
52000:Controllable Expenses	26,581	8,675	10,385	5,027	10,105	9,075
53000 - Automation Lease	332	125	0	0	0	0
53000 - Taxes Pomona Business Improvement District PBID	5,615	5,726	5,845	5,841	5,845	5,962
53000:Required Expenses	5,946	5,851	5,845	5,841	5,845	5,962
55000 - Claims Expense Liability	504,920	685,460	822,515	616,886	822,515	1,118,261
55000 - Information Systems Allocation	117,715	125,890	82,977	62,233	82,977	98,071
55000 - Liability Administration Allocation	116,824	131,315	15,319	11,489	15,319	42,489
55000 - Pension Obligation Bond POB Allocation	151,307	27,275	23,424	17,568	23,424	20,878
55000 - Unemployment Administration Allocation	264	256	32	24	32	57
55000 - Workers Compensation Administration Allocation	36,755	29,636	3,816	2,862	3,816	10,979
55000:Allocated Costs	927,785	999,832	948,083	711,062	948,083	1,290,735
54000 - Cellular Phones	1,626	0	0	0	0	0
54000 - Desk Phone Expense	405	0	0	0	0	0
54000 - Telephone Service Expense	2,948	0	0	0	0	0
54000:Utilities	4,978	0	0	0	0	0
57000 - Principal Paid	79,032	-7,441	0	0	0	79,032
57000:Debt Service	79,032	-7,441	0	0	0	79,032
59000 - Transfer to Debt Service	977,797	982,524	979,570	489,785	979,570	979,611
59000:Transfer Out	977,797	982,524	979,570	489,785	979,570	979,611

Account	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	FY 2025-26 YE	FY 2026-27
	Actuals	Actuals	Amended Budget	Actuals	Est	Proposed Budget
Total Operating Expenditures	2,254,567	2,339,524	2,205,806	1,406,810	2,198,436	2,599,496

Fund - FD101 General Fund
 CC2506 General Operations

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
45000 - Reimbursement	12,000	0	0	0	0	0
45000:Other Revenues	12,000	0	0	0	0	0
Total Revenue	12,000	0	0	0	0	0
51000 - Earnings and Benefits...	124,976	138,671	195,030	134,833	163,604	0
51000 - All Overtime Non-Sworn...	6	35	300	135	150	0
51000 - Retirement or Termination Payout	0	19	25,500	0	25,500	0
51000 - Sick Leave or Vacation Buyback...	674	0	152	152	152	0
51000:Staffing	125,656	138,725	220,982	135,121	189,406	0
55000 - Information Systems Allocation	4,204	5,144	7,224	5,418	7,224	0
55000 - Liability Administration Allocation	8,820	11,773	11,117	8,338	11,117	0
55000 - Pension Obligation Bond POB Allocation	17,585	18,372	17,022	12,767	17,022	0
55000 - Unemployment Administration Allocation	20	23	23	17	23	0
55000 - Workers Compensation Administration Allocation	2,775	2,657	2,769	2,077	2,769	0
55000:Allocated Costs	33,404	37,969	38,155	28,616	38,155	0
59000 - Transfer to State Gas Tax	131,750	131,750	131,750	65,875	131,750	131,750
59000:Transfer Out	131,750	131,750	131,750	65,875	131,750	131,750
Total Operating Expenditures	290,810	308,444	390,887	229,612	359,311	131,750

Fund - FD101 General Fund
 CC2514 Illegal Dumping Abatement

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
51000 - Earnings and Benefits...	0	147,050	0	0	0	365,137
51000 - Holiday Non-Sworn	0	1,907	0	0	0	0
51000 - Callback Pay	0	55	0	0	0	0
51000 - All Overtime Non-Sworn...	0	16,703	0	0	0	15,000
51000 - Sick Leave or Vacation Buyback...	0	1,636	0	0	0	0
51000:Staffing	0	167,351	0	0	0	380,137
52000 - Materials & Supplies	0	0	0	0	0	1,000
52000 - Safety Training and Equipment	0	475	0	0	0	500
52000:Controllable Expenses	0	475	0	0	0	1,500
53000 - Dumping Fee	0	49,239	0	0	0	75,190
53000 - Hazardous Materials Compliance	0	0	0	0	0	10,000
53000 - Uniform Service	0	760	0	0	0	900
53000:Required Expenses	0	49,998	0	0	0	86,090
55000 - Fleet Operation	0	0	7,261	5,446	7,261	15,007
55000 - Information Systems Allocation	0	5,635	2,089	1,567	2,089	15,613
55000 - Liability Administration Allocation	0	10,149	0	0	0	27,493
55000 - Pension Obligation Bond POB Allocation	0	13,611	0	0	0	29,041
55000 - Unemployment Administration Allocation	0	20	0	0	0	37
55000 - Workers Compensation Administration Allocation	0	2,291	0	0	0	7,104
55000:Allocated Costs	0	31,706	9,350	7,012	9,350	94,295
Total Operating Expenditures	0	249,530	9,350	7,012	9,350	562,022

Fund - FD101 General Fund
 CC2520 Street Maintenance

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
47200 - Sale of Capital Assets	1,200	4,750	0	0	0	0
47200:Proceeds from Sale of Asset	1,200	4,750	0	0	0	0
Total Revenue	1,200	4,750	0	0	0	0
51000 - Earnings and Benefits...	56,908	80,320	94,549	76,701	91,914	118,220
51000 - Callback Pay	0	70	2,500	200	2,500	1,000
51000 - All Overtime Non-Sworn...	0	20,556	54,100	23,286	40,000	40,000
51000 - Retirement or Termination Payout	5,404	0	0	0	0	0
51000 - Sick Leave or Vacation Buyback...	801	3,153	3,770	3,769	3,770	4,500
51000:Staffing	63,113	104,099	154,919	103,956	138,184	163,720
52000 - Computer Related Acquisitions	0	0	500	497	500	0
52000 - Controllable Contract Services	34,212	35,000	181,295	140,065	181,295	40,000
52000 - Equipment Maintenance and Repair	0	0	1,034	530	1,100	1,200
52000 - Facility and Property Maintenance	0	36,000	36,000	0	36,000	36,000
52000 - Materials & Supplies	1,999	381	2,500	935	2,500	2,500
52000 - Vehicle Expense Outside Vendor	1,875	0	0	0	0	0
52000:Controllable Expenses	38,086	71,381	221,329	142,027	221,395	79,700
53000 - Dumping Fee	1,000	997	1,000	1,000	2,000	2,000
53000 - IT Automation/Software-Maintenance	0	385	935	0	935	0
53000:Required Expenses	1,000	1,382	1,935	1,000	2,935	2,000
55000 - Claims Expense Liability	242,382	11,674	18,989	14,242	18,989	10,627
55000 - Information Systems Allocation	1,455	1,597	2,676	2,007	2,676	2,747
55000 - Liability Administration Allocation	3,053	3,653	4,117	3,088	4,117	4,999
55000 - Pension Obligation Bond POB Allocation	9,013	7,444	8,209	6,157	8,209	9,400
55000 - Unemployment Administration Allocation	7	7	9	7	9	7
55000 - Workers Compensation Administration Allocation	961	825	1,026	770	1,026	1,292
55000:Allocated Costs	256,871	25,200	35,026	26,269	35,026	29,072
Total Operating Expenditures	359,070	202,061	413,209	273,252	397,540	274,492

Fund - FD101 General Fund
 CC2525 Graffiti Abatement

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
46000 - All Other Revenues	0	0	0	7,859	0	0
46000:Charges for Service	0	0	0	7,859	0	0
Total Revenue	0	0	0	7,859	0	0
51000 - Earnings and Benefits...	350,169	310,159	315,684	242,359	309,111	385,623
51000 - Holiday Non-Sworn	55	0	0	60	61	100
51000 - All Overtime Non-Sworn...	18,329	11,233	10,000	9,449	14,000	14,000
51000 - Retirement or Termination Payout	18,148	0	0	0	0	0
51000 - Sick Leave or Vacation Buyback...	801	1,679	2,290	2,289	2,290	2,725
51000 - Proposed Reduction	0	0	0	0	0	-39,157
51000:Staffing	387,503	323,072	327,974	254,158	325,462	363,291
52000 - Equipment Maintenance and Repair	130	0	0	0	0	0
52000 - Materials & Supplies	16,494	16,967	17,000	6,646	17,000	17,000
52000 - Office Supplies	260	287	300	213	300	300
52000 - Printing and Copying	4	97	170	1	100	100
52000 - Safety Training and Equipment	498	1,749	2,500	1,747	2,500	2,500
52000 - Small Tools and Equipment	417	0	700	92	700	700
52000 - Training and Professional Development	312	0	500	0	500	500
52000 - Vehicle Expense Outside Vendor	203	0	0	0	7,869	0
52000:Controllable Expenses	18,319	19,099	21,170	8,699	28,969	21,100
53000 - Hazardous Materials Compliance	1,453	3,000	3,000	100	3,800	4,500
53000 - IT Automation/Software-Maintenance	0	1,155	1,925	0	1,925	1,925
53000 - Uniform Service	1,914	1,895	2,225	1,279	2,292	2,361
53000:Required Expenses	3,367	6,050	7,150	1,379	8,017	8,786
55000 - Claims Expense Liability	848	1,043	954	716	954	26,511
55000 - Fleet Operation	16,542	19,639	20,862	15,647	20,862	32,100
55000 - Information Systems Allocation	12,454	17,247	22,213	16,660	22,213	18,827
55000 - Liability Administration Allocation	26,121	31,259	29,646	22,235	29,646	30,409
55000 - Pension Obligation Bond POB Allocation	37,964	33,704	30,676	23,007	30,676	30,664
55000 - Unemployment Administration Allocation	59	61	62	46	62	41
55000 - Workers Compensation Administration Allocation	8,218	7,055	7,384	5,538	7,384	7,858
55000:Allocated Costs	102,206	110,008	111,797	83,848	111,797	146,410
60000 - Autos and Trucks	50,000	0	0	0	0	0
60000:Capital	50,000	0	0	0	0	0
54000 - Cellular Phones	2,311	0	0	0	0	0
54000 - Water	0	0	2,839	0	500	2,839
54000:Utilities	2,311	0	2,839	0	500	2,839
Total Operating Expenditures	563,706	458,229	470,930	348,084	474,745	542,426

Fund - FD101 General Fund
 CC2530 Transportation and Development

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
41000 - Traffic Safety Fines	1,000	0	0	0	0	0
41000:Fines	1,000	0	0	0	0	0
44000 - Engineering Permits	197,211	199,011	160,000	136,825	160,000	160,000
44000 - Plan Check Fee	421,103	342,371	380,000	185,306	246,000	260,000
44000:Licenses, permits and fees	618,313	541,382	540,000	322,131	406,000	420,000
46000 - Street/Engr Misc	11,551	6,060	15,000	12,362	13,000	12,000
46000:Charges for Service	11,551	6,060	15,000	12,362	13,000	12,000
45000 - Miscellaneous Revenue	282	2,141	1,000	33	0	0
45000:Other Revenues	282	2,141	1,000	33	0	0
Total Revenue	631,147	549,583	556,000	334,526	419,000	432,000
51000 - Earnings and Benefits...	766,287	778,134	842,356	600,466	842,356	1,034,461
51000 - Hourly...	18,810	20,599	37,370	22,932	37,370	37,370
51000 - Holiday Non-Sworn	417	465	500	549	500	600
51000 - All Overtime Non-Sworn...	1,725	2,962	4,000	12,856	14,000	16,000
51000 - Retirement or Termination Payout	0	71,119	0	0	0	60,000
51000 - Sick Leave or Vacation Buyback...	5,915	2,599	6,770	3,311	3,311	6,770
51000 - Proposed Reduction	0	0	0	0	0	-77,735
51000:Staffing	793,154	875,877	890,996	640,113	897,537	1,077,466
52000 - Advertising	0	853	3,600	0	1,000	3,000
52000 - Appraisal Services	5,200	0	1,500	0	0	1,500
52000 - Computer Related Acquisitions	2,025	0	0	0	0	0
52000 - Controllable Contract Services	71,676	62,936	150,000	22,382	150,000	150,000
52000 - Dues, Subscriptions and Certificates	5,122	1,931	2,650	1,175	2,650	2,650
52000 - Equipment Maintenance and Repair	1,491	1,978	2,000	1,267	3,960	3,960
52000 - Materials & Supplies	0	0	2,000	108	2,000	2,000
52000 - Office Supplies	2,649	4,167	5,000	1,961	5,000	5,000
52000 - Other General Expense	3,100	1,959	0	0	0	0
52000 - Postage	25	202	300	1	150	300
52000 - Printing and Copying	476	64	450	4	254	450
52000 - Safety Training and Equipment	179	841	1,500	169	1,500	1,500
52000 - Small Tools and Equipment	16,477	53	8,300	481	3,300	8,300
52000 - Temporary Agency Services	7,713	10,089	8,000	4,564	4,565	8,000
52000 - Training and Professional Development	5,987	8,533	9,300	1,594	9,300	9,300
52000:Controllable Expenses	122,122	93,607	194,600	33,705	183,679	195,960
53000 - Automation Lease	2,022	1,977	3,960	0	0	0
53000 - IT Automation/Software-Maintenance	10,985	8,793	14,500	12,034	13,000	10,000
53000 - Permit Refunds Prior Year	1,050	0	0	0	0	0
53000:Required Expenses	14,057	10,770	18,460	12,034	13,000	10,000

Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
55000 - Information Systems Allocation	27,849	37,326	46,554	34,916	46,554	38,350
55000 - Liability Administration Allocation	45,190	60,120	54,368	40,776	54,368	64,566
55000 - Pension Obligation Bond POB Allocation	96,505	83,234	92,164	69,123	92,164	108,492
55000 - Unemployment Administration Allocation	102	117	113	85	113	87
55000 - Workers Compensation Administration Allocation	14,218	13,568	13,541	10,156	13,541	16,684
55000:Allocated Costs	183,864	194,365	206,740	155,055	206,740	228,179
60000 - Autos and Trucks	31,517	0	0	0	0	0
60000:Capital	31,517	0	0	0	0	0
54000 - Cellular Phones	2,530	0	0	0	0	0
54000 - Desk Phone Expense	304	0	0	0	0	0
54000:Utilities	2,833	0	0	0	0	0
Total Operating Expenditures	1,147,548	1,174,620	1,310,796	840,906	1,300,956	1,511,605

Fund - FD101 General Fund
CC2532 Engineering and Construction

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
46000 - Sale of service	333,846	247,904	220,000	263,613	350,000	380,000
46000:Charges for Service	333,846	247,904	220,000	263,613	350,000	380,000
Total Revenue	333,846	247,904	220,000	263,613	350,000	380,000
51000 - Earnings and Benefits...	621,228	856,036	653,468	644,269	906,957	835,280
51000 - Hourly...	2,476	2,734	29,957	4,635	11,000	27,957
51000 - Holiday Non-Sworn	414	186	410	193	250	410
51000 - All Overtime Non-Sworn...	62,710	43,351	72,000	32,111	52,000	62,000
51000 - Retirement or Termination Payout	6,532	25,202	0	0	0	60,000
51000 - Sick Leave or Vacation Buyback...	5,082	4,034	7,000	4,801	4,801	5,042
51000:Staffing	698,443	931,545	762,835	686,009	975,008	990,689
52000 - Computer Related Acquisitions	2,800	0	1,700	1,670	1,670	0
52000 - Controllable Contract Services	18,629	0	39,490	0	20,000	45,000
52000 - Dues, Subscriptions and Certificates	3,572	345	2,165	744	2,165	2,165
52000 - Equipment Maintenance and Repair	0	0	1,853	1,240	1,853	1,853
52000 - Office Supplies	1,889	4,706	5,000	2,171	5,000	5,000
52000 - Postage	28	45	150	6	100	100
52000 - Printing and Copying	275	64	400	3	250	300
52000 - Safety Training and Equipment	0	591	2,000	0	2,000	2,000
52000 - Small Tools and Equipment	10,594	296	7,000	983	1,000	7,000
52000 - Temporary Agency Services	7,713	0	5,000	0	0	5,000
52000 - Training and Professional Development	3,123	2,993	5,300	660	5,300	5,300
52000:Controllable Expenses	48,623	9,040	70,058	7,477	39,338	73,718
53000 - Automation Lease	663	125	0	0	0	0
53000 - IT Automation/Software-Maintenance	1,751	4,641	15,800	1,861	6,000	15,800
53000 - Regulatory Compliance	0	0	1,000	0	0	0
53000:Required Expenses	2,414	4,766	16,800	1,861	6,000	15,800
55000 - Fleet Operation	27,398	22,769	38,553	28,915	38,553	48,892
55000 - Information Systems Allocation	31,653	39,290	58,438	43,828	58,438	37,614
55000 - Liability Administration Allocation	53,168	58,094	66,292	49,719	66,292	59,985
55000 - Pension Obligation Bond POB Allocation	121,583	121,070	120,976	90,732	120,972	108,019
55000 - Unemployment Administration Allocation	120	113	138	104	138	229
55000 - Workers Compensation Administration Allocation	16,728	13,111	16,511	12,383	16,511	15,501
55000:Allocated Costs	250,650	254,447	300,908	225,681	300,904	270,240
60000 - Autos and Trucks	82,450	0	0	0	0	0
60000:Capital	82,450	0	0	0	0	0
54000 - Cellular Phones	4,118	0	0	0	0	0
54000 - Desk Phone Expense	759	0	0	0	0	0
54000:Utilities	4,877	0	0	0	0	0

Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
Total Operating Expenditures	1,087,457	1,199,797	1,150,601	921,028	1,321,250	1,350,447

Fund - FD101 General Fund
 CC2541 Facilities Maintenance

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
45000 - Miscellaneous Revenue	0	0	0	1,500	1,500	0
45000:Other Revenues	0	0	0	1,500	1,500	0
Total Revenue	0	0	0	1,500	1,500	0
51000 - Earnings and Benefits...	409,211	568,932	618,405	513,233	630,567	615,505
51000 - Hourly...	3,479	0	0	0	0	0
51000 - Holiday Non-Sworn	0	78	0	199	0	0
51000 - Callback Pay	1,601	1,179	1,800	911	1,800	1,800
51000 - All Overtime Non-Sworn...	43,182	41,413	58,800	16,427	58,800	58,800
51000 - Standby Non-Sworn	18,296	18,990	0	14,003	0	0
51000 - Sick Leave or Vacation Buyback...	3,205	2,222	2,312	2,311	2,312	2,428
51000:Staffing	478,974	632,814	681,317	547,085	693,479	678,533
52000 - Building and Yard Repairs	7,041	2,443	25,000	621	25,000	25,000
52000 - Computer Related Acquisitions	3,000	0	0	0	0	0
52000 - Contract Building Automation	14,950	17,172	25,500	0	24,000	24,000
52000 - Controllable Contract Services	123,227	90,185	136,500	28,027	135,162	136,500
52000 - Equipment Maintenance and Repair	160	81	86	43	86	89
52000 - Facility and Property Maintenance	53,370	41,947	65,000	14,100	65,000	65,000
52000 - Janitorial Supplies	22,725	14,425	22,100	21,799	22,000	23,000
52000 - Materials & Supplies	901	1,051	2,500	109	2,500	2,500
52000 - Office Supplies	489	692	700	280	600	600
52000 - Printing and Copying	284	5	300	3	100	100
52000 - Safety Supplies	0	725	750	624	750	750
52000 - Small Tools and Equipment	7,798	1,167	9,000	2,074	9,000	9,000
52000 - Training and Professional Development	2,460	0	975	0	975	975
52000 - Trees, Shrubs and Seeds	0	0	0	274	0	0
52000:Controllable Expenses	236,404	169,894	288,411	67,953	285,173	287,514
53000 - Dumping Fee	150,413	152,179	131,000	120,927	154,864	159,510
53000 - Fuel Expense	0	3,603	4,000	0	4,000	4,000
53000 - Hazardous Materials Compliance	0	6,560	2,000	100	2,000	6,800
53000 - Regulatory Compliance	1,263	1,059	1,300	1,045	1,200	1,200
53000 - Required Contract Services	262,035	271,213	349,875	169,069	349,875	349,875
53000 - Uniform Service	6,952	7,518	7,500	7,637	8,838	9,103
53000:Required Expenses	420,663	442,132	495,675	298,779	520,777	530,488
55000 - Fleet Operation	22,168	45,770	29,994	22,496	29,994	72,435
55000 - Information Systems Allocation	13,262	22,271	38,420	28,815	38,420	30,452
55000 - Liability Administration Allocation	27,817	38,259	45,293	33,970	45,293	42,489
55000 - Pension Obligation Bond POB Allocation	55,905	56,830	66,525	49,894	66,525	61,449
55000 - Unemployment Administration Allocation	63	75	94	70	94	57

Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
55000 - Workers Compensation Administration Allocation	8,752	8,635	11,281	8,461	11,281	10,979
55000:Allocated Costs	127,967	171,840	191,607	143,705	191,607	217,861
54000 - Cellular Phones	3,807	0	0	0	0	0
54000 - Desk Phone Expense	253	0	0	0	0	0
54000 - Gas and Electricity	315,675	337,396	363,825	255,399	363,825	370,000
54000 - Telephone Service Expense	2,130	0	0	0	0	0
54000 - Water	18,859	21,290	24,500	13,446	24,500	25,500
54000:Utilities	340,723	358,686	388,325	268,846	388,325	395,500
Total Operating Expenditures	1,604,731	1,775,366	2,045,335	1,326,367	2,079,361	2,109,896

Fund - FD101 General Fund
 CC2562 Traffic Paint and Sign

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
45000 - Donations	0	0	1,965	1,965	1,965	0
45000:Other Revenues	0	0	1,965	1,965	1,965	0
Total Revenue	0	0	1,965	1,965	1,965	0
51000 - Earnings and Benefits...	18,511	28,722	29,909	24,482	29,451	32,796
51000 - Retirement or Termination Payout	2,702	0	0	0	0	0
51000 - Sick Leave or Vacation Buyback...	0	1,474	1,110	1,110	1,110	1,165
51000:Staffing	21,213	30,196	31,019	25,592	30,561	33,961
52000 - Controllable Contract Services	0	0	1,965	1,965	1,965	0
52000:Controllable Expenses	0	0	1,965	1,965	1,965	0
55000 - Information Systems Allocation	485	532	803	602	803	687
55000 - Liability Administration Allocation	1,018	1,218	1,235	926	1,235	1,250
55000 - Pension Obligation Bond POB Allocation	3,205	2,524	2,611	1,958	2,611	2,608
55000 - Unemployment Administration Allocation	2	2	3	2	3	2
55000 - Workers Compensation Administration Allocation	320	275	308	231	308	323
55000:Allocated Costs	5,030	4,551	4,960	3,720	4,960	4,870
Total Operating Expenditures	26,243	34,747	37,944	31,277	37,486	38,831

Fund - FD101 General Fund
 CC2563 Traffic Signal and Street Light Maintenance

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
51000 - Earnings and Benefits...	78,333	91,361	98,357	77,613	92,571	107,700
51000 - Holiday Non-Sworn	0	0	0	145	0	0
51000 - Callback Pay	388	1,403	2,000	1,442	2,000	2,000
51000 - All Overtime Non-Sworn...	6,296	17,846	17,670	11,796	17,670	11,000
51000 - Standby Non-Sworn	1,618	3,326	0	4,771	0	0
51000:Staffing	86,635	113,936	118,027	95,767	112,241	120,700
52000 - Controllable Contract Services	150,000	52,077	67,000	0	65,000	75,000
52000 - Materials & Supplies	0	1,431	2,000	1,125	2,000	2,000
52000 - Other General Expense	1,644	0	0	0	0	0
52000 - Small Tools and Equipment	2,783	0	330	325	330	0
52000 - Training and Professional Development	0	1,200	1,000	0	1,000	1,000
52000:Controllable Expenses	154,427	54,708	70,330	1,451	68,330	78,000
53000 - Required Contract Services	0	0	16,000	0	16,000	20,000
53000:Required Expenses	0	0	16,000	0	16,000	20,000
55000 - Information Systems Allocation	2,588	2,838	6,478	4,858	6,478	4,437
55000 - Liability Administration Allocation	5,428	6,495	6,588	4,941	6,588	6,665
55000 - Pension Obligation Bond POB Allocation	9,277	8,115	8,574	6,431	8,574	8,564
55000 - Unemployment Administration Allocation	12	13	14	10	14	9
55000 - Workers Compensation Administration Allocation	1,708	1,466	1,641	1,231	1,641	1,722
55000:Allocated Costs	19,013	18,927	23,295	17,471	23,295	21,397
Total Operating Expenditures	260,075	187,571	227,652	114,689	219,866	240,097

Fund - FD101 General Fund
CC4011 Parks Landscape Maintenance

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
47200 - Sale of Capital Assets	450	1,600	0	0	0	0
47200:Proceeds from Sale of Asset	450	1,600	0	0	0	0
45000 - Miscellaneous Revenue	1,881	1,101	0	30,000	30,000	0
45000:Other Revenues	1,881	1,101	0	30,000	30,000	0
Total Revenue	2,331	2,701	0	30,000	30,000	0
51000 - Earnings and Benefits...	121,038	167,890	205,912	145,922	189,002	195,604
51000 - Hourly...	6,475	0	0	0	0	0
51000 - Overtime Hourly	10	0	0	0	0	0
51000 - Holiday Non-Sworn	98	120	150	0	150	150
51000 - Callback Pay	295	56	100	0	100	100
51000 - All Overtime Non-Sworn...	38,015	19,743	20,250	14,132	20,250	21,265
51000 - Retirement or Termination Payout	0	1,445	0	0	0	0
51000 - Sick Leave or Vacation Buyback...	1,068	1,111	1,792	1,791	1,792	1,882
51000:Staffing	166,998	190,365	228,204	161,845	211,294	219,001
52000 - Contingency Tree Trimming Citywide Extraordinary	226,930	261,880	200,000	99,177	200,000	250,000
52000 - Contract Security	544,871	542,399	523,920	175,475	523,920	550,120
52000 - Controllable Contract Services	22,222	91,951	25,000	7,349	25,000	25,000
52000 - Dues, Subscriptions and Certificates	510	485	780	635	780	780
52000 - Equipment Maintenance and Repair	130	122	127	62	127	130
52000 - Facility and Property Maintenance	30,671	40,173	31,000	16,245	31,000	35,000
52000 - Tree Services	1,929,844	2,102,578	304,000	191,286	304,000	354,000
52000 - Materials & Supplies	365	0	15,500	0	15,500	5,000
52000 - Office Supplies	278	302	526	502	526	450
52000 - Postage	0	0	15	0	0	0
52000 - Printing and Copying	5	3	74	1	15	15
52000 - Safety Training and Equipment	268	744	500	497	500	500
52000 - Small Tools and Equipment	5,606	4,077	6,000	4,870	6,000	6,000
52000 - Traffic Signal Control and Cabinets	0	14,798	14,735	0	14,735	15,000
52000 - Training and Professional Development	7,200	5,474	5,000	250	5,000	5,000
52000 - Trees, Shrubs and Seeds	8,736	27,381	30,000	-2,194	30,000	30,000
52000 - Weed Abatement	5,250	0	14,000	0	14,000	25,000
52000 - Landscape Maintenance	0	0	2,052,180	1,286,334	2,052,180	1,942,745
52000:Controllable Expenses	2,782,885	3,092,367	3,223,357	1,780,488	3,223,283	3,244,740
53000 - Dumping Fee	0	5,353	12,000	10,060	12,000	12,500
53000 - IT Automation/Software-Maintenance	0	760	500	0	500	500
53000 - Regulatory Compliance	222	599	600	0	600	600
53000 - Required Contract Services	1,325	2,055	3,090	570	3,090	4,000
53000 - Taxes Pomona Business Improvement District PBID	3,884	3,959	4,040	4,039	4,040	8,161

Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
53000 - Uniform Service	1,948	2,450	2,500	1,865	2,500	2,575
53000:Required Expenses	7,379	15,176	22,730	16,533	22,730	28,336
55000 - Fleet Operation	57,358	77,587	51,971	38,978	51,971	104,820
55000 - Information Systems Allocation	2,521	13,595	15,685	11,764	15,685	13,312
55000 - Liability Administration Allocation	5,287	15,247	13,588	10,191	13,588	12,913
55000 - Pension Obligation Bond POB Allocation	11,127	17,732	17,939	13,454	17,939	15,554
55000 - Unemployment Administration Allocation	12	30	28	21	28	17
55000 - Workers Compensation Administration Allocation	1,664	3,441	3,384	2,538	3,384	3,337
55000:Allocated Costs	77,969	127,632	102,595	76,946	102,595	149,953
60000 - Other Equipment	0	126,851	0	0	0	0
60000:Capital	0	126,851	0	0	0	0
54000 - Cellular Phones	1,430	0	0	0	0	0
54000 - Desk Phone Expense	152	0	0	0	0	0
54000 - Gas and Electricity	34,228	48,334	48,000	43,392	49,440	50,925
54000 - Telephone Service Expense	3,785	0	0	0	0	0
54000 - Water	756,874	904,433	905,750	589,427	932,922	920,910
54000:Utilities	796,468	952,767	953,750	632,819	982,362	971,835
Total Operating Expenditures	3,831,700	4,505,158	4,530,636	2,668,632	4,542,264	4,613,865

Fund - FD101 General Fund
CC4035 Parks Facilities Maintenance

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
51000 - Earnings and Benefits...	478,574	593,518	589,810	496,919	588,020	706,459
51000 - Hourly...	3,479	0	0	0	0	0
51000 - Holiday Non-Sworn	0	151	250	199	250	100
51000 - Callback Pay	401	875	1,500	879	1,500	2,000
51000 - All Overtime Non-Sworn...	41,056	51,135	62,000	41,600	62,000	62,000
51000 - Standby Non-Sworn	20,082	20,857	0	18,992	0	0
51000 - Sick Leave or Vacation Buyback...	3,205	2,222	2,314	2,311	2,312	2,430
51000:Staffing	546,798	668,759	655,874	560,900	654,082	772,989
52000 - Building and Yard Repairs	0	3,000	5,075	4,112	5,075	3,000
52000 - Computer Related Acquisitions	769	0	0	0	0	0
52000 - Contract Building Automation	7,842	7,842	8,100	0	8,100	8,100
52000 - Controllable Contract Services	56,511	67,800	107,830	30,274	107,830	100,000
52000 - Dues, Subscriptions and Certificates	290	145	725	145	725	725
52000 - Facility and Property Maintenance	111,411	165,476	190,000	124,735	230,214	204,113
52000 - Janitorial Supplies	0	117	1,250	1,250	250	250
52000 - Materials & Supplies	2,321	3,196	3,125	372	3,125	3,200
52000 - Non Capital - Playground Area and Equipment	9,034	92,166	40,465	0	40,465	55,000
52000 - Office Supplies	405	250	400	372	400	400
52000 - Safety Training and Equipment	1,213	1,000	1,000	742	1,000	1,000
52000 - Small Tools and Equipment	11,374	5,390	8,000	2,059	8,000	8,000
52000 - Training and Professional Development	15,612	3,206	6,270	0	6,270	6,450
52000 - Vandalism Repair & Replacement	6,497	0	7,500	7,500	7,500	10,000
52000:Controllable Expenses	223,279	349,587	379,740	171,562	418,954	400,238
53000 - Dumping Fee	64,109	45,488	49,535	37,145	49,535	51,480
53000 - Hazardous Materials Compliance	834	1,313	1,500	1,004	1,500	1,500
53000 - Required Contract Services	12,365	47,398	17,000	11,764	17,000	17,000
53000 - Uniform Service	4,128	4,475	4,475	4,005	4,475	4,610
53000:Required Expenses	81,437	98,674	72,510	53,918	72,510	74,590
55000 - Fleet Operation	24,625	16,010	22,939	17,204	22,939	67,630
55000 - Information Systems Allocation	10,027	19,553	26,167	19,625	26,167	24,080
55000 - Liability Administration Allocation	21,032	38,259	34,587	25,940	34,587	38,740
55000 - Pension Obligation Bond POB Allocation	40,295	52,798	51,396	38,547	51,396	56,175
55000 - Unemployment Administration Allocation	48	75	72	54	72	52
55000 - Workers Compensation Administration Allocation	6,617	8,635	8,615	6,461	8,615	10,011
55000:Allocated Costs	102,644	135,330	143,776	107,832	143,776	196,688
60000 - Autos and Trucks	210,541	0	0	0	0	0
60000:Capital	210,541	0	0	0	0	0
54000 - Cellular Phones	1,638	0	0	0	0	0

Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
54000 - Desk Phone Expense	101	0	0	0	0	0
54000 - Telephone Service Expense	532	0	0	0	0	0
54000:Utilities	2,271	0	0	0	0	0
Total Operating Expenditures	1,166,970	1,252,350	1,251,900	894,212	1,289,322	1,444,505

Fund - FD101 General Fund
 CC4073 Phillips Ranch Zones A and B

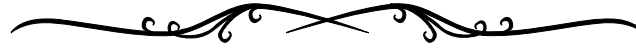
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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
51000 - Earnings and Benefits...	0	0	0	0	0	104,726
51000:Staffing	0	0	0	0	0	104,726
52000 - Landscape Maintenance	0	0	0	0	0	171,000
52000:Controllable Expenses	0	0	0	0	0	171,000
55000 - Information Systems Allocation	0	0	0	0	0	3,205
55000 - Liability Administration Allocation	0	0	0	0	0	5,832
55000 - Pension Obligation Bond POB Allocation	0	0	0	0	0	8,327
55000 - Unemployment Administration Allocation	0	0	0	0	0	8
55000 - Workers Compensation Administration Allocation	0	0	0	0	0	1,507
55000:Allocated Costs	0	0	0	0	0	18,879
54000 - Water	0	0	0	0	0	40,000
54000:Utilities	0	0	0	0	0	40,000
Total Operating Expenditures	0	0	0	0	0	334,605

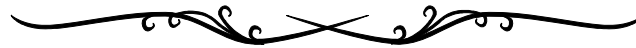
Fund - FD101 General Fund
 CC2590 CIP

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
49000 - Transfer from Devel Impact Fee	0	0	0	2,118,717	2,118,717	0
49000:Transfers In	0	0	0	2,118,717	2,118,717	0
Total Revenue	0	0	0	2,118,717	2,118,717	0
59000 - Transfer to CIP Project Fund	2,359,315	3,502,450	0	0	0	0
59000 - Transfer to Water Capital Improvement Project	0	50,000	0	0	0	0
59000:Transfer Out	2,359,315	3,552,450	0	0	0	0
Total Operating Expenditures	2,359,315	3,552,450	0	0	0	0



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Services Provided

~ Library ~

The City of Pomona Public Library offers the community reading and reference materials for all ages, in both print and digital formats, along with an extensive selection of online resources. Microfilm copies of archival newspapers, staff guided access to special collections including the historic Frasher photographs, citrus crate labels, and Laura Ingalls Wilder memorabilia. Programs and services include public internet workstations and public Wi-Fi, weekly children’s story time, Summer Reading program, State Parks passes, video game club, gardening club, crochet club, and more, all for no cost. The Pomona Public Library also partners with organizations to provide additional resources such as health information, tax preparation, financial literacy, volunteer opportunities, and more. The normal operating hours for the Library are Monday, Tuesday, Wednesday, and Thursday from 12:00 p.m. to 7:00 p.m., as well as Saturday from 11:00 a.m. to 5:00 p.m. The Library is closed Friday and Sunday.



GENERAL FUND EXPENSE BY CATEGORY

	2024-25 Actual	2025-26 Budget	2026-27 Proposed
Personnel	960,406	1,015,574	1,226,518
Operating	317,425	278,200	249,200
Utilities	149,606	160,000	160,000
Alloc Costs	356,314	381,373	415,031
Capital	-	-	-
Debt Svc	-	-	-
Total	1,783,752	1,835,147	2,050,749

Fund - FD101 General Fund
All Library

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
41000 - Fines	5,883	4,971	2,500	1,588	2,000	3,000
41000:Fines	5,883	4,971	2,500	1,588	2,000	3,000
44000 - Passport Acceptance Fee	0	552	10,000	22,973	22,500	29,000
44000:Licenses, permits and fees	0	552	10,000	22,973	22,500	29,000
46000 - Reimbursable Services	0	2,915	0	0	0	0
46000:Charges for Service	0	2,915	0	0	0	0
43000 - Grant-State	7,383	10,690	0	0	0	0
43000:Intergovernmental	7,383	10,690	0	0	0	0
45000 - Miscellaneous Revenue	1,340	1,182	500	11,780	12,000	2,000
45000 - Over & Short	0	0	0	8	10	0
45000:Other Revenues	1,340	1,182	500	11,788	12,010	2,000
Total Revenue	14,606	20,310	13,000	36,350	36,510	34,000
51000 - Earnings and Benefits...	565,467	735,230	825,874	641,925	563,000	1,132,068
51000 - Hourly...	221,611	223,347	187,900	158,298	205,100	200,000
51000 - Retirement or Termination Payout	0	0	0	23,973	0	0
51000 - Sick Leave or Vacation Buyback...	3,164	1,829	1,800	5,019	28,993	5,020
51000 - Proposed Reduction	0	0	0	0	0	-110,570
51000:Staffing	790,242	960,406	1,015,574	829,215	797,093	1,226,518
52000 - Activity Program Supplies	43,391	40,422	4,500	2,093	2,100	5,000
52000 - Building and Yard Repairs	15,021	17,157	20,900	5,671	12,900	12,000
52000 - Computer Related Acquisitions	15,511	0	0	0	0	0
52000 - Contract Building Automation	10,300	10,400	11,000	0	11,000	0
52000 - Contract Security	39,943	35,757	40,000	26,579	36,000	36,000
52000 - Controllable Contract Services	314	0	1,400	0	0	0
52000 - Dues, Subscriptions and Certificates	6,968	7,457	7,200	6,863	7,200	7,000
52000 - Electronic Access	36,223	40,926	40,000	12,365	38,000	40,000
52000 - Equipment Maintenance and Repair	1,113	465	1,500	152	1,500	1,500
52000 - Facility and Property Maintenance	5,402	406	8,700	2,935	6,900	6,000
52000 - Janitorial Supplies	4,418	9,304	6,100	804	7,000	5,000
52000 - Library Books	58,206	52,243	47,500	12,172	50,000	50,000
52000 - Materials & Supplies	6,060	7,268	4,500	1,867	7,000	7,000
52000 - Office Supplies	3,492	6,032	7,000	1,279	6,800	5,000
52000 - Other Expense	0	1,929	0	0	0	0
52000 - Postage	1,142	1,382	5,000	1,876	2,000	2,000
52000 - Printing and Copying	1,537	701	1,000	334	1,000	1,000
52000 - Serials	2,342	1,915	500	446	500	500
52000 - Small Tools and Equipment	61	2,863	3,000	0	3,000	3,000
52000 - Special Programs	20,942	27,522	5,000	2,841	5,000	5,000

Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
52000 - Training and Professional Development	415	2,041	0	0	0	0
52000:Controllable Expenses	272,801	266,189	214,800	78,278	197,900	186,000
53000 - Dumping Fee	0	4,013	0	0	0	0
53000 - IT Automation/Software-Maintenance	38,967	42,082	55,000	46,776	55,000	55,000
53000 - Required Contract Services	4,984	3,744	6,200	4,596	6,200	6,200
53000 - Uniform Service	1,625	1,397	2,200	277	2,100	2,000
53000:Required Expenses	45,576	51,237	63,400	51,649	63,300	63,200
55000 - Information Systems Allocation	130,587	170,514	177,366	133,025	177,366	210,330
55000 - Liability Administration Allocation	46,169	93,312	100,344	75,258	100,344	97,475
55000 - Pension Obligation Bond POB Allocation	50,883	71,247	78,462	58,847	78,462	81,908
55000 - Unemployment Administration Allocation	104	182	209	157	209	130
55000 - Workers Compensation Administration Allocation	14,526	21,059	24,992	18,744	24,992	25,188
55000:Allocated Costs	242,269	356,314	381,373	286,030	381,373	415,031
54000 - Desk Phone Expense	1,417	0	0	0	0	0
54000 - Gas and Electricity	131,924	140,429	150,000	95,058	140,000	150,000
54000 - Telephone Service Expense	540	0	0	0	0	0
54000 - Water	9,109	9,177	10,000	5,488	8,500	10,000
54000:Utilities	142,989	149,606	160,000	100,546	148,500	160,000
Total Operating Expenditures	1,493,877	1,783,752	1,835,147	1,345,718	1,588,166	2,050,749

Line Item Details by Division

Fund - FD101 General Fund
 CC4501 Library Administration

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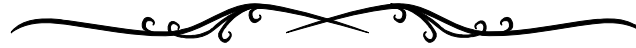
Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
41000 - Fines	5,883	4,971	2,500	1,588	2,000	3,000
41000:Fines	5,883	4,971	2,500	1,588	2,000	3,000
46000 - Reimbursable Services	0	2,915	0	0	0	0
46000:Charges for Service	0	2,915	0	0	0	0
43000 - Grant-State	7,383	10,690	0	0	0	0
43000:Intergovernmental	7,383	10,690	0	0	0	0
45000 - Miscellaneous Revenue	1,340	1,182	500	11,780	12,000	2,000
45000 - Over & Short	0	0	0	8	10	0
45000:Other Revenues	1,340	1,182	500	11,788	12,010	2,000
Total Revenue	14,606	19,758	3,000	13,376	14,010	5,000
51000 - Earnings and Benefits...	512,563	668,919	825,874	642,980	563,000	1,132,068
51000 - Hourly...	221,611	223,347	187,900	158,298	205,100	200,000
51000 - Retirement or Termination Payout	0	0	0	23,973	0	0
51000 - Sick Leave or Vacation Buyback...	3,164	1,829	1,800	5,019	28,993	5,020
51000 - Proposed Reduction	0	0	0	0	0	-110,570
51000:Staffing	737,338	894,096	1,015,574	830,271	797,093	1,226,518
52000 - Activity Program Supplies	4,572	6,479	4,500	2,093	2,100	5,000
52000 - Building and Yard Repairs	10,018	17,157	20,900	5,671	12,900	12,000
52000 - Computer Related Acquisitions	15,511	0	0	0	0	0
52000 - Contract Building Automation	10,300	10,400	11,000	0	11,000	0
52000 - Contract Security	26,581	18,136	40,000	26,579	36,000	36,000
52000 - Controllable Contract Services	0	0	1,400	0	0	0
52000 - Dues, Subscriptions and Certificates	6,968	7,457	7,200	6,863	7,200	7,000
52000 - Electronic Access	36,223	18,965	40,000	12,365	38,000	40,000
52000 - Equipment Maintenance and Repair	1,113	465	1,500	152	1,500	1,500
52000 - Facility and Property Maintenance	5,402	406	8,700	2,935	6,900	6,000
52000 - Janitorial Supplies	4,418	9,304	6,100	804	7,000	5,000
52000 - Library Books	34,882	39,115	47,500	12,172	50,000	50,000
52000 - Materials & Supplies	6,060	7,234	4,500	1,867	7,000	7,000
52000 - Office Supplies	3,492	6,032	7,000	1,279	6,800	5,000
52000 - Postage	1,142	1,382	5,000	1,876	2,000	2,000
52000 - Printing and Copying	1,537	701	1,000	334	1,000	1,000
52000 - Serials	2,342	1,915	500	446	500	500
52000 - Small Tools and Equipment	61	2,863	3,000	0	3,000	3,000
52000 - Special Programs	1,590	7,271	5,000	2,841	5,000	5,000
52000 - Training and Professional Development	415	0	0	0	0	0
52000:Controllable Expenses	172,628	155,281	214,800	78,278	197,900	186,000
53000 - Dumping Fee	0	4,013	0	0	0	0

Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
53000 - IT Automation/Software-Maintenance	38,967	42,082	55,000	46,776	55,000	55,000
53000 - Required Contract Services	4,984	3,744	6,200	4,596	6,200	6,200
53000 - Uniform Service	1,625	1,397	2,200	277	2,100	2,000
53000:Required Expenses	45,576	51,237	63,400	51,649	63,300	63,200
55000 - Information Systems Allocation	130,587	163,111	177,366	133,025	177,366	210,330
55000 - Liability Administration Allocation	46,169	89,253	100,344	75,258	100,344	97,475
55000 - Pension Obligation Bond POB Allocation	50,883	65,797	78,462	58,847	78,462	81,908
55000 - Unemployment Administration Allocation	104	174	209	157	209	130
55000 - Workers Compensation Administration Allocation	14,526	20,143	24,992	18,744	24,992	25,188
55000:Allocated Costs	242,269	338,478	381,373	286,030	381,373	415,031
54000 - Desk Phone Expense	1,417	0	0	0	0	0
54000 - Gas and Electricity	131,924	140,429	150,000	95,058	140,000	150,000
54000 - Telephone Service Expense	540	0	0	0	0	0
54000 - Water	9,109	9,177	10,000	5,488	8,500	10,000
54000:Utilities	142,989	149,606	160,000	100,546	148,500	160,000
Total Operating Expenditures	1,340,800	1,588,698	1,835,147	1,346,774	1,588,166	2,050,749

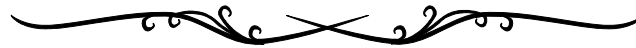
Fund - FD101 General Fund
 CC4561 Passport Acceptance Program

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
44000 - Passport Acceptance Fee	0	552	10,000	23,266	22,500	29,000
44000:Licenses, permits and fees	0	552	10,000	23,266	22,500	29,000
Total Revenue	0	552	10,000	23,266	22,500	29,000



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Services Provided

~ Community Services ~

The Community Services Department activates Pomona's parks by offering special events, a wide range of programs, services, educational and recreational opportunities for the constructive use of leisure time, and a unique blend of human services programs that assist individuals, youths, seniors, and families.

Division Details

Cost Center 4110 – Custodial Services

Custodial Services provides for the daily cleaning, setup and general care of the City's community center locations, staffs facilities and rentals, and assists with special events/meetings as presented by the City or outside groups utilizing City property.

Cost Center 4112 – Afterschool Recreation (Youth)

This program provides staff and supplies necessary to operate 6 recreation sites and programming during the school year at Garfield, Kiwanis, Willy White, Philadelphia, Ralph Welch, and Westmont. Operations include a wide variety of day camps occurring at various parks and community centers throughout the city, primarily occurring during the summer.

Cost Center 4115 – Special Events (City)

This program provides for the administration, programming, and supplies for various youth and community-focused special events implemented by Community Services Department. It receives partial offset funding through a portion of revenue received from non-moving violations.

Cost Center 4120 – Pomona Concert Band

Funding to provide support services and insurance coverage for equipment of the Pomona Concert Band.

Cost Center 4133 – Senior Citizens

Operation of the Palomares Senior Center, Washington Senior Center and senior related events and programs, such as the Monday Night Dance. Also provides for the City's portion of the required match for the Senior Citizens Meals Program grant through Los Angeles County.

Cost Center 4141 - Natural Grass Athletic Fields

This program houses the revenue from the rental of natural grass athletic fields and utilities associated with Community Services park facilities.

Cost Center 4145 – Ganesha Park Pool

Provides for the summer operation of the Ganesha Park Pool and waterslide through two separate contracts to maintain and operate the pool. The maintenance contract includes chemical maintenance and year-round care of the swimming pool complex. Also includes custodial cleaning of the facility in preparation of, during, and immediately following the pool season.

Cost Center 4146 – Veterans Park

Provides for associated expenses related to Veterans Park Soccer Complex (i.e. debt, security, etc.). Park ceased operations as of February 1, 2023 due to deteriorating field conditions of synthetic fields.

Cost Center 4160 – Washington Park Pool

Provides for the summer operations of the Washington Park Pool through two separate contracts to maintain and operate the pool. The pool is emptied and maintenance operations are shut down during the off season. Also includes the custodial cleaning of the facility in preparation of, during, and immediately following the pool season.

Cost Center 4192 – Fee Based Recreation

Created for fee based recreation programs, activities, classes, lessons, camps, clinics, leagues, events and/or tournaments. Classes are available for Youth, Adult, and Senior Recreation, as well as City run Community Classes (e.g. tennis, pickle ball, basketball). Class Schedules and fees are available in the City of Pomona Recreation Program and Service Guide, and on the City's Website.

Cost Center 4201 – Community Services Administration

Provides funding for Division management, general administrative staff, and related expenses. Also includes a portion of the City's recreation guide printing expenses.

GENERAL FUND EXPENSE BY CATEGORY

	2024-25 Actual	2025-26 Budget	2026-27 Proposed
Personnel	3,186,532	3,772,533	3,878,442
Operating	1,789,735	1,210,727	1,166,919
Utilities	355,433	382,800	420,665
Capital	255,281	105,053	-
Alloc Costs	1,001,492	981,464	1,274,849
Trans Out	418,181	228,911	227,147
Total	7,006,654	6,681,488	6,968,022

Fund - FD101 General Fund
All Community Services

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
41000 - Parking Violations	87,480	95,990	95,000	93,335	95,000	95,000
41000:Fines	87,480	95,990	95,000	93,335	95,000	95,000
44000 - Custodial Fees	2,220	2,317	2,500	2,460	2,000	1,500
44000 - Processing Fees	250	2,250	0	3,288	3,250	2,000
44000:Licenses, permits and fees	2,470	4,567	2,500	5,747	5,250	3,500
46000 - Municipal Sports Revenue	43,161	40,682	30,000	32,176	32,000	22,500
46000 - Senior Dances	3,563	108	0	79	100	100
46000 - Swim Lessons	0	16,837	16,500	11,250	15,750	13,750
46000 - Swimming Pool Revenue	38,267	40,609	42,000	17,267	35,000	35,000
46000 - Concession Sales	0	0	0	970	970	2,000
46000 - Senior Trips & Tours	0	35	0	0	0	0
46000:Charges for Service	84,991	98,271	88,500	61,742	83,820	73,350
43000 - Soft Match-Grants	46,992	23,496	0	11,748	46,992	0
43000:Intergovernmental	46,992	23,496	0	11,748	46,992	0
47200 - Sale of Capital Assets	0	528	0	0	0	0
47200:Proceeds from Sale of Asset	0	528	0	0	0	0
45000 - Donations	0	0	2,500	2,500	2,500	0
45000 - Miscellaneous Revenue	57,318	10,047	50,000	5,656	55,750	52,000
45000 - Reimbursement	28,000	0	0	0	0	0
45000 - Event Ticket Sales	0	0	0	680	680	2,000
45000:Other Revenues	85,318	10,047	52,500	8,836	58,930	54,000
47000 - Rentals - Facilities	63,217	36,259	29,500	23,477	29,600	26,500
47000 - Rentals - Property	0	42	0	0	0	0
47000:Use of Money and Property	63,217	36,301	29,500	23,645	29,600	26,500
Total Revenue	370,467	269,199	268,000	205,054	319,592	252,350
51000 - Earnings and Benefits...	1,662,442	1,951,186	2,302,332	1,636,335	2,312,332	2,433,992
51000 - Hourly...	789,255	1,146,165	1,388,623	899,514	1,388,485	1,359,732
51000 - Holiday Non-Sworn	2,894	318	200	607	265	200
51000 - Callback Pay	0	93	500	119	500	250
51000 - All Overtime Non-Sworn...	35,521	41,730	60,500	30,358	57,500	57,000
51000 - Retirement or Termination Payout	3,382	2,633	0	2,321	0	0
51000 - Standby Non-Sworn	22,928	25,100	0	19,318	0	0
51000 - Sick Leave or Vacation Buyback...	12,993	19,307	20,378	20,497	20,378	27,268
51000:Staffing	2,529,416	3,186,532	3,772,533	2,609,069	3,779,460	3,878,442
52000 - Activity Program Supplies	182,551	200,059	144,769	71,324	144,849	110,870
52000 - Advertising	811	446	650	300	650	650
52000 - Building Space In-Kind	46,992	23,496	0	11,748	46,992	0
52000 - Computer Related Acquisitions	81,543	0	500	430	500	500

Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
52000 - Contract Security	154,710	146,427	159,000	103,638	148,850	146,850
52000 - Contract Swim Operations	305,085	361,872	323,238	201,769	335,000	355,000
52000 - Controllable Contract Services	233,265	531,235	76,950	10,107	66,750	49,750
52000 - Dues, Subscriptions and Certificates	18,629	21,205	30,704	16,537	29,404	36,029
52000 - Equipment Maintenance and Repair	4,434	4,077	7,000	3,105	7,000	3,750
52000 - Facility and Property Maintenance	11,744	30,458	76,500	8,587	76,500	77,500
52000 - Janitorial Supplies	0	0	0	1,078	1,078	0
52000 - Materials & Supplies	22,212	63,738	60,091	25,580	61,451	39,450
52000 - Mileage Reimbursement	2,635	4,930	4,750	3,499	4,650	4,675
52000 - Non Capital Furniture and Equipment	0	2,426	0	0	0	0
52000 - Office Supplies	12,290	11,836	13,600	5,855	13,600	14,100
52000 - Other Expense	2,230	185	500	0	500	500
52000 - Performance and Artist Fee	25,570	16,554	5,600	1,668	4,500	4,500
52000 - Postage	39	204	100	14	100	100
52000 - Printing and Copying	123,113	145,105	160,910	91,532	159,750	159,250
52000 - Recreation Trip Transportation	0	22,965	0	0	0	0
52000 - Safety Training and Equipment	500	246	250	500	250	250
52000 - Senior Citizen Nutrition Program	0	16,682	0	0	0	0
52000 - Small Tools and Equipment	33,123	45,256	15,360	5,574	13,501	13,500
52000 - Special Programs	354	9,901	950	84	950	950
52000 - Swimming Pool Supplies	52,723	61,193	79,000	40,401	79,000	94,800
52000 - Temporary Agency Services	41,757	0	0	0	0	0
52000 - Training and Professional Development	33,642	30,412	9,900	2,457	9,200	11,915
52000 - Training Other	0	0	0	59	0	0
52000 - Uniforms	0	0	0	0	0	7,880
52000 - Purchased Services - Quake	0	0	100	98	98	0
52000:Controllable Expenses	1,389,950	1,750,905	1,170,422	605,944	1,205,123	1,132,769
53000 - Data Communications Lines	16,888	2,674	0	0	0	0
53000 - IT Automation/Software-Maintenance	13,581	31,314	27,805	16,805	27,805	27,300
53000 - Regulatory Compliance	2,683	2,118	6,500	1,092	5,150	5,650
53000 - Tuition Reimbursement	0	1,045	3,500	291	3,500	0
53000 - Uniform Service	6,935	1,680	2,500	795	1,200	1,200
53000:Required Expenses	40,086	38,830	40,305	18,983	37,655	34,150
55000 - Claims Expense Liability	1,446	61,956	73,477	55,108	73,477	215
55000 - Fleet Operation	97,656	82,276	60,993	45,745	60,993	151,099
55000 - Information Systems Allocation	145,433	312,872	274,818	213,063	274,818	335,432
55000 - Liability Administration Allocation	177,034	304,936	295,204	233,713	295,204	472,315
55000 - Pension Obligation Bond POB Allocation	170,931	170,514	203,543	152,657	203,543	193,545
55000 - Unemployment Administration Allocation	395	591	610	457	610	630
55000 - Workers Compensation Administration Allocation	55,064	68,347	72,819	57,489	72,819	121,613
55000:Allocated Costs	647,959	1,001,492	981,464	758,232	981,464	1,274,849
60000 - Automation Acquisitions	0	255,281	0	0	0	0
60000 - Autos and Trucks	213,036	0	105,053	105,053	105,053	0

Account	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	FY 2025-26 YE	FY 2026-27
	Actuals	Actuals	Amended Budget	Actuals	Est	Proposed Budget
60000:Capital	213,036	255,281	105,053	105,053	105,053	0
54000 - Air Cards	2,198	0	0	0	0	0
54000 - Cellular Phones	14,424	0	0	0	0	0
54000 - Desk Phone Expense	1,113	0	0	0	0	0
54000 - Gas and Electricity	283,412	332,333	349,500	223,285	349,500	382,165
54000 - Telephone Service Expense	45,729	0	0	0	0	0
54000 - Water	25,844	23,100	33,300	19,701	35,000	38,500
54000:Utilities	372,720	355,433	382,800	242,985	384,500	420,665
59000 - Transfer to CIP Project Fund	310,000	200,000	0	0	0	0
59000 - Transfer to Debt Service	117,538	120,621	118,911	59,456	118,911	117,147
59000 - Transfer to Senior Citizen Nutrition	83,639	97,560	110,000	68,130	110,000	110,000
59000:Transfer Out	511,177	418,181	228,911	127,586	228,911	227,147
Total Operating Expenditures	5,704,346	7,006,654	6,681,488	4,467,851	6,722,166	6,968,022

Line Item Details by Division

Fund - FD101 General Fund
 CC4110 Custodial Services

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
44000 - Custodial Fees	2,220	2,317	2,500	2,460	2,000	1,500
44000:Licenses, permits and fees	2,220	2,317	2,500	2,460	2,000	1,500
46000 - Senior Trips & Tours	0	35	0	0	0	0
46000:Charges for Service	0	35	0	0	0	0
47200 - Sale of Capital Assets	0	528	0	0	0	0
47200:Proceeds from Sale of Asset	0	528	0	0	0	0
45000 - Miscellaneous Revenue	0	2,840	0	0	0	0
45000:Other Revenues	0	2,840	0	0	0	0
47000 - Rentals - Facilities	62,907	31,117	25,000	18,754	23,000	25,000
47000 - Rentals - Property	0	42	0	0	0	0
47000:Use of Money and Property	62,907	31,159	25,000	18,923	23,000	25,000
Total Revenue	65,126	36,879	27,500	21,382	25,000	26,500
51000 - Earnings and Benefits...	359,490	427,329	482,843	371,149	482,843	687,178
51000 - Hourly...	134,067	149,732	220,270	148,814	220,270	238,268
51000 - Holiday Non-Sworn	217	225	200	265	265	200
51000 - Callback Pay	0	93	500	119	500	250
51000 - All Overtime Non-Sworn...	12,610	12,376	35,000	10,662	35,000	35,000
51000 - Standby Non-Sworn	22,928	25,100	0	19,318	0	0
51000 - Sick Leave or Vacation Buyback...	997	4,315	4,575	3,594	4,575	11,050
51000:Staffing	530,310	619,170	743,388	553,920	743,453	971,946
52000 - Contract Security	16,105	4,131	8,000	2,669	6,000	5,000
52000 - Controllable Contract Services	0	38,251	0	0	0	0
52000 - Facility and Property Maintenance	0	315	15,000	0	15,000	15,000
52000 - Janitorial Supplies	0	0	0	1,078	1,078	0
52000 - Materials & Supplies	19,986	22,225	38,250	11,869	38,250	22,500
52000 - Safety Training and Equipment	500	246	250	500	250	250
52000 - Small Tools and Equipment	11,869	14,638	10,000	4,461	10,000	10,000
52000:Controllable Expenses	48,460	79,805	71,500	20,577	70,578	52,750
53000 - Uniform Service	6,935	1,680	2,500	795	1,200	1,200
53000:Required Expenses	6,935	1,680	2,500	795	1,200	1,200
55000 - Fleet Operation	97,656	82,276	60,993	45,745	60,993	151,099
55000 - Information Systems Allocation	0	3,316	41,944	31,458	41,944	27,585
55000 - Liability Administration Allocation	0	0	62,710	47,032	62,710	49,321
55000 - Pension Obligation Bond POB Allocation	36,780	34,647	42,088	31,566	42,088	54,642
55000 - Unemployment Administration Allocation	0	0	131	98	131	66
55000 - Workers Compensation Administration Allocation	0	0	15,619	11,714	15,619	12,745
55000:Allocated Costs	134,436	120,239	223,485	167,614	223,485	295,458
60000 - Autos and Trucks	213,036	0	0	0	0	0

Account	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	FY 2025-26 YE	FY 2026-27
	Actuals	Actuals	Amended Budget	Actuals	Est	Proposed Budget
60000:Capital	213,036	0	0	0	0	0
54000 - Cellular Phones	3,105	0	0	0	0	0
54000 - Gas and Electricity	78,260	100,380	91,250	61,197	91,250	98,175
54000:Utilities	81,365	100,380	91,250	61,197	91,250	98,175
Total Operating Expenditures	1,014,542	921,274	1,132,123	804,102	1,129,966	1,419,529

Fund - FD101 General Fund
 CC4112 Afterschool Recreation (Youth)

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
45000 - Donations	0	0	500	500	500	0
45000 - Miscellaneous Revenue	50,000	0	50,000	0	50,000	50,000
45000:Other Revenues	50,000	0	50,500	500	50,500	50,000
Total Revenue	50,000	0	50,500	500	50,500	50,000
51000 - Earnings and Benefits...	149,254	281,106	292,652	186,553	299,652	377,320
51000 - Hourly...	481,699	569,198	575,287	367,045	575,287	535,196
51000 - Holiday Non-Sworn	2,608	0	0	0	0	0
51000 - All Overtime Non-Sworn...	4,865	9,401	1,500	566	1,500	1,500
51000 - Retirement or Termination Payout	1,985	0	0	915	0	0
51000 - Sick Leave or Vacation Buyback...	2,827	2,352	2,494	3,058	2,494	4,765
51000:Staffing	643,239	862,057	871,933	558,138	878,933	918,781
52000 - Activity Program Supplies	54,771	62,163	51,489	28,642	53,349	46,350
52000 - Computer Related Acquisitions	37,395	0	500	430	500	500
52000 - Contract Security	0	2,410	2,500	0	1,250	1,250
52000 - Controllable Contract Services	2,750	0	10,250	0	3,250	2,750
52000 - Dues, Subscriptions and Certificates	50	7,617	11,300	4,937	11,300	17,223
52000 - Equipment Maintenance and Repair	1,460	2,069	2,500	1,005	2,500	1,250
52000 - Materials & Supplies	496	599	1	0	1	500
52000 - Mileage Reimbursement	1,811	3,186	3,500	2,459	3,500	3,500
52000 - Office Supplies	3,781	2,417	2,500	1,372	2,500	2,500
52000 - Printing and Copying	74	2,712	3,000	25	3,000	3,000
52000 - Small Tools and Equipment	992	1,000	2,860	0	1,000	1,000
52000 - Temporary Agency Services	41,757	0	0	0	0	0
52000 - Training and Professional Development	15,661	16,343	1,000	957	1,000	4,115
52000 - Uniforms	0	0	0	0	0	3,650
52000:Controllable Expenses	160,999	100,516	91,400	39,828	83,150	87,588
53000 - IT Automation/Software-Maintenance	6,890	9,126	7,800	7,800	7,800	7,800
53000 - Tuition Reimbursement	0	873	0	0	0	0
53000:Required Expenses	6,890	9,998	7,800	7,800	7,800	7,800
55000 - Information Systems Allocation	0	6,671	74,818	56,113	74,818	20,678
55000 - Liability Administration Allocation	0	0	107,001	80,251	107,001	23,744
55000 - Pension Obligation Bond POB Allocation	27,811	23,651	26,145	19,609	26,145	30,006
55000 - Unemployment Administration Allocation	0	0	223	167	223	32
55000 - Workers Compensation Administration Allocation	0	0	26,650	19,987	26,650	6,136
55000:Allocated Costs	27,811	30,322	234,837	176,128	234,837	80,596
54000 - Cellular Phones	6,528	0	0	0	0	0
54000 - Gas and Electricity	4,125	3,937	4,200	2,839	4,200	4,535
54000:Utilities	10,652	3,937	4,200	2,839	4,200	4,535

Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
59000 - Transfer to CIP Project Fund	115,000	0	0	0	0	0
59000:Transfer Out	115,000	0	0	0	0	0
Total Operating Expenditures	964,592	1,006,831	1,210,170	784,733	1,208,920	1,099,300

Fund - FD101 General Fund
 CC4115 Special Events (City)

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
41000 - Parking Violations	87,480	95,990	95,000	93,335	95,000	95,000
41000:Fines	87,480	95,990	95,000	93,335	95,000	95,000
46000 - Concession Sales	0	0	0	970	970	2,000
46000:Charges for Service	0	0	0	970	970	2,000
45000 - Miscellaneous Revenue	0	0	0	150	150	0
45000 - Event Ticket Sales	0	0	0	680	680	2,000
45000:Other Revenues	0	0	0	830	830	2,000
Total Revenue	87,480	95,990	95,000	95,135	96,800	99,000
51000 - Earnings and Benefits...	94,488	142,284	206,509	163,433	209,509	134,442
51000 - Hourly...	5,016	22,171	31,032	24,950	31,032	28,801
51000 - All Overtime Non-Sworn...	326	4,309	12,500	11,021	9,500	10,500
51000 - Sick Leave or Vacation Buyback...	2,128	3,487	3,699	3,540	3,699	410
51000:Staffing	101,957	172,251	253,740	202,944	253,740	174,153
52000 - Activity Program Supplies	39,291	15,365	27,180	24,670	25,000	26,210
52000 - Advertising	717	288	500	300	500	500
52000 - Contract Security	4,139	10,000	10,000	9,957	10,000	10,000
52000 - Controllable Contract Services	14,538	33,894	14,200	10,107	14,500	15,000
52000 - Dues, Subscriptions and Certificates	0	9,734	13,100	6,839	12,200	15,085
52000 - Materials & Supplies	0	31,793	15,000	13,592	15,000	8,250
52000 - Office Supplies	0	0	0	0	0	500
52000 - Performance and Artist Fee	16,930	12,550	0	0	0	0
52000 - Printing and Copying	3,855	4,086	3,800	2,678	4,000	3,500
52000 - Small Tools and Equipment	0	1,000	1,000	795	1,000	1,000
52000 - Uniforms	0	0	0	0	0	1,040
52000 - Purchased Services - Quake	0	0	100	98	98	0
52000:Controllable Expenses	79,469	118,711	84,880	69,037	82,298	81,085
53000 - Regulatory Compliance	900	722	1,000	617	650	650
53000:Required Expenses	900	722	1,000	617	650	650
55000 - Information Systems Allocation	0	0	10,057	7,543	10,057	4,617
55000 - Liability Administration Allocation	0	0	16,700	12,525	16,700	9,081
55000 - Pension Obligation Bond POB Allocation	10,004	9,199	18,272	13,704	18,272	10,690
55000 - Unemployment Administration Allocation	0	0	35	26	35	12
55000 - Workers Compensation Administration Allocation	0	0	4,159	3,119	4,159	2,347
55000:Allocated Costs	10,004	9,199	49,223	36,917	49,223	26,747
Total Operating Expenditures	192,329	300,883	388,843	309,515	385,911	282,635

Fund - FD101 General Fund
 CC4120 Pomona Concert Band

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
52000 - Contract Security	0	180	3,000	720	3,000	2,000
52000 - Equipment Maintenance and Repair	973	127	2,500	151	2,500	500
52000 - Small Tools and Equipment	3,245	1,799	0	0	1	0
52000:Controllable Expenses	4,219	2,106	5,500	871	5,501	2,500
55000 - Liability Administration Allocation	2,016	2,094	2,834	2,125	2,834	1,685
55000:Allocated Costs	2,016	2,094	2,834	2,125	2,834	1,685
Total Operating Expenditures	6,235	4,200	8,334	2,996	8,335	4,185

Fund - FD101 General Fund
 CC4133 Senior Programs

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
46000 - Senior Dances	3,563	108	0	79	100	100
46000:Charges for Service	3,563	108	0	79	100	100
45000 - Donations	0	0	2,000	2,000	2,000	0
45000:Other Revenues	0	0	2,000	2,000	2,000	0
Total Revenue	3,563	108	2,000	2,079	2,100	100
51000 - Earnings and Benefits...	71,795	52,042	96,869	65,735	96,869	105,924
51000 - Hourly...	38,037	46,269	39,062	42,801	39,062	39,800
51000 - All Overtime Non-Sworn...	3,341	785	500	0	500	500
51000:Staffing	113,174	99,096	136,431	108,535	136,431	146,224
52000 - Activity Program Supplies	12,469	14,221	17,000	6,527	17,000	14,480
52000 - Contract Security	3,419	2,137	5,000	1,679	3,100	3,100
52000 - Controllable Contract Services	0	1,200	0	0	0	0
52000 - Facility and Property Maintenance	0	2,925	2,500	0	2,500	2,500
52000 - Mileage Reimbursement	127	111	250	59	150	175
52000 - Office Supplies	451	310	1,100	322	1,100	1,100
52000 - Other Expense	2,050	0	0	0	0	0
52000 - Performance and Artist Fee	7,940	4,004	5,600	1,668	4,500	4,500
52000 - Printing and Copying	270	47	1,000	8	1,000	1,000
52000 - Senior Citizen Nutrition Program	0	16,682	0	0	0	0
52000 - Training and Professional Development	480	3,158	1,500	48	800	400
52000 - Uniforms	0	0	0	0	0	520
52000:Controllable Expenses	27,205	44,795	33,950	10,310	30,150	27,775
53000 - Data Communications Lines	2,291	402	0	0	0	0
53000:Required Expenses	2,291	402	0	0	0	0
55000 - Information Systems Allocation	0	28,714	15,996	11,997	15,996	10,769
55000 - Liability Administration Allocation	0	2,553	14,980	11,235	14,980	6,665
55000 - Pension Obligation Bond POB Allocation	8,425	8,549	8,454	6,341	8,454	8,423
55000 - Unemployment Administration Allocation	0	0	31	23	31	9
55000 - Workers Compensation Administration Allocation	0	0	3,731	2,798	3,731	1,722
55000:Allocated Costs	8,425	39,817	43,192	32,394	43,192	27,588
54000 - Cellular Phones	586	0	0	0	0	0
54000 - Telephone Service Expense	2,681	0	0	0	0	0
54000:Utilities	3,266	0	0	0	0	0
59000 - Transfer to Senior Citizen Nutrition	83,639	97,560	110,000	68,130	110,000	110,000
59000:Transfer Out	83,639	97,560	110,000	68,130	110,000	110,000
Total Operating Expenditures	238,000	281,669	323,573	219,370	319,773	311,587

Fund - FD101 General Fund
 CC4141 Natural Grass Athletic Fields

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
46000 - Municipal Sports Revenue	41,227	39,823	30,000	32,466	32,000	22,500
46000:Charges for Service	41,227	39,823	30,000	32,466	32,000	22,500
43000 - Soft Match-Grants	46,992	23,496	0	11,748	46,992	0
43000:Intergovernmental	46,992	23,496	0	11,748	46,992	0
47000 - Rentals - Facilities	0	0	0	5,061	5,100	0
47000:Use of Money and Property	0	0	0	5,061	5,100	0
Total Revenue	88,219	63,319	30,000	49,275	84,092	22,500
52000 - Building Space In-Kind	46,992	23,496	0	11,748	46,992	0
52000 - Controllable Contract Services	0	62,992	0	0	0	0
52000:Controllable Expenses	46,992	86,488	0	11,748	46,992	0
54000 - Gas and Electricity	137,310	152,398	162,750	111,963	162,750	179,025
54000 - Water	4,816	4,855	4,300	3,143	6,000	6,600
54000:Utilities	142,126	157,253	167,050	115,106	168,750	185,625
Total Operating Expenditures	189,118	243,741	167,050	126,854	215,742	185,625

Fund - FD101 General Fund
 CC4145 Ganesha Park Pool

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
46000 - Swim Lessons	0	9,349	10,000	6,120	10,000	8,000
46000 - Swimming Pool Revenue	25,912	26,789	27,000	11,687	23,000	23,000
46000:Charges for Service	25,912	36,138	37,000	17,807	33,000	31,000
45000 - Miscellaneous Revenue	82	0	0	0	0	0
45000:Other Revenues	82	0	0	0	0	0
47000 - Rentals - Facilities	310	5,142	4,500	0	1,500	1,500
47000:Use of Money and Property	310	5,142	4,500	0	1,500	1,500
Total Revenue	26,304	41,280	41,500	17,807	34,500	32,500
51000 - Earnings and Benefits...	0	0	15	0	15	0
51000 - Hourly...	2,455	2,087	5,738	2,025	4,500	4,500
51000 - All Overtime Non-Sworn...	0	0	1,000	0	1,000	1,000
51000:Staffing	2,455	2,087	6,753	2,025	5,515	5,500
52000 - Activity Program Supplies	19	388	500	0	500	500
52000 - Contract Swim Operations	194,785	220,878	210,000	129,679	210,000	219,000
52000 - Controllable Contract Services	0	86,939	0	0	0	0
52000 - Facility and Property Maintenance	5,069	15,825	35,000	8,195	35,000	35,500
52000 - Materials & Supplies	0	4,866	3,640	0	5,000	5,000
52000 - Printing and Copying	0	0	1,360	0	0	0
52000 - Swimming Pool Supplies	29,394	32,364	40,000	27,118	40,000	48,000
52000:Controllable Expenses	229,266	361,260	290,500	164,992	290,500	308,000
53000 - Regulatory Compliance	1,472	1,080	5,000	474	4,000	4,000
53000:Required Expenses	1,472	1,080	5,000	474	4,000	4,000
55000 - Information Systems Allocation	0	1,751	1,863	1,397	1,863	1,715
55000 - Liability Administration Allocation	0	0	245	184	245	0
55000 - Unemployment Administration Allocation	0	0	1	1	1	0
55000 - Workers Compensation Administration Allocation	0	0	61	46	61	0
55000:Allocated Costs	0	1,751	2,170	1,627	2,170	1,715
54000 - Gas and Electricity	56,078	67,446	85,000	42,083	85,000	93,500
54000 - Telephone Service Expense	1,416	0	0	0	0	0
54000:Utilities	57,494	67,446	85,000	42,083	85,000	93,500
Total Operating Expenditures	290,687	433,624	389,423	211,202	387,185	412,715

Fund - FD101 General Fund
 CC4146 Veterans Park

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
46000 - Municipal Sports Revenue	1,933	859	0	0	0	0
46000:Charges for Service	1,933	859	0	0	0	0
Total Revenue	1,933	859	0	0	0	0
51000 - Hourly...	282	0	0	0	0	0
51000:Staffing	282	0	0	0	0	0
52000 - Contract Security	113,204	122,105	130,000	88,613	125,000	125,000
52000 - Facility and Property Maintenance	0	0	4,000	0	4,000	4,000
52000 - Materials & Supplies	0	2,346	1,200	120	1,200	1,200
52000 - Printing and Copying	438	1,009	1,000	8	1,000	1,000
52000:Controllable Expenses	113,642	125,460	136,200	88,741	131,200	131,200
55000 - Information Systems Allocation	0	2,164	0	0	0	0
55000:Allocated Costs	0	2,164	0	0	0	0
54000 - Air Cards	830	0	0	0	0	0
54000 - Cellular Phones	101	0	0	0	0	0
54000 - Gas and Electricity	7,640	8,172	6,300	5,203	6,300	6,930
54000 - Water	6,926	7,057	4,000	4,753	4,000	4,400
54000:Utilities	15,495	15,228	10,300	9,956	10,300	11,330
59000 - Transfer to Debt Service	117,538	120,621	118,911	59,456	118,911	117,147
59000:Transfer Out	117,538	120,621	118,911	59,456	118,911	117,147
Total Operating Expenditures	246,958	263,473	265,411	158,153	260,411	259,677

Fund - FD101 General Fund
 CC4160 Washington Park Pool

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
46000 - Swim Lessons	0	7,488	6,500	5,130	5,750	5,750
46000 - Swimming Pool Revenue	12,355	13,820	15,000	5,580	12,000	12,000
46000:Charges for Service	12,355	21,308	21,500	10,710	17,750	17,750
Total Revenue	12,355	21,308	21,500	10,710	17,750	17,750
51000 - Earnings and Benefits...	0	0	15	0	15	0
51000 - Hourly...	2,500	2,138	3,500	1,418	3,500	3,500
51000 - All Overtime Non-Sworn...	0	0	1,000	0	1,000	1,000
51000:Staffing	2,500	2,138	4,515	1,418	4,515	4,500
52000 - Activity Program Supplies	19	241	250	0	250	250
52000 - Contract Swim Operations	110,300	140,994	113,238	72,090	125,000	136,000
52000 - Controllable Contract Services	0	86,939	0	0	0	0
52000 - Facility and Property Maintenance	6,675	11,393	20,000	391	20,000	20,500
52000 - Materials & Supplies	1,730	1,908	2,000	0	2,000	2,000
52000 - Swimming Pool Supplies	23,329	28,829	39,000	13,284	39,000	46,800
52000:Controllable Expenses	142,052	270,304	174,488	85,765	186,250	205,550
53000 - Regulatory Compliance	311	317	500	0	500	1,000
53000:Required Expenses	311	317	500	0	500	1,000
55000 - Information Systems Allocation	0	0	171	128	171	0
55000 - Liability Administration Allocation	0	0	285	214	285	0
55000 - Unemployment Administration Allocation	0	0	1	1	1	0
55000 - Workers Compensation Administration Allocation	0	0	71	53	71	0
55000:Allocated Costs	0	0	528	396	528	0
54000 - Water	14,103	11,189	25,000	11,804	25,000	27,500
54000:Utilities	14,103	11,189	25,000	11,804	25,000	27,500
Total Operating Expenditures	158,966	283,949	205,031	99,383	216,793	238,550

Fund - FD101 General Fund
 CC4191 Youth Commitment

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
45000 - Miscellaneous Revenue	50	0	0	0	0	0
45000:Other Revenues	50	0	0	0	0	0
Total Revenue	50	0	0	0	0	0
51000 - Earnings and Benefits...	307,764	203,630	228,201	131,239	228,201	182,320
51000 - Hourly...	53,700	243,414	402,170	235,499	402,170	427,165
51000 - Holiday Non-Sworn	0	0	0	342	0	0
51000 - All Overtime Non-Sworn...	6,482	10,358	4,000	4,271	4,000	5,000
51000 - Retirement or Termination Payout	0	791	0	0	0	0
51000:Staffing	367,946	458,193	634,371	371,351	634,371	614,485
52000 - Activity Program Supplies	74,302	104,955	45,250	10,100	45,250	21,730
52000 - Computer Related Acquisitions	39,997	0	0	0	0	0
52000 - Contract Security	17,843	4,983	0	0	0	0
52000 - Controllable Contract Services	215,977	221,021	52,500	0	49,000	32,000
52000 - Dues, Subscriptions and Certificates	131	42	0	0	0	0
52000 - Non Capital Furniture and Equipment	0	2,426	0	0	0	0
52000 - Office Supplies	884	0	0	0	0	0
52000 - Performance and Artist Fee	700	0	0	0	0	0
52000 - Printing and Copying	71,316	102,037	100,750	87,850	100,750	100,750
52000 - Recreation Trip Transportation	0	22,965	0	0	0	0
52000 - Small Tools and Equipment	16,776	25,825	0	0	0	0
52000 - Uniforms	0	0	0	0	0	520
52000:Controllable Expenses	437,926	484,253	198,500	97,950	195,000	155,000
53000 - IT Automation/Software-Maintenance	0	10,367	11,000	0	11,000	11,000
53000:Required Expenses	0	10,367	11,000	0	11,000	11,000
55000 - Information Systems Allocation	5,638	7,185	9,918	7,439	9,918	6,353
55000 - Liability Administration Allocation	6,785	10,102	16,470	12,353	16,470	12,497
55000 - Pension Obligation Bond POB Allocation	20,036	19,292	19,908	14,931	19,908	14,497
55000 - Unemployment Administration Allocation	15	20	34	25	34	17
55000 - Workers Compensation Administration Allocation	2,135	2,280	4,102	3,076	4,102	3,229
55000:Allocated Costs	34,609	38,879	50,432	37,824	50,432	36,593
60000 - Autos and Trucks	0	0	105,053	105,053	105,053	0
60000:Capital	0	0	105,053	105,053	105,053	0
59000 - Transfer to CIP Project Fund	195,000	200,000	0	0	0	0
59000:Transfer Out	195,000	200,000	0	0	0	0
Total Operating Expenditures	1,035,480	1,191,693	999,356	612,178	995,856	817,078

Fund - FD101 General Fund
 CC4201 Community Services Administration

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
44000 - Processing Fees	250	2,250	0	3,288	3,250	2,000
44000:Licenses, permits and fees	250	2,250	0	3,288	3,250	2,000
45000 - Miscellaneous Revenue	7,186	7,207	0	5,506	5,600	2,000
45000 - Reimbursement	28,000	0	0	0	0	0
45000:Other Revenues	35,186	7,207	0	5,506	5,600	2,000
Total Revenue	35,436	9,457	0	8,794	8,850	4,000
51000 - Earnings and Benefits...	679,651	844,796	995,228	720,507	995,228	946,808
51000 - Hourly...	71,431	111,155	111,564	76,962	112,664	82,502
51000 - Holiday Non-Sworn	69	93	0	0	0	0
51000 - All Overtime Non-Sworn...	7,896	4,501	5,000	3,838	5,000	2,500
51000 - Retirement or Termination Payout	1,397	1,842	0	1,406	0	0
51000 - Sick Leave or Vacation Buyback...	7,042	9,153	9,610	10,305	9,610	11,043
51000:Staffing	767,486	971,539	1,121,402	813,018	1,122,502	1,042,853
52000 - Activity Program Supplies	1,329	2,725	3,100	712	3,500	1,350
52000 - Advertising	95	157	150	0	150	150
52000 - Computer Related Acquisitions	4,151	0	0	0	0	0
52000 - Contract Security	0	482	500	0	500	500
52000 - Dues, Subscriptions and Certificates	18,448	3,812	6,304	4,760	5,904	3,721
52000 - Equipment Maintenance and Repair	2,000	1,881	2,000	1,950	2,000	2,000
52000 - Mileage Reimbursement	697	1,632	1,000	981	1,000	1,000
52000 - Office Supplies	7,173	9,109	10,000	4,161	10,000	10,000
52000 - Other Expense	181	185	500	0	500	500
52000 - Postage	39	204	100	14	100	100
52000 - Printing and Copying	47,159	35,213	50,000	962	50,000	50,000
52000 - Small Tools and Equipment	241	995	1,500	317	1,500	1,500
52000 - Special Programs	354	9,901	950	84	950	950
52000 - Training and Professional Development	17,501	10,910	7,400	1,453	7,400	7,400
52000 - Training Other	0	0	0	59	0	0
52000 - Uniforms	0	0	0	0	0	2,150
52000:Controllable Expenses	99,368	77,206	83,504	15,452	83,504	81,321
53000 - Data Communications Lines	14,598	2,272	0	0	0	0
53000 - IT Automation/Software-Maintenance	6,690	11,821	9,005	9,005	9,005	8,500
53000 - Tuition Reimbursement	0	172	3,500	291	3,500	0
53000:Required Expenses	21,288	14,265	12,505	9,296	12,505	8,500
55000 - Claims Expense Liability	1,446	61,956	73,477	55,108	73,477	215
55000 - Information Systems Allocation	139,795	263,071	120,051	96,988	120,051	263,715
55000 - Liability Administration Allocation	168,233	290,187	73,979	67,795	73,979	369,322
55000 - Pension Obligation Bond POB Allocation	67,875	75,176	88,676	66,507	88,676	75,287

Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
55000 - Unemployment Administration Allocation	380	571	154	115	154	494
55000 - Workers Compensation Administration Allocation	52,929	66,067	18,426	16,694	18,426	95,434
55000:Allocated Costs	430,658	757,028	374,763	303,207	374,763	804,467
60000 - Automation Acquisitions	0	255,281	0	0	0	0
60000:Capital	0	255,281	0	0	0	0
54000 - Air Cards	1,368	0	0	0	0	0
54000 - Cellular Phones	4,105	0	0	0	0	0
54000 - Desk Phone Expense	1,113	0	0	0	0	0
54000 - Telephone Service Expense	41,632	0	0	0	0	0
54000:Utilities	48,218	0	0	0	0	0
Total Operating Expenditures	1,367,018	2,075,319	1,592,174	1,140,973	1,593,274	1,937,141

City of Pomona

Special Revenue Funds

Operation Funds

Fund	Fund Description	Page #	Department
120	Opiod Settlement	1	Police
128	Measure R	2	Public Works
132	Fee Analysis Rate Review	4	Development Services
133	Public Art Fee	5	Administration
138	Measure M	6	Public Works
141	Measure A	8	Neighborhood Services
142	Measure W	9	Water Resources
144	Cannibis - Community Benefit	10	Administration
145	Refuse Administration	11	Public Works
148	Pomona Fund for Children & Youth	13	Administration
149	Children & Youth Fund Admin	14	Administration
150	CASp Certification and Training Fund	15	Development Services
151	Inclusion Housing Fund	16	Neighborhood Services
191	American Rescue Plan	17	Various
195	Fairplex Mitigation	19	Various
196	PEG Fee	20	Information Technology
206	State Gas Tax - RMRA	21	Public Works
208	State Gas Tax Operating	22	Public Works
216	Proposition A	24	Public Works
217	Proposition C	26	Public Works
219	Traffic Offender Program	27	Police
230	Vehicle Parking District	28	Public Works
245	Air Quality Management District	30	Public Works
253	AD-So Garey Assess Zone DEF	31	Public Works
254	AD-Unv Crp Ctr Assess Dist #4	32	Public Works
255	AD-Garey Maint Assess Zone C	33	Public Works
256	Phillips Ranch Maintenance Assess District	34	Public Works
291	Pomona Oath Initiative	36	Police

City of Pomona

Special Revenue Funds

Grant Funds

Fund	Fund Description	Page #	Department
213	Community Development Block Grant	37	Neighborhood Services
194	Community Development Block Grant-CV	39	Neighborhood Services
215	Miscellaneous Grants	40	Various
260	Asset Forfeiture	43	Police
272	TDA Article 3 Grant	45	Public Works

Fund - FD120 Opioid Settlement Fund
All Operating Departments

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
43000 - Grant - Other	134,162	559,777	527,809	236,614	236,616	0
47000 - GASB 31 Adjustment	-2,154	2,154	0	0	0	0
47000 - Investment Earnings-Pooled Csh	8,122	-1,635	0	0	0	0
47000:Use of Money and Property	5,969	518	0	0	0	0
Total Revenue	140,130	560,295	527,809	236,614	236,616	0
51000 - Earnings and Benefits...	0	0	25,956	20,467	25,956	0
51000 - Overtime Sworn...	0	0	187,624	190,749	187,624	0
51000:Staffing	0	0	213,580	211,216	213,580	0
55000 - Fleet Operation	0	0	162,805	122,104	162,805	0
55000 - Information Systems Allocation	0	0	9,400	7,050	9,400	0
55000 - Liability Administration Allocation	0	0	18,941	14,206	18,941	0
55000 - Pension Obligation Bond POB Allocation	0	0	118,326	88,745	118,326	0
55000 - Unemployment Administration Allocation	0	0	40	30	40	0
55000 - Workers Compensation Administration Allocation	0	0	4,717	3,538	4,717	0
55000:Allocated Costs	0	0	314,229	235,672	314,229	0
Total Operating Expenditures	0	0	527,809	446,888	527,809	0

Fund - FD128 Measure R
All Operating Departments

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
43000 - Measure R	2,469,774	2,443,482	2,448,705	1,903,064	2,448,705	2,493,155
Total Revenue	2,707,010	2,729,781	2,632,380	1,889,968	2,538,705	2,633,455
51000 - Earnings and Benefits...	671,652	799,531	1,133,024	965,595	1,077,759	1,223,763
51000 - Holiday Non-Sworn	1,258	46	340	140	371	340
51000 - Callback Pay	11,249	16,817	16,726	8,353	16,591	17,965
51000 - All Overtime Non-Sworn...	89,079	114,697	110,350	82,254	125,080	125,330
51000 - Retirement or Termination Payout	1,966	5,052	769	1,851	6,952	0
51000 - Standby Non-Sworn	27,755	37,573	0	22,736	0	0
51000 - Sick Leave or Vacation Buyback...	2,286	902	3,797	3,795	3,798	4,166
51000 - Proposed Reduction	0	0	0	0	0	-19,579
51000:Staffing	805,245	974,618	1,265,006	1,084,726	1,230,551	1,351,985
52000 - Advertising	0	0	25	0	25	25
52000 - Construction	0	0	0	0	0	0
52000 - Construction No Retainer	0	0	0	0	0	0
52000 - Contingency Tree Trimming Citywide Extraordinary	0	0	0	0	0	0
52000 - Controllable Contract Services	17,666	21,838	48,715	13,240	48,715	48,940
52000 - Dues, Subscriptions and Certificates	170	425	1,145	340	500	550
52000 - Equipment Maintenance and Repair	0	0	165	79	425	425
52000 - Facility and Property Maintenance	0	0	500	0	0	0
52000 - Tree Services	62,479	71,814	154,680	23,700	232,170	234,495
52000 - Materials & Supplies	112,561	107,059	160,243	65,793	145,825	153,100
52000 - Office Supplies	0	0	700	500	500	500
52000 - Printing and Copying	7	5	10	0	10	10
52000 - Safety Supplies	482	170	2,200	0	2,200	2,200
52000 - Safety Training and Equipment	2,068	2,250	3,250	2,125	3,250	3,250
52000 - Small Tools and Equipment	9,258	4,476	14,100	3,024	12,200	12,200
52000 - Traffic Paint	8,601	5,339	20,000	0	15,000	20,000
52000 - Traffic Signal Control and Cabinets	37,974	42,264	42,900	4,169	45,000	50,000
52000 - Traffic Signs	26,901	33,151	57,500	21,652	57,500	57,500
52000 - Training and Professional Development	4,555	2,280	10,300	2,746	10,300	10,200
52000 - Vandalism Repair & Replacement	554	1,109	6,000	0	6,000	6,000
52000 - Vehicle Expense Outside Vendor	3,673	496	6,755	0	6,755	6,640
52000 - Landscape Maintenance	0	0	77,490	50,725	0	0
52000:Controllable Expenses	286,951	292,675	606,678	188,093	586,375	606,035
53000 - Dumping Fee	0	0	500	500	500	500
53000 - Hazardous Materials Compliance	1,422	1,500	3,250	1,804	3,250	4,250
53000 - IT Automation/Software-Maintenance	0	0	1,694	0	1,694	1,694
53000 - Regulatory Compliance	0	0	300	0	500	500

Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
53000 - Required Contract Services	26,918	37,991	245,000	38,858	231,750	65,000
53000 - Uniform Service	5,919	6,187	7,035	5,407	7,198	7,413
53000:Required Expenses	34,260	45,678	257,779	46,568	244,892	79,357
55000 - Fleet Operation	13,234	15,711	257,433	193,075	234,551	348,637
55000 - Information Systems Allocation	24,905	33,505	59,489	44,616	59,489	49,620
55000 - Liability Administration Allocation	52,243	66,576	83,175	62,381	83,175	83,312
55000 - Pension Obligation Bond POB Allocation	84,368	83,505	101,080	75,810	101,080	98,762
55000 - Unemployment Administration Allocation	118	129	174	130	174	112
55000 - Workers Compensation Administration Allocation	16,436	15,025	20,717	15,538	20,717	21,528
55000:Allocated Costs	191,304	214,451	522,068	391,550	499,186	601,971
60000 - Autos and Trucks	150,518	0	78,450	78,450	78,450	0
60000 - Conversion: Capital Improvements	0	0	0	0	0	285,284
60000:Capital	150,518	0	78,450	78,450	78,450	285,284
54000 - Cellular Phones	3,061	0	0	0	0	0
54000 - Gas and Electricity	5,340	6,046	13,905	8,318	11,000	11,000
54000 - Water	53,240	70,391	53,125	44,122	65,313	66,200
54000:Utilities	61,641	76,437	67,030	52,440	76,313	77,200
59000 - Transfer to CIP Project Fund	744,457	2,139,822	778,573	15,181	15,181	0
59000:Transfer Out	744,457	2,139,822	778,573	15,181	15,181	0
Total Operating Expenditures	2,274,375	3,743,682	3,575,584	1,857,007	2,730,948	3,001,832

Fund - FD132 Fee Analysis Rate Review
 All Operating Departments

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
44000 - Fee Analysis Rate Review	1,385	617	1,500	519	1,500	1,500
44000:Licenses, permits and fees	1,385	617	1,500	519	1,500	1,500
Total Revenue	1,385	617	1,500	519	1,500	1,500

Fund - FD133 Public Art Fee
All Operating Departments

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
44000 - Public Art Fee	297,641	760,761	600,000	257,936	600,000	400,000
44000:Licenses, permits and fees	297,641	760,761	600,000	257,936	600,000	400,000
47000 - GASB 31 Adjustment	78,752	66,068	0	-45,365	0	0
47000:Use of Money and Property	78,752	66,068	0	-45,365	0	0
Total Revenue	376,393	826,828	600,000	212,570	600,000	400,000
51000 - Earnings and Benefits...	21,356	116,712	138,238	109,454	0	156,596
51000 - Hourly...	46,503	0	53,511	20,581	38,316	50,000
51000 - All Overtime Non-Sworn...	0	0	0	2,136	0	0
51000:Staffing	67,858	116,712	191,749	132,171	38,316	206,596
52000 - Activity Program Supplies	0	4,622	10,000	3,459	10,000	10,000
52000 - Computer Related Acquisitions	8,513	0	0	0	0	0
52000 - Dues, Subscriptions and Certificates	0	0	2,500	0	2,500	2,500
52000 - Project Expenditures	553,126	430,480	700,000	186,350	700,000	300,000
52000 - Small Tools and Equipment	1,097	0	5,000	0	5,000	7,500
52000 - Training and Professional Development	0	0	2,500	587	2,500	2,500
52000:Controllable Expenses	562,736	435,102	720,000	190,395	720,000	322,500
53000 - Tuition Reimbursement	0	0	3,000	0	0	3,500
53000:Required Expenses	0	0	3,000	0	0	3,500
55000 - Information Systems Allocation	0	6,276	5,020	3,765	0	9,718
55000 - Liability Administration Allocation	0	12,158	8,236	6,177	0	16,662
55000 - Pension Obligation Bond POB Allocation	0	11,514	10,674	8,006	0	12,452
55000 - Unemployment Administration Allocation	0	24	18	14	0	22
55000 - Workers Compensation Administration Allocation	0	2,744	2,052	1,539	0	4,306
55000:Allocated Costs	0	32,716	26,000	19,500	0	43,160
59000 - Transfer to CIP Project Fund	0	150,000	0	0	0	0
59000:Transfer Out	0	150,000	0	0	0	0
Total Operating Expenditures	630,594	734,529	940,749	342,066	758,316	575,756

Fund - FD138 Measure M
All Operating Departments

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
43000 - Measure M Revenue	2,788,900	2,768,384	2,775,199	2,155,525	2,775,199	2,825,576
43000: Intergovernmental	2,788,900	2,768,384	2,775,199	2,155,525	2,775,199	2,825,576
47000 - GASB 31 Adjustment	84,847	104,728	0	-74,850	0	0
47000 - Investment Earnings-Pooled Csh	159,014	215,074	189,669	74,247	150,000	197,500
47000: Use of Money and Property	243,862	319,802	189,669	-604	150,000	197,500
Total Revenue	3,032,762	3,088,186	2,964,868	2,154,921	2,925,199	3,023,076
51000 - Earnings and Benefits...	406,458	496,199	966,688	507,365	731,685	1,021,156
51000 - Hourly...	0	0	0	2,567	0	0
51000 - Holiday Non-Sworn	407	1,072	1,025	859	1,096	1,065
51000 - Callback Pay	959	3,160	10,306	2,921	9,414	5,710
51000 - All Overtime Non-Sworn...	23,332	49,161	58,000	58,350	58,830	60,010
51000 - Retirement or Termination Payout	3,767	5,570	0	1,151	6,252	18,000
51000 - Standby Non-Sworn	809	5,623	0	14,217	0	0
51000 - Sick Leave or Vacation Buyback...	1,217	1,120	3,231	3,229	3,231	3,914
51000 - Proposed Reduction	0	0	0	0	0	-19,579
51000: Staffing	436,950	561,905	1,039,250	590,661	810,508	1,090,276
52000 - Advertising	0	0	25	0	25	25
52000 - Construction	0	0	0	0	0	0
52000 - Construction No Retainer	0	0	0	0	0	0
52000 - Controllable Contract Services	46,131	94,801	112,995	13,240	112,995	113,220
52000 - Dues, Subscriptions and Certificates	0	0	1,000	0	1,000	1,000
52000 - Equipment Maintenance and Repair	0	0	165	79	425	425
52000 - Facility and Property Maintenance	0	0	500	0	0	0
52000 - Tree Services	62,479	71,814	0	0	0	0
52000 - Materials & Supplies	175,967	188,301	232,507	451,999	231,007	233,470
52000 - Office Supplies	0	0	700	347	500	500
52000 - Safety Supplies	0	0	200	0	200	200
52000 - Safety Training and Equipment	737	995	1,500	875	1,500	1,500
52000 - Small Tools and Equipment	21,253	3,218	10,800	535	12,000	8,500
52000 - Traffic Paint	9,555	7,090	15,000	0	10,000	10,000
52000 - Traffic Signs	12,034	15,469	20,000	5,813	20,000	20,000
52000 - Training and Professional Development	3,694	500	19,800	2,800	19,800	3,800
52000 - Vandalism Repair & Replacement	0	0	2,000	0	2,000	2,000
52000 - Vehicle Expense Outside Vendor	156	0	79	0	500	1,405
52000 - Landscape Maintenance	0	0	77,490	50,725	77,490	79,815
52000: Controllable Expenses	332,005	382,187	494,761	526,413	489,442	475,860
53000 - Dumping Fee	0	0	500	500	500	515
53000 - Hazardous Materials Compliance	724	750	2,400	2,079	4,450	5,000

Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
53000 - IT Automation/Software-Maintenance	0	0	1,144	0	0	0
53000 - Regulatory Compliance	0	0	300	0	500	500
53000 - Required Contract Services	25,666	29,376	50,000	4,014	50,000	50,000
53000 - Uniform Service	2,320	2,863	4,133	3,125	3,805	3,917
53000:Required Expenses	28,710	32,989	58,477	9,717	59,255	59,932
55000 - Fleet Operation	13,234	15,711	257,433	193,075	257,433	374,633
55000 - Information Systems Allocation	25,552	29,191	51,253	38,440	51,253	42,992
55000 - Liability Administration Allocation	53,599	56,144	73,293	54,970	73,293	74,564
55000 - Pension Obligation Bond POB Allocation	78,246	64,398	85,840	64,380	85,840	83,096
55000 - Unemployment Administration Allocation	121	110	153	115	153	100
55000 - Workers Compensation Administration Allocation	16,862	12,671	18,255	13,691	18,255	19,268
55000:Allocated Costs	187,614	178,225	486,227	364,669	486,227	594,653
60000 - Autos and Trucks	518,044	0	133,782	133,781	133,782	0
60000 - Conversion: Capital Improvements	0	0	0	0	0	1,375,714
60000:Capital	518,044	0	133,782	133,781	133,782	1,375,714
54000 - Cellular Phones	2,961	0	0	0	0	0
54000 - Gas and Electricity	5,224	5,845	13,615	18,965	6,115	6,725
54000 - Water	53,221	70,291	53,800	44,057	66,300	67,600
54000:Utilities	61,405	76,135	67,415	63,022	72,415	74,325
59000 - Transfer to CIP Project Fund	1,051,683	1,255,874	1,189,309	889,717	2,079,026	0
59000:Transfer Out	1,051,683	1,255,874	1,189,309	889,717	2,079,026	0
Total Operating Expenditures	2,616,410	2,487,315	3,469,221	2,577,980	4,130,655	3,670,760

Fund - FD141 Measure A
All Operating Departments

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
43000 - Measure A Revenue	0	0	4,777,001	0	4,702,365	4,649,496
43000: Intergovernmental	0	0	4,777,001	0	4,702,365	4,649,496
Total Revenue	0	0	4,777,001	0	4,702,365	4,649,496
51000 - Earnings and Benefits...	0	0	211,138	125,205	211,138	206,869
51000: Staffing	0	0	211,138	125,205	211,138	206,869
52000 - Contract City Attorney	0	0	330	46	330	0
52000 - Contract Security	0	0	20,000	19,751	20,000	216,000
52000 - Controllable Contract Services	0	0	4,397,840	1,636,513	4,397,836	4,126,017
52000 - Dues, Subscriptions and Certificates	0	0	300	0	0	0
52000 - Electronic Access	0	0	0	0	0	6,000
52000 - Facility and Property Maintenance	0	0	10,000	0	10,000	5,000
52000 - Office Supplies	0	0	10,250	56	10,250	4,506
52000 - Printing and Copying	0	0	1,663	14	1,663	500
52000 - Small Tools and Equipment	0	0	55,963	0	6,763	11,860
52000 - Training and Professional Development	0	0	7,170	1,598	7,170	0
52000 - Landscape Maintenance	0	0	0	0	0	10,000
52000: Controllable Expenses	0	0	4,503,516	1,657,978	4,454,012	4,379,883
53000 - Dumping Fee	0	0	0	0	0	4,080
53000 - Housing Assistance Payments	0	0	35,132	0	10,000	0
53000: Required Expenses	0	0	35,132	0	10,000	4,080
55000 - Information Systems Allocation	0	0	3,974	2,980	3,974	7,558
55000 - Liability Administration Allocation	0	0	8,483	6,362	8,483	11,914
55000 - Pension Obligation Bond POB Allocation	0	0	12,628	9,471	12,628	18,097
55000 - Unemployment Administration Allocation	0	0	17	13	17	17
55000 - Workers Compensation Administration Allocation	0	0	2,113	1,585	2,113	3,078
55000: Allocated Costs	0	0	27,215	20,411	27,215	40,664
54000 - Gas and Electricity	0	0	0	0	0	15,000
54000 - Water	0	0	0	0	0	3,000
54000: Utilities	0	0	0	0	0	18,000
Total Operating Expenditures	0	0	4,777,001	1,803,593	4,702,365	4,649,496

Fund - FD142 Measure W
All Operating Departments

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
43000 - Measure W Tax Revenue	3,211,218	-2,709,852	1,873,385	1,870,166	1,873,385	1,900,000
43000: Intergovernmental	3,211,218	-2,709,852	1,873,385	1,870,166	1,873,385	1,900,000
47000 - GASB 31 Adjustment	136,231	200,249	0	-143,728	0	0
47000 - Investment Earnings-Pooled Csh	276,967	360,207	312,198	124,826	275,000	326,700
47000: Use of Money and Property	413,198	560,456	312,198	-18,902	275,000	326,700
Total Revenue	3,624,417	-2,149,396	2,185,583	1,851,264	2,148,385	2,226,700
51000 - Earnings and Benefits...	141,726	288,587	353,689	263,306	287,377	376,747
51000 - Callback Pay	350	152	150	307	150	150
51000 - All Overtime Non-Sworn...	2,496	3,324	2,600	2,828	2,600	0
51000 - Standby Non-Sworn	0	83	0	738	1,395	1,450
51000 - Sick Leave or Vacation Buyback...	0	0	271	271	0	150
51000: Staffing	144,572	292,146	356,710	267,450	291,522	378,497
52000 - Construction	0	0	0	0	0	0
52000 - Controllable Contract Services	0	102,641	255,589	47,332	255,860	200,000
52000 - Materials & Supplies	0	0	0	2,071	0	0
52000 - Small Tools and Equipment	0	27,394	0	0	0	0
52000: Controllable Expenses	0	130,035	255,589	49,403	255,860	200,000
53000 - Audit Services	18,000	0	0	0	0	0
53000 - Dumping Fee	0	1,662	8,400	4,060	8,400	16,380
53000 - IT Automation/Software-Maintenance	5,860	5,860	5,860	5,860	5,860	5,860
53000 - Regulatory Compliance	304,044	229,288	369,746	72,685	369,746	202,746
53000 - Project/Program Revenue	0	0	0	87,657	0	0
53000: Required Expenses	327,904	236,811	384,006	170,262	384,006	224,986
55000 - Information Systems Allocation	3,630	11,734	9,786	7,340	9,786	11,372
55000 - Liability Administration Allocation	9,091	28,823	28,823	21,617	28,823	28,743
55000 - Pension Obligation Bond POB Allocation	13,179	31,221	30,387	22,790	30,387	29,959
55000 - Unemployment Administration Allocation	21	56	60	45	60	38
55000 - Workers Compensation Administration Allocation	2,860	6,505	7,179	5,384	7,179	7,427
55000: Allocated Costs	28,781	78,339	76,235	57,176	76,235	77,539
60000 - Autos and Trucks	0	65,790	95,000	95,000	95,000	0
60000 - Conversion: Capital Improvements	0	0	0	0	0	1,400,000
60000: Capital	0	65,790	95,000	95,000	95,000	1,400,000
59000 - Transfer to CIP Project Fund	536,900	931,018	700,000	418,515	418,515	0
59000 - Transfer to Series AG	127,821	126,622	0	52,047	52,047	0
59000: Transfer Out	664,721	1,057,640	700,000	470,563	470,562	0
Total Operating Expenditures	1,165,977	1,860,761	1,867,540	1,109,853	1,573,185	2,281,022

Fund - FD144 Cannabis - Community Benefit
All Operating Departments

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
40500 - Cannabis 1%	416,628	409,719	400,000	284,092	400,000	400,000
40500:Special Assessments or Taxes	416,628	409,719	400,000	284,092	400,000	400,000
Total Revenue	416,628	409,719	400,000	284,092	400,000	400,000
51000 - Earnings and Benefits...	8,494	259	0	0	0	0
51000 - Hourly...	166,640	43,223	40,852	30,331	0	0
51000 - Overtime Sworn...	143,911	41,823	0	0	0	0
51000:Staffing	319,046	85,304	40,852	30,331	0	0
52000 - Controllable Contract Services	0	0	500,000	0	500,000	400,000
52000:Controllable Expenses	0	0	500,000	0	500,000	400,000
55000 - Information Systems Allocation	1,761	4,030	1,429	1,072	0	0
55000 - Liability Administration Allocation	3,644	7,807	2,343	1,757	0	0
55000 - Unemployment Administration Allocation	8	15	5	4	0	0
55000 - Workers Compensation Administration Allocation	1,147	1,762	584	438	0	0
55000:Allocated Costs	6,560	13,614	4,361	3,271	0	0
60000 - Conversion: Capital Improvements	0	0	0	0	0	563,677
60000:Capital	0	0	0	0	0	563,677
59000 - Transfer to CIP Project Fund	6,500	16,609	0	0	0	0
59000:Transfer Out	6,500	16,609	0	0	0	0
Total Operating Expenditures	332,106	115,527	545,213	33,601	500,000	963,677

Fund - FD145 Refuse Administration
All Operating Departments

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
44000 - Administrative Program Fee	350,000	385,016	350,000	299,925	350,000	395,330
44000:Licenses, permits and fees	350,000	385,016	350,000	418,032	468,107	395,330
46000 - Recycling Revenues	42,973	38,328	0	25	24	100
46000 - SB1383 Compliance Fee	217,500	228,375	218,000	91,385	137,078	141,190
46000:Charges for Service	260,473	266,703	218,000	91,410	137,102	141,290
43000 - AB939 Compliance/Tonnage Fee	33,441	34,125	34,125	91,385	137,077	141,189
43000 - Grant-State	29,395	237,305	69,300	67,236	125,682	67,085
45000 - All Other Revenues	0	0	0	41,123	41,123	0
45000 - Miscellaneous Revenue	600,000	157,500	150,000	118,539	164,484	169,418
45000 - Reimbursement	800,000	92,764	0	0	0	0
45000:Other Revenues	1,400,000	250,264	150,000	159,662	205,607	169,418
49000 - Transfer from Refuse	0	0	2,050,000	0	2,050,000	0
49000:Transfers In	0	0	2,050,000	0	2,050,000	0
47000 - Investment Earnings-Pooled Csh	198,884	-64,993	0	0	0	0
47000 - Vehicle Impact Fee	750,000	787,500	750,000	548,310	822,465	847,139
47000:Use of Money and Property	948,884	722,507	750,000	548,310	822,465	847,139
Total Revenue	3,022,194	1,895,920	3,621,425	1,376,035	3,946,040	1,761,451
51000 - Earnings and Benefits...	390,344	178,421	1,280,488	881,274	1,096,555	262,993
51000 - Hourly...	0	0	104,990	40,344	82,791	23,510
51000 - Holiday Non-Sworn	0	4,921	3,000	5,388	3,000	0
51000 - Callback Pay	0	27	1,000	308	700	0
51000 - All Overtime Non-Sworn...	5,801	154,654	153,040	91,937	109,181	6,200
51000 - Retirement or Termination Payout	30,822	0	147	146	147	0
51000 - Sick Leave or Vacation Buyback...	2,472	935	2,809	4,618	4,619	3,160
51000:Staffing	429,439	338,958	1,545,474	1,024,016	1,296,993	295,863
52000 - Advertising	642	837	500	0	850	850
52000 - Computer Related Acquisitions	3,527	0	500	497	497	0
52000 - Construction	0	0	0	0	0	0
52000 - Controllable Contract Services	425,922	769,215	166,000	22,851	63,276	79,951
52000 - Dues, Subscriptions and Certificates	200	1,020	1,780	1,005	1,920	1,100
52000 - Equipment Maintenance and Repair	75	477	190	97	190	190
52000 - Facility and Property Maintenance	1,679	0	0	0	0	0
52000 - Materials & Supplies	31,921	30,858	69,143	19,717	41,500	50,800
52000 - Office Supplies	276	0	550	0	250	400
52000 - Other Expense	71	0	0	0	0	0
52000 - Postage	0	0	100	0	100	50
52000 - Printing and Copying	4,263	2,081	500	32	500	500
52000 - Public Relations Information	0	60	90	0	0	0

Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
52000 - Safety Training and Equipment	500	0	500	250	250	0
52000 - Small Equipment Special or Safety	0	0	10,000	7,226	10,000	0
52000 - Small Tools and Equipment	0	23,132	5,000	562	5,000	0
52000 - Training and Professional Development	3,379	6,626	9,000	2,378	3,829	5,000
52000 - Uniform Related Expense	0	0	8,645	5,360	8,645	0
52000:Controllable Expenses	472,455	834,306	272,498	59,975	136,807	138,841
53000 - Audit Services	2,686	2,511	2,738	2,757	2,738	3,180
53000 - Dumping Fee	25,815	0	193,000	103,166	163,000	0
53000 - Hazardous Materials Compliance	0	0	20,000	5,600	16,500	0
53000 - IT Automation/Software-Maintenance	6,993	6,663	30,000	0	6,774	10,500
53000 - Regulatory Compliance	61,484	62,715	65,000	56,590	56,590	56,590
53000 - Required Contract Services	2,065	2,723	265,540	91,566	91,567	203,540
53000 - Uniform Service	899	608	760	749	760	0
53000:Required Expenses	99,941	75,220	577,038	260,428	337,929	273,810
55000 - Administrative Service Charge	77,931	73,839	76,350	38,175	76,350	78,717
55000 - Fleet Operation	0	0	169,670	127,252	169,670	0
55000 - Information Systems Allocation	10,029	6,169	54,956	41,217	54,956	8,142
55000 - Liability Administration Allocation	21,033	10,149	84,574	63,430	84,574	13,746
55000 - Pension Obligation Bond POB Allocation	39,697	16,202	94,221	70,666	94,221	20,912
55000 - Unemployment Administration Allocation	46	21	176	132	176	18
55000 - Workers Compensation Administration Allocation	6,617	2,290	21,063	15,797	21,063	3,552
55000:Allocated Costs	155,353	108,670	501,010	356,669	501,010	125,087
60000 - Conversion: Capital Improvements	0	0	0	0	0	787,500
60000:Capital	0	0	0	0	0	787,500
54000 - Cellular Phones	1,114	0	0	0	0	0
54000 - Desk Phone Expense	495	0	0	0	0	0
54000:Utilities	1,609	0	0	0	0	0
59000 - Transfer to CIP Project Fund	0	0	750,000	144,099	144,099	0
59000 - Transfer to Other Funds	0	100,000	0	0	0	0
59000:Transfer Out	0	100,000	750,000	144,099	144,099	0
Total Operating Expenditures	1,158,796	1,457,154	3,646,020	1,845,187	2,416,838	1,621,101

Fund - FD148 Pomona Fd for Children & Youth
All Operating Departments

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
49000 - Transfer From General Fund	0	1,689,576	6,377,490	3,751,465	6,377,490	9,175,000
49000:Transfers In	0	1,689,576	6,377,490	3,751,465	6,377,490	9,175,000
47000 - Investment Earnings-Pooled Csh	0	20,651	0	53,364	0	0
47000:Use of Money and Property	0	20,651	0	53,364	0	0
Total Revenue	0	1,710,227	6,377,490	3,804,829	6,377,490	9,175,000
51000 - Earnings and Benefits...	0	19,274	404,291	106,207	27,810	449,723
51000 - Hourly...	0	0	0	265	0	0
51000 - Retirement or Termination Payout	0	0	0	2,321	0	0
51000 - Sick Leave or Vacation Buyback...	0	0	0	6,934	0	0
51000:Staffing	0	19,274	404,291	115,727	27,810	449,723
52000 - Contract City Attorney	0	2,800	25,000	11,021	0	0
52000 - Controllable Contract Services	0	0	5,913,451	36,185	0	0
52000:Controllable Expenses	0	2,800	5,938,451	47,206	0	0
55000 - Information Systems Allocation	0	0	1,828	1,371	396	1,970
55000 - Liability Administration Allocation	0	0	3,295	2,471	824	0
55000 - Pension Obligation Bond POB Allocation	0	0	12,246	9,185	2,427	35,760
55000 - Unemployment Administration Allocation	0	0	7	5	2	0
55000 - Workers Compensation Administration Allocation	0	0	820	615	205	0
55000:Allocated Costs	0	0	18,196	13,647	3,854	37,730
60000 - Furniture and Fixtures	0	0	16,552	16,551	0	0
60000:Capital	0	0	16,552	16,551	0	0
59000 - Transfer to Children and Youth Fund Administration	0	0	1,125,439	562,720	1,125,439	1,376,300
59000:Transfer Out	0	0	1,125,439	562,720	1,125,439	1,376,300
Total Operating Expenditures	0	22,074	7,502,929	755,851	1,157,103	1,863,753

Fund - FD149 Children and Youth Fund Admin
 All Operating Departments

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
49000 - Transfer from Children & Youth	0	0	1,125,439	562,720	1,125,439	1,376,300
49000:Transfers In	0	0	1,125,439	562,720	1,125,439	1,376,300
Total Revenue	0	0	1,125,439	562,720	1,125,439	1,376,300

Fund - FD150 Certified Access Specialist (CASp) Certification and Training Fund
All Operating Departments

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
45000 - Project/Program Revenue	0	30,105	30,000	25,379	25,500	25,500
45000:Other Revenues	0	30,105	30,000	25,379	25,500	25,500
47000 - Investment Earnings-Pooled Csh	0	746	304	684	1,200	1,700
47000:Use of Money and Property	0	746	304	684	1,200	1,700
Total Revenue	0	30,851	30,304	26,063	26,700	27,200
52000 - Safety Training and Equipment	0	0	0	475	0	0
52000 - Training and Professional Development	0	0	30,000	380	10,000	25,000
52000:Controllable Expenses	0	0	30,000	855	10,000	25,000
Total Operating Expenditures	0	0	30,000	855	10,000	25,000

Fund - FD151 Inclusion Housing Fund
 All Operating Departments

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
44000:Licenses, permits and fees	0	0	0	665	665	675,000
Total Revenue	0	0	0	665	665	675,000

Fund - FD191 American Rescue Plan Fund
All Operating Departments

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
43000 - Grant-Federal	4,992,605	23,088,671	10,133,518	3,452,127	0	0
43000: Intergovernmental	4,992,605	23,088,671	10,133,518	3,452,127	0	0
Total Revenue	4,992,605	23,088,671	10,133,518	3,452,127	0	0
51000 - Earnings and Benefits...	528,269	1,864,686	1,007,460	687,857	914,609	476,642
51000 - Hourly...	222	79,826	81,727	38,181	0	0
51000 - Holiday Non-Sworn	0	9,024	0	4,112	0	0
51000 - Holiday Sworn	0	1,053	0	0	0	0
51000 - Callback Pay	0	682	0	162	0	0
51000 - Overtime Special (Reimbursable)	0	4,824	0	0	0	0
51000 - Overtime Sworn...	19,104	735,761	59,600	27,884	0	0
51000 - All Overtime Non-Sworn...	4,542	111,888	55,548	37,317	115,150	0
51000 - Retirement or Termination Payout	41,655	29,807	0	4,642	0	0
51000 - Sick Leave or Vacation Buyback...	19,664	15,490	3,333	21,369	0	0
51000: Staffing	613,456	2,853,041	1,207,668	821,524	1,029,759	476,642
52000 - Activity Program Supplies	9,287	705	0	0	0	0
52000 - Computer Related Acquisitions	12,145	7,596	0	0	0	0
52000 - Contract City Attorney	16,370	21,694	5,500	5,450	5,450	0
52000 - Contract Security	21,033	0	0	0	0	0
52000 - Controllable Contract Services	1,452,908	3,991,928	1,890,374	1,311,331	1,337,449	397,467
52000 - Emergency Housing Assistance	31,108	0	0	0	0	0
52000 - Equipment Rental	0	2,420	2,580	0	0	0
52000 - Facility and Property Maintenance	0	17,008	0	0	0	0
52000 - Materials & Supplies	125	8,310	200	0	0	6,162
52000 - Mileage Reimbursement	156	0	0	0	0	0
52000 - Office Supplies	0	2,147	3,588	114	114	0
52000 - Other Expense	447,185	137,757	37,348	0	0	0
52000 - Outside Legal Services	0	17,976	32,024	3,984	4,000	28,288
52000 - Postage	135	301	1,000	528	528	0
52000 - Printing and Copying	346	1,000	1,000	305	305	0
52000 - Small Equipment Special or Safety	0	15,522	0	0	0	0
52000 - Small Tools and Equipment	170	4,501	500	0	0	0
52000 - Supplies Officers	0	215	0	0	0	0
52000 - Temporary Agency Services	0	863	0	0	0	0
52000 - Training and Professional Development	0	80	2,001	2,001	2,001	0
52000 - Uniform Related Expense	0	33,046	0	0	0	0
52000: Controllable Expenses	1,990,967	4,278,599	1,976,115	1,323,714	5,090,961	431,917
53000 - Dumping Fee	0	68,456	0	0	0	0
53000 - Hazardous Materials Compliance	0	4,998	0	0	0	0

Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
53000 - IT Automation/Software-Maintenance	0	0	0	0	0	0
53000 - Regulatory Compliance	366	0	0	0	0	0
53000:Required Expenses	366	73,454	0	0	0	0
55000 - Fleet Operation	0	162,364	0	0	0	0
55000 - Information Systems Allocation	15,223	82,100	31,049	23,287	25,848	0
55000 - Liability Administration Allocation	20,090	113,667	48,999	36,749	29,750	0
55000 - Unemployment Administration Allocation	47	222	102	76	79	0
55000 - Workers Compensation Administration Allocation	6,577	25,652	12,204	9,153	9,435	0
55000:Allocated Costs	41,936	384,005	92,354	69,265	65,112	0
60000 - Autos and Trucks	109,223	22,753	0	0	0	0
60000 - Furniture and Fixtures	0	3,155	47,845	47,027	47,027	0
60000 - Other Equipment	6,938	0	0	0	0	0
60000:Capital	116,161	25,908	47,845	47,027	47,027	0
59000 - Transfer to CIP Project Fund	2,186,319	15,455,233	6,809,536	3,252,127	3,138,944	0
59000 - Transfer to General Fund	43,399	0	0	0	0	0
59000:Transfer Out	2,229,718	15,455,233	6,809,536	3,252,127	3,138,944	0
Total Operating Expenditures	4,992,605	23,070,240	10,133,518	5,513,657	9,371,803	908,559

Fund - FD195 Fairplex Mitigation Fund
 All Operating Departments

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
43000 - Fairplex Mitigation Revenue	318,291	465,921	250,000	98,751	400,000	400,000
43000: Intergovernmental	318,291	465,921	250,000	98,751	400,000	400,000
Total Revenue	318,291	465,921	250,000	98,751	400,000	400,000
60000 - Conversion: Capital Improvements	0	0	0	0	0	500,000
60000: Capital	0	0	0	0	0	500,000
59000 - Transfer to CIP Project Fund	600,000	385,000	0	0	0	0
59000: Transfer Out	600,000	385,000	0	0	0	0
Total Operating Expenditures	600,000	385,000	0	0	0	500,000

Fund - FD196 Public Educational and Governmental (PEG) Fee
All Operating Departments

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
44000 - PEG Fee Revenue	77,778	91,096	93,000	56,994	73,220	65,000
44000:Licenses, permits and fees	77,778	91,096	93,000	56,994	73,220	65,000
47000 - GASB 31 Adjustment	14,268	4,416	0	-3,130	0	0
47000:Use of Money and Property	14,268	4,416	0	-3,130	0	0
Total Revenue	92,046	95,512	93,000	53,863	73,220	65,000
52000 - Computer Related Acquisitions	0	0	0	0	0	15,000
52000 - Controllable Contract Services	14,687	42,068	12,000	10,999	12,000	12,000
52000 - Small Tools and Equipment	0	3,699	0	0	0	0
52000:Controllable Expenses	14,687	45,768	12,000	10,999	12,000	27,000
53000 - Data Communications Lines	0	0	27,000	21,981	27,000	28,350
53000:Required Expenses	0	0	27,000	21,981	27,000	28,350
59000 - Transfer to CIP Project Fund	480,280	9,273	192,037	0	0	0
59000:Transfer Out	480,280	9,273	192,037	0	0	0
Total Operating Expenditures	494,967	55,041	231,037	32,980	39,000	55,350

Fund - FD206 State Gas Tax - Road Maintenance and Rehabilitation Account (RMRA)
All Operating Departments

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
43000 - Road Maintenance Rehab	3,561,138	4,152,006	4,008,718	3,149,189	4,050,370	4,294,133
43000: Intergovernmental	3,561,138	4,152,006	4,008,718	3,149,189	4,050,370	4,294,133
47000 - GASB 31 Adjustment	48,242	82,351	0	-56,901	0	0
47000 - Investment Earnings-Pooled Csh	111,056	176,361	192,084	79,995	160,000	201,100
47000: Use of Money and Property	159,298	258,712	192,084	23,094	160,000	201,100
Total Revenue	3,720,437	4,410,718	4,200,802	3,172,283	4,210,370	4,495,233
51000 - Earnings and Benefits...	0	0	0	3,477	0	0
51000 - Hourly...	0	0	0	3,274	0	0
51000 - All Overtime Non-Sworn...	0	0	0	645	0	0
51000: Staffing	0	0	0	7,396	0	0
52000 - Construction	0	0	0	0	0	0
52000 - Controllable Contract Services	206,387	207,169	257,395	193,444	257,395	257,620
52000 - Facility and Property Maintenance	0	0	800	0	0	0
52000 - Tree Services	101,031	131,546	0	0	145,950	150,330
52000 - Landscape Maintenance	0	0	145,950	95,503	0	0
52000: Controllable Expenses	307,418	338,715	404,145	288,947	403,345	407,950
60000 - Conversion: Capital Improvements	0	0	0	0	0	4,391,652
60000: Capital	0	0	0	0	0	4,391,652
54000 - Gas and Electricity	5,224	5,845	7,803	7,740	6,000	6,500
54000 - Water	64,646	74,348	75,000	59,308	75,800	77,000
54000: Utilities	69,870	80,193	82,803	67,048	81,800	83,500
59000 - Transfer to CIP Project Fund	2,701,428	3,728,800	3,694,604	700,358	700,358	0
59000: Transfer Out	2,701,428	3,728,800	3,694,604	700,358	700,358	0
Total Operating Expenditures	3,078,716	4,147,709	4,181,552	1,063,749	1,185,503	4,883,102

Fund - FD208 State Gas Tax
All Operating Departments

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
46000 - Sale of service	409	289	0	59	0	0
46000:Charges for Service	409	289	0	59	0	0
43000 - Special Gas Tax - 2103	1,384,953	1,459,660	1,390,438	1,080,243	1,466,644	1,496,209
43000 - Special Gas Tax - 2106 & 2107	1,684,516	1,690,784	1,876,269	1,308,662	1,871,371	1,904,800
43000 - Special Gas Tax - Sec 2105	923,612	949,259	972,636	693,444	983,350	1,000,488
43000 - Special Gas Tax 2107.5	105,439	124,295	10,000	10,000	10,000	10,000
43000:Intergovernmental	4,098,520	4,223,999	4,249,343	3,092,349	4,331,365	4,411,497
47200 - Sale of Capital Assets	3,756	0	0	0	0	0
47200:Proceeds from Sale of Asset	3,756	0	0	0	0	0
45000 - Damage to City Property	160	1,000	0	1,200	0	0
45000 - Insurance Recovery	42,114	21,450	0	42,518	19,178	0
45000 - Miscellaneous Revenue	170	0	0	628	0	0
45000 - Restitution or Settlement	0	0	0	3,200	0	0
45000:Other Revenues	42,444	22,450	0	47,546	19,178	0
49000 - Transfer From General Fund	131,750	131,750	131,750	65,875	131,750	131,750
49000:Transfers In	131,750	131,750	131,750	65,875	131,750	131,750
47000 - GASB 31 Adjustment	32,599	9,549	0	-7,234	0	0
47000 - Investment Earnings-Pooled Csh	23,327	28,405	30,461	7,124	15,000	21,700
47000:Use of Money and Property	55,927	37,954	30,461	-110	15,000	21,700
Total Revenue	4,332,805	4,416,442	4,411,554	3,205,719	4,497,293	4,564,947
51000 - Earnings and Benefits...	1,158,948	1,214,672	939,821	699,245	850,935	1,060,379
51000 - Hourly...	22,420	917	21,611	0	9,000	21,611
51000 - Holiday Non-Sworn	838	296	40	103	271	300
51000 - Callback Pay	24,017	5,459	14,560	5,865	9,275	9,325
51000 - All Overtime Non-Sworn...	85,351	76,302	70,500	47,670	72,700	72,700
51000 - Retirement or Termination Payout	4,549	581	0	0	0	0
51000 - Standby Non-Sworn	37,148	36,113	0	17,145	0	0
51000 - Sick Leave or Vacation Buyback...	8,725	10,434	9,040	11,218	10,480	11,005
51000 - Proposed Reduction	0	0	0	0	0	-19,579
51000:Staffing	1,341,996	1,344,774	1,055,572	781,245	952,661	1,155,741
52000 - Computer Related Acquisitions	831	0	0	0	0	0
52000 - Controllable Contract Services	39,908	54,609	81,400	47,907	71,400	70,630
52000 - Dues, Subscriptions and Certificates	606	0	260	85	260	170
52000 - Equipment Maintenance and Repair	325	841	0	0	0	0
52000 - Facility and Property Maintenance	0	0	900	0	0	0
52000 - Tree Services	568,012	614,085	582,750	349,868	619,500	667,852
52000 - Materials & Supplies	70,143	79,580	96,950	77,369	96,950	96,950
52000 - Office Supplies	2,200	2,294	450	253	300	300

Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
52000 - Postage	60	188	220	53	200	220
52000 - Safety Supplies	2,289	56	1,300	0	1,300	500
52000 - Safety Training and Equipment	2,386	1,487	2,500	1,248	2,499	1,500
52000 - Small Tools and Equipment	9,247	13,844	2,500	1,133	2,250	2,500
52000 - Temporary Agency Services	7,410	0	0	0	0	0
52000 - Traffic Paint	976	793	1,500	0	1,500	0
52000 - Traffic Signs	1,235	2,869	5,000	3,587	10,000	10,000
52000 - Training and Professional Development	1,791	4,401	5,680	0	5,680	2,100
52000 - Landscape Maintenance	0	0	36,750	24,059	0	0
52000:Controllable Expenses	707,418	775,049	818,160	505,562	811,839	852,722
53000 - Dumping Fee	6,459	0	4,500	0	4,500	4,500
53000 - Hazardous Materials Compliance	5,509	3,588	3,870	952	4,070	4,370
53000 - IT Automation/Software-Maintenance	2,912	1,155	2,398	0	2,398	2,398
53000 - Required Contract Services	34,617	6,869	12,100	5,376	12,900	13,000
53000 - Uniform Service	6,497	7,382	6,264	3,712	5,845	6,022
53000:Required Expenses	55,993	18,994	29,132	10,040	29,713	30,290
55000 - Fleet Operation	351,783	478,404	0	0	0	0
55000 - Information Systems Allocation	36,315	144,600	150,337	112,753	150,337	144,244
55000 - Liability Administration Allocation	76,177	94,155	64,040	48,030	64,040	64,568
55000 - Pension Obligation Bond POB Allocation	0	123,227	86,591	64,943	86,321	85,211
55000 - Unemployment Administration Allocation	171	183	134	100	134	86
55000 - Workers Compensation Administration Allocation	23,966	21,249	15,950	11,962	15,950	16,684
55000:Allocated Costs	488,412	861,818	317,052	237,788	316,782	310,793
54000 - Cellular Phones	8,553	0	0	0	0	0
54000 - Desk Phone Expense	506	0	0	0	0	0
54000 - Gas and Electricity	392,203	739,047	456,000	503,996	606,000	636,500
54000 - Street Light Utilities	1,172,708	694,191	700,000	557,005	740,000	777,000
54000 - Telephone Service Expense	2,198	0	0	0	0	0
54000 - Water	53,220	71,434	47,900	44,722	73,210	76,800
54000:Utilities	1,629,387	1,504,671	1,203,900	1,105,723	1,419,210	1,490,300
57000 - Principal Paid	65,148	59,710	66,000	43,432	66,000	66,000
57000:Debt Service	65,148	59,710	66,000	43,432	66,000	66,000
59000 - Transfer to CIP Project Fund	66,557	2,626	0	0	0	0
59000 - Transfer to Storm Water Compliance	231,135	231,135	231,135	0	231,135	231,135
59000:Transfer Out	297,692	233,761	231,135	0	231,135	231,135
Total Operating Expenditures	4,586,047	4,798,777	3,720,951	2,683,790	3,827,340	4,136,981

Fund - FD216 Proposition A
All Operating Departments

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
43000 - Prop A Revenue	3,971,252	3,928,487	3,936,159	3,059,652	3,936,159	4,007,609
43000: Intergovernmental	3,971,252	3,928,487	3,936,159	3,059,652	3,936,159	4,007,609
45000 - Project/Program Revenue	16,047	33,166	30,000	25,224	22,510	22,000
45000: Other Revenues	16,047	33,166	30,000	25,224	22,510	22,000
47000 - GASB 31 Adjustment	34,579	53,156	0	-35,348	0	0
47000 - Investment Earnings-Pooled Csh	89,322	101,060	107,131	35,190	70,000	81,300
47000: Use of Money and Property	123,901	154,216	107,131	-158	70,000	81,300
Total Revenue	4,111,200	4,115,869	4,073,290	3,084,718	4,028,669	4,110,909
51000 - Earnings and Benefits...	196,871	221,723	241,788	175,636	261,272	259,030
51000 - Callback Pay	549	95	600	109	600	600
51000 - All Overtime Non-Sworn...	2,438	1,768	4,300	5,048	8,000	8,000
51000 - Retirement or Termination Payout	0	5,111	0	0	0	0
51000 - Standby Non-Sworn	2,002	331	0	3,609	0	0
51000 - Sick Leave or Vacation Buyback...	1,955	1,389	2,725	1,596	1,597	1,676
51000: Staffing	203,815	230,416	249,413	185,998	271,469	269,306
52000 - Construction	0	0	0	0	0	0
52000 - Construction No Retainer	0	0	0	0	0	0
52000 - Contract Building Automation	4,000	4,002	4,002	0	4,002	4,002
52000 - Contract Para Transit Services	2,048,512	2,523,706	2,124,200	1,593,150	2,124,200	2,185,309
52000 - Controllable Contract Services	41,318	30,495	95,594	2,385	45,594	95,594
52000 - Dues, Subscriptions and Certificates	43,733	41,239	43,000	42,600	42,601	43,000
52000 - Facility and Property Maintenance	230,603	472,466	272,685	167,230	267,685	267,685
52000 - Janitorial Supplies	1,492	2,000	2,000	1,481	2,000	2,000
52000 - Tree Services	23,882	24,322	0	0	0	0
52000 - Materials & Supplies	0	0	100	0	0	0
52000 - Recreation Trip Transportation	65,375	69,609	65,000	31,101	55,000	65,000
52000 - Small Tools and Equipment	1,599	59	3,000	0	1,800	1,800
52000 - Training and Professional Development	2,625	0	3,000	0	3,000	3,000
52000 - Vandalism Repair & Replacement	0	47,976	99,060	0	50,000	99,060
52000 - Landscape Maintenance	0	0	29,500	16,569	29,500	29,500
52000: Controllable Expenses	2,463,140	3,215,874	2,741,141	1,854,516	2,625,382	2,795,950
53000 - Automation Lease	298	0	0	0	0	0
53000 - Downtown Regional Transit Center Security	415,000	424,335	457,540	320,124	457,540	480,417
53000 - Hazardous Materials Compliance	0	295	340	0	340	500
53000 - N. Garey Metrolink Security	208,000	212,167	205,120	155,456	205,120	215,376
53000 - Required Contract Services	13,944	15,294	19,765	9,344	19,765	20,360
53000 - Taxes Pomona Business Improvement District PBID	19,635	20,023	20,425	20,428	20,425	20,834
53000 - Transit Subsidy	34,942	65,090	100,000	49,474	80,000	80,000

Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
53000:Required Expenses	691,819	737,204	803,190	554,826	783,190	817,487
55000 - Information Systems Allocation	5,498	9,113	12,146	9,109	12,146	10,985
55000 - Liability Administration Allocation	0	15,021	14,823	11,117	14,823	15,412
55000 - Pension Obligation Bond POB Allocation	21,857	21,890	21,095	15,821	21,095	21,037
55000 - Unemployment Administration Allocation	0	29	31	23	31	20
55000 - Workers Compensation Administration Allocation	0	3,390	3,692	2,769	3,692	3,983
55000:Allocated Costs	27,355	49,443	51,787	38,840	51,787	51,437
60000 - Conversion: Capital Improvements	0	0	0	0	0	126,419
60000:Capital	0	0	0	0	0	126,419
54000 - Gas and Electricity	48,985	53,297	57,000	35,735	57,000	57,000
54000 - Telephone Service Expense	3,060	0	0	0	0	0
54000 - Water	24,126	15,202	15,000	11,707	16,000	17,000
54000:Utilities	76,172	68,499	72,000	47,443	73,000	74,000
59000 - Transfer to CIP Project Fund	340,834	194,152	0	13,833	13,833	0
59000:Transfer Out	340,834	194,152	0	13,833	13,833	0
Total Operating Expenditures	3,803,136	4,495,588	3,917,531	2,695,455	3,818,661	4,134,599

Fund - FD217 Proposition C
All Operating Departments

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
43000 - Prop C Revenue	3,294,062	3,258,580	3,723,509	2,996,463	3,321,612	3,324,207
43000: Intergovernmental	3,294,062	3,258,580	3,723,509	2,996,463	3,321,612	3,324,207
47000 - GASB 31 Adjustment	213,315	211,887	0	-144,791	0	0
47000 - Investment Earnings-Pooled Csh	387,384	445,233	401,497	133,139	250,000	355,700
47000: Use of Money and Property	600,699	657,120	401,497	-11,652	250,000	355,700
Total Revenue	3,894,761	3,915,701	4,125,006	2,984,811	3,571,612	3,679,907
51000 - Earnings and Benefits...	90,253	97,735	115,849	81,271	103,242	127,635
51000 - Callback Pay	367	50	700	109	500	500
51000 - All Overtime Non-Sworn...	1,909	1,584	7,600	2,449	5,500	5,500
51000 - Retirement or Termination Payout	0	78	0	0	2,550	0
51000 - Standby Non-Sworn	1,520	246	0	2,503	0	0
51000 - Sick Leave or Vacation Buyback...	763	833	870	867	867	910
51000: Staffing	94,812	100,526	125,019	87,198	112,659	134,545
52000 - Construction	0	0	0	0	0	0
52000 - Controllable Contract Services	0	0	0	0	0	0
52000 - Facility and Property Maintenance	0	0	616,252	408,835	616,252	616,252
52000 - Traffic Signal Control and Cabinets	47,974	59,999	60,000	0	60,000	60,000
52000: Controllable Expenses	47,974	59,999	676,252	408,835	676,252	676,252
55000 - Information Systems Allocation	2,263	3,016	4,549	3,412	4,549	4,121
55000 - Liability Administration Allocation	0	6,901	7,000	5,250	7,000	7,498
55000 - Pension Obligation Bond POB Allocation	8,986	10,084	10,101	7,576	10,101	10,589
55000 - Unemployment Administration Allocation	0	13	14	10	14	10
55000 - Workers Compensation Administration Allocation	0	1,557	1,744	1,308	1,744	1,938
55000: Allocated Costs	11,249	21,571	23,408	17,556	23,408	24,156
60000 - Conversion: Capital Improvements	0	0	0	0	0	3,132,292
60000: Capital	0	0	0	0	0	3,132,292
59000 - Transfer to CIP Project Fund	4,196,862	3,202,003	2,749,350	6,526,689	6,526,689	0
59000: Transfer Out	4,196,862	3,202,003	2,749,350	6,526,689	6,526,689	0
Total Operating Expenditures	4,350,897	3,384,099	3,574,029	7,040,278	7,339,008	3,967,245

Fund - FD219 Traffic Offender
All Operating Departments

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
46000 - Processing Fees-Police	151,023	196,813	191,300	199,032	202,718	206,654
46000:Charges for Service	151,023	196,813	191,300	199,032	202,718	206,654
47200 - Sale of Capital Assets	9,950	650	0	0	0	0
47200:Proceeds from Sale of Asset	9,950	650	0	0	0	0
47000 - Investment Earnings-Pooled Csh	16,689	17,218	15,406	7,914	7,914	19,800
47000:Use of Money and Property	16,689	17,218	15,406	7,914	7,914	19,800
Total Revenue	177,662	214,682	206,706	206,946	210,632	226,454
51000 - Overtime Sworn...	63,503	24,529	130,000	47,679	47,752	130,000
51000 - All Overtime Non-Sworn...	131	0	0	0	0	0
51000:Staffing	63,634	24,529	130,000	47,679	47,752	130,000
52000 - Computer Related Acquisitions	0	13,327	14,000	0	0	14,000
52000 - Dues, Subscriptions and Certificates	1,500	1,500	2,500	0	2,500	2,500
52000 - Equipment Maintenance and Repair	1,242	469	4,900	725	4,900	4,900
52000 - Materials & Supplies	0	0	15,500	0	8,506	15,500
52000 - Small Tools and Equipment	0	0	6,900	0	0	6,900
52000 - Special Programs	0	0	1,000	0	1,000	1,000
52000 - Supplies Officers	6,457	8,103	0	994	994	0
52000 - Training and Professional Development	0	700	2,000	0	2,000	2,000
52000 - Vehicle Expense Outside Vendor	1,425	4,879	14,500	0	14,500	14,500
52000:Controllable Expenses	10,624	28,978	61,300	1,719	34,400	61,300
60000 - Autos and Trucks	300,648	33,004	0	0	0	0
60000 - Conversion: Capital Prior Year Carryover	0	0	32,125	0	0	0
60000 - Other Equipment	80,868	45,400	0	0	0	0
60000:Capital	381,516	78,404	32,125	0	0	0
Total Operating Expenditures	455,774	131,910	223,425	49,399	82,152	191,300

Fund - FD230 Vehicle Parking District (VPD)
All Operating Departments

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
40100 - Property Taxes	14,015	17,791	0	5,443	8,000	8,000
40100 - SB211 Pass Thru	4,024	4,981	0	2,154	3,000	3,000
40100:Property Taxes	18,039	22,772	0	7,597	11,000	11,000
46000 - All Other Revenues	0	0	0	1	0	0
46000 - Parking Meter-Cash	11,542	5,750	0	915	915	0
46000 - Parking Meter-Credit	82,830	49,199	45,000	30,474	52,448	65,000
46000:Charges for Service	94,372	54,949	45,000	31,390	53,363	65,000
47200 - Gain on Sale of Land	148	4,134,654	0	0	0	0
47200 - Sale of Capital Assets	0	595,346	0	0	0	0
47200:Proceeds from Sale of Asset	148	4,730,000	0	0	0	0
45000 - All Other Revenues	0	0	0	2	1	0
45000:Other Revenues	0	0	0	2	1	0
47000 - GASB 31 Adjustment	33,211	55,330	0	-37,544	0	0
47000 - Investment Earnings-Pooled Csh	91,774	104,380	98,888	40,834	80,000	101,000
47000 - Parking Space Rentals	547,700	567,989	524,000	520,812	520,812	570,367
47000 - Rentals - Property	21,475	24,000	20,000	13,718	20,000	24,000
47000:Use of Money and Property	694,161	751,699	642,888	537,821	620,812	695,367
Total Revenue	806,720	5,559,420	687,888	576,810	685,176	771,367
51000 - Earnings and Benefits...	184,213	183,676	199,952	170,256	204,510	187,771
51000 - Hourly...	18,548	12,072	0	0	0	0
51000 - All Overtime Non-Sworn...	28	353	0	0	0	0
51000 - Retirement or Termination Payout	0	60,404	2,550	0	2,550	0
51000 - Sick Leave or Vacation Buyback...	3,744	3,491	0	2,703	0	0
51000:Staffing	206,533	259,996	202,502	172,959	207,060	187,771
52000 - Controllable Contract Services	21,810	19,884	97,450	14,789	97,450	100,000
52000 - Credit Card Fees	17,150	6,239	11,000	4,015	6,300	11,000
52000 - Dues, Subscriptions and Certificates	0	0	125	125	125	125
52000 - Equipment Maintenance and Repair	481	435	3,500	0	2,500	2,500
52000 - Facility and Property Maintenance	77,557	141,974	156,300	102,552	150,950	156,376
52000 - Tree Services	22,860	22,058	0	0	0	0
52000 - Materials & Supplies	6,879	647	3,500	0	500	500
52000 - Office Supplies	716	132	1,500	85	500	750
52000 - Other Expense	29	0	0	0	0	0
52000 - Postage	22	0	525	0	525	525
52000 - Printing and Copying	40	24	500	4	30	30
52000 - Small Tools and Equipment	0	0	1,500	0	1,500	1,500
52000 - Traffic Signs	0	782	1,000	0	2,000	3,000
52000 - Training and Professional Development	0	0	725	483	725	725

Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
52000 - Landscape Maintenance	0	0	35,000	16,671	35,000	35,000
52000:Controllable Expenses	147,543	192,177	312,625	138,724	298,105	312,031
53000 - Property Tax Administration Fee SB2557	143	154	0	0	0	0
53000 - Publications, Print Ordinance or Resolution or Legals	0	0	500	0	500	500
53000 - Taxes Pomona Business Improvement District PBID	186,658	190,359	194,170	174,674	194,170	198,053
53000:Required Expenses	186,801	190,513	194,670	174,674	194,670	198,553
55000 - Administrative Service Charge	52,507	60,000	62,040	31,020	62,040	63,963
55000 - Fleet Operation	396	1,119	564	423	564	0
55000 - Information Systems Allocation	4,762	6,973	8,704	6,528	8,704	8,340
55000 - Liability Administration Allocation	9,622	13,140	12,764	9,573	12,764	12,497
55000 - Pension Obligation Bond POB Allocation	24,672	22,728	27,691	20,768	27,691	23,077
55000 - Unemployment Administration Allocation	22	26	27	20	27	17
55000 - Workers Compensation Administration Allocation	3,027	2,965	3,179	2,384	3,179	3,229
55000:Allocated Costs	95,008	106,951	114,969	70,717	114,969	111,123
54000 - Desk Phone Expense	202	0	0	0	0	0
54000 - Telephone Service Expense	574	0	0	0	0	0
54000 - Water	12,390	13,317	10,470	8,193	14,474	14,500
54000:Utilities	13,166	13,317	10,470	8,193	14,474	14,500
59000 - Transfer to CIP Project Fund	40,009	0	0	0	0	0
59000:Transfer Out	40,009	0	0	0	0	0
Total Operating Expenditures	689,061	762,954	835,236	565,266	829,278	823,978

Fund - FD245 South Coast Air Quality Improvement (SCAQMD)
All Operating Departments

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
43000 - AB2766 Revenue	201,392	149,861	200,000	99,760	200,000	200,000
43000: Intergovernmental	201,392	149,861	200,000	99,760	200,000	200,000
47000 - GASB 31 Adjustment	6,428	11,420	0	-8,618	0	0
47000 - Investment Earnings-Pooled Csh	11,635	21,022	18,145	10,282	20,000	25,100
47000: Use of Money and Property	18,063	32,442	18,145	1,664	20,000	25,100
Total Revenue	219,456	182,302	218,145	101,424	220,000	225,100
51000 - Earnings and Benefits...	5,477	0	0	0	0	0
51000: Staffing	5,477	0	0	0	0	0
52000 - Controllable Contract Services	4,080	0	4,100	3,990	8,200	4,100
52000 - Dues, Subscriptions and Certificates	1,200	1,226	1,300	0	900	900
52000 - Materials & Supplies	40,028	34,605	35,000	0	35,000	35,000
52000: Controllable Expenses	45,308	35,831	40,400	3,990	44,100	40,000
53000 - Audit Services	1,950	2,160	2,160	0	2,160	2,285
53000: Required Expenses	1,950	2,160	2,160	0	2,160	2,285
55000 - Administrative Service Charge	2,969	3,731	3,858	1,929	3,858	3,978
55000 - Pension Obligation Bond POB Allocation	991	0	0	0	0	0
55000: Allocated Costs	3,960	3,731	3,858	1,929	3,858	3,978
59000 - Transfer to CIP Project Fund	0	0	187,409	0	0	0
59000: Transfer Out	0	0	187,409	0	0	0
Total Operating Expenditures	56,695	41,722	233,827	5,919	50,118	46,263

Fund - FD253 Assessment District - South Garey Assessment Zone DEF
All Operating Departments

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
40500 - Maintenance AD	104,956	105,211	106,000	56,739	106,000	106,000
40500:Special Assessments or Taxes	104,956	105,211	106,000	56,739	106,000	106,000
47000 - Investment Earnings-Pooled Csh	6,229	8,410	7,158	3,186	6,000	8,100
47000:Use of Money and Property	6,229	8,410	7,158	3,186	6,000	8,100
Total Revenue	111,185	113,621	113,158	59,925	112,000	114,100
51000 - Earnings and Benefits...	22,010	23,629	25,718	19,400	24,392	27,371
51000 - Holiday Non-Sworn	65	80	70	0	70	70
51000 - Callback Pay	9	7	10	0	10	15
51000 - All Overtime Non-Sworn...	369	2,487	2,500	1,239	2,500	2,500
51000 - Sick Leave or Vacation Buyback...	267	278	448	448	448	470
51000:Staffing	22,720	26,481	28,746	21,087	27,420	30,426
52000 - Advertising	480	480	480	462	463	480
52000 - Controllable Contract Services	906	1,500	1,500	877	1,500	0
52000 - Tree Services	23,600	22,998	0	0	0	0
52000 - Landscape Maintenance	0	0	26,900	17,527	26,900	27,707
52000:Controllable Expenses	24,986	24,978	28,880	18,866	28,863	28,187
53000 - Required Contract Services	0	0	0	0	0	2,000
53000:Required Expenses	0	0	0	0	0	2,000
55000 - Administrative Service Charge	4,629	5,092	5,265	2,633	5,265	5,428
55000 - Information Systems Allocation	647	710	1,070	802	1,070	916
55000 - Liability Administration Allocation	1,357	1,624	1,647	1,235	1,647	1,666
55000 - Pension Obligation Bond POB Allocation	2,391	2,144	2,240	1,680	2,240	2,176
55000 - Unemployment Administration Allocation	3	3	3	2	3	2
55000 - Workers Compensation Administration Allocation	427	366	410	307	410	431
55000:Allocated Costs	9,454	9,939	10,635	6,660	10,635	10,619
54000 - Gas and Electricity	773	1,078	2,000	1,271	2,000	2,000
54000 - Water	20,168	27,456	25,747	25,339	27,500	27,000
54000:Utilities	20,941	28,534	27,747	26,611	29,500	29,000
Total Operating Expenditures	78,101	89,932	96,008	73,224	96,418	100,232

Fund - FD254 Assessment District - University Corporate Center #4
All Operating Departments

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
40500 - Maintenance AD	57,642	50,561	57,642	39,392	50,000	50,000
40500:Special Assessments or Taxes	57,642	50,561	57,642	39,392	50,000	50,000
47000 - Investment Earnings-Pooled Csh	951	1,272	912	155	300	700
47000:Use of Money and Property	951	1,272	912	155	300	700
Total Revenue	58,593	51,834	58,554	39,547	50,300	50,700
51000 - Earnings and Benefits...	0	113	0	0	0	0
51000 - All Overtime Non-Sworn...	0	2	0	0	0	0
51000:Staffing	0	116	0	0	0	0
52000 - Advertising	300	276	300	288	289	300
52000 - Controllable Contract Services	930	1,500	2,000	955	1,500	0
52000 - Tree Services	36,157	34,150	5,400	0	1,000	1,000
52000 - Materials & Supplies	2,500	5,000	5,000	5,000	5,000	5,000
52000 - Landscape Maintenance	0	0	34,560	21,482	32,550	33,690
52000:Controllable Expenses	39,886	40,926	47,260	27,726	40,339	39,990
53000 - Required Contract Services	0	0	200	0	0	2,200
53000:Required Expenses	0	0	200	0	0	2,200
55000 - Administrative Service Charge	4,284	2,319	2,398	1,199	2,398	2,472
55000:Allocated Costs	4,284	2,319	2,398	1,199	2,398	2,472
54000 - Water	5,306	14,111	10,000	10,251	12,711	12,000
54000:Utilities	5,306	14,111	10,000	10,251	12,711	12,000
Total Operating Expenditures	49,477	57,472	59,858	39,176	55,448	56,662

Fund - FD255 Assessment District - Garey Maintenance Assessment Zone
All Operating Departments

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
40500 - Maintenance AD	138,534	147,120	136,000	75,507	140,000	140,000
40500:Special Assessments or Taxes	138,534	147,120	136,000	75,507	140,000	140,000
47000 - Investment Earnings-Pooled Csh	6,552	11,013	8,630	2,938	6,000	9,100
47000:Use of Money and Property	6,552	11,013	8,630	2,938	6,000	9,100
Total Revenue	145,086	158,133	144,630	78,445	146,000	149,100
51000 - Earnings and Benefits...	55,979	31,446	66,674	27,987	56,814	70,345
51000 - Retirement or Termination Payout	0	13,775	0	0	0	0
51000:Staffing	55,979	45,221	66,674	27,987	56,814	70,345
52000 - Advertising	450	450	450	433	433	450
52000 - Controllable Contract Services	1,232	4,718	6,500	1,641	6,500	0
52000 - Materials & Supplies	10,000	15,000	15,000	15,000	15,000	15,000
52000 - Office Supplies	0	98	100	0	0	0
52000:Controllable Expenses	11,682	20,266	22,050	17,074	21,933	15,450
53000 - Required Contract Services	0	0	0	0	0	6,500
53000:Required Expenses	0	0	0	0	0	6,500
55000 - Information Systems Allocation	808	887	2,140	1,605	2,140	1,832
55000 - Liability Administration Allocation	1,696	2,030	3,294	2,471	3,294	3,332
55000 - Pension Obligation Bond POB Allocation	4,376	4,028	6,211	4,658	6,211	5,594
55000 - Unemployment Administration Allocation	4	4	7	5	7	4
55000 - Workers Compensation Administration Allocation	534	458	820	615	820	861
55000:Allocated Costs	7,418	7,407	12,472	9,354	12,472	11,623
54000 - Gas and Electricity	0	75,371	80,000	840	80,000	80,000
54000:Utilities	0	75,371	80,000	840	80,000	80,000
Total Operating Expenditures	75,079	148,265	181,196	55,255	171,219	183,918

Fund - FD256 Assessment District - Phillips Ranch Maintenance
All Operating Departments

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
40500 - Maintenance AD	949,666	948,356	952,000	478,547	948,000	948,000
40500:Special Assessments or Taxes	949,666	948,356	952,000	478,547	948,000	948,000
45000 - Donations	0	100	240	0	0	0
45000:Other Revenues	0	100	240	0	0	0
47000 - Investment Earnings-Pooled Csh	6,815	9,658	3,277	2,596	6,000	8,900
47000:Use of Money and Property	6,815	9,658	3,277	2,596	6,000	8,900
Total Revenue	956,481	958,114	955,517	481,143	954,000	956,900
51000 - Earnings and Benefits...	152,254	166,663	174,199	130,607	164,591	184,804
51000 - Holiday Non-Sworn	391	481	400	0	400	400
51000 - Callback Pay	9	43	0	0	0	45
51000 - All Overtime Non-Sworn...	2,213	14,919	5,000	7,436	6,000	6,000
51000 - Retirement or Termination Payout	0	0	2,550	0	2,550	0
51000 - Sick Leave or Vacation Buyback...	1,603	1,667	2,160	2,687	2,687	2,820
51000:Staffing	156,470	183,773	184,309	140,729	176,228	194,069
52000 - Advertising	1,000	1,000	1,000	961	962	1,000
52000 - Controllable Contract Services	6,920	21,918	23,000	2,953	23,000	17,906
52000 - Entr Struc-Sign/Lite Mtce	0	0	50	16	50	0
52000 - Equipment Maintenance and Repair	75	187	0	0	0	0
52000 - Facility and Property Maintenance	14,996	6,020	11,000	227	8,000	8,000
52000 - Tree Services	280,173	338,015	110,000	77,009	110,000	110,000
52000 - Materials & Supplies	10,676	0	11,000	0	8,000	8,000
52000 - Printing and Copying	2	2	15	0	5	5
52000 - Safety Training and Equipment	250	0	250	249	250	250
52000 - Small Tools and Equipment	310	0	1,500	0	500	500
52000 - Weed Abatement	123,583	180,722	180,722	90,361	180,722	180,722
52000 - Landscape Maintenance	0	0	237,405	92,337	237,405	237,405
52000:Controllable Expenses	437,984	547,864	575,942	264,113	568,894	563,788
53000 - Required Contract Services	135	195	750	285	750	8,670
53000 - Uniform Service	248	259	310	223	290	300
53000:Required Expenses	383	454	1,060	508	1,040	8,970
55000 - Information Systems Allocation	3,720	5,462	7,601	5,701	7,601	6,311
55000 - Liability Administration Allocation	7,802	9,337	9,470	7,102	9,470	9,581
55000 - Pension Obligation Bond POB Allocation	16,081	14,705	15,188	11,391	15,188	14,695
55000 - Unemployment Administration Allocation	18	18	20	15	20	13
55000 - Workers Compensation Administration Allocation	2,455	2,107	2,359	1,769	2,359	2,476
55000:Allocated Costs	30,076	31,629	34,638	25,978	34,638	33,076
54000 - Cellular Phones	978	0	0	0	0	0
54000 - Gas and Electricity	18,866	32,226	32,000	18,211	32,000	35,000

Account	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	FY 2025-26 YE	FY 2026-27
	Actuals	Actuals	Amended Budget	Actuals	Est	Proposed Budget
54000 - Water	112,238	123,706	132,400	82,362	132,400	108,000
54000:Utilities	132,082	155,932	164,400	100,573	164,400	143,000
Total Operating Expenditures	756,995	919,652	960,349	531,901	945,200	942,903

Fund - FD291 Officers Assisting The Homeless (OATH) Initiative
All Operating Departments

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
43000 - Grant-State	1,847,513	0	0	0	0	0
43000: Intergovernmental	1,847,513	0	0	0	0	0
Total Revenue	1,847,513	0	0	0	0	0
51000 - Earnings and Benefits...	657,740	0	471,582	378,956	452,470	0
51000 - Hourly...	71,952	0	0	0	0	0
51000 - Holiday Non-Sworn	13,101	0	0	0	0	0
51000 - Holiday Sworn	457	0	3,000	2,514	3,000	0
51000 - Callback Pay	760	0	0	0	0	0
51000 - Overtime Sworn...	419,570	0	82,000	89,571	24	0
51000 - All Overtime Non-Sworn...	139,228	0	0	0	0	0
51000 - Retirement or Termination Payout	30,772	0	0	0	0	0
51000 - Standby Non-Sworn	480	0	0	0	0	0
51000 - Standby Sworn	0	0	0	12	12	0
51000: Staffing	1,334,060	0	556,582	471,053	455,506	0
52000 - Controllable Contract Services	87,647	0	0	0	0	0
52000 - Other Expense	1,232	0	0	0	0	0
52000 - Small Equipment Special or Safety	19,611	0	0	0	0	0
52000 - Small Tools and Equipment	15,777	0	0	0	0	0
52000 - Special Programs	23,073	0	0	0	0	0
52000 - Supplies Officers	3,841	0	0	210	0	0
52000 - Training and Professional Development	496	0	0	0	0	0
52000 - Uniform Related Expense	7,825	0	0	0	0	0
52000 - Vehicle Expense Outside Vendor	4,350	0	0	0	0	0
52000: Controllable Expenses	163,853	0	0	210	0	0
53000 - Dumping Fee	37,425	0	0	0	0	0
53000: Required Expenses	37,425	0	0	0	0	0
55000 - Pension Obligation Bond POB Allocation	118,961	0	0	0	0	0
55000: Allocated Costs	118,961	0	0	0	0	0
60000 - Autos and Trucks	182,745	0	0	0	0	0
60000: Capital	182,745	0	0	0	0	0
54000 - Air Cards	4,369	0	0	0	0	0
54000 - Cellular Phones	6,100	0	0	0	0	0
54000: Utilities	10,469	0	0	0	0	0
Total Operating Expenditures	1,847,513	0	556,582	471,263	455,506	0

Fund - FD213 Community Development Block Grant (CDBG)
All Operating Departments

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
43000 - Grant HUD-Reprogrammed	1,424,747	1,253,954	443,859	40,000	168,456	278,605
43000 - Grant-HUD	974,136	1,285,171	1,690,554	352,517	1,053,918	770,484
43000 - Program Income - HUD	0	-117,271	0	0	0	0
43000: Intergovernmental	2,398,883	2,421,855	2,134,413	392,517	1,222,374	1,049,089
49000 - Transfer from Neighborhood Stabilization Fund	0	189,123	0	0	0	0
49000: Transfers In	0	189,123	0	0	0	0
47000 - Interest	0	0	0	63,316	0	0
47000 - Investment Earnings-Pooled Csh	2,174	1,030	0	-373	0	0
47000 - Principal	0	0	0	25,546	0	0
47000: Use of Money and Property	2,174	1,030	0	88,489	0	0
Total Revenue	2,401,056	2,612,007	2,134,413	481,006	1,222,374	1,049,089
51000 - Earnings and Benefits...	794,288	854,485	800,717	568,782	760,622	656,961
51000 - Hourly...	10,918	39,745	42,912	24,964	42,912	0
51000 - Holiday Non-Sworn	1,020	0	0	333	0	0
51000 - Overtime Sworn...	92	0	0	0	0	0
51000 - All Overtime Non-Sworn...	532	409	0	179	0	0
51000 - Retirement or Termination Payout	13,516	670	3,040	4,853	4,053	0
51000 - Sick Leave or Vacation Buyback...	7,177	2,469	1,500	836	1,500	2,500
51000: Staffing	827,544	897,777	848,169	599,947	809,087	659,461
52000 - Activity Program Supplies	4,937	12,118	17,633	5,648	17,633	0
52000 - Advertising	13,264	2,232	8,000	7,538	8,000	2,436
52000 - Computer Related Acquisitions	2,881	0	0	0	0	0
52000 - Consolidated Plan Expense	14,997	7,482	11,166	2,433	11,166	0
52000 - Construction	0	0	0	0	0	0
52000 - Contract City Attorney	0	0	500	458	500	0
52000 - Controllable Contract Services	140,844	82,159	120,274	33,568	120,274	32,489
52000 - Dues, Subscriptions and Certificates	0	9,294	10,000	8,110	10,000	0
52000 - Materials & Supplies	0	0	0	0	0	0
52000 - Office Supplies	1,718	1,600	4,000	2,918	4,000	0
52000 - Postage	490	91	400	17	400	0
52000 - Printing and Copying	874	1,000	3,000	1,622	3,000	0
52000 - Safety Training and Equipment	500	0	0	0	0	1,546
52000 - Small Tools and Equipment	659	0	1,800	1,044	1,800	0
52000 - Training and Professional Development	0	1,851	1,672	395	1,672	0
52000: Controllable Expenses	181,164	117,827	178,445	63,750	178,445	36,471
53000 - Audit Services	1,418	1,447	1,447	0	1,447	1,686
53000 - Housing Improvement Programs	89,685	105,310	317,755	114,660	150,000	234,618
53000 - Off-Site Storage	697	1,279	2,000	946	2,000	0

Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
53000:Required Expenses	91,799	108,036	321,202	115,606	153,447	236,304
55000 - Fleet Operation	7,611	9,032	8,776	6,582	8,776	7,860
55000 - Information Systems Allocation	1,973	42,353	28,714	21,535	28,714	29,323
55000 - Liability Administration Allocation	32,974	59,303	44,799	33,599	44,799	39,074
55000 - Pension Obligation Bond POB Allocation	55,119	78,882	59,623	44,717	59,623	52,240
55000 - Unemployment Administration Allocation	74	115	93	70	93	53
55000 - Workers Compensation Administration Allocation	10,374	13,382	11,158	8,368	11,158	10,096
55000:Allocated Costs	108,125	203,067	153,163	114,872	153,163	138,646
54000 - Cellular Phones	498	0	0	0	0	0
54000 - Desk Phone Expense	405	0	0	0	0	0
54000:Utilities	903	0	0	0	0	0
57000 - Interest Expense	283	0	0	0	0	0
57000 - Principal Paid	20,000	0	0	0	0	0
57000:Debt Service	20,283	0	0	0	0	0
59000 - Transfer to CIP Project Fund	1,179,206	1,329,689	636,636	0	0	0
59000:Transfer Out	1,179,206	1,329,689	636,636	0	0	0
Total Operating Expenditures	2,410,415	2,656,397	2,137,615	919,721	1,294,142	1,070,882

Fund - FD194 Community Development Block Grant Coronavirus
All Operating Departments

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
43000 - Grant HUD-Reprogrammed	83,021	22,103	67,206	0	15,000	158,276
43000: Intergovernmental	83,021	22,103	67,206	0	15,000	158,276
Total Revenue	83,021	22,103	67,206	0	15,000	158,276
51000 - Earnings and Benefits...	20,049	0	0	0	0	0
51000 - Hourly...	2,091	0	0	0	0	0
51000: Staffing	22,140	0	0	0	0	0
52000 - Computer Related Acquisitions	50,053	0	35,000	12,061	15,000	0
52000 - Controllable Contract Services	0	22,103	32,206	0	0	158,276
52000: Controllable Expenses	50,053	22,103	67,206	12,061	15,000	158,276
55000 - Information Systems Allocation	3,237	0	0	0	0	0
55000 - Liability Administration Allocation	3,895	0	0	0	0	0
55000 - Pension Obligation Bond POB Allocation	2,462	0	0	0	0	0
55000 - Unemployment Administration Allocation	9	0	0	0	0	0
55000 - Workers Compensation Administration Allocation	1,225	0	0	0	0	0
55000: Allocated Costs	10,827	0	0	0	0	0
Total Operating Expenditures	83,021	22,103	67,206	12,061	15,000	158,276

Fund - FD215 Grant - Miscellaneous
All Operating Departments

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
46000 - Reimbursement fr Other Agency	524,931	676,100	676,100	405,660	676,100	665,367
46000:Charges for Service	524,931	676,100	676,100	405,660	676,100	665,367
43000 - Grant - Other	101,722	139,864	7,800	9,007	12,907	0
43000 - Grant HUD-Reprogrammed	2,133,100	997,118	1,966,774	799,807	2,017,154	3,784,786
43000 - Grant-Area Agency On Age	189,758	154,909	462,500	104,697	384,500	378,721
43000 - Grant-County	79,110	5,256	1,479	0	0	0
43000 - Grant-Federal	1,350,838	582,968	938,710	136,702	300,356	537,492
43000 - Grant-HUD	1,171,839	1,469,072	11,774,406	574,703	3,291,296	9,264,179
43000 - Grant-State	4,734,141	7,499,647	16,415,856	5,038,222	8,323,548	6,467,199
43000 - Program Income - HUD	-1,107	0	0	0	0	0
43000 - Soft Match-Grants	124,485	234,732	1,248,679	350,398	397,122	887,536
43000 - USDA Revenue	18,586	15,825	35,790	37,550	35,790	33,000
43000 - CalHome-Owner Occupied Rehab	0	297,000	0	0	0	0
43000 - Damage Claim Repayments	0	-21,012	0	0	0	0
43000:Intergovernmental	9,902,472	11,375,379	32,851,994	7,051,086	14,762,673	21,352,913
45100 - Loans Repaid	84,186	95,726	243,434	75,022	151,067	155,465
45100:Miscellaneous Revenue	84,186	95,726	243,434	75,022	151,067	155,465
47200 - Sale of Capital Assets	0	-438	0	0	0	0
47200:Proceeds from Sale of Asset	0	-438	0	0	0	0
45000 - Donations	29,266	34,458	30,000	25,956	30,000	30,000
45000 - Miscellaneous Revenue	0	28,286	28,286	0	28,286	0
45000 - Restitution or Settlement	15,698	0	0	0	0	0
45000:Other Revenues	44,964	62,744	58,286	25,956	58,286	30,000
49000 - Transfer From General Fund	85,288	97,566	110,000	68,130	110,000	110,000
49000:Transfers In	85,288	97,566	110,000	68,130	110,000	110,000
47000 - Equity Earned	83,911	136,036	0	68,662	100,000	2,000
47000 - Interest	48,428	101,008	0	18,152	0	0
47000 - Investment Earnings-Pooled Csh	123,665	147,208	143,671	44,068	26,265	121,900
47000 - Principal	261,620	226,530	0	138,075	100,500	85,000
47000:Use of Money and Property	517,624	610,782	143,671	268,957	226,765	208,900
Total Revenue	11,159,466	12,917,859	34,083,485	7,894,812	15,984,891	22,522,645
51000 - Earnings and Benefits...	700,111	1,505,689	1,930,942	1,471,338	1,661,640	1,845,034
51000 - Hourly...	423,795	433,148	569,827	387,284	550,836	450,989
51000 - Overtime Hourly	0	522	0	0	0	0
51000 - Overtime Special (Reimbursable)	0	0	18,171	542	542	18,171
51000 - Overtime Sworn...	789,993	515,082	1,150,503	408,910	369,075	675,876
51000 - All Overtime Non-Sworn...	47,722	44,166	20,823	10,129	10,642	4,678
51000 - Retirement or Termination Payout	30,377	564	500	0	500	500

Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
51000 - Staff Salaries In-Kind	95,747	232,743	1,038,735	330,246	361,230	700,006
51000 - Sick Leave or Vacation Buyback...	4,608	4,279	7,598	6,591	6,098	4,598
51000:Staffing	2,121,091	2,738,182	4,947,043	2,635,192	2,996,455	3,907,114
52000 - Activity Program Supplies	85,810	68,834	56,304	27,615	56,588	91,432
52000 - Advertising	7,829	8,261	7,000	1,000	2,000	8,000
52000 - CalHome - Owner Occupied Rehab	0	0	98,503	56,750	81,300	103,033
52000 - CalHome 1st Time Homebuyer	32,800	21,000	497,729	97,729	350,000	185,000
52000 - Community Outreach	10,778	36,190	28,000	22,238	29,061	17,500
52000 - Community Programs	0	257,434	1,886,713	1,074,454	1,882,713	2,152,480
52000 - Computer Related Acquisitions	48,794	54,157	5,320	0	2,500	0
52000 - Consolidated Plan Expense	0	3,000	4,000	0	0	5,000
52000 - Construction	0	0	286,133	0	0	4,543,383
52000 - Contract City Attorney	0	0	19,000	1,511	2,000	9,000
52000 - Contract Security	154,712	73,568	180,786	120,970	164,257	155,607
52000 - Controllable Contract Services	4,219,051	6,201,229	18,236,992	2,272,730	5,544,391	5,150,937
52000 - Deferred Single Family Rehabilitation Loan	243,762	676,887	975,000	31,083	459,462	732,569
52000 - Dues, Subscriptions and Certificates	14,208	7,882	23,940	8,691	14,690	21,000
52000 - Electronic Access	1,825	7,144	13,500	6,850	8,220	5,500
52000 - Facility and Property Maintenance	61	430	32,851	6,276	9,616	10,350
52000 - First Time Home Buyer Program	325,000	400,000	2,358,058	702,609	791,226	1,977,052
52000 - Materials & Supplies	33,153	5,593	60,013	6,221	9,040	45,560
52000 - Mileage Reimbursement	872	926	1,800	926	1,800	2,300
52000 - Non Capital Furniture and Equipment	0	16,596	0	0	0	0
52000 - Office Supplies	12,961	11,658	40,877	1,823	11,951	34,671
52000 - Other Expense	43,346	-74	3,000	66,188	99,000	0
52000 - Outside Legal Services	0	0	2,500	0	0	2,500
52000 - Performance and Artist Fee	350	0	0	0	0	0
52000 - Postage	5,469	692	8,750	333	2,056	7,900
52000 - Printing and Copying	23,617	15,621	21,364	3,527	14,062	20,250
52000 - Public Relations Information	609	1,617	26,800	229	3,500	23,300
52000 - Recreation Trip Transportation	1,800	0	0	0	0	0
52000 - Rehabilitation Costs	1,524,421	427,557	5,254,594	786,883	1,752,150	3,470,000
52000 - Relocation Expense	281,478	0	233,800	0	50,000	183,800
52000 - Safety Training and Equipment	0	0	500	0	0	0
52000 - Senior Citizen Nutrition Program	118,119	99,255	298,637	110,044	279,594	281,923
52000 - Senior Dining Supplies	6,500	7,250	7,500	6,655	7,500	7,500
52000 - Small Equipment Special or Safety	0	104,098	166,733	0	100,000	66,733
52000 - Small Tools and Equipment	83,717	176,782	69,987	14,013	21,689	27,918
52000 - Special Programs	0	6,662	11,000	-4,739	15,739	0
52000 - Supplies Officers	19,999	44,333	0	0	0	0
52000 - Training and Professional Development	26,098	45,617	135,991	9,523	49,948	77,227
52000 - Training In-Service	9,807	4,257	8,500	6,197	6,422	2,078
52000 - Training Other	9,062	10,108	50,220	0	500	49,720

Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
52000 - Undercover	0	0	60,000	0	0	60,000
52000 - Landscape Maintenance	0	0	25,000	0	5,000	5,000
52000:Controllable Expenses	7,346,009	8,794,566	31,197,395	5,438,331	11,827,975	19,536,223
53000 - Audit Services	0	0	25,000	0	19,875	25,000
53000 - CHDO 15% Set-Aside	0	0	355,829	0	0	450,849
53000 - Dumping Fee	960	3,227	10,000	2,321	3,320	2,000
53000 - Housing Assistance Payments	1,561	266	0	0	0	0
53000 - IT Automation/Software-Maintenance	0	2,142	380	0	0	0
53000 - Off-Site Storage	3,890	5,141	16,200	399	3,300	11,400
53000 - Publications, Print Ordinance or Resolution or Legals	0	0	5,000	0	0	0
53000 - Regulatory Compliance	722	722	1,600	0	1,000	1,000
53000 - Self Insurance Fees	0	383	0	0	0	0
53000 - Tuition Reimbursement	0	7,000	3,500	3,500	3,500	4,500
53000:Required Expenses	7,133	18,881	417,509	6,220	30,995	494,749
55000 - Information Systems Allocation	16,995	80,327	74,882	49,163	74,882	53,726
55000 - Liability Administration Allocation	23,175	117,791	123,970	76,837	119,001	87,310
55000 - Pension Obligation Bond POB Allocation	35,312	196,649	209,490	157,003	209,490	132,494
55000 - Unemployment Administration Allocation	53	229	252	183	245	117
55000 - Workers Compensation Administration Allocation	7,291	26,582	28,718	19,328	27,911	22,562
55000:Allocated Costs	82,826	421,578	437,312	302,514	431,529	296,209
56000 - Loan Forgiveness	0	39,444	0	15,903	0	0
56000 - Indirect Cost Expense	0	0	0	244,448	0	0
56000:Recovered Cost	0	39,444	0	260,351	0	0
60000 - Autos and Trucks	366,470	484,566	666,079	363,300	626,576	0
60000 - Furniture and Fixtures	105,471	0	0	0	0	0
60000 - Other Equipment	559,236	0	87,500	53,204	53,204	50,000
60000:Capital	1,031,176	484,566	753,579	416,504	679,780	50,000
54000 - Air Cards	228	0	0	0	0	0
54000 - Cellular Phones	1,262	0	10,300	0	980	0
54000 - Gas and Electricity	3,134	10,102	20,000	7,079	9,204	10,000
54000 - Telephone Service Expense	2,007	0	1,000	0	1,000	0
54000 - Water	583	2,897	1,692	282	792	1,000
54000:Utilities	7,214	12,999	32,992	7,360	11,976	11,000
59000 - Transfer to CIP Project Fund	0	148,790	-427,851	58,051	58,051	0
59000 - Transfer to General Fund	1	2	0	0	0	0
59000 - Transfer to Other Funds	0	189,123	0	0	0	0
59000:Transfer Out	1	337,915	-427,851	58,051	58,051	0
Total Operating Expenditures	9,763,427	11,781,396	37,357,979	8,735,566	16,022,331	24,295,295

Fund - FD260 Asset Forfeiture
All Operating Departments

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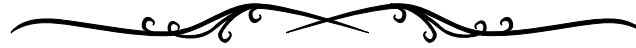
Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
46000 - Reimbursement fr Other Agency	4,632	0	0	0	0	0
46000:Charges for Service	4,632	0	0	0	0	0
43000 - Grant-Federal	31,313	0	0	0	0	0
43000:Intergovernmental	31,313	0	0	0	0	0
47200 - Sale of Capital Assets	548	3,168	0	0	0	0
47200:Proceeds from Sale of Asset	548	3,168	0	0	0	0
45000 - Miscellaneous Revenue	119	0	0	0	0	0
45000 - Project/Program Revenue	36,034	160,253	0	2,020	4,408	0
45000:Other Revenues	36,153	160,253	0	2,020	4,408	0
49000 - Transfer From Other Funds	127,006	0	0	0	0	0
49000:Transfers In	127,006	0	0	0	0	0
47000 - Investment Earnings-Pooled Csh	33,229	24,665	0	13,545	27,020	34,400
47000:Use of Money and Property	33,229	24,665	0	13,545	27,020	34,400
Total Revenue	232,880	188,086	0	15,566	31,428	34,400
51000 - Hourly...	100	0	0	0	0	0
51000 - Overtime Sworn...	0	0	60,269	4,623	1,383	0
51000:Staffing	100	0	60,269	4,623	1,383	0
52000 - Controllable Contract Services	20,382	13,352	51,940	32,035	48,084	15,000
52000 - Dues, Subscriptions and Certificates	10,382	0	5,000	826	3,221	1,779
52000 - Equipment Maintenance and Repair	89,448	0	25,400	0	0	3,000
52000 - Materials & Supplies	0	0	50,000	12,452	35,022	14,978
52000 - Other Expense	0	0	31,215	2,406	9,327	20,995
52000 - Project Expenditures	453	50	230,260	0	21,103	0
52000 - Small Equipment Special or Safety	15,325	36,617	50,000	3,555	7,417	42,583
52000 - Small Tools and Equipment	21,196	24,810	30,535	14,305	14,305	16,230
52000 - Special Programs	3,466	3,466	18,341	5,082	5,082	13,259
52000 - Supplies Officers	56,305	55,424	0	0	0	0
52000 - Training and Professional Development	0	0	0	1,206	1,206	0
52000 - Training In-Service	22,600	0	22,600	7,701	7,701	14,899
52000 - Training Other	0	16,012	16,000	13,462	13,462	2,538
52000 - Undercover	14,000	13,000	27,000	0	0	27,000
52000:Controllable Expenses	253,555	162,730	558,291	93,029	165,930	172,261
55000 - Fleet Operation	0	0	0	0	0	35,006
55000:Allocated Costs	0	0	0	0	0	35,006
60000 - Autos and Trucks	0	0	376,731	0	374,145	0
60000 - Furniture and Fixtures	0	25,692	0	0	0	0
60000:Capital	0	25,692	376,731	0	374,145	0
59000 - Transfer to CIP Project Fund	120,000	0	0	0	0	0

Account	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	FY 2025-26 YE	FY 2026-27
	Actuals	Actuals	Amended Budget	Actuals	Est	Proposed Budget
59000 - Transfer to Other Funds	7,006	0	0	0	0	0
59000:Transfer Out	127,006	0	0	0	0	0
Total Operating Expenditures	380,661	188,422	995,291	97,653	541,458	207,267

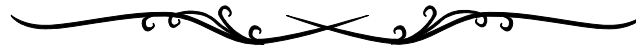
Fund - FD272 Grant - Transportation Development Act Article 3
All Operating Departments

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
43000 - Grant-SCAG SB821-Funds	0	116,353	121,539	0	110,000	128,781
43000: Intergovernmental	0	116,353	121,539	0	110,000	128,781
Total Revenue	0	116,353	121,539	0	110,000	128,781
52000 - Construction	0	0	0	0	0	0
52000 - Controllable Contract Services	90,000	90,000	90,000	90,000	90,000	90,000
52000: Controllable Expenses	90,000	90,000	90,000	90,000	90,000	90,000
59000 - Transfer to CIP Project Fund	0	26,353	95,087	0	0	0
59000: Transfer Out	0	26,353	95,087	0	0	0
Total Operating Expenditures	90,000	116,353	185,087	90,000	90,000	90,000



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City of Pomona

Debt Service Funds

Fund	Fund Description	Page #	Department
320	City Debt Service Funds	1	Various

Fund - FD320 Debt Service
All Operating Departments

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
47100 - Investment Earnings - F.A.	24,674	24,474	0	12,890	24,125	17,925
47100:Investment Income	24,674	24,474	0	12,890	24,125	17,925
45000 - Project/Program Revenue	291,587	292,591	290,898	0	290,898	0
45000:Other Revenues	291,587	292,591	290,898	0	290,898	0
49000 - Transfer From General Fund	4,317,526	4,318,050	4,610,664	2,159,883	4,610,664	4,609,896
49000 - Transfer from Ser BJ ISF	13,559,270	13,557,113	13,556,663	11,905,584	13,556,663	13,560,752
49000 - Transfer From Sewer Fund	417,000	417,000	417,000	0	417,000	417,000
49000 - Transfer From Water Fund	600,000	600,000	600,000	0	600,000	600,000
49000:Transfers In	18,893,796	18,892,163	19,184,327	14,065,467	19,184,327	19,187,648
47000 - Investment Earnings-Pooled Csh	1,629	0	0	0	0	0
47000:Use of Money and Property	1,629	0	0	0	0	0
Total Revenue	19,211,686	19,209,228	19,475,225	14,078,357	19,499,350	19,205,573
52000 - Controllable Contract Services	43,976	44,057	43,338	0	43,488	75,733
52000:Controllable Expenses	43,976	44,057	43,338	0	43,488	75,733
53000 - Fiscal Agent Trustee Fees	7,635	5,250	7,900	5,250	7,900	7,900
53000:Required Expenses	7,635	5,250	7,900	5,250	7,900	7,900
57000 - Interest Expense	9,501,474	9,209,093	8,909,410	4,518,241	8,909,410	8,690,245
57000 - Principal Paid	9,636,710	9,928,312	8,047,568	9,620,000	8,047,568	8,316,022
57000:Debt Service	19,138,183	19,137,405	16,956,978	14,138,241	16,956,978	17,006,267
59000 - Transfer to General Fund	507	74	0	0	0	0
59000 - Transfer to PFA - Principal	0	0	2,180,000	0	2,180,000	2,134,032
59000:Transfer Out	507	74	2,180,000	0	2,180,000	2,134,032
Total Operating Expenditures	16,985,302	16,991,786	19,188,216	14,143,491	19,188,366	19,223,932

City of Pomona

Capital Projects Funds

Fund	Fund Description	Page #	Department
418	Capital Outlay	1	Various
421	Series AG Capital Projects	2	Various
423	Series BC Capital Projects	3	Various
431	Permit System Improvement/Upgrade	4	Development Services
432	Fee Analysis Review	5	Various
434	Building and Equipment Replacement	6	Various
435	Series BG Capital Projects	7	Various
436	Work Order Sys Imp	8	Various
437	Parks & Rec Improvement Fund	9	Various
438	Road & Highways Fees Fund	10	Various
439	Traffic Signal and Control Fee Fund	11	Various
443	Public Safety Improvement Fee Fund	12	Various
428	Capital Improvements	13	Various

Fund - FD418 Capital Outlay Fund
All Operating Departments

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
44000 - Park Dwelling Fee	184,950	41,175	0	18,900	0	0
44000:Licenses, permits and fees	184,950	41,175	0	18,900	0	0
46000 - BusLic SB1186/AB1379 Adm Fee	4	7	0	0	0	0
46000 - Special Public Open Space Fee	599,126	0	0	0	0	0
46000:Charges for Service	599,130	7	0	0	0	0
43000 - Project Reimbursement	1,400	67,414	0	0	0	0
43000:Intergovernmental	1,400	67,414	0	0	0	0
47200 - Sale of Capital Assets	12,317	25,050	0	0	0	0
47200:Proceeds from Sale of Asset	12,317	25,050	0	0	0	0
45000 - Miscellaneous Revenue	53,751	0	0	0	0	0
45000:Other Revenues	53,751	0	0	0	0	0
49000 - Trans from Ser BG	905	0	0	0	0	0
49000 - Transfer From Other Funds	11,504	0	0	0	0	0
49000 - Transfer from Refuse	820,053	460,311	0	35,695	35,695	0
49000 - Transfer From Sewer Fund	0	0	0	43,798	43,798	0
49000 - Transfer From Water Fund	0	0	0	43,799	43,799	0
49000:Transfers In	832,462	460,311	0	123,292	123,292	0
47000 - Investment Earnings-Pooled Csh	43,870	60,857	56,891	6,691	14,000	28,000
47000:Use of Money and Property	43,870	60,857	56,891	6,691	14,000	28,000
Total Revenue	1,727,880	654,814	56,891	148,884	137,292	28,000
51000 - Earnings and Benefits...	5,208	3,484	0	199	0	0
51000:Staffing	5,208	3,484	0	199	0	0
52000 - Capital Improvement Project Administrative Allocation	15,053	3,925	0	0	0	0
52000 - Controllable Contract Services	735,072	321,276	0	100,217	0	2,000
52000 - Materials & Supplies	0	681	0	0	0	0
52000:Controllable Expenses	750,125	325,882	0	100,217	0	2,000
53000 - Regulatory Compliance	48,755	95,240	0	9,437	0	0
53000:Required Expenses	48,755	95,240	0	9,437	0	0
54000 - Gas and Electricity	17,658	33,659	0	15,603	0	0
54000 - Water	0	2,854	0	1,780	0	0
54000:Utilities	17,658	36,513	0	17,383	0	0
59000 - Transfer to CIP Project Fund	230,228	881,913	222,033	183,482	183,481	0
59000 - Transfer to General Fund	0	0	0	10,800	10,800	0
59000:Transfer Out	230,228	881,913	222,033	194,282	194,281	0
Total Operating Expenditures	1,051,974	1,343,033	222,033	321,517	194,281	2,000

Fund - FD421 Series AG Capital Improvement Fund
All Operating Departments

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
49000 - Trans from Ser BG	2,844	66,926	0	0	0	0
49000 - Transfer from Measure W	127,821	126,622	0	52,047	60,537	0
49000 - Transfer from Series BC	65,648	0	0	0	0	0
49000:Transfers In	196,313	193,548	0	52,047	60,537	0
47000 - Investment Earnings-Pooled Csh	0	135	0	0	0	0
47000:Use of Money and Property	0	135	0	0	0	0
Total Revenue	196,313	193,683	0	52,047	60,537	0
51000 - Earnings and Benefits...	14,477	23,718	0	21,390	21,390	0
51000:Staffing	14,477	23,718	0	21,390	21,390	0
52000 - Capital Improvement Project Administrative Allocation	652	1,963	0	672	672	0
52000 - Controllable Contract Services	178,523	167,867	0	37,273	37,273	0
52000:Controllable Expenses	179,175	169,830	0	37,945	37,945	0
Total Operating Expenditures	193,652	193,548	0	59,335	59,335	0

Fund - FD423 Series BC Capital Project Fund
All Operating Departments

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
47100 - Investment Earnings - F.A.	4,803	1,872	0	1,221	1,700	1,800
47100:Investment Income	4,803	1,872	0	1,221	1,700	1,800
Total Revenue	4,803	1,872	0	1,221	1,700	1,800
59000 - Transfer to CIP Project Fund	-6,130	0	0	0	0	0
59000 - Transfer to Series AG	72,102	0	0	0	0	0
59000 - Transfer to Sewer Construction Fund	3,779	6,130	41,460	0	0	0
59000:Transfer Out	69,752	6,130	41,460	0	0	0
Total Operating Expenditures	69,752	6,130	41,460	0	0	0

Fund - FD431 Permit System Improvement/Upgrade
All Operating Departments

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
44000 - Permit System Impr/Upgrade Fee	22,858	17,996	21,500	18,052	26,000	26,000
44000:Licenses, permits and fees	22,858	17,996	21,500	18,052	26,000	26,000
Total Revenue	22,858	17,996	21,500	18,052	26,000	26,000
52000 - Controllable Contract Services	0	0	6,000	0	0	6,000
52000:Controllable Expenses	0	0	6,000	0	0	6,000
Total Operating Expenditures	0	0	6,000	0	0	6,000

Fund - FD432 Fee Analysis Rate Review Fund
 All Operating Departments

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
44000 - Fee Analysis Rate Review	8,740	6,713	1,500	5,223	6,860	6,860
44000:Licenses, permits and fees	8,740	6,713	1,500	5,223	6,860	6,860
Total Revenue	8,740	6,713	1,500	5,223	6,860	6,860

Fund - FD434 Building and Equipment Replacement Fund
All Operating Departments

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
49000 - Transfer From General Fund	0	200,000	0	0	0	0
49000 - Transfer From Other Funds	1,294,125	505,874	0	0	0	0
49000:Transfers In	1,294,125	705,874	0	0	0	0
Total Revenue	1,294,125	705,874	0	0	0	0
52000 - Dues, Subscriptions and Certificates	0	1,880	0	0	0	0
52000:Controllable Expenses	0	1,880	0	0	0	0
60000 - Autos and Trucks	0	744,411	500,957	41,837	338,635	242,957
60000 - Other Equipment	0	0	250,000	255,253	255,253	0
60000:Capital	0	744,411	750,957	297,090	593,888	242,957
Total Operating Expenditures	0	746,291	750,957	297,090	593,888	242,957

Fund - FD435 2017 Series BG Project Funds
All Operating Departments

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
47100 - Investment Earnings - F.A.	23,531	17,138	0	8,950	13,000	12,000
47100:Investment Income	23,531	17,138	0	8,950	13,000	12,000
Total Revenue	23,531	17,138	0	8,950	13,000	12,000
51000 - Earnings and Benefits...	0	0	0	996	0	0
51000:Staffing	0	0	0	996	0	0
52000 - Controllable Contract Services	107,000	0	0	0	0	0
52000:Controllable Expenses	107,000	0	0	0	0	0
53000 - IT Automation/Software-Maintenance	0	0	0	0	0	0
53000:Required Expenses	0	0	0	0	0	0
59000 - Transfer to Capital Outlay	905	0	0	0	0	0
59000 - Transfer to CIP Project Fund	267	8,827	20,650	20,309	20,310	0
59000 - Transfer to Series AG	2,844	66,926	0	0	0	0
59000:Transfer Out	4,016	75,753	20,650	20,309	20,310	0
Total Operating Expenditures	111,016	75,753	20,650	21,305	20,310	0

Fund - FD436 Work Order System Improvement/Upgrade
 All Operating Departments

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
44000 - Work Order System Fee	6,832	5,219	0	4,925	4,925	5,000
44000:Licenses, permits and fees	6,832	5,219	0	4,925	4,925	5,000
Total Revenue	6,832	5,219	0	4,925	4,925	5,000

Fund - FD437 Parks and Recreation Improvement Fund
 All Operating Departments

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
44000 - Park Dwelling Fee	733,739	981,289	0	1,092,785	1,092,785	500,000
44000:Licenses, permits and fees	733,739	981,289	0	1,092,785	1,092,785	500,000
Total Revenue	733,739	981,289	0	1,092,785	1,092,785	500,000
59000 - Transfer to CIP Project Fund	0	590,119	0	0	0	0
59000 - Transfer to General Fund	0	0	0	2,107,917	2,107,917	0
59000:Transfer Out	0	590,119	0	2,107,917	2,107,917	0
Total Operating Expenditures	0	590,119	0	2,107,917	2,107,917	0

Fund - FD438 Road and Highways Fees Fund
All Operating Departments

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
44000 - Road/Hiway Improvement Fee	33,205	30,667	0	14,076	14,076	0
44000:Licenses, permits and fees	33,205	30,667	0	14,076	14,076	0
Total Revenue	33,205	30,667	0	14,076	14,076	0
60000 - Conversion: Capital Improvements	0	0	0	0	0	25,172
60000:Capital	0	0	0	0	0	25,172
59000 - Transfer to CIP Project Fund	0	0	65,935	2,221	2,221	0
59000:Transfer Out	0	0	65,935	2,221	2,221	0
Total Operating Expenditures	0	0	65,935	2,221	2,221	25,172

Fund - FD439 Traffic Signal and Control Fee Fund
 All Operating Departments

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
44000 - Traffic Sig/Control Device Fee	33,205	30,667	0	14,076	14,076	30,000
44000:Licenses, permits and fees	33,205	30,667	0	14,076	14,076	30,000
Total Revenue	33,205	30,667	0	14,076	14,076	30,000
59000 - Transfer to CIP Project Fund	0	40,024	23,435	0	0	0
59000:Transfer Out	0	40,024	23,435	0	0	0
Total Operating Expenditures	0	40,024	23,435	0	0	0

Fund - FD443 Public Safety Improvement Fee Fund
 All Operating Departments

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
44000 - Public Safety Improvement Fee	243,184	51,075	0	54,901	54,901	55,000
44000:Licenses, permits and fees	243,184	51,075	0	54,901	54,901	55,000
Total Revenue	243,184	51,075	0	54,901	54,901	55,000
59000 - Transfer to CIP Project Fund	0	0	545,820	0	0	0
59000:Transfer Out	0	0	545,820	0	0	0
Total Operating Expenditures	0	0	545,820	0	0	0

Fund - FD428 Capital Improvement Project Fund
All Operating Departments

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
46000 - All Other Revenues	0	0	0	1,200	1,200	0
46000:Charges for Service	0	0	0	1,200	1,200	0
43000 - Grant-County	0	130,000	0	0	0	0
43000 - Grant-Federal	2,164,751	7,048,007	0	0	0	0
43000 - Grant-MTA	231,053	612,901	0	300,353	300,353	0
43000 - Grant-State	6,803,390	2,601,185	0	4,577,163	4,477,163	0
43000 - Measure A Revenue	596,934	0	0	0	0	0
43000 - Project Reimbursement	15,050	84,391	0	166,551	166,551	0
43000:Intergovernmental	9,811,178	10,476,484	0	5,044,067	4,944,067	0
47400 - Loan Proceeds	-247,401	568,500	0	0	0	0
47400:Proceeds from Debt	-247,401	568,500	0	0	0	0
45000 - Donations	5,148	0	0	10,000	10,000	0
45000 - Restitution or Settlement	0	0	0	3,432,018	3,432,018	0
45000:Other Revenues	5,148	0	0	3,442,018	3,442,018	0
49000 - Trans from Ser BG	267	8,827	20,650	20,309	20,309	0
49000 - Transfer from AQMD (AB2766)	0	0	187,409	0	0	0
49000 - Transfer from Cannabis Fund	6,500	16,609	0	0	0	0
49000 - Transfer From Capital Outlay	104,618	95,538	130,249	183,482	183,182	0
49000 - Transfer from CDBG	1,179,206	1,329,689	636,636	0	0	0
49000 - Transfer from Devel Impact Fee	114,105	1,416,518	673,742	2,221	2,221	0
49000 - Transfer From Gas Tax Fd	66,557	2,626	0	0	0	0
49000 - Transfer From General Fund	3,763,440	3,702,450	0	418,088	418,088	0
49000 - Transfer From Low Mod	518,938	-22,631	0	0	0	0
49000 - Transfer from Measure M	1,051,683	1,255,874	1,189,309	889,717	889,717	0
49000 - Transfer from Measure R	744,457	2,139,822	778,573	15,181	15,181	0
49000 - Transfer from Measure W	536,900	931,018	700,000	418,515	418,515	0
49000 - Transfer From Other Funds	1,140,280	644,424	192,037	0	0	0
49000 - Transfer from Prop A	340,834	194,152	0	13,833	13,833	0
49000 - Transfer from Prop C Funds	4,196,862	3,202,003	2,290,781	6,526,689	6,526,689	0
49000 - Transfer from RDA Series AD	2,100	0	0	0	0	0
49000 - Transfer From Refuse Admin Fnd	0	0	750,000	144,099	144,099	0
49000 - Transfer from SB1-RMRA	2,701,428	3,728,800	3,694,604	700,358	700,358	0
49000 - Transfer from Series AH	2,628	0	0	0	0	0
49000 - Transfer from Series AW	17,762	21,956	78,402	0	0	0
49000 - Transfer from Series AX	445,561	1,071,558	789,723	598,500	598,500	0
49000 - Transfer from Series BE/BF	0	29,955	0	0	0	0
49000 - Transfer From Sewer Fund	128,212	85,377	0	15,702	15,702	0
49000 - Transfer from TDA (SB821)	0	26,353	95,087	19,135	19,135	0

Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
49000 - Transfer from VPD	40,009	0	0	0	0	0
49000 - Transfer From Water Fund	123,773	52,259	1,000,000	247,741	247,741	0
49000 - Trnsf frm American Rescue Plan	2,186,319	15,604,023	-427,851	3,291,043	3,252,127	0
49000 - Transfer from Public Art Fee	0	150,000	0	0	0	0
49000 - Transfer from RDA Series W	0	14	0	0	0	0
49000 - Transfer from Series AQ	0	1,353	0	361	0	0
49000:Transfers In	19,412,441	35,688,568	12,779,351	13,504,974	13,465,397	0
Total Revenue	28,981,366	46,733,551	12,779,351	21,992,259	21,852,682	0
51000 - Earnings and Benefits...	1,108,180	1,139,912	258,754	946,786	0	274,873
51000 - Hourly...	60,692	66,091	0	41,814	0	0
51000 - Holiday Non-Sworn	0	0	0	389	0	0
51000 - Callback Pay	0	0	0	109	0	0
51000 - All Overtime Non-Sworn...	85,032	104,985	0	77,146	0	0
51000 - Retirement or Termination Payout	8,099	0	0	0	0	0
51000 - Standby Non-Sworn	0	0	0	289	0	0
51000 - Sick Leave or Vacation Buyback...	11,930	4,357	0	11,571	0	0
51000:Staffing	1,273,932	1,315,345	258,754	1,078,103	0	274,873
52000 - Advertising	13,869	14,487	0	1,779	0	0
52000 - Building Permits	61,938	101,819	0	4,251	0	0
52000 - Capital Improvement Project Administrative Allocation	221,379	287,474	0	155,812	24,392,519	0
52000 - Computer Related Acquisitions	2,185	0	0	0	0	0
52000 - Construction	18,967,684	34,507,601	0	17,029,906	0	0
52000 - Construction No Retainer	955,883	3,026,606	0	364,800	0	0
52000 - Contract Security	6,342	66,278	0	0	0	0
52000 - Controllable Contract Services	5,537,089	4,345,280	0	1,693,976	0	0
52000 - Equipment Rental	1,125	0	0	1,713	0	0
52000 - Facility and Property Maintenance	39,926	0	0	0	0	0
52000 - Inspections	0	8,778	0	0	0	0
52000 - Materials & Supplies	110,663	257,153	0	-89,679	0	0
52000 - Non Capital - Playground Area and Equipment	35,453	41,687	0	0	0	0
52000 - Non Capital Furniture and Equipment	32,945	0	0	0	0	0
52000 - Office Supplies	0	0	0	353	0	0
52000 - Postage	837	1,265	0	6	0	0
52000 - Printing and Copying	8,507	9,018	0	3,536	0	0
52000 - Project Expenditures	0	150,000	0	100,000	0	0
52000 - Small Tools and Equipment	1,623	0	0	0	0	0
52000 - Traffic Signs	1,389	0	0	169	0	0
52000 - Signs	0	397	0	0	0	0
52000:Controllable Expenses	25,998,837	42,817,842	0	19,266,623	24,392,519	0
53000 - IT Automation/Software-Maintenance	0	1,440,344	0	629,291	0	0
53000 - Regulatory Compliance	8,021	54,485	0	1,909	0	0
53000 - Required Contract Services	2,876	0	0	0	0	0
53000 - Aircraft Liability Insur	0	0	0	0	0	0

Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
53000 - Environmental Fees	0	19,006	0	2,909	0	0
53000:Required Expenses	10,897	1,513,834	0	634,108	0	0
55000 - Information Systems Allocation	4,111	5,065	5,083	3,812	0	6,415
55000 - Liability Administration Allocation	8,481	10,149	10,294	7,720	0	10,414
55000 - Pension Obligation Bond POB Allocation	25,652	22,769	22,585	16,939	0	21,857
55000 - Unemployment Administration Allocation	19	20	21	16	0	14
55000 - Workers Compensation Administration Allocation	2,668	2,290	2,564	1,923	0	2,691
55000:Allocated Costs	40,931	40,293	40,547	30,410	0	41,391
56000 - Recovered Costs CIP Administration	-362,045	-306,690	-299,301	-158,778	0	-316,264
56000:Recovered Cost	-362,045	-306,690	-299,301	-158,778	0	-316,264
60000 - Conversion: Capital Improvements	0	0	0	0	0	2,876,641
60000 - Furniture and Fixtures	77,069	72,392	0	0	0	0
60000 - Other Equipment	96,838	0	0	0	0	0
60000 - Playground Area and Equipment	0	861,930	0	895,661	0	0
60000:Capital	173,907	934,323	0	895,661	0	2,876,641
54000 - Desk Phone Expense	51	0	0	0	0	0
54000 - Street Light Utilities	15,447	0	0	315	0	0
54000 - Water	0	0	0	234	0	0
54000:Utilities	15,498	0	0	549	0	0
57000 - Principal Paid	0	0	0	348,861	0	0
57000:Debt Service	0	0	0	348,861	0	0
Total Operating Expenditures	27,151,957	46,314,948	0	22,095,536	24,392,519	2,876,641

City of Pomona

Enterprise Funds

Fund	Fund Description	Page #	Department
510	Water Operations	1	Water Resources
520	Water Capital Improvement	5	Water Resources
550	Sewer Operations	7	Water Resources
540	Sewer Capital Improvement	10	Water Resources
551	Pomona Choice Energy Authority	11	Water Resources
582	Refuse Operations	13	Various

Fund - FD510 Water - Operations
All Operating Departments

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
44000 - Administrative Program Fee	64,908	52,616	61,428	31,501	61,428	61,428
44000 - Fire Testing Fee	51,249	31,910	30,000	34,189	40,000	42,408
44000 - Plan Check Fee	14,200	13,530	20,000	13,093	13,865	12,500
44000 - Project/Program Revenue	0	0	0	4,388	0	0
44000:Licenses, permits and fees	130,358	98,056	111,428	83,170	115,293	116,336
46000 - Comm/Indust Inspection Fee	93,054	83,046	106,000	71,725	106,000	80,500
46000 - Construction Inspection Fees	12,819	13,525	30,000	11,118	13,172	13,172
46000 - Metered Sales-General	41,716,146	40,328,051	43,935,850	32,023,173	43,935,850	44,814,567
46000 - Reclaimed Water Sales	1,089,477	1,130,499	1,323,416	627,106	1,323,416	1,183,599
46000 - Recycling Revenues	19,499	33,574	20,000	25,272	20,000	24,358
46000 - Reimbursable Services	219,192	203,051	180,000	74,234	180,000	200,748
46000 - Storm Drain Fees	90,577	4,311	0	4,427	4,140	8,280
46000 - Water Service Fees	743,020	794,370	400,000	685,833	768,695	777,706
46000:Charges for Service	43,983,784	42,590,429	45,995,266	33,522,887	46,351,273	47,102,930
47100 - Investment Earnings - F.A.	282,619	262,509	0	155,283	240,000	220,000
47100:Investment Income	282,619	262,509	0	155,283	240,000	220,000
45100 - Operating Connection Fees - Water	912,268	220,380	460,000	600,217	656,897	585,767
45100:Miscellaneous Revenue	912,268	220,380	460,000	600,217	656,897	585,767
47200 - Sale of Capital Assets	-206,826	17,380	0	0	0	0
47200:Proceeds from Sale of Asset	-206,826	17,380	0	0	0	0
47300 - Contributed Capital	76,959	0	0	0	0	0
47300:Donated Capital Assets	76,959	0	0	0	0	0
45000 - Bad Debt Collected	29,513	37,800	20,000	11,030	20,000	29,104
45000 - Damage to City Property	8,106	0	0	0	0	0
45000 - Insurance Recovery	34,334	7,594	0	20,626	20,626	20,851
45000 - Miscellaneous Revenue	78,622	88,218	120,000	52,532	171,326	73,000
45000 - Project/Program Revenue	602,540	513,269	660,602	347,290	660,602	660,602
45000 - Restitution or Settlement	15,613,292	0	0	11,463,039	11,463,039	0
45000 - EV Charging Station Revenue	0	0	0	0	0	0
45000:Other Revenues	16,366,407	646,880	800,602	11,894,517	12,335,593	783,557
49000 - Transfer From Gas Tax Fd	231,135	231,135	231,135	0	231,135	231,135
49000 - Transfer from Ser BJ ISF	1,031,410	1,031,246	1,031,212	0	1,031,212	1,031,523
49000 - Transfer from Series BE/BF	25,967	16,557	0	8,966	8,966	0
49000 - Transfer From Sewer Fund	67,117	161,605	149,000	0	149,000	125,907
49000 - Transfer From Water Fund	5,252,888	5,478,411	5,471,748	1,480,864	5,461,738	5,470,253
49000:Transfers In	6,608,517	6,918,955	6,883,095	1,489,830	6,882,051	6,858,818
47000 - GASB 31 Adjustment	876,612	1,117,260	0	-799,259	0	0
47000 - Interest	135,307	68,335	810,000	0	810,000	337,881

Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
47000 - Investment Earnings-Pooled Csh	1,306,409	2,184,869	1,983,440	896,028	1,800,000	2,134,100
47000 - Principal	1,121,434	3,158,748	2,416,104	0	2,416,104	2,232,095
47000 - Lease - Cal Spas	0	60,367	0	7,673	7,674	0
47000:Use of Money and Property	3,439,762	6,589,578	5,209,544	104,442	5,033,778	4,704,076
Total Revenue	71,593,850	57,344,167	59,459,935	47,850,347	71,614,885	60,371,484
51000 - Earnings and Benefits...	9,443,493	10,254,767	11,838,656	8,533,202	10,620,168	12,450,864
51000 - Hourly...	46,505	80,616	116,503	61,933	106,031	97,735
51000 - Holiday Non-Sworn	16,964	18,292	12,688	18,415	17,284	16,595
51000 - Other Post Employment Benefits OPEB Expense	-2,134,249	845,087	0	0	0	0
51000 - Callback Pay	63,352	96,492	72,384	64,704	72,086	73,654
51000 - All Overtime Non-Sworn...	458,529	567,242	851,740	432,921	867,964	901,908
51000 - Retirement or Termination Payout	171,278	95,556	137,026	123,726	175,719	6,106
51000 - Standby Non-Sworn	247,468	276,267	0	226,201	307,866	320,216
51000 - Sick Leave or Vacation Buyback...	62,603	54,001	68,660	54,149	54,596	57,625
51000:Staffing	9,879,137	12,730,512	13,097,657	9,515,250	12,221,714	13,924,703
52000 - Advertising	627	200	1,500	1,433	1,500	1,500
52000 - Furniture and Fixtures	0	0	0	0	0	0
52000 - Autos and Trucks	0	0	0	0	0	0
52000 - Building and Yard Repairs	26,462	60,722	92,000	55,572	67,460	178,520
52000 - Computer Related Acquisitions	55,277	6,589	30,000	11,767	15,000	30,000
52000 - Construction	0	0	0	0	0	0
52000 - Contingency General	0	0	874,739	0	1,620,000	1,500,000
52000 - Contract City Attorney	18,779	17,584	23,000	18,317	25,500	20,500
52000 - Contract Pavement Repair Service	299,907	34,083	800,000	566,860	800,000	600,000
52000 - Contract Security	269,615	255,549	280,000	197,239	280,000	280,000
52000 - Controllable Contract Services	1,321,284	1,804,896	2,476,620	933,706	2,335,825	2,361,300
52000 - Dues, Subscriptions and Certificates	30,051	28,257	52,500	13,494	52,500	64,303
52000 - Equipment Maintenance and Repair	1,790,538	2,125,922	5,691,445	3,516,418	5,791,855	3,930,870
52000 - Facility and Property Maintenance	2,887	7,921	9,500	150	9,500	9,500
52000 - Janitorial Supplies	5,064	8,505	19,500	6,624	19,500	12,800
52000 - Laboratory Supplies	56,449	26,313	35,000	18,451	35,000	35,000
52000 - Materials & Supplies	159,412	270,846	625,150	289,446	600,150	587,500
52000 - Mileage Reimbursement	1,459	211	2,700	381	2,308	2,200
52000 - Non Capital Furniture and Equipment	22,902	0	0	0	0	0
52000 - Office Supplies	15,257	21,325	29,700	14,699	29,000	31,500
52000 - Other Expense	4,303	6,703	10,300	3,888	10,300	10,500
52000 - Outside Legal Services	2,548	2,798	9,000	1,260	9,000	9,000
52000 - Postage	97,729	105,995	152,989	82,692	125,500	158,800
52000 - Printing and Copying	5,548	10,509	38,590	1,871	38,560	39,600
52000 - Public Relations Information	50,615	70,117	131,500	68,230	131,500	204,500
52000 - Reservoir Repair	8,960	5,036	60,000	0	60,000	60,000
52000 - Safety Supplies	29,138	29,870	24,500	16,393	24,500	37,000
52000 - Safety Training and Equipment	12,210	16,574	18,750	10,274	18,750	22,000

Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
52000 - Small Tools and Equipment	246,105	267,801	347,270	220,255	311,944	356,200
52000 - Supplies Officers	0	0	0	0	0	0
52000 - Temporary Agency Services	0	21,159	0	0	0	0
52000 - Training and Professional Development	72,004	86,134	110,712	71,948	102,400	104,800
52000 - Vehicle Expense Outside Vendor	11,621	65,017	46,600	13,869	32,600	32,400
52000:Controllable Expenses	4,616,752	5,356,635	11,993,565	6,135,239	12,550,152	10,680,293
53000 - Assessments	1,337,875	1,732,947	1,863,870	1,246,649	1,863,870	2,344,480
53000 - Audit Services	27,537	26,609	31,836	29,638	31,836	34,194
53000 - Building Lease	5,491	0	0	0	0	0
53000 - Data Communications Lines	0	7,018	25,000	9,939	25,000	25,000
53000 - Depreciation Expense - Conversion	3,512,992	3,410,211	3,578,128	0	3,578,128	0
53000 - Dumping Fee	183,430	160,717	220,000	150,127	160,000	160,000
53000 - Easement or Right-of-Way	1,747	0	0	0	0	0
53000 - Fiscal Agent Trustee Fees	2,250	0	0	2,250	0	0
53000 - Hazardous Materials Compliance	4,602	8,998	30,900	0	30,900	35,000
53000 - IT Automation/Software-Maintenance	200,164	354,285	283,684	199,965	283,684	209,738
53000 - Los Angeles County Sanitation District LACSD Purchas	358,230	488,129	532,587	122,144	532,587	559,216
53000 - Loss on Refunding	-113,304	-113,304	-113,304	0	-113,304	-113,304
53000 - Meter Testing Maintenance	27,530	33,670	120,000	31,280	120,000	70,000
53000 - Metropolitan Water District MWD Purchases	2,128,612	3,677,097	5,741,565	6,010,744	9,741,565	8,000,000
53000 - New Meter or New Service Installation	163,933	136,755	150,000	53,762	150,000	150,000
53000 - Regulatory Compliance	239,937	261,054	526,653	366,918	526,653	645,837
53000 - Required Contract Services	61,043	55,728	243,060	46,121	331,166	355,546
53000 - Taxes	25,859	26,521	27,810	24,548	27,810	28,000
53000 - Tuition Reimbursement	5,308	9,465	27,265	9,435	26,000	29,500
53000 - Uncollectible Accounts	121,723	71,098	0	18,424	18,424	0
53000 - Uniform Service	56,719	69,489	82,400	60,809	82,400	90,000
53000 - Water Quality Testing Maintenance	342,266	316,390	320,000	174,872	320,000	320,000
53000 - Water Treatment	2,820,505	2,992,736	3,675,000	1,876,291	3,675,000	3,812,000
53000 - Utility Bill Clearing	0	0	0	-429,553	0	0
53000:Required Expenses	11,514,451	13,725,611	17,366,454	10,004,364	21,411,719	16,755,207
55000 - Administrative Service Charge	1,131,308	900,721	931,346	465,673	931,346	960,218
55000 - Claims Expense Liability	7,389	3,757	43,640	32,730	43,640	58,340
55000 - Debt Service Administration Allocation	490	471	0	0	0	3,000
55000 - Fleet Operation	1,111,196	757,981	700,986	526,283	700,986	926,109
55000 - Information Systems Allocation	668,133	777,584	691,919	518,939	691,919	737,398
55000 - Liability Administration Allocation	561,283	681,476	726,982	545,236	726,982	753,143
55000 - Pension Obligation Bond POB Allocation	1,081,394	1,006,067	1,051,067	769,454	1,032,657	1,020,806
55000 - Unemployment Administration Allocation	1,266	1,329	1,512	1,106	1,512	1,007
55000 - Workers Compensation Administration Allocation	176,590	219,339	181,067	135,800	181,067	194,615
55000:Allocated Costs	4,739,049	4,348,726	4,328,519	2,995,221	4,310,109	4,654,636
56000 - Recovered Costs Administrative Service Charge	-226,738	0	0	-124,073	0	-279,573
56000:Recovered Cost	-226,738	0	0	-124,073	0	-279,573

Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
60000 - Asset Acquisition Contra Account	-991,165	-1,168,028	0	0	0	0
60000 - Autos and Trucks	348,378	851,152	1,650,341	1,747,420	1,577,100	0
60000 - Conversion: Capital Improvements	0	0	0	0	0	4,486,019
60000 - Furniture and Fixtures	642,787	0	334,676	267,648	334,676	0
60000 - Other Equipment	0	0	0	0	0	0
60000 - Pumping Equipment	0	0	0	427	0	0
60000 - Tools or Shop or Garage Equipment	0	0	0	69	0	0
60000:Capital	0	-316,876	1,985,017	2,015,564	1,911,776	4,486,019
54000 - Air Cards	23,845	0	0	0	0	0
54000 - Cellular Phones	21,930	0	0	0	0	0
54000 - Desk Phone Expense	2,530	0	0	0	0	0
54000 - Gas and Electricity	2,513,055	2,785,165	3,450,881	1,796,700	3,450,881	3,804,535
54000 - Telephone Service Expense	17,711	0	0	0	0	0
54000 - Water	5,357	10,428	9,000	5,358	9,000	10,000
54000:Utilities	2,584,429	2,795,593	3,459,881	1,802,058	3,459,881	3,814,535
57000 - Amortization of Premium or Discount	-116,735	-116,735	-116,735	0	-116,735	-116,735
57000 - Interest Expense	3,583,864	3,503,133	3,428,142	996,617	3,428,142	3,342,476
57000 - Principal Paid	540,042	561,918	2,729,818	0	2,729,818	2,814,301
57000:Debt Service	4,007,172	3,948,315	6,041,225	996,617	6,041,225	6,040,042
57100 - Loss on Disposal of Assets	53,764	0	0	0	0	0
57100:Other Financing Uses	53,764	0	0	0	0	0
59000 - Transfer to Capital Outlay	0	0	0	43,799	43,799	0
59000 - Transfer to CIP Project Fund	123,773	52,259	1,000,000	247,741	247,741	0
59000 - Transfer to General Fund	1,850,692	1,866,776	1,979,470	989,735	1,979,470	1,995,889
59000 - Transfer to Series AY	42,707	1,081	0	226	226	0
59000 - Transfer to Series BC	600,000	600,000	600,000	0	600,000	600,000
59000 - Transfer to Series BE/BF	5,096,283	5,101,334	5,126,748	1,480,864	5,126,748	5,125,253
59000 - Transfer to Storm Water Compliance	156,605	377,077	345,000	0	345,000	345,000
59000 - Transfer to Water Capital Improvement Project	15,393,322	851,259	6,050,000	210,690	210,690	0
59000:Transfer Out	23,263,382	8,849,786	15,101,218	2,973,055	8,553,674	8,066,142
Total Operating Expenditures	61,012,789	54,035,131	73,373,536	36,313,295	70,460,250	68,142,004

Fund - FD520 Water - Capital Improvement Projects
All Operating Departments

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
43000 - Grant - Other	0	0	1,600,000	0	0	0
43000: Intergovernmental	0	0	1,600,000	0	0	0
47100 - Investment Earnings - F.A.	25,967	16,557	0	8,966	13,700	13,500
47100: Investment Income	25,967	16,557	0	8,966	13,700	13,500
49000 - Transfer From General Fund	0	50,000	0	0	0	0
49000 - Transfer from Series BE/BF	171,010	11,673	0	0	0	0
49000 - Transfer From Sewer Fund	1,000,000	517,204	575,000	2,415	2,415	0
49000 - Transfer From Water Fund	15,436,029	852,340	6,050,000	210,916	210,916	0
49000: Transfers In	16,607,038	1,431,217	6,625,000	213,331	213,331	0
47000 - Rentals - Property	0	8,800	0	800	0	0
47000: Use of Money and Property	0	8,800	0	800	0	0
Total Revenue	16,633,005	1,456,574	8,225,000	223,098	227,031	13,500
51000 - Earnings and Benefits...	26,231	21,997	0	46,336	0	0
51000 - Personnel CIP Contra Account	-23,400	-21,997	0	-26,642	0	0
51000: Staffing	2,830	0	0	19,694	0	0
52000 - Building Permits	450	386	0	0	0	0
52000 - Capital Improvement Project Administrative Allocation	124,009	12,629	0	2,202	0	0
52000 - Computer Related Acquisitions	101,813	2,854	0	0	0	0
52000 - Construction	15,647,344	844,011	0	0	0	0
52000 - Construction No Retainer	13,754	0	0	0	0	0
52000 - Controllable Contract Services	572,485	426,732	0	120,273	0	0
52000 - Inspections	65,550	0	0	0	0	0
52000 - Materials & Supplies	719	33,179	0	13,255	0	0
52000 - Non Capital Furniture and Equipment	9,442	0	0	0	0	0
52000 - Operating Capital Improvement Project CIP Contra Ac	-15,396,218	-1,051,144	0	-96,607	0	0
52000 - Postage	48	0	0	0	0	0
52000 - Small Tools and Equipment	1,106	0	0	0	0	0
52000: Controllable Expenses	1,140,501	268,648	0	39,123	0	0
53000 - Easement or Right-of-Way	34,813	35,857	0	0	0	0
53000 - Hazardous Materials Compliance	0	588	0	0	0	0
53000 - Regulatory Compliance	152	5,709	0	382	0	0
53000 - Required Contract Services	1,800	0	0	0	0	0
53000: Required Expenses	36,765	42,154	0	382	0	0
60000 - Conversion: Capital Improvements	0	0	0	0	0	0
60000 - Furniture and Fixtures	0	0	0	53,991	0	0
60000: Capital	0	0	0	53,991	0	0
54000 - Gas and Electricity	5,288	6,075	0	0	0	0
54000 - Water	2,036	0	0	0	0	0

Account	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	FY 2025-26 YE	FY 2026-27
	Actuals	Actuals	Amended Budget	Actuals	Est	Proposed Budget
54000:Utilities	7,324	6,075	0	0	0	0
59000 - Transfer to CIP Project Fund	0	29,955	0	0	0	0
59000 - Transfer to Series AY	48,392	11,673	0	0	0	0
59000 - Transfer to Series BE/BF	25,967	16,557	0	8,966	8,966	0
59000 - Transfer to Water Capital Improvement Project	122,618	0	0	0	0	0
59000:Transfer Out	196,976	58,185	0	8,966	8,966	0
Total Operating Expenditures	1,384,396	375,061	0	122,156	8,966	0

Fund - FD550 Sewer Operations
All Operating Departments

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
46000 - Sewer Maintenance	7,359,813	6,717,021	7,320,405	5,593,240	7,320,405	7,320,405
46000:Charges for Service	7,359,813	6,717,021	7,320,405	5,593,240	7,320,405	7,320,405
47100 - Investment Earnings - F.A.	116,902	108,286	0	53,852	99,000	92,000
47100:Investment Income	116,902	108,286	0	53,852	99,000	92,000
45100 - Operating Connection Fees - Water	308,087	64,781	200,000	305,928	305,928	220,026
45100:Miscellaneous Revenue	308,087	64,781	200,000	305,928	305,928	220,026
47200 - Sale of Capital Assets	25,388	768	0	0	0	0
47200:Proceeds from Sale of Asset	25,388	768	0	0	0	0
45000 - Bad Debt Collected	2,642	2,922	900	171	900	0
45000 - Miscellaneous Revenue	32,665	30,620	0	16,691	16,691	0
45000:Other Revenues	35,307	33,542	900	16,862	17,591	0
49000 - Transfer from BB/BD	519	462	0	180	180	0
49000 - Transfer from Ser BJ ISF	114,973	114,955	114,951	0	114,951	114,986
49000 - Transfer From Sewer Fund	723,586	732,697	717,883	479,256	717,883	719,245
49000:Transfers In	839,078	848,114	832,834	479,436	833,014	834,231
47000 - GASB 31 Adjustment	314,717	348,387	0	-241,470	0	0
47000 - Investment Earnings-Pooled Csh	596,799	727,484	693,147	261,138	550,000	672,000
47000:Use of Money and Property	911,516	1,075,870	693,147	19,668	550,000	672,000
Total Revenue	9,596,090	8,848,381	9,047,286	6,468,987	9,125,938	9,138,662
51000 - Earnings and Benefits...	1,402,215	1,562,953	2,094,622	1,466,893	2,282,422	2,436,476
51000 - Hourly...	0	0	0	265	0	0
51000 - Holiday Non-Sworn	55	0	0	60	0	0
51000 - Other Post Employment Benefits OPEB Expense	-655,189	901,195	0	0	0	0
51000 - Callback Pay	2,992	3,629	4,400	3,539	4,400	4,620
51000 - All Overtime Non-Sworn...	60,034	71,588	132,880	77,156	132,880	139,484
51000 - Retirement or Termination Payout	24,477	3,709	0	9,978	0	0
51000 - Standby Non-Sworn	72,178	91,341	0	87,325	102,763	107,901
51000 - Sick Leave or Vacation Buyback...	5,853	5,219	6,500	6,471	6,472	6,796
51000:Staffing	1,074,184	2,745,404	2,238,402	1,651,688	2,528,937	2,695,277
52000 - Advertising	0	0	1,500	0	500	1,500
52000 - Building and Yard Repairs	0	9,904	15,000	9,081	15,000	15,000
52000 - Computer Related Acquisitions	1,391	0	10,000	0	10,000	10,000
52000 - Contingency General	0	0	247,965	0	300,000	300,000
52000 - Contract City Attorney	97	0	1,000	661	1,000	1,000
52000 - Contract Security	97,821	109,521	132,000	84,531	132,000	132,000
52000 - Controllable Contract Services	122,068	334,783	769,498	260,219	569,498	698,997
52000 - Dues, Subscriptions and Certificates	2,466	3,090	4,000	2,429	4,000	4,200
52000 - Equipment Maintenance and Repair	0	953	1,000	719	1,000	1,000

Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
52000 - Facility and Property Maintenance	104,117	31,803	17,002	14,391	17,002	18,000
52000 - Materials & Supplies	112,258	26,171	30,000	20,908	30,000	25,000
52000 - Mileage Reimbursement	916	0	1,000	299	1,000	1,000
52000 - Office Supplies	594	457	1,000	403	1,000	1,000
52000 - Printing and Copying	431	4,112	5,000	42	5,000	5,000
52000 - Public Relations Information	1,474	0	8,000	2,338	8,000	5,000
52000 - Safety Supplies	10,579	8,677	12,700	3,759	12,700	12,500
52000 - Safety Training and Equipment	1,221	1,473	2,250	1,986	2,250	2,500
52000 - Services by Other Departments	226,738	0	514,210	124,073	0	279,573
52000 - Small Tools and Equipment	49,557	41,971	80,300	54,384	80,300	90,000
52000 - Temporary Agency Services	0	7,768	0	0	0	0
52000 - Training and Professional Development	15,167	14,569	21,000	10,203	21,000	22,975
52000 - Vehicle Expense Outside Vendor	31,897	65,020	40,700	5,740	40,700	55,000
52000:Controllable Expenses	778,793	660,272	1,915,125	596,165	1,251,950	1,681,245
53000 - Audit Services	9,415	9,264	10,868	10,339	10,868	11,928
53000 - Depreciation Expense - Conversion	596,415	596,415	596,415	0	596,415	0
53000 - Dumping Fee	2,602	7,637	4,000	1,996	4,000	6,000
53000 - Easement or Right-of-Way	0	0	2,733	0	0	0
53000 - Fiscal Agent Trustee Fees	4,500	3,500	0	1,000	0	0
53000 - Hazardous Materials Compliance	27,391	19,846	35,000	1,421	35,000	35,000
53000 - IT Automation/Software-Maintenance	19,105	18,509	82,039	21,954	82,039	70,280
53000 - New Meter or New Service Installation	-7,408	136,755	150,000	53,762	150,000	150,000
53000 - Regulatory Compliance	20,205	21,460	24,210	21,885	24,210	24,210
53000 - Required Contract Services	80,308	108,402	161,461	103,030	161,461	174,500
53000 - Tuition Reimbursement	100	3,500	4,000	3,500	4,000	4,000
53000 - Uncollectible Accounts	25,855	13,493	0	4,823	0	0
53000 - Uniform Service	8,204	12,428	12,400	7,500	12,400	17,680
53000:Required Expenses	786,692	951,209	1,083,126	231,210	1,080,393	493,598
55000 - Administrative Service Charge	176,897	263,717	272,683	136,342	272,683	281,136
55000 - Claims Expense Liability	11,597	33,374	37,646	28,234	37,646	52,569
55000 - Debt Service Administration Allocation	681	655	0	0	0	4,500
55000 - Fleet Operation	321,155	219,582	255,964	191,973	255,964	411,287
55000 - Information Systems Allocation	289,558	302,485	311,717	233,788	311,717	330,417
55000 - Liability Administration Allocation	87,726	117,322	118,585	88,939	118,585	133,300
55000 - Pension Obligation Bond POB Allocation	173,573	176,724	182,785	137,089	182,785	197,577
55000 - Unemployment Administration Allocation	198	228	247	185	247	178
55000 - Workers Compensation Administration Allocation	27,600	26,478	29,535	22,151	29,535	34,445
55000:Allocated Costs	1,088,985	1,140,565	1,209,162	838,700	1,209,162	1,445,409
60000 - Asset Acquisition Contra Account	0	-1,063,155	0	0	0	0
60000 - Autos and Trucks	0	1,063,155	0	0	0	0
60000 - Conversion: Capital Improvements	0	0	0	0	0	1,625,000
60000 - Easement or Right-of-Way	0	0	0	2,733	2,733	0
60000 - Furniture and Fixtures	0	0	174,112	49,319	174,112	0

Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
60000 - Other Equipment	0	0	0	102,843	0	0
60000 - Machinery and Equipment	0	0	0	13,615	0	0
60000:Capital	0	0	174,112	168,510	176,845	1,625,000
54000 - Air Cards	3,771	0	0	0	0	0
54000 - Cellular Phones	3,083	0	0	0	0	0
54000 - Desk Phone Expense	101	0	0	0	0	0
54000 - Gas and Electricity	10,233	18,676	11,550	15,724	14,384	11,550
54000 - Telephone Service Expense	88	0	0	0	0	0
54000 - Water	1,264	2,607	2,500	1,339	2,500	2,500
54000:Utilities	18,539	21,283	14,050	17,063	16,884	14,050
57000 - Amortization of Premium or Discount	32,715	32,715	33,948	0	33,948	33,948
57000 - Interest Expense	881,365	861,172	841,262	334,910	841,212	819,212
57000 - Principal Paid	680,200	702,638	720,191	655,000	720,191	742,363
57000:Debt Service	1,594,280	1,596,525	1,595,401	989,910	1,595,351	1,595,523
59000 - Transfer to Capital Outlay	0	0	0	43,798	43,798	0
59000 - Transfer to CIP Project Fund	128,212	85,377	0	15,702	15,702	0
59000 - Transfer to Series BA	27,055	56,930	1,750,000	7,164	7,164	0
59000 - Transfer to Series BC	417,000	417,000	417,000	0	417,000	417,000
59000 - Transfer to Series BH	715,451	725,503	717,883	475,156	1,193,039	719,245
59000 - Transfer to Sewer Construction Fund	379	16,740	0	6,624	6,624	0
59000 - Transfer to Storm Water Compliance	67,117	161,605	149,000	0	149,000	125,907
59000 - Transfer to Water Capital Improvement Project	1,000,000	517,204	575,000	2,415	2,415	0
59000:Transfer Out	2,355,215	1,980,359	3,608,883	550,859	1,834,742	1,262,152
Total Operating Expenditures	7,016,486	8,392,979	11,838,261	4,389,106	9,694,264	10,812,254

Fund - FD540 Sewer - Capital Improvement Program Improvement
All Operating Departments

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
47100 - Investment Earnings - F.A.	8,653	7,656	0	4,281	6,860	6,560
47100:Investment Income	8,653	7,656	0	4,281	6,860	6,560
49000 - Transfer from BB/BD	0	0	10,459	3,231	3,231	0
49000 - Transfer from BH	0	0	118,863	0	0	0
49000 - Transfer from RDA Series AD	0	0	0	114	114	0
49000 - Transfer from Series AH	0	0	0	124	124	0
49000 - Transfer from Series BC	4,103	6,130	41,460	0	0	0
49000 - Transfer From Sewer Fund	27,434	73,670	1,750,000	13,789	13,788	0
49000:Transfers In	31,538	79,800	1,920,782	17,257	17,257	0
Total Revenue	40,191	87,455	1,920,782	21,537	24,117	6,560
51000 - Earnings and Benefits...	5,440	14,973	0	13,691	0	0
51000 - Personnel CIP Contra Account	-2,699	-31,031	0	-10,613	0	0
51000:Staffing	2,741	-16,059	0	3,077	0	0
52000 - Capital Improvement Project Administrative Allocation	886	314	0	92	0	0
52000 - Controllable Contract Services	25,212	64,513	0	6,670	0	0
52000 - Operating Capital Improvemnet Project CIP Contra Ac	-1,152,097	-241,225	0	-330,674	0	0
52000:Controllable Expenses	-1,125,999	-176,398	0	-323,912	0	0
59000 - Transfer to Series BB/BD	8,135	7,194	0	4,101	4,101	0
59000 - Transfer to Sewer Construction Fund	0	0	129,322	3,231	3,231	0
59000 - Transfer to Sewer Fund	519	462	0	180	180	0
59000:Transfer Out	8,653	7,656	129,322	7,511	7,512	0
Total Operating Expenditures	-1,114,605	-184,801	129,322	-313,323	7,512	0

Fund - FD551 Pomona Choice Energy Authority
All Operating Departments

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
46000 - Choice 100 Agriculture / Street	54	54	0	25	0	0
46000 - Choice 100 Commercial	885	956	0	537	0	0
46000 - Choice 100 Residential	1,274	1,344	0	755	0	0
46000 - Demand Commercial	4,499,312	4,670,219	0	3,157,431	0	0
46000 - General Commercial	18,514,706	19,695,045	0	10,781,471	0	0
46000 - General Other	1,333,288	1,277,748	0	598,624	0	0
46000 - General Residential	32,887,565	35,537,001	0	18,754,082	0	0
46000 - Metered Sales-General	0	0	62,003,281	0	62,003,281	50,929,730
46000 - Demand Other	0	64	0	0	0	0
46000:Charges for Service	57,237,085	61,182,431	62,003,281	33,292,926	62,003,281	50,929,730
45000 - Bad Debt Collected	0	4,298	0	9,267	0	0
45000 - Miscellaneous Revenue	7,428	15,120	0	20,925	0	0
45000:Other Revenues	7,428	19,418	0	30,192	0	0
47000 - Interest	193,539	911,714	0	578,762	900,000	900,000
47000 - Investment Earnings-Pooled Csh	16,480	10,954	0	12,744	25,000	30,800
47000:Use of Money and Property	210,019	922,667	0	591,506	925,000	930,800
Total Revenue	57,454,532	62,124,516	62,003,281	33,914,624	62,928,281	51,860,530
51000 - Earnings and Benefits...	215,266	227,102	362,891	261,220	313,154	378,448
51000 - Hourly...	0	0	0	900	0	0
51000 - Other Post Employment Benefits OPEB Expense	279,904	-85,401	0	0	0	0
51000 - Callback Pay	32	71	125	59	125	131
51000 - All Overtime Non-Sworn...	5	79	500	363	300	315
51000 - Retirement or Termination Payout	9,923	13	0	14,898	7,007	0
51000 - Standby Non-Sworn	64	112	0	0	218	226
51000 - Sick Leave or Vacation Buyback...	6,654	4,280	7,000	8,218	8,218	8,629
51000:Staffing	540,271	187,199	370,516	285,658	329,022	387,749
52000 - Adjustment for Bad Debt Expense	5,883,303	2,104,107	928,927	1,144,015	1,144,015	1,018,595
52000 - Advertising	0	1,100	1,200	0	1,200	1,200
52000 - Computer Related Acquisitions	1,080	0	0	0	0	0
52000 - Contract City Attorney	0	0	1,500	0	1,500	1,500
52000 - Controllable Contract Services	1,329,505	1,480,013	1,478,735	837,533	1,478,735	1,757,472
52000 - Materials & Supplies	0	0	13,638	13,638	0	0
52000 - Mileage Reimbursement	189	0	300	303	303	300
52000 - Other Expense	0	197,758	0	0	0	7,498
52000 - Postage	44	0	0	0	0	0
52000 - Printing and Copying	33,096	4,943	44,500	17,912	45,000	50,000
52000 - Public Relations Information	1,474	0	1,000	188	1,000	1,000
52000 - Small Tools and Equipment	4,800	0	25,000	24,032	25,000	0

Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
52000 - Temporary Agency Services	0	4,551	0	0	0	0
52000 - Training and Professional Development	0	3,761	5,200	1,253	3,500	6,000
52000:Controllable Expenses	7,253,491	3,796,233	2,500,000	2,038,875	2,700,253	2,843,565
53000 - Easement or Right-of-Way	0	1,023	2,770	0	2,770	2,770
53000 - IT Automation/Software-Maintenance	3,311	3,277	3,927	3,998	3,998	4,172
53000 - Net Energy Metering NEM Expense Commerical	114,465	3,997	752,292	-295,530	752,292	524,087
53000 - Net Energy Metering NEM Expense Other	3,932	-1,061	45,500	-13,663	45,500	900,750
53000 - Net Energy Metering NEM Expense Residential	-65,317	-110,449	1,367,185	-426,890	1,367,185	27,336
53000 - Power Procurement	40,457,486	50,143,353	55,019,126	19,675,935	55,949,092	45,034,840
53000 - Required Contract Services	0	1,545,896	2,544,000	2,625,924	2,544,000	0
53000:Required Expenses	40,513,876	51,586,036	59,734,800	21,569,774	60,664,837	46,493,955
55000 - Administrative Service Charge	0	131,856	554,427	277,214	554,427	140,566
55000 - Information Systems Allocation	3,697	4,871	6,290	4,717	6,290	9,809
55000 - Liability Administration Allocation	8,549	10,961	15,153	11,365	15,153	18,245
55000 - Pension Obligation Bond POB Allocation	24,349	23,571	32,896	24,672	32,896	33,818
55000 - Unemployment Administration Allocation	19	21	32	24	32	24
55000 - Workers Compensation Administration Allocation	2,690	2,474	3,774	2,831	3,774	4,715
55000:Allocated Costs	39,304	173,754	612,572	320,822	612,572	207,177
54000 - Desk Phone Expense	51	0	0	0	0	0
54000 - Gas and Electricity	0	0	1,039	1,278	0	0
54000:Utilities	51	0	1,039	1,278	0	0
57000 - Interest Expense	135,307	68,335	810,000	0	810,000	0
57000 - Principal Paid	1,121,434	3,158,748	2,416,104	0	0	0
57000:Debt Service	1,256,741	3,227,083	3,226,104	0	810,000	0
Total Operating Expenditures	48,482,300	55,811,556	66,445,031	24,216,407	65,116,684	49,932,446

Fund - FD582 Refuse - Operations
All Operating Departments

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
46000 - Refuse Charges	255,555	202	0	0	0	0
46000 - Refuse Container Rental Fees	6,667	0	0	0	0	0
46000 - Vehicle/Container Repl Fee	7,982	8	0	0	0	0
46000:Charges for Service	270,204	210	0	0	0	0
47200 - Sale of Land/Property	12,223	0	0	0	0	0
47200:Proceeds from Sale of Asset	12,223	0	0	0	0	0
45000 - Bad Debt Collected	4,976	1,367	0	0	0	0
45000 - Insurance Recovery	703	0	0	0	0	0
45000:Other Revenues	5,679	1,367	0	0	0	0
47000 - GASB 31 Adjustment	128,098	48,892	0	0	0	0
47000 - Investment Earnings-Pooled Csh	-37,883	0	0	0	0	0
47000:Use of Money and Property	90,215	48,892	0	0	0	0
Total Revenue	378,321	50,469	0	0	0	0
51000 - Earnings and Benefits...	23,515	0	0	0	0	0
51000 - Hourly...	24,254	0	0	0	0	0
51000 - Holiday Non-Sworn	359	0	0	0	0	0
51000 - Other Post Employment Benefits OPEB Expense	0	0	0	0	0	0
51000 - All Overtime Non-Sworn...	560	0	0	0	0	0
51000 - Retirement or Termination Payout	14,068	0	0	0	0	0
51000:Staffing	-83,107	0	0	0	0	0
52000 - Controllable Contract Services	0	0	0	0	0	0
52000 - Temporary Agency Services	70,608	0	0	0	0	0
52000:Controllable Expenses	70,608	0	0	0	0	0
53000 - Regulatory Compliance	0	0	0	0	0	0
53000 - Uncollectible Accounts	54,585	12,023	0	0	0	0
53000:Required Expenses	54,585	12,023	0	0	0	0
54000 - Cellular Phones	445	0	0	0	0	0
54000 - Desk Phone Expense	152	0	0	0	0	0
54000:Utilities	597	0	0	0	0	0
57100 - Loss on Disposal of Assets	23,062	0	0	0	0	0
57100:Other Financing Uses	23,062	0	0	0	0	0
59000 - Transfer to Refuse Admin Fund	0	0	2,050,000	0	2,050,000	0
59000 - Transfer to Capital Outlay	820,053	460,311	0	35,695	35,695	0
59000:Transfer Out	820,053	460,311	2,050,000	35,695	2,085,695	0
Total Operating Expenditures	885,798	472,333	2,050,000	35,695	2,085,695	0

City of Pomona

Internal Service Funds

Fund	Fund Description	Page #	Department
660	Self Insurance	1	Human Resources
669	Equipment Maintenance	3	Public Works
675	Information Technology	5	Information Technology
676	Printing/Mail Services	7	Finance
678	Pension Obligation Bond	8	Finance

Fund - FD660 Self-Insurance
All Operating Departments

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
46000 - In-Lieu Premium	5,805,804	6,084,078	0	5,053,150	30,000	3,800,000
46000:Charges for Service	5,805,804	6,084,078	0	5,053,150	30,000	3,800,000
45000 - Insurance Recovery	1,678,224	2,935,127	0	4,222,410	5,500	0
45000:Other Revenues	1,678,224	2,935,127	0	4,222,410	5,500	0
49000 - Transfer from Ser BJ ISF	60,835	60,826	60,824	0	60,824	60,842
49000:Transfers In	60,835	60,826	60,824	0	60,824	60,842
47000 - GASB 31 Adjustment	173,454	159,931	0	-95,076	0	0
47000 - Investment Earnings-Pooled Csh	617,905	729,336	658,825	261,109	621,000	755,800
47000:Use of Money and Property	791,359	889,268	658,825	166,033	621,000	755,800
Total Revenue	8,336,222	9,969,298	719,649	9,441,593	717,324	4,616,642
51000 - Earnings and Benefits...	471,697	496,650	756,535	476,591	744,804	810,127
51000 - Hourly...	13,240	11,667	0	4,509	14,300	26,000
51000 - Other Post Employment Benefits OPEB Expense	-358,276	113,995	0	0	0	0
51000 - All Overtime Non-Sworn...	1,516	2,166	2,250	20	2,250	750
51000 - Retirement or Termination Payout	122,933	86	0	910	520	0
51000 - Sick Leave or Vacation Buyback...	0	5,406	5,464	8,761	6,489	9,375
51000:Staffing	409,129	671,492	764,249	490,792	768,363	846,252
52000 - Computer Related Acquisitions	8,988	0	0	0	0	0
52000 - Contract Third Party Administrator	429,736	461,326	455,534	318,002	490,534	540,342
52000 - Controllable Contract Services	1,400	700	3,200	1,050	2,500	1,400
52000 - Dues, Subscriptions and Certificates	1,490	5,499	2,000	590	2,000	2,000
52000 - Employee Assistance Program	25,417	27,927	32,000	18,996	32,000	32,000
52000 - Equipment Maintenance and Repair	227	806	1,000	0	0	1,000
52000 - Mileage Reimbursement	102	515	1,750	101	1,750	1,500
52000 - Office of Emmergency Services OES	33,510	18,751	30,000	15,712	30,000	30,000
52000 - Office Supplies	3,810	2,688	6,500	461	6,500	6,500
52000 - Postage	41	61	200	42	200	200
52000 - Printing and Copying	0	28	200	0	200	200
52000 - Safety Training and Equipment	9,322	12,858	18,000	4,334	18,000	18,000
52000 - Small Tools and Equipment	7,128	1,512	2,550	-33	2,550	2,550
52000 - Training and Professional Development	8,543	12,687	16,000	4,566	16,000	16,000
52000:Controllable Expenses	529,713	545,358	568,934	363,820	602,234	651,692
53000 - Claims Expense	7,243,111	12,596,881	3,000,000	4,861,250	100,000	3,800,000
53000 - Depreciation Expense - Conversion	609	609	609	0	0	0
53000 - Incurred but not Reported IBNR Expense	-1,186,261	0	0	0	0	0
53000 - Insurance Premiums	3,999,746	4,249,776	5,255,347	5,156,796	5,190,347	5,612,000
53000 - Self Insurance Fees	104,729	91,382	111,576	111,576	111,576	120,000
53000:Required Expenses	10,161,934	16,938,649	8,367,532	10,129,621	5,401,923	9,532,000

Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
55000 - Pension Obligation Bond POB Allocation	65,692	54,460	66,179	49,634	66,179	64,422
55000:Allocated Costs	65,692	54,460	66,179	49,634	66,179	64,422
56000 - Recovered Costs	-5,544,184	-6,900,531	-6,766,889	-5,075,154	-6,766,889	-7,294,366
56000:Recovered Cost	-5,544,184	-6,900,531	-6,766,889	-5,075,154	-6,766,889	-7,294,366
54000 - Cellular Phones	996	0	0	0	0	0
54000 - Desk Phone Expense	202	0	0	0	0	0
54000:Utilities	1,198	0	0	0	0	0
57000 - Amortization of Premium or Discount	-326	-326	-326	0	-326	-326
57000 - Interest Expense	28,982	27,682	26,330	0	26,330	25,199
57000 - Principal Paid	31,853	33,143	34,494	0	34,494	35,643
57000:Debt Service	60,509	60,500	60,498	0	60,498	60,516
Total Operating Expenditures	5,652,138	11,336,784	3,060,503	5,958,713	132,308	3,860,516

Fund - FD669 Equipment Maintenance
All Operating Departments

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
46000 - Recycling Revenues	431	599	0	854	150	0
46000 - Sale of service	4,033,718	4,325,870	4,179,633	3,140,170	4,179,633	4,825,783
46000 - Sale of Svc-Int	89,448	0	89,079	0	89,000	0
46000:Charges for Service	4,123,597	4,326,469	4,268,712	3,141,024	4,268,783	4,825,783
47200 - Sale of Capital Assets	0	1,900	0	0	0	0
47200:Proceeds from Sale of Asset	0	1,900	0	0	0	0
45000 - All Other Revenues	0	0	0	298	298	0
45000 - Miscellaneous Revenue	1,638	1,402	0	82	750	0
45000:Other Revenues	1,638	1,402	0	380	1,048	0
49000 - Transfer From Other Funds	0	255,744	0	0	0	0
49000 - Transfer from Ser BJ ISF	192,552	192,522	192,515	0	192,515	192,573
49000:Transfers In	192,552	448,266	192,515	0	192,515	192,573
Total Revenue	4,317,787	4,778,036	4,461,227	3,141,403	4,462,346	5,018,356
51000 - Earnings and Benefits...	1,378,493	1,439,177	1,674,197	1,305,820	1,554,205	1,933,839
51000 - Hourly...	37,439	33,898	47,152	28,270	43,472	48,070
51000 - Holiday Non-Sworn	7,231	4,721	8,000	2,883	6,000	6,000
51000 - Other Post Employment Benefits OPEB Expense	-836,739	286,146	0	0	0	0
51000 - All Overtime Non-Sworn...	42,006	44,432	40,000	26,591	40,000	40,000
51000 - Retirement or Termination Payout	9,223	536	6,000	0	0	0
51000 - Sick Leave or Vacation Buyback...	10,550	10,971	11,411	11,410	11,411	11,982
51000 - Earnings-General Service	0	33,437	0	0	0	0
51000 - Proposed Reduction	0	0	0	0	0	-134,928
51000:Staffing	891,972	1,913,433	1,786,760	1,374,974	1,655,088	1,904,963
52000 - Advertising	0	0	70	0	70	70
52000 - Building and Yard Repairs	6,721	8,676	20,000	2,475	20,000	20,000
52000 - Building and Yard Supplies	4,827	167	4,000	2,575	4,000	4,000
52000 - Computer Related Acquisitions	248	0	0	0	0	0
52000 - Dues, Subscriptions and Certificates	275	275	275	275	275	275
52000 - Equipment Maintenance and Repair	510,813	592,111	622,490	307,182	622,550	656,550
52000 - Facility and Property Maintenance	3,791	4,427	6,060	1,713	6,060	6,060
52000 - Materials & Supplies	5,993	7,340	8,400	5,409	8,400	8,400
52000 - Office Supplies	1,989	1,997	2,100	1,364	2,100	2,100
52000 - Postage	2	20	50	0	200	200
52000 - Printing and Copying	152	111	580	470	480	480
52000 - Safety Supplies	1,255	1,194	3,000	674	3,000	3,000
52000 - Safety Training and Equipment	2,684	2,229	3,900	1,993	4,000	4,000
52000 - Small Tools and Equipment	50,869	22,961	8,000	2,264	8,000	8,000
52000 - Tires, Tubes and Service	140,811	117,481	170,000	58,406	170,000	170,000

Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
52000 - Training and Professional Development	2,300	2,800	4,960	0	5,000	5,000
52000:Controllable Expenses	732,730	761,790	853,885	384,799	854,135	888,135
53000 - Depreciation Expense - Conversion	16,242	34,936	16,242	0	16,242	0
53000 - Fuel Expense	960,199	974,804	1,098,000	578,300	1,098,000	1,372,000
53000 - Hazardous Materials Compliance	9,329	13,691	15,400	8,425	15,400	15,400
53000 - IT Automation/Software-Maintenance	45,641	6,971	121,552	85,121	121,362	31,800
53000 - Regulatory Compliance	18,304	24,706	30,550	12,609	30,550	30,550
53000 - Uniform Service	11,744	10,579	13,060	8,025	13,060	13,060
53000:Required Expenses	1,061,459	1,065,687	1,294,804	692,480	1,294,614	1,462,810
55000 - Administrative Service Charge	304,093	258,122	266,898	133,449	266,898	275,172
55000 - Pension Obligation Bond POB Allocation	169,201	159,055	156,976	117,732	156,976	153,775
55000:Allocated Costs	473,294	417,177	423,874	251,181	423,874	428,947
54000 - Cellular Phones	1,823	0	0	0	0	0
54000 - Desk Phone Expense	304	0	0	0	0	0
54000 - Telephone Service Expense	542	0	0	0	0	0
54000:Utilities	2,669	0	0	0	0	0
57000 - Amortization of Premium or Discount	-1,032	-1,032	-1,032	0	-1,032	-1,032
57000 - Interest Expense	91,733	87,618	83,337	0	83,337	79,757
57000 - Principal Paid	100,820	104,903	109,179	0	109,179	112,816
57000:Debt Service	191,520	191,489	191,484	0	191,484	191,541
Total Operating Expenditures	3,252,825	4,244,673	4,550,807	2,703,433	4,419,195	4,876,396

Fund - FD675 Information Technology
All Operating Departments

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
49000 - Transfer from Ser BJ ISF	128,926	128,906	128,902	0	128,902	128,940
49000:Transfers In	128,926	128,906	128,902	0	128,902	128,940
Total Revenue	128,926	128,906	128,902	0	128,902	128,940
51000 - Earnings and Benefits...	1,203,940	1,400,562	1,437,891	1,143,938	1,437,891	1,884,933
51000 - Other Post Employment Benefits OPEB Expense	298,608	-42,698	0	0	0	0
51000 - Callback Pay	34	0	0	0	0	0
51000 - All Overtime Non-Sworn...	9,453	7,773	48,000	4,308	48,000	48,000
51000 - Retirement or Termination Payout	1,624	40,618	0	0	0	0
51000 - Standby Non-Sworn	36,468	39,853	0	31,770	0	0
51000 - Sick Leave or Vacation Buyback...	7,350	3,173	17,106	16,570	16,570	17,500
51000 - Proposed Reduction	0	0	0	0	0	-187,176
51000:Staffing	1,932,150	1,535,579	1,502,997	1,196,586	1,502,461	1,763,257
52000 - Computer Related Acquisitions	197,658	143,427	274,000	43,480	274,000	64,000
52000 - Construction	0	0	0	0	0	0
52000 - Construction No Retainer	0	0	0	0	0	0
52000 - Controllable Contract Services	6,397	8,325	12,000	3,399	12,000	7,000
52000 - Dues, Subscriptions and Certificates	4,438	4,529	4,500	4,052	4,500	4,500
52000 - Equipment Maintenance and Repair	504	0	0	0	0	0
52000 - Mileage Reimbursement	98	63	120	33	120	120
52000 - Office Supplies	792	1,585	1,200	989	1,600	1,600
52000 - Postage	1	2	50	14	50	50
52000 - Printing and Copying	0	155	900	346	900	900
52000 - Small Tools and Equipment	370	0	0	0	0	0
52000 - Training and Professional Development	0	1,380	0	0	0	0
52000:Controllable Expenses	210,258	159,466	292,770	52,314	293,170	78,170
53000 - Data Communications Lines	27,216	32,587	39,000	29,046	35,000	37,000
53000 - Depreciation Expense - Conversion	39,999	39,999	40,000	0	40,000	0
53000 - IT Automation/Software-Maintenance	540,494	647,181	836,300	730,061	836,300	1,217,165
53000 - Required Contract Services	546,645	737,880	774,774	581,081	774,774	949,515
53000:Required Expenses	1,154,353	1,457,646	1,690,074	1,377,108	1,686,074	2,203,680
55000 - Administrative Service Charge	0	108,173	111,851	55,926	111,851	115,318
55000 - Pension Obligation Bond POB Allocation	110,933	150,636	155,509	116,632	155,509	149,888
55000:Allocated Costs	110,933	258,809	267,360	172,557	267,360	265,206
56000 - Recovered Costs Technology Services	-3,172,560	-4,485,646	-4,263,201	-3,197,397	-4,263,201	-5,006,114
56000:Recovered Cost	-3,172,560	-4,485,646	-4,263,201	-3,197,397	-4,263,201	-5,006,114
60000 - Asset Acquisition Contra Account	-37,442	-225,454	0	0	0	0
60000 - Automation Acquisitions	0	225,454	0	0	0	0
60000 - Furniture and Fixtures	37,442	0	0	0	0	0

Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
54000 - Air Cards	2,248	0	0	0	0	0
54000 - Cellular Phones	4,098	292,438	315,000	225,581	315,000	315,000
54000 - Desk Phone Expense	2,331	22,280	25,000	15,477	22,500	23,625
54000 - Telephone Service Expense	1,161	162,258	170,000	82,632	170,000	170,000
54000:Utilities	9,838	476,975	510,000	323,691	507,500	508,625
57000 - Amortization of Premium or Discount	-691	-691	-691	0	-691	-691
57000 - Interest Expense	61,421	58,666	55,799	0	55,799	53,403
57000 - Principal Paid	67,505	70,240	73,102	0	73,102	75,538
57000:Debt Service	128,235	128,215	128,210	0	128,210	128,250
59000 - Transfer to CIP Project Fund	60,000	0	0	0	0	0
59000:Transfer Out	60,000	0	0	0	0	0
Total Operating Expenditures	365,702	-539,196	128,210	-75,141	121,574	-58,926

Fund - FD676 Printing/Mailing Services
All Operating Departments

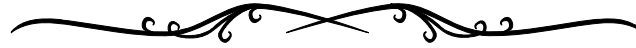
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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
52000 - Equipment Maintenance and Repair	0	0	1,500	0	200	0
52000 - Materials & Supplies	593	1,069	2,700	268	1,400	950
52000 - Office Supplies	0	0	0	147	0	0
52000 - Postage	0	0	0	404	0	0
52000 - Printing and Copying	1,440	0	1,500	0	0	0
52000 - Small Tools and Equipment	0	0	250	0	0	0
52000:Controllable Expenses	2,034	1,069	5,950	819	1,600	950
53000 - Required Contract Services	14,762	27,703	20,032	12,593	19,972	20,100
53000:Required Expenses	14,762	27,703	20,032	12,593	19,972	20,100
55000 - Information Systems Allocation	0	94	0	0	0	0
55000:Allocated Costs	0	94	0	0	0	0
56000 - Recovered Costs	-16,897	-15,293	-25,982	-7,867	-21,572	-21,050
56000:Recovered Cost	-16,897	-15,293	-25,982	-7,867	-21,572	-21,050
60000 - Furniture and Fixtures	0	9,885	0	0	0	0
60000:Capital	0	9,885	0	0	0	0
54000 - Desk Phone Expense	101	0	0	0	0	0
54000:Utilities	101	0	0	0	0	0
Total Operating Expenditures	0	23,459	0	5,545	0	0

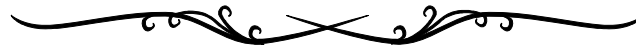
Fund - FD678 Pension Obligation Bond (POB)
All Operating Departments

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
56000 - Recovered Costs Debt Service	-15,087,968	-15,085,568	-15,085,067	-11,313,800	-15,085,067	-15,089,617
56000:Recovered Cost	-15,087,968	-15,085,568	-15,085,067	-11,313,800	-15,085,067	-15,089,617
59000 - Transfer to Other Funds	382,314	382,253	382,241	0	382,241	382,356
59000 - Transfer to Pension Obligation Bond	13,559,270	13,557,113	13,556,663	11,905,584	13,556,663	13,560,752
59000 - Transfer to Sewer Fund	114,973	114,955	114,951	0	114,951	114,986
59000 - Transfer to Water Fund	1,031,410	1,031,246	1,031,212	0	1,031,212	1,031,523
59000:Transfer Out	15,087,967	15,085,567	15,085,067	11,905,584	15,085,067	15,089,617
Total Operating Expenditures	-1	-1	0	591,784	0	0



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City of Pomona
Housing Authority

Fund	Fund Description	Page #	Department
249	Housing Authority Admin	1	Neighborhood Services
131	Low/Mod Housing Assets	3	Neighborhood Services
205	HUD Voucher	5	Neighborhood Services
218	Continuum of Care Program	7	Neighborhood Services
247	Low/Mod Ser AQ	8	Neighborhood Services

Fund - FD249 Housing Authority Administration
All Operating Departments

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
45000 - Miscellaneous Revenue	102,955	0	100,000	100,000	100,000	100,000
45000:Other Revenues	102,955	0	100,000	100,000	100,000	100,000
49000 - Transfer from Refuse	0	100,000	0	0	0	0
49000:Transfers In	0	100,000	0	0	0	0
47000 - GASB 31 Adjustment	3,163	8,261	0	-5,115	2,000	0
47000 - Investment Earnings-Pooled Csh	16,660	14,991	15,438	9,239	18,000	18,900
47000 - Rentals - Property	117,060	116,496	100,000	62,225	100,000	120,000
47000:Use of Money and Property	136,883	139,748	115,438	66,348	120,000	138,900
Total Revenue	239,838	239,748	215,438	166,348	220,000	238,900
51000 - Earnings and Benefits...	14,316	35,586	33,032	30,072	33,032	36,222
51000 - Sick Leave or Vacation Buyback...	0	0	3,700	0	3,700	0
51000:Staffing	14,316	35,586	36,732	30,072	36,732	36,222
52000 - Contract City Attorney	0	0	100	0	0	0
52000 - Contract Security	43,691	42,070	110,000	48,584	110,000	90,000
52000 - Controllable Contract Services	8,766	23,967	25,177	980	20,280	20,000
52000 - Dues, Subscriptions and Certificates	0	24,500	2,280	3,190	3,190	2,000
52000 - Facility and Property Maintenance	33,410	38,283	30,500	10,417	29,500	28,000
52000 - Tree Services	7,040	10,265	0	4,510	6,000	6,000
52000 - Other Expense	1,786	816	2,500	1,540	2,550	2,000
52000 - Property Management Fees	19,181	22,789	12,000	11,127	12,000	20,648
52000 - Rehabilitation Costs	40,421	0	0	0	0	0
52000 - Small Tools and Equipment	12,867	4,072	10,130	342	9,030	10,000
52000 - Training and Professional Development	249	1,083	1,220	0	1,000	2,100
52000 - Landscape Maintenance	0	0	6,000	0	0	0
52000:Controllable Expenses	167,412	167,844	199,907	80,691	193,550	180,748
53000 - Audit Services	3,695	3,695	3,785	0	3,785	4,312
53000 - Dumping Fee	681	0	0	0	0	0
53000 - Taxes Pomona Business Improvement District PBID	12,178	12,419	12,670	14,482	12,600	3,896
53000:Required Expenses	16,554	16,114	16,455	14,482	16,385	8,208
55000 - Information Systems Allocation	0	1,039	693	520	693	952
55000 - Liability Administration Allocation	0	1,461	1,482	1,112	1,482	1,500
55000 - Pension Obligation Bond POB Allocation	3,326	2,963	2,883	2,162	2,883	2,880
55000 - Unemployment Administration Allocation	0	3	3	2	3	2
55000 - Workers Compensation Administration Allocation	0	330	369	277	369	388
55000:Allocated Costs	3,326	5,796	5,430	4,073	5,430	5,722
54000 - Gas and Electricity	1,650	1,474	2,400	701	1,500	0
54000 - Water	9,036	9,982	8,000	3,266	8,000	8,000
54000:Utilities	10,687	11,456	10,400	3,967	9,500	8,000

Account	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	FY 2025-26 YE	FY 2026-27
	Actuals	Actuals	Amended Budget	Actuals	Est	Proposed Budget
Total Operating Expenditures	212,294	236,796	268,924	133,285	261,597	238,900

Fund - FD131 Low/Moderate Housing Asset
All Operating Departments

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
46000 - Reimbursement fr Other Agency	0	19,300	0	0	0	0
46000:Charges for Service	0	19,300	0	0	0	0
45100 - Loans Repaid	4,914,665	0	90,000	10,925	30,000	30,000
45100:Miscellaneous Revenue	4,914,665	0	90,000	10,925	30,000	30,000
45000 - Miscellaneous Revenue	2,665	0	3,000	200	3,000	1,000
45000:Other Revenues	2,665	0	3,000	200	3,000	1,000
49000 - Transfer From Low Mod	600	0	0	0	0	0
49000 - Transfer From Other Funds	0	22,631	0	0	0	0
49000:Transfers In	600	22,631	0	0	0	0
47000 - Equity Earned	96,813	0	50,000	41,988	50,000	60,000
47000 - GASB 31 Adjustment	60,559	48,636	0	-31,897	15,000	0
47000 - Interest	49,075	74,509	45,000	7,512	14,000	40,000
47000 - Investment Earnings-Pooled Csh	70,920	88,133	89,467	12,314	50,000	41,600
47000 - Lease-Wireless Comm Eq	3,743	6,687	3,350	2,339	3,500	5,000
47000 - Principal	110,166	96,498	100,000	1,900	4,600	6,000
47000 - Rentals - Property	203,900	110,253	150,000	59,164	150,000	150,000
47000:Use of Money and Property	595,176	424,716	437,817	93,319	287,100	302,600
Total Revenue	5,513,106	466,647	530,817	104,444	320,100	333,600
51000 - Earnings and Benefits...	386,378	466,922	462,766	365,131	462,766	509,814
51000 - Hourly...	0	0	0	483	0	0
51000 - All Overtime Non-Sworn...	0	0	0	78	0	0
51000 - Retirement or Termination Payout	12,626	11,299	12,500	0	12,500	12,500
51000 - Sick Leave or Vacation Buyback...	7,597	1,470	8,000	4,572	8,000	8,000
51000:Staffing	406,601	479,691	483,266	370,264	483,266	530,314
52000 - Advertising	0	0	690	0	500	500
52000 - Contract City Attorney	4,589	49,033	40,000	1,305	40,000	20,000
52000 - Contract Security	0	0	20,000	20,000	20,000	20,000
52000 - Controllable Contract Services	62,935	34,509	54,000	35,903	54,000	54,000
52000 - Dues, Subscriptions and Certificates	26,667	27,544	29,500	28,185	29,500	30,975
52000 - Facility and Property Maintenance	93,898	23,738	53,800	25,485	53,800	40,000
52000 - Tree Services	5,530	4,645	0	5,185	10,000	15,000
52000 - Office Supplies	117	0	200	67	100	100
52000 - Other Expense	14,882	18,489	20,000	52	20,000	20,000
52000 - Outside Legal Services	2,790	0	0	0	0	0
52000 - Printing and Copying	6	12	275	196	250	250
52000 - Property Management Fees	36,769	26,936	25,000	8,604	25,000	30,000
52000 - Public Relations Information	84	242	5,250	2,592	5,250	5,250
52000 - Rehabilitation Costs	42,734	0	150,000	16,369	100,000	100,000

Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
52000 - Small Tools and Equipment	1,099	2,350	1,298	81	1,000	1,000
52000 - Training and Professional Development	4,880	5,335	1,500	885	1,000	1,000
52000 - Landscape Maintenance	0	0	17,750	0	0	0
52000:Controllable Expenses	296,980	192,832	419,263	144,907	360,400	338,075
53000 - Housing Assistance Payments	15,920	3,937	50,321	5,974	50,321	50,321
53000 - Off-Site Storage	0	0	600	0	0	0
53000 - Publications, Print Ordinance or Resolution or Legals	0	0	250	0	250	250
53000 - Taxes Pomona Business Improvement District PBID	15,244	15,545	15,860	10,604	15,860	10,816
53000:Required Expenses	31,164	19,482	67,031	16,578	66,431	61,387
55000 - Debt Service Administration Allocation	151	145	0	0	0	0
55000 - Information Systems Allocation	21,205	21,485	12,400	9,300	12,400	17,479
55000 - Liability Administration Allocation	25,782	29,229	26,105	19,579	26,105	27,243
55000 - Pension Obligation Bond POB Allocation	56,143	48,137	40,383	30,287	40,383	40,538
55000 - Unemployment Administration Allocation	58	57	54	41	54	36
55000 - Workers Compensation Administration Allocation	8,111	6,596	6,502	4,876	6,502	7,040
55000:Allocated Costs	111,450	105,649	85,444	64,083	85,444	92,336
56000 - Loan Forgiveness	10,302	9,523	0	0	0	0
56000:Recovered Cost	10,302	9,523	0	0	0	0
54000 - Desk Phone Expense	202	0	0	0	0	0
54000 - Gas and Electricity	2,533	1,564	3,500	0	3,000	3,000
54000 - Telephone Service Expense	518	0	0	0	0	0
54000 - Water	31,485	21,379	21,000	9,815	18,000	18,000
54000:Utilities	34,738	22,943	24,500	9,815	21,000	21,000
59000 - Transfer to Low and Moderate Income	15,534	0	0	0	0	0
59000 - Transfer to Other Funds	4,827,690	0	0	0	0	0
59000:Transfer Out	4,843,224	0	0	0	0	0
Total Operating Expenditures	9,646,799	985,617	1,079,504	612,797	1,016,541	1,043,112

Fund - FD205 Grant - Housing and Urban Development (HUD) Voucher
All Operating Departments

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
43000 - Grant - HUD Admin	1,988,401	1,965,198	1,911,832	1,516,755	2,253,611	2,392,443
43000 - Grant-HUD	18,372,810	21,146,969	21,357,175	18,713,727	21,877,263	21,271,390
43000 - Hsg Assist. Pmts - Port Ins	619,428	1,019,269	836,761	1,343,828	1,625,782	1,388,200
43000 - Sec 8 Hsg Admin Fees-Port Ins	106,645	48,574	48,339	87,332	109,289	84,307
43000: Intergovernmental	21,087,283	24,180,010	24,154,107	21,661,642	25,865,945	25,136,340
45100 - Fraud Recovery	5,838	3,377	1,162	8,651	5,958	6,000
45100 - Fraud Recovery Admin	5,838	3,377	970	3,321	5,958	4,000
45100: Miscellaneous Revenue	11,677	6,753	2,132	11,972	11,916	10,000
47000 - Investment Earnings-Pooled Csh	42,940	36,889	39,580	23,311	48,000	52,600
47000: Use of Money and Property	42,940	36,889	39,580	23,311	48,000	52,600
Total Revenue	21,141,900	24,223,652	24,195,819	21,696,925	25,925,861	25,198,940
51000 - Earnings and Benefits...	1,255,313	1,483,353	1,665,044	1,131,385	1,665,044	1,807,817
51000 - Hourly...	45,974	41,097	32,922	27,561	32,922	32,922
51000 - All Overtime Non-Sworn...	0	0	0	163	0	0
51000 - Retirement or Termination Payout	321	0	0	0	0	0
51000 - Sick Leave or Vacation Buyback...	12,154	11,987	13,000	7,808	13,000	13,000
51000: Staffing	1,313,762	1,536,437	1,710,966	1,166,918	1,710,966	1,853,739
52000 - Advertising	1,526	3,977	4,170	744	4,500	4,500
52000 - Computer Related Acquisitions	2,476	0	0	0	0	0
52000 - Contract City Attorney	0	0	2,300	756	2,300	2,500
52000 - Controllable Contract Services	2,923	0	5,701	250	5,951	17,193
52000 - Dues, Subscriptions and Certificates	11,036	5,549	14,508	11,494	14,300	22,900
52000 - Equipment Maintenance and Repair	0	110	800	0	800	800
52000 - Mileage Reimbursement	741	286	500	90	500	500
52000 - Office Supplies	8,193	9,990	14,500	3,307	14,500	20,000
52000 - Other Expense	-6,669	0	0	0	0	0
52000 - Postage	10,738	12,441	9,400	10,962	11,000	16,500
52000 - Printing and Copying	7,598	6,133	10,750	5,777	10,750	10,750
52000 - Public Relations Information	20	283	550	0	550	550
52000 - Safety Training and Equipment	250	500	500	0	500	500
52000 - Small Tools and Equipment	1,268	24,596	5,000	1,927	5,000	5,000
52000 - Training and Professional Development	7,281	14,795	12,172	4,458	16,500	23,953
52000: Controllable Expenses	47,380	78,660	80,851	39,764	87,151	125,646
53000 - Audit Services	1,418	1,448	1,448	0	1,448	1,686
53000 - Family Self Sufficiency Payments	89,659	130,719	80,000	130,178	118,506	103,000
53000 - Housing Assistance Payments	18,143,206	20,356,315	20,516,070	17,930,445	20,863,023	20,005,550
53000 - Housing Assistance Payments Administration Port out	30,681	38,801	41,042	33,043	50,033	50,000
53000 - Housing Assistance Payments Port In	662,887	1,059,172	836,761	1,058,066	1,609,288	1,371,200

Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
53000 - Housing Assistance Payments Port Out	447,177	605,331	545,651	611,041	915,781	915,780
53000 - IT Automation/Software-Maintenance	20,863	49,517	51,349	35,099	41,550	44,000
53000 - Off-Site Storage	3,078	5,212	5,000	4,718	5,000	6,000
53000 - Owner Incentive or Retention Payments	3,500	750	30,000	-77,500	0	0
53000:Required Expenses	19,402,468	22,247,265	22,107,321	19,725,088	23,604,629	22,497,216
55000 - Fleet Operation	14,915	11,676	13,498	10,123	13,498	17,916
55000 - Information Systems Allocation	0	77,394	58,323	41,864	58,323	73,576
55000 - Liability Administration Allocation	63,110	113,711	109,395	82,046	109,395	106,890
55000 - Pension Obligation Bond POB Allocation	65,368	150,705	145,307	108,980	145,307	143,756
55000 - Unemployment Administration Allocation	142	221	228	171	228	144
55000 - Workers Compensation Administration Allocation	19,856	25,663	27,247	20,435	27,247	27,620
55000:Allocated Costs	163,391	379,370	353,998	263,620	353,998	369,902
60000 - Autos and Trucks	0	38,883	0	0	0	0
60000 - Building Improvements	268,664	74,352	0	0	0	0
60000 - Furniture and Fixtures	25,308	0	0	0	0	0
60000:Capital	293,972	113,235	0	0	0	0
54000 - Air Cards	1,949	0	0	0	0	0
54000 - Desk Phone Expense	1,829	0	0	0	0	0
54000 - Telephone Service Expense	1,278	7	0	0	0	0
54000:Utilities	5,056	7	0	0	0	0
Total Operating Expenditures	21,226,029	24,354,974	24,253,136	21,195,390	25,756,744	24,846,503

Fund - FD218 Grant - PSH(Shelter Plus Care)
All Operating Departments

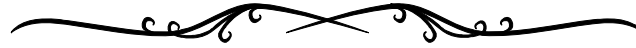
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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
43000 - Grant-HUD	1,867,086	2,121,778	3,833,409	925,419	2,501,904	2,702,148
43000 - Soft Match-Grants	0	0	1,248,362	0	574,999	673,363
43000:Intergovernmental	1,867,086	2,121,778	5,081,771	925,419	3,076,903	3,375,511
Total Revenue	1,867,086	2,121,778	5,081,771	925,419	3,076,903	3,375,511
51000 - Earnings and Benefits...	219,983	232,958	387,534	134,149	227,570	252,927
51000 - Retirement or Termination Payout	4,711	564	0	0	0	0
51000 - Staff Salaries In-Kind	0	0	1,248,362	0	574,999	673,363
51000 - Sick Leave or Vacation Buyback...	2,413	0	0	0	0	0
51000:Staffing	227,107	233,522	1,635,896	134,149	802,569	926,290
52000 - Computer Related Acquisitions	353	0	0	0	0	0
52000 - Contract City Attorney	0	0	1,600	0	500	250
52000 - Controllable Contract Services	44,353	42,000	67,172	21,000	42,000	42,000
52000 - Dues, Subscriptions and Certificates	8,965	1,194	3,200	1,440	1,440	0
52000 - Materials & Supplies	0	0	1,200	1,156	1,156	0
52000 - Office Supplies	168	1,022	7,200	880	1,980	0
52000 - Postage	9	93	640	57	57	0
52000 - Printing and Copying	0	55	400	0	0	0
52000 - Small Tools and Equipment	0	1,730	6,000	45	545	0
52000 - Training and Professional Development	0	2,367	2,800	725	725	0
52000:Controllable Expenses	53,848	48,462	90,212	25,303	48,403	42,250
53000 - Housing Assistance Payments	1,540,799	1,758,823	3,285,313	1,640,476	2,158,235	2,337,947
53000:Required Expenses	1,540,799	1,758,823	3,285,313	1,640,476	2,158,235	2,337,947
55000 - Information Systems Allocation	0	25,754	12,181	11,013	13,433	15,082
55000 - Liability Administration Allocation	13,320	22,490	21,329	15,997	21,329	20,661
55000 - Pension Obligation Bond POB Allocation	25,249	27,608	27,577	20,683	27,577	27,915
55000 - Unemployment Administration Allocation	33	44	44	33	44	27
55000 - Workers Compensation Administration Allocation	4,178	5,076	5,313	3,985	5,313	5,339
55000:Allocated Costs	42,779	80,972	66,444	51,710	67,696	69,024
54000 - Air Cards	2,553	0	0	0	0	0
54000:Utilities	2,553	0	0	0	0	0
Total Operating Expenditures	1,867,086	2,121,778	5,077,865	1,851,638	3,076,903	3,375,511

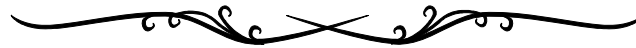
Fund - FD247 Low/Moderate Series AQ Projects
All Operating Departments

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Account	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Amended Budget	FY 2025-26 Actuals	FY 2025-26 YE Est	FY 2026-27 Proposed Budget
49000 - Transfer From Other Funds	4,827,690	0	0	0	0	0
49000:Transfers In	4,827,690	0	0	0	0	0
47000 - Investment Earnings-Pooled Csh	99,554	68,289	0	46,371	80,000	124,000
47000:Use of Money and Property	99,554	68,289	0	46,371	80,000	124,000
Total Revenue	4,927,244	68,289	0	46,371	80,000	124,000
52000 - Construction	0	0	0	0	0	0
52000:Controllable Expenses	0	0	0	0	0	0
53000 - OPA Agreement - Approved	0	1,500,000	1,500,000	0	0	0
53000:Required Expenses	0	1,500,000	1,500,000	0	0	0
59000 - Transfer to CIP Project Fund	0	1,353	0	361	0	0
59000:Transfer Out	0	1,353	0	361	0	0
Total Operating Expenditures	0	1,353	1,500,000	361	0	0



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City of Pomona

Budget Guiding Principles for 2026-27

1. The City Manager will present a 2026-27 budget that is structurally balanced and balances the City's delivery of essential services to the community with the resources available.
2. All authorized regular positions will be fully funded at the start of the budget preparation cycle. During the budget development process a vacancy factor or allowance for identified vacant positions, either for the full year or partial year, may be incorporated into the proposed budget if fully disclosed within the proposed budget document and accompanying staff report.
3. Although alternatives for improving the efficiency and effectiveness of the City's programs and the productivity of its employees will be considered on a continuous basis, a more formal review shall be performed during the budget process. Duplication of services and inefficiency in service delivery should be eliminated wherever they are identified.
4. Budget amounts for allocations (insurances, fleet operations, administrative service charges, telephones, lease payments, debt payments, and the like) shall be calculated by the Finance Department. Any movement of these expenses from one department to another will also result in a movement of the related budget with City Manager approval and Department Director notification.
5. Funding for training and professional development will be funded as necessary to fulfill job or grant requirements. Where practical, training will be provided on a rotational basis over multi-years.
6. Fees will be reviewed and revised annually based on full cost recovery where individuals/businesses rather than the community at-large are benefiting from City services. This preserves limited unrestricted resources for providing services that benefit the community as a whole.
7. One-time resources shall not be used for current or new ongoing operating expenses.
8. City staff shall seek out, apply for, and effectively administer federal, state, and other grants that address the City's priorities with emphasis on restoring reduced service levels.
9. The Finance Department will prepare and present to the City Council a Long-Range Financial Forecast annually that evaluates known internal and external issues impacting the City's financial condition.
10. The City of Pomona defines Equity as: fair treatment, access, opportunity, and advancement for all people while striving to identify and eliminate barriers that have prevented the full participation of communities historically oppressed. Improving equity involves increasing justice and fairness with the procedures and processes of institutions or systems and a fair, intentional distribution of resources. Staff is asked when evaluating budgets to consider:
 - a. Have you considered the impacts on equity, diversity, and inclusion (EDI) in the programs and initiatives included in your baseline budget?
 - b. In thinking about this, consider external stakeholders and communities that may be positively or negatively affected by your programs as well as internal equity considerations.



Fiscal Policies

On February 6, 2023, the Pomona City Council adopted via Resolution 2023-06, City of Pomona's Updated Consolidated Fiscal Policies and Administrative procedures. These policies are intended to foster and support the continued financial strength and stability of the City as reflected in its financial goals. The consolidated policy document is designed and structured to develop principles that guide the financial administration of the City. Annual amounts will be presented for City Council approval as part of the Proposed Budget process.

The [Consolidated Fiscal Policies and Administrative Procedures](#) are available on the City's website.

Some of the notable changes that were adopted are as follows:

- **Update of General Fund Economic Reserves at 22% of operating expenses, eventually increasing to 25%.**
 - Purpose(s): Financial needs due to a downturn or recession in the local, state, or national economy; action by another government that eliminates or shifts revenues from the City; an unanticipated inability to fully pay the General Fund's debt service obligations in any given year; other unexpected reductions or interruptions of revenue streams; or cash flow requirements of the General Fund.
 - Amount: minimum of 22% with the goal of incrementally increasing to a maximum of 25% of the General Fund's current fiscal year operating expenses. Determination of this reserve amount should be based in part on the General Fund's revenue loss/recovery during prior economic downturns and recessions, an assessment of the volatility of General Fund's various major revenue streams, and a quantification of the General Fund's cash flow demands over the fiscal year as compared to the timing of revenue receipts.
- **Setup a Catastrophic Events Reserve at \$300k initially and increasing for 10 years to reach \$5 million.**
 - Purpose(s): Financial needs due to unforeseen claims, damages, or liability, loss of critical infrastructure, facilities, equipment, or assets; extraordinary public service demands caused by natural disasters (earthquake, flood, fire etc.), civil unrest or other unforeseen events.
 - Amount: \$300k initially and a goal of \$5 million with annual appropriation towards that goal determined by the City Council at the time of the annual budget adoption. Determination of this reserve amount is a risk-loss assessment based on the City's own loss experience, claims data, history of natural disasters or unexpected events, and other relevant data.

- **Establish a Pension 115 Trust funding at \$1.5 million initially and \$500k annually thereafter.**
 - Purpose(s): The Section 115 Trust allows the City to build its pension reserve while maintaining oversight of investment management and control over the risk tolerance of the portfolio. Funds placed into the trust are irrevocable, meaning they cannot be withdrawn and used for another expenditure of the City.
 - Amount: \$1.5 million initially and \$500k annually thereafter, to the extent that the City has excess reserves, unspent budget monies at year-end, unspent proceeds from capital projects, and/or one-time revenues or any additional resources, it shall be the City's policy to consider and establishing and allocating such available resources to a Section 115 Trust.

- **Capital Improvement Projects (CIP) Funding from General Fund initially at 3/4% of adopted revenues, with an eventual goal of 1% of adopted revenues.**
 - Purpose(s): To phase in the impact of unfunded capital improvement projects.
 - Amount: Annual funding shall be targeted at 3/4% of the operating revenues. This amount shall be for CIP projects without an identified funding source.

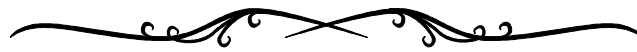
- **Equipment Replacement Funding from General Fund at \$100k, increasing annually to \$400k at the end of 10 years.**
 - Purpose(s): To phase in the impact of replacement and upgrade costs of capital equipment and high-cost vehicle replacements.
 - Amount: \$100k initially with total funding goal of \$400k at the end of 10 years.

- **Other Post Employment Benefit (OPEB) will remain pay-as-you-go and there will be no prefunding at this time.**

- **Unassigned Fund Balance (Surplus)**

The City Manager may recommend the unassigned fund balance be used for one-time expenses. The City shall attempt to achieve the following balance and the use of the unassigned fund balance will require City Council approval.

 - 50% allocated to one-time payments that reduce long-term obligations such as unfunded pension or OPEB liability, bonded indebtedness, or lease obligations; and
 - 50% allocated to facility or infrastructure improvements, equipment purchases, or other long-term capital needs that improve the community's safety, aesthetics, transportation, or quality of life.



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