

**RESOLUTION NO. 2025-37**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF GUADALUPE, CALIFORNIA, ADOPTING  
THE 2025-26 FISCAL YEAR BUDGET**

**WHEREAS**, City Staff prepared and presented a preliminary draft budget to the City Council during a budget workshop at a City Council meeting on June 10, 2025; and

**WHEREAS**, the City Council assisted in the development of the proposed budget and further direction was provided to City Staff; and

**WHEREAS**, City Staff updated the expenditures per the preliminary draft based on the direction received from City Council to arrive at a balanced budget; and

**WHEREAS**, the proposed City Budget, Capital Improvements Project, and Capital Facilities Fund Program of Projects for Fiscal Year 2025-2026 for the City of Guadalupe have been submitted to the City Council, have been considered, and are in final form and substance acceptable to the City Council.

**NOW, THEREFORE, BE IT RESOLVED**, by the City Council of the City of Guadalupe as follows:

- SECTION 1.** The Fiscal Year 2025-2026 City Budget (attached to the staff report for this item) is approved.
- SECTION 2.** The Fiscal Year 2025-2026 Capital Improvements Projects (attached to the staff report for this item) is approved.
- SECTION 3.** The Fiscal Year 2025-2026 Capital Facilities Fund Program of Projects (attached to the staff report for this item) is approved.
- SECTION 4.** All encumbrances as of June 30, 2025, as represented by outstanding purchase orders and approved capital projects in process, are hereby authorized to be carried forward and appropriated into the 2025-2026 fiscal year budget as determined by the Finance Director along with any excess general fund revenue.
- SECTION 5.** The City Administrator, or his delegee, is authorized to take all necessary actions to implement the provisions of said budget, capital improvement projects, and capital facilities fund program of projects as adopted on this date, including future adjustments for unanticipated expenditures offset by revenues, and transfers of budget amounts within a fund.

**SECTION 6.** That the City Administrator, or his delegee, is also authorized, until otherwise directed, to underfill position classifications by existing classifications when warranted to address operational demands.

**SECTION 7.** The City Clerk is hereby authorized to make minor changes herein to address clerical errors, so long as substantial conformance of the intent of this document is maintained. In doing so, the City Clerk shall consult with the City Administrator and City Attorney concerning any changes deemed necessary.

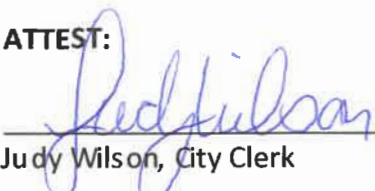
**PASSED AND ADOPTED** at a regular meeting on the 24<sup>th</sup> of June 2025 by the following vote:

**MOTION:**        **AMELIA M. VILLEGAS / WHITNEY FURNESS**

<b>AYES:</b>	<b>4</b>	<b>Councilmembers:</b>	<b>Hernandez, Julian, Furness, Villegas</b>
<b>NOES:</b>	<b>0</b>		
<b>ABSENT:</b>	<b>1</b>	<b>Councilmember:</b>	<b>Costa Jr.</b>
<b>ABSTAINED:</b>	<b>0</b>		

I, Judy Wilson, City Clerk of the City of Guadalupe, DO HEREBY CERTIFY that the foregoing Resolution, being **Resolution No. 2025-37**, has been duly signed by the Mayor and attested by the City Clerk, all at a regular meeting of the City Council, held June 24, 2025 and that same was approved and adopted.

**ATTEST:**

  
\_\_\_\_\_  
Judy Wilson, City Clerk

  
\_\_\_\_\_  
Ariston Julian, Mayor

**APPROVED AS TO FORM:**

  
\_\_\_\_\_  
Phillip F. Sinco, City Attorney

# ***City of Guadalupe***



## **City Budget**

**Fiscal Year July 1, 2025 through June 30, 2026**

2024-2025 YTD ACTIVITY INFORMATION IN THIS REPORT IS UNAUDITED

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City of Guadalupe

Budget Worksheet Condensed  
Group Summary

For Fiscal: 2024-2025 Period Ending: 06/30/2025

RevCategor...	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2025-2026 Council Approved
<b>Fund: 001 - General Fund</b>					
<b>Revenue</b>					
31 - Taxes:	4,427,157.55	4,395,158.82	4,092,965.00	4,027,579.58	4,465,000.00
32 - Building & Planning:	556,043.91	310,133.69	321,767.00	202,997.28	282,200.00
34 - Public Safety:	295,409.49	276,065.97	214,200.00	478,139.45	91,000.00
36 - Other Revenue	809,322.71	2,256,708.23	3,659,607.68	829,409.27	817,000.00
38 - Transfers	1,349,121.44	1,290,790.40	2,259,709.85	2,331,088.65	1,785,384.00
39 - MISCELLANEOUS	30,626.23	22,311.97	100,000.00	24,492.07	20,000.00
Revenue Total:	7,467,681.33	8,551,169.08	10,648,249.53	7,893,706.30	7,460,584.00
Fund: 001 - General Fund Total:	7,467,681.33	8,551,169.08	10,648,249.53	7,893,706.30	7,460,584.00
Report Total:	7,467,681.33	8,551,169.08	10,648,249.53	7,893,706.30	7,460,584.00



City of Guadalupe

## B - General Fund Expenditures

# Budget Worksheet Condensed Group Summary

For Fiscal: 2024-2025 Period Ending: 06/30/2025

ExpCategor...	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2025-2026 Council Approved
<b>Fund: 001 - General Fund</b>					
<b>Expense</b>					
<b>Department: 4100 - City Council</b>					
01 - PERSONNEL SERVICES:	14,601.11	13,885.90	36,942.00	30,788.14	45,000.00
10 - SUPPLIES & SERVICES:	1,191.76	2,005.97	1,700.00	8,742.97	1,576.00
<b>Department: 4100 - City Council Total:</b>	<b>15,792.87</b>	<b>15,891.87</b>	<b>38,642.00</b>	<b>39,531.11</b>	<b>46,576.00</b>
<b>Department: 4105 - Administration</b>					
01 - PERSONNEL SERVICES:	475,190.80	494,073.79	766,742.92	593,314.55	704,219.00
10 - SUPPLIES & SERVICES:	32,159.74	73,456.94	118,080.00	104,418.87	25,165.00
<b>Department: 4105 - Administration Total:</b>	<b>507,350.54</b>	<b>567,530.73</b>	<b>884,822.92</b>	<b>697,733.42</b>	<b>729,384.00</b>
<b>Department: 4110 - City Attorney</b>					
10 - SUPPLIES & SERVICES:	96,224.46	82,287.65	100,000.00	68,676.30	75,000.00
<b>Department: 4110 - City Attorney Total:</b>	<b>96,224.46</b>	<b>82,287.65</b>	<b>100,000.00</b>	<b>68,676.30</b>	<b>75,000.00</b>
<b>Department: 4120 - Finance</b>					
01 - PERSONNEL SERVICES:	555,524.82	657,482.98	544,340.08	712,401.85	590,530.00
10 - SUPPLIES & SERVICES:	34,845.10	53,580.47	46,155.00	29,482.35	61,438.00
50 - TRANSFERS	0.00	0.00	41,789.00	0.00	5,000.00
<b>Department: 4120 - Finance Total:</b>	<b>590,369.92</b>	<b>711,063.45</b>	<b>632,284.08</b>	<b>741,884.20</b>	<b>656,968.00</b>
<b>Department: 4140 - Non-Departmental</b>					
01 - PERSONNEL SERVICES:	-16,766.65	28,220.78	351,619.00	351,682.21	1,505.00
10 - SUPPLIES & SERVICES:	217,619.28	227,705.70	243,262.00	234,649.69	275,005.00
40 - OTHER FINANCING USES:	12,528.22	8,933.50	143,666.00	9,073.38	13,425.00
50 - TRANSFERS	366,382.31	130,115.92	401,000.00	0.00	86,000.00
<b>Department: 4140 - Non-Departmental Total:</b>	<b>579,763.16</b>	<b>394,975.90</b>	<b>1,139,547.00</b>	<b>595,405.28</b>	<b>375,935.00</b>
<b>Department: 4145 - Building Maintenance</b>					
01 - PERSONNEL SERVICES:	41,821.67	45,659.58	46,572.18	70,887.82	71,031.00
10 - SUPPLIES & SERVICES:	208,236.33	227,891.59	187,780.00	464,117.35	437,419.00
50 - TRANSFERS	0.00	0.00	1,700,000.00	0.00	0.00
<b>Department: 4145 - Building Maintenance Total:</b>	<b>250,058.00</b>	<b>273,551.17</b>	<b>1,934,352.18</b>	<b>535,005.17</b>	<b>508,450.00</b>
<b>Department: 4200 - Police</b>					
01 - PERSONNEL SERVICES:	2,415,905.85	2,486,366.37	2,855,578.43	2,278,643.29	3,234,549.00
10 - SUPPLIES & SERVICES:	302,045.38	391,665.61	446,000.00	326,595.58	293,923.00
<b>Department: 4200 - Police Total:</b>	<b>2,717,951.23</b>	<b>2,878,031.98</b>	<b>3,301,578.43</b>	<b>2,605,238.87</b>	<b>3,528,472.00</b>

Budget Worksheet Condensed

For Fiscal: 2024-2025 Period Ending: 06/30/2025

ExpCategor...	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2025-2026 Council Approved
Department: 4220 - Fire					
01 - PERSONNEL SERVICES:	1,161,000.77	1,296,992.95	1,270,715.48	1,301,289.41	1,343,372.00
10 - SUPPLIES & SERVICES:	123,145.70	117,180.86	179,900.00	109,168.80	172,836.00
30 - CAPITAL OUTLAY:	0.00	274.03	0.00	0.00	0.00
Department: 4220 - Fire Total:	1,284,146.47	1,414,447.84	1,450,615.48	1,410,458.21	1,516,208.00
Department: 4300 - Parks Recreation					
01 - PERSONNEL SERVICES:	171,267.59	274,030.45	286,642.92	306,871.04	295,658.00
10 - SUPPLIES & SERVICES:	198,018.98	169,371.56	187,200.00	364,090.66	191,926.00
Department: 4300 - Parks Recreation Total:	369,286.57	443,402.01	473,842.92	670,961.70	487,584.00
Department: 4405 - Building and Planning					
01 - PERSONNEL SERVICES:	122,319.61	139,175.53	269,129.58	138,829.30	162,728.00
10 - SUPPLIES & SERVICES:	200,598.98	189,076.94	144,300.00	187,512.29	185,300.00
Department: 4405 - Building and Planning Total:	322,918.59	328,252.47	413,429.58	326,341.59	348,028.00
Department: 4420 - Water Operating					
10 - SUPPLIES & SERVICES:	0.00	-179.40	0.00	0.00	0.00
Department: 4420 - Water Operating Total:	0.00	-179.40	0.00	0.00	0.00
Department: HEMP - Cannabis					
10 - SUPPLIES & SERVICES:	38,211.87	11,276.55	25,000.00	2,762.50	25,000.00
Department: HEMP - Cannabis Total:	38,211.87	11,276.55	25,000.00	2,762.50	25,000.00
Expense Total:	6,772,073.68	7,120,532.22	10,394,114.59	7,693,998.35	8,297,605.00
Fund: 001 - General Fund Total:	6,772,073.68	7,120,532.22	10,394,114.59	7,693,998.35	8,297,605.00
Report Total:	6,772,073.68	7,120,532.22	10,394,114.59	7,693,998.35	8,297,605.00



City of Guadalupe

Budget Worksheet Condensed  
Group Summary

For Fiscal: 2024-2025 Period Ending: 06/30/2025

Department...	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2025-2026 Council Approved
Fund: 039 - Community Corrections Grant					
Revenue					
RevCategory: 36 - Other Revenue					
	12,505.05	2,494.95	15,000.00	0.00	0.00
RevCategory: 36 - Other Revenue Total:	12,505.05	2,494.95	15,000.00	0.00	0.00
RevCategory: 39 - MISCELLANEOUS					
	26.43	93.62	0.00	52.63	0.00
RevCategory: 39 - MISCELLANEOUS Total:	26.43	93.62	0.00	52.63	0.00
Revenue Total:	12,531.48	2,588.57	15,000.00	52.63	0.00
Expense					
Department: 4200 - Police					
10 - SUPPLIES & SERVICES:	4,227.34	0.00	15,000.00	2,327.59	0.00
30 - CAPITAL OUTLAY:	7,737.02	0.00	0.00	0.00	0.00
Department: 4200 - Police Total:	11,964.36	0.00	15,000.00	2,327.59	0.00
Expense Total:	11,964.36	0.00	15,000.00	2,327.59	0.00
Fund: 039 - Community Corrections Grant Surplus (Deficit):	567.12	2,588.57	0.00	-2,274.96	0.00



Budget Worksheet Condensed

For Fiscal: 2024-2025 Period Ending: 06/30/2025

Departmen...	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2025-2026 Council Approved
Fund: 040 - Fire Safety Fund					
Revenue					
RevCategory: 34 - Public Safety:					
	22,029.35	11,440.47	8,000.00	11,136.44	10,700.00
RevCategory: 34 - Public Safety: Total:	22,029.35	11,440.47	8,000.00	11,136.44	10,700.00
RevCategory: 39 - MISCELLANEOUS					
	798.77	1,425.80	0.00	1,277.84	0.00
RevCategory: 39 - MISCELLANEOUS Total:	798.77	1,425.80	0.00	1,277.84	0.00
Revenue Total:	22,828.12	12,866.27	8,000.00	12,414.28	10,700.00
Expense					
Department: 4225 - Fire Public Safety					
10 - SUPPLIES & SERVICES:	23,806.97	8,167.30	8,000.00	3,711.59	10,700.00
Department: 4225 - Fire Public Safety Total:	23,806.97	8,167.30	8,000.00	3,711.59	10,700.00
Expense Total:	23,806.97	8,167.30	8,000.00	3,711.59	10,700.00
Fund: 040 - Fire Safety Fund Surplus (Deficit):	-978.85	4,698.97	0.00	8,702.69	0.00

Budget Worksheet Condensed

For Fiscal: 2024-2025 Period Ending: 06/30/2025

Departmen...	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2025-2026 Council Approved
Fund: 041 - Firehouse					
Revenue					
RevCategory: 36 - Other Revenue					
	0.00	17,715.42	0.00	0.00	0.00
RevCategory: 36 - Other Revenue Total:	0.00	17,715.42	0.00	0.00	0.00
RevCategory: 39 - MISCELLANEOUS					
	0.00	105.71	0.00	0.00	0.00
RevCategory: 39 - MISCELLANEOUS Total:	0.00	105.71	0.00	0.00	0.00
Revenue Total:	0.00	17,821.13	0.00	0.00	0.00
Expense					
Department: 4221 - Firehouse					
10 - SUPPLIES & SERVICES:					
	0.00	19,324.40	0.00	5,676.15	0.00
Department: 4221 - Firehouse Total:	0.00	19,324.40	0.00	5,676.15	0.00
Expense Total:	0.00	19,324.40	0.00	5,676.15	0.00
Fund: 041 - Firehouse Surplus (Deficit):	0.00	-1,503.27	0.00	-5,676.15	0.00

Budget Worksheet Condensed

For Fiscal: 2024-2025 Period Ending: 06/30/2025

Departmen...	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2025-2026 Council Approved
Fund: 042 - Police Safety Fund					
Revenue					
RevCategory: 34 - Public Safety:					
	15,461.89	25,928.15	20,000.00	15,324.13	15,000.00
RevCategory: 34 - Public Safety: Total:	15,461.89	25,928.15	20,000.00	15,324.13	15,000.00
RevCategory: 39 - MISCELLANEOUS					
	1,999.35	3,262.64	0.00	3,029.82	0.00
RevCategory: 39 - MISCELLANEOUS Total:	1,999.35	3,262.64	0.00	3,029.82	0.00
Revenue Total:	17,461.24	29,190.79	20,000.00	18,353.95	15,000.00
Expense					
Department: 4210 - Police Public Safety					
10 - SUPPLIES & SERVICES:	5,980.65	19,924.10	20,000.00	9,279.13	15,000.00
Department: 4210 - Police Public Safety Total:	5,980.65	19,924.10	20,000.00	9,279.13	15,000.00
Expense Total:	5,980.65	19,924.10	20,000.00	9,279.13	15,000.00
Fund: 042 - Police Safety Fund Surplus (Deficit):	11,480.59	9,266.69	0.00	9,074.82	0.00

Budget Worksheet Condensed

For Fiscal: 2024-2025 Period Ending: 06/30/2025

Departmenten...	Total Activity	Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2025-2026 Council Approved
Fund: 045 - (COPS) Citizens Option for Public Safety					
Revenue					
RevCategory: 36 - Other Revenue					
	0.00	0.00	0.00	0.00	100,000.00
RevCategory: 36 - Other Revenue Total:	0.00	0.00	0.00	0.00	100,000.00
Revenue Total:	0.00	0.00	0.00	0.00	100,000.00
Expense					
Department: 4200 - Police					
10 - SUPPLIES & SERVICES:	0.00	0.00	0.00	0.00	100,000.00
Department: 4200 - Police Total:	0.00	0.00	0.00	0.00	100,000.00
Expense Total:	0.00	0.00	0.00	0.00	100,000.00
Fund: 045 - (COPS) Citizens Option for Public Safety Surplus (Deficit):	0.00	0.00	0.00	0.00	0.00

Budget Worksheet Condensed

For Fiscal: 2024-2025 Period Ending: 06/30/2025

Departmenten...	Total Activity	Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2025-2026 Council Approved
Fund: 047 - (OTS) CA-Office of Traffic Safety					
Revenue					
RevCategory: 36 - Other Revenue					
	0.00	0.00	0.00	0.00	41,000.00
RevCategory: 36 - Other Revenue Total:	0.00	0.00	0.00	0.00	41,000.00
Revenue Total:	0.00	0.00	0.00	0.00	41,000.00
Expense					
Department: 4226 - (OTS) CA-Office of Traffic Safety					
10 - SUPPLIES & SERVICES:	0.00	0.00	0.00	16,349.81	41,000.00
Department: 4226 - (OTS) CA-Office of Traffic Safety Total:	0.00	0.00	0.00	16,349.81	41,000.00
Expense Total:	0.00	0.00	0.00	16,349.81	41,000.00
Fund: 047 - (OTS) CA-Office of Traffic Safety Surplus (Deficit):	0.00	0.00	0.00	-16,349.81	0.00
Report Surplus (Deficit):	11,068.86	15,050.96	0.00	-6,523.41	0.00



City of Guadalupe

Budget Worksheet Condensed  
Group Summary

For Fiscal: 2024-2025 Period Ending: 06/30/2025

Department...	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2025-2026 Council Approved
Fund: 020 - Gas Tax Fund					
Revenue					
RevCategory: 36 - Other Revenue					
RevCategory: 36 - Other Revenue Total:	316,211.36	328,880.49	307,156.00	219,518.37	326,000.00
RevCategory: 39 - MISCELLANEOUS					
RevCategory: 39 - MISCELLANEOUS Total:	8,298.41	4,235.91	0.00	9,503.37	0.00
Revenue Total:	324,509.77	333,116.40	307,156.00	229,021.74	326,000.00
Expense					
Department: 4430 - Gas Tax - Streets					
10 - SUPPLIES & SERVICES:	2,851.51	4,506.66	3,000.00	2,879.22	10,000.00
50 - TRANSFERS	672,953.89	6,103.83	150,000.00	7,362.96	150,000.00
Department: 4430 - Gas Tax - Streets Total:	675,805.40	10,610.49	153,000.00	10,242.18	160,000.00
Expense Total:	675,805.40	10,610.49	153,000.00	10,242.18	160,000.00
Fund: 020 - Gas Tax Fund Surplus (Deficit):	-351,295.63	322,505.91	154,156.00	218,779.56	166,000.00

Budget Worksheet Condensed

For Fiscal: 2024-2025 Period Ending: 06/30/2025

Departmen...	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2025-2026 Council Approved
Fund: 022 - Local Trans.Fun					
Revenue					
RevCategory: 36 - Other Revenue					
	-681.96	14,106.53	14,000.00	13.37	14,000.00
RevCategory: 36 - Other Revenue Total:	-681.96	14,106.53	14,000.00	13.37	14,000.00
RevCategory: 39 - MISCELLANEOUS					
	3,267.54	5,359.30	0.00	4,712.16	0.00
RevCategory: 39 - MISCELLANEOUS Total:	3,267.54	5,359.30	0.00	4,712.16	0.00
Revenue Total:	2,585.58	19,465.83	14,000.00	4,725.53	14,000.00
Expense					
Department: 4460 - Local Transportation - Streets					
50 - TRANSFERS	0.00	0.00	14,000.00	0.00	14,000.00
Department: 4460 - Local Transportation - Streets Total:	0.00	0.00	14,000.00	0.00	14,000.00
Expense Total:	0.00	0.00	14,000.00	0.00	14,000.00
Fund: 022 - Local Trans.Fun Surplus (Deficit):	2,585.58	19,465.83	0.00	4,725.53	0.00

Budget Worksheet Condensed

For Fiscal: 2024-2025 Period Ending: 06/30/2025

Departmen...	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2025-2026 Council Approved
Fund: 071 - MEASURE A					
Revenue					
RevCategory: 36 - Other Revenue					
	708,659.35	693,063.69	1,349,874.88	522,159.37	1,656,762.00
RevCategory: 36 - Other Revenue Total:	708,659.35	693,063.69	1,349,874.88	522,159.37	1,656,762.00
RevCategory: 38 - Transfers					
	1,940.00	0.00	0.00	0.00	0.00
RevCategory: 38 - Transfers Total:	1,940.00	0.00	0.00	0.00	0.00
RevCategory: 39 - MISCELLANEOUS					
	13,111.25	12,656.47	0.00	10,837.14	5,500.00
RevCategory: 39 - MISCELLANEOUS Total:	13,111.25	12,656.47	0.00	10,837.14	5,500.00
Revenue Total:	723,710.60	705,720.16	1,349,874.88	532,996.51	1,662,262.00
Expense					
Department: 4454 - Measure A					
01 - PERSONNEL SERVICES:	208,048.97	137,299.74	204,647.04	176,299.84	222,741.00
10 - SUPPLIES & SERVICES:	166,675.05	215,572.24	224,998.84	760,551.10	282,292.00
30 - CAPITAL OUTLAY:	0.00	78,670.12	10,000.00	0.00	25,000.00
50 - TRANSFERS	565,318.76	108,841.32	910,229.00	780,336.96	1,132,229.00
Department: 4454 - Measure A Total:	940,042.78	540,383.42	1,349,874.88	1,717,187.90	1,662,262.00
Expense Total:	940,042.78	540,383.42	1,349,874.88	1,717,187.90	1,662,262.00
Fund: 071 - MEASURE A Surplus (Deficit):	-216,332.18	165,336.74	0.00	-1,184,191.39	0.00



Budget Worksheet Condensed

For Fiscal: 2024-2025 Period Ending: 06/30/2025

Departmenten...	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2025-2026 Council Approved
Fund: 082 - ASHC Pedestrian					
Revenue					
RevCategory: 36 - Other Revenue					
	0.00	0.00	5,133,341.00	0.00	5,133,341.00
RevCategory: 36 - Other Revenue Total:	0.00	0.00	5,133,341.00	0.00	5,133,341.00
Revenue Total:	0.00	0.00	5,133,341.00	0.00	5,133,341.00
Expense					
Department: 4479 - ASCH Ped					
50 - TRANSFERS	616,579.96	90,305.84	5,133,341.00	0.00	5,133,341.00
Department: 4479 - ASCH Ped Total:	616,579.96	90,305.84	5,133,341.00	0.00	5,133,341.00
Expense Total:	616,579.96	90,305.84	5,133,341.00	0.00	5,133,341.00
Fund: 082 - ASHC Pedestrian Surplus (Deficit):	-616,579.96	-90,305.84	0.00	0.00	0.00

Budget Worksheet Condensed

For Fiscal: 2024-2025 Period Ending: 06/30/2025

Departmen...	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2025-2026 Council Approved
Fund: 086 - RMRA SB1					
Revenue					
RevCategory: 36 - Other Revenue					
	188,793.69	215,467.95	150,000.00	195,330.71	2,150,000.00
RevCategory: 36 - Other Revenue Total:	188,793.69	215,467.95	150,000.00	195,330.71	2,150,000.00
RevCategory: 39 - MISCELLANEOUS					
	5,140.55	4,254.27	0.00	7,624.80	0.00
RevCategory: 39 - MISCELLANEOUS Total:	5,140.55	4,254.27	0.00	7,624.80	0.00
Revenue Total:	193,934.24	219,722.22	150,000.00	202,955.51	2,150,000.00
Expense					
Department: 4476 - RMRA SB1					
50 - TRANSFERS					
	361,008.36	1,682.53	150,000.00	0.00	2,150,000.00
Department: 4476 - RMRA SB1 Total:	361,008.36	1,682.53	150,000.00	0.00	2,150,000.00
Expense Total:	361,008.36	1,682.53	150,000.00	0.00	2,150,000.00
Fund: 086 - RMRA SB1 Surplus (Deficit):	-167,074.12	218,039.69	0.00	202,955.51	0.00

Budget Worksheet Condensed

For Fiscal: 2024-2025 Period Ending: 06/30/2025

Departmenten...	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2025-2026 Council Approved
Fund: 088 - SB1 SRTS					
Revenue					
RevCategory: 34 - Public Safety:					
	0.00	0.00	0.00	0.00	0.00
RevCategory: 34 - Public Safety: Total:	0.00	0.00	0.00	0.00	0.00
Revenue Total:	0.00	0.00	0.00	0.00	0.00
Expense					
Department: 4477 - SB1 SRTS					
50 - TRANSFERS					
	0.00	0.00	0.00	0.00	0.00
Department: 4477 - SB1 SRTS Total:	0.00	0.00	0.00	0.00	0.00
Expense Total:	0.00	0.00	0.00	0.00	0.00
Fund: 088 - SB1 SRTS Surplus (Deficit):	0.00	0.00	0.00	0.00	0.00
Report Surplus (Deficit):	-1,348,696.31	635,042.33	154,156.00	-757,730.79	166,000.00



City of Guadalupe

E - Enterprise Funds

# Budget Worksheet Condensed

## Group Summary

For Fiscal: 2024-2025 Period Ending: 06/30/2025

Department...	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2025-2026 Council Approved
<b>Fund: 010 - Wtr. Oper. Fund</b>					
<b>Revenue</b>					
<b>RevCategory: 36 - Other Revenue</b>					
<b>RevCategory: 36 - Other Revenue Total:</b>	2,150,391.01	2,552,148.04	2,457,000.00	2,949,291.25	2,830,000.00
<b>RevCategory: 39 - MISCELLANEOUS</b>					
<b>RevCategory: 39 - MISCELLANEOUS Total:</b>	43,430.56	123,877.67	5,300.00	136,760.36	150,000.00
<b>Revenue Total:</b>	2,193,821.57	2,676,025.71	2,462,300.00	3,086,051.61	2,980,000.00
<b>Expense</b>					
<b>Department: 4420 - Water Operating</b>					
01 - PERSONNEL SERVICES:	376,145.09	357,453.44	792,016.37	377,272.30	580,150.00
10 - SUPPLIES & SERVICES:	1,115,949.41	1,316,198.61	1,277,639.00	524,540.46	1,487,612.00
30 - CAPITAL OUTLAY:	0.00	0.00	0.00	0.00	60,000.00
40 - OTHER FINANCING USES:	64,042.23	198,662.03	152,716.00	155,363.43	202,616.00
50 - TRANSFERS	338,100.00	340,899.96	338,100.00	681,300.00	1,831,000.00
<b>Department: 4420 - Water Operating Total:</b>	1,894,236.73	2,213,214.04	2,560,471.37	1,738,476.19	4,161,378.00
<b>Expense Total:</b>	1,894,236.73	2,213,214.04	2,560,471.37	1,738,476.19	4,161,378.00
<b>Fund: 010 - Wtr. Oper. Fund Surplus (Deficit):</b>	299,584.84	462,811.67	-98,171.37	1,347,575.42	-1,181,378.00

Budget Worksheet Condensed

For Fiscal: 2024-2025 Period Ending: 06/30/2025

Departmen...	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2025-2026 Council Approved
Fund: 030 - Wtr. Cap. Fund					
Revenue					
RevCategory: 36 - Other Revenue					
	37,704.17	22,194.44	664,000.00	22,663.31	13,000.00
RevCategory: 36 - Other Revenue Total:	37,704.17	22,194.44	664,000.00	22,663.31	13,000.00
RevCategory: 38 - Transfers					
	0.00	0.00	0.00	0.00	1,150,000.00
RevCategory: 38 - Transfers Total:	0.00	0.00	0.00	0.00	1,150,000.00
Revenue Total:	37,704.17	22,194.44	664,000.00	22,663.31	1,163,000.00
Expense					
Department: 4465 - Water Capital					
50 - TRANSFERS					
	-3,733.98	104,141.82	650,000.00	0.00	1,150,000.00
Department: 4465 - Water Capital Total:	-3,733.98	104,141.82	650,000.00	0.00	1,150,000.00
Expense Total:	-3,733.98	104,141.82	650,000.00	0.00	1,150,000.00
Fund: 030 - Wtr. Cap. Fund Surplus (Deficit):	41,438.15	-81,947.38	14,000.00	22,663.31	13,000.00
Report Surplus (Deficit):	341,022.99	380,864.29	-84,171.37	1,370,238.73	-1,168,378.00



City of Guadalupe

Budget Worksheet Condensed  
Group Summary

For Fiscal: 2024-2025 Period Ending: 06/30/2025

Department...	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2025-2026 Council Approved
Fund: 012 - Wst.Wtr.Op.Fund					
Revenue					
RevCategory: 36 - Other Revenue					
RevCategory: 36 - Other Revenue Total:	1,834,319.45	2,090,817.68	2,078,600.00	2,168,509.62	2,204,000.00
RevCategory: 36 - Other Revenue Total:	1,834,319.45	2,090,817.68	2,078,600.00	2,168,509.62	2,204,000.00
RevCategory: 39 - MISCELLANEOUS					
RevCategory: 39 - MISCELLANEOUS Total:	41,097.05	118,525.20	0.00	111,424.49	100,000.00
RevCategory: 39 - MISCELLANEOUS Total:	41,097.05	118,525.20	0.00	111,424.49	100,000.00
Revenue Total:	1,875,416.50	2,209,342.88	2,078,600.00	2,279,934.11	2,304,000.00
Expense					
Department: 4425 - Wastewater Operating					
01 - PERSONNEL SERVICES:	394,404.76	380,459.30	564,141.69	455,616.40	541,000.00
10 - SUPPLIES & SERVICES:	1,022,741.73	1,243,394.59	1,175,800.00	1,114,951.26	1,256,035.00
40 - OTHER FINANCING USES:	36,459.92	2,297.93	66,800.00	22,858.08	66,800.00
50 - TRANSFERS	269,600.04	432,999.96	269,900.00	218,499.96	269,900.00
Department: 4425 - Wastewater Operating Total:	1,723,206.45	2,059,151.78	2,076,641.69	1,811,925.70	2,133,735.00
Expense Total:	1,723,206.45	2,059,151.78	2,076,641.69	1,811,925.70	2,133,735.00
Fund: 012 - Wst.Wtr.Op.Fund Surplus (Deficit):	152,210.05	150,191.10	1,958.31	468,008.41	170,265.00

Budget Worksheet Condensed

For Fiscal: 2024-2025 Period Ending: 06/30/2025

Departmenten...	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2025-2026 Council Approved
Fund: 032 - Waste Water Capital Fund					
Revenue					
RevCategory: 36 - Other Revenue					
	107,475.48	72,307.16	989,000.00	0.00	4,523,908.00
RevCategory: 36 - Other Revenue Total:	107,475.48	72,307.16	989,000.00	0.00	4,523,908.00
RevCategory: 38 - Transfers					
	0.00	0.00	0.00	0.00	1,895,000.00
RevCategory: 38 - Transfers Total:	0.00	0.00	0.00	0.00	1,895,000.00
RevCategory: 39 - MISCELLANEOUS					
	0.00	0.00	0.00	0.00	0.00
RevCategory: 39 - MISCELLANEOUS Total:	0.00	0.00	0.00	0.00	0.00
Revenue Total:	107,475.48	72,307.16	989,000.00	0.00	6,418,908.00
Expense					
Department: 4470 - Wastewater Capital					
10 - SUPPLIES & SERVICES:	385,974.11	0.00	0.00	0.00	0.00
50 - TRANSFERS	-3,056.03	159,625.13	989,000.00	0.00	6,418,908.00
Department: 4470 - Wastewater Capital Total:	382,918.08	159,625.13	989,000.00	0.00	6,418,908.00
Expense Total:	382,918.08	159,625.13	989,000.00	0.00	6,418,908.00
Fund: 032 - Waste Water Capital Fund Surplus (Deficit):	-275,442.60	-87,317.97	0.00	0.00	0.00
Report Surplus (Deficit):	-123,232.55	62,873.13	1,958.31	468,008.41	170,265.00



City of Guadalupe

# Budget Worksheet Condensed

## Group Summary

For Fiscal: 2024-2025 Period Ending: 06/30/2025

Department...	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2025-2026 Council Approved
<b>Fund: 023 - LTF - Transit</b>					
<b>Revenue</b>					
<b>RevCategory: 36 - Other Revenue</b>					
	1,607,714.28	1,398,358.87	4,735,311.00	128,467.77	2,956,594.00
<b>RevCategory: 36 - Other Revenue Total:</b>	<b>1,607,714.28</b>	<b>1,398,358.87</b>	<b>4,735,311.00</b>	<b>128,467.77</b>	<b>2,956,594.00</b>
<b>RevCategory: 39 - MISCELLANEOUS</b>					
	17,287.92	40,449.66	0.00	30,304.03	0.00
<b>RevCategory: 39 - MISCELLANEOUS Total:</b>	<b>17,287.92</b>	<b>40,449.66</b>	<b>0.00</b>	<b>30,304.03</b>	<b>0.00</b>
<b>Revenue Total:</b>	<b>1,625,002.20</b>	<b>1,438,808.53</b>	<b>4,735,311.00</b>	<b>158,771.80</b>	<b>2,956,594.00</b>
<b>Expense</b>					
<b>Department: 4461 - LTF Transit</b>					
01 - PERSONNEL SERVICES:	33,932.05	9,335.53	36,990.51	16,749.15	0.00
10 - SUPPLIES & SERVICES:	890,549.19	913,073.22	846,800.00	829,096.46	120,000.00
30 - CAPITAL OUTLAY:	0.00	217,528.59	0.00	0.00	0.00
50 - TRANSFERS	332,947.05	84,815.25	479,418.00	135,000.00	2,836,594.00
<b>Department: 4461 - LTF Transit Total:</b>	<b>1,257,428.29</b>	<b>1,224,752.59</b>	<b>1,363,208.51</b>	<b>980,845.61</b>	<b>2,956,594.00</b>
<b>Expense Total:</b>	<b>1,257,428.29</b>	<b>1,224,752.59</b>	<b>1,363,208.51</b>	<b>980,845.61</b>	<b>2,956,594.00</b>
<b>Fund: 023 - LTF - Transit Surplus (Deficit):</b>	<b>367,573.91</b>	<b>214,055.94</b>	<b>3,372,102.49</b>	<b>-822,073.81</b>	<b>0.00</b>
<b>Report Surplus (Deficit):</b>	<b>367,573.91</b>	<b>214,055.94</b>	<b>3,372,102.49</b>	<b>-822,073.81</b>	<b>0.00</b>





City of Guadalupe

F - Miscellaneous Funds

Budget Worksheet Condensed  
Group Summary

For Fiscal: 2024-2025 Period Ending: 06/30/2025

Department...	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2025-2026 Council Approved
<b>Fund: 028 - Gdlp Library</b>					
<b>Revenue</b>					
<b>RevCategory: 36 - Other Revenue</b>					
	5,600.00	0.00	0.00	0.00	0.00
<b>RevCategory: 36 - Other Revenue Total:</b>	<b>5,600.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>RevCategory: 38 - Transfers</b>					
	9,482.92	15,000.00	22,000.00	0.00	22,000.00
<b>RevCategory: 38 - Transfers Total:</b>	<b>9,482.92</b>	<b>15,000.00</b>	<b>22,000.00</b>	<b>0.00</b>	<b>22,000.00</b>
<b>RevCategory: 39 - MISCELLANEOUS</b>					
	597.08	0.00	0.00	0.00	0.00
<b>RevCategory: 39 - MISCELLANEOUS Total:</b>	<b>597.08</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Revenue Total:</b>	<b>15,680.00</b>	<b>15,000.00</b>	<b>22,000.00</b>	<b>0.00</b>	<b>22,000.00</b>
<b>Expense</b>					
<b>Department: 4502 - Guadalupe Library</b>					
10 - SUPPLIES & SERVICES:	15,000.00	15,000.00	22,000.00	15,000.00	22,000.00
50 - TRANSFERS	636.00	746.04	0.00	2,451.00	0.00
<b>Department: 4502 - Guadalupe Library Total:</b>	<b>15,636.00</b>	<b>15,746.04</b>	<b>22,000.00</b>	<b>17,451.00</b>	<b>22,000.00</b>
<b>Expense Total:</b>	<b>15,636.00</b>	<b>15,746.04</b>	<b>22,000.00</b>	<b>17,451.00</b>	<b>22,000.00</b>
<b>Fund: 028 - Gdlp Library Surplus (Deficit):</b>	<b>44.00</b>	<b>-746.04</b>	<b>0.00</b>	<b>-17,451.00</b>	<b>0.00</b>

Budget Worksheet Condensed

For Fiscal: 2024-2025 Period Ending: 06/30/2025

Departmen...	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2025-2026 Council Approved
Fund: 036 - Public Facilities Fund					
Revenue					
RevCategory: 36 - Other Revenue					
	0.00	-417.80	4,500.00	4,402.60	4,500.00
RevCategory: 36 - Other Revenue Total:	0.00	-417.80	4,500.00	4,402.60	4,500.00
RevCategory: 39 - MISCELLANEOUS					
	485.28	840.03	0.00	825.96	0.00
RevCategory: 39 - MISCELLANEOUS Total:	485.28	840.03	0.00	825.96	0.00
Revenue Total:	485.28	422.23	4,500.00	5,228.56	4,500.00
Expense					
Department: 0000 - No Department					
40 - OTHER FINANCING USES:	0.00	0.00	4,500.00	0.00	4,500.00
Department: 0000 - No Department Total:	0.00	0.00	4,500.00	0.00	4,500.00
Expense Total:	0.00	0.00	4,500.00	0.00	4,500.00
Fund: 036 - Public Facilities Fund Surplus (Deficit):	485.28	422.23	0.00	5,228.56	0.00

Budget Worksheet Condensed

For Fiscal: 2024-2025 Period Ending: 06/30/2025

Departmen...	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2025-2026 Council Approved
Fund: 038 - Park Developement Fund					
Revenue					
RevCategory: 36 - Other Revenue					
	0.00	0.00	7,200.00	4,800.00	5,000.00
RevCategory: 36 - Other Revenue Total:	0.00	0.00	7,200.00	4,800.00	5,000.00
RevCategory: 39 - MISCELLANEOUS					
	700.51	20,546.11	0.00	17,957.33	0.00
RevCategory: 39 - MISCELLANEOUS Total:	700.51	20,546.11	0.00	17,957.33	0.00
Revenue Total:	700.51	20,546.11	7,200.00	22,757.33	5,000.00
Expense					
Department: 4330 - Park Development					
50 - TRANSFERS	0.00	0.00	7,200.00	0.00	5,000.00
Department: 4330 - Park Development Total:	0.00	0.00	7,200.00	0.00	5,000.00
Expense Total:	0.00	0.00	7,200.00	0.00	5,000.00
Fund: 038 - Park Developement Fund Surplus (Deficit):	700.51	20,546.11	0.00	22,757.33	0.00

Budget Worksheet Condensed

For Fiscal: 2024-2025 Period Ending: 06/30/2025

Department...	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2025-2026 Council Approved
Fund: 076 - Cap Fac Fund					
Revenue					
RevCategory: 36 - Other Revenue					
	0.00	0.00	507,539.00	0.00	467,695.00
RevCategory: 36 - Other Revenue Total:	0.00	0.00	507,539.00	0.00	467,695.00
RevCategory: 38 - Transfers					
	112,927.46	0.00	583,521.00	0.00	1,100,000.00
RevCategory: 38 - Transfers Total:	112,927.46	0.00	583,521.00	0.00	1,100,000.00
RevCategory: 39 - MISCELLANEOUS					
	7,765.71	14,041.95	0.00	10,855.26	0.00
RevCategory: 39 - MISCELLANEOUS Total:	7,765.71	14,041.95	0.00	10,855.26	0.00
Revenue Total:	120,693.17	14,041.95	1,091,060.00	10,855.26	1,567,695.00
Expense					
Department: 4320 - Public Facilities					
10 - SUPPLIES & SERVICES:	0.00	0.00	2,000.00	0.00	1,674.00
30 - CAPITAL OUTLAY:	59,722.27	19,967.66	59,500.00	48,073.25	0.00
50 - TRANSFERS	60,774.27	285.00	1,029,560.00	0.00	1,566,021.00
Department: 4320 - Public Facilities Total:	120,496.54	20,252.66	1,091,060.00	48,073.25	1,567,695.00
Expense Total:	120,496.54	20,252.66	1,091,060.00	48,073.25	1,567,695.00
Fund: 076 - Cap Fac Fund Surplus (Deficit):	196.63	-6,210.71	0.00	-37,217.99	0.00

Budget Worksheet Condensed

For Fiscal: 2024-2025 Period Ending: 06/30/2025

Departmenten...	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2025-2026 Council Approved
Fund: 078 - City Hall Equip					
Revenue					
RevCategory: 36 - Other Revenue					
	640.00	0.00	0.00	0.00	0.00
RevCategory: 36 - Other Revenue Total:	640.00	0.00	0.00	0.00	0.00
RevCategory: 38 - Transfers					
	219.45	0.00	0.00	0.00	0.00
RevCategory: 38 - Transfers Total:	219.45	0.00	0.00	0.00	0.00
RevCategory: 39 - MISCELLANEOUS					
	585.59	915.67	0.00	794.79	0.00
RevCategory: 39 - MISCELLANEOUS Total:	585.59	915.67	0.00	794.79	0.00
Revenue Total:	1,445.04	915.67	0.00	794.79	0.00
Expense					
Department: 4478 - City Hall Equipment					
10 - SUPPLIES & SERVICES:	0.00	0.00	0.00	0.00	0.00
50 - TRANSFERS	1,445.04	0.00	0.00	0.00	0.00
Department: 4478 - City Hall Equipment Total:	1,445.04	0.00	0.00	0.00	0.00
Expense Total:	1,445.04	0.00	0.00	0.00	0.00
Fund: 078 - City Hall Equip Surplus (Deficit):	0.00	915.67	0.00	794.79	0.00

Budget Worksheet Condensed

For Fiscal: 2024-2025 Period Ending: 06/30/2025

Department...	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2025-2026 Council Approved
Fund: 079 - OB 2019-3 Prjct					
Revenue					
RevCategory: 36 - Other Revenue					
	87,521.18	7,912,478.82	10,304,378.00	0.00	10,000,000.00
RevCategory: 36 - Other Revenue Total:	87,521.18	7,912,478.82	10,304,378.00	0.00	10,000,000.00
RevCategory: 38 - Transfers					
	0.00	0.00	0.00	0.00	0.00
RevCategory: 38 - Transfers Total:	0.00	0.00	0.00	0.00	0.00
RevCategory: 39 - MISCELLANEOUS					
	4,877.86	132,146.25	0.00	110,557.09	0.00
RevCategory: 39 - MISCELLANEOUS Total:	4,877.86	132,146.25	0.00	110,557.09	0.00
Revenue Total:	92,399.04	8,044,625.07	10,304,378.00	110,557.09	10,000,000.00
Expense					
Department: 4542 - RDA Bond Refi					
01 - PERSONNEL SERVICES:	1,885.74	946.44	57,815.00	622.93	0.00
10 - SUPPLIES & SERVICES:	6,673.69	3,212,335.51	178,750.00	288,265.80	295,000.00
30 - CAPITAL OUTLAY:	72,505.16	15,665.00	10,000.00	2,630.00	0.00
50 - TRANSFERS	0.00	0.00	10,057,813.00	0.00	9,705,000.00
Department: 4542 - RDA Bond Refi Total:	81,064.59	3,228,946.95	10,304,378.00	291,518.73	10,000,000.00
Expense Total:	81,064.59	3,228,946.95	10,304,378.00	291,518.73	10,000,000.00
Fund: 079 - OB 2019-3 Prjct Surplus (Deficit):	11,334.45	4,815,678.12	0.00	-180,961.64	0.00

Budget Worksheet Condensed

For Fiscal: 2024-2025 Period Ending: 06/30/2025

Departmen...	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2025-2026 Council Approved
Fund: 087 - Traffic Mitgtn					
Revenue					
RevCategory: 36 - Other Revenue					
	2,504.00	0.00	50,000.00	0.00	50,000.00
RevCategory: 36 - Other Revenue Total:	2,504.00	0.00	50,000.00	0.00	50,000.00
RevCategory: 39 - MISCELLANEOUS					
	2,023.97	278.15	0.00	241.44	0.00
RevCategory: 39 - MISCELLANEOUS Total:	2,023.97	278.15	0.00	241.44	0.00
Revenue Total:	4,527.97	278.15	50,000.00	241.44	50,000.00
Expense					
Department: 4908 - Traffic Mitigation					
50 - TRANSFERS	114,279.56	531.33	50,000.00	0.00	50,000.00
Department: 4908 - Traffic Mitigation Total:	114,279.56	531.33	50,000.00	0.00	50,000.00
Expense Total:	114,279.56	531.33	50,000.00	0.00	50,000.00
Fund: 087 - Traffic Mitgtn Surplus (Deficit):	-109,751.59	-253.18	0.00	241.44	0.00

Budget Worksheet Condensed

For Fiscal: 2024-2025 Period Ending: 06/30/2025

Department...	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2025-2026 Council Approved
Fund: 107 - CV2-3 Food Dis					
Revenue					
RevCategory: 36 - Other Revenue					
	73,367.04	43,495.67	193,000.00	100,626.75	0.00
RevCategory: 36 - Other Revenue Total:	73,367.04	43,495.67	193,000.00	100,626.75	0.00
RevCategory: 38 - Transfers					
	26,043.65	0.00	0.00	0.00	27,000.00
RevCategory: 38 - Transfers Total:	26,043.65	0.00	0.00	0.00	27,000.00
RevCategory: 39 - MISCELLANEOUS					
	0.00	0.00	0.00	94.20	0.00
RevCategory: 39 - MISCELLANEOUS Total:	0.00	0.00	0.00	94.20	0.00
Revenue Total:	99,410.69	43,495.67	193,000.00	100,720.95	27,000.00
Expense					
Department: 4018 - CV2-3					
10 - SUPPLIES & SERVICES:	128,952.13	20,695.87	193,000.00	30,054.11	27,000.00
Department: 4018 - CV2-3 Total:	128,952.13	20,695.87	193,000.00	30,054.11	27,000.00
Expense Total:	128,952.13	20,695.87	193,000.00	30,054.11	27,000.00
Fund: 107 - CV2-3 Food Dis Surplus (Deficit):	-29,541.44	22,799.80	0.00	70,666.84	0.00



Budget Worksheet Condensed

For Fiscal: 2024-2025 Period Ending: 06/30/2025

Department...	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2025-2026 Council Approved
Fund: 109 - Central Park xs					
Revenue					
RevCategory: 36 - Other Revenue					
	230,962.00	0.00	4,120,000.00	251,286.00	4,400,000.00
RevCategory: 36 - Other Revenue Total:	230,962.00	0.00	4,120,000.00	251,286.00	4,400,000.00
RevCategory: 38 - Transfers					
	0.00	0.00	0.00	0.00	300,000.00
RevCategory: 38 - Transfers Total:	0.00	0.00	0.00	0.00	300,000.00
RevCategory: 39 - MISCELLANEOUS					
	0.00	0.00	0.00	844.06	0.00
RevCategory: 39 - MISCELLANEOUS Total:	0.00	0.00	0.00	844.06	0.00
Revenue Total:	230,962.00	0.00	4,120,000.00	252,130.06	4,700,000.00
Expense					
Department: 4017 - Central Park					
50 - TRANSFERS					
	287,478.66	153,574.73	4,120,000.00	0.00	4,700,000.00
Department: 4017 - Central Park Total:	287,478.66	153,574.73	4,120,000.00	0.00	4,700,000.00
Expense Total:	287,478.66	153,574.73	4,120,000.00	0.00	4,700,000.00
Fund: 109 - Central Park xs Surplus (Deficit):	-56,516.66	-153,574.73	0.00	252,130.06	0.00

Budget Worksheet Condensed

For Fiscal: 2024-2025 Period Ending: 06/30/2025

Departmenten...	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2025-2026 Council Approved
Fund: 110 - Leroy II Bldg					
Revenue					
RevCategory: 36 - Other Revenue					
	0.00	0.00	1,700,000.00	0.00	1,700,000.00
RevCategory: 36 - Other Revenue Total:	0.00	0.00	1,700,000.00	0.00	1,700,000.00
Revenue Total:	0.00	0.00	1,700,000.00	0.00	1,700,000.00
Expense					
Department: 4019 - Leroy Building					
50 - TRANSFERS	625.00	86,443.04	1,700,000.00	0.00	1,700,000.00
Department: 4019 - Leroy Building Total:	625.00	86,443.04	1,700,000.00	0.00	1,700,000.00
Expense Total:	625.00	86,443.04	1,700,000.00	0.00	1,700,000.00
Fund: 110 - Leroy II Bldg Surplus (Deficit):	-625.00	-86,443.04	0.00	0.00	0.00

Budget Worksheet Condensed

For Fiscal: 2024-2025 Period Ending: 06/30/2025

Departmenten...	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2025-2026 Council Approved
Fund: 111 - Cal-Fire Urban Forest (State Grant)					
Revenue					
RevCategory: 36 - Other Revenue					
	0.00	0.00	170,734.00	0.00	170,734.00
RevCategory: 36 - Other Revenue Total:	0.00	0.00	170,734.00	0.00	170,734.00
Revenue Total:	0.00	0.00	170,734.00	0.00	170,734.00
Expense					
Department: 4020 - Urban Forest					
10 - SUPPLIES & SERVICES:	0.00	0.00	170,734.00	5,843.24	170,734.00
Department: 4020 - Urban Forest Total:	0.00	0.00	170,734.00	5,843.24	170,734.00
Expense Total:	0.00	0.00	170,734.00	5,843.24	170,734.00
Fund: 111 - Cal-Fire Urban Forest (State Grant) Surplus (Deficit):	0.00	0.00	0.00	-5,843.24	0.00
Report Surplus (Deficit):	-183,673.82	4,613,134.23	0.00	110,345.15	0.00



City of Guadalupe

Budget Worksheet Condensed  
Group Summary

For Fiscal: 2024-2025 Period Ending: 06/30/2025

Department...	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2025-2026 Council Approved
Fund: 060 - Quad.Assmt.Dist					
Revenue					
RevCategory: 31 - Taxes:					
	23,769.84	42,509.85	43,000.00	23,476.96	43,000.00
RevCategory: 31 - Taxes: Total:	23,769.84	42,509.85	43,000.00	23,476.96	43,000.00
RevCategory: 39 - MISCELLANEOUS					
	1,095.19	2,454.26	0.00	2,093.36	2,600.00
RevCategory: 39 - MISCELLANEOUS Total:	1,095.19	2,454.26	0.00	2,093.36	2,600.00
Revenue Total:	24,865.03	44,964.11	43,000.00	25,570.32	45,600.00
Expense					
Department: 4490 - Guadalupe Assessment District					
01 - PERSONNEL SERVICES:	530.14	4,670.07	26,144.74	5,332.54	20,860.00
10 - SUPPLIES & SERVICES:	13,793.67	9,537.07	12,300.00	11,722.65	22,130.00
50 - TRANSFERS	1,601.04	1,607.04	4,555.26	2,915.04	4,555.26
Department: 4490 - Guadalupe Assessment District Total:	15,924.85	15,814.18	43,000.00	19,970.23	47,545.26
Expense Total:	15,924.85	15,814.18	43,000.00	19,970.23	47,545.26
Fund: 060 - Quad.Assmt.Dist Surplus (Deficit):	8,940.18	29,149.93	0.00	5,600.09	-1,945.26

Budget Worksheet Condensed

For Fiscal: 2024-2025 Period Ending: 06/30/2025

Departmen...	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2025-2026 Council Approved
Fund: 063 - Pas L&L Dist					
Revenue					
RevCategory: 31 - Taxes:					
	99,270.53	244,716.17	250,000.00	134,049.04	250,000.00
RevCategory: 31 - Taxes: Total:	99,270.53	244,716.17	250,000.00	134,049.04	250,000.00
RevCategory: 39 - MISCELLANEOUS					
	5,219.40	12,869.04	0.00	11,720.73	0.00
RevCategory: 39 - MISCELLANEOUS Total:	5,219.40	12,869.04	0.00	11,720.73	0.00
Revenue Total:	104,489.93	257,585.21	250,000.00	145,769.77	250,000.00
Expense					
Department: 4472 - Housing Impact					
01 - PERSONNEL SERVICES:	530.14	7,046.23	84,775.37	5,971.61	98,232.00
10 - SUPPLIES & SERVICES:	32,514.64	49,758.15	115,300.00	55,239.89	115,300.00
50 - TRANSFERS	4,407.00	8,457.96	5,000.00	27,324.00	5,000.00
Department: 4472 - Housing Impact Total:	37,451.78	65,262.34	205,075.37	88,535.50	218,532.00
Expense Total:	37,451.78	65,262.34	205,075.37	88,535.50	218,532.00
Fund: 063 - Pas L&L Dist Surplus (Deficit):	67,038.15	192,322.87	44,924.63	57,234.27	31,468.00

Budget Worksheet Condensed

For Fiscal: 2024-2025 Period Ending: 06/30/2025

Departmen...	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2025-2026 Council Approved
Fund: 065 - Guad.Light Dist					
Revenue					
RevCategory: 31 - Taxes:					
	176,186.36	332,898.75	302,100.00	166,803.35	333,000.00
RevCategory: 31 - Taxes: Total:	176,186.36	332,898.75	302,100.00	166,803.35	333,000.00
RevCategory: 39 - MISCELLANEOUS					
	12,691.11	29,570.58	0.00	28,911.75	0.00
RevCategory: 39 - MISCELLANEOUS Total:	12,691.11	29,570.58	0.00	28,911.75	0.00
Revenue Total:	188,877.47	362,469.33	302,100.00	195,715.10	333,000.00
Expense					
Department: 4485 - Guadalupe Light District					
10 - SUPPLIES & SERVICES:	56,424.70	75,707.17	15,025.00	9,396.66	25,140.00
50 - TRANSFERS	6,393.00	5,135.04	287,075.00	3,561.00	704,000.00
Department: 4485 - Guadalupe Light District Total:	62,817.70	80,842.21	302,100.00	12,957.66	729,140.00
Expense Total:	62,817.70	80,842.21	302,100.00	12,957.66	729,140.00
Fund: 065 - Guad.Light Dist Surplus (Deficit):	126,059.77	281,627.12	0.00	182,757.44	-396,140.00
Report Surplus (Deficit):	202,038.10	503,099.92	44,924.63	245,591.80	-366,617.26



City of Guadalupe

H - Successor Agency Funds

Budget Worksheet Condensed

Group Summary

For Fiscal: 2024-2025 Period Ending: 06/30/2025

Department...	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2025-2026 Council Approved
Fund: 026 - RDA-Op.Fund					
Revenue					
RevCategory: 31 - Taxes:					
	606,821.49	872,967.14	490,714.00	65,713.57	420,628.00
RevCategory: 31 - Taxes: Total:	606,821.49	872,967.14	490,714.00	65,713.57	420,628.00
RevCategory: 36 - Other Revenue					
	14,476.93	0.00	0.00	0.00	0.00
RevCategory: 36 - Other Revenue Total:	14,476.93	0.00	0.00	0.00	0.00
RevCategory: 39 - MISCELLANEOUS					
	7,683.41	0.00	0.00	0.00	0.00
RevCategory: 39 - MISCELLANEOUS Total:	7,683.41	0.00	0.00	0.00	0.00
Revenue Total:	628,981.83	872,967.14	490,714.00	65,713.57	420,628.00
Expense					
Department: 4500 - Redevelopment					
10 - SUPPLIES & SERVICES:	210,667.52	206,586.74	259,022.00	124,783.64	188,936.00
40 - OTHER FINANCING USES:	5,498.04	0.00	231,692.00	0.00	231,692.00
50 - TRANSFERS	188,900.00	192,399.96	0.00	167,727.96	0.00
Department: 4500 - Redevelopment Total:	405,065.56	398,986.70	490,714.00	292,511.60	420,628.00
Expense Total:	405,065.56	398,986.70	490,714.00	292,511.60	420,628.00
Fund: 026 - RDA-Op.Fund Surplus (Deficit):	223,916.27	473,980.44	0.00	-226,798.03	0.00

Budget Worksheet Condensed

For Fiscal: 2024-2025 Period Ending: 06/30/2025

Department...	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2025-2026 Council Approved
Fund: 090 - RDA-Afford.Hsg					
Revenue					
RevCategory: 39 - MISCELLANEOUS					
	1.11	10,967.59	0.00	9,519.95	0.00
RevCategory: 39 - MISCELLANEOUS Total:	1.11	10,967.59	0.00	9,519.95	0.00
Revenue Total:	1.11	10,967.59	0.00	9,519.95	0.00
Fund: 090 - RDA-Afford.Hsg Total:	1.11	10,967.59	0.00	9,519.95	0.00



Budget Worksheet Condensed

For Fiscal: 2024-2025 Period Ending: 06/30/2025

Departmenten...	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 YTD Activity	2025-2026 Council Approved
Fund: 091 - 2003 Bond Refi					
Expense					
Department: 4542 - RDA Bond Refi					
10 - SUPPLIES & SERVICES:	0.00	0.00	0.00	0.00	0.00
50 - TRANSFERS	0.00	0.00	0.00	0.00	0.00
Department: 4542 - RDA Bond Refi Total:	0.00	0.00	0.00	0.00	0.00
Expense Total:	0.00	0.00	0.00	0.00	0.00
Fund: 091 - 2003 Bond Refi Total:	0.00	0.00	0.00	0.00	0.00
Report Surplus (Deficit):	223,917.38	484,948.03	0.00	-217,278.08	0.00



City of Guadalupe

I - Fund Balances

## Fund Balance Report

As Of 06/01/2025

Fund	Beginning Balance	Total Revenues	Total Expenses	Ending Balance
001 - General Fund	3,111,299.34	6,515,540.23	6,983,693.85	2,643,145.72
004 - FEMA	405.00	0.00	0.00	405.00
010 - Wtr. Oper. Fund	5,507,237.94	2,842,813.54	1,579,407.32	6,770,644.16
012 - Wst.Wtr.Op.Fund	-2,124,243.92	2,109,113.07	1,693,404.77	-1,708,535.62
014 - Wtr Storage Tnk	0.00	0.00	0.00	0.00
015 - Solid Waste	97,996.00	0.00	0.00	97,996.00
020 - Gas Tax Fund	324,614.68	217,557.76	9,628.60	532,543.84
022 - Local Trans.Fun	214,630.88	4,725.53	0.00	219,356.41
023 - LTF - Transit	1,696,703.40	158,681.80	887,578.24	967,806.96
026 - RDA-Op.Fund	-1,572,998.21	65,596.98	276,655.77	-1,784,057.00
028 - GdIp Library	-29,873.27	0.00	17,246.75	-47,120.02
030 - Wtr. Cap. Fund	51,657.26	13,194.78	0.00	64,852.04
031 - Payroll Clear	0.00	0.00	0.00	0.00
032 - Waste Water Capital Fund	7,160,673.20	0.00	0.00	7,160,673.20
036 - Public Facilities Fund	34,054.90	5,228.56	0.00	39,283.46
038 - Park Developement Fund	814,382.16	22,757.33	0.00	837,139.49
039 - Community Corrections Grant	3,702.38	52.63	2,327.59	1,427.42
040 - Fire Safety Fund	56,938.15	11,085.10	3,711.59	64,311.66
041 - Firehouse	-1,503.27	0.00	5,676.15	-7,179.42
042 - Police Safety Fund	133,122.93	17,024.76	9,279.13	140,868.56
045 - (COPS) Citizens Option for Public Safety	0.00	0.00	0.00	0.00
046 - (VFC) Volunteer FireFighter Capacity Grant	0.00	0.00	0.00	0.00
047 - (OTS) CA-Office of Traffic Safety	0.00	0.00	16,349.81	-16,349.81
057 - Alcohol & Drug	4,297.79	94.35	0.00	4,392.14
058 - CDBG-STBG 1465	109,660.61	7,527.54	0.00	117,188.15
060 - Quad.Assmt.Dist	99,803.01	15,743.04	19,184.48	96,361.57
063 - Pas L&L Dist	545,958.53	79,985.99	82,895.35	543,049.17
065 - Quad.Light Dist	1,194,730.66	161,872.93	12,660.91	1,343,942.68
067 - EDGB 1971	4,020.83	88.27	0.00	4,109.10
071 - MEASURE A	622,537.95	488,417.08	1,619,187.23	-508,232.20
076 - Cap Fac Fund	547,961.85	10,855.26	48,073.25	510,743.86
077 - CAL Trans GMRP	0.00	0.00	0.00	0.00
078 - City Hall Equip	36,206.25	794.79	0.00	37,001.04
079 - OB 2019-3 Prjct	5,139,114.84	110,557.09	282,340.04	4,967,331.89
082 - ASHC Pedestrian	-616,579.96	0.00	0.00	-616,579.96
083 - ATP Cycle 3	0.00	0.00	0.00	0.00
086 - RMRA SB1	274,057.79	166,181.14	0.00	440,238.93
087 - Traffic Mitgtn	10,998.74	241.44	0.00	11,240.18
088 - SB1 SRTS	0.00	0.00	0.00	0.00
089 - CIP	-601,011.74	512,941.60	1,284,352.54	-1,372,422.68
090 - RDA-Afford.Hsg	433,670.94	9,519.95	0.00	443,190.89
091 - 2003 Bond Refi	-1,097.46	0.00	0.00	-1,097.46
094 - Sewer Bond Fund	10,247.83	733.63	0.00	10,981.46
096 - Def.Comp.Fund	0.00	0.00	0.00	0.00
097 - Gen.L.T.Fund	0.00	0.00	0.00	0.00
098 - Gen.Fix Assets	0.00	0.00	0.00	0.00
099 - Cash Clearing	0.00	0.00	0.00	0.00
100 - CDBG 2017 AWARD	-106,326.34	0.00	0.00	-106,326.34
105 - CDBG CV1	-3,542.35	0.00	0.00	-3,542.35
106 - MICROENTERPRISE	-33,566.56	36,141.95	0.00	2,575.39
107 - CV2-3 Food Dis	-56,597.53	100,720.95	28,531.29	15,592.13
109 - Central Park xs	-61,546.49	252,130.06	0.00	190,583.57
110 - Leroy II Bldg	-625.00	0.00	0.00	-625.00
111 - Cal-Fire Urban Forest (State Grant)	0.00	0.00	3,733.24	-3,733.24

**Fund Balance Report****As Of 06/01/2025**

<b>Fund</b>	<b>Beginning Balance</b>	<b>Total Revenues</b>	<b>Total Expenses</b>	<b>Ending Balance</b>
120 - Cares Act	-232,932.36	0.00	817,551.37	-1,050,483.73
999 - Pooled Cash	0.00	0.00	0.00	0.00
<b>Report Total:</b>	<b>22,798,241.38</b>	<b>13,937,919.13</b>	<b>15,683,469.27</b>	<b>21,052,691.24</b>

# ***City of Guadalupe***



## **Capital Improvement Projects (CIP) Budget**

**Fiscal Year July 1, 2025 through June 30, 2026**

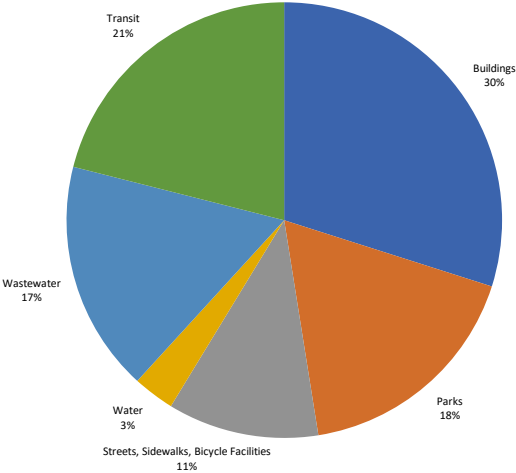
City of Guadalupe  
Capital Improvement Projects Budget - Fiscal Year 25-26

			Funding Allocation																								
Project #	Account #	PROJECT DESCRIPTIONS	General Fund	CalOES Grant	AHSC Grant	EDA	CAC	Clean Air Grant	5339	LCTOP	Gas Tax	Capital Facilities Impact Fees	Traffic Mitigation	Measure A	SB1	SB125	State Parks	Community Facilities Grant	Lighting District	IRWM	CalFire Grant	CDBG	Transit	Water	Sewer	2025-26 TOTAL	Comments
Buildings																											
089-104	089-4444-3044	Financial Accounting Software																								\$ -	
089-106	089-4444-3077	Public Facilities Master Plan (includes parks and library)										90,000														\$ 90,000	
089-108	089-4444-3075	PD Electrical service upgrade																								\$ -	
089-109	089-4444-3050	Royal Theater				5,000,000	5,000,000																			\$ 10,000,000	
089-112	089-4444-3075	Building improvements (painting, roof repair, locks, utilities)AKA City Hall Improvements		1,100,000																						\$ 1,100,000	
Parks																											
089-205	089-4444-3053	Central Park Renovation															4,400,000		300,000							\$ 4,700,000	
089-204	089-4444-3054	Leroy Park Phase II (Multipurpose room)																1,700,000								\$ 1,700,000	
		Urban Forest Management Plan																			170,734					\$ 170,734	
Streets, Sidewalks, Bicycle Facilities																											
089-309	089-4444-3098	Sidewalk repairs												100,000												\$ 100,000	
089-307	089-4444-3067	PSHH Pedestrian Improvements (Gularte St., reimburse Developer) aka La Guardia sidewalks										179,537														\$ 179,537	
089-311	089-4444-3092	Storm drain Trash Amendments improvements												90,000												\$ 90,000	
089-312	089-4444-3069	2025 Pavement Rehabilitation Project	37,000		80,483						150,000		50,000	722,000	150,000											\$ 1,189,483	Name Change - Does this require a new account?
089-314	089-4444-3107	Guadalupe Jr. High Sidewalk Project												105,519												\$ 105,519	\$105,519 from 2023 Measure A SRTS
089-315	089-4444-3108	Downtown Street Light Improvement Project																	400,000							\$ 400,000	
089-313	089-4444-3106	11th Street Safe Routes to School			2,018,413									114,710												\$ 2,133,123	\$114,710 from 2022 Measure A SRTS
Water																											
		Water Tank No. 1 Recoating Project																						800,000	\$ 800,000		
089-407	089-4444-3094	AMI Phase 2 (base station and transmitter upgrades)																						300,000	\$ 300,000		
089-408	089-4444-3089	SCADA Improvements																						50,000	\$ 50,000		
		Cross-Connection Control Plan Implementation																									
Wastewater																											
089-504	089-4444-3084	Hwy 1 Lift Station																				3,534,908			\$ 3,534,908		
089-514	089-4444-3105	WWTP Improvements																						400,000	\$ 400,000	Various WWTP Improvements, Consolidation Grant application	
089-511	089-4444-3082	Pioneer Lift Station																		989,000				1,000,000	\$ 1,989,000		
089-512	089-4444-3078	Grit system parts replacement																							\$ -		
089-513	089-4444-3090	WWTP Equipment (Skid-steer, AIPS vault)																						420,000	\$ 420,000		
		WWTP Work Plan																						50,000	\$ 50,000		
		WWTP Consolidation Grant																						25,000	\$ 25,000		
Transit																											
089-603	089-4444-3094	EV Charging Stations			767,410																					\$ 767,410	
089-602	089-4444-3097	Amtrak Transit Hub Rehab			494,553			1,004,000		100,000																\$ 1,598,553	
089-604	089-4444-3099	2 bus shelters - Transit Infrastructure																							\$ -		
089-605	089-4444-3102	Electric van								116,476													175,000		\$ 291,476		
089-606	089-4444-3103	2 new electric buses			1,005,072			975,000							1,500,000								172,000		\$ 3,652,072		
089-607	089-4444-3104	303 Obispo Street Site Improvements			767,410			250,000							500,000								44,118		\$ 1,561,528		
			37,000	1,100,000	5,133,341	5,000,000	5,000,000	1,004,000	1,225,000	216,476	150,000	269,537	50,000	1,132,229	150,000	2,000,000	4,400,000	1,700,000	700,000	989,000	170,734	3,534,908	391,118	1,150,000	1,895,000	\$ 37,398,343	

City of Guadalupe  
Capital Improvement Projects Budget - Fiscal Year 24-25  
Funding by Category and Funding Source

		2024-25 Fund Allocation																							
		General Fund	CalOES Grant	AHSC Grant	EDA	CAC	Clean Air Grant	5339	LCTOP	Gas Tax	Capital Facilities Impact Fees	Traffic Mitigation	Measure A	SB1	SB125	State Parks	Community Facilities Grant	Lighting District	IRWM	CalFire Grant	CDBG	Transit	Water	Sewer	2024-25 TOTAL
Project Categories	FY 2024-25																								
	Buildings	11,190,000	-	1,100,000	-	5,000,000	5,000,000	-	-	-	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	11,190,000
	Parks	6,570,734	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,400,000	1,700,000	300,000	-	170,734	-	-	-	6,570,734
	Streets, Sidewalks, Bicycle Facilities	4,197,662	37,000	-	2,098,896	-	-	-	-	150,000	179,537	50,000	1,132,229	150,000	-	-	-	400,000	-	-	-	-	-	-	4,197,662
	Water	1,150,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,150,000	-	1,150,000
	Wastewater	6,418,908	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	989,000	-	3,534,908	-	-	6,418,908
	Transit	7,871,039	-	-	3,034,445	-	-	1,004,000	1,225,000	216,476	-	-	-	-	-	2,000,000	-	-	-	-	-	391,118	-	-	7,871,039
	Total CIP Expenditures	37,398,343	37,000	1,100,000	5,133,341	5,000,000	5,000,000	1,004,000	1,225,000	216,476	150,000	269,537	50,000	1,132,229	150,000	2,000,000	4,400,000	1,700,000	700,000	989,000	170,734	3,534,908	391,118	1,150,000	1,895,000

FY 2024-25 Projects By Category



# ***City of Guadalupe***



## **Proposed Capital Facilities Fund Program of Projects Budget**

**Fiscal Year July 1, 2025 through June 30, 2026**

**Budget Capital Facilities Fund 76 - People's Self-Help Housing/Pasadera Impact FY2025-2026**

Project	Funds Required	Reference to Budget	Funded
<b>Public Safety:</b>			
Fire Lexipol Contract	\$ 1,674	Operating Cost	Capital Facilities impact Fees
Generator Project, Sleeping Quarters, PD Restrooms, Engine Bay	\$ 264,000	Capital Project	Part of the 1.1M CALOES Grant
	<b>\$ 265,674</b>		
<b>General Fund:</b>			
Access Control all Facilities	\$ 196,482	Capital Project	Capital Facilities impact Fees
Facilities master plan	\$ 90,000	Capital Project	Capital Facilities impact Fees
City Hall roof repairs	\$ 836,000	Capital Project	OES 1.1M Grant
	<b>\$ 1,122,482</b>		
<b>Streets:</b>			
PSHH Pedestrian Improvements aka La Guardia sidewalks	\$ 179,539	Capital Project	Capital Facilities impact Fees
	<b>\$ 179,539</b>		
	<b>\$ 1,567,695</b>		
76 Fund Balance-Unreserved	\$ 467,695		
General Fund 1.1M CALOES Grant	\$ 1,100,000		



# ***City of Guadalupe***



## **Budget Exhibits**

**Fiscal Year July 1, 2025 through June 30, 2026**

# **Exhibit Table of Contents**

<b>A</b>	<b>Sales &amp; Use Tax</b>
<b>B</b>	<b>Property Tax Reports</b>
<b>C</b>	<b>Member Contribution Estimate</b>
<b>D</b>	<b>Payroll Budget</b>
<b>E</b>	<b>Public Agency Required Employer Contributions - CalPERS</b>
<b>F</b>	<b>Animal Services</b>
<b>G</b>	<b>Lexipol Fire</b>
<b>H</b>	<b>COPS -Citizens Option for Public Safety</b>
<b>I</b>	<b>DOF -Department of Finance (ROPS)</b>

# HdL CITY OF GUADALUPE

## 3 YEAR SALES AND USE TAX BUDGET ESTIMATE

Industry Group	FY 2023-24	FY 2024-25		FY 2025-26		FY 2026-27	
	Actuals	Projection	%	Projection	%	Projection	%
Autos & Transportation	15,912	17,388	9.3%	15,688	-9.8%	16,188	3.2%
Building & Construction	88,269	78,952	-10.6%	78,252	-0.9%	80,152	2.4%
Business & Industry	168,593	140,873	-16.4%	148,173	5.2%	151,473	2.2%
Food & Drugs	49,562	62,289	25.7%	68,489	10.0%	69,189	1.0%
Fuel & Service Stations	91,665	88,969	-2.9%	91,369	2.7%	94,069	3.0%
General Consumer Goods	4,381	3,512	-19.8%	3,512	0.0%	3,612	2.8%
Restaurants & Hotels	30,307	36,511	20.5%	33,011	-9.6%	34,211	3.6%
Transfers & Unidentified	213	64	-69.7%	64	0.0%	64	0.0%
State & County Pools	94,299	90,383	-4.2%	96,083	6.3%	98,983	3.0%
<b>Total</b>	<b>543,201</b>	<b>518,941</b>	<b>-4.5%</b>	<b>534,641</b>	<b>3.0%</b>	<b>547,941</b>	<b>2.5%</b>
Administration Cost	(3,990)	(4,163)		(4,619)		(4,734)	
<b>Total</b>	<b>539,211</b>	<b>514,778</b>	<b>-4.5%</b>	<b>530,022</b>	<b>3.0%</b>	<b>543,207</b>	<b>2.5%</b>
N2020 revenues (based on 138.0% of 1% Local Tax)	792,093	796,000	0.5%	786,000	-1.3%	805,000	2.4%

\*Estimate is on an accrual basis (allocations for sales through June)

Note: Note: The above projection does include additional sales tax from retail cannabis. Root One opened in October 2024 (4Q24). The above projections include the following expectations: FY 2024-25: \$14,000 (Partial Year); FY 2025-26: \$20,000. We will continue to monitor the taxpayer's reporting and adjust accordingly once we have actual allocation data.

**CONFIDENTIAL INFORMATION - DO NOT COPY OR DISTRIBUTE WITHOUT AUTHORIZATION**

General Fund	2025-26	2026-27	2027-28	2028-29	2029-30
<b>General Fund and BY Values</b>	<b>\$379,947,542</b>	<b>\$389,783,452</b>	<b>\$400,065,241</b>	<b>\$426,767,826</b>	<b>\$455,465,949</b>
<b>Real Property Value</b> (Incl. Prop 8 parcels)	<b>\$337,193,563</b>	<b>\$347,029,473</b>	<b>\$357,311,262</b>	<b>\$384,013,847</b>	<b>\$412,711,970</b>
CPI Adjustment to Real Property Value	\$6,743,871	6,940,589	7,146,225	7,680,277	8,254,239
Transfer of Ownership Assessed Val. Change	\$3,092,039	3,341,200	19,556,360	21,017,846	22,588,552
<b>Estimated Real Property Value</b>	<b>\$347,029,473</b>	<b>\$357,311,262</b>	<b>\$384,013,847</b>	<b>\$412,711,970</b>	<b>\$443,554,761</b>
Base Year Values	\$42,688,213	\$42,688,213	\$42,688,213	\$42,688,213	\$42,688,213
Secured Personal Property Value (see notes)	\$0	\$0	\$0	\$0	\$0
Unsecured Personal Property Value (see notes)	\$65,766	\$65,766	\$65,766	\$65,766	\$65,766
Nonunitary Utility Value (0.0% growth)	\$0	\$0	\$0	\$0	\$0
Enter Completed New Construction					
<b>Estimated Net Taxable Value</b>	<b>\$389,783,452</b>	<b>400,065,241</b>	<b>426,767,826</b>	<b>455,465,949</b>	<b>486,308,740</b>
<b>Estimated Total Percent Change</b>	<b>2.59%</b>	<b>2.64%</b>	<b>6.67%</b>	<b>6.72%</b>	<b>6.77%</b>
<b>Revenue Calculations</b>					
Net Taxable Value Tax @ 1%	\$3,897,835	\$4,000,652	\$4,267,678	\$4,554,659	\$4,863,087
<b>City Share of 1% Tax @ 14.59680269%</b>	<b>\$568,959</b>	<b>\$583,967</b>	<b>\$622,945</b>	<b>\$664,835</b>	<b>\$709,855</b>
Aircraft Value Tax @ 1%	0	0	0	0	0
<b>City Share of Aircraft Tax @ 33.3%</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Net GF Estimate</b>	<b>\$568,959</b>	<b>\$583,967</b>	<b>\$622,945</b>	<b>\$664,835</b>	<b>\$709,855</b>
<b>Taxable Value Revenue Categories</b>					
Secured Revenue	547,965	562,419	599,958	640,302	683,662
Unsecured Revenue	20,995	21,548	22,987	24,532	26,194
Aircraft Revenue	\$0	\$0	\$0	\$0	\$0
<b>Rev from Taxable Val *</b>	<b>\$568,959</b>	<b>\$583,967</b>	<b>\$622,945</b>	<b>\$664,835</b>	<b>\$709,855</b>
Unitary Revenue (Budgeted Flat)	\$10,756	\$10,756	\$10,756	\$10,756	\$10,756
Admin Fee (Not Deducted Above)	-6,346	-6,510	-6,937	-7,396	-7,889
Enter Supplemental Apportionment Estimate					
Enter Delinquent Apportionment Estimate					



# THE CITY OF GUADALUPE

## REVENUE ESTIMATE - NO PROP 8; TOS Y2=Y1%+5%, Y3-5=AVG

2025-26 Through 2029-30 General Fund/VLF Revenue Estimate Based on 2024-25 Values and Estimated Changes

VLFAA	2025-26	2026-27	2027-28	2028-29	2029-30
<b>Citywide Net Taxable Value</b>	<b>\$717,730,347</b>	<b>\$736,778,863</b>	<b>\$756,642,440</b>	<b>\$790,421,643</b>	<b>\$825,790,123</b>
<b>Real Property Value</b> (Incl. Prop 8 parcels)	<b>\$679,045,843</b>	<b>\$698,094,359</b>	<b>\$717,957,936</b>	<b>\$751,737,139</b>	<b>\$787,105,619</b>
CPI Adjustment to Real Property Value	\$13,580,917	\$13,961,887	\$14,359,159	\$15,034,743	\$15,742,112
Transfer of Ownership Assessed Val. Change	\$5,467,599	\$5,901,690	\$19,420,044	\$20,333,738	\$21,290,420
<b>Estimated Real Property Value</b>	<b>\$698,094,359</b>	<b>\$717,957,936</b>	<b>\$751,737,139</b>	<b>\$787,105,619</b>	<b>\$824,138,152</b>
Secured Personal Property Value (see notes)	\$26,072,390	\$26,072,390	\$26,072,390	\$26,072,390	\$26,072,390
Unsecured Personal Property Value (see notes)	\$12,537,114	\$12,537,114	\$12,537,114	\$12,537,114	\$12,537,114
Nonunitary Utility Value (0.0% growth)	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000
Enter Completed New Construction					
<b>Estimated Net Taxable Value</b>	<b>\$736,778,863</b>	<b>\$756,642,440</b>	<b>\$790,421,643</b>	<b>\$825,790,123</b>	<b>\$862,822,656</b>
<b>Estimated Total Percent Change</b>	<b>2.65%</b>	<b>2.70%</b>	<b>4.46%</b>	<b>4.47%</b>	<b>4.48%</b>
Base Value of VLFAA	\$1,196,928	\$1,228,647	\$1,261,820	\$1,318,097	\$1,377,016
Estimated Change to VLFAA	\$31,719	\$33,173	\$56,277	\$58,919	\$61,690
<b>VLFAA Estimate</b>	<b>\$1,228,647</b>	<b>\$1,261,820</b>	<b>\$1,318,097</b>	<b>\$1,377,016</b>	<b>\$1,438,706</b>

City of Guadalupe  
California JPIA Contribution Summary  
Report Date: 3/26/2025

~ Estimate ~

	2024-25	2025-26	Change	%
<u>Liability</u>				
Annual Contribution	\$ 335,871	\$ 419,839	\$ 83,968	25.0%
Retrospective Adjustment	97	-	(97)	
Payment Plan Principal	-	-	-	
Payment Plan Fee	-	-	-	
Claims Administration	-	-	-	
Excess Pool Distribution*	-	-	-	
Subtotal	335,968	419,839	83,871	25.0%
<u>Workers' Compensation</u>				
Annual Contribution	354,437	310,132	(44,305)	-12.5%
Retrospective Adjustment	5,648	-	(5,648)	
Payment Plan Principal	-	-	-	
Payment Plan Fee	-	-	-	
Tail Claims Administration	-	-	-	
Subtotal	360,085	310,132	(49,953)	-13.9%
<u>Property</u>				
All-Risk	44,338	55,372	11,034	24.9%
Earthquake	-	-	-	
Other Vehicles	4,341	5,944	1,603	36.9%
Emergency Vehicles	1,038	1,037	(1)	-0.1%
Mechanical Breakdown	1,506	1,662	155	10.3%
Admin and Appraisal Fee	2,997	2,114	(883)	-29.5%
Mid Year TIV Changes	-	360	360	
Subtotal	54,220	66,489	12,269	22.6%
<u>Miscellaneous</u>				
Crime (premium paid to Alliant)	1,274	1,401	127	10.0%
Pollution Legal Liability	-	-	-	
Underground Storage Tanks	-	-	-	
Subtotal	1,274	1,401	127	10.0%
<b>Grand Total</b>	<b>\$ 751,547</b>	<b>\$ 797,861</b>	<b>\$ 46,314</b>	<b>6.2%</b>

\* The Excess Pool Distribution is a return of contributions to members of the Primary Liability Program who participated between 1986 and 1997. Distributions commenced in 2021-22 and will be paid out over 5 years.

Admin Dept

Position	Union	Current Step	Next Increase	Base Hrly rate at 7/1	remaining total Hrs	Regular Cost	OT	Bilgl	Def Comp	Other	Total Gross	356.03	651.22	Employer Paid Benefits						Total Costs	Salary for Unfunded Liability
												PR Taxes	PERS	Medical	Dental	Vision	Life	Total Benefits			
City Administrator	N/A	Contract	11/1/2028	82.090	2080	170,747.20	-	-	-	1,950.00	172,697.20	13,211.34	15,191.31	22,837.96	2,076.07	224.22	393.82	53,934.72	226,631.92	170,747.20	
Administrative Assistant	SEIU	205/L1	12/6/2025	50.734	2080	105,527.60	2,000.00	3,250.00	10,200.00	26.38	121,003.99	9,256.80	16,931.72	-	2,076.07	224.22	155.01	28,643.83	149,647.82	108,777.60	
Human Resources Manager	N/A		3/18/2025	55.304	2080	115,031.83	-	3,250.00	-	-	118,281.83	9,048.56	11,310.52	18,964.66	1,288.14	137.28	269.13	41,018.29	159,300.12	118,281.83	
Grant Administrator	N/A		1/21/2026	34.775	2080	72,332.73	-	-	900.00	-	73,232.73	5,602.30	7,363.46	-	-	-	155.01	13,120.77	86,353.50	72,332.73	
						463,639.36	2,000.00	6,500.00	11,100.00	1,976.38	485,215.74	37,119.00	50,797.00	41,802.62	5,440.29	585.73	972.97	136,717.62	621,933.36		
Estimated Costs	Unfunded Liab	Total																			
470,139.36		470,139.36	001-4105-0100	Reg																	
-		-	001-4105-0125	Part Time																	
-		-	001-4105-0150	temp																	
2,000.00		2,000.00	001-4105-0200	OT																	
50,797.00	48,839.07	99,636.08	001-4105-0250	Retirement																	
37,119.00		37,119.00	001-4105-0300	Taxes																	
25,716.62		25,716.62	001-4105-0350	workers comp																	
41,802.62		41,802.62	001-4105-0400	Insurance																	
1,976.38		1,976.38	001-4105-0450	Other Benefits																	
11,100.00		11,100.00	001-4150-0545	Deferred Comp																	
5,440.29		5,440.29	001-4105-0560	Dental																	
585.73		585.73	001-4105-0570	Vision																	
972.97		972.97	001-4105-0585	Life																	
647,649.98		696,489.06																			
(0.00)																					

Finance Dept

Position	Union	Current Step	Next Increase	Base Hrly rate at 7/1	remaining Hours	Regular Cost	OT	Bilgl	Def Comp	Total Gross	Employer							Total Costs	Salary for Unfunded Liability
											Payroll Taxes	PERS	Medical	Dental	Vision	Life	Total Benefits		
Finance Director	N/A	FD/D	1/24/2026	62.605	2080	130,219.36	-	-	-	130,219.36	9,961.78	11,848.30	22,594.86	2,076.07	224.22	127.56	46,832.80	177,052.16	130,219.36
Accounting Supervisor	SEIU	215/L1	11/9/2026	53.603	2080	111,493.20	200.00	3,250.00	-	114,943.20	8,793.15	16,393.59	22,594.86	2,076.07	224.22	155.01	50,236.91	165,180.11	114,743.20
Accounting Clerk	SEIU	181/L1	1/21/2026	40.131	2080	83,472.48	200.00	3,250.00	-	86,922.48	6,649.57	8,440.84	22,594.86	2,076.07	224.22	155.01	40,140.58	127,063.06	86,722.48
Accounting Clerk	SEIU	181/E	1/6/2026	37.303	2080	77,589.88	-	3,250.00	-	80,839.88	6,184.25	12,013.69	12,155.00	670.10	85.23	135.85	31,244.12	112,083.99	80,839.88
Accounting Clerk	SEIU	153/D	9/11/2025	27.223	2080	56,624.84	700.00	3,250.00	252.80	60,827.64	4,653.31	6,387.18	12,155.00	2,076.07	85.23	154.73	25,511.52	86,339.16	59,874.84
Accounting Clerk	SEIU	153/A	8/5/2025	23.608	2080	49,103.85	-	3,250.00	1,320.00	53,673.85	4,106.05	5,824.17	12,155.00	-	-	-	22,085.22	75,759.07	52,353.85
						508,503.61	1,100.00	16,250.00	1,572.80	527,426.41	40,348.12	60,907.77	104,249.57	8,974.39	843.13	728.16	216,051.14	743,477.55	
Estimated Costs	Unfunded Liab	Total																	
344,422.24		344,422.24	001-4120-0100	Reg															
180,331.37		180,331.37	010-4420-0100	Reg (Water)															
-		-	001-4120-0150	temp															
1,100.00		1,100.00	001-4120-0200	OT															
42,132.28	88,381.59	130,513.87	001-4120-0250	Retirement															
18,775.49	626.33	19,401.82	010-4420-0250																
26,374.59		26,374.59	001-4120-0300	Taxes															
13,973.53		13,973.53	010-4420-0300																
18,839.90		18,839.90	001-4120-0350	workers comp															
9,864.13		9,864.13	010-4420-0350																
61,949.44		61,949.44	001-4120-0400	Insurance															
42,300.13		42,300.13	010-4420-0400																
1,572.80		1,572.80	001-4120-0545	def comp															
5,237.46		5,237.46	001-4120-0560	Dental															
3,736.93		3,736.93	010-4420-0560																
571.57		571.57	001-4120-0570	Vision															
271.56		271.56	010-4420-0570																
449.41		449.41	001-4120-0585	Life															
278.75		278.75																	
772,181.58		861,189.50																	
0.00		270,158.21	Water																
		591,031.28	Finance																



Building Maint Dept

Position	Union	Current Step	Next Increase	Base Hrly rate at 7/1	remaining Hours	Regular Cost	OT	Bilgl	Boots	Def Comp	Total Gross	Employer							Total Costs	Salary for Unfunded Liability
												Payroll Taxes	PERS	Medical	Dental	Vision	Life	Total Benefits		
Lead Maint-Parks Facilities	SEIU	188/C	7/6/2025	35.396	2080	73,622.64			300.00		73,922.64	5,655.08	7,417.75	12,155.00	670.10	85.23	135.85	26,119.01	100,041.65	73,622.64
Maintenance Worker 1	SEIU	151/C	4/3/2025	24.692	2080	51,359.71	-	3,250.00	300.00	-	54,909.71	4,200.59	5,921.43	12,155.00	670.10	85.23	64.37	23,096.72	78,006.43	51,359.71
Maintenance Worker 1	SEIU	151/C	6/17/2025	23.418	2080	48,708.75	-	-	300.00	252.80	49,261.55	3,768.51	5,476.92	12,155.00	670.10	85.23	-	22,155.76	71,417.31	48,708.75
						173,691.10	-	3,250.00	900.00	252.80	178,093.90	13,624.18	18,816.11	36,465.00	2,010.29	255.68	200.22	71,371.49	249,465.39	
Estimated Costs																				
Unfunded Liab		Total																		
36,811.32		36,811.32		Reg (GF Building Maint)																
88,470.55		88,470.55		Reg (GF Parks & Rec)																
51,659.23		51,659.23		Reg (Pasa. L&L Dist.)																
3,708.88		115.36		3,824.23 Retirement																
9,408.05		272.15		9,680.21 Retirement																
5,699.18		156.80		5,855.98 Retirement																
2,827.54				2,827.54 Taxes																
6,812.09				6,812.09 Taxes																
3,984.55				3,984.55 Taxes																
2,013.58				2,013.58 Workers Comp																
4,839.34				4,839.34 Workers Comp																
2,825.76				2,825.76 Workers Comp																
6,077.50				6,077.50 Insurance																
18,232.50				18,232.50 Insurance																
12,155.00				12,155.00 Insurance																
150.00				150.00 Other Benefits																
450.00				450.00 Other Benefits																
300.00				300.00 Other Benefits																
-				- Def Comp																
126.40				126.40 Def Comp																
126.40				126.40 Def Comp																
335.05				335.05 Dental																
1,005.15				1,005.15 Dental																
670.10				670.10 Dental																
42.61				42.61 Vision																
127.84				127.84 Vision																
85.23				85.23 Vision																
67.93				67.93 Life																
100.11				100.11 Life																
32.19				32.19 Life																
259,144.07				259,688.38																
(0.00)																				

Police Dept																						
Position	Union	Current Step	Next Increase	Base Hrly rate at 7/1	remaining Hours	0100		0100 Bilgl	0545 Def Comp	0450 Uniform	0100 Holiday	0100 POST/EDU	Total Gross	Employer							Total Costs	Salary for Unfunded Liability
						Regular Cost	OT							Payroll Taxes	PERS	Medical	Dental	Vision	Life	Total Benefits		
Public Safety Director	N/A	Contract		57.458	2080	119,511.60	-	-	-	1,797.00	-	-	121,308.60	6,960.08	9,950.61	14,223.50	963.75	102.10	228.23	32,428.27	153,736.87	119,511.60
Police Office Manager	POA	171/F	MAX	46.340	2080	96,386.58	-	3,250.00	15,569.24	1,449.00	-	10,602.52	127,257.34	9,735.19	10,275.86	-	53,977.92	224.22	154.73	74,367.92	201,625.26	110,239.10
Records Technician	POA	159/F	MAX	43.230	2080	89,918.40	-	3,250.00	-	1,449.00	-	-	94,617.40	7,238.23	8,928.75	12,365.78	1,887.34	203.84	140.66	30,764.61	125,382.01	93,168.40
Code Compliance Officer	SEIU	188/E	1/22/2026	39.993	2080	83,186.38	-	3,250.00	-	699.00	-	-	87,135.38	6,665.86	12,720.35	22,594.86	2,076.07	224.22	155.01	44,436.38	131,571.75	86,436.38
Police Lieutenant	unrep	Lieutenant/E	10/30/2026	78.087	2080	162,421.90	-	-	-	1,449.00	13,101.51	14,041.87	191,014.28	14,612.59	33,726.81	22,595.14	2,076.07	224.22	260.83	73,495.68	264,509.96	189,565.28
Police Sergeant	POA	202/F (sgt)	MAX	60.554	2080	125,951.70	29,072.80	3,250.00	-	1,449.00	10,159.70	10,888.91	180,772.11	13,829.97	27,034.25	18,147.84	1,288.14	85.23	135.85	60,520.38	241,292.49	150,250.31
Police Officer	POA	182/A	9/3/2025	40.551	2392	96,998.23	22,389.62	-	3,600.35	1,449.00	6,803.66	-	131,240.86	10,039.93	12,762.45	12,365.78	670.10	85.23	123.50	36,046.98	167,287.84	103,801.89
Police Officer	POA	182/C	1/8/2026	43.645	2392	104,398.13	24,097.70	-	-	1,449.00	7,322.71	7,820.46	145,088.00	11,099.23	14,898.27	18,147.84	1,288.14	137.28	154.73	45,725.50	190,813.50	119,541.30
Police Officer	POA	182/C	8/26/2025	48.893	2392	116,951.61	26,995.35	3,250.00	14,083.16	1,449.00	8,203.24	-	170,932.36	13,076.33	15,788.78	-	587.73	85.23	135.85	29,673.91	200,606.27	128,404.84
Police Officer	POA	182/D	3/4/2025	48.207	2392	115,312.01	26,616.90	3,250.00	4,654.06	1,449.00	8,088.23	24,362.91	183,733.11	14,055.58	18,286.99	12,365.78	670.10	85.23	135.85	45,599.53	229,332.65	151,013.16
Police Officer	POA	182/A	1/22/2025	41.565	2392	99,423.19	22,949.36	-	4,654.12	1,449.00	6,973.76	5,851.83	141,301.25	10,809.55	14,003.53	12,365.78	670.10	85.23	135.85	38,070.03	179,371.28	112,248.77
Police Officer-Airport	POA	182/F	MAX	49.286	2392	117,890.92	-	-	-	1,449.00	8,269.12	17,031.61	144,640.64	11,065.01	17,422.72	18,147.84	1,288.14	136.14	135.85	48,195.70	192,836.34	143,191.64
Police Officer-Airport	POA	182/F	MAX	49.286	2392	117,890.92	-	-	-	1,449.00	8,269.12	16,400.80	144,009.84	11,016.75	17,353.01	18,147.84	2,076.07	224.22	155.01	48,972.92	192,982.76	142,560.84
Police Officer	POA	182/A	2/1/2025	39.777	2392	95,145.48	21,961.96	-	808.68	1,449.00	6,673.71	-	126,038.83	9,641.97	11,497.18	12,365.78	670.10	85.23	135.85	34,396.11	160,434.94	101,819.19
Police Officer	POA	182/E	2/1/2025	46.940	2392	112,280.93	25,917.25	-	808.68	1,449.00	7,875.63	-	148,331.49	11,347.36	13,523.46	12,365.78	670.10	85.23	135.85	38,127.78	186,459.26	120,156.56
Police Officer	POA	182/A				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Temporary Clerk	temp			20.175	520	10,491.00	-	-	-	-	-	-	10,491.00	802.56	-	-	-	-	-	802.56	11,293.56	10,491.00
	temp					-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
						1,664,158.97	200,000.93	19,500.00	44,178.29	21,333.00	91,740.38	107,000.92	2,147,912.49	161,995.28	238,173.03	206,199.57	70,859.89	2,072.85	2,323.65	681,624.25	2,829,536.74	
Estimated Costs	Unfunded Liab	Total																				
1,871,909.27		1,871,909.27	001-4200-0100	Reg																		
-		-	001-4200-0125	Part time																		
10,491.00		10,491.00	001-4200-0150	Temp																		
200,000.93		200,000.93	001-4200-0200	Overtime																		
238,173.03	175,638.25	413,811.28	001-4200-0250	Retirement																		
161,995.28		161,995.28	001-4200-0300	Taxes																		
222,008.44		222,008.44	001-4200-0350	Workers Comp																		
206,199.57		206,199.57	001-4200-0400	Insurance																		
21,333.00		21,333.00	001-4200-0450	Benefits																		
44,178.29		44,178.29	001-4200-0545	Def Comp																		
70,859.89		70,859.89	001-4200-0560	Dental																		
2,072.85		2,072.85	001-4200-0570	Vision																		
2,323.65		2,323.65	001-4200-0585	Life																		
3,051,545.18		3,227,183.43																				
0.00																						

Fire Dept

Position	Union	Current Step	Next Increase	Base Hrly rate at 7/1	remaining Hours	0100		Regular Cost	OT	Billgl	Def Comp	Uniform	Holiday	Incentives	Total Gross	Employer						Total Costs	Salary for Unfunded Liability	
																Payroll Taxes	PERS	med	Den	Vis	Life			Total Benefits
Public Safety Director	N/A	N/A		19.153	2080	39,837.20	-	-	-	-	599.00	-	-	-	40,436.20	639.89	1,499.93	4,741.17	321.25	34.03	76.08	7,312.34	47,748.54	39,837.20
Fire Captain	IAFF	184/L2	MAX	40.295	2756	111,052.47	39,001.96	3,250.00	4,750.00	-	1,470.00	8,800.38	1,300.00	-	169,624.81	12,976.30	22,705.81	20,528.79	2,076.07	224.22	154.73	58,665.93	228,290.74	124,402.85
Fire Captain	IAFF	184/D	10/28/2025	36.114	2756	99,529.40	34,955.02	3,250.00	-	-	1,470.00	7,887.24	5,778.82	-	152,870.48	11,694.59	14,467.26	13,522.65	670.10	85.23	135.85	40,575.68	193,446.16	116,445.46
Fire Captain	IAFF	184/L2	MAX	40.295	2756	111,052.47	39,001.96	3,250.00	104.70	-	1,470.00	8,800.38	1,300.00	-	164,979.51	12,620.93	22,671.75	13,522.65	670.10	85.23	135.85	49,706.51	214,686.03	124,402.85
Fire Engineer	IAFF	171/C	11/2/2025	30.585	2756	84,290.94	29,603.23	3,250.00	751.90	-	1,470.00	6,679.66	-	-	126,045.73	9,642.50	12,011.42	13,522.65	670.10	85.23	135.85	36,067.74	162,113.47	94,220.60
Fire Engineer	IAFF	171/E	7/1/2026	33.725	2756	92,946.54	32,643.10	3,250.00	104.70	-	1,470.00	7,365.57	3,623.66	-	141,403.58	10,817.37	11,844.03	13,522.65	-	-	135.85	36,319.90	177,723.49	107,185.78
Fire Fighter	IAFF	163/A	3/5/2026	25.617	2756	70,600.62	24,795.15	3,250.00	-	-	1,470.00	5,594.77	1,300.00	-	107,010.53	8,186.31	10,522.40	13,522.65	670.10	85.23	135.85	33,122.54	140,133.07	80,745.38
Fire Engineer	IAFF	171/A			2756		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
part time						25,000.00									25,000.00	1,912.50	0	0	0	0		1,912.50	26,912.50	
						634,309.63	200,000.43	19,500.00	5,711.30	9,419.00	45,128.00	13,302.49	927,370.85	68,490.39	95,722.60	92,883.22	5,077.72	599.17	910.05			263,683.15	1,191,054.00	

Estimated Costs	Unfunded Liab	Total
687,240.12		687,240.12 001-4220-0100 Reg
25,000.00		25,000.00 001-4220-0125 part time
-		- 001-4220-0150 temp
200,000.43		200,000.43 001-4220-0200 overtime
95,722.60	93,538.64	189,261.24 001-4220-0250 Retirement
68,490.39		68,490.39 001-4220-0300 Taxes
81,506.68		81,506.68 001-4220-0350 workers comp
92,883.22		92,883.22 001-4220-0400 Insurance
9,419.00		9,419.00 001-4220-0450 Benefits
5,711.30		5,711.30 001-4220-0545 Def Comp
5,077.72		5,077.72 001-4220-0560 Dental
599.17		599.17 001-4220-0570 Vision
910.05		910.05 001-4220-0570 Life
1,272,560.68		1,366,099.32
(0.00)		

Parks & Rec

Position	Union	Current Step	Next Increase	Base Hrly rate at 7/1	Remaining Hours	0125	0100	0545	Total Gross	Employer						Total Costs	Salary for Unfunded Liability					
						Regular Cost	OT	Bilgl		Def Comp	Payroll Taxes	PERS	med	Den	Vis			Life	Total Benefits			
Rec Services Manager	unrep	P&R/B		41.920	2080	87,193.60		-	-	87,193.60	6,670.31	8,459.84	12,155.00	2,076.07	85.23	135.85	29,582.30	116,775.90	87,193.60			
Facilities Coordinator	SEIU part time	151/B	3/4/2026	24.905	936	23,310.87		3,250.00		26,560.87	2,031.91	-	-	-	-	-	2,031.91	28,592.78	26,560.87			
Building Attendant	Pat-time		6/1/2025	20.993	416	8,732.92				8,732.92	668.07						668.07	9,400.99	8,732.92			
Senior Community Center Activity Coordinator				27.820	1040	28,932.80				28,932.80	2,213.36	3,877.05	12,155.00	2,076.07	85.23	135.85	20,542.56	49,475.36	28,932.80			
Park & Rec Commissioner (5)				500.000		6,000.00				6,000.00								6,000.00				
										-								-				
										154,170.19	-	3,250.00	-	157,420.19	11,583.64	12,336.89	24,310.00	4,152.15	170.46	271.70	52,824.84	210,245.03
Estimated Costs	Unfunded Liab	Total																				
87,193.60		87,193.60	001-4300-0100	Reg																		
28,932.80		28,932.80	107-4018-2164	Reg (CV2-3)																		
41,293.79		41,293.79	001-4300-0125	Part																		
-		-	001-4300-0150	TEMP																		
-		-	001-4300-0200	Overtime																		
8,459.84	273.25	8,733.08	001-4300-0250	Retirement																		
3,877.05	90.67	3,967.72	107-4018-2164	Retirement																		
9,370.29		9,370.29	001-4300-0300	Taxes																		
2,213.36		2,213.36	107-4018-2164	Taxes																		
4,769.49		4,769.49	001-4300-0350	workerscomp																		
1,582.62		1,582.62	107-4018-2164	workerscomp																		
12,155.00		12,155.00	001-4300-0400	Insurance																		
12,155.00		12,155.00	107-4018-2164	Insurance																		
-		-	001-4300-0545	Def Comp																		
2,076.07		2,076.07	001-4300-0560	Dental																		
2,076.07		2,076.07	107-4018-2164	Dental																		
85.23		85.23	001-4300-0570	Vision																		
85.23		85.23	107-4018-2164	Vision																		
135.85		135.85	001-4300-0585	Life																		
135.85		135.85	107-4018-2164	Life																		
216,597.14		216,961.06																				
-																						

Permit Dept

Position	Union	Current Step	Next Increase	Base Hrly rate at 7/1	Annual Hours	0100		0100		0545	Total Gross	Employer							Total Costs	Salary for Unfunded Liability
						Regular Cost	OT	Bilgl	Def Comp			Payroll Taxes	PERS	Medical	Dental	Vision	Life	Total Benefits		
Associate Planner	N/A	218/C	N/A	42.013	2080	87,386.21					87,386.21	6,685.04	8,477.33	12,155.00	2,076.07	85.23	135.85	29,614.53	117,000.74	87,386.21
Permit Technician	SEIU	184/L2	MAX	41.339	2080	85,984.08		-	-		85,984.08	6,577.78	12,682.97	12,155.00	670.10	85.23	135.85	32,306.92	118,291.00	85,984.08
						173,370.29	-	-	-		173,370.29	13,262.83	21,160.30	24,310.00	2,746.17	170.46	271.70	61,921.46	235,291.74	
Estimated Costs	Unfunded Liab	Total																		
173,370.29		173,370.29	001-4405-0100	Reg																
21,160.30	38,950.85	60,111.16	001-4405-0250	Retirement																
13,262.83		13,262.83	001-4405-0300	Taxes																
9,483.35		9,483.35	001-4405-0350	workers comp																
24,310.00		24,310.00	001-4405-0400	Insurance																
-		-	001-4405-0450	Benefits																
-		-	001-4405-0545	Def Comp																
2,746.17		2,746.17	001-4405-0560	Dental																
170.46		170.46	001-4405-0570	Vision																
271.70		271.70	001-4405-0585	Life																
244,775.10		283,725.95																		
0.00																				



Water Dept

Position	Union	Current Step	Next Increase	Base Hrly rate at 7/1	Annual Hours	Regular Cost	OT	Bilgl	Boots	pager other ben	Total Gross	Employer							Total Costs	Salary for Unfunded Liability	
												Payroll Taxes	PERS	Medical	Dental	Vision	Life	Total Benefits			
Water Dept Supervisor	SEIU	205A/L1	4/8/2026	53.062	2080	110,368.19	12,900.00	3,250.00	300.00	6,000.00	132,818.19	9,693.38	15,948.55	22,594.86	2,076.07	224.22	155.01	50,692.09	183,510.29	113,618.19	
Water Maintenance Operator	SEIU	163A/E	10/28/2026	32.344	2080	67,275.21	7,000.00	-	300.00	6,000.00	80,575.21	5,696.79	7,619.01	22,594.86	2,076.07	224.22	107.25	38,318.20	118,893.41	67,275.21	
Water Maintenance Operator	SEIU	162A		24.785	2080	51,553.32	7,000.00	-	300.00	2,000.00	60,853.32	4,583.40	4,791.90	22,594.86	2,076.07	224.22	107.25	34,377.71	95,231.03	51,553.32	
						229,196.72	26,900.00	3,250.00	900.00	14,000.00	274,246.72	19,973.56	28,359.46	67,784.57	6,228.22	672.67	369.51	123,388.00	397,634.72		
Estimated Costs		Unfunded Liab Total																			
	232,446.72		232,446.72	010-4420-0100	Reg																
			-	010-4420-0150	temp													4005.53			
	26,900.00		26,900.00	010-4420-0200	OT													3,770.63			
	28,359.46	51,479.65	79,839.11	010-4420-0250	Retirement													234.90			
	19,973.56		19,973.56	010-4420-0300	Taxes																
	12,714.84		12,714.84	010-4420-0350	workers comp																
	67,784.57		67,784.57	010-4420-0400	Insurance																
	14,900.00		14,900.00	010-4420-0450	other ben																
	6,228.22		6,228.22	010-4420-0560	Dental																
	672.67		672.67	010-4420-0570	Vision																
	369.51		369.51	010-4420-0585	Life																
	410,349.56		461,829.21																		
	0.00																				

Wastewater Dept

Position	Union	Current Step	Next Increase	Base Hrly rate at 7/1	Annual Hours	Regular Cost	OT	Bilgl	Boots	def comp	pager other ben	Total Gross	Employer							Total Costs	Salary for Unfunded Liability
													Payroll Taxes	PERS	Medical	Den	Vis	Life	Total Benefits		
WWTP Supervisor	SEIU	205A/D	7/27/2026	49.910	2080	103,813.16	16,500.00	-	300.00	-	6,000.00	126,613.16	9,226.91	9,793.75	22,594.86	2,076.07	224.22	155.01	44,070.82	170,683.99	103,813.16
WWTP Operator II	SEIU	188/C	9/7/2026	40.644	2080	84,539.00	9,400.00	-	300.00	-	6,000.00	100,239.00	7,209.28	8,276.87	12,155.00	670.10	85.23	135.85	28,532.33	128,771.33	84,539.00
WWTP Operator II	SEIU	188/A		32.103	2080	66,773.62	9,400.00	-	300.00	-	6,000.00	82,473.62	5,850.23	6,878.73	12,155.00	670.10	85.23	135.85	25,775.14	108,248.76	66,773.62
						255,125.78	35,300.00	-	900.00	-	18,000.00	309,325.78	22,286.42	24,949.35	46,904.86	3,416.27	394.68	426.71	98,378.29	407,704.07	
remaining costs	unfunded liab	Total																			
255,125.78		255,125.78	012-4425-0100	Reg																	
35,300.00		35,300.00	012-4425-0200	OT																	
24,949.35	799.51	25,748.86	012-4425-0250	Retirement																	
22,286.42		22,286.42	012-4425-0300	Taxes																	
13,955.38		13,955.38	012-4425-0350	workerscomp																	
46,904.86		46,904.86	012-4425-0400	Insurance																	
18,900.00		18,900.00	012-4425-0450	other ben																	
-		-	012-4425-0545	def comp																	
3,416.27		3,416.27	012-4425-0560	Dental																	
394.68		394.68	012-4425-0570	Vision																	
426.71		426.71	012-4425-0585	Life																	
421,659.45		422,458.96																			



# Public Agency Required Employer Contributions

Employer contributions are determined by annual actuarial valuations. These valuations are based on the benefit formulas the agency provides and the employee groups covered.

Find your agency's employer contribution requirements below or view the [List of Public Agency Required Employer Contributions \(PDF, 2.01 MB\)](#).

You can have an opening introductory text area if you want before the accordion section.

+ About Contributions

Download

Show10▼entries

Search

Empty Cell	CalPERS Employer ID	↕	Employer Name	
Empty Cell	CalPERS Employer ID		Employer Name	
	<input type="text" value="196616"/>		<input type="text" value="Search Employer Name"/>	
-	1966164745		City of Guadalupe	
Employer Plan		FY 2025-26	UAL 2025-26	FY 2024-25
Miscellaneous		12.58%	\$265,571	12.52%
PEPRA Miscellaneous		7.96%	\$6,286	7.87%
PEPRA Safety Fire		11.23%	\$2,511	11.05%
PEPRA Safety Police		11.23%	\$11,796	11.05%
Safety		16.59%	\$215,352	16.56%
				UAL 2024-25
				\$228,366
				\$2,855
				\$1,600
				\$8,391
				\$164,935

Showing 1 to 1 of 1 entries (filtered from 1,503 total entries)



We serve those who serve California.

## EXHIBIT B

## PAYMENT ARRANGEMENTS

## CITY OF GUADALUPE

- A. City shall pay for services rendered under this Agreement for FYs 22-23 through 26-27 in the amounts shown in the table below, billed in four equal quarterly payments. Quarterly payments to COUNTY shall be made within thirty (30) days of receipt of invoice.
- B. Payment for services shall be made based upon the scope contained in EXHIBIT A as determined by County.
- C. In the event of early termination of this Agreement in accordance with Section 16, CITY shall reimburse the outstanding COUNTY General Fund contribution that would have been recovered in subsequent years had the Agreement not been terminated. CITY's allocation of COUNTY General Fund reimbursement is \$14,200 to be repaid over 5 years.

## Annual Amounts for Fiscal Years July 1, 2022 through June 30, 2027

	Fiscal Year	Annual Amount	Quarterly Invoices
Year 1	July 1, 2022- June 30, 2023	\$ 64,740	\$ 16,185
Year 2	July 1, 2023- June 30, 2024	\$ 69,272	\$ 17,318
Year 3	July 1, 2024- June 30, 2025	\$ 73,916	\$ 18,479
Year 4	July 1, 2025- June 30, 2026	\$ 78,676	\$ 19,669
Year 5	July 1, 2026- June 30, 2027	\$ 83,556	\$ 20,889



Addendum to Online Subscription Agreement (OSA) between Lexipol and Guadalupe Fire Department (California).

Effective Date: \_\_\_\_\_

Agency is purchasing the following additional service:

Fire-CA-Guadalupe-SPS/Proc.-  
Prorated-6/1/24-3/31/25

QTY	DESCRIPTION	UNIT PRICE	EXTENDED
1	Annual Fire Procedures (Start: 6/1/2024 End: 3/31/2025)	USD 503.33	USD 503.33
1	Annual Fire Supplemental Manual(s) (Start: 6/1/2024 End: 3/31/2025)	USD 891.67	USD 891.67
	<b>Subscription Line Items Total</b>		<b>USD 1,395.00</b>
			<b>USD 1,395.00</b>
<b>Fire-CA-Guadalupe-SPS/Proc.-Prorated-6/1/24-3/31/25 TOTAL:</b>			<b>USD 1,395.00</b>

Fire-CA-Guadalupe-SPS/Proc.-  
4/1/25-3/31/26-Full-Term

QTY	DESCRIPTION	UNIT PRICE	EXTENDED
1	Annual Fire Procedures (Start: 4/1/2025 End: 3/31/2026)	USD 604.00	USD 604.00
1	Annual Fire Supplemental Manual(s) (Start: 4/1/2025 End: 3/31/2026)	USD 1,070.00	USD 1,070.00
	<b>Subscription Line Items Total</b>		<b>USD 1,674.00</b>
			<b>USD 1,674.00</b>
<b>Fire-CA-Guadalupe-SPS/Proc.-4/1/25-3/31/26-Full-Term TOTAL:</b>			<b>USD 1,674.00</b>

Fire-CA-Guadalupe-Standard  
Cross Ref./Content Extraction

QTY	DESCRIPTION	UNIT PRICE	EXTENDED
1	Fire Standard Policy Cross-Reference	USD 2,106.00	USD 2,106.00
1	Fire Agency-Specific Content Extraction	USD 3,900.00	USD 3,900.00
	<b>One-Time Line Items Total</b>		<b>USD 6,006.00</b>
			<b>USD 6,006.00</b>
<b>Fire-CA-Guadalupe-Standard Cross Ref./Content Extraction TOTAL:</b>			<b>USD 6,006.00</b>

# Citizens Option for Public Safety (COPS)

## A Primer on Supplemental Law Enforcement Services Account (SLESA) Grants

### Background: A Sales Tax for Public Safety Born Out of ERAF

The Citizens Option for Public Safety (COPS)<sup>i</sup> program was originally adopted in AB3229 (Brulte) 1996 with funding from the state general fund. COPS provides funding for

- front-line law enforcement (city police, county sheriffs, and police protection districts);
- county jails;
- district attorneys for prosecution; and
- local juvenile justice programs (since 2000-01).

State COPS funding is allocated by the State Controller to counties for deposit by the county auditor in a Supplemental Law Enforcement Services Account (SLESA)<sup>ii</sup> established in each county. The county auditor is required to allocate the moneys in the county's SLESA within 30 days of the receipt of those moneys from the State Controller.

As a part of the 2011 realignment of various public safety programs from the state to local government, the Legislature approved the Local Law Enforcement Services Act (AB118) and shifted all remaining motor vehicle license fee (MVLFF) revenue that was previously cities to pay for various local law enforcement grant programs including the COPS/SLESA programs (SB89). The MVLFF is a constitutionally guaranteed revenue to cities and counties and had been a critical general purpose revenue and the shift is under legal challenge by the League of California Cities. These law enforcement grants had previously been funded from the state general fund.

SB89, AB118 Local Law Enforcement Services Acct				
Effective July 1, 2011				
	Apportionment		Allocation	Statutory Reference
Jail Detention Facility Grants		fixed \$	\$ 35,000,000	GovCode 29553(b)
SLESF: jail constr/ops	5.15%	23.54%	\$ 11,029,596	GovCode 30061(f)
SLESF: Distr Atty	5.15%	^	\$ 11,029,596	GovCode 30061(f)
SLESF: COPS Frontline Law Enf	39.70%	^	\$ 85,024,267	GovCode 30061(f)
Juvenile Justice Crime Prevention	50.00%	23.54%	\$ 107,083,460	GovCode 30061(f)
Small Rural Sheriffs		4.07%	\$ 18,514,430	GovCode 30070
Juvenile Probation		33.38%	\$ 151,845,620	Welfare&InstCode 18220
Juvenile Camps & Ranches		6.47%	\$ 29,432,030	Welfare&InstCode 18220.1
Cal Emergency Mgmt Agency <sup>1</sup>		9.00%	\$ 40,941,000	Penal Code 13821
	100.00%	100.00%	\$ 489,900,000	<sup>2</sup> GC30027(b), GC30029(e)
1) Includes Cal-MMET, Vertical Prosecution Block Grants, Evidentiary Medical Training, Public Prosecutors and Public Defenders, Calif Gang Violence Suppression, CALGANG, MultiAgency Gang Enforcement Consortium, Rural Crime				
2) GC Sec30027(b) \$489,900,000 allocated to LLESA for FY2011-12 and on. If insufficient funds - balance from LRF.				

Historic details of COPS/SLESA allocations by agency are available at <http://www.californiacityfinance.com/#SUBVENTIONS>.

## Frontline Law Enforcement

Front line law enforcement funds are allocated to cities, counties and five police protection districts<sup>1</sup> on a population basis. County allocations under this program are for services to unincorporated areas and county allocations are based on unincorporated area population. In FY2000-01 the law was amended to provide a minimum frontline law enforcement allocation of \$100,000 to any local agency receiving funding under the program.

## Local Use and Procedural Requirements

Funds from the COPS program must be used exclusively to fund frontline municipal police services, “in accordance with written requests submitted by the chief of police ... or the chief administrator of the law enforcement agency that provides police services for (the) city.”<sup>iii</sup> For counties, the board of supervisors must appropriate the funds in response to written requests submitted by the county sheriff and the district attorney.<sup>iv</sup> The requests must identify the needs to be addressed and must specify the personnel, equipment, and programs that are necessary to meet those needs.

These moneys must supplement existing services, and may not be used to supplant any existing funding for law enforcement services.<sup>v</sup> Administrative overhead costs charged to SLESA funding may not exceed 0.5 percent of the total allocation.<sup>vi</sup> SLESA funds must be expended or encumbered no later than June 30 of the fiscal year following receipt or be forfeited to the County Enhancing Law Enforcement Activities Subaccount for reallocation to other law enforcement grants pursuant to law.<sup>vii</sup>

SB1023 (2012) removed various reporting and public hearing requirements for cities and counties expending SLESA moneys and removed the requirement for each county to have a Supplemental Law Enforcement Oversight Committee (SLEOC) to determine whether the recipient entities have expended moneys received from the SLESA appropriately.

<p><b>For a complete listing of COPS/SLESA allocations for all cities and counties see</b> <b><a href="http://californiacityfinance.com/#SUBVENTIONS">http://californiacityfinance.com/#SUBVENTIONS</a></b></p>
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mjgc

<sup>i</sup> Not to be confused with a federal program providing local law enforcement grants and bearing the same “COPS” acronym: Community Oriented Policing.

<sup>ii</sup> Called the Supplemental Law Enforcement Services Fund (SLESF) prior to 2011.

<sup>iii</sup> Gov’t Code § 30061(c)(2)

<sup>iv</sup> Gov’t Code § 30061(c)(1)

<sup>v</sup> Gov’t Code §30062(a)

<sup>vi</sup> Gov’t Code §30062(c)(1)

<sup>vii</sup> Gov’t Code §30061(e)

<sup>1</sup> The five police protection districts that receive funding under this program are: Broadmoor Police Protection District (San Mateo County), Bear Valley Community Services District (Kern County), Stallion Springs Community Services District (Kern County), Lake Shastina Community Services District (Siskiyou County), Kensington Police Protection District (Contra Costa County).

# THE CALIFORNIA MUNICIPAL REVENUE SOURCES HANDBOOK

FIFTH EDITION



Michael Coleman

## 6.03 Citizens Option for Public Safety (Supplemental Law Enforcement Services Funds)

**Description:** Revenue granted from the state General Fund for supplemental public safety services.

**Authority:** Government Code §§30061–30065.

**Administering Agency:** California State Controller's Office .

**Use of Revenues:** "Front line law enforcement services" as requested by a chief of police, sheriff or district attorney including antigang, community crime prevention and juvenile justice programs. Funds may be used for capital or construction projects that support front line law enforcement services.

The Citizens Option for Public Safety (COPS)<sup>31</sup> program was originally adopted in AB 3229 (Brulte) 1996. COPS provides funding for:

- Front line law enforcement (city police, county sheriffs, and police protection districts);
- County jails;
- District attorneys for prosecution; and
- Local juvenile justice programs.

State COPS funding is allocated by the California State Controller to counties for deposit by each county auditor in a Supplemental Law Enforcement Services Account (SLESA) established in each county.

COPS, along with several other state law enforcement grant programs, was funded from the state General Fund prior to 2011. As a part of the 2011 realignment of various public safety programs from the state to local government, the Legislature shifted all remaining motor vehicle license fee (MVLF) revenue that was previously allocated to cities to fund these programs. Historic details of COPS/SLESA allocations by agency may be found at [www.californiacityfinance.com/#SUBVENTIONS](http://www.californiacityfinance.com/#SUBVENTIONS).

### Front Line Law Enforcement

Front line law enforcement funds are allocated to cities, counties and five police protection districts<sup>32</sup> on a population basis. County allocations are based on unincorporated area population and used to serve those areas. The minimum allocation to an agency is \$100,000.

### Local Use and Procedural Requirements

Funds from the COPS program must be used exclusively to fund front line municipal police services "in accordance with written requests submitted by the chief of police ... or the chief administrator of the law enforcement agency that provides police services for (the) city."<sup>33</sup> For counties, the board of supervisors must appropriate the funds in response to written requests submitted by the county sheriff and the district attorney.<sup>34</sup> The requests must identify the needs to be addressed and must specify the personnel, equipment, and programs that are necessary to meet those needs.

These moneys must supplement existing services, and may not be used to supplant any existing funding for law enforcement services.<sup>35</sup> Administrative overhead costs charged to SLESA funding may not exceed 0.5 percent of the total allocation.<sup>36</sup> SLESA funds must be expended or encumbered no later than June 30 of the fiscal year following receipt or be forfeited to the County Enhancing Law Enforcement Activities Subaccount for reallocation to other law enforcement grants pursuant to law.<sup>37</sup>

SB 1023 (2012) removed various reporting and public hearing requirements for cities and counties expending SLESA moneys and removed the requirement for each county to have a Supplemental Law Enforcement Oversight Committee (SLEOC) to determine whether the recipient entities have expended moneys received from the SLESA appropriately.





Transmitted via e-mail

April 11, 2025

Todd Bodem, City Administrator  
City of Guadalupe  
918 Obispo Street  
Guadalupe, CA 93434

### **2025-26 Annual Recognized Obligation Payment Schedule**

Pursuant to Health and Safety Code (HSC) section 34177 (o) (1), the City of Guadalupe Successor Agency (Agency) submitted an annual Recognized Obligation Payment Schedule for the period July 1, 2025 through June 30, 2026 (ROPS 25-26) to the California Department of Finance (Finance) on February 1, 2025. Finance has completed its review of the ROPS 25-26.

Based on a sample of line items reviewed and application of the law, Finance made the following determinations:

- Item No. 2 – Property Investment in the requested amount of \$31,847 is not allowed. It is our understanding this item is fully satisfied and no amounts remain outstanding. However, the Agency is requesting \$31,847 in Other Funds to retroactively authorize payments made despite the Agency not requesting funds, or funding being denied on the ROPS. Pursuant to HSC section 34177 (l) (3), the ROPS shall be forward-looking. As a result, Finance does not retroactively authorize funding for items already paid. Therefore, Other Funds in the amount of \$31,847 are not approved.
- Item No. 34 – AI's Union Site Remediation Project in the total outstanding amount of \$48,763 is not allowed. The Agency was unable to provide documentation to support the requested amount of \$48,763; therefore, it is not eligible for Redevelopment Property Tax Trust Fund (RPTTF) funding at this time. To the extent the Agency can provide suitable documentation to support the requested amount, the item may be considered on a future ROPS.

Pursuant to HSC section 34186, successor agencies are required to report differences between actual payments and past estimated obligations (prior period adjustments) for the July 1, 2022 through June 30, 2023 (ROPS 22-23) period. The ROPS 22-23 prior period adjustment (PPA) will offset the ROPS 25-26 RPTTF distribution. The amount of RPTTF authorized includes the PPA resulting from the County Auditor-Controller's review of the PPA form submitted by the Agency.



The Agency's maximum approved RPTTF distribution for the reporting period is \$420,628, as summarized in the Approved RPTTF Distribution table (see Attachment).

RPTTF distributions occur biannually, one distribution for the July 1, 2025 through December 31, 2025 period (ROPS A period), and one distribution for the January 1, 2026 through June 30, 2026 period (ROPS B period), based on Finance's approved amounts. Since this determination is for the entire ROPS 25-26 period, the Agency is authorized to receive up to the maximum approved RPTTF through the combined ROPS A and B period distributions.

Except for the adjusted items, Finance approves the remaining items listed on the ROPS 25-26 at this time. If the Agency disagrees with our determination with respect to any items on the ROPS 25-26, except items which are the subject of litigation disputing our previous or related determinations, the Agency may request a Meet and Confer within five business days from the date of this letter. The Agency must use the RAD App to complete and submit its Meet and Confer request form. The Meet and Confer process and guidelines are available on our website:

[http://dof.ca.gov/Programs/Redevelopment/Meet\\_And\\_Confer/](http://dof.ca.gov/Programs/Redevelopment/Meet_And_Confer/)

Absent a Meet and Confer, this is our final determination regarding the obligations listed on the ROPS 25-26. This determination only applies to items when funding was requested for the 12-month period. If a determination by Finance in a previous ROPS is currently the subject of litigation, the item will continue to reflect the determination until the matter is resolved.

The ROPS 25-26 form submitted by the Agency and this determination letter will be posted on our website:

<http://dof.ca.gov/Programs/Redevelopment/ROPS/>

This determination is effective for the ROPS 25-26 period only and should not be conclusively relied upon for future ROPS periods. All items listed on a future ROPS are subject to Finance's review and may be adjusted even if not adjusted on this ROPS or a preceding ROPS. The only exception is for items that have received a Final and Conclusive determination from Finance pursuant to HSC section 34177.5 (i). Finance's review of Final and Conclusive items is limited to confirming the scheduled payments as required by the obligation.

The amount available from the RPTTF is the same as the amount of property tax increment available prior to the enactment of the redevelopment dissolution law. Therefore, as a practical matter, the ability to fund the items on the ROPS with property tax increment is limited to the amount of funding available to the Agency in the RPTTF.

Todd Bodem  
April 11, 2025  
Page 3

Please direct inquiries to [RedevelopmentAdministration@dof.ca.gov](mailto:RedevelopmentAdministration@dof.ca.gov).

Sincerely,

A handwritten signature in blue ink that reads "Cheryl L. McCormick". The signature is fluid and cursive, with the first name "Cheryl" and last name "McCormick" clearly legible.

Cheryl L. McCormick, CPA  
Chief, Office of State Audits and Evaluations

cc: Joy Heuser Otsuki, Legal Counsel, Leibold McClendon and Mann, P.C., City of  
Guadalupe  
Trevor Lysek, Division Chief Property Tax Division, Santa Barbara County  
Ed Price, Countywide Oversight Board Representative

**Attachment**

Approved RPTTF Distribution July 2025 through June 2026			
	ROPS A	ROPS B	Total
RPTTF Requested	\$ 421,132	\$ 1,175	\$ 422,307
Administrative RPTTF Requested	35,557	29,827	65,384
<b>Total RPTTF Requested</b>	<b>456,689</b>	<b>31,002</b>	<b>487,691</b>
<b>RPTTF Requested</b>	<b>421,132</b>	<b>1,175</b>	<b>422,307</b>
<u>Adjustment(s)</u>			
Item No. 34	(48,763)	0	(48,763)
<b>RPTTF Authorized</b>	<b>372,369</b>	<b>1,175</b>	<b>373,544</b>
<b>Administrative RPTTF Authorized</b>	<b>35,557</b>	<b>29,827</b>	<b>65,384</b>
ROPS 22-23 Prior Period Adjustment (PPA)	(18,300)	0	(18,300)
<b>Total RPTTF Approved for Distribution</b>	<b>\$ 389,626</b>	<b>\$ 31,002</b>	<b>\$ 420,628</b>