

CITY OF COLTON

California



ADOPTED BUDGET

FISCAL YEAR

2025-26



City of
Colton



California

**Fiscal Year 2025-26
Adopted Budget**

City Council

Frank J. Navarro—Mayor
David J. Toro – Mayor Pro Tem District 1
Kelly J. Chastain – Council Member District 2
Dr. Luis S. González – Council Member District 3
John R. Echevarria – Council Member District 4

City Treasurer

Henry Michael Razo

City Clerk

Isaac T. Suchil

City Manager

William R. Smith

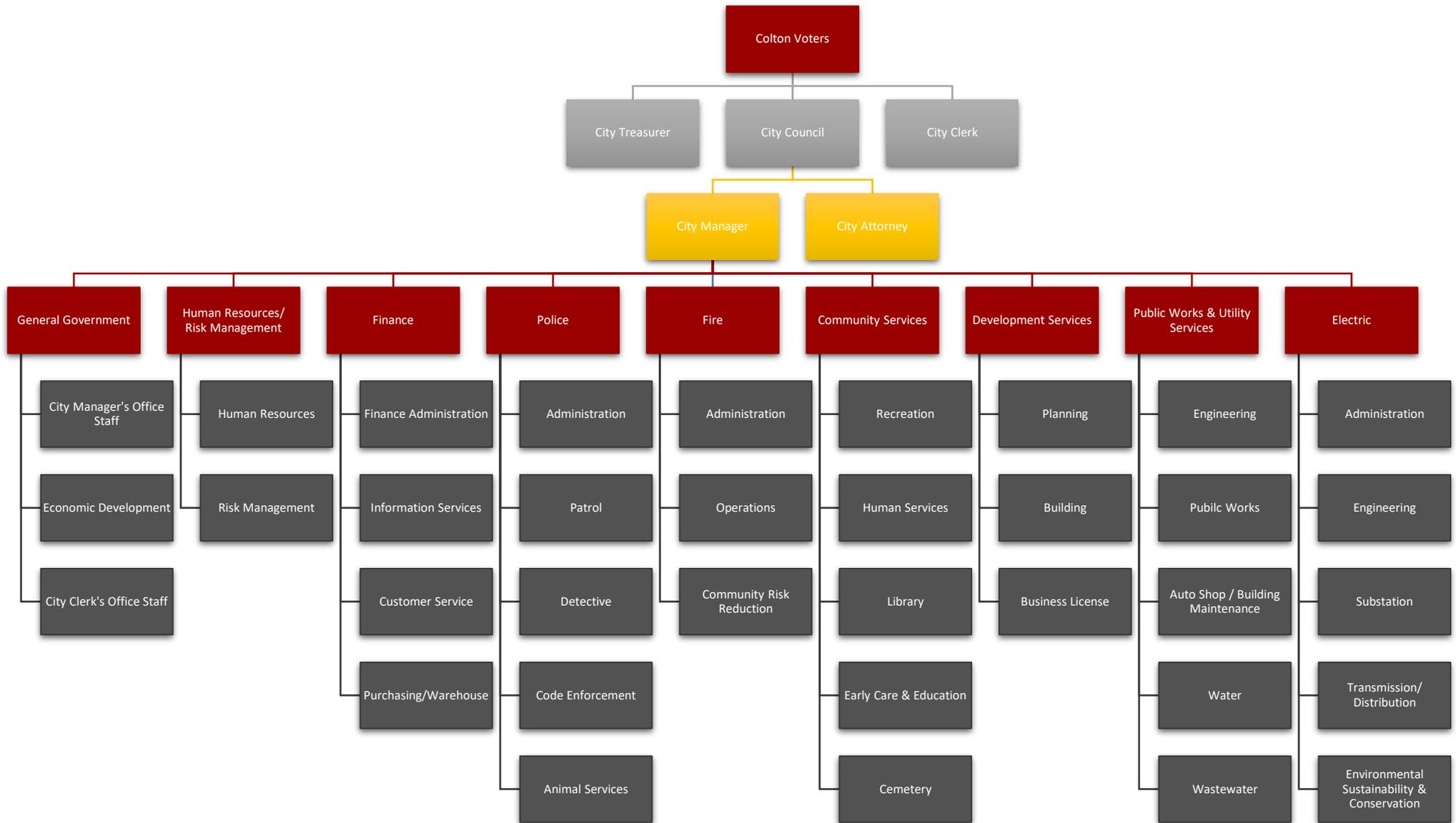
Executive Team

Charles Berry, Electric Utility Director
Chad Blais, Public Works & Utility Services Director
Ray Bruno, Fire Chief
Tom Cody, Human Resources & Risk Management Director
Stacey Dabbs, Finance Director
Heidi Duran, Development Services Director
Deb Farrar, Community Services Director
Anthony Vega, Police Chief



CITYWIDE ORGANIZATION CHART

Fiscal Year 2025-26





City of
Colton



CITY COUNCIL



Frank J. Navarro
Mayor



David J. Toro
Mayor Pro Tem
District 1



Kelly J. Chastain
Council Member
District 2



Dr. Luis S. González
Council Member
District 3



John R. Echevarria
Council Member
District 4



City of
Colton
California

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TRANSMITTAL LETTER

May 20, 2025

To the Honorable Mayor and City Council
Fiscal Year 2025-26 Operating Budget Transmittal

Dear Honorable Mayor and City Council:

As City Manager, I am privileged to present the City of Colton's Fiscal Year 2025-26 Operating Budget. The Fiscal Year 2025-26 budget builds on the City's responsible fiscal decisions, directing the resources to meet City Council's priorities while improving the quality of life throughout our community. A key priority for the City this past year has been to reinvest in the human resources used to deliver the services our valued community needs. Over the past year, City leadership has implemented a three-tier labor plan to ensure the City of Colton's employees are paid market value. This endeavor required the collaboration and coordination of various stakeholders citywide, including city management, Human Resources, all the affected labor groups and their representation, and City Council.

The proposed budget is balanced, meets the City's reserve requirement, and delivers several service level enhancements to address community needs and improve the quality of life for residents, visitors, businesses, and for the future. This budget focuses on strategically improving targeted areas to address City Council values, goals, and objectives. As a full-service City that provides a vast array of services, it is essential to balance prioritizing the services the community needs with the responsibility of fiscal stewardship. The proposed budget for FY2025-26 demonstrates the City leadership's commitment to public safety, infrastructure, quality of life, and sustainability.

The City of Colton prides itself on being a safe, well-maintained community where residents enjoy their neighborhood, build successful businesses, and raise their families. As normalized operational patterns emerge after COVID-19, the City is facing the expectation of slowing revenue growth and increasing costs of providing essential services, as well as workforce attraction and retention challenges that impact service capacity. The proposed budget addresses these concerns while investing in service delivery for a sustainable future.

BUDGET DEVELOPMENT AND STRATEGIC PLANNING

The City of Colton continually strives to find ways to maximize limited resources to deliver high-quality services to our community. Colton experienced the Fiscal Year 2024-25 navigating ongoing inflation concerns and the expectation of a stable economy with slowing growth.

In preparing the budget for Fiscal Year 2025-26, staff focused on the following budget development goals:

- Fund the highest level of municipal services possible based on available resources.
- Enhance core community services, especially in public safety operations.
- Strategically implement three-tier labor plan.
- Incorporate conservative revenue projections in the development of the proposed budget, given the market uncertainty and evolving local, regional, and national economic conditions.
- Maintain the reserves in accordance with the City Council Policy.

FISCAL YEAR 2025-26 GENERAL FUND

Combined budget for all City funds totals \$242.6 million. The amount includes a General Fund operating budget of \$73.1 million. A \$5.3 million revenue increase is projected when comparing Fiscal Year 2025-26 to Fiscal Year 2024-25. This revenue growth provides the capacity to support rising costs related to three-tier labor plan across a wide range of expenses categories such as personnel, pension, other post-employment benefits (OPEB). Although General Fund presented in this document is balanced without the use of operating reserves, the risk management reserve was reviewed and adjusted as a matter of best practice. This year's budget decreased its reserve based on the seventy percent confidence level, increasing the funding allocation to core community services.

Property tax and sales tax continue to be the General Fund's largest revenue sources, representing 55.1% of the revenue. The real estate sales volume remains low due to the elevated interest rate environment, but the assessed value and median sales price are expected to be more resilient, projecting a growth of property tax revenue by 5.2%. Sales tax growth, on the other hand, has decelerated to a small growth rate of 1.1%. Consumer confidence has waned in response to recent Federal policy shifts and the resulting economic uncertainties. In addition, the implementation of California Air Resources Board (CARB) regulations impacts certain enterprises generating the sales tax revenue for the City.

\$4.9 million of the \$5.3 million revenue growth is attributable to the increase of General Fund Transfer from Electric Utility, representing 40.8% increase in comparison to Fiscal Year 2024-25. Measure V, Utility Revenue Transfer, allows the City to authorize a transfer of annual electric utility revenues to the General Fund subject to twenty percent maximum rate. To be competitive in attracting and retaining critical services personnel, especially in the public safety departments, City leadership has implemented a three-tier labor plan to ensure the City of Colton's employees are paid market value. A recently implemented labor plan has already resulted in success during the Fiscal Year 2024-25. Additional funding from General Fund Transfer allows the City to continue its success in attracting and retaining the pool of talent.

This year's budget commits the largest contribution of General Fund in the public safety departments, allocating \$54.3 million or 74.3% of General Fund expenditure to the Police and Fire Departments. The proposed FY 2025-26 Capital Improvement Program (CIP) will invest over \$12.6 million in our community with continued street and transportation improvements, utility systems upgrades, and park facility improvements. Numerous transportation system upgrades are also planned, including rehabilitating and reconstructing roadways and sidewalk gap closures to improve pedestrian safety. These improvements will ensure the efficiency and safety of Colton's transportation network.

Looking Beyond Fiscal Year 2025-26

The Fiscal Year 2025–26 Budget is designed to address the community’s most pressing needs in alignment with City Council priorities, while operating within the City’s available resources. It supports the City’s mission to provide high-quality municipal services that reflect Colton’s unique history, culture, and values. Looking beyond FY 2025–26, the City of Colton—like many municipalities across California—faces ongoing financial challenges, including unfunded pension and retiree healthcare liabilities, rising insurance costs, aging infrastructure, and limited flexibility within the existing service delivery model. To ensure the continued provision of essential services and the long-term stability of the General Fund, sustained collaboration and strategic financial planning with City leadership will be essential.

NEAR-TERM CHALLENGES

Uncertainty and Inflation: The economy’s trajectory has recently become more uncertain as signs of changes in household spending and market volatility have led economists to moderate growth expectations and position for a recession watch. In line with these assumptions, the overall growth rates in the City revenue for Fiscal Year 2025-26 reflect restrained growth from the prior year. Consumers continue to feel elevated prices. While the City of Colton’s tax base is not overly reliant on any one industry, the City is impacted by the fluctuations of large enterprises. Higher interest rates and a substantial tightening of credit conditions affect even creditworthy borrowers and contribute to a deceleration in activities.

Pension Costs: The City recognizes the ongoing and projected increases in annual pension costs and the resulting pressure these obligations place on the operating budget. Pension expenses are expected to continue rising in Fiscal Year 2025–26. Key contributors to this increase include CalPERS’ investment loss of -6.1% in Fiscal Year 2021–22 and the activation of the Risk Mitigation Policy, which automatically reduced the discount rate assumption for CalPERS plans from 7.0% to 6.8%. This change, while intended to strengthen long-term sustainability, increases short-term employer contribution rates by reducing the assumed rate of return on investments.

Following the investment loss, the City’s pension funding status declined, further elevating its unfunded liability. Additional policy changes by CalPERS—such as the shortened amortization period for new losses from 30 years to 20 years—have compounded the impact, accelerating the pace at which the City must pay down its obligations. Combined with continued volatility in market performance and inflationary pressures, these factors drive up the City’s annual required contributions to CalPERS.

As pension costs consume a growing share of the General Fund, the City faces reduced fiscal flexibility to address other rising expenses or expand community services. Without structural changes or additional revenue, maintaining current service levels will become increasingly challenging in future budget cycles.

Unhoused Population: The Mayor and City Council remain actively engaged with City staff, regional agencies, local faith-based organizations, and community partners to address the needs of the unhoused population while promoting public safety and community well-being. As part of this ongoing commitment, the City recently doubled its contract with the Social Work Action Group (SWAG), enhancing outreach, case management, and connection to essential services for individuals experiencing homelessness. In addition to expanding these efforts, the City continues to pursue state, federal, and regional funding opportunities to support comprehensive, sustainable solutions to homelessness and related challenges.

LONGER-TERM CHALLENGES

Sustainable Pensions and Healthcare: The long-term liabilities and systemic risks associated with the CalPERS pension system are well-documented and continue to pose significant financial challenges to cities across California, including Colton. Our City Council has consistently demonstrated leadership in acknowledging the full scope of these obligations and proactively engaging in discussions and strategies to address them. Recognizing the need to balance our commitment to providing fair and competitive retirement benefits for our employees with our responsibility to safeguard essential community services, the Council is focused on solutions that support the City’s long-term fiscal sustainability. This includes exploring cost-containment measures, evaluating pension funding strategies, and advocating for policy reforms at the state level to ensure the City remains financially resilient in the face of growing pension pressures.

Transportation Funding: The City has identified a range of transportation infrastructure needs, including improved connectivity to public rail systems, bridge enhancements, and expanded facilities for active transportation modes such as walking and biking. To support these efforts, the City Council adopted the Active Transportation Plan (ATP) in April 2018, establishing a strategic framework for promoting safe, accessible, and sustainable mobility options. Adoption of the ATP also ensures the City remains eligible for a variety of state and federal grant programs aimed at funding transportation infrastructure projects. City Council and staff remain committed to securing external funding to support the City’s long-term transportation goals and to advancing projects that improve mobility, safety, and connectivity for all users.

I want to thank the City Council for its leadership, the Executive Leadership Team, and the entire staff of the City for providing outstanding services to our community. Through the support of this team, we have overcome the challenges we faced over the last few years, and through this resiliency, our experiences have prepared us for the challenges ahead. Together, we must take action to address issues in the near term to best position the organization for long-term success so that we can meet the needs of the community today and beyond. The Colton community should be proud of City Council’s leadership and commitment to service. Working with a dedicated City Council, a professional City workforce, and an engaged community is an honor and a privilege.

Respectfully Submitted,

William R. Smith
City Manager

CITY OF COLTON

AT A GLANCE

INCORPORATION

July 11, 1887

GOVERNMENT

Colton is a general law city operating under the Council-Manager form of government. The mayor is separately elected and serves a four-year term. Four elected Council Members serve four-year terms. Advising the City Council are a number of appointed citizen commissions and boards. Other elected officials include the City Clerk and the City Treasurer.

COUNTY

San Bernardino County

SCHOOL DISTRICT

Colton Joint Unified School District

LOCATION

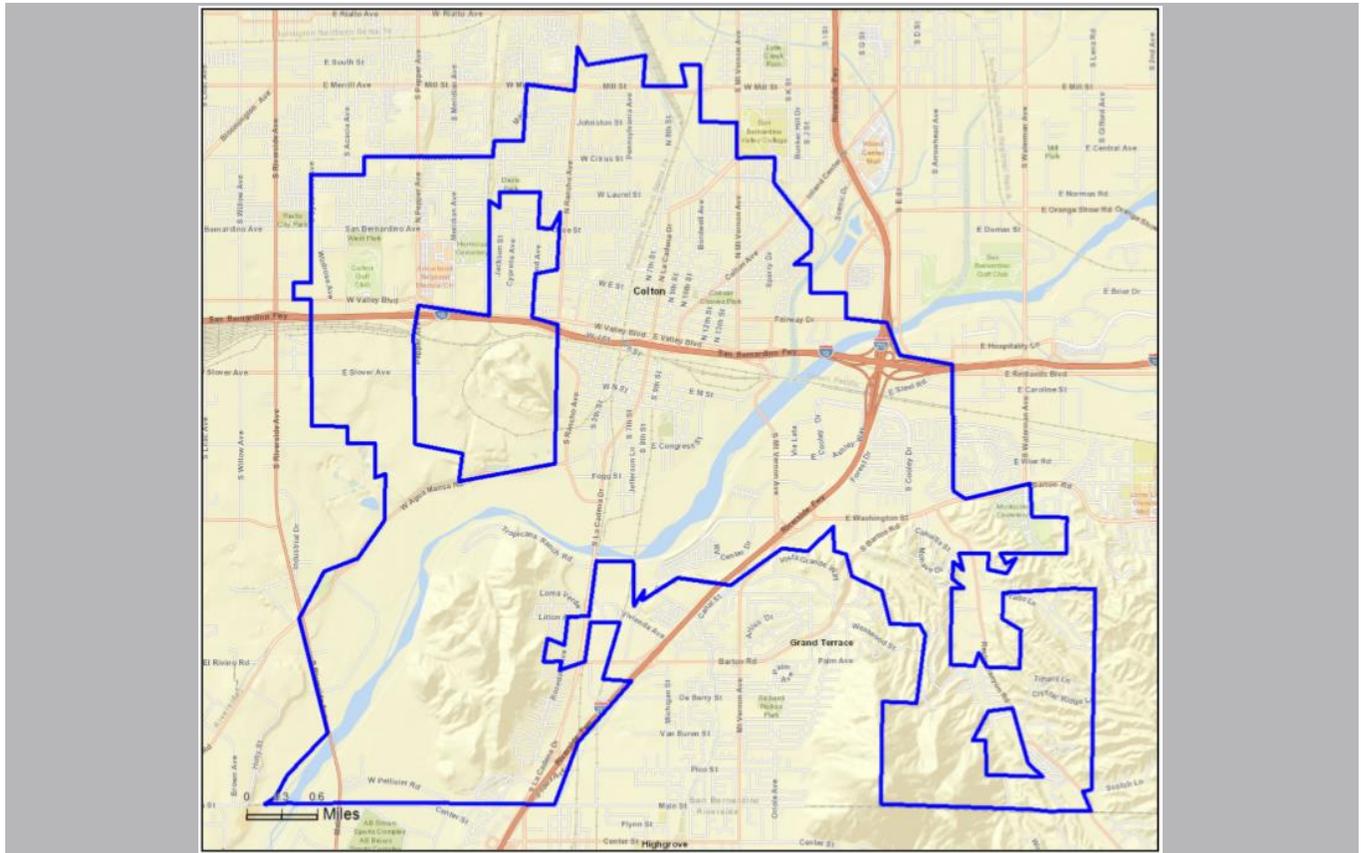
The City is located in the Inland Empire region of the state and is approximately 57 miles east of Los Angeles, 2 miles southwest of San Bernardino, and 9 miles northeast of Riverside.

AREA

Approximately 16 square miles

ELEVATION

1,004 ft.



HISTORY

Dating to over 300 years ago, the area that today comprises the City of Colton has served as a crossroads and center of regional activity. In the late 1700s, explorers from Mexico first passed through on their way north to Monterey. The first permanent settlement occurred in the early 1800s as the Jurupa and San Bernardino ranchos, which were Mexican land grants to private owners. The ranchos supported agricultural activity that was important to the growing region. The ranchos were gradually subdivided, and smaller ranches and citrus orchards dotted the area. As the final transcontinental leg of the Southern Pacific Railway pushed through in 1875 on its way to Los Angeles, a formal town was laid out on a traditional grid street pattern, evidenced today in Colton's downtown and the south Colton neighborhood south of Interstate 10. Activity associated with the railroad and the citrus orchards made Colton a busy place, with many businesses and residents working to support railroad operations. In south Colton, where many railroad workers lived, residents built their own homes often using the disassembled wooden crates from railroad shipments as building materials.



Railroad activity was expanded so that both east-west and north-south regional lines crossed in Colton. With the waning of the citrus industry, other businesses dependent upon rail for materials delivery and shipment were established along the rail lines, thus creating large tracts of land devoted to industrial operations, many of which continue today. The original residential settlements remained adjacent to the rail and industrial operations, allowing local residents to walk to their jobs.

CITY OF COLTON
FISCAL YEAR 2025-26 ADOPTED BUDGET



Many buildings standing today in downtown and south Colton date back to these early years. Proudly, the Colton Museum on La Cadena Drive, built in 1891 as a Carnegie Library, displays and describes those influences that shaped the Colton we see today. Following the relatively quiet period during the 1920s and Great Depression, Colton again experienced a development boom. Construction of Interstates 10 and 215 through the City, further defining the crossroads nature of the community, attracted transportation-based industries. The frenzied residential building period of post-World War II, followed 30 to 40 years later by explosive subdivision growth throughout the Inland Empire, created many new neighborhoods. A modest amount of commercial development followed to support demand for goods and services.



POPULATION

As of July 1, 2023, the U.S. Census Bureau estimated the population of the City of Colton at 53,357, reflecting a modest increase from the 2010 Census total of 52,154. The city maintains a relatively young demographic profile, with approximately 24.5% of residents under the age of 18 and 11.6% aged 65 or older. The median age in Colton is 33.9 years. Gender distribution is nearly balanced, with 50.4% male and 49.6% female residents.

Colton is a culturally diverse community, with Hispanic or Latino individuals comprising approximately 74.3% of the population. The racial composition includes 10.5% White (non-Hispanic), 8.15% Black or African American (non-Hispanic), 3.85% Asian (non-Hispanic), and 24.6% identifying as two or more races (non-Hispanic). The city is home to an estimated 2,334 veterans who have served in various U.S. military engagements. Reflecting Colton's bilingual population, approximately 47.9% of residents speak Spanish at home.



EDUCATION

The Colton Joint Unified School District (CJUSD) serves as the primary provider of K–12 education for the City of Colton and surrounding areas. As of the 2023–24 academic year, CJUSD enrolled approximately 18,912 students across its schools. The district is committed to fostering academic excellence and equity, offering a range of programs designed to support student success. Approximately 20% of CJUSD students are identified as English Learners, reflecting the

district's linguistic diversity. To address the needs of its student population, CJUSD participates in the Community Eligibility Provision, allowing all students access to free meals without the need for individual applications. In terms of educational attainment among Colton residents aged 25 and over, 75.3% have achieved a high school diploma or higher, while 16.7% hold a bachelor's degree or higher. These figures underscore the district's ongoing efforts to enhance educational outcomes and support lifelong learning within the community.



INCOME

As of the 2019–2023 period, the U.S. Census Bureau estimates Colton's median household income at \$69,581, reflecting a steady increase from previous years. This figure is approximately 88.6% of the national median household income of \$78,538 during the same period. The per capita income in Colton stands at \$23,999, indicating a modest income distribution across the city's population. Approximately 15.4% of Colton residents live below the federal poverty line, highlighting ongoing economic challenges within the community. The unemployment rate in Colton is estimated at 7.4%, which is higher than both the state and national averages, suggesting a need for continued economic development and job creation initiatives. These statistics underscore the importance of targeted economic policies and

programs to support income growth and reduce poverty levels in Colton.

JOBS

As of 2023, the City of Colton employed approximately 25,100 individuals, reflecting a 1.74% increase from the previous year. The city's economy is predominantly driven by the health care and social assistance sector, employing around 3,420 residents, followed closely by retail trade with 3,357 employees, and transportation and warehousing, which accounts for 3,227 jobs. The most common occupations among Colton residents include office and administrative support roles, material moving positions, and sales-related jobs. As of February 2025, Colton's unemployment rate stood at 5.1%, slightly lower than the long-term average of 8.1%. These figures underscore Colton's steady economic growth and the diversification of its employment sectors.



HOUSING UNITS

As of 2023, Colton, California, had approximately 18,131 housing units, with a homeownership rate of 52.3%, indicating a slight increase from previous years. The median value of owner-occupied housing units was \$411,100, reflecting a 9.16% increase from the previous year. Rental housing

also plays a significant role in Colton's housing market, with a median gross rent of \$1,725 in 2023. The city's housing stock is diverse, comprising single-family homes, multi-unit structures, and mobile homes, catering to a wide range of residents. Additionally, broadband internet access is widely available, with 90.2% of households subscribing to a broadband service between 2019 and 2023, highlighting the city's commitment to digital connectivity. These figures underscore Colton's dynamic housing market and its efforts to accommodate a growing and diverse population.



PERSONS PER HOUSEHOLD

As of 2023, the City of Colton had approximately 17,191 households, with an average household size of 3.1 persons. This figure is slightly below the Riverside-San Bernardino-Ontario metropolitan area's average of 3.2 and above the California state average of 2.9. The city's households are predominantly family-based, with 75.31% identified as family households and the remaining 24.69% as non-family households. Approximately 39.13% of households have children under the age of 18, while 60.87% are without children. These statistics reflect Colton's diverse and dynamic community structure.

THE BUDGET DOCUMENT AND PROCESS

BUDGET DOCUMENT INTRODUCTION

A local government budget is a plan to match existing resources with the needs of the community. The functions of local government stem from three levels of policy direction: federal, state, and local. Within this intergovernmental system, local government is the workhorse of domestic policy. Local government has the responsibility to provide basic public services such as maintaining streets and roadways, providing traffic management systems, maintaining parks, providing community services, and ensuring public safety. Local government must also fulfill certain state and national policy objectives such as transportation and environmental protection while implementing the expectations and values of its citizens.

For local governments, the primary tool used to coordinate these requirements is the budget. The City of Colton’s Budget provides the residents of Colton with a plan for matching available resources to the services, goals, and objectives specified in the budget document.

BUDGET PROCESS

The budget process is initiated through a joint effort on behalf of the City Manager’s office and the Finance Department. Budget instructions are disseminated to the department heads. Revenue budget projections are produced with the cooperative efforts of the departments and Finance. The department projections are based upon current services provided within their respective departments, and Finance is responsible for projecting the remaining revenue sources, such as taxes, interest income, revenue from other governments, and franchise fees. The Finance Department provides departments with the projected salary and benefits costs for their respective department based upon current staffing levels and any MOU-driven changes.

An automated budget module is made available to departments to input their requests in detail. Each department submits justification for expenses, such as additional personnel, capital, professional services, and travel and meetings. The Finance Department provides staff with the required tutorial and training for this portion of the budget process. After the department deadline for budget input, the Finance Department reviews the citywide and department budgets with the City Manager. Meetings are held with individual department heads to discuss budgetary concerns, program requests, and to help establish funding priorities. Based upon the City Manager’s recommendations, the Finance Committee is presented with the current fiscal status of the City, the proposed budget, future challenges, and potential solutions. After final recommendations are received from the Finance Committee, the Finance Department prepares a proposed budget document for the City Council budget workshops/public hearings.

BUDGET CALENDAR

| | |
|--------------------|--|
| July – September | Prior Year End Accrual Period and Audit Preparation |
| October – December | Audit previous fiscal year financials |
| January – February | Mid Year Budget Review |
| February | Finance Department begins Revenue Review and initiates the Fiscal Planning Process |

| | |
|---------------|--|
| March | Citywide Budget Instructions are disseminated to the Departments. Departments develop and submit their proposed budgets based upon the goals and priorities based upon direction given by the City Manager based upon citywide goals and objectives and as outlined in the budget instructions. Departments submit budget memos outlining department requests. |
| March – April | Budget Development and Department Budget Meetings begin. At the direction of the City Manager, the Finance Department begins to evaluate department requests. City Management reviews the departments’ budget proposals to ensure that requests were aligned with the City’s fiscal policies and priorities. |
| April | Financial Management staff begins the development of the proposed budget based upon department requests and department budget meetings. Allocations are updated and a final, comprehensive citywide budget review is completed. |
| April | City Finance Committee reviews the budget, providing guidance with the City’s fiscal priorities. |
| April – May | City Council Budget Hearings are held to obtain input from Colton residents on spending priorities. Council members utilize the information presented to recommend changes to the proposed budget based upon City priorities and available resources. |
| May – June | Budget Adoption |
| July 1 | Implementation of Adopted Budget |

BASIS FOR BUDGET DEVELOPMENT

The budget is the City’s financial plan for delivering effective services and efficiently managing the revenues which support those services. The City’s municipal code provides broad governance for preparation of the operating and capital budgets. The adopted budgets are also developed based on the following:

- The City Council’s top priorities and other City Council directives
- The City's long-term financial forecast and strategic planning goals
- Service level prioritization as identified by the City Manager
- Availability and sustainability of revenues
- Legal mandates
- Prioritization criteria outlined in the capital budget
- The City's policies regarding land use and community design, transportation, housing, natural environment, business and economics

The review of the proposed operating and capital budgets originates with collaborative efforts of the City Manager, financial management staff, and department management staff. Further review is conducted by the Finance Committee. Public City Council budget workshops are conducted prior to Council adoption of the budget in order to incorporate community input into the decision making process.

CITY PRIORITIES

On an ongoing basis, the City is committed to providing high quality, cost effective services that reflect the City's core values and strategic goals. The budget is prepared to reflect the City's goals and priorities within the resources available to the City.

The City of Colton will have strong leadership dedicated to developing long-range plans and strategies that provide for movement, growth, and improvement of life in Colton. As such, the following priorities have been identified:

- Financial strength and fiscal responsibility
- Optimize the quality of life for the community through investment in public safety, community activities and resources, and investment in parks and safer routes to school for children
- Develop economic development programs and streamline the development process to attract and incentivize business
- Focus on optimal customer service to our community
- Upgrade infrastructure, public facilities, and expand roadways to accommodate for growth
- Promote legislative affairs and networking with intergovernmental agencies
- Development of the West End by addressing drainage issues and infrastructure development
- Update City Ordinances and Administrative Policies
- Continue to update City circulation plans to enhance and optimize walkability, traffic routes, etc.
- Continue to seek organizational efficiencies to maximize internal and external service delivery
- Develop a comprehensive Capital Improvement Plan that prioritizes projects and resources with citywide goals

UNDERSTANDING THE BUDGET DOCUMENT

The budget document includes city-wide information as well as information specific to each fund and each department. The City receives revenue from numerous different sources, many of which have restrictions on how they can be used. Separate funds are established to account for the different types of revenues and allowable uses of those revenues.

FUND TYPES

GENERAL FUND

This is the primary fund used to account for all general revenues of the City (e.g. property, sales, and transient occupancy taxes). In general, these funds are allocated at the discretion of the City Council. This revenue is used to support citywide services such as public safety, community services, planning and community development, and administrative support services.

ENTERPRISE FUNDS

These funds are established to function as self-supporting operations wherein expenditures are entirely offset by fees or charges for services. Enterprise funds are used to report the functions presented as business-type activities in the government-wide financial statements. The City uses enterprise funds to account for its Electric Utility, Water Utility, and Wastewater Utility activities.

INTERNAL SERVICE FUNDS

These funds are established to account for a variety of business services provided by one City department (or division) to other City departments. Information services, facility and equipment maintenance, and liability and workers' compensation services are provided to all City departments through internal service funds. Departments are charged for these services based on their respective utilization.

CAPITAL PROJECTS FUNDS

Revenues and expenses for capital projects are also accounted for in separate funds. Capital Projects funds are used to account for financial resources to be used for the acquisition or construction of major facilities other than those financed by Proprietary, Special Assessment, and/or Trust Funds. The capital projects funds the City currently utilizes are: the Capital Improvements Fund, the Development Fees Fund, the Assessment Districts Fund, and the Colton Crossing Fund.

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for the proceeds of revenues that are designated for specific or restricted uses (other than special assessments, expendable trusts, or major capital projects). These funds include gas tax funds from the state, state traffic relief funds, and storm water and local transportation funds. Other special revenue funds include the Community Child Care Fund, Housing Authority Fund, Miscellaneous Grants Fund, Asset Seizure Fund, Air Quality Fund, Drug/Gang Intervention Fund, Host City Fees Fund, Community Development Block Grants (CDBG) funds from the federal government, and development impact fees related to libraries, public safety, and community centers.

DEBT SERVICE FUNDS

Debt financing is occasionally undertaken for the purchase, replacement or rehabilitation of capital assets. Separate funds are established to account for the accumulation of resources for, and the payment of, long-term debt principal, interest, and related costs other than those being financed by Proprietary Funds. The Public Financing Authority (PFA) Fund and the Taxable Pension Funding Bonds Fund are the debt service funds currently accounting for long-term debt.

BUDGETARY BASIS

The budget is prepared in accordance with Generally Accepted Accounting Principles. The budget for governmental funds has been prepared on a modified accrual basis. The modified accrual basis recognizes expenditures when the related fund liability is incurred. Revenues are recognized when they become both measurable and available. “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.

FUND STRUCTURE AND ACCOUNTING BASIS

The accounts of the City are made up of funds that help organize and account for restricted resources. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts (comprised of assets, liabilities, fund equity, revenues, and expenditures), which are segregated for the purpose of carrying out specific activities or attaining certain objectives in accordance with regulatory requirements.

The City has the following fund type categories:

GOVERNMENTAL FUND TYPES

The governmental funds include the General, Special Revenue, Debt Service, and Capital Project Funds. Governmental Funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting.

PROPRIETARY FUND TYPES

The proprietary funds, which include the Enterprise and Internal Service Funds, are used to account for the City's business-type activities. Proprietary funds are reported using the economic resources measurement focus and the full accrual basis of accounting. Revenues are recorded when earned, and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place.

FIDUCIARY FUND TYPES

The Fiduciary Funds account for assets held by the City in trust or for the benefit of parties outside the government. The City budget process does not include fiduciary funds because the resources of these funds are not available to support the City's programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The Successor Agency of the former Redevelopment Agency (RDA) is accounted for as a private-purpose trust fund.

AGENCY FUND TYPES

The Agency Funds are custodial in nature and do not involve measurement of results of operations. Agency Funds operate as a clearing mechanism. Cash resources are collected, held for a brief period, and then distributed to the proper recipients. The City has a fiduciary responsibility for the assets, which it does not own. The City maintains two agency funds. The City budget process does not include agency funds.

BUDGET AMENDMENTS

In order to amend the budget after adoption, the City Council must pass a resolution to increase appropriations, inter-fund transfers, and revenues. The Finance Director can authorize transfers within a fund or departmental budget that involves shifting appropriations from one account to another, which do not result in the increase in overall appropriations. A City Council resolution is not required in such instances.

CITYWIDE FINANCIAL OVERVIEW





CITYWIDE OVERVIEW

FISCAL YEAR 2025-26 CITYWIDE BUDGET

The following sections discuss the City's major revenue sources and their projected levels as well as major expenditure categories for Fiscal Year 2025-26.

REVENUE

Total citywide revenue for Fiscal Year 2025-26 is projected to be \$233.5 million. The City of Colton is a multi-faceted municipal operation, and its revenue sources reflect the various operations of the City. Although most citizens associate property taxes with City government, as a revenue source, property taxes only account for approximately 4.2 percent of the City of Colton's total revenue. The various utilities, which the City operates as enterprise funds, comprise 60.0 percent of total citywide revenues. Grant revenues are typically budgeted in the year the grant is accepted and carried forward to match expenditures, if applicable. Details of major revenue categories are discussed below.

CHARGES FOR CURRENT SERVICES

Charges for Current Services is the largest source of revenue in the citywide budget. In Fiscal Year 2025-26, the revenues in this category are projected to be \$142.8 million, which represents 61.2 percent of the total citywide budgeted revenues. Fiscal Year 2025-26 charges for current services represent a \$6.1 million, or 4.4 percent, increase compared to Fiscal Year 2024-25 year-end revenue projections.

The largest component of the Charges for Current Services category consists of the revenues generated to fund the cost of providing utilities services to residents and businesses in the City's service area. Of the total \$142.8 million of projected Fiscal Year 2025-26 revenues in this category, charges for utility and refuse services account for \$123.9 million, or 86.8 percent.

OTHER FINANCING SOURCES (INCLUDING TRANSFERS)

Revenues in this category are projected to be approximately \$27.7 million, or 11.9 percent of the total citywide budget. The Other Financing Source category encompasses a wide range of revenues, but predominantly consists of the General Fund Transfer, which equates to \$16.9 million, or 61.0 percent of the total \$27.7 million budgeted in this category.

EXPENDITURES

Fiscal Year 2025-26 Citywide Adopted Budget expenditures amount to about \$242.7 million, a decrease of approximately \$1.4 million, or 0.6 percent, compared to the Fiscal Year 2024-25 Original Adopted Budget of \$244.1 million and a decrease of approximately \$104.6 million compared to the Fiscal Year 2024-25 year end projected budget. The primary reason for the large discrepancy between budget years relates to capital projects and grant expenditures in Fiscal Year 2024-25. Capital projects and grant expenditures are typically appropriated in the year

the project initiates or the year the grant is accepted and unspent appropriations are carried forward until expended. Details of major expenditure categories are discussed following.

SALARY AND BENEFITS

Salary and benefits costs in the citywide Fiscal Year 2025-26 Adopted Budget total \$79.1 million, almost \$6.3 million, or 8.6 percent increase compared to the Fiscal Year 2024-25 Original Adopted Budget of \$72.8 million. The Fiscal Year 2025-26 salary and benefits category comprises 32.6 percent of citywide expenditures compared to 29.5 percent in the Fiscal Year 2023-24 Original Adopted Budget and 21.0 percent of the Fiscal Year 2024-25 year-end projected budget. The primary reasons for the increase in salaries and benefits costs are the City Manager's labor plan adjustment increases and Fiscal Year 2024-25 salary savings from vacant positions reduced the year-end estimate to close through the mid-year budget process.

MAINTENANCE AND OPERATIONS

The Fiscal Year 2025-26 citywide maintenance and operations budget, inclusive of contracted services, totals approximately \$108.3 million compared to \$124.5 million in the current Fiscal Year 2024-25 budget, which represents a 13.0 percent budget reduction.

CAPITAL IMPROVEMENTS

The Fiscal Year 2025-26 citywide capital improvements budget totals \$16.5 million compared to \$26.1 million in the Original Adopted Fiscal Year 2024-25 budget and \$91.5 million in the Fiscal Year 2024-25 year-end projected budget. Most large capital improvement projects take many years to complete. The entire project cost is appropriated in the year the project begins, and unspent appropriations are carried forward until the project is complete. Additionally, large infrastructure projects financed with grants and bond and loan proceeds are included in the FY2024-25 budget.



CITYWIDE OVERVIEW

PROJECTED FUND BALANCE

| | 6/30/2024 Audited Available Fund Balance | FY 2024-25 Revenues Year-End Projection | FY 2024-25 Expenditures Year-End Projection | 6/30/2025 Fund Balance Estimated |
|--------------------------------------|--|--|--|--|
| General Fund | 13,173,649 | 78,193,004 | 80,603,122 | 10,763,532 |
| General Fund Reserve - Pension | 28,107,984 | - | - | 28,107,984 |
| General Fund Reserve - OPEB | 12,515,145 | - | - | 12,515,145 |
| Total General Fund | 53,796,778 | 78,193,004 | 80,603,122 | 51,386,661 |
| <u>Special Revenue Funds</u> | | | | |
| Early Care & Education | 1,008,329 | 1,864,388 | 2,244,469 | 628,248 |
| Special Gas Tax | 555,086 | 1,494,465 | 1,376,471 | 673,080 |
| Library Grant Fund | 9,376 | 69,843 | 76,978 | 2,241 |
| State Traffic Relief (SB-1) | 1,974,536 | 1,447,332 | 2,603,317 | 818,551 |
| Air Quality Fund (AQMD) | 753,786 | 76,450 | 262,250 | 567,986 |
| CDBG Fund | (21,448) | 1,173,674 | 1,152,847 | (621) |
| Drug/Gang Intervention | 15,773 | 480 | - | 16,253 |
| Measure I Fund | 4,841,606 | 1,533,390 | 3,971,049 | 2,403,947 |
| Local Fiscal Recovery Fund | 7,594,864 | 0 | 7,594,864 | 0 |
| ViTep | 354,947 | 12,700 | - | 367,647 |
| Miscellaneous Grants | 1,150,513 | 34,327,168 | 33,188,572 | 2,289,109 |
| Host City Fees | 1,546,631 | 515,560 | 1,327,981 | 734,210 |
| Asset Seizure Fund | 454,650 | 16,100 | - | 470,750 |
| Total Special Revenue Funds | 20,238,649 | 42,531,550 | 53,798,797 | 8,971,401 |
| <u>Capital Projects Funds</u> | | | | |
| Park Development Fund | 4,298,465 | 533,600 | - | 4,832,065 |
| Traffic Impact Fee Fund | 10,965,954 | 1,385,900 | 7,997,278 | 4,354,576 |
| New Facilities Development Fees | 541,241 | 133,937 | - | 675,178 |
| Civic Center Development Fee | 150,459 | 5,300 | - | 155,759 |
| Fire Facility Development Fee | 375,485 | 13,200 | - | 388,685 |
| Police Facility Development Fee | 485,697 | 17,000 | 140,000.00 | 362,697 |
| Capital Improvement Fund | 10,664,425 | 9,285,645 | 13,471,648 | 6,478,422 |
| Colton Crossing Fund | 806,158 | 28,200 | 3,561 | 830,797 |
| Total Capital Projects Funds | 28,287,884 | 11,402,782 | 21,612,487 | 18,078,179 |
| <u>Debt Service Funds</u> | | | | |
| Public Financing Authority | 1,095,719 | 941,695 | 902,207 | 1,135,207 |
| Taxable Pension Bonds | 2,216,205 | 2,492,488 | 2,268,236 | 2,440,457 |
| Water Improvement District A | (15,520) | 380 | 0 | (15,140) |
| Total Debt Service Funds | 3,296,404 | 3,434,563 | 3,170,443 | 3,560,524 |

| | 6/30/2024 Audited Available Fund Balance | FY 2024-25 Revenues Year-End Projection | FY 2024-25 Expenditures Year-End Projection | 6/30/2025 Fund Balance Estimated |
|--|--|--|--|--|
| <u>CFD's and Assessment Districts</u> | | | | |
| CFD 2021-1 (Safety) | 0 | 7,750 | 7,500 | 250 |
| CFD 2021-2 (Maintenance) | 0 | 1,600 | 1,500 | 100 |
| Storm Water | 709,471 | 669,819 | 1,087,057 | 292,233 |
| LLMD #1 | 130,394 | 330,867 | 329,912 | 131,349 |
| LLMD #2 | 68,298 | 184,590 | 179,714 | 73,174 |
| Total CFD's and Assessment Districts | 908,163 | 1,194,626 | 1,605,683 | 497,106 |
| <u>Enterprise Funds</u> | | | | |
| Electric Utility | 52,448,799 | 94,999,436 | 117,729,223 | 29,719,012 |
| Public Benefit Fund | 2,701,882 | 609,838 | 2,376,774 | 934,946 |
| Water Utility | 20,264,070 | 17,350,116 | 34,502,937 | 3,111,249 |
| Wastewater Utility | 4,904,549 | 14,600,338 | 14,578,508 | 4,926,379 |
| Solid Waste | (102,188) | 3,864,581 | 3,766,835 | (4,442) |
| Cemetery Endowment | 1,113,179 | 67,100 | - | 1,180,279 |
| Total Enterprise Funds | 81,330,291 | 131,491,409 | 172,954,278 | 39,867,423 |
| <u>Internal Service Funds</u> | | | | |
| Facility & Equip Maint. Fund | 3,251,936 | 1,564,186 | 3,591,241 | 1,224,881 |
| Automotive Shop | 3,217,699 | 884,027 | 1,640,977 | 2,460,749 |
| Information Services | 1,656,716 | 1,206,111 | 1,205,852 | 1,656,975 |
| Insurances Fund | 7,316,108 | 7,402,207 | 7,034,607 | 7,683,708 |
| Total Internal Service Funds | 15,442,459 | 11,056,531 | 13,472,677 | 13,026,313 |
| <u>Housing Authority</u> | | | | |
| Low/Mod Capital Projects | 976,819 | 32,200 | - | 1,009,019 |
| Total Housing Authority | 976,819 | 32,200 | - | 1,009,019 |
| Grand Totals | 163,654,318 | 279,336,665 | 347,217,486 | 136,396,626 |

PROJECTED FUND BALANCE CONTINUED

| | 6/30/2025 Fund Balance Estimated | FY2025-26 Adopted Revenues | FY2025-26 Adopted Expenditures | 6/30/2026 Fund Balance Estimated |
|--|--|----------------------------------|--------------------------------------|--|
| General Fund | 10,763,532 | 71,293,201 | 73,077,524 | 11,043,209 |
| General Fund Reserve - Pension | 28,107,984 | - | - | 26,543,984 |
| General Fund Reserve - OPEB | 12,515,145 | - | - | 12,015,145 |
| Total General Fund | 51,386,661 | 71,293,201 | 73,077,524 | 49,602,338 |
| <u>Special Revenue Funds</u> | | | | |
| Early Care & Education | 628,248 | 1,853,588 | 1,875,934 | 605,902 |
| Special Gas Tax | 673,080 | 1,523,398 | 1,562,061 | 634,417 |
| Library Grant Fund | 2,241 | 69,843 | 72,043 | 41 |
| State Traffic Relief (SB-1) | 818,551 | 1,475,411 | 1,410,411 | 883,551 |
| Air Quality Fund (AQMD) | 567,986 | 75,000 | 50,000 | 592,986 |
| CDBG Fund | (621) | 396,950 | 314,391 | 81,938 |
| Drug/Gang Intervention | 16,253 | 420 | - | 16,673 |
| Measure I Fund | 2,403,947 | 1,587,284 | 1,418,245 | 2,572,986 |
| ViTep | 367,647 | 8,100 | - | 375,747 |
| Miscellaneous Grants | 2,289,109 | 142,700 | 13,000 | 2,418,809 |
| Host City Fees | 734,210 | 487,523 | 766,658 | 455,075 |
| Asset Seizure Fund | 470,750 | 11,500 | - | 482,250 |
| Total Special Revenue Funds | 8,971,401 | 7,631,717 | 7,482,743 | 9,120,375 |
| <u>Capital Projects Funds</u> | | | | |
| Park Development Fund | 4,832,065 | 559,000 | - | 5,391,065 |
| Traffic Impact Fee Fund | 4,354,576 | 1,281,500 | 442,500 | 5,193,576 |
| New Facilities Development Fees | 675,178 | 79,650 | - | 754,828 |
| Civic Center Development Fee | 155,759 | 3,700 | - | 159,459 |
| Fire Facility Development Fee | 388,685 | 9,500 | - | 398,185 |
| Police Facility Development Fee | 362,697 | 12,500 | - | 375,197 |
| Capital Improvement Fund | 6,478,422 | 175,600 | - | 6,654,022 |
| Colton Crossing Fund | 830,797 | 21,500 | - | 852,297 |
| Total Capital Projects Funds | 18,078,179 | 2,142,950 | 442,500 | 19,778,629 |
| <u>Debt Service Funds</u> | | | | |
| Public Financing Authority | 1,135,207 | 968,695 | 904,207 | 1,199,695 |
| Taxable Pension Bonds | 2,440,457 | 2,650,256 | 2,339,784 | 2,750,929 |
| Water Improvement District A | (15,140) | 380 | - | (14,760) |
| Total Debt Service Funds | 3,560,524 | 3,619,331 | 3,243,991 | 3,935,864 |

| | 6/30/2025 Fund Balance Estimated | FY2025-26 Adopted Revenues | FY2025-26 Adopted Expenditures | 6/30/2026 Fund Balance Estimated |
|--|---|---|---|---|
| <u>CFD's and Assessment Districts</u> | | | | |
| CFD 2021-1 (Safety) | 250 | 5,950 | - | 6,200 |
| CFD 2021-2 (Maintenance) | 100 | 1,150 | - | 1,250 |
| Storm Water | 292,233 | 676,719 | 885,245 | 83,707 |
| LLMD #1 | 131,349 | 333,075 | 338,126 | 126,298 |
| LLMD #2 | 73,174 | 188,034 | 186,134 | 75,074 |
| Total CFD's and Assessment Districts | 497,106 | 1,204,928 | 1,409,505 | 292,529 |
| <u>Enterprise Funds</u> | | | | |
| Electric Utility | 29,719,012 | 93,101,081 | 103,067,024 | 19,753,069 |
| Public Benefit Fund | 934,946 | 771,700 | 1,045,500 | 661,146 |
| Water Utility | 3,111,249 | 18,565,123 | 17,014,840 | 4,661,532 |
| Wastewater Utility | 4,926,379 | 16,676,550 | 17,750,004 | 3,852,925 |
| Solid Waste | (4,442) | 3,897,361 | 3,967,784 | (74,865) |
| Cemetery Endowment | 1,180,279 | 32,300 | - | 1,212,579 |
| Total Enterprise Funds | 39,867,423 | 133,044,115 | 142,845,152 | 30,066,386 |
| <u>Internal Service Funds</u> | | | | |
| Facility & Equip Maint. Fund | 1,224,881 | 1,540,183 | 1,481,683 | 1,283,381 |
| Automotive Shop | 2,460,749 | 885,056 | 810,656 | 2,535,149 |
| Information Services | 1,656,975 | 1,642,940 | 1,624,440 | 1,675,475 |
| Insurances Fund | 7,683,708 | 10,451,982 | 10,233,982 | 7,901,708 |
| Total Internal Service Funds | 13,026,313 | 14,520,161 | 14,150,761 | 13,395,713 |
| <u>Housing Authority</u> | | | | |
| Low/Mod Capital Projects | 1,009,019 | 23,000 | - | 1,032,019 |
| Total Housing Authority | 1,009,019 | 23,000 | - | 1,032,019 |
| Grand Totals | 136,396,626 | 233,479,403 | 242,652,176 | 127,223,853 |

REVENUE BUDGET

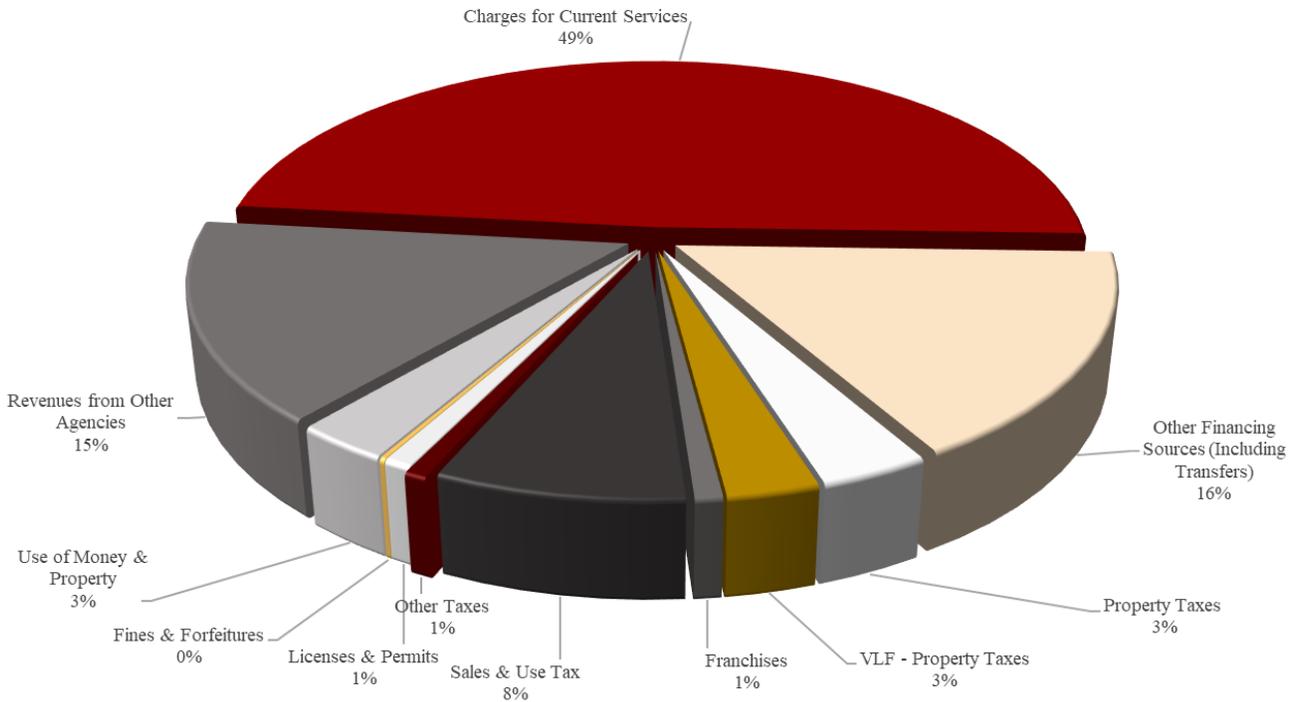
Revenue by Fund

| | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|--|--------------------|--------------------|--------------------|--------------------|
| | Actuals | Actuals | Year End Projected | Budget |
| Dollars by Fund | | | | |
| General Fund | 54,450,439 | 66,853,093 | 78,193,004 | 71,293,201 |
| Early Care & Education Fund | 1,251,453 | 2,016,174 | 1,864,388 | 1,853,588 |
| Gas Tax Fund | 1,377,612 | 1,495,993 | 1,494,465 | 1,523,398 |
| Library Grant Fund | 79,679 | 70,789 | 69,843 | 69,843 |
| State Traffic Relief Fund | 1,210,685 | 1,590,188 | 1,447,332 | 1,475,411 |
| Pollution Reduction Fund | 99,068 | 95,466 | 76,450 | 75,000 |
| Community Development Act Fund | 919,950 | 517,663 | 1,173,674 | 396,950 |
| Asset Seizure | 231 | 858 | 480 | 420 |
| Measure I Fund | 1,598,325 | 1,677,104 | 1,533,390 | 1,587,284 |
| Local Fiscal Recovery Fund | 4,724,526 | 2,656,744 | - | - |
| ViTip Fund | 40,897 | 65,525 | 12,700 | 8,100 |
| Miscellaneous Grants Fund | 1,223,596 | 1,954,978 | 34,327,168 | 142,700 |
| Host City Fees - CIP Fund | 473,665 | 483,872 | 515,560 | 487,523 |
| Park Development Fund | 421,619 | 618,230 | 533,600 | 559,000 |
| Traffic Impact Fund | 499,145 | 1,686,122 | 1,385,900 | 1,281,500 |
| New Facilities Development Fund | 25,749 | 138,944 | 133,937 | 79,650 |
| Civic Center Development Fund | 8,871 | 18,444 | 5,300 | 3,700 |
| Fire Facility Development Fund | 37,932 | 35,666 | 13,200 | 9,500 |
| Police Facility Development Fund | 49,404 | 46,273 | 17,000 | 12,500 |
| Asset Forfeiture | 6,828 | 70,599 | 16,100 | 11,500 |
| PFA Debt Service Fund | 926,486 | 950,350 | 941,695 | 968,695 |
| Pension Obligation Debt Service Fund | 2,302,458 | 2,414,161 | 2,492,488 | 2,650,256 |
| Water Improvement District Fund | 31,811 | 32,827 | 380 | 380 |
| Capital Improvement Projects Fund | 259,419 | 568,522 | 9,285,645 | 175,600 |
| Colton Crossing Fund | 14,355 | 45,250 | 28,200 | 21,500 |
| Electric Utility Fund | 71,796,367 | 91,997,974 | 94,999,436 | 93,101,081 |
| Water Utility Fund | 13,762,045 | 15,042,310 | 17,350,116 | 18,565,123 |
| Wastewater Utility Fund | 10,661,283 | 10,737,932 | 14,600,338 | 16,676,550 |
| Solid Waste Fund | 3,499,663 | 3,769,209 | 3,864,581 | 3,897,361 |
| Public Benefit Fund | 899,068 | 561,000 | 609,838 | 771,700 |
| Cemetery Endowment Care Fund | 59,704 | 94,211 | 67,100 | 32,300 |
| Building Maintenance Fund | 987,696 | 1,408,102 | 1,564,186 | 1,540,183 |
| Information Services Fund | 922,626 | 1,071,749 | 1,206,111 | 1,642,940 |
| Insurances Fund | 8,831,659 | 11,082,403 | 7,402,207 | 10,451,982 |
| Automotive Shop Fund | 783,093 | 974,344 | 884,027 | 885,056 |
| LLMD #2 | 171,464 | 180,498 | 184,590 | 188,034 |
| LLMD #1 | 329,432 | 335,682 | 330,867 | 333,075 |
| CFD 87-1 Debt Service Fund | 64 | - | - | - |
| CFD 2021-1 Safety Fund | - | 6,048 | 7,750 | 5,950 |
| CFD 2021-2 Maintenance Services Fund | - | 1,153 | 1,600 | 1,150 |
| CFD 88-1 Debt Service Fund | 12 | - | - | - |
| Storm Water Fund | 656,178 | 690,047 | 669,819 | 676,719 |
| CFD 89-1 Debt Service Fund | 12 | - | - | - |
| CFD 89-2 Debt Service Fund | 12 | - | - | - |
| PD Cash Evidence Deposits Fund | 4,023 | 15,764 | 10,200 | 7,500 |
| CFD 90-1 Debt Service Fund | 12 | - | - | - |
| Housing Authority - Low/Mod Capital Projects | 218,001 | 94,876 | 32,200 | 23,000 |
| Total Dollars by Fund | 187,231,719 | 225,572,141 | 280,760,178 | 233,486,903 |

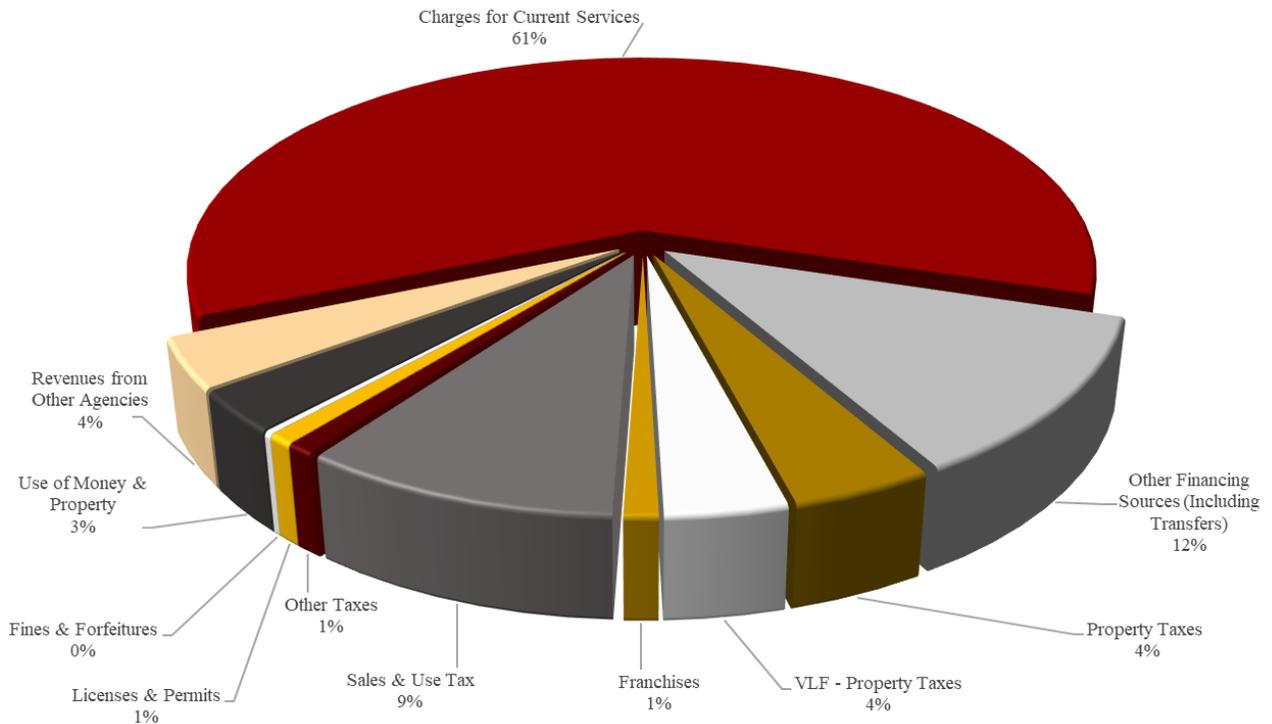
Revenue by Category

| | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|---|--------------------|--------------------|--------------------|--------------------|
| | Actuals | Actuals | Year End Projected | Budget |
| Dollars by Category | | | | |
| Property Taxes | 9,133,545 | 9,669,218 | 9,625,276 | 9,874,278 |
| VLF - Property Taxes | 7,175,169 | 7,703,604 | 8,081,081 | 8,504,529 |
| Franchises | 2,306,201 | 2,403,788 | 2,431,842 | 2,400,000 |
| Sales & Use Tax | 15,667,810 | 22,756,649 | 21,741,000 | 22,107,700 |
| Other Taxes | 2,373,993 | 2,077,599 | 1,937,527 | 1,902,200 |
| Total Taxes | 36,656,718 | 44,610,858 | 43,816,726 | 44,788,707 |
| Licenses & Permits | 2,392,682 | 3,125,995 | 2,451,831 | 1,842,850 |
| Fines & Forfeitures | 636,307 | 821,332 | 489,025 | 588,900 |
| Use of Money & Property | 3,880,524 | 11,214,251 | 8,305,150 | 7,088,814 |
| Revenues from Other Agencies | 14,119,832 | 12,856,831 | 43,510,428 | 8,665,135 |
| Charges for Current Services | 105,543,623 | 125,222,696 | 136,748,994 | 142,799,591 |
| Other Financing Sources (Including Transfers) | 24,002,033 | 27,720,178 | 45,438,025 | 27,712,906 |
| Total Dollars by Expense Category | 187,231,719 | 225,572,141 | 280,760,178 | 233,486,903 |

City of Colton
 FY2024-25 Year End Projected
 Revenues by Category



City of Colton
 FY2025-26 Budgeted
 Revenues by Category



EXPENDITURE BUDGET

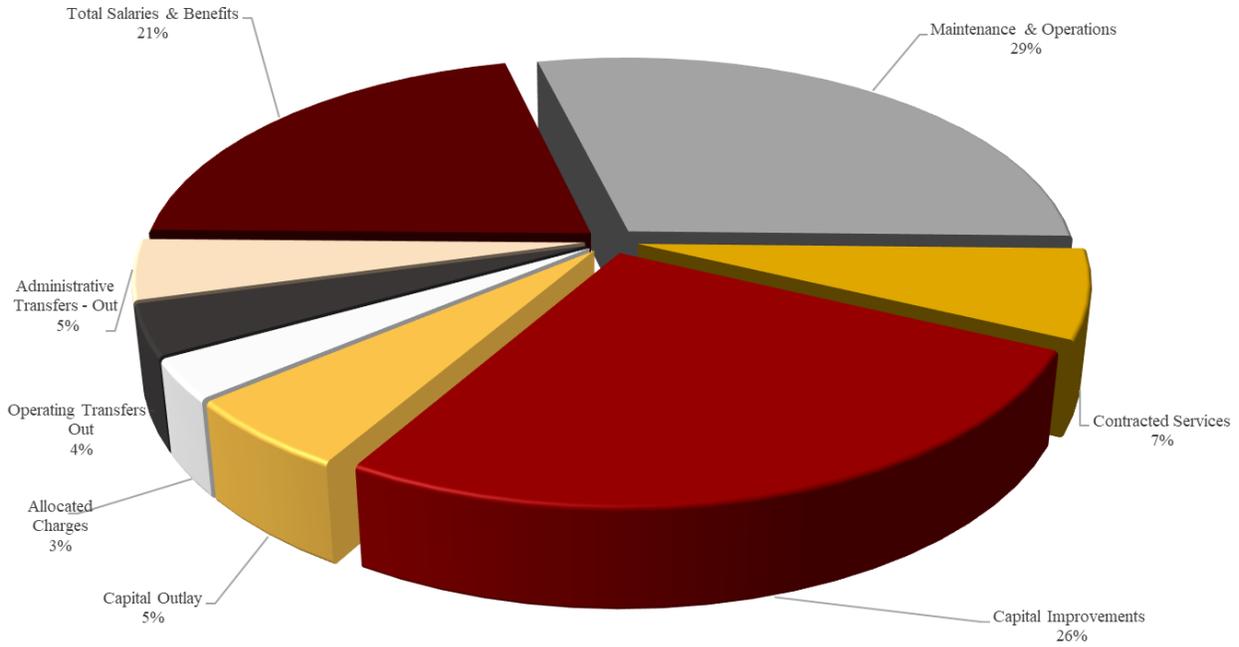
Expenditures by Fund

| | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|--|--------------------|--------------------|--------------------|--------------------|
| | Actuals | Actuals | Year End Projected | Budget |
| Dollars by Fund | | | | |
| General Fund | 50,958,610 | 58,195,068 | 80,603,122 | 73,077,524 |
| Early Care & Education Fund | 1,206,472 | 1,604,685 | 2,244,469 | 1,875,934 |
| Gas Tax Fund | 1,182,684 | 1,218,279 | 1,376,471 | 1,562,061 |
| Library Grant Fund | 115,539 | 67,617 | 76,978 | 72,043 |
| State Traffic Relief Fund | 1,021,950 | 1,393,902 | 2,603,317 | 1,410,411 |
| Pollution Reduction Fund | - | 104,477 | 262,250 | 50,000 |
| Community Development Act Fund | 635,380 | 527,627 | 1,152,847 | 314,391 |
| Drug/Gang Intervention | - | - | - | - |
| Measure I Fund | 720,725 | 1,345,136 | 3,971,049 | 1,418,245 |
| Local Fiscal Recovery Fund | 4,604,270 | 2,127,370 | 7,594,864 | - |
| ViTip Fund | 660 | - | - | - |
| Miscellaneous Grants Fund | 1,861,098 | 1,283,155 | 33,188,572 | 13,000 |
| Host City Fees - CIP Fund | 1,184,405 | 406,540 | 1,327,981 | 766,658 |
| Park Development Fund | - | - | - | - |
| Traffic Impact Fund | 412,932 | 495,286 | 7,997,278 | 442,500 |
| New Facilities Development Fund | - | - | - | - |
| Civic Center Development Fund | - | - | - | - |
| Fire Facility Development Fund | - | - | - | - |
| Police Facility Development Fund | - | - | 140,000 | - |
| Asset Forfeiture | 53,616 | - | - | - |
| PFA Debt Service Fund | 903,235 | 903,407 | 902,207 | 904,207 |
| Pension Obligation Debt Service Fund | 2,130,984 | 2,201,772 | 2,268,236 | 2,339,784 |
| Water Improvement District Fund | 31,567 | 31,933 | - | - |
| Capital Improvement Projects Fund | 495,835 | 375,649 | 13,471,648 | - |
| Colton Crossing Fund | 119,137 | 5,081 | 3,561 | - |
| Electric Utility Fund | 71,662,699 | 72,449,801 | 117,729,223 | 103,067,024 |
| Water Utility Fund | 10,819,318 | 12,744,243 | 34,502,937 | 17,014,840 |
| Wastewater Utility Fund | 10,720,454 | 11,930,491 | 14,578,508 | 17,750,004 |
| Solid Waste Fund | 3,417,668 | 3,787,126 | 3,766,835 | 3,967,784 |
| Public Benefit Fund | 913,241 | 449,282 | 2,376,774 | 1,045,500 |
| Wastewater Utility Fund - Grand Terrace | - | - | - | - |
| Building Maintenance Fund | 1,007,167 | 1,385,379 | 3,591,241 | 1,481,683 |
| Information Services Fund | 1,214,433 | 1,172,967 | 1,205,852 | 1,624,440 |
| Insurances Fund | 7,144,051 | 4,390,131 | 7,034,607 | 10,233,982 |
| Automotive Shop Fund | 537,962 | 721,002 | 1,640,977 | 810,656 |
| LLMD #2 | 134,532 | 146,129 | 179,714 | 186,134 |
| LLMD #1 | 311,115 | 316,464 | 329,912 | 338,126 |
| CFD 87-1 Debt Service Fund | 3,540 | - | - | - |
| CFD 2021-1 Safety Fund | - | - | 7,500 | - |
| CFD 2021-2 Maintenance Services Fund | - | - | 1,500 | - |
| CFD 88-1 Debt Service Fund | 3,806 | - | - | - |
| Storm Water Fund | 854,057 | 1,158,294 | 1,087,057 | 885,245 |
| CFD 89-1 Debt Service Fund | 3,566 | - | - | - |
| CFD 89-2 Debt Service Fund | 3,659 | - | - | - |
| CFD 90-1 Debt Service Fund | 3,537 | - | - | - |
| Housing Authority - Low/Mod Capital Projects | 204,500 | 75,772 | - | - |
| Total Dollars by Fund | 176,598,404 | 183,014,065 | 347,217,486 | 242,652,176 |

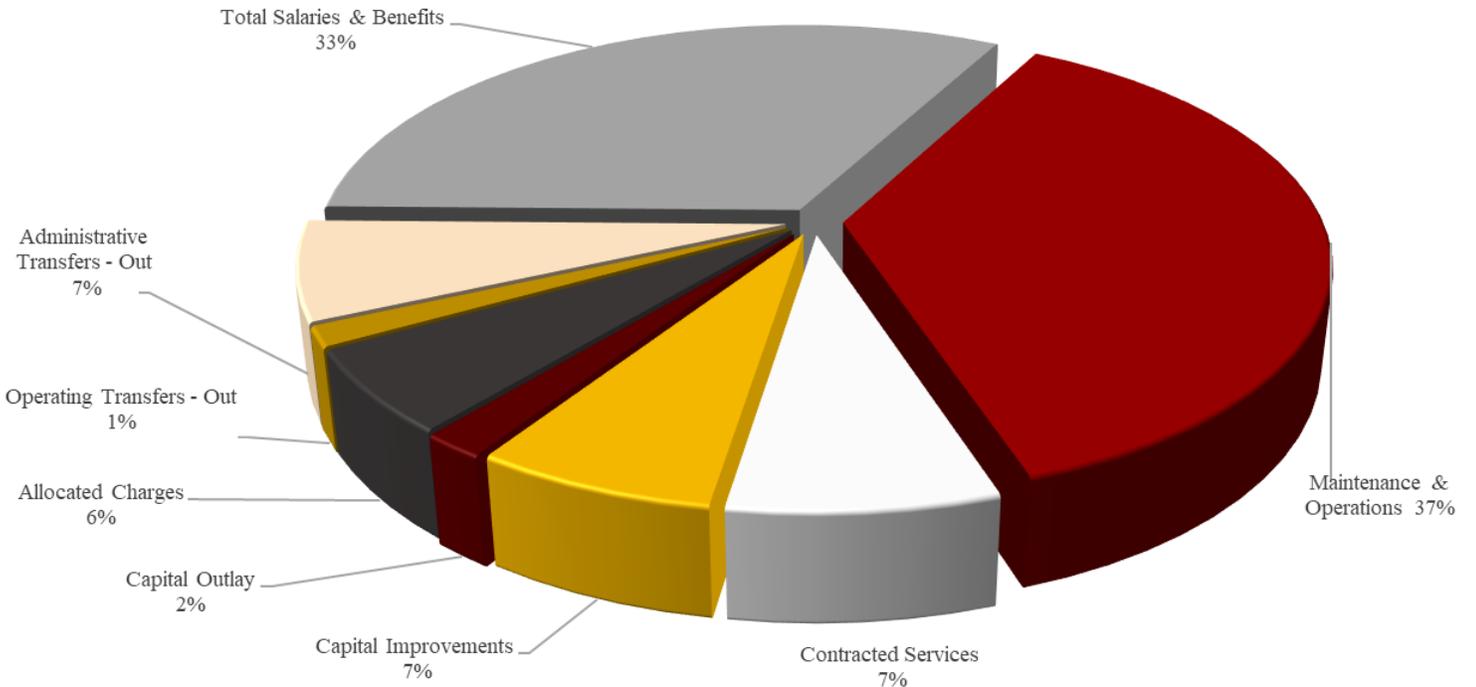
Expenditures by Category

| | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|--|--------------------|--------------------|--------------------|--------------------|
| | Actuals | Actuals | Year End Projected | Budget |
| Dollars by Category | | | | |
| Salary & Benefits | | | | |
| Salary | 25,105,216 | 28,127,636 | 34,810,173 | 38,458,484 |
| Part Time | 1,648,586 | 2,170,291 | 2,732,772 | 2,630,235 |
| Overtime | 3,520,016 | 4,825,251 | 5,493,106 | 4,949,334 |
| Mandated Overtime | 1,892,222 | 1,964,534 | 1,231,792 | 1,308,522 |
| Salary Related Benefits | 5,053,723 | 6,069,955 | 6,791,066 | 8,052,369 |
| Non-Persable Benefits | 5,421,665 | 6,476,155 | 8,309,990 | 8,504,758 |
| GASB 68 Pension Expense | (213,014) | 637,881 | - | - |
| GASB 75 OPEB Contra Expense | 576,984 | 377,657 | - | - |
| Persable Benefits | 191,546 | 187,825 | 147,722 | 201,249 |
| Retiree Health Insurance | 1,283,142 | 1,345,212 | 1,500,000 | 1,550,000 |
| PERS Unfunded Liability | 9,155,561 | 8,832,337 | 10,304,783 | 11,567,303 |
| Education & Training | 207,716 | 241,460 | 435,546 | 470,641 |
| Uniforms & Safety Equipment | 471,090 | 622,844 | 1,059,772 | 1,384,535 |
| Total Salaries & Benefits | 54,314,453 | 61,879,038 | 72,816,721 | 79,077,430 |
| Maintenance & Operations | 78,209,971 | 70,827,549 | 100,990,873 | 89,900,244 |
| Contracted Services | 10,397,498 | 12,076,259 | 23,486,836 | 18,412,800 |
| Capital Improvements | 18,446,091 | 10,237,474 | 91,360,500 | 16,517,205 |
| Capital Outlay | (8,280,820) | 435,466 | 18,985,509 | 4,309,135 |
| Allocated Charges | 10,728,609 | 12,003,985 | 10,477,829 | 14,129,761 |
| Operating Transfers - Out | 4,282,602 | 5,054,294 | 13,199,218 | 3,405,601 |
| Administrative Transfers - Out | 8,500,000 | 10,500,000 | 15,900,000 | 16,900,000 |
| Total Dollars by Expense Category | 176,598,404 | 183,014,065 | 347,217,486 | 242,652,176 |

City of Colton
 FY2024-25 Citywide Projected Year End
 Expenditures by Category



City of Colton
 FY2025-26 Citywide Budget
 Expenditures by Category





GENERAL FUND FINANCIAL OVERVIEW





GENERAL FUND OVERVIEW

FISCAL YEAR 2025-26 GENERAL FUND BUDGET

As part of the development of the Fiscal Year 2025-26 Adopted Budget, the General Fund revenues and expenditures are updated based on the long-term financial forecast of the General Fund.

The following sections discuss the City's major revenue sources and their projected levels as well as major expenditure categories for Fiscal Year 2025-26.

REVENUE

Fiscal Year 2025-26 General Fund Adopted Budget revenues amount to \$71.3 million, a decrease of \$6.9 million, or approximately 8.8 percent, compared to the Fiscal Year 2024-25 Year End Projected Budget of \$78.2 million. The year-over-year revenue growth is primarily attributed to the increase in property-related taxes, transient occupancy tax, use of money and property, and the general fund transfer, offset by a decline in revenue from other sources and licenses and permit revenue. Details of major revenue categories are discussed below.

SALES AND USE TAX

The Sales Tax is a tax imposed on retailers for the privilege of selling tangible personal property such as clothing, automobiles, and computers. Currently, and according to State law, sales tax is not applied to personal services such as legal, dental, or consultant services. The Use Tax is a form of sales tax and is applied, for example, on the sale of tangible goods from an out-of-state vendor.

The City receives a specific portion or percentage of the sales tax paid by a consumer. Of the current 8.75 percent tax rate paid for goods sold within Colton, the City receives 1 percent point of the purchase price and 1 percent district transactions and use tax.

Sales tax rates may differ across jurisdictions since local jurisdictions have some flexibility on a countywide level (e.g. county or city) to increase the local portion of the sales tax with voter approval. The local Sales and Use Tax is collected and administered by the State Board of Equalization.

Bradley Burns 1% Sales tax revenues are projected at \$11.6 million in Fiscal Year 2025-26, which is a minor \$190 thousand increase over the year-end close projections for Fiscal Year 2024-25. During the pandemic, many individual sales tax categories impactful to the City's unique sales tax base grew unexpectedly. The current inflation and market apprehension are expected to continue to impact consumer confidence and sales tax projections for FY2025-26.

Voters' passage of Measure S, a 1% local district transactions and use tax, in November 2022 secured the funding necessary to add several service enhancements for the community. The local district tax became operative on April 1, 2023. The FY2024-25 year-end projected budget anticipated \$10.3 million in Measure S funds, and the FY2025-26 budget, based on the application of the tax and the City's sales tax base, projects \$10.5 million in revenue to be utilized for general City services.

PROPERTY TAX

Under current law, all taxable real and personal property is subject to a basic tax rate of one percent of assessed value collected by local jurisdictions and school districts for general service purposes. There are other taxes and levies on a typical property tax bill such as parcel, General Obligation bond, and/or special assessments.

On June 6, 1978, California voters approved Proposition 13, a seminal change in property tax levies. This proposition 13 which added Article XIII A to the state constitution placed restrictions on the valuation of real property and on the imposition of the ad valorem property tax. The major change was that the assessed value of real property could only be adjusted upward annually by the change in the California Consumer Price Index (CCPI) up to a maximum of two percent per year. One exception to this rule, however, is that property that changes ownership and/or is substantially altered or newly-constructed would be reassessed at full market value in the first year and then subject to the CCPI or two percent cap thereafter.

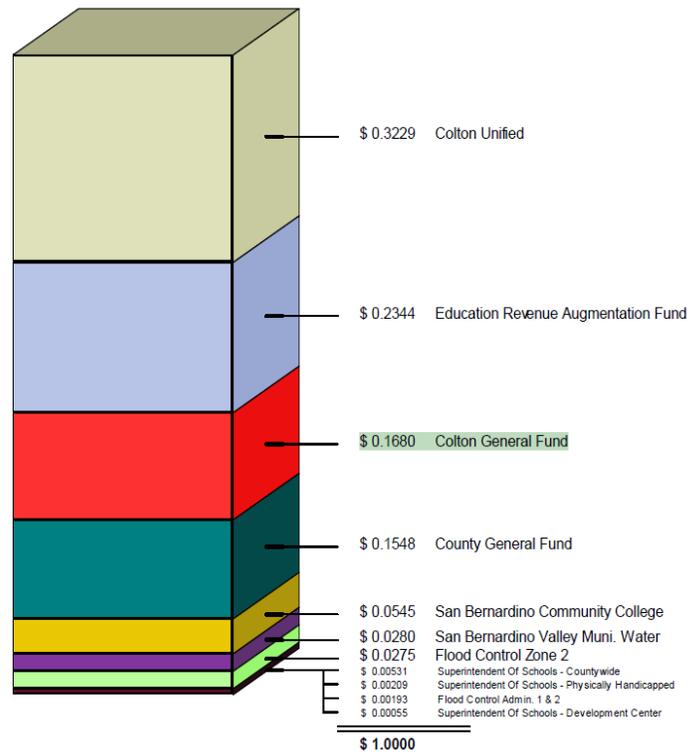
Another important exception to the formula for increasing assessed valuations and taxes is that during periods of declining property values (e.g., recessions), the County Assessor has the flexibility to decrease assessed property values whether through appeal by property owners or through the Assessor's analysis of value declines. In effect, this reduces the property valuation and tax. As market conditions improve, however, and values return or increase, the Assessor can then increase assessed values and taxes.

In following years, another amendment to the constitution was passed that allows local governments and school districts to raise property taxes above one percent to finance general obligation (GO) bond sales. This change has to be approved by two-thirds of those voting in a local GO bond election. For school districts, however, the voting threshold for approving GO bonds was subsequently lowered to fifty-five percent.

Dating back to the early 1990s, the state made numerous and complex adjustments to local jurisdiction property tax revenues to solve its budget shortfalls. In one such action in 1992, which is known as the 'Educational Revenue Augmentation Funds (ERAF), the state shifted millions of dollars in local government funds to school districts. As a consequence of this action the City of Colton has foregone millions, limiting its ability to meet its infrastructure needs.

The County of San Bernardino administers and collects property taxes and remits the appropriate amounts (based on law and a complex formula) to local jurisdictions. Contrary to commonly held views, the City receives a relatively small portion of the basic one percent property tax. In fact, the City receives 16.8% or 16.8 cents for every property tax dollar a property owner pays to the county. The majority of the tax dollar paid, or 32%, goes to the school district, 23% to the Education Revenue Augmentation Fund (ERAF), which is apportioned back to the school districts, 15% goes to the County, 5.5% to Community College District, and the remaining goes to special districts and to the State.

CITY OF COLTON PROPERTY TAX DOLLAR BREAKDOWN



Property values in the City of Colton have grown significantly in the last couple years. Fiscal Year 2025-26 property tax revenue is projected at \$8.7 million, which is \$247.3 thousand or 2.9% more than the projected actuals for Fiscal Year 2024-25.

OTHER TAXES

The Other Taxes category includes Transient Occupancy Taxes, Document Transfer Taxes, and Prop 172 Sales Taxes.

LICENSES AND PERMITS

The City requires payment for the issuance of Building Permits, Fire Permits, Business Licenses, and miscellaneous health and safety related licenses and permits as approved annually by the City Council through the adoption of the Municipal Fee Schedule. Licenses and permits account for 2.6% of the total General Fund revenue. Business Licenses are the largest source of revenue in this category, comprising 40.7% of overall revenues in this classification.

FINES AND FORFEITURES

The largest source of revenue in this category is derived from traffic violations revenue. Other revenue items in this category include parking violations, code enforcement fines, administrative citations, fireworks fines, and library fines.

USE OF MONEY AND PROPERTY

The City invests idle funds in order to earn interest and rents City property to generate revenue. The total interest income varies with the market rates of interest and the funds available to invest. The basic principles underlying the City of Colton's investment philosophy is to ensure the safety of public funds; provide that sufficient cash flow is always available to meet current obligations; and to achieve a reasonable rate of return on its investments.

REVENUE FROM OTHER AGENCIES

This revenue category includes revenue received from a variety of other local agencies, the state, and the federal government usually due to grants or contracts for services. The primary revenue sources in this category are the Arrowhead Regional Medical Center (ARMC) and Colton Joint Unified School District (CJUSD) Reimbursements for additional police services at ARMC and School Resource Officers in CJUSD schools.

CHARGES TO OTHER FUNDS

The General Fund recuperates the cost for services provided by internal service departments to Enterprise, Internal Service, and Special Revenue Funds through allocated charges.

CHARGES FOR SERVICES

Departmental charges are comprised of fees charged for services which are primarily provided by the following departments: Community Services, Development Services, Public Works, Police, and Fire. Charges for Services from departments are approved periodically by the City Council through the adoption of the Municipal Fee Schedule.

MISCELLANEOUS REVENUE

Miscellaneous revenue incorporates the administrative charges from the Electric Utility, the lease revenue from the Water and Wastewater Utilities, and all other miscellaneous revenues.

EXPENDITURES

Fiscal Year 2025-26 General Fund Adopted Budget expenditures amount to \$73.1 million, an increase of approximately \$7.2 million, or 10.9 percent, compared to the Fiscal Year 2023-24 Original Adopted Budget of \$65.9 million and a decrease of approximately \$7.5 million compared to the year-end projected Fiscal Year 2024-25 budget. Details of major expenditure categories are discussed below.

SALARY AND BENEFITS

General Fund salary and benefits costs in the Fiscal Year 2025-26 Adopted Budget total approximately \$54.2 million, a \$6.4 million, or 13.4 percent increase compared to the Fiscal Year 2024-25 Original Adopted Budget of \$47.8 million. The Fiscal Year 2024-25 salary and benefits category comprises approximately 74.1% percent of the General Fund. The primary reasons for the increase in salaries and benefits costs is the City Manager's labor plan adjustments which were adopted City Council and included in adopted resolutions and bargaining agreements, increased required contributions to the City's unfunded pension liability with CalPERS, and Fiscal Year 2024-25 salary savings from vacant positions, which reduced the year-end estimate to close through the mid-year budget process.

MAINTENANCE AND OPERATIONS

The Fiscal Year 2025-26 General Fund maintenance and operations budget, inclusive of contracted services, totals \$12.7 million compared to \$15.0 in the Fiscal Year 2023-24 Year End Projected Budget. This represents a 15.9 percent budget reduction.

OPERATING TRANSFERS - OUT

The Fiscal Year 2025-26 General Fund transfers out category consists of transfers to the Taxable Pension Bonds Fund of approximately \$1.7 million and an \$898.3 thousand transfer to the Public Finance Authority for debt service.

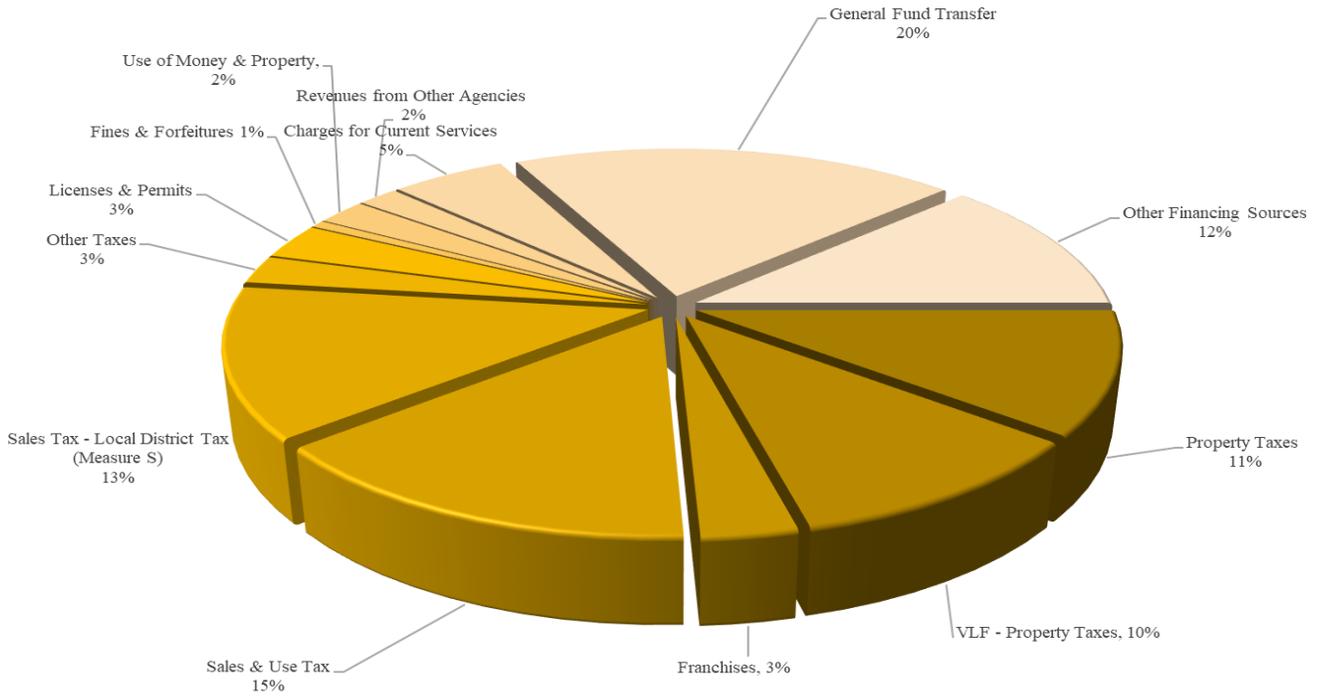
GENERAL FUND BUDGET OVERVIEW

REVENUE

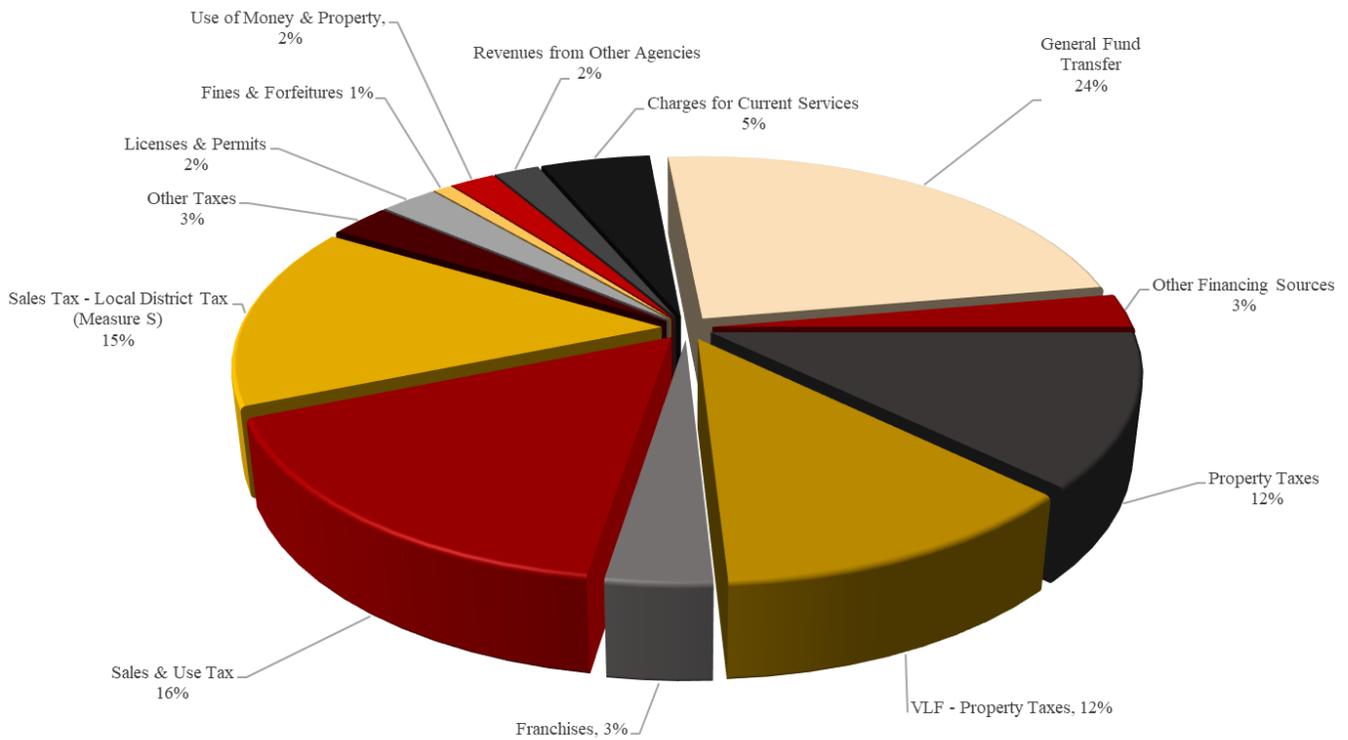
| | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|------------------------------|-------------------|-------------------|--------------------|-------------------|
| | Actuals | Actuals | Year End Projected | Budget |
| Dollars by Fund | | | | |
| General Fund | 54,450,439 | 66,853,093 | 78,193,004 | 71,293,201 |
| Total Dollars by Fund | 54,450,439 | 66,853,093 | 78,193,004 | 71,293,201 |

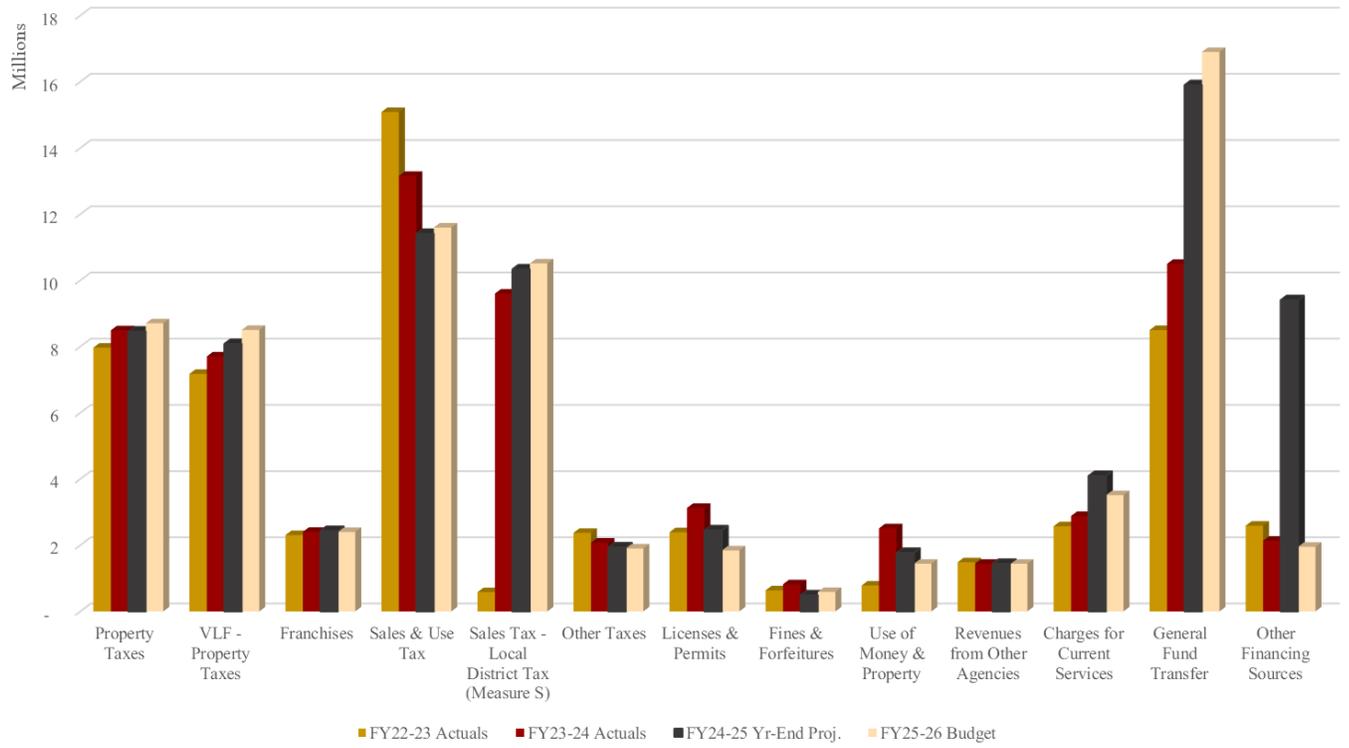
| | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|--|-------------------|-------------------|--------------------|-------------------|
| | Actuals | Actuals | Year End Projected | Budget |
| Dollars by Category | | | | |
| Property Taxes | 7,967,247 | 8,492,553 | 8,455,000 | 8,702,300 |
| VLF - Property Taxes | 7,175,169 | 7,703,604 | 8,081,081 | 8,504,529 |
| Franchises | 2,306,201 | 2,403,788 | 2,431,842 | 2,400,000 |
| Sales & Use Tax | 15,085,129 | 13,155,719 | 11,407,000 | 11,596,700 |
| Sales Tax - Local District Tax (Measure S) | 582,681 | 9,600,930 | 10,334,000 | 10,511,000 |
| Other Taxes | 2,373,993 | 2,077,599 | 1,937,527 | 1,902,200 |
| Total Taxes | 35,490,420 | 43,434,193 | 42,646,450 | 43,616,729 |
| Licenses & Permits | 2,392,682 | 3,125,995 | 2,451,831 | 1,842,850 |
| Fines & Forfeitures | 636,307 | 821,332 | 489,025 | 588,900 |
| Use of Money & Property | 782,803 | 2,512,527 | 1,770,200 | 1,440,000 |
| Revenues from Other Agencies | 1,485,012 | 1,438,623 | 1,439,281 | 1,439,281 |
| Charges for Current Services | 2,572,437 | 2,883,325 | 4,093,720 | 3,512,135 |
| General Fund Transfer | 8,500,000 | 10,500,000 | 15,900,000 | 16,900,000 |
| Other Financing Sources | 2,590,778 | 2,137,098 | 9,402,497 | 1,953,306 |
| Total Dollars by Revenue Category | 54,450,439 | 66,853,093 | 78,193,004 | 71,293,201 |

City of Colton
FY2024-25 Year End Projected
Revenues by Category



City of Colton
FY2025-26 Budget
Revenues by Category





EXPENDITURES

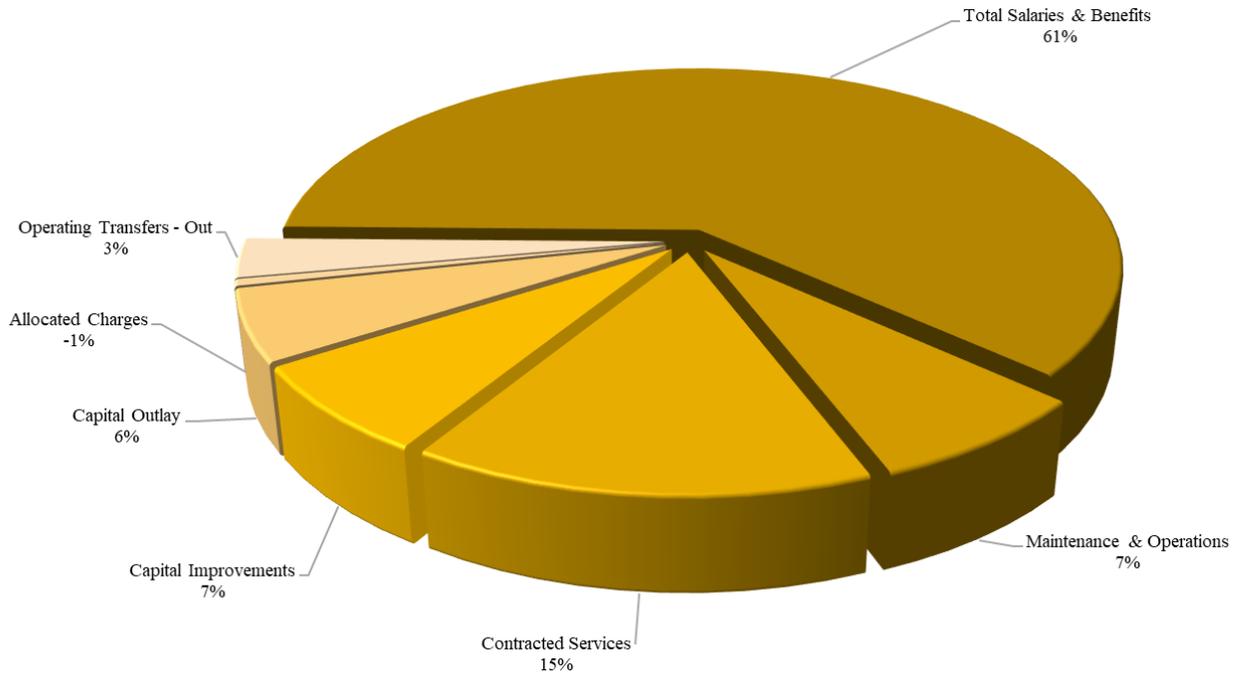
| | 2022-2023 Actuals | 2023-2024 Actuals | 2024-2025 Year End Projected | 2025-2026 Budget |
|------------------------------|----------------------|----------------------|---------------------------------|---------------------|
| Dollars by Fund | | | | |
| General Fund | 50,958,610 | 58,195,068 | 80,603,122 | 73,077,524 |
| Total Dollars by Fund | 50,958,610 | 58,195,068 | 80,603,122 | 73,077,524 |

| | 2022-2023 Actuals | 2023-2024 Actuals | 2024-2025 Year End Projected | 2025-2026 Budget |
|--|----------------------|----------------------|---------------------------------|---------------------|
| Dollars by Category | | | | |
| Salary & Benefits | | | | |
| Salary | 15,646,020 | 18,344,144 | 22,750,540 | 24,943,833 |
| Part Time | 1,123,850 | 1,430,650 | 1,664,831 | 1,566,286 |
| Overtime | 2,254,315 | 2,928,680 | 3,441,062 | 2,853,174 |
| Mandated Overtime | 1,891,751 | 1,964,953 | 1,231,792 | 1,308,522 |
| Salary Related Benefits | 3,863,167 | 4,549,070 | 5,053,703 | 5,947,800 |
| Non-Persable Benefits | 3,377,381 | 4,054,822 | 5,277,634 | 5,380,468 |
| Persable Benefits | 190,977 | 187,825 | 147,722 | 201,249 |
| Retiree Health Insurance | 1,283,142 | 1,345,212 | 1,500,000 | 1,550,000 |
| PERS Unfunded Liability | 6,954,103 | 6,827,624 | 8,009,435 | 8,953,272 |
| Education & Training | 143,691 | 154,921 | 242,666 | 308,916 |
| Uniforms & Safety Equipment | 361,486 | 420,805 | 760,839 | 1,149,936 |
| Total Salaries & Benefits | 37,089,883 | 42,208,706 | 50,080,224 | 54,163,456 |
| Maintenance & Operations | 3,396,469 | 3,537,494 | 6,028,681 | 5,221,728 |
| Contracted Services | 4,803,716 | 5,122,627 | 11,968,609 | 8,557,110 |
| Capital Improvements | 108,779 | 173,986 | 5,759,521 | 45,000 |
| Capital Outlay | 436,378 | 987,312 | 4,635,316 | 1,109,175 |
| Allocated Charges | 2,049,000 | 2,101,571 | (432,049) | 1,338,018 |
| Operating Transfers - Out | 3,074,385 | 4,063,372 | 2,562,820 | 2,643,037 |
| Total Dollars by Expense Category | 50,958,610 | 58,195,068 | 80,603,122 | 73,077,524 |

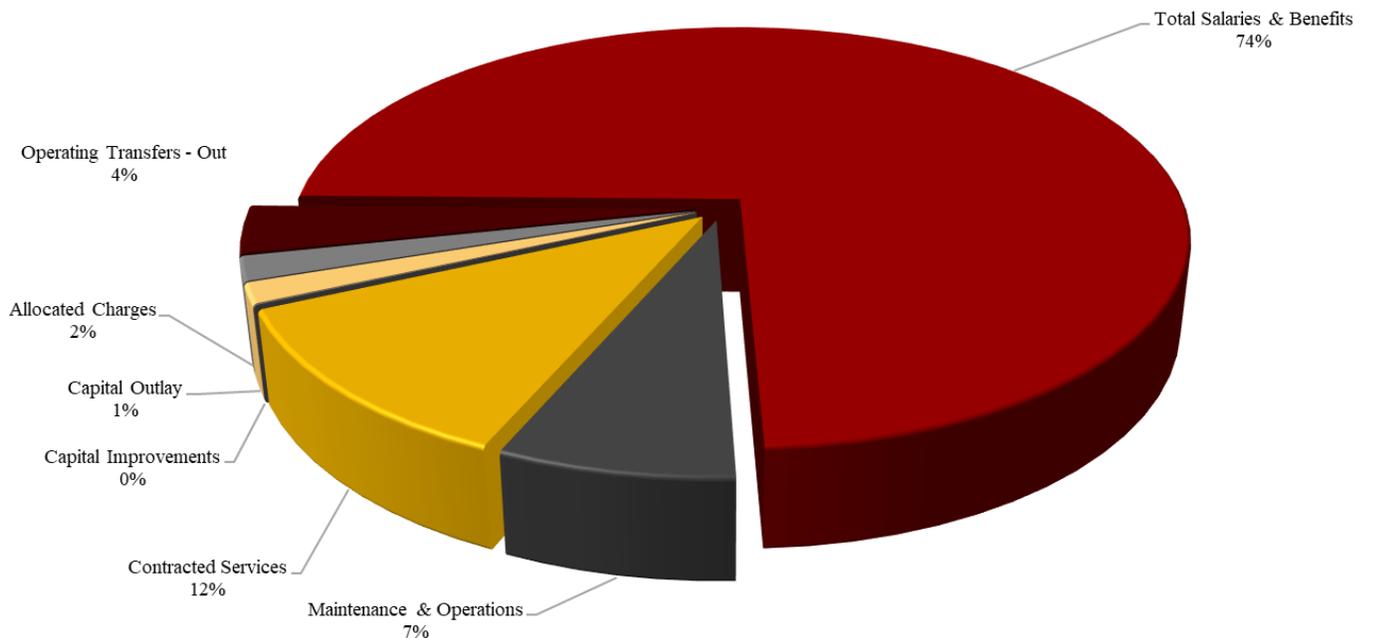
Expenditures by Department

| | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|---|-------------------|-------------------|--------------------|-------------------|
| | Actuals | Actuals | Year End Projected | Budget |
| General Fund Dollars by Department | | | | |
| Non-Departmental | (5,911,597) | (5,933,152) | (10,436,299) | (10,730,865) |
| City Council | 194,879 | 172,124 | 219,461 | 262,296 |
| City Clerk | 324,312 | 413,988 | 630,443 | 572,414 |
| City Manager | 972,603 | 1,132,040 | 1,507,093 | 1,557,639 |
| Human Resources | 2,144,453 | 2,382,005 | 3,313,639 | 3,078,496 |
| Finance | 3,178,619 | 3,790,515 | 5,757,404 | 5,129,779 |
| City Attorney | 768,189 | 671,966 | 885,000 | 1,035,000 |
| City Treasurer | 67,757 | 73,832 | 60,232 | 30,703 |
| Police | 22,428,486 | 25,640,987 | 32,889,042 | 33,384,695 |
| Fire | 15,562,681 | 17,935,082 | 20,187,182 | 20,922,699 |
| Public Works and Utility Services | 3,479,304 | 3,634,246 | 8,195,409 | 6,657,937 |
| Community Services | 3,968,113 | 4,652,749 | 10,159,650 | 5,723,339 |
| Development Services | 3,780,811 | 3,628,686 | 7,234,866 | 5,453,392 |
| Total General Fund Dollars by Department | 50,958,610 | 58,195,068 | 80,603,122 | 73,077,524 |

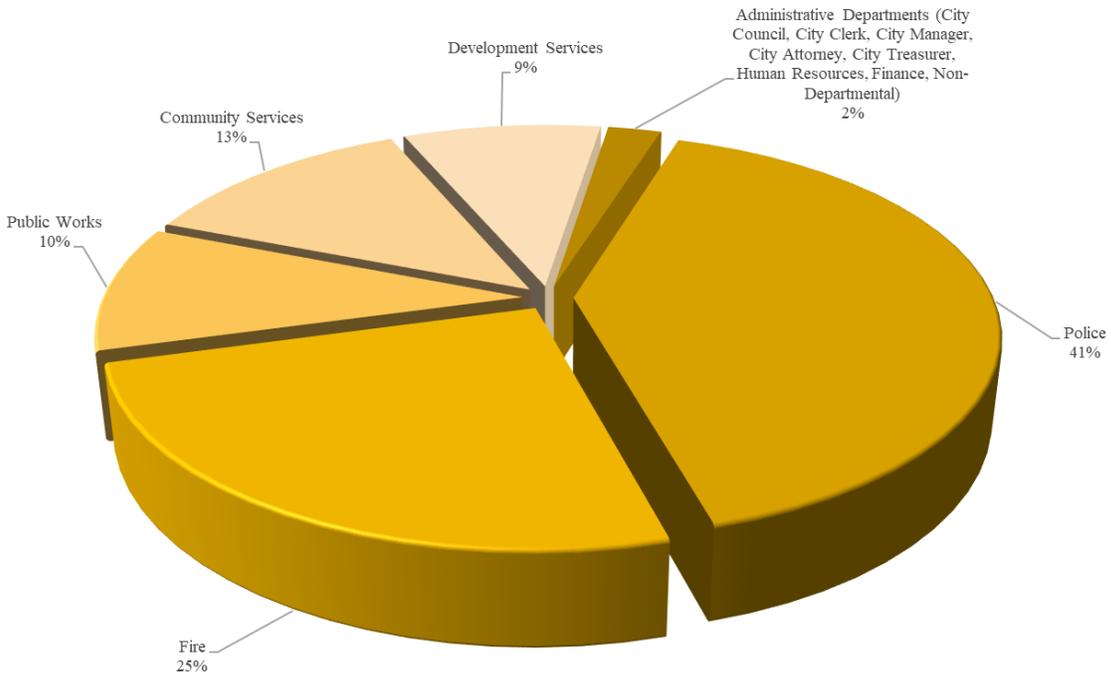
City of Colton
 FY2024-25 Year End Projected General Fund Budget
 Expenditures by Category



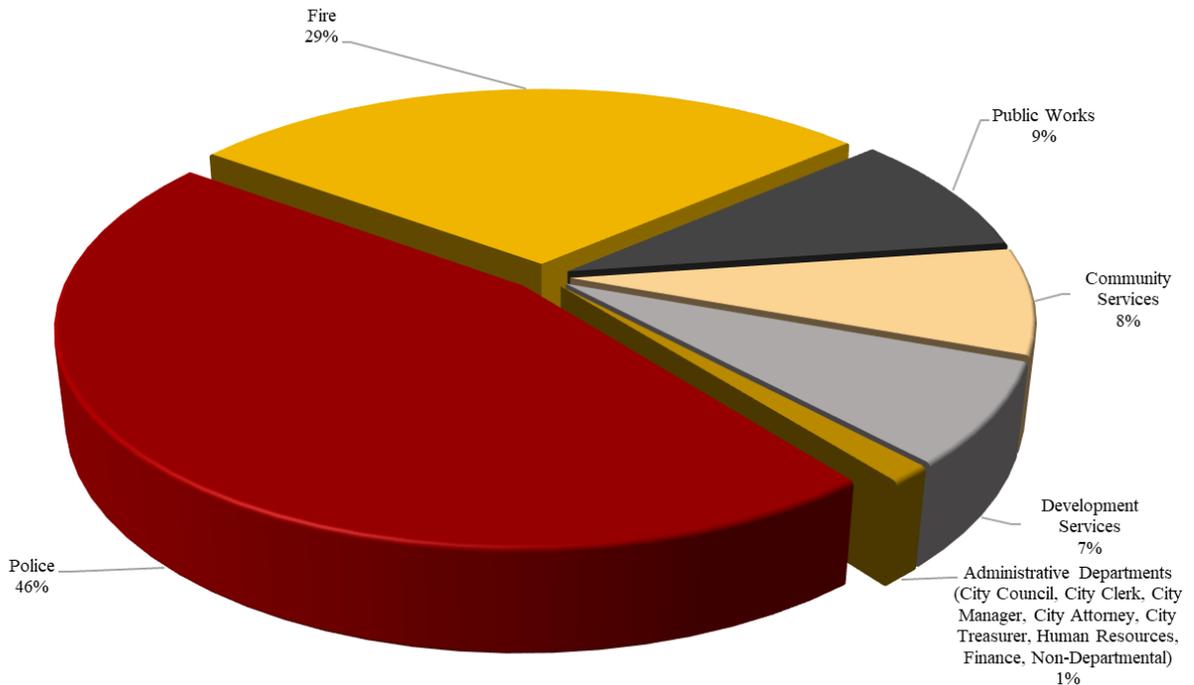
City of Colton
 FY2025-26 General Fund Budget
 Expenditures by Category

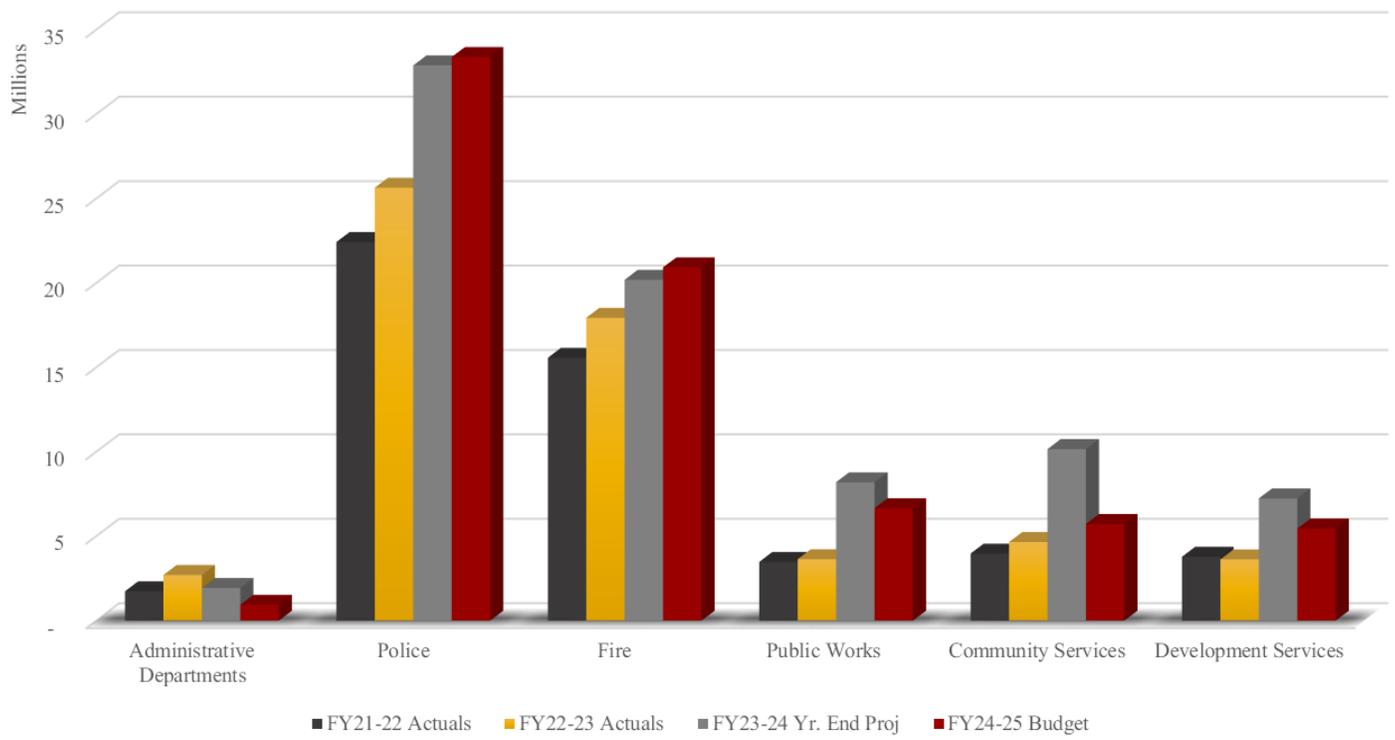


City of Colton
 FY2024-25 Projected Year End Budget
 Expenditures by Department



City of Colton
 FY2025-26 Projected Budget
 Expenditures by Department





OTHER FUNDS FINANCIAL SUMMARY





SPECIAL REVENUE FUNDS OVERVIEW

Special Revenue Funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The City of Colton has several Special Revenue Funds, such as: Gas Tax, Measure I, Community Development Block Grant (CDBG), Early Care & Education Grant Fund, Local Fiscal Recovery Fund, and the Library Grant Fund.

Grant funds are generally budgeted upon grant acceptance. Unexpended grant appropriations are typically carried forward, as allowable by grant provisions, into the following fiscal year until expended.

A summary of the combined Special Revenue Fund budgets follows, as the individual Special Revenue Fund budgets are contained within the department pages under which each respective fund is managed.

REVENUE

Revenue by Fund

| | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|--------------------------------|-------------------|-------------------|--------------------|------------------|
| | Actuals | Actuals | Year End Projected | Budget |
| Dollars by Fund | | | | |
| Community Child Care Fund | 1,251,453 | 2,016,174 | 1,864,388 | 1,853,588 |
| Gas Tax Fund | 1,377,612 | 1,495,993 | 1,494,465 | 1,523,398 |
| Library Grant Fund | 79,679 | 70,789 | 69,843 | 69,843 |
| State Traffic Relief Fund | 1,210,685 | 1,590,188 | 1,447,332 | 1,475,411 |
| Pollution Reduction Fund | 99,068 | 95,466 | 76,450 | 75,000 |
| Community Development Act Fund | 919,950 | 517,663 | 1,173,674 | 396,950 |
| Drug/Gang Intervention Fund | 231 | 858 | 480 | 420 |
| Measure I Fund | 1,598,325 | 1,677,104 | 1,533,390 | 1,587,284 |
| Local Fiscal Recovery Fund | 4,724,526 | 2,656,744 | - | - |
| ViTep Fund | 40,897 | 65,525 | 12,700 | 8,100 |
| Miscellaneous Grants Fund | 1,223,596 | 1,954,978 | 34,327,168 | 142,700 |
| Host City Fees - CIP Fund | 473,665 | 483,872 | 515,560 | 487,523 |
| Asset Seizure Fund | 6,828 | 70,599 | 16,100 | 11,500 |
| Total Dollars by Fund | 13,006,515 | 12,695,953 | 42,531,550 | 7,631,717 |

Revenue by Category

| | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|---|-------------------|-------------------|--------------------|------------------|
| | Actuals | Actuals | Year End Projected | Budget |
| Dollars by Category | | | | |
| Property Taxes | - | - | - | - |
| VLF - Property Taxes | - | - | - | - |
| Franchises | - | - | - | - |
| Sales & Use Tax | - | - | - | - |
| Other Taxes | - | - | - | - |
| Total Taxes | - | - | - | - |
| Licenses & Permits | - | - | - | - |
| Fines & Forfeitures | - | - | - | - |
| Use of Money & Property | 265,446 | 1,107,478 | 408,360 | 353,820 |
| Revenues from Other Agencies | 12,634,820 | 11,418,208 | 42,071,147 | 7,225,854 |
| Charges for Current Services | 76,354 | 150,096 | 32,500 | 32,500 |
| Other Financing Sources (Including Transfers) | 29,895 | 20,171 | 19,543 | 19,543 |
| Total Dollars by Expense Category | 13,006,515 | 12,695,953 | 42,531,550 | 7,631,717 |

EXPENDITURES

Expenditures by Fund

| | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|--------------------------------|-------------------|-------------------|--------------------|------------------|
| | Actuals | Actuals | Year End Projected | Budget |
| Dollars by Fund | | | | |
| Community Child Care Fund | 1,206,472 | 1,604,685 | 2,244,469 | 1,875,934 |
| Gas Tax Fund | 1,182,684 | 1,218,279 | 1,376,471 | 1,562,061 |
| Library Grant Fund | 115,539 | 67,617 | 76,978 | 72,043 |
| State Traffic Relief Fund | 1,021,950 | 1,393,902 | 2,603,317 | 1,410,411 |
| Pollution Reduction Fund | - | 104,477 | 262,250 | 50,000 |
| Community Development Act Fund | 635,380 | 527,627 | 1,152,847 | 314,391 |
| Drug/Gang Intervention Fund | - | - | - | - |
| Measure I Fund | 720,725 | 1,345,136 | 3,971,049 | 1,418,245 |
| Local Fiscal Recovery Fund | 4,604,270 | 2,127,370 | 7,594,864 | - |
| ViTep Fund | 660 | - | - | - |
| Miscellaneous Grants Fund | 1,861,098 | 1,283,155 | 33,188,572 | 13,000 |
| Host City Fees - CIP Fund | 1,184,405 | 406,540 | 1,327,981 | 766,658 |
| Asset Seizure Fund | 53,616 | - | - | - |
| Total Dollars by Fund | 12,586,799 | 10,078,788 | 53,798,797 | 7,482,743 |

Expenditures by Category

| | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|--|-------------------|-------------------|--------------------|------------------|
| | Actuals | Actuals | Year End Projected | Budget |
| Dollars by Category | | | | |
| Salary & Benefits | | | | |
| Salary | 1,955,162 | 722,811 | 773,034 | 943,567 |
| Part Time | 401,085 | 549,807 | 601,140 | 557,189 |
| Overtime | 189,193 | 225,221 | 261,758 | 101,500 |
| Salary Related Benefits | 97,874 | 115,010 | 116,441 | 131,484 |
| Non-Persable Benefits | 233,713 | 254,960 | 240,487 | 241,171 |
| Persable Benefits | - | - | - | - |
| PERS Unfunded Liability | 199,281 | 143,141 | 158,139 | 182,495 |
| Education & Training | 3,490 | 9,915 | 138,200 | 14,000 |
| Uniforms & Safety Equipment | 20,313 | 66,176 | 1,047 | 18,700 |
| Total Salaries & Benefits | 3,100,111 | 2,087,041 | 2,290,245 | 2,190,106 |
| Maintenance & Operations | 636,300 | 1,451,054 | 2,953,603 | 673,000 |
| Contracted Services | 118,807 | 242,516 | 1,436,715 | 218,250 |
| Capital Improvements | 6,725,073 | 4,504,195 | 36,159,831 | 3,909,705 |
| Capital Outlay | 1,115,429 | 1,112,184 | 1,255,097 | 50,000 |
| Allocated Charges | 350,534 | 376,584 | 348,281 | 388,444 |
| Transfers - Out | 540,545 | 305,214 | 9,355,025 | 53,238 |
| Total Dollars by Expense Category | 12,586,799 | 10,078,788 | 53,798,797 | 7,482,743 |



CAPITAL PROJECTS FUNDS OVERVIEW

Capital Projects Funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. Unspent appropriations for capital projects are carried forward into the following fiscal year.

Following is a summary of the combined Capital Projects Funds budgets, as the individual Capital Projects Funds budgets are contained within the department pages under which each respective fund is managed.

REVENUE

Revenue by Fund

| | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|-----------------------------------|------------------|------------------|--------------------|------------------|
| | Actuals | Actuals | Year End Projected | Budget |
| Dollars by Fund | | | | |
| Park Development Fund | 421,619 | 618,230 | 533,600 | 559,000 |
| Traffic Impact Fund | 499,145 | 1,686,122 | 1,385,900 | 1,281,500 |
| New Facilities Development Fund | 25,749 | 138,944 | 133,937 | 79,650 |
| Civic Center Development Fund | 8,871 | 18,444 | 5,300 | 3,700 |
| Fire Facility Development Fund | 37,932 | 35,666 | 13,200 | 9,500 |
| Police Facility Development Fund | 49,404 | 46,273 | 17,000 | 12,500 |
| Capital Improvement Projects Fund | 259,419 | 568,522 | 9,285,645 | 175,600 |
| Colton Crossing Fund | 14,355 | 45,250 | 28,200 | 21,500 |
| Total Dollars by Fund | 1,316,494 | 3,157,451 | 11,402,782 | 2,142,950 |

Revenue by Category

| | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|---|------------------|------------------|--------------------|------------------|
| | Actuals | Actuals | Year End Projected | Budget |
| Dollars by Category | | | | |
| Property Taxes | - | - | - | - |
| VLF - Property Taxes | - | - | - | - |
| Franchises | - | - | - | - |
| Sales & Use Tax | - | - | - | - |
| Other Taxes | - | - | - | - |
| Total Taxes | - | - | - | - |
| Licenses & Permits | - | - | - | - |
| Fines & Forfeitures | - | - | - | - |
| Use of Money & Property | 246,329 | 1,298,204 | 1,006,850 | 632,950 |
| Revenues from Other Agencies | - | - | - | - |
| Charges for Current Services | 750,795 | 1,530,293 | 1,163,887 | 1,190,000 |
| Other Financing Sources (Including Transfers) | 319,370 | 328,954 | 9,232,045 | 320,000 |
| Total Dollars by Revenue Category | 1,316,494 | 3,157,451 | 11,402,782 | 2,142,950 |

EXPENDITURES

Expenditures by Fund

| | 2022-2023 Actuals | 2023-2024 Actuals | 2024-2025 Year End Projected | 2025-2026 Budget |
|-----------------------------------|----------------------|----------------------|---------------------------------|---------------------|
| Dollars by Fund | | | | |
| Park Development Fund | - | - | - | - |
| Traffic Impact Fund | 412,932 | 495,286 | 7,997,278 | 442,500 |
| New Facilities Development Fund | - | - | - | - |
| Civic Center Development Fund | - | - | - | - |
| Fire Facility Development Fund | - | - | - | - |
| Police Facility Development Fund | - | - | 140,000 | - |
| Capital Improvement Projects Fund | 495,835 | 375,649 | 13,471,648 | - |
| Colton Crossing Fund | 119,137 | 5,081 | 3,561 | - |
| Total Dollars by Fund | 1,027,904 | 876,016 | 21,612,487 | 442,500 |

Expenditures by Category

| | 2022-2023 Actuals | 2023-2024 Actuals | 2024-2025 Year End Projected | 2025-2026 Budget |
|--|----------------------|----------------------|---------------------------------|---------------------|
| Dollars by Category | | | | |
| Salary & Benefits | | | | |
| Salary | - | - | - | - |
| Part Time | - | - | - | - |
| Overtime | - | - | - | - |
| Salary Related Benefits | - | - | - | - |
| Non-Persable Benefits | - | - | - | - |
| Persable Benefits | - | - | - | - |
| Education & Training | - | - | - | - |
| Uniforms & Safety Equipment | - | - | - | - |
| Total Salaries & Benefits | - | - | - | - |
| Maintenance & Operations | - | - | - | - |
| Contracted Services | - | 80 | 163,920 | - |
| Capital Improvements | 1,018,793 | 851,148 | 20,851,348 | 442,500 |
| Capital Outlay | - | - | - | - |
| Allocated Charges | - | - | - | - |
| Operating Transfers - Out | 9,111 | 24,788 | 597,218 | - |
| Total Dollars by Expense Category | 1,027,904 | 876,016 | 21,612,487 | 442,500 |

ENTERPRISE FUNDS OVERVIEW

Enterprise Funds account for any activity for which a fee is charged to external users for goods and services. If an activity's principal revenue source meets any of the following criteria, it is required to be reported as an enterprise fund: (1) an activity financed with debt that is secured solely by pledge of the net revenues from fees and charges for services; (2) laws or regulations which require that the activity's costs of providing services, including capital costs, be recovered with fees and charges, rather than with taxes or similar revenues; or (3) pricing policies which establish fees and charges designed to recover the activity's costs, including capital costs.

A summary of the Enterprise Fund combined budgets follows, as the individual Enterprise Fund budgets are contained within the department pages under which each respective fund is managed.

REVENUE

Revenue by Fund

| | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|------------------------------|--------------------|--------------------|--------------------|--------------------|
| | Actuals | Actuals | Year End Projected | Budget |
| Dollars by Fund | | | | |
| Electric Utility Fund | 71,796,367 | 91,997,974 | 94,999,436 | 93,101,081 |
| Water Utility Fund | 13,762,045 | 15,042,310 | 17,350,116 | 18,565,123 |
| Wastewater Utility Fund | 10,661,283 | 10,737,932 | 14,600,338 | 16,676,550 |
| Solid Waste Fund | 3,499,663 | 3,769,209 | 3,864,581 | 3,897,361 |
| Public Benefit Fund | 899,068 | 561,000 | 609,838 | 771,700 |
| Cemetery Endowment Fund | 59,704 | 94,211 | 67,100 | 32,300 |
| Total Dollars by Fund | 100,678,130 | 122,202,636 | 131,491,409 | 133,044,115 |

Revenue by Category

| | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|---|--------------------|--------------------|--------------------|--------------------|
| | Actuals | Actuals | Year End Projected | Budget |
| Dollars by Category | | | | |
| Property Taxes | - | 1 | - | - |
| VLF - Property Taxes | - | - | - | - |
| Franchises | - | - | - | - |
| Sales & Use Tax | - | - | - | - |
| Other Taxes | - | - | - | - |
| Total Taxes | - | 1 | - | - |
| Licenses & Permits | - | - | - | - |
| Fines & Forfeitures | - | - | - | - |
| Use of Money & Property | 2,082,754 | 5,141,330 | 4,322,560 | 3,994,464 |
| Revenues from Other Agencies | - | - | - | - |
| Charges for Current Services | 91,415,428 | 108,654,997 | 120,981,056 | 123,935,195 |
| Other Financing Sources (Including Transfers) | 7,179,948 | 8,406,308 | 6,187,793 | 5,114,456 |
| Total Dollars by Revenue Category | 100,678,130 | 122,202,636 | 131,491,409 | 133,044,115 |

EXPENDITURES

Expenditures by Fund

| | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|------------------------------|-------------------|--------------------|--------------------|--------------------|
| | Actuals | Actuals | Year End Projected | Budget |
| Dollars by Fund | | | | |
| Electric Utility Fund | 71,662,699 | 72,449,801 | 117,729,223 | 103,067,024 |
| Water Utility Fund | 10,819,318 | 12,744,243 | 34,502,937 | 17,014,840 |
| Wastewater Utility Fund | 10,720,454 | 11,930,491 | 14,578,508 | 17,750,004 |
| Solid Waste Fund | 3,417,668 | 3,787,126 | 3,766,835 | 3,967,784 |
| Public Benefit Fund | 913,241 | 449,282 | 2,376,774 | 1,045,500 |
| Cemetery Endowment Fund | - | - | - | - |
| Total Dollars by Fund | 97,533,380 | 101,360,943 | 172,954,278 | 142,845,152 |

Expenditures by Category

| | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|--|-------------------|--------------------|--------------------|--------------------|
| | Actuals | Actuals | Year End Projected | Budget |
| Dollars by Category | | | | |
| Salary & Benefits | | | | |
| Salary | 6,453,303 | 7,694,496 | 9,943,063 | 11,154,253 |
| Part Time | 88,013 | 132,093 | 386,801 | 386,260 |
| Overtime | 1,001,482 | 1,558,422 | 1,660,286 | 1,869,160 |
| Net GASB 68 Pension Expense | (213,014) | 637,881 | - | - |
| Net GASB 75 OPEB Expense | 576,984 | 377,657 | - | - |
| Salary Related Benefits | 958,721 | 1,212,624 | 1,420,441 | 1,752,649 |
| Non-Persable Benefits | 1,549,407 | 1,844,844 | 2,453,021 | 2,526,455 |
| Persable Benefits | 563 | - | - | - |
| PERS Unfunded Liability | 1,756,877 | 1,602,899 | 1,840,327 | 2,156,847 |
| Education & Training | 56,224 | 73,834 | 109,580 | 140,525 |
| Uniforms & Safety Equipment | 79,367 | 117,167 | 209,356 | 235,499 |
| Total Salaries & Benefits | 12,307,927 | 15,251,917 | 18,022,875 | 20,221,648 |
| Maintenance & Operations | 61,962,830 | 56,651,851 | 78,418,983 | 68,312,758 |
| Contracted Services | 5,656,981 | 6,558,134 | 11,201,000 | 9,389,990 |
| Capital Improvements | 10,585,648 | 4,482,078 | 28,109,597 | 12,040,000 |
| Capital Outlay | (10,227,831) | (1,989,849) | 10,338,250 | 3,128,960 |
| Allocated Charges | 8,185,838 | 9,337,730 | 10,382,204 | 12,222,601 |
| Operating Transfers - Out | 561,987 | 569,082 | 581,368 | 629,195 |
| Administrative Transfers - Out | 8,500,000 | 10,500,000 | 15,900,000 | 16,900,000 |
| Total Dollars by Expense Category | 97,533,380 | 101,360,943 | 172,954,278 | 142,845,152 |

INTERNAL SERVICE FUNDS OVERVIEW

Internal Service Funds provide services to City departments and recover their costs through user charges. In previous fiscal years, user charges were included in the “allocated charges” expenditure category as an abatement. To increase transparency and better account for expenditures in the Internal Service Funds, cost recovery from department user charges is recognized as a revenue to net against the expense.

Following is a summary of the Internal Service Fund combined budgets, as the individual Internal Service Fund budgets are contained within the department pages under which each respective fund is managed.

REVENUE

Revenue by Fund

| | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|------------------------------|-------------------|-------------------|--------------------|-------------------|
| | Actuals | Actuals | Year End Projected | Budget |
| Dollars by Fund | | | | |
| Building Maintenance Fund | 987,696 | 1,408,102 | 1,564,186 | 1,540,183 |
| Information Services Fund | 922,626 | 1,071,749 | 1,206,111 | 1,642,940 |
| Insurance Fund | 8,831,659 | 11,082,403 | 7,402,207 | 10,451,982 |
| Automotive Shop Fund | 783,093 | 974,344 | 884,027 | 885,056 |
| Total Dollars by Fund | 11,525,074 | 14,536,598 | 11,056,531 | 14,520,161 |

Revenue by Category

| | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|---|-------------------|-------------------|--------------------|-------------------|
| | Actuals | Actuals | Year End Projected | Budget |
| Dollars by Category | | | | |
| Property Taxes | - | - | - | - |
| VLF - Property Taxes | - | - | - | - |
| Franchises | - | - | - | - |
| Sales & Use Tax | - | - | - | - |
| Other Taxes | - | - | - | - |
| Total Taxes | - | - | - | - |
| Licenses & Permits | - | - | - | - |
| Fines & Forfeitures | - | - | - | - |
| Use of Money & Property | 169,844 | 820,409 | 578,700 | 390,400 |
| Revenues from Other Agencies | - | - | - | - |
| Charges for Current Services | 10,728,609 | 12,003,985 | 10,477,831 | 14,129,761 |
| Other Financing Sources (Including Transfers) | 626,621 | 1,712,204 | - | - |
| Total Dollars by Expense Category | 11,525,074 | 14,536,598 | 11,056,531 | 14,520,161 |

EXPENDITURES

Expenditures by Fund

| | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|------------------------------|------------------|------------------|--------------------|-------------------|
| | Actuals | Actuals | Year End Projected | Budget |
| Dollars by Fund | | | | |
| Building Maintenance Fund | 1,007,167 | 1,385,379 | 3,591,241 | 1,481,683 |
| Information Services Fund | 1,214,433 | 1,172,967 | 1,205,852 | 1,624,440 |
| Insurance Fund | 7,144,051 | 4,390,131 | 7,034,607 | 10,233,982 |
| Automotive Shop Fund | 537,962 | 721,002 | 1,640,977 | 810,656 |
| Total Dollars by Fund | 9,903,613 | 7,669,479 | 13,472,677 | 14,150,761 |

Expenditures by Category

| | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|--|------------------|------------------|--------------------|-------------------|
| | Actuals | Actuals | Year End Projected | Budget |
| Dollars by Category | | | | |
| Salary & Benefits | | | | |
| Salary | 827,493 | 1,057,220 | 1,102,346 | 1,201,585 |
| Part Time | 35,638 | 57,741 | 80,000 | 74,500 |
| Overtime | 45,265 | 47,232 | 73,000 | 68,000 |
| Salary Related Benefits | 105,863 | 151,597 | 166,765 | 180,896 |
| Non-Persable Benefits | 189,598 | 232,060 | 265,072 | 296,245 |
| Persable Benefits | 6 | - | - | - |
| PERS Unfunded Liability | 194,602 | 202,361 | 230,252 | 232,611 |
| Education & Training | 1,257 | 2,790 | 5,700 | 5,700 |
| Uniforms & Safety Equipment | 12,434 | 17,440 | 22,430 | 32,400 |
| Total Salaries & Benefits | 1,412,156 | 1,768,441 | 1,945,565 | 2,091,937 |
| Maintenance & Operations | 7,886,321 | 5,245,893 | 7,799,028 | 11,359,467 |
| Contracted Services | 292,582 | 240,270 | 660,500 | 610,500 |
| Capital Improvements | - | 226,067 | 238,000 | - |
| Capital Outlay | 250,305 | 116,963 | 2,756,846 | 21,000 |
| Allocated Charges | - | - | - | - |
| Operating Transfers - Out | 62,249 | 71,845 | 72,738 | 67,857 |
| Total Dollars by Expense Category | 9,903,613 | 7,669,479 | 13,472,677 | 14,150,761 |

DEBT SERVICE FUNDS OVERVIEW

Debt Service Funds are used to account for the accumulation of resources for, and the payment of, principal and interest on the bonds issued in support of governmental activities.

Following is a summary of the combined Debt Service Fund budgets followed by descriptions and budget summaries for each Debt Service Fund.

REVENUE

Revenue by Fund

| | 2022-2023 Actuals | 2023-2024 Actuals | 2024-2025 Year End Projected | 2025-2026 Budget |
|--------------------------------------|----------------------|----------------------|---------------------------------|---------------------|
| Dollars by Fund | | | | |
| PFA Debt Service Fund | 926,486 | 950,350 | 941,695 | 968,695 |
| Water Improvement District Fund | 31,811 | 32,827 | 380 | 380 |
| Pension Obligation Debt Service Fund | 2,302,458 | 2,414,161 | 2,492,488 | 2,650,256 |
| Total Dollars by Fund | 3,260,755 | 3,397,338 | 3,434,563 | 3,619,331 |

Revenue by Category

| | 2022-2023 Actuals | 2023-2024 Actuals | 2024-2025 Year End Projected | 2025-2026 Budget |
|---|----------------------|----------------------|---------------------------------|---------------------|
| Dollars by Category | | | | |
| Property Taxes | 31,660 | 32,035 | - | - |
| VLF - Property Taxes | - | - | - | - |
| Franchises | - | - | - | - |
| Sales & Use Tax | - | - | - | - |
| Other Taxes | - | - | - | - |
| Total Taxes | 31,660 | 32,035 | - | - |
| Licenses & Permits | - | - | - | - |
| Fines & Forfeitures | - | - | - | - |
| Use of Money & Property | 87,962 | 152,798 | 146,630 | 213,730 |
| Revenues from Other Agencies | - | - | - | - |
| Charges for Current Services | - | - | - | - |
| Other Financing Sources (Including Transfers) | 3,141,133 | 3,212,505 | 3,287,933 | 3,405,601 |
| Total Dollars by Revenue Category | 3,260,755 | 3,397,338 | 3,434,563 | 3,619,331 |

EXPENDITURES

Expenditures by Fund

| | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|--------------------------------------|------------------|------------------|--------------------|------------------|
| | Actuals | Actuals | Year End Projected | Budget |
| Dollars by Fund | | | | |
| PFA Debt Service Fund | 903,235 | 903,407 | 902,207 | 904,207 |
| Water Improvement District Fund | 31,567 | 31,933 | - | - |
| Pension Obligation Debt Service Fund | 2,130,984 | 2,201,772 | 2,268,236 | 2,339,784 |
| Total Dollars by Fund | 3,065,786 | 3,137,112 | 3,170,443 | 3,243,991 |

Expenditures by Category

| | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|--|------------------|------------------|--------------------|------------------|
| | Actuals | Actuals | Year End Projected | Budget |
| Dollars by Category | | | | |
| Salary & Benefits | | | | |
| Salary | - | - | - | - |
| Part Time | - | - | - | - |
| Overtime | - | - | - | - |
| Salary Related Benefits | - | - | - | - |
| Non-Persable Benefits | - | - | - | - |
| Persable Benefits | - | - | - | - |
| Retiree Health Insurance | - | - | - | - |
| Education & Training | - | - | - | - |
| Uniforms & Safety Equipment | - | - | - | - |
| Total Salaries & Benefits | - | - | - | - |
| Maintenance & Operations | 3,062,836 | 3,134,162 | 3,167,393 | 3,241,041 |
| Contracted Services | 2,950 | 2,950 | 3,050 | 2,950 |
| Capital Improvements | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Allocated Charges | - | - | - | - |
| Operating Transfers - Out | - | - | - | - |
| Administrative Transfers - Out | - | - | - | - |
| Total Dollars by Expense Category | 3,065,786 | 3,137,112 | 3,170,443 | 3,243,991 |

PUBLIC FINANCING AUTHORITY DEBT SERVICE FUND

The Colton Public Financing Authority (PFA, or the Authority) was created by a joint powers agreement (JPA), formed for the purpose of issuing bonds in order to finance capital improvements projects. The following is a summary of bonds issued through the Authority and related funding sources:

Special Tax Revenue Bonds – Series 1996 – The bonds are payable from Community Facilities District special tax assessments

Lease Revenue Bonds – 2007 Series B – The bonds are payable from the General Fund base rental payments of leased property.

REVENUE BUDGET SUMMARY

| | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|---|----------------|----------------|--------------------|----------------|
| | Actuals | Actuals | Year End Projected | Budget |
| Dollars by Category | | | | |
| Property Taxes | - | - | - | - |
| VLF - Property Taxes | - | - | - | - |
| Franchises | - | - | - | - |
| Sales & Use Tax | - | - | - | - |
| Other Taxes | - | - | - | - |
| Total Taxes | - | - | - | - |
| Licenses & Permits | - | - | - | - |
| Fines & Forfeitures | - | - | - | - |
| Use of Money & Property | 28,313 | 52,005 | - | 70,350 |
| Revenues from Other Agencies | - | - | - | - |
| Charges for Current Services | - | - | - | - |
| Other Financing Sources (Including Transfers) | 898,173 | 898,345 | 898,345 | 898,345 |
| Total Dollars by Expense Category | 926,486 | 950,350 | 898,345 | 968,695 |

EXPENDITURE BUDGET SUMMARY

| | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|--|----------------|----------------|--------------------|----------------|
| | Actuals | Actuals | Year End Projected | Budget |
| Dollars by Category | | | | |
| Salary & Benefits | | | | |
| Salary | - | - | - | - |
| Part Time | - | - | - | - |
| Overtime | - | - | - | - |
| Salary Related Benefits | - | - | - | - |
| Non-Persable Benefits | - | - | - | - |
| Persable Benefits | - | - | - | - |
| Education & Training | - | - | - | - |
| Uniforms & Safety Equipment | - | - | - | - |
| Total Salaries & Benefits | - | - | - | - |
| Maintenance & Operations | 900,835 | 901,007 | 899,707 | 901,807 |
| Contracted Services | 2,400 | 2,400 | 2,500 | 2,400 |
| Capital Improvements | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Allocated Charges | - | - | - | - |
| Operating Transfers - Out | - | - | - | - |
| Total Dollars by Expense Category | 903,235 | 903,407 | 902,207 | 904,207 |

PENSION OBLIGATION DEBT SERVICE FUND

The Pension Obligation Debt Service Fund is used to account for payment of principal and interest on the amount borrowed to pay down the City’s unfunded pension liability. All City Departments pay their proportional share of the cost into this fund.

REVENUE BUDGET SUMMARY

| | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|---|------------------|------------------|--------------------|------------------|
| | Actuals | Actuals | Year End Projected | Budget |
| Dollars by Category | | | | |
| Property Taxes | - | - | - | - |
| VLF - Property Taxes | - | - | - | - |
| Franchises | - | - | - | - |
| Sales & Use Tax | - | - | - | - |
| Other Taxes | - | - | - | - |
| Total Taxes | - | - | - | - |
| Licenses & Permits | - | - | - | - |
| Fines & Forfeitures | - | - | - | - |
| Use of Money & Property | 59,498 | 100,001 | - | 143,000 |
| Revenues from Other Agencies | - | - | - | - |
| Charges for Current Services | - | - | - | - |
| Other Financing Sources (Including Transfers) | 2,242,960 | 2,314,160 | 2,507,256 | 2,507,256 |
| Total Dollars by Revenue Category | 2,302,458 | 2,414,161 | 2,507,256 | 2,650,256 |

EXPENDITURE BUDGET SUMMARY

| | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|--|------------------|------------------|--------------------|------------------|
| | Actuals | Actuals | Year End Projected | Budget |
| Dollars by Category | | | | |
| Salary & Benefits | | | | |
| Salary | - | - | - | - |
| Part Time | - | - | - | - |
| Overtime | - | - | - | - |
| Salary Related Benefits | - | - | - | - |
| Non-Persable Benefits | - | - | - | - |
| Persable Benefits | - | - | - | - |
| Education & Training | - | - | - | - |
| Uniforms & Safety Equipment | - | - | - | - |
| Total Salaries & Benefits | - | - | - | - |
| Maintenance & Operations | 2,130,434 | 2,201,222 | 2,267,686 | 2,339,234 |
| Contracted Services | 550 | 550 | 550 | 550 |
| Capital Improvements | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Allocated Charges | - | - | - | - |
| Operating Transfers - Out | - | - | - | - |
| Total Dollars by Expense Category | 2,130,984 | 2,201,772 | 2,268,236 | 2,339,784 |

WATER IMPROVEMENT DISTRICT DEBT SERVICE FUND

The Water Improvement District fund accounts for debt incurred for the reconstruction of water facilities of the James Sullivan Mutual Water Company, acquired by the City of Colton in 1988.

REVENUE BUDGET SUMMARY

| | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|---|---------------|---------------|--------------------|------------|
| | Actuals | Actuals | Year End Projected | Budget |
| Dollars by Category | | | | |
| Property Taxes | 31,660 | 32,035 | - | - |
| VLF - Property Taxes | - | - | - | - |
| Franchises | - | - | - | - |
| Sales & Use Tax | - | - | - | - |
| Other Taxes | - | - | - | - |
| Total Taxes | 31,660 | 32,035 | - | - |
| Licenses & Permits | - | - | - | - |
| Fines & Forfeitures | - | - | - | - |
| Use of Money & Property | 151 | 792 | 380 | 380 |
| Revenues from Other Agencies | - | - | - | - |
| Charges for Current Services | - | - | - | - |
| Other Financing Sources (Including Transfers) | - | - | - | - |
| Total Dollars by Revenue Category | 31,811 | 32,827 | 380 | 380 |

EXPENDITURE BUDGET SUMMARY

| | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|--|---------------|---------------|--------------------|-----------|
| | Actuals | Actuals | Year End Projected | Budget |
| Dollars by Category | | | | |
| Salary & Benefits | | | | |
| Salary | - | - | - | - |
| Part Time | - | - | - | - |
| Overtime | - | - | - | - |
| Salary Related Benefits | - | - | - | - |
| Non-Persable Benefits | - | - | - | - |
| Persable Benefits | - | - | - | - |
| Retiree Health Insurance | - | - | - | - |
| Education & Training | - | - | - | - |
| Uniforms & Safety Equipment | - | - | - | - |
| Total Salaries & Benefits | - | - | - | - |
| Maintenance & Operations | 31,567 | 31,933 | - | - |
| Contracted Services | - | - | - | - |
| Capital Improvements | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Allocated Charges | - | - | - | - |
| Operating Transfers - Out | - | - | - | - |
| Total Dollars by Expense Category | 31,567 | 31,933 | - | - |

COMMUNITY FACILITY & SPECIAL ASSESSMENT DISTRICT FUNDS OVERVIEW

Community Facility and Special Assessment District Funds are used to account for and report the revenues received from special tax assessments to fund the debt service, capital improvements, and/or lighting and maintenance for each respective district.

The following provides a summary of the combined Community Facility and Special Assessment District Fund budgets, as the individual budgets are presented within the department sections responsible for managing each respective fund.

REVENUE

Revenue by Fund

| | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|---------------------------------|------------------|------------------|--------------------|------------------|
| | Actuals | Actuals | Year End Projected | Budget |
| Dollars by Fund | | | | |
| LLMD #2 | 171,464 | 180,498 | 184,590 | 188,034 |
| LLMD #1 | 329,432 | 335,682 | 330,867 | 333,075 |
| CFD 87-1 Debt Service Fund | 64 | - | - | - |
| CFD 88-1 Debt Service Fund | 12 | - | - | - |
| Storm Water Fund | 656,178 | 690,047 | 669,819 | 676,719 |
| CFD 89-1 Debt Service Fund | 12 | - | - | - |
| CFD 89-2 Debt Service Fund | 12 | - | - | - |
| PD Cash Evidence Deposits | 4,023 | 15,764 | 10,200 | 7,500 |
| CFD 90-1 Debt Service Fund | 12 | - | - | - |
| CFD 2021-1 Safety | - | 6,048 | 7,750 | 5,950 |
| CFD 2021-2 Maintenance Services | - | 1,153 | 1,600 | 1,150 |
| Total Dollars by Fund | 1,161,209 | 1,229,192 | 1,204,826 | 1,212,428 |

Revenue by Category

| | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|---|------------------|------------------|--------------------|------------------|
| | Actuals | Actuals | Year End Projected | Budget |
| Dollars by Category | | | | |
| Property Taxes | 1,134,638 | 1,144,629 | 1,170,276 | 1,171,978 |
| VLF - Property Taxes | - | - | - | - |
| Franchises | - | - | - | - |
| Sales & Use Tax | - | - | - | - |
| Other Taxes | - | - | - | - |
| Total Taxes | 1,134,638 | 1,144,629 | 1,170,276 | 1,171,978 |
| Licenses & Permits | - | - | - | - |
| Fines & Forfeitures | - | - | - | - |
| Use of Money & Property | 26,571 | 84,563 | 34,550 | 40,450 |
| Revenues from Other Agencies | - | - | - | - |
| Charges for Current Services | - | - | - | - |
| Other Financing Sources (Including Transfers) | - | - | - | - |
| Total Dollars by Revenue Category | 1,161,209 | 1,229,192 | 1,204,826 | 1,212,428 |

EXPENDITURES

Expenditures by Fund

| | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|---------------------------------|------------------|------------------|--------------------|------------------|
| | Actuals | Actuals | Year End Projected | Budget |
| Dollars by Fund | | | | |
| LLMD #2 | 134,532 | 146,129 | 179,714 | 186,134 |
| LLMD #1 | 311,115 | 316,464 | 329,912 | 338,126 |
| CFD 87-1 Debt Service Fund | 3,540 | - | - | - |
| CFD 88-1 Debt Service Fund | 3,806 | - | - | - |
| Storm Water Fund | 854,057 | 1,158,294 | 1,087,057 | 885,245 |
| CFD 89-1 Debt Service Fund | 3,566 | - | - | - |
| CFD 89-2 Debt Service Fund | 3,659 | - | - | - |
| CFD 90-1 Debt Service Fund | 3,537 | - | - | - |
| CFD 2021-1 Safety | - | - | 7,500 | - |
| CFD 2021-2 Maintenance Services | - | - | 1,500 | - |
| Total Dollars by Fund | 1,317,812 | 1,620,887 | 1,605,683 | 1,409,505 |

Expenditures by Category

| | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|--|------------------|------------------|--------------------|------------------|
| | Actuals | Actuals | Year End Projected | Budget |
| Dollars by Category | | | | |
| Salary & Benefits | | | | |
| Salary | 223,238 | 308,965 | 241,190 | 215,246 |
| Part Time | - | - | - | - |
| Overtime | 30,232 | 65,277 | 57,000 | 57,500 |
| Salary Related Benefits | 28,098 | 41,654 | 33,716 | 29,540 |
| Non-Persable Benefits | 71,566 | 89,469 | 73,776 | 60,419 |
| Persable Benefits | - | - | - | - |
| PERS Unfunded Liability | 50,698 | 56,312 | 66,630 | 42,078 |
| Retiree Health Insurance | - | - | - | - |
| Education & Training | - | - | 1,500 | 1,500 |
| Uniforms & Safety Equipment | 544 | 1,256 | 4,000 | 4,000 |
| Total Salaries & Benefits | 404,376 | 562,933 | 477,812 | 410,283 |
| Maintenance & Operations | 245,983 | 315,366 | 302,227 | 342,250 |
| Contracted Services | 337,194 | 325,639 | 374,000 | 384,000 |
| Capital Improvements | 7,798 | - | 242,202 | 80,000 |
| Capital Outlay | 144,899 | 208,856 | 0 | - |
| Allocated Charges | 143,237 | 188,100 | 179,393 | 180,698 |
| Operating Transfers - Out | 34,325 | 19,993 | 30,049 | 12,274 |
| Administrative Transfers - Out | - | - | - | - |
| Total Dollars by Expense Category | 1,317,812 | 1,620,887 | 1,605,683 | 1,409,505 |

HOUSING AUTHORITY FUNDS OVERVIEW

The Colton Housing Authority consists of funds previously known as Low and Moderate Income Housing Funds of the former Redevelopment Agency. Upon dissolution of the Redevelopment Agency, pursuant to AB1X 26, the Housing Authority assumed control over this important aspect of economic development for the City.

REVENUE

Revenue by Fund

| | 2022-2023 Actuals | 2023-2024 Actuals | 2024-2025 Year End Projected | 2025-2026 Budget |
|--|----------------------|----------------------|---------------------------------|---------------------|
| Dollars by Fund | | | | |
| Housing Authority - RM Park Dev Fund | - | - | - | - |
| Housing Authority - Low/Mod Bond Proceeds | - | - | - | - |
| Housing Authority - Rancho Med CHFA | - | - | - | - |
| Housing Authority - RM Park Operations | - | - | - | - |
| Housing Authority - Low/Mod Debt Service | - | - | - | - |
| Housing Authority - Low/Mod Capital Projects | 218,001 | 94,876 | 32,200 | 23,000 |
| Total Dollars by Fund | 218,001 | 94,876 | 32,200 | 23,000 |

Revenue by Category

| | 2022-2023 Actuals | 2023-2024 Actuals | 2024-2025 Year End Projected | 2025-2026 Budget |
|---|----------------------|----------------------|---------------------------------|---------------------|
| Dollars by Category | | | | |
| Property Taxes | - | - | - | - |
| VLF - Property Taxes | - | - | - | - |
| Franchises | - | - | - | - |
| Sales & Use Tax | - | - | - | - |
| Other Taxes | - | - | - | - |
| Total Taxes | - | - | - | - |
| Licenses & Permits | - | - | - | - |
| Fines & Forfeitures | - | - | - | - |
| Use of Money & Property | 218,001 | 94,876 | 32,200 | 23,000 |
| Revenues from Other Agencies | - | - | - | - |
| Charges for Current Services | - | - | - | - |
| Other Financing Sources (Including Transfers) | - | - | - | - |
| Total Dollars by Revenue Category | 218,001 | 94,876 | 32,200 | 23,000 |

EXPENDITURES

Expenditures by Fund

| | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|--|----------------|---------------|--------------------|-----------|
| | Actuals | Actuals | Year End Projected | Budget |
| Dollars by Fund | | | | |
| Housing Authority - RM Park Dev Fund | - | - | - | - |
| Housing Authority - Low/Mod Bond Proceeds | - | - | - | - |
| Housing Authority - Rancho Med CHFA | - | - | - | - |
| Housing Authority - RM Park Operations | - | - | - | - |
| Housing Authority - Low/Mod Debt Service | - | - | - | - |
| Housing Authority - Low/Mod Capital Projects | 204,500 | 75,772 | - | - |
| Total Dollars by Fund | 204,500 | 75,772 | - | - |

Expenditures by Category

| | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|--|----------------|---------------|--------------------|-----------|
| | Actuals | Actuals | Year End Projected | Budget |
| Dollars by Category | | | | |
| Salary & Benefits | | | | |
| Salary | - | - | - | - |
| Part Time | - | - | - | - |
| Overtime | - | - | - | - |
| Salary Related Benefits | - | - | - | - |
| Non-Persable Benefits | - | - | - | - |
| Persable Benefits | - | - | - | - |
| PERS Unfunded Liability | - | - | - | - |
| Education & Training | - | - | - | - |
| Uniforms & Safety Equipment | - | - | - | - |
| Total Salaries & Benefits | - | - | - | - |
| Maintenance & Operations | 204,500 | 75,772 | - | - |
| Contracted Services | - | - | - | - |
| Capital Improvements | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Allocated Charges | - | - | - | - |
| Operating Transfers - Out | - | - | - | - |
| Total Dollars by Expense Category | 204,500 | 75,772 | - | - |



DEPARTMENT BUDGET SUMMARY





NON-DEPARTMENTAL

DESCRIPTION

This cost center captures General Fund expenditures that are not specific to any individual department or division. It currently includes transfers for debt service on the 2007B Bonds (No Streets Left Behind), allocated charges from administrative departments, and non-departmental capital outlay and building maintenance expenses.

Historically, this cost center also reflects the General Fund's proportionate share of allocated costs for Information Services, Risk Management, Self-Funded Insurance, the Automobile Shop, and Building Maintenance.

GENERAL FUND DEPARTMENT BUDGET SUMMARY

Appropriations by Fund

| | 2022-2023 Actuals | 2023-2024 Actuals | 2024-2025 Year End Projected | 2025-2026 Budget |
|------------------------------|----------------------|----------------------|---------------------------------|---------------------|
| Dollars by Fund | | | | |
| General Fund | (5,911,597) | (5,933,152) | (10,436,299) | (10,730,865) |
| Total Dollars by Fund | (5,911,597) | (5,933,152) | (10,436,299) | (10,730,865) |

Appropriations by Category

| | 2022-2023 Actuals | 2023-2024 Actuals | 2024-2025 Year End Projected | 2025-2026 Budget |
|--|----------------------|----------------------|---------------------------------|---------------------|
| Dollars by Category | | | | |
| Salary & Benefits | | | | |
| Salary | - | - | - | - |
| Part Time | - | - | - | - |
| Overtime | - | - | - | - |
| Salary Related Benefits | - | - | - | - |
| Non-Persable Benefits | - | - | - | - |
| Persable Benefits | - | - | - | - |
| Education & Training | - | - | - | - |
| Uniforms & Safety Equipment | - | - | - | - |
| Total Salaries & Benefits | - | - | - | - |
| Maintenance & Operations | 1,632 | 21,300 | - | - |
| Contracted Services | - | - | - | - |
| Capital Improvements | 101,762 | 151,202 | - | - |
| Capital Outlay | - | - | - | - |
| Allocated Charges | (7,545,001) | (8,566,604) | (11,333,344) | (11,629,210) |
| Operating Transfers - Out | 1,530,010 | 2,460,950 | 897,045 | 898,345 |
| Total Dollars by Expense Category | (5,911,597) | (5,933,152) | (10,436,299) | (10,730,865) |

CITY COUNCIL

DESCRIPTION

As a body of elected officials, the separately elected Mayor and four member City Council establishes local laws, sets policy, approves programs, adopts the annual budget and appropriates funds.

On November 8, 2022, Colton residents elected a new body of officials that consist of a Mayor and a four member City Council.

As elected representatives of the citizens, the Mayor and City Councilmembers are responsible to all citizens and focuses its energies on making decisions, which are in the best interest of the public welfare.

The Mayor and City Council members serve overlapping four-year terms. The City Council meets the first and third Tuesday of the month at City Hall to discuss and vote on pertinent issues facing the City, its residents and business owners. In addition, the City Council members are responsible for appointing the City Manager, City Attorney and members of certain boards and commissions.

ACCOMPLISHMENTS

- ❖ Attended Community Events representing the City
- ❖ Correspondence and Meetings with Legislators to assist in supporting Colton’s Legislative Agenda
- ❖ Attended State, Regional and Local Conferences and Training to Elected Officials
- ❖ Networking & Marketing Efforts with current and new Developers
- ❖ Networked with Chamber of Commerce to Recognize and Welcome Businesses to the City
- ❖ Served as Appointed Board Members on Intergovernmental Agencies
- ❖ Approved Policies to Streamline Organizational Operations
- ❖ Addressed Constituency Concerns with the Assistance of City Departments
- ❖ Animal Services Free or Reduced Cost Spay & Neuter Programs

OBJECTIVES

- ❖ Financial Stability, Sound Investments, Audit Reviews, upgrade internal control standards and technology
- ❖ Invest in Public Safety
- ❖ Marketing, Economic Development and Housing
- ❖ Sustain a Quality of Life that benefits all citizens and businesses
- ❖ Upgrade infrastructure, public facilities, and expand major roadways to sustain transportation growth
- ❖ Promote Legislative Affairs and Networking with Intergovernmental Agencies
- ❖ Invest in Public Parks and provide Safer Routes for children walking to and from Schools.

CITY COUNCIL

DEPARTMENT PERSONNEL SUMMARY

Full-time Positions

| | 2023 Council Approved | 2024 Council Approved | 2025 Council Approved | 2025-2026 Budget |
|------------------------------|--------------------------|--------------------------|--------------------------|---------------------|
| City Council | 5.0 | 5.0 | 5.0 | 5.0 |
| Total Department FTEs | 5.0 | 5.0 | 5.0 | 5.0 |

GENERAL FUND DEPARTMENT BUDGET SUMMARY

Appropriations by Category

| | 2022-2023 Actuals | 2023-2024 Actuals | 2024-2025 Year End Projected | 2025-2026 Budget |
|--|----------------------|----------------------|---------------------------------|---------------------|
| Dollars by Category | | | | |
| Salary & Benefits | | | | |
| Salary | 28,153 | 24,130 | 24,000 | 26,400 |
| Part Time | - | - | - | - |
| Overtime | - | - | - | - |
| Salary Related Benefits | 3,540 | 3,249 | 5,500 | 6,170 |
| Non-Persable Benefits | 85,511 | 70,264 | 73,880 | 105,380 |
| Persable Benefits | - | - | - | - |
| PERS Unfunded Liability | 8,970 | 3,996 | 5,062 | 4,726 |
| Education & Training | - | - | - | - |
| Uniforms & Safety Equipment | - | - | - | - |
| Total Salaries & Benefits | 126,174 | 101,639 | 108,442 | 142,676 |
| Maintenance & Operations | 65,461 | 69,068 | 109,420 | 118,240 |
| Contracted Services | 376 | - | - | - |
| Capital Improvements | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Allocated Charges | - | - | - | - |
| Operating Transfers - Out | 2,868 | 1,417 | 1,599 | 1,380 |
| Total Dollars by Expense Category | 194,879 | 172,124 | 219,461 | 262,296 |

Appropriations by Division

| | 2022-2023 Actuals | 2023-2024 Actuals | 2024-2025 Year End Projected | 2025-2026 Budget |
|----------------------------------|----------------------|----------------------|---------------------------------|---------------------|
| Dollars by Division | | | | |
| City Council | 194,879 | 172,124 | 219,461 | 262,296 |
| Total Dollars by Division | 194,879 | 172,124 | 219,461 | 262,296 |



CITY MANAGER

DESCRIPTION

The City Manager leads the implementation of City Council policy and provides leadership for all City departments. As the Chief Executive Officer of city government, the City Manager is appointed by the City Council to enforce municipal laws, direct daily operations of the City, make recommendations to the Council, prepare and observe the municipal budget, appoint and supervise all City department heads and employees, and supervise the operation of all City departments.

The City Manager also oversees all City contracts and agreements and serves as the chief legislative advocate on issues and projects of major significance to the City.

The City Manager works closely with the management of each department to monitor the City's budget and changes in economic conditions at the local, state and federal level to ensure the City is properly positioned to respond as needed and provide recommendations to the City Council on policy matters.

OBJECTIVES

- ❖ Conduct all City operations in a fiscally responsible manner
- ❖ Coordinate efforts to meet City goals, as set by the City Council
- ❖ Seek to maintain a workplace that fosters employee wellness and development and provides top-notch customer service
- ❖ Continue to provide support to the City Council and leadership for all departments

ECONOMIC DEVELOPMENT DIVISION

The City of Colton's Economic Development Division continues to establish relationships, build networks, and identify resources to meet the needs of property owners, residents, developers and businesses. The Division is a key facilitator in creating public-private partnerships to attract new businesses, facilitate enterprise development, and assist existing businesses with expansion.

While much has been accomplished, we recognize that much remains to be done to carry out our General Plan policies, serve our applicants in a timely and efficient manner, and implement the priorities established by the City.

ACCOMPLISHMENTS

- ❖ In the Downtown Corridor, a new QuikQuak Carwash and three additional retail sites have received approval, with construction set to begin by the end of 2025. A new Vallarta Grocery Store is under construction in the South Colton shopping center located on Washington Avenue.

CITY MANAGER

- ❖ A new Vallarta Grocery Store is currently under construction in the South Colton Shopping Center on Washington Avenue.
- ❖ A multi-family housing development is in the permitting phase and is planned for the former Giant RV lot in South Colton.
- ❖ Negotiations are underway for a lease agreement to bring a well-established restaurant chain to the former Le Rendezvous location in Downtown Colton.
- ❖ A new La Quinta Hotel is under construction in South Colton, adding to the area's growing development.

OBJECTIVES

- ❖ Economic Development is a concerted effort to facilitate and influence the direction of private sector investment toward opportunities that can lead to the City's sustained economic growth.
 - **Objective:** Continue to develop and embellish upon the "Colton Means Business" Economic Development webpage.
 - **Objective:** Staff will continue to represent the City's attendance at the International Council of Shopping Centers ("ICSC") Conference and other real estate brokerage networking sessions to make retailers and developers aware that Colton is a great place to bring their business expansion efforts.
 - **Objective:** To advance the Phase II development/expansion of the California University of Science and Medicine and other mixed-use retail development within the Hub City Centre project area. Staff will continue to meet regularly with property owners to further the vision for the area.
 - **Objective:** Work with real estate brokers, property owners and developers to facilitate and create partnership opportunities for new development of retail, commercial, industrial, office, entertainment and housing in appropriately zoned sectors within the City of Colton.

CITY MANAGER

DEPARTMENT PERSONNEL SUMMARY

Full-time Positions

| | 2023 Council Approved | 2024 Council Approved | 2025 Council Approved | 2025-2026 Budget |
|------------------------------|--------------------------|--------------------------|--------------------------|---------------------|
| City Manager | 2.0 | 3.0 | 3.0 | 3.0 |
| Economic Development | 2.0 | 2.0 | 2.0 | 2.0 |
| Total Department FTEs | 4.0 | 5.0 | 5.0 | 5.0 |

DEPARTMENT BUDGET SUMMARY (ALL FUNDS)

Appropriations by Fund

| | 2022-2023 Actuals | 2023-2024 Actuals | 2024-2025 Year End Projected | 2025-2026 Budget |
|--|----------------------|----------------------|---------------------------------|---------------------|
| Dollars by Fund | | | | |
| General Fund | 972,603 | 1,132,040 | 1,507,093 | 1,557,639 |
| Miscellaneous Grants Fund | 57,520 | 56,337 | 1,377,139 | 13,000 |
| Housing Authority - Low/Mod Capital Projects | 204,500 | 75,772 | - | - |
| Total Dollars by Fund | 1,236,927 | 1,266,453 | 2,886,536 | 1,572,943 |

Appropriations by Category

| | 2022-2023 Actuals | 2023-2024 Actuals | 2024-2025 Year End Projected | 2025-2026 Budget |
|--|----------------------|----------------------|---------------------------------|---------------------|
| Dollars by Category | | | | |
| Salary & Benefits | | | | |
| Salary | 472,903 | 628,232 | 722,271 | 760,493 |
| Part Time | 7,138 | 21,639 | 26,500 | 29,500 |
| Overtime | - | - | - | - |
| Salary Related Benefits | 67,302 | 87,755 | 121,649 | 123,791 |
| Non-Persable Benefits | 61,593 | 65,339 | 110,066 | 122,066 |
| Persable Benefits | 6 | - | - | - |
| PERS Unfunded Liability | 166,523 | 121,707 | 138,320 | 146,564 |
| Education & Training | - | - | 10,000 | 20,000 |
| Uniforms & Safety Equipment | - | - | - | - |
| Total Salaries & Benefits | 775,465 | 924,672 | 1,128,806 | 1,202,414 |
| Maintenance & Operations | 292,033 | 177,155 | 1,474,534 | 120,274 |
| Contracted Services | 116,162 | 121,416 | 239,500 | 207,500 |
| Capital Improvements | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Allocated Charges | - | - | - | - |
| Operating Transfers - Out | 53,267 | 43,210 | 43,696 | 42,755 |
| Total Dollars by Expense Category | 1,236,927 | 1,266,453 | 2,886,536 | 1,572,943 |

CITY MANAGER

GENERAL FUND DEPARTMENT BUDGET SUMMARY

Appropriations by Category

| | 2022-2023 Actuals | 2023-2024 Actuals | 2024-2025 Year End Projected | 2025-2026 Budget |
|--|----------------------|----------------------|---------------------------------|---------------------|
| Dollars by Category | | | | |
| Salary & Benefits | | | | |
| Salary | 470,599 | 625,928 | 719,967 | 758,189 |
| Part Time | 7,138 | 21,639 | 26,500 | 29,500 |
| Overtime | - | - | - | - |
| Salary Related Benefits | 67,302 | 87,755 | 121,649 | 123,791 |
| Non-Persable Benefits | 61,593 | 65,339 | 110,066 | 122,066 |
| Persable Benefits | 6 | - | - | - |
| PERS Unfunded Liability | 166,523 | 121,707 | 138,320 | 146,564 |
| Education & Training | - | - | 10,000 | 20,000 |
| Uniforms & Safety Equipment | - | - | - | - |
| Total Salaries & Benefits | 773,161 | 922,368 | 1,126,502 | 1,200,110 |
| Maintenance & Operations | 30,013 | 45,046 | 97,395 | 107,274 |
| Contracted Services | 116,162 | 121,416 | 239,500 | 207,500 |
| Capital Improvements | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Allocated Charges | - | - | - | - |
| Operating Transfers - Out | 53,267 | 43,210 | 43,696 | 42,755 |
| Total Dollars by Expense Category | 972,603 | 1,132,040 | 1,507,093 | 1,557,639 |

Appropriations by Division

| | 2022-2023 Actuals | 2023-2024 Actuals | 2024-2025 Year End Projected | 2025-2026 Budget |
|----------------------------------|----------------------|----------------------|---------------------------------|---------------------|
| Dollars by Division | | | | |
| City Manager | 576,984 | 647,492 | 884,149 | 921,683 |
| Public Information Officer (PIO) | - | 4,377 | 37,600 | 30,600 |
| Economic Development | 395,619 | 480,171 | 585,343 | 605,356 |
| Total Dollars by Division | 972,603 | 1,132,040 | 1,507,093 | 1,557,639 |

CITY MANAGER

HOUSING AUTHORITY FUNDS

The Housing Authority Funds are responsible for providing decent, safe, sanitary and affordable housing for low-income families, elderly, and persons with disabilities.

HOUSING AUTHORITY FUNDS BUDGET SUMMARY

Appropriations by Category

| | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|--|----------------|---------------|--------------------|-----------|
| | Actuals | Actuals | Year End Projected | Budget |
| Dollars by Category | | | | |
| Salary & Benefits | | | | |
| Salary | - | - | - | - |
| Part Time | - | - | - | - |
| Overtime | - | - | - | - |
| Salary Related Benefits | - | - | - | - |
| Non-Persable Benefits | - | - | - | - |
| Persable Benefits | - | - | - | - |
| PERS Unfunded Liability | - | - | - | - |
| Education & Training | - | - | - | - |
| Uniforms & Safety Equipment | - | - | - | - |
| Total Salaries & Benefits | - | - | - | - |
| Maintenance & Operations | 204,500 | 75,772 | - | - |
| Contracted Services | - | - | - | - |
| Capital Improvements | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Allocated Charges | - | - | - | - |
| Operating Transfers - Out | - | - | - | - |
| Total Dollars by Expense Category | 204,500 | 75,772 | - | - |

Appropriations by Fund

| | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|--------------------------------------|----------------|---------------|--------------------|-----------|
| | Actuals | Actuals | Year End Projected | Budget |
| Dollars by Project Area | | | | |
| Rancho Meditterrania CHFA | - | - | - | - |
| Rancho Meditterrania Park Operations | - | - | - | - |
| Low/Mod Bond Proceeds | - | - | - | - |
| Low/Mod Capital Projects | 204,500 | 75,772 | - | - |
| Total Dollars by Project Area | 204,500 | 75,772 | - | - |

CITY MANAGER

MISCELLANEOUS GRANTS FUND BUDGET SUMMARY

Appropriations by Category

| | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|--|---------------|---------------|--------------------|---------------|
| | Actuals | Actuals | Year End Projected | Budget |
| Dollars by Category | | | | |
| Salary & Benefits | | | | |
| Salary | - | - | - | - |
| Part Time | - | - | - | - |
| Overtime | - | - | - | - |
| Salary Related Benefits | - | - | - | - |
| Non-Persable Benefits | - | - | - | - |
| Persable Benefits | - | - | - | - |
| PERS Unfunded Liability | - | - | - | - |
| Education & Training | - | - | - | - |
| Uniforms & Safety Equipment | - | - | - | - |
| Total Salaries & Benefits | - | - | - | - |
| Maintenance & Operations | 57,520 | 56,337 | 1,377,139 | 13,000 |
| Contracted Services | - | - | - | - |
| Capital Improvements | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Allocated Charges | - | - | - | - |
| Operating Transfers - Out | - | - | - | - |
| Total Dollars by Expense Category | 57,520 | 56,337 | 1,377,139 | 13,000 |

Appropriations by Division

| | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|--------------------------------------|---------------|---------------|--------------------|---------------|
| | Actuals | Actuals | Year End Projected | Budget |
| Dollars by Division | | | | |
| City Manager | 57,520 | 56,337 | 1,377,139 | 13,000 |
| Total Dollars by Project Area | 57,520 | 56,337 | 1,377,139 | 13,000 |

CITY CLERK

DESCRIPTION

The primary goal of the City Clerk's Office is to provide high quality support and service to the City of Colton's Citizens, Elected Officials, City Departments, and to the general public as a whole. The purpose, motivation, and identity of the City Clerk Office is centered on preserving the integrity of the city, fostering transparency, maintaining high ethical standards, and upholding the public's trust.

The City Clerk's Office is comprised of an Elected City Clerk, a Chief Deputy City Clerk, an Administrative Assistant, and an Office Specialist II. The Chief Deputy City Clerk is entrusted with managing the day-to-day operations of the City Clerk's Office. The Chief Deputy City Clerk is considered the local official for: elections, the Public Records Act, the Political Reform Act, and the Brown Act (open meeting laws). The Chief Deputy City Clerk is also the city's Custodian of Records, Notary Public, and serves as the City's Filing and Compliance Officer.

The City Clerk's Office is entrusted with many different responsibilities, some of which include:

- Fulfills public record requests in accordance with the California Public Records Act
- Accepts and processes all agreements and contracts, legal notifications, subpoenas, claims, applications for Boards and Commissions, and appeals on behalf of the City
- Prepares agendas and minutes for all City Council Meetings
- Processes and retains ordinances and resolutions
- Ensures public notices are published properly according to legal requirements
- Maintains the City's Conflict of Interest Code, Maddy Act List and the City's Municipal Code
- Manages the Citywide record management system by coordinating the archives and destruction of City records projects per the City's records management policy and the approved records retention schedule
- Serves as the compliance officer for Statements of Economic Interest filings, Campaign Disclosure filings, and AB 1234 Ethics Training requirements
- Coordinates and administers fair and impartial municipal elections
- Performs Notarial services for Citywide documents

ACCOMPLISHMENTS

Public Record Requests – Processed a total of 710 public record request in accordance with the CA Public Records Act requirements.

General Election (November 5, 2024) - The City Clerk Office was able to successfully coordinate with the San Bernardino Registrar of Voters to conduct the General Election.

Records Management Revitalization Project - The City Clerk's Office has continued working towards improving the City of Colton's records management program by focusing on updating procedures, educating staff members citywide, and by implementing efficient processes that will address both historical record challenges and our present record management needs.

CITY CLERK

San Bernardino County Recorder Station – The City Clerk Office was able to connect with the San Bernardino County Recorder’s Office in order to receive the proper training, security access and support, needed to be able to begin utilizing a specialized County Recorder work station which was arranged to be located in the City Clerk’s Office. The County Recorder work station allows City Clerk staff to be able to record documents for the City in-house rather than having to send city staff to travel to the San Bernardino County Recorder’s location each time a recording for a document was required.

Revision of the City of Colton’s Conflict of Interest Code - The City Clerk Office updated the City of Colton’s Conflict of Interest Code in order to ensure that all City of Colton employees who make or influence governmental decisions are properly filing their Statement of Economic Interest forms (Form 700).

Professional Development – Due to the specialized and complex nature of the City Clerk profession, it is necessary that City Clerk Office staff continue to receive technical training and professional development.

- ❖ The Chief Deputy City Clerk was able to attend and participate in the League of CA Cities’ City Clerk New Law and Elections Seminar.
- ❖ The Chief Deputy City Clerk and the Administrative Assistant were both able to attend and participated in the CA Municipal Clerk’s Association’s(CMCA) annual conference.
- ❖ The Office Specialist II was able to receive City Clerk Office training by attending the CMCA’s Nuts and Bolts seminar and was able to participate in Technical Training for Clerks (TTC) at the University of Riverside.

OBJECTIVES

- ❖ Continue providing the City of Colton’s Citizens, Elected Officials, Departments, and the public with excellent and professional service
- ❖ Continue to preserve the integrity of the city by fostering transparency, maintaining the highest ethical standards, and by upholding the public’s trust
- ❖ Continue efforts to provide proper Records Retention and Destruction training to citywide staff
- ❖ Coordinate 2 citywide record destruction of obsolete records projects
- ❖ Catalog record inventory of the Record Retention Archive Warehouse
- ❖ Digitize all permanent records found in the Record Retention Archive Warehouse
- ❖ Develop a user-friendly and informative city webpage that will help the public to become more confident in participating in city council meetings
- ❖ Continue strengthening the City Clerk Office’s staff by encouraging professional development and City Clerk technical training

CITY CLERK

DEPARTMENT PERSONNEL SUMMARY

Full-time Positions

| | 2023 Council Approved | 2024 Council Approved | 2025 Council Approved | 2025-2026 Budget |
|------------------------------|--------------------------|--------------------------|--------------------------|---------------------|
| City Clerk | 3.0 | 4.0 | 4.0 | 4.0 |
| Total Department FTEs | 3.0 | 4.0 | 4.0 | 4.0 |

GENERAL FUND DEPARTMENT BUDGET SUMMARY

Appropriations by Category

| | 2022-2023 Actuals | 2023-2024 Actuals | 2024-2025 Year End Projected | 2025-2026 Budget |
|--|----------------------|----------------------|---------------------------------|---------------------|
| Dollars by Category | | | | |
| Salary & Benefits | | | | |
| Salary | 98,714 | 147,221 | 171,042 | 241,987 |
| Part Time | 7,508 | - | - | - |
| Overtime | - | - | - | - |
| Salary Related Benefits | 12,007 | 19,321 | 30,298 | 39,651 |
| Non-Persable Benefits | 34,087 | 40,985 | 66,736 | 66,736 |
| Persable Benefits | - | - | - | - |
| PERS Unfunded Liability | 26,909 | 30,881 | 35,423 | 46,806 |
| Education & Training | 225 | - | 10,000 | 10,000 |
| Uniforms & Safety Equipment | - | - | - | - |
| Total Salaries & Benefits | 179,450 | 238,408 | 313,499 | 405,180 |
| Maintenance & Operations | 117,468 | 142,571 | 274,754 | 120,580 |
| Contracted Services | 18,786 | 22,045 | 31,000 | 33,000 |
| Capital Improvements | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Allocated Charges | - | - | - | - |
| Operating Transfers - Out | 8,608 | 10,964 | 11,190 | 13,654 |
| Total Dollars by Expense Category | 324,312 | 413,988 | 630,443 | 572,414 |

Appropriations by Division

| | 2022-2023 Actuals | 2023-2024 Actuals | 2024-2025 Year End Projected | 2025-2026 Budget |
|----------------------------------|----------------------|----------------------|---------------------------------|---------------------|
| Dollars by Division | | | | |
| City Clerk | 324,312 | 413,988 | 630,443 | 572,414 |
| Total Dollars by Division | 324,312 | 413,988 | 630,443 | 572,414 |



HUMAN RESOURCES/RISK MANAGEMENT

DESCRIPTION

The Human Resources and Risk Management Department consists of two divisions and is a service department for internal and external customers, managing the organization's human capital and risk management. We provide strategic, administrative, and operational services to help achieve the City's overall success and ensure the organization complies with Federal, State, and local laws and regulations.

HUMAN RESOURCES DIVISION

The Human Resources Division serves as a strategic partner throughout all city departments and provides a full range of services from hire to retire, with a dedicated focus on recruiting, hiring, training, and retaining high-quality personnel. We do this by managing a high volume of recruitment and selection efforts; engaging, developing, and leveraging talent; minimizing risk; maintaining positive labor relations; and achieving strategic goals and objectives.

The Human Resources Department facilitates the following organizational functions and employee transactions:

- Classification and Compensation
- Discipline and Grievances
- Employee Benefits Administration
- Employee Relations
- Employee Training & Development
- Federal and State employment law compliance
- Labor Relations and Negotiations
- Leave Programs
- Memoranda of Understanding Administration
- Performance Evaluations
- Policies & Procedures
- Recruitment & Selection, including Promotional Opportunities
- Other functions related to Human Resources Administration

RISK MANAGEMENT DIVISION

The Risk Management Division serves to protect personnel and physical assets of the city from injury and loss. Risk Management manages the city's insurance and loss control programs, including worker's compensation, property insurance, general/auto liability, long term disability and unemployment insurance. This is an internal insurance program providing oversight of claims administration, procurement of required insurance coverage, and the development, coordination and implementation of safety and loss-prevention programs.

HUMAN RESOURCES/RISK MANAGEMENT

PROGRAM MEASUREMENTS

Liability Claims Filed

| <u>Department</u> | <u>2023-2024</u> | <u>2024-2025*</u> |
|-----------------------------|------------------|-------------------|
| Community Services | 0 | 0 |
| Development Services | 0 | 0 |
| Fire Department | 1 | 0 |
| General City Administration | 4 | 1 |
| Police Department | 18 | 4 |
| Public Works | 44 | 14 |
| >Electric Utility | <u>18</u> | <u>3</u> |
| TOTAL | 85 | 23 |

*As of February 28, 2025

Workers' Compensation Claims Filed

| <u>Department</u> | <u>2023-2024</u> | <u>2024-2025*</u> |
|-----------------------------|------------------|-------------------|
| Community Services | 9 | 3 |
| Development Services | 0 | 0 |
| General City Administration | 0 | 1 |
| Fire Department | 6 | 8 |
| Police Department | 10 | 8 |
| Public Works | 5 | 6 |
| >Electric Utility | <u>8</u> | <u>6</u> |
| TOTAL | 38 | 32 |

*As of February 28, 2025

Subrogation Claims Pursued

| <u>Department</u> | <u>2023-2024</u> | <u>2024-2025*</u> |
|-----------------------------|------------------|-------------------|
| Community Services | 0 | 0 |
| Development Services | 0 | 0 |
| General City Administration | 0 | 0 |
| Fire Department | 0 | 0 |
| Police Department | 0 | 0 |
| Public Works | 11 | 16 |
| >Electric Utility | <u>8</u> | <u>9</u> |
| TOTAL | 19 | 25 |

*As of February 28, 2025

HUMAN RESOURCES/RISK MANAGEMENT

A full description of Risk Management is in the Internal Service Fund portion of the budget document.

ACCOMPLISHMENTS

- The department has developed a city-wide Employee Safety Committee that meets quarterly and focuses on safety, loss prevention and loss control measures.
- Recruited and onboarded three new Department Directors in 24/25.
- As part of the recruitment process, the following statistics are represented as of the end of February 24, 2025:
 - ❖ Recruitments posted: 42
 - ❖ Applications received/reviewed: 2,271
 - ❖ Hires/Rehires/Promotions: 76
 - ❖ Separations/Retirements:43
 - ❖ Vacancies: 139, including full-time & part-time positions
- The Department revised and completed the 2024 City Personnel Rules and Regulations.
- The Department completed the City Manager's Labor Plan, which included a comprehensive salary survey and implementation across all bargaining units.
- During the last calendar year, the department collected \$209,838 from subrogation claims.
- Completed a statistical analysis of GL and WC claims that now provide each department with up-to-date historical data to review and drive positive change.
- Completely revamped the Injury/Illness Prevention Program (IIPP), including developing several health and safety policies/procedures.
- Negotiated Successor MOU contract for IBEW Electric January 2025 through December 2027.

OBJECTIVES

- Develop a Safety Recognition Program to recognize employees for innovative health and safety-related ideas and safe actions in the workplace.
- Convene the Safety Committee four times during the 25/26 fiscal year.
- Continue to review, update, and revise Human Resources Policies and all nine MOU contracts.
- Complete negotiations for a new MOU with IBEW Water/Wastewater which expires 12/2025, and CFFA, CPOA, and CPMA, whose contracts expire June 30, 2025.
- Update the Injury and Illness Prevention Program (IIPP), including all other Cal/OSHA-related health and safety policies.
- Utilize the new online health and safety training platform to organize and streamline required training activities for each department. Bring in PERMA resources and other safety consultants to enhance health and safety training experiences.

HUMAN RESOURCES/RISK MANAGEMENT

DEPARTMENT PERSONNEL SUMMARY

Full-time Positions

| | 2023 Council Approved | 2024 Council Approved | 2025 Council Approved | 2025-2026 Budget |
|---------------------------------|--------------------------|--------------------------|--------------------------|---------------------|
| Human Resources/Risk Management | 5.0 | 5.0 | 5.0 | 5.0 |
| Total Department FTEs | 5.0 | 5.0 | 5.0 | 5.0 |

DEPARTMENT BUDGET SUMMARY (ALL FUNDS)

Appropriations by Fund

| | 2022-2023 Actuals | 2023-2024 Actuals | 2024-2025 Year End Projected | 2025-2026 Budget |
|------------------------------|----------------------|----------------------|---------------------------------|---------------------|
| Dollars by Fund | | | | |
| General Fund | 2,144,453 | 2,382,005 | 3,313,639 | 3,078,496 |
| Insurances Fund | 7,144,051 | 4,390,131 | 7,034,607 | 10,233,982 |
| Total Dollars by Fund | 9,288,504 | 6,772,136 | 10,348,246 | 13,312,478 |

Appropriations by Category

| | 2022-2023 Actuals | 2023-2024 Actuals | 2024-2025 Year End Projected | 2025-2026 Budget |
|--|----------------------|----------------------|---------------------------------|---------------------|
| Dollars by Category | | | | |
| Salary & Benefits | | | | |
| Salary | 418,697 | 570,436 | 592,495 | 632,918 |
| Part Time | 3,591 | - | 30,000 | 35,000 |
| Overtime | - | - | - | - |
| Salary Related Benefits | 50,301 | 73,111 | 103,665 | 118,636 |
| Non-Persable Benefits | 75,277 | 88,866 | 132,556 | 165,454 |
| Persable Benefits | 12 | - | - | - |
| Retiree Health Insurance | 1,283,142 | 1,345,212 | 1,500,000 | 1,550,000 |
| PERS Unfunded Liability | 92,817 | 107,901 | 123,139 | 122,452 |
| Education & Training | - | - | - | - |
| Uniforms & Safety Equipment | - | - | - | - |
| Total Salaries & Benefits | 1,923,837 | 2,185,526 | 2,481,855 | 2,624,460 |
| Maintenance & Operations | 6,981,697 | 4,252,199 | 6,811,491 | 9,901,296 |
| Contracted Services | 353,280 | 296,102 | 1,015,000 | 750,000 |
| Capital Improvements | - | - | - | - |
| Capital Outlay | - | - | 1,000 | 1,000 |
| Allocated Charges | - | - | - | - |
| Operating Transfers - Out | 29,690 | 38,309 | 38,900 | 35,722 |
| Total Dollars by Expense Category | 9,288,504 | 6,772,136 | 10,348,246 | 13,312,478 |

HUMAN RESOURCES/RISK MANAGEMENT

GENERAL FUND DEPARTMENT BUDGET SUMMARY

Appropriations by Category

| | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|--|------------------|------------------|--------------------|------------------|
| | Actuals | Actuals | Year End Projected | Budget |
| Dollars by Category | | | | |
| Salary & Benefits | | | | |
| Salary | 255,419 | 291,508 | 326,593 | 354,881 |
| Part Time | - | - | 15,000 | 17,500 |
| Overtime | - | - | - | - |
| Salary Related Benefits | 30,140 | 36,683 | 57,828 | 61,680 |
| Non-Persable Benefits | 45,200 | 44,665 | 78,938 | 94,940 |
| Persable Benefits | 6 | - | - | - |
| Retiree Health Insurance | 1,283,142 | 1,345,212 | 1,500,000 | 1,550,000 |
| PERS Unfunded Liability | 57,328 | 58,855 | 67,895 | 68,554 |
| Education & Training | - | - | - | - |
| Uniforms & Safety Equipment | - | - | - | 5,000 |
| Total Salaries & Benefits | 1,671,235 | 1,776,923 | 2,046,254 | 2,152,555 |
| Maintenance & Operations | 317,598 | 407,385 | 535,937 | 430,942 |
| Contracted Services | 137,282 | 176,801 | 710,000 | 475,000 |
| Capital Improvements | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Allocated Charges | - | - | - | - |
| Operating Transfers - Out | 18,338 | 20,896 | 21,448 | 19,999 |
| Total Dollars by Expense Category | 2,144,453 | 2,382,005 | 3,313,639 | 3,078,496 |

Appropriations by Division

| | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|----------------------------------|------------------|------------------|--------------------|------------------|
| | Actuals | Actuals | Year End Projected | Budget |
| Dollars by Division | | | | |
| Human Resources | 2,144,453 | 2,382,005 | 3,313,639 | 3,078,496 |
| Total Dollars by Division | 2,144,453 | 2,382,005 | 3,313,639 | 3,078,496 |

HUMAN RESOURCES/RISK MANAGEMENT

INSURANCES FUND

The City is exposed to various property, liability, and personnel risks of loss. To address these exposures cost-effectively, the City is self-insured and maintains funds to cover the costs of these risks. As part of the Risk Management framework, the City also purchases insurance coverage for high-severity claims above the self-insured retention (SIR). Since July 1, 2022, the City has belonged to a governmental insurance pool, Public Entity Risk Management Authority (PERMA). This insurance pool is comprised of 30 other Governmental agencies, including 21 full-service and contract cities. This participation has allowed the City to share costs and risks with pool members while keeping the City’s self-insured retention to \$500,000 per claim for worker compensation claims, general liability, and law enforcement claims.

All funds participate and make payments to this internal service fund based on actual costs to pay prior years’ claims and estimated costs for current claims activity. The cost of excess insurance premiums is also paid from these funds.

This function is funded through charges to all user departments.

INSURANCE FUND BUDGET SUMMARY

Appropriations by Category

| | 2022-2023 Actuals | 2023-2024 Actuals | 2024-2025 Year End Projected | 2025-2026 Budget |
|--|----------------------|----------------------|---------------------------------|---------------------|
| Dollars by Category | | | | |
| Salary & Benefits | | | | |
| Salary | 163,278 | 278,928 | 265,902 | 278,037 |
| Part Time | 3,591 | - | 15,000 | 17,500 |
| Overtime | - | - | - | - |
| Salary Related Benefits | 20,161 | 36,428 | 45,837 | 46,956 |
| Non-Persable Benefits | 30,077 | 44,201 | 53,618 | 70,514 |
| Persable Benefits | 6 | - | - | - |
| PERS Unfunded Liability | 35,489 | 49,046 | 55,244 | 53,898 |
| Education & Training | - | - | - | - |
| Uniforms & Safety Equipment | - | - | - | 5,000 |
| Total Salaries & Benefits | 252,602 | 408,603 | 435,601 | 471,905 |
| Maintenance & Operations | 6,664,099 | 3,844,814 | 6,275,554 | 9,470,354 |
| Contracted Services | 215,998 | 119,301 | 305,000 | 275,000 |
| Capital Improvements | - | - | - | - |
| Capital Outlay | - | - | 1,000 | 1,000 |
| Allocated Charges | - | - | - | - |
| Operating Transfers - Out | 11,352 | 17,413 | 17,452 | 15,723 |
| Total Dollars by Expense Category | 7,144,051 | 4,390,131 | 7,034,607 | 10,233,982 |

FINANCE DEPARTMENT

DESCRIPTION

The Finance Department comprises four divisions: Finance Administration, Customer Service, Purchasing, and Information Services.

FINANCE ADMINISTRATION

The Finance Department strives to provide outstanding customer service to its internal and external customers. The Department is charged with providing proactive financial and analytical support to City departments and decision makers, as well as to safeguard and facilitate the optimal use of City resources.

The Finance Department is responsible for providing fiduciary control of the City's assets and is charged with managing the fiscal affairs of the City. The Division pays bills, administers grants, provides billing and cash receipts, processes payroll for all City staff, keeps all financial records of the City, prepares the comprehensive annual budget, and generates the annual and statistical financial reporting for all City funds and for all the Successor Agency to the Redevelopment Agency activities.

The Division works closely with state and federal agencies, as well as with independent auditors, providing the required information and reports to ensure the City complies with all Generally Accepted Accounting Standards (GAAP), and state and federal regulations.

CUSTOMER SERVICE

The Customer Service Division aids all the City of Colton utility customers. Services include billing, payment receipt, telephone service, collection services, and direct personal service to any customers requiring our assistance.

The Customer Service Division's hours of operation include City Hall counter hours 8:00 A.M. to 6:00 P.M. and telephone availability from 8:30 A.M. to 6:00 P.M, Monday through Thursday.

PURCHASING

The Purchasing Division is responsible for coordinating and/or taking the lead on all City purchases, maintaining an inventory supply for various City Departments, as well as ensuring that all purchases are made in compliance with Council approved purchasing policies and procedures and state regulations.

In addition, the Purchasing Division works with the City departments on the issuance of Requests for Bids, Requests for Proposals or Qualifications (RFB's, RFP's; RFQ's) and oversees the issuance of City contracts.

The focus is on obtaining the best products and services for the City through fair and open competition. Purchasing strives to strengthen the organization by implementing best practices and consistently providing a high level of service to all City Departments.

FINANCE DEPARTMENT

INFORMATION SERVICES

The Information Services Division's responsibility is to lead and support information systems and technologies that enable City departments to accomplish their respective missions, provide department personnel with information relative to their operations, support strategic planning, and promote effective resource management.

Beginning in 2014, some electric system security responsibilities were added to the Information Services Division.

This function is funded through charges to all user departments.

ACCOMPLISHMENTS

- ❖ Completed the Fiscal Year 2023-24 Annual Comprehensive Financial Report (ACFR).
- ❖ Successfully processed 279 Vendor contracts, 1,511 Purchase Orders, 16,564 Invoice Payments.
- ❖ Provided internal Purchasing and Contract training to City departments to increase knowledge and ensure compliance with all Local, State, and Federal policies, procedures, and laws.
- ❖ Implemented enhanced functionality opportunities in the Customer Service/Utility Billing software to increase opportunities for streamlining internal process and procedures, as well as provide a higher level of customer service.
- ❖ Project kick off for the upgrade of the Customer Service/Utility Billing software, to the latest web based version, which will provide enhanced functionality and customer service.
- ❖ Advanced Cybersecurity Initiatives: Consistently improved digital security by adopting next-generation tools, strengthening defenses, and proactively addressing potential threats.
- ❖ Microsoft Teams Implementation: Successfully deployed Microsoft Teams, enhancing communication, collaboration, and efficiency in both remote and on-site work environments.
- ❖ System Upgrades: Implemented multiple software and hardware upgrades, ensuring seamless transition and minimal downtime.

FINANCE DEPARTMENT

OBJECTIVES

- ❖ Consistently provide accurate and timely financial information to the City Council to facilitate informed decision making and to the community we serve to promote accountability.
- ❖ Ensure the City of Colton's short- and long-term financial health through sound fiscal planning, monitoring, and stewardship.
- ❖ Prudently invest and manage public funds and assets to maximize returns while minimizing risk.
- ❖ Prepare and present the annual budget in coordination with all departments, aligning resources with City priorities and strategic goals.
- ❖ Process Council-adopted budget adjustments promptly to ensure accurate and current financial records.
- ❖ Provide the City Council with an Annual Comprehensive Financial Report (ACFR) in a timely manner, in accordance with Generally Accepted Accounting Principles (GAAP)
- ❖ Maintain full compliance with all applicable federal and state regulations and City Ordinances related to financial reporting and fiscal management.
- ❖ Submit the Annual Comprehensive Financial Report (ACFR) for the prestigious Government Finance Officers' Association Certificate of Achievement for Excellence in Financial Reporting.
- ❖ Ensure all purchasing activities are conducted in a transparent, competitive, and cost-effective manner, in alignment with City policies and legal requirements.
- ❖ Provide training and guidance to City staff on purchasing procedures and contract administration best practices.
- ❖ Ensure Colton residents receive outstanding customer service and accurate, timely, and easily readable utility bills.
- ❖ Ensure the citywide Information Services Infrastructure is operating effectively, efficiently, and securely to guarantee City departments can operate in a seamless manner with the I.S. solutions necessary to deliver outstanding service.
- ❖ Continuously improve internal processes and leverage technology to enhance financial, procurement, customer service, and information services operations across the organization.

FINANCE DEPARTMENT

DEPARTMENT PERSONNEL SUMMARY

Full-time Positions

| | 2023 Council Approved | 2024 Council Approved | 2025 Council Approved | 2025-2026 Budget |
|------------------------------|--------------------------|--------------------------|--------------------------|---------------------|
| Finance Administration | 9.0 | 10.0 | 10.0 | 10.0 |
| Customer Service | 12.8 | 13.8 | 13.8 | 13.8 |
| Purchasing | 3.2 | 3.2 | 3.2 | 3.2 |
| Information Services | 3.0 | 3.0 | 3.0 | 3.0 |
| Total Department FTEs | 28.0 | 30.0 | 30.0 | 30.0 |

FINANCE DEPARTMENT

DEPARTMENT BUDGET SUMMARY (ALL FUNDS)

Appropriations by Fund

| | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|------------------------------|------------------|------------------|--------------------|------------------|
| | Actuals | Actuals | Year End Projected | Budget |
| Dollars by Fund | | | | |
| General Fund | 3,178,619 | 3,790,515 | 5,757,404 | 5,129,779 |
| Information Services Fund | 1,214,433 | 1,172,967 | 1,205,852 | 1,624,440 |
| Total Dollars by Fund | 4,393,052 | 4,963,482 | 6,963,255 | 6,754,219 |

Appropriations by Category

| | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|--|------------------|------------------|--------------------|------------------|
| | Actuals | Actuals | Year End Projected | Budget |
| Dollars by Category | | | | |
| Salary & Benefits | | | | |
| Salary | 1,696,408 | 2,084,956 | 2,438,324 | 2,767,357 |
| Part Time | 12,722 | 34,559 | 36,033 | 36,555 |
| Overtime | 49,213 | 33,347 | 48,000 | 54,000 |
| Salary Related Benefits | 218,671 | 282,231 | 368,297 | 426,918 |
| Non-Persable Benefits | 428,575 | 527,773 | 613,230 | 644,516 |
| Persable Benefits | - | - | - | - |
| PERS Unfunded Liability | 451,990 | 438,871 | 495,083 | 535,666 |
| Education & Training | 12,550 | 6,959 | 16,000 | 24,000 |
| Uniforms & Safety Equipment | 1,903 | 2,452 | 3,300 | 3,500 |
| Total Salaries & Benefits | 2,872,032 | 3,411,148 | 4,018,267 | 4,492,512 |
| Maintenance & Operations | 612,838 | 706,504 | 848,108 | 1,227,913 |
| Contracted Services | 544,474 | 534,987 | 884,841 | 847,530 |
| Capital Improvements | - | - | - | - |
| Capital Outlay | 219,126 | 155,029 | 1,055,641 | 30,000 |
| Allocated Charges | - | - | - | - |
| Operating Transfers - Out | 144,582 | 155,814 | 156,399 | 156,264 |
| Total Dollars by Expense Category | 4,393,052 | 4,963,482 | 6,963,255 | 6,754,219 |

Appropriations by Division

| | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|----------------------------------|------------------|------------------|--------------------|------------------|
| | Actuals | Actuals | Year End Projected | Budget |
| Dollars by Division | | | | |
| Administration | 1,338,973 | 1,648,130 | 3,282,646 | 2,286,653 |
| Customer Services | 1,524,755 | 1,758,824 | 2,069,591 | 2,384,877 |
| Purchasing | 314,891 | 383,561 | 405,167 | 458,249 |
| Information Services | 1,214,433 | 1,172,967 | 1,205,852 | 1,624,440 |
| Total Dollars by Division | 4,393,052 | 4,963,482 | 6,963,255 | 6,754,219 |

FINANCE DEPARTMENT

GENERAL FUND DEPARTMENT BUDGET SUMMARY

Appropriations by Category

| | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|--|------------------|------------------|--------------------|------------------|
| | Actuals | Actuals | Year End Projected | Budget |
| Dollars by Category | | | | |
| Salary & Benefits | | | | |
| Salary | 1,421,725 | 1,807,999 | 2,109,524 | 2,403,727 |
| Part Time | 12,722 | 34,559 | 36,033 | 36,555 |
| Overtime | 47,082 | 31,723 | 48,000 | 54,000 |
| Salary Related Benefits | 179,422 | 240,575 | 324,252 | 377,561 |
| Non-Persable Benefits | 366,014 | 458,760 | 550,601 | 572,371 |
| Persable Benefits | - | - | - | - |
| PERS Unfunded Liability | 388,033 | 381,832 | 429,297 | 465,221 |
| Education & Training | 12,550 | 6,959 | 16,000 | 24,000 |
| Uniforms & Safety Equipment | 1,903 | 2,452 | 3,300 | 3,500 |
| Total Salaries & Benefits | 2,429,451 | 2,964,859 | 3,517,007 | 3,936,935 |
| Maintenance & Operations | 124,796 | 154,311 | 281,139 | 274,600 |
| Contracted Services | 500,249 | 512,187 | 813,641 | 772,530 |
| Capital Improvements | - | - | - | - |
| Capital Outlay | - | 23,595 | 1,010,000 | 10,000 |
| Allocated Charges | - | - | - | - |
| Operating Transfers - Out | 124,123 | 135,563 | 135,617 | 135,714 |
| Total Dollars by Expense Category | 3,178,619 | 3,790,515 | 5,757,404 | 5,129,779 |

Appropriations by Division

| | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|----------------------------------|------------------|------------------|--------------------|------------------|
| | Actuals | Actuals | Year End Projected | Budget |
| Dollars by Division | | | | |
| Administration | 1,338,973 | 1,648,130 | 3,282,646 | 2,286,653 |
| Customer Services | 1,524,755 | 1,758,824 | 2,069,591 | 2,384,877 |
| Purchasing | 314,891 | 383,561 | 405,167 | 458,249 |
| Total Dollars by Division | 3,178,619 | 3,790,515 | 5,757,404 | 5,129,779 |

FINANCE DEPARTMENT

INFORMATION SERVICES FUND DEPARTMENT BUDGET SUMMARY

The Information Services Division’s responsibility is to lead and support information systems and technologies that enable City departments to accomplish their respective missions, provide department personnel with information relative to their operations, support strategic planning, and promote effective resource management.

This function is funded through charges to all user departments.

Appropriations by Category

| | 2022-2023 Actuals | 2023-2024 Actuals | 2024-2025 Year End Projected | 2025-2026 Budget |
|--|----------------------|----------------------|---------------------------------|---------------------|
| Dollars by Category | | | | |
| Salary & Benefits | | | | |
| Salary | 274,683 | 276,957 | 328,800 | 363,630 |
| Part Time | - | - | - | - |
| Overtime | 2,131 | 1,624 | - | - |
| Salary Related Benefits | 39,249 | 41,656 | 44,045 | 49,357 |
| Non-Persable Benefits | 62,561 | 69,013 | 62,629 | 72,145 |
| Persable Benefits | - | - | - | - |
| PERS Unfunded Liability | 63,957 | 57,039 | 65,786 | 70,445 |
| Education & Training | - | - | - | - |
| Uniforms & Safety Equipment | - | - | - | - |
| Total Salaries & Benefits | 442,581 | 446,289 | 501,260 | 555,577 |
| Maintenance & Operations | 488,042 | 552,193 | 566,969 | 953,313 |
| Contracted Services | 44,225 | 22,800 | 71,200 | 75,000 |
| Capital Improvements | - | - | - | - |
| Capital Outlay | 219,126 | 131,434 | 45,641 | 20,000 |
| Allocated Charges | - | - | - | - |
| Operating Transfers - Out | 20,459 | 20,251 | 20,782 | 20,550 |
| Total Dollars by Expense Category | 1,214,433 | 1,172,967 | 1,205,852 | 1,624,440 |



CITY ATTORNEY

DESCRIPTION

The City Attorney's Office provides legal counsel and representation for the City, prosecutes and defends legal actions, and protects the interests of the citizens of Colton. The City Attorney provides the following legal services to the City:

- Defends the City in civil lawsuits brought against it, its officials, employees and departments; prosecutes violations of the City's Municipal Code and certain state laws; and pursues actions to recover costs from third parties for damages and liability to the City.
- Negotiates, reviews, edits and drafts contracts and other documents and agreements for the City.
- Serves as general legal counsel; and, as such researches and prepares ordinances, resolutions, and legal opinions on a wide variety of issues, and advises City employees regarding liability issues.
- Attends City Council meetings to provide support to the Council, as well as ensure meetings are conducted in compliance with all applicable laws.
- Attends other City Commission meetings as requested and provides legal support and advice.
- Assist City Clerk and City Departments with responses to records requests.

OBJECTIVES

- ❖ Attend all regular City Council meetings
- ❖ Work with City Council and staff to limit the City's legal exposure on various issues
- ❖ Provide on-going legal advice on a variety of City issues

CITY ATTORNEY

GENERAL FUND DEPARTMENT BUDGET SUMMARY

Appropriations by Category

| | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|--|----------------|----------------|--------------------|------------------|
| | Actuals | Actuals | Year End Projected | Budget |
| Dollars by Category | | | | |
| Salary & Benefits | | | | |
| Salary | - | - | - | - |
| Part Time | - | - | - | - |
| Overtime | - | - | - | - |
| Salary Related Benefits | - | - | - | - |
| Non-Persable Benefits | - | - | - | - |
| Persable Benefits | - | - | - | - |
| Education & Training | - | - | - | - |
| Uniforms & Safety Equipment | - | - | - | - |
| Total Salaries & Benefits | - | - | - | - |
| Maintenance & Operations | - | - | - | - |
| Contracted Services | 768,189 | 671,966 | 885,000 | 1,035,000 |
| Capital Improvements | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Allocated Charges | - | - | - | - |
| Operating Transfers - Out | - | - | - | - |
| Total Dollars by Expense Category | 768,189 | 671,966 | 885,000 | 1,035,000 |

Appropriations by Division

| | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|------------------------------|----------------|----------------|--------------------|------------------|
| | Actuals | Actuals | Year End Projected | Budget |
| Dollars by Fund | | | | |
| General Fund | 768,189 | 671,966 | 885,000 | 1,035,000 |
| Total Dollars by Fund | 768,189 | 671,966 | 885,000 | 1,035,000 |

CITY TREASURER

DESCRIPTION

The City Treasurer is an elected official charged with the responsibility for preparing the monthly City Treasurer’s reports for the community and City Council accounting for all cash, investments, and trustee balances held on behalf of the City.

ACCOMPLISHMENTS

- ❖ Streamlined City Treasurer’s Report by consolidating City Treasurer’s Report into one file.
- ❖ Continued reporting of cash and investment balances by fund in the monthly Treasurer’s Report to increase transparency.

OBJECTIVES

- ❖ Submit monthly City Treasurer’s Reports to account for cash, investment, and trustee balances held on behalf of the City.
- ❖ Work closely with the City’s Finance Department to coordinate reports and statements necessary to complete the monthly City Treasurer’s report.

DEPARTMENT PERSONNEL SUMMARY

Full-time Positions

| | 2023 Council Approved | 2024 Council Approved | 2025 Council Approved | 2025-2026 Budget |
|------------------------------|--------------------------|--------------------------|--------------------------|---------------------|
| City Treasurer | 1.0 | 1.0 | 1.0 | 1.0 |
| Total Department FTEs | 1.0 | 1.0 | 1.0 | 1.0 |

CITY TREASURER

GENERAL FUND DEPARTMENT BUDGET SUMMARY

Appropriations by Category

| | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|--|---------------|---------------|--------------------|---------------|
| | Actuals | Actuals | Year End Projected | Budget |
| Dollars by Category | | | | |
| Salary & Benefits | | | | |
| Salary | 26,823 | 29,528 | 26,700 | 4,884 |
| Part Time | - | - | - | - |
| Overtime | - | - | - | - |
| Salary Related Benefits | 3,547 | 4,186 | 4,078 | 1,199 |
| Non-Persable Benefits | 13,523 | 17,404 | 19,336 | 20,758 |
| Persable Benefits | - | - | - | - |
| PERS Unfunded Liability | 6,240 | 5,086 | 5,482 | 946 |
| Education & Training | - | - | - | - |
| Uniforms & Safety Equipment | - | - | - | - |
| Total Salaries & Benefits | 50,133 | 56,204 | 55,596 | 27,787 |
| Maintenance & Operations | 2,652 | 2,920 | 2,904 | 2,640 |
| Contracted Services | 12,976 | 12,902 | - | - |
| Capital Improvements | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Allocated Charges | - | - | - | - |
| Operating Transfers - Out | 1,996 | 1,806 | 1,732 | 276 |
| Total Dollars by Expense Category | 67,757 | 73,832 | 60,232 | 30,703 |

Appropriations by Division

| | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|----------------------------------|---------------|---------------|--------------------|---------------|
| | Actuals | Actuals | Year End Projected | Budget |
| Dollars by Division | | | | |
| City Treasurer | 67,757 | 73,832 | 60,232 | 30,703 |
| Total Dollars by Division | 67,757 | 73,832 | 60,232 | 30,703 |

POLICE DEPARTMENT

DESCRIPTION

The City of Colton Police Department started in 1887. The City incorporated in that year and Virgil Earp was elected as Colton's first City Marshal. Law enforcement has certainly changed since those early days. From a Marshal with one or two Deputies using horses, wagons, and sometimes wheelbarrows to transport suspects, to a full-service Police Department employing a staff of 100 and using state of the art equipment, motor vehicles, technology, and training.

The Police Department prides itself on building and maintaining a strong foundation for law, order, and public safety.

ADMINISTRATIVE SERVICES DIVISION

The Administrative Services Division encompasses Administration and Support Services.

ADMINISTRATION

Administration includes Command Staff, Professional Standards, Legal, Recruitment, Training, and Media Relations.

Duties performed by Administration include establishing Department goals, priorities, and objectives; monitoring Department performance; communication and coordination with City leadership and other departments/agencies; preparation and monitoring of the Department budget; maintenance of official records; internal investigations and citizen complaints; legal issues related to liability; contracts; recruitment and training of personnel; and release of press information.

SUPPORT SERVICES

Support Services include Dispatch, Records, Code Compliance, Traffic Enforcement, School Resource Officers, the Multiple Enforcement Team (MET), Animal Services, Property and Evidence, Information Technology, Citizen Volunteers and Chaplains.

Duties performed by the Support Services include receiving calls from the public and dispatching of crimes and calls for service; maintenance and dissemination of crime and incident reports; uniform crime reporting; procurement, storage, distribution, and maintenance of supplies and equipment; code compliance service to the City; traffic enforcement and collision investigation, law enforcement presence and support on school campuses, quality of life maintenance and preservation, animal services to the City and installation and maintenance of technological equipment.

OPERATIONS DIVISION

The Operations Division encompasses Patrol and Investigations.

PATROL

Patrol is responsible for responding to all calls for service, conducting initial investigations to identify criminal activity, apprehending criminal offenders, and conducting proactive and preventative patrols. Included in Patrol is the Arrowhead Regional Medical Center contract for law enforcement services.

POLICE DEPARTMENT

INVESTIGATIONS

The Detective Bureau is responsible for conducting in-depth investigations of reported criminal activity; apprehending, interviewing, and prosecuting criminal offenders; preparing criminal cases for prosecution with the District Attorney's Office and recovering stolen property.

Detectives are assigned to the following categories of criminal cases:

- Crimes Against Persons (Major Crimes)
- Property Crimes
- Sexual Assaults/Crimes Against Children
- Assaults/Vandalism
- Economic Crimes
- Narcotics

ACCOMPLISHMENTS

Throughout the year, the Department hired nine (9) police officers, three (3) Community Service Officers, one (1) Crime Analyst, one (1) Administrative Assistant, one (1) Cadet, and one (1) Network Technician.

The Department has partnered with the Social Work Action Group (SWAG) to support the Department's MET team in assisting individuals experiencing homelessness. Through this collaboration, SWAG provides valuable resources, outreach, and support services to help connect those in need with housing, mental health assistance, and other essential programs. This partnership enhances the MET team's efforts to offer compassionate and effective solutions for the un-housed community.

The Department was awarded grant funding through the San Bernardino County Board of Supervisors that will allow the purchase of in-car camera systems to be installed in all of the patrol units. This allows the Department to enhance accountability and transparency with its community members, ensure officers safety, and mitigate liability.

The Department continued to partner with the community as officers attended several events such as Coffee-with-A-Cop, townhall meetings, and PAWS in the park. The Department hosted its annual National Night Out in August at Flemming Park which drew hundreds of citizens to the park. The event had a dunk tank, live band, free food, vendor booths, children's games, and raffle prizes.

The Department successfully staffed an officer in the Traffic Division. The primary responsibility of this position is to handle traffic collision reports and address traffic-related issues.

The Department was able to staff an officer as our Community Liaison/Retail Theft position. The primary focus of this role is to strengthen relationships between the Department and the community, as well as to address and reduce incidents of retail theft through proactive engagement and enforcement efforts

The Department was also awarded the 2023 Byrne Memorial Justice Assistance Grant (JAG) and is planning on purchasing tactical equipment for the department's special enforcement team.

POLICE DEPARTMENT

The Department was again awarded a grant funded through OTS, which includes DUI saturation patrols, DUI checkpoints, pedestrians and bicycle protection details, and education programs. The funds will be utilized throughout the year.

CRIME STATISTICS

(Prior 12 months versus Past 12 months)

- ❖ Homicide: no change
- ❖ Rape: up approximately 166%
- ❖ Robbery: down approximately 18%
- ❖ Felony Assaults: down approximately 36%
- ❖ Burglary: down approximately 30%
- ❖ Larceny: down approximately 35%
- ❖ Auto theft: down approximately 32%
- ❖ Arson: down approximately 80%
- ❖ DUI Arrests: up approximately 22%
- ❖ Injury Traffic Collisions: down approximately 12%

TOTAL CALLS FOR SERVICE

(Prior 12 months versus Past 12 months)

| | | |
|---------------|---------------|-------------------------|
| ❖ <u>2023</u> | ❖ <u>2024</u> | ❖ <u>Percent Change</u> |
| ❖ 53,583 | ❖ 64,232 | ❖ Up approximately 12% |

CODE ENFORCEMENT

(Prior 12 months versus Past 12 months)

| | | | |
|-----------------------|---------------|---------------|--------------------------|
| | ❖ <u>2023</u> | ❖ <u>2024</u> | ❖ <u>Percent Change</u> |
| ❖ <u>Open Cases</u> | ❖ 1285 | ❖ 1091 | ❖ Down approximately 15% |
| ❖ <u>Closed Cases</u> | ❖ 1198 | ❖ 923 | ❖ Down approximately 23% |

OBJECTIVES

- ❖ Fill current Police Officer vacancies.
- ❖ Fill current Professional Staff vacancies.
- ❖ Staff specialized assignments such as traffic, gangs, narcotics, and regional task force teams.
- ❖ Staff and fill the Quality of Life (M.E.T.) program.
- ❖ Increase and enhance training of personnel.

POLICE DEPARTMENT

DEPARTMENT PERSONNEL SUMMARY

Full-time Positions

| | 2023 Council Approved | 2024 Council Approved | 2025 Council Approved | 2025-2026 Budget |
|------------------------------|--------------------------|--------------------------|--------------------------|---------------------|
| Police Department | 89.0 | 97.0 | 100.0 | 100.0 |
| Total Department FTEs | 89.0 | 97.0 | 100.0 | 100.0 |

DEPARTMENT BUDGET SUMMARY (ALL FUNDS)

Appropriations by Fund

| | 2022-2023 Actuals | 2023-2024 Actuals | 2024-2025 Year End Projected | 2025-2026 Budget |
|------------------------------|----------------------|----------------------|---------------------------------|---------------------|
| Dollars by Fund | | | | |
| General Fund | 22,428,486 | 25,640,987 | 32,889,042 | 33,384,695 |
| Drug/Gang Intervention | - | - | - | - |
| ViTeP Fund | 660 | - | - | - |
| Miscellaneous Grants Fund | 302,012 | 436,914 | 520,418 | - |
| Asset Forfeiture | 53,616 | - | - | - |
| Total Dollars by Fund | 22,784,774 | 26,077,901 | 33,409,460 | 33,384,695 |

POLICE DEPARTMENT

Appropriations by Category

| | 2022-2023 Actuals | 2023-2024 Actuals | 2024-2025 Year End Projected | 2025-2026 Budget |
|--|----------------------|----------------------|---------------------------------|---------------------|
| Dollars by Category | | | | |
| Salary & Benefits | | | | |
| Salary | 6,689,616 | 7,515,407 | 9,580,114 | 10,263,964 |
| Part Time | 118,701 | 140,508 | 200,000 | 200,000 |
| Overtime | 1,588,575 | 2,082,600 | 2,278,533 | 1,837,000 |
| Salary Related Benefits | 2,126,118 | 2,369,629 | 2,599,210 | 2,864,643 |
| Non-Persable Benefits | 1,433,309 | 1,695,199 | 2,120,055 | 2,149,284 |
| Advanced Disability Pension | - | - | - | - |
| Persable Benefits | 77,915 | 71,549 | 51,716 | 87,300 |
| Retiree Health Insurance | - | - | - | - |
| PERS Unfunded Liability | 3,211,171 | 3,167,647 | 3,746,615 | 4,186,523 |
| Education & Training | 98,231 | 111,870 | 162,100 | 150,000 |
| Uniforms & Safety Equipment | 245,218 | 284,154 | 494,879 | 833,000 |
| Total Salaries & Benefits | 15,588,854 | 17,438,563 | 21,233,222 | 22,571,714 |
| Maintenance & Operations | 906,914 | 1,077,077 | 2,049,173 | 1,916,591 |
| Contracted Services | 609,729 | 787,829 | 1,949,207 | 1,197,000 |
| Capital Improvements | - | - | 521,548 | - |
| Capital Outlay | 466,109 | 1,063,108 | 1,829,823 | 926,000 |
| Allocated Charges | 4,081,455 | 4,539,556 | 4,605,794 | 5,489,629 |
| Operating Transfers - Out | 1,131,713 | 1,171,768 | 1,220,692 | 1,283,761 |
| Total Dollars by Expense Category | 22,784,774 | 26,077,901 | 33,409,460 | 33,384,695 |

POLICE DEPARTMENT

GENERAL FUND DEPARTMENT BUDGET SUMMARY

Appropriations by Category

| | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|--|-------------------|-------------------|--------------------|-------------------|
| | Actuals | Actuals | Year End Projected | Budget |
| Dollars by Category | | | | |
| Salary & Benefits | | | | |
| Salary | 6,689,616 | 7,515,407 | 9,580,114 | 10,263,964 |
| Part Time | 118,701 | 140,508 | 200,000 | 200,000 |
| Overtime | 1,451,497 | 1,919,157 | 2,090,776 | 1,837,000 |
| Salary Related Benefits | 2,126,118 | 2,369,629 | 2,599,210 | 2,864,643 |
| Non-Persable Benefits | 1,433,309 | 1,695,199 | 2,120,055 | 2,149,284 |
| Persable Benefits | 77,915 | 71,549 | 51,716 | 87,300 |
| PERS Unfunded Liability | 3,193,622 | 3,167,647 | 3,746,615 | 4,186,523 |
| Education & Training | 98,231 | 111,870 | 100,000 | 150,000 |
| Uniforms & Safety Equipment | 240,529 | 234,466 | 452,103 | 833,000 |
| Total Salaries & Benefits | 15,429,538 | 17,225,432 | 20,940,589 | 22,571,714 |
| Maintenance & Operations | 903,295 | 1,052,304 | 1,968,259 | 1,916,591 |
| Contracted Services | 609,729 | 787,829 | 1,919,805 | 1,197,000 |
| Capital Improvements | - | - | 521,548 | - |
| Capital Outlay | 272,756 | 865,801 | 1,714,888 | 926,000 |
| Allocated Charges | 4,081,455 | 4,539,556 | 4,605,794 | 5,489,629 |
| Operating Transfers - Out | 1,131,713 | 1,170,065 | 1,218,159 | 1,283,761 |
| Total Dollars by Expense Category | 22,428,486 | 25,640,987 | 32,889,042 | 33,384,695 |

Appropriations by Division

| | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|----------------------------------|-------------------|-------------------|--------------------|-------------------|
| | Actuals | Actuals | Year End Projected | Budget |
| Dollars by Division | | | | |
| Administration | 12,639,469 | 14,560,406 | 19,716,286 | 19,526,352 |
| Patrol Division | 7,312,894 | 8,718,875 | 9,999,531 | 10,332,164 |
| Detective Division | 1,569,302 | 1,475,449 | 1,920,362 | 2,120,426 |
| Code Enforcement | 906,821 | 886,257 | 1,252,863 | 1,405,753 |
| Total Dollars by Division | 22,428,486 | 25,640,987 | 32,889,042 | 33,384,695 |

POLICE DEPARTMENT

ViTep FUND

The City’s Vehicle Impound Traffic Enforcement Program (ViTep) was created under the statutes of the California Vehicle Code. This program allows for the recovery of costs incurred by the City as a result of towing and storing vehicles during the course of law enforcement business.

By tracking the cost associated with the towing and storage of vehicles through this account, the requisite fees can be appropriately directed to fund further traffic-related efforts.

ViTep FUND BUDGET SUMMARY

Appropriations by Category

| | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|--|------------|-----------|--------------------|-----------|
| | Actuals | Actuals | Year End Projected | Budget |
| Dollars by Category | | | | |
| Salary & Benefits | | | | |
| Salary | - | - | - | - |
| Part Time | - | - | - | - |
| Overtime | - | - | - | - |
| Salary Related Benefits | - | - | - | - |
| Non-Persable Benefits | - | - | - | - |
| Persable Benefits | - | - | - | - |
| Advanced Disability Pension | - | - | - | - |
| Retiree Health Insurance | - | - | - | - |
| PERS Unfunded Liability | - | - | - | - |
| Education & Training | - | - | - | - |
| Uniforms & Safety Equipment | - | - | - | - |
| Total Salaries & Benefits | - | - | - | - |
| Maintenance & Operations | - | - | - | - |
| Contracted Services | - | - | - | - |
| Capital Improvements | - | - | - | - |
| Capital Outlay | 660 | - | - | - |
| Allocated Charges | - | - | - | - |
| Operating Transfers - Out | - | - | - | - |
| Total Dollars by Expense Category | 660 | - | - | - |

POLICE DEPARTMENT

MISCELLANEOUS GRANTS (POLICE) FUND

The Miscellaneous Grants Fund accounts for various grants citywide. Unexpended grant revenue is carried forward into the following fiscal year. For new grant awards, funds will be appropriated once awards are received and approved by City Council. The following is a description of the grants accounted for in this fund specific to the Colton Police Department:

OTS GRANT

The California Office of Traffic Safety (OTS) grant is for a year-long program of special enforcements and public awareness efforts to prevent traffic related deaths and injuries. The Colton Police Department will use the funding as part of the city's ongoing commitment to keep our roadways safe and improve the quality of life through both enforcement and education. Funding for this program is from the California Office of Traffic Safety through the National Highway Traffic Safety Administration.

JAG GRANT

The Byrne Memorial Justice Assistance Grant (JAG) is a partnership among federal, state, and local governments to create safer communities. The partnership was formed in memory of New York Police Officer Edward Byrne, who was killed in the line of duty while protecting a witness by a well-known drug dealer.

The Justice Assistance Grant supports a broad range of activities to prevent crime based on local needs and conditions. Typically, JAG funding is used for technology needs and specialized law enforcement programs within the City.

COPS GRANT

The State Department of Justice Community Oriented Policing Services grant provides funding for any law enforcement purpose. In the past, the grant has been used to fund an Information Services (IS) Coordinator. However, in FY2024-25, the grant is proposed for other capital needs of the Department.

HOMELAND SECURITY GRANT

The Homeland Security Grant is to be used to purchase equipment and supplies that would enhance the Department's preparedness to protect, respond, and recover from a terrorist threat or attack.

POLICE DEPARTMENT

MISCELLANEOUS GRANTS (POLICE) FUND BUDGET SUMMARY

Appropriations by Category

| | 2022-2023 Actuals | 2023-2024 Actuals | 2024-2025 Year End Projected | 2025-2026 Budget |
|--|----------------------|----------------------|---------------------------------|---------------------|
| Dollars by Category | | | | |
| Salary & Benefits | | | | |
| Salary | - | - | - | - |
| Part Time | - | - | - | - |
| Overtime | 137,078 | 163,443 | 187,758 | - |
| Salary Related Benefits | - | - | - | - |
| Non-Persable Benefits | - | - | - | - |
| Persable Benefits | - | - | - | - |
| Advanced Disability Pension | - | - | - | - |
| Retiree Health Insurance | - | - | - | - |
| PERS Unfunded Liability | 17,549 | - | - | - |
| Education & Training | - | - | 62,100 | - |
| Uniforms & Safety Equipment | 4,689 | 49,688 | 42,776 | - |
| Total Salaries & Benefits | 159,316 | 213,131 | 292,634 | - |
| Maintenance & Operations | 3,619 | 24,773 | 80,914 | - |
| Contracted Services | - | - | 29,402 | - |
| Capital Improvements | - | - | - | - |
| Capital Outlay | 139,077 | 197,307 | 114,935 | - |
| Allocated Charges | - | - | - | - |
| Operating Transfers - Out | - | 1,703 | 2,533 | - |
| Total Dollars by Expense Category | 302,012 | 436,914 | 520,418 | - |

POLICE DEPARTMENT

DRUG/GANG INTERVENTION FUND

The Drug/Gang Intervention Fund was created for the purposes of furthering education in the prevention of drug abuse and diversion from the gang lifestyle. The funds are used to purchase educational and training materials to be used throughout the City.

The account is funded from a mandatory fifteen percent share of asset seizure. As the department receives a court order to distribute forfeiture funds, fifteen percent is directed toward the Drug/Gang Intervention Fund.

DRUG/GANG INTERVENTION FUND BUDGET SUMMARY

Appropriations by Category

| | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|--|-----------|-----------|--------------------|-----------|
| | Actuals | Actuals | Year End Projected | Budget |
| Dollars by Category | | | | |
| Salary & Benefits | | | | |
| Salary | - | - | - | - |
| Part Time | - | - | - | - |
| Overtime | - | - | - | - |
| Salary Related Benefits | - | - | - | - |
| Non-Persable Benefits | - | - | - | - |
| Persable Benefits | - | - | - | - |
| Advanced Disability Pension | - | - | - | - |
| Retiree Health Insurance | - | - | - | - |
| PERS Unfunded Liability | - | - | - | - |
| Education & Training | - | - | - | - |
| Uniforms & Safety Equipment | - | - | - | - |
| Total Salaries & Benefits | - | - | - | - |
| Maintenance & Operations | - | - | - | - |
| Contracted Services | - | - | - | - |
| Capital Improvements | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Allocated Charges | - | - | - | - |
| Operating Transfers - Out | - | - | - | - |
| Total Dollars by Expense Category | - | - | - | - |

POLICE DEPARTMENT

ASSET FORFEITURE FUND

The Asset Forfeiture Fund accounts for the state and federal dollars allocated to the City resulting from crimes committed within the City’s jurisdiction, where assets were seized and later released by the Court.

Asset Forfeiture funds are restricted to certain police-related expenditures to fight gangs and drugs.

ASSET FORFEITURE FUND BUDGET SUMMARY

Appropriations by Category

| | 2022-2023 Actuals | 2023-2024 Actuals | 2024-2025 Year End Projected | 2025-2026 Budget |
|--|----------------------|----------------------|---------------------------------|---------------------|
| Dollars by Category | | | | |
| Salary & Benefits | | | | |
| Salary | - | - | - | - |
| Part Time | - | - | - | - |
| Overtime | - | - | - | - |
| Salary Related Benefits | - | - | - | - |
| Non-Persable Benefits | - | - | - | - |
| Advanced Disability Pension | - | - | - | - |
| Persable Benefits | - | - | - | - |
| Retiree Health Insurance | - | - | - | - |
| PERS Unfunded Liability | - | - | - | - |
| Education & Training | - | - | - | - |
| Uniforms & Safety Equipment | - | - | - | - |
| Total Salaries & Benefits | - | - | - | - |
| Maintenance & Operations | - | - | - | - |
| Contracted Services | - | - | - | - |
| Capital Improvements | - | - | - | - |
| Capital Outlay | 53,616 | - | - | - |
| Allocated Charges | - | - | - | - |
| Operating Transfers - Out | - | - | - | - |
| Total Dollars by Expense Category | 53,616 | - | - | - |



FIRE DEPARTMENT

DESCRIPTION

The Fire Department was officially established by the City Council on October 18, 1891, with the adoption of Ordinance 90. The Department has developed into a full service fire department, providing a full range of emergency and fire safety services, as well as City disaster planning, through four divisions: Operations, Fire Safety, Weed Abatement and Disaster Preparedness.

Emergency services are provided from four strategically located fire stations staffed by 15 firefighters (including paramedics) daily at each station. Department Headquarters/Administration and the Fire Safety Division are housed at Fire Station 211 which is located at 303 East "E" Street (on the corner of Tenth and "E")

The Fire Department is comprised of three divisions:

OPERATIONS

The Operations Division is overseen by the Deputy Fire Chief and managed by Shift Battalion Chiefs that are responsible for managing emergency response activities including fire suppression, emergency medical service, rescue, and hazardous materials response. Training, facility maintenance and equipment maintenance are also included in the Operations Division.

Firefighters divided among three shifts are assigned to the Operations Division. A Battalion Chief is in command of each shift and is responsible for coordinating emergency response, facilitating each day's activities, and administrative duties.

Fire Department dispatch services are provided through membership in the CONFIRE Joint Powers Authority which includes Apple Valley, Big Bear, Chino, Colton, Rialto, Loma Linda, Montclair, Redlands, Rancho Cucamonga, Running Springs, Victorville, and County Fire Departments. CONFIRE provides communications, public safety dispatch, full-service computer information systems support, and geographic information systems to the member agencies of the Joint Power Authority. This regional dispatch center is the largest fire department dispatch center in the County. It provides coordinated dispatch and automatic aid to all the member fire departments and serves as the Operational Area dispatch center.

COMMUNITY RISK REDUCTION

Community Risk Reduction (formerly Fire Prevention) is responsible for the administration and enforcement of all local, county, state, and federal regulations regarding hazards of fire, explosions, and the release of hazardous materials into the atmosphere arising from storage, handling and use of hazardous materials and devices, and from the conditions hazardous to life, environment, or property in the use of an occupancy, building, or premise.

FIRE DEPARTMENT

COMMUNITY RISK REDUCTION

Community Risk Reduction provides enforcement through periodic inspections of all City occupancies. Community Risk Reduction is also responsible for the fire and life safety plan review and inspections of all construction sites within the City, and the safety plan review for all fire and life safety protection systems.

WEED ABATEMENT

The Fire Department, through the Community Risk Reduction Division, conducts a comprehensive annual weed abatement program in the spring and fall for all unimproved vacant parcels within the city. Through the Public Hearing process, property owners are given notice twice a year for the abatement of weeds, trash, and debris on their vacant parcels. Those properties not abated by a specified date are then referred to the City's appointed contractor for abatement. The property owner is invoiced for this work, along with the City's administrative fee. All invoices not paid by the due date are forwarded to the County Assessor's Office for inclusion on the County Tax Rolls. Approximately 100 parcels are abated annually.

DISASTER PREPAREDNESS

The Fire Department is responsible for coordinating the City's Disaster Preparedness Program. This Program includes the development and periodic updating of the Emergency Operations and Hazard Mitigation Plans, training the City's Disaster Management Team, public outreach, and grants management. The responsibilities of Disaster Preparedness are handled by the Deputy Fire Chief and the Battalion Chief/Fire Marshal.

The Fire Department previously maintained a Community Emergency Response Team (CERT) which was an active program to train and use citizen volunteers in disaster situations. Due to the loss of the ESC and the current rebuilding of Disaster Preparedness, the CERT Program is currently inactive.

ACCOMPLISHMENTS

- ❖ Conducted four 10-day Firefighter academies, training seven newly hired Firefighter Paramedics.
- ❖ Conducted two Fire Captain promotional exams, resulting in eight successful candidates and four promotions. Additional promotions anticipated this year due to retirements.
- ❖ Conducted two open Engineer promotional exams, resulting in six successful candidates and four promotions with an additional two anticipated this year.
- ❖ Conducted three training sessions for all city staff with EOC responsibilities. A fourth session is scheduled for July 2025. This training is essential to familiarize all staff on EOC functions and improve efficiency in managing large scale emergencies.
- ❖ Acquired a new Type 1 Fire Engine from the state OES to replace the previously provided engine which the department staffs and maintains to assist in the state mission.

FIRE DEPARTMENT

- ❖ Purchased a new Type 1 Fire Engine to replace aging apparatus.
- ❖ Purchased a new RAM 1500 to be used as a Fire Chief vehicle.
- ❖ Purchased a new RAM 1500 to be used as a Medic Squad vehicle.
- ❖ Currently in process of updating the City Local Hazard Mitigation Plan with Atlas Planning Solutions. Anticipated completion by August 2025.
- ❖ To ensure the fire department stays compliant with all state and federal policies, fire has transitioned to the Lexipol platform and began the process of updating all department policies. This project is near completion with an anticipate “live” date of June 2025.
- ❖ Responded to 8,436 total incidents in 2024, an increase of 275 incidents over last year’s 8,161 incidents and 71 more incidents than the previous record high of 8,365 incidents in 2022.

OBJECTIVES

- ❖ Provide rapid response to emergencies to minimize the loss of life and property damage due to fires, medical emergencies, and other disasters
- ❖ Continue succession planning efforts in anticipation of retirements of senior members
- ❖ Employ new strategies of employee recruitment and retention
- ❖ Provide fire prevention and education to ensure a safe environment for the citizens of Colton
- ❖ Research and implement opportunities to increase retention of Firefighter Paramedics
- ❖ Research and apply for various grants to enhance all aspects of fire response and prevention

FIRE DEPARTMENT

DEPARTMENT PERSONNEL SUMMARY

Full-time Positions

| | 2023 Council Approved | 2024 Council Approved | 2025 Council Approved | 2025-2026 Budget |
|------------------------------|--------------------------|--------------------------|--------------------------|---------------------|
| Fire Department | 44.0 | 52.0 | 51.0 | 51.0 |
| Total Department FTEs | 44.0 | 52.0 | 51.0 | 51.0 |

DEPARTMENT BUDGET SUMMARY (ALL FUNDS)

Appropriations by Fund

| | 2022-2023 Actuals | 2023-2024 Actuals | 2024-2025 Year End Projected | 2025-2026 Budget |
|------------------------------|----------------------|----------------------|---------------------------------|---------------------|
| Dollars by Fund | | | | |
| General Fund | 15,562,681 | 17,935,082 | 20,187,182 | 20,922,699 |
| Miscellaneous Grants Fund | - | 10,778 | 89,222 | - |
| Total Dollars by Fund | 15,562,681 | 17,945,860 | 20,276,404 | 20,922,699 |

FIRE DEPARTMENT

Appropriations by Category

| | 2022-2023 Actuals | 2023-2024 Actuals | 2024-2025 Year End Projected | 2025-2026 Budget |
|--|----------------------|----------------------|---------------------------------|---------------------|
| Dollars by Category | | | | |
| Salary & Benefits | | | | |
| Salary | 4,280,758 | 5,239,226 | 6,159,037 | 6,659,534 |
| Part Time | - | - | - | - |
| Overtime | 263,373 | 413,233 | 623,667 | 211,300 |
| Mandated Overtime | 1,891,751 | 1,964,953 | 1,231,792 | 1,308,522 |
| Salary Related Benefits | 1,124,118 | 1,412,166 | 1,350,336 | 1,837,505 |
| Non-Persable Benefits | 814,439 | 1,029,020 | 1,377,645 | 1,257,188 |
| Persable Benefits | 112,933 | 116,276 | 96,003 | 113,949 |
| Retiree Health Insurance | - | - | - | - |
| PERS Unfunded Liability | 2,484,844 | 2,465,796 | 2,874,561 | 3,215,541 |
| Education & Training | 32,685 | 32,575 | 81,266 | 82,516 |
| Uniforms & Safety Equipment | 419,633 | 570,784 | 793,906 | 801,660 |
| Total Salaries & Benefits | 11,424,534 | 13,244,029 | 14,588,213 | 15,487,715 |
| Maintenance & Operations | 609,218 | 658,274 | 752,579 | 689,396 |
| Contracted Services | 824,896 | 916,749 | 1,218,016 | 1,261,080 |
| Capital Improvements | - | - | 615,500 | - |
| Capital Outlay | 63,382 | 80,475 | 313,685 | 91,875 |
| Allocated Charges | 2,636,035 | 3,037,949 | 2,779,352 | 3,384,220 |
| Operating Transfers - Out | 4,616 | 8,384 | 9,059 | 8,413 |
| Total Dollars by Expense Category | 15,562,681 | 17,945,860 | 20,276,404 | 20,922,699 |

FIRE DEPARTMENT

GENERAL FUND DEPARTMENT BUDGET SUMMARY

Appropriations by Category

| | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|--|-------------------|-------------------|--------------------|-------------------|
| | Actuals | Actuals | Year End Projected | Budget |
| Dollars by Category | | | | |
| Salary & Benefits | | | | |
| Salary | 4,280,758 | 5,239,226 | 6,159,037 | 6,659,534 |
| Part Time | - | - | - | - |
| Overtime - Emergency | 7,352 | 4,170 | 8,600 | 11,300 |
| Overtime - Department Business | 80,741 | 147,796 | 163,970 | 170,802 |
| Overtime - FLSA | 116,477 | 136,657 | 217,500 | 263,422 |
| Overtime - Call Out | 129,142 | 123,698 | 132,300 | 132,300 |
| Mandated Overtime | 1,891,751 | 1,964,953 | 1,231,792 | 1,308,522 |
| Overtime - CalOES Reimbursable | 256,021 | 409,063 | 615,067 | 200,000 |
| Overtime - Loma Linda Reimbursable | 471 | (419) | - | - |
| Salary Related Benefits | 1,124,118 | 1,412,166 | 1,350,336 | 1,837,505 |
| Non-Persable Benefits | 814,439 | 1,029,020 | 1,377,645 | 1,257,188 |
| Persable Benefits | 112,933 | 116,276 | 96,003 | 113,949 |
| PERS Unfunded Liability | 2,484,844 | 2,465,796 | 2,874,561 | 3,215,541 |
| Education & Training | 32,685 | 32,575 | 81,266 | 82,516 |
| Uniforms & Safety Equipment | 92,802 | 163,052 | 280,136 | 235,136 |
| Total Salaries & Benefits | 11,424,534 | 13,244,029 | 14,588,213 | 15,487,715 |
| Maintenance & Operations | 609,218 | 647,496 | 663,357 | 689,396 |
| Contracted Services | 824,896 | 916,749 | 1,218,016 | 1,261,080 |
| Capital Improvements | - | - | 615,500 | - |
| Capital Outlay | 63,382 | 80,475 | 313,685 | 91,875 |
| Allocated Charges | 2,636,035 | 3,037,949 | 2,779,352 | 3,384,220 |
| Operating Transfers - Out | 4,616 | 8,384 | 9,059 | 8,413 |
| Total Dollars by Expense Category | 15,562,681 | 17,935,082 | 20,187,182 | 20,922,699 |

Appropriations by Division

| | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|----------------------------------|-------------------|-------------------|--------------------|-------------------|
| | Actuals | Actuals | Year End Projected | Budget |
| Dollars by Division | | | | |
| Operations | 14,628,261 | 16,876,409 | 18,896,798 | 20,227,426 |
| Fire Safety | 520,052 | 516,345 | 451,991 | 375,773 |
| Weed Abatement | 41,841 | 3,880 | 116,860 | 70,700 |
| Disaster Preparedness | 371,650 | 538,274 | 716,044 | 248,800 |
| Training Team | 877 | 174 | 5,489 | - |
| Total Dollars by Division | 15,562,681 | 17,935,082 | 20,187,182 | 20,922,699 |

FIRE DEPARTMENT

MISCELLANEOUS GRANTS FUND (FIRE)

The Miscellaneous Grants Fund accounts for various grants citywide. The grant funds accounted for in this fund specific to the Colton Fire Department are earmarked for specific purposes according to the requirements of the granting agency.

MISCELLANEOUS GRANTS FUND (FIRE) BUDGET SUMMARY

Appropriations by Category

| | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|--|-----------|-----------|--------------------|-----------|
| | Actuals | Actuals | Year End Projected | Budget |
| Dollars by Category | | | | |
| Salary & Benefits | | | | |
| Salary | - | - | - | - |
| Part Time | - | - | - | - |
| Overtime | - | - | - | - |
| Mandated Overtime | - | - | - | - |
| Salary Related Benefits | - | - | - | - |
| Non-Persable Benefits | - | - | - | - |
| Persable Benefits | - | - | - | - |
| Retiree Health Insurance | - | - | - | - |
| PERS Unfunded Liability | - | - | - | - |
| Education & Training | - | - | - | - |
| Uniforms & Safety Equipment | - | - | - | - |
| Total Salaries & Benefits | - | - | - | - |
| Maintenance & Operations | - | 10,778 | 89,222 | - |
| Contracted Services | - | - | - | - |
| Capital Improvements | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Allocated Charges | - | - | - | - |
| Operating Transfers - Out | - | - | - | - |
| Total Dollars by Expense Category | - | 10,778 | 89,222 | - |

Appropriations by Division

| | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|----------------------------------|-----------|-----------|--------------------|-----------|
| | Actuals | Actuals | Year End Projected | Budget |
| Dollars by Division | | | | |
| Miscellaneous Fire Grants | - | 10,778 | 89,222 | - |
| Total Dollars by Division | - | 10,778 | 89,222 | - |



COMMUNITY SERVICES DEPARTMENT



DESCRIPTION

The Community Services Department offers high quality programs and services to the residents of the City. It maintains its mission to "*connect our community, through people, facilities and programs.*"

The Community Services Department encompasses four divisions: Library Services, Recreation Services, Early Childhood Education, and Hermosa Gardens Cemetery. Our operations span ten facilities, including four community centers, two libraries, a cemetery, childcare programs for school-age children at two locations, and State preschool programs at three sites. In addition to these core services, the Department is committed to supporting our community through Homeless Services initiatives. These include bi-monthly free food distributions, eviction prevention efforts, and the provision of community food, clothing, and hygiene pantries. To foster community engagement and wellbeing, the Department organizes seasonal events designed to promote a sense of unity and provide healthy leisure activities for families. The success of our mission relies on the active participation and support of the community in our programs, events, and facilities.

ADMINISTRATION

The Community Services Administration, based at the Gonzales Community Center, oversees essential services like Early Care and Education, Library Services, Recreation Services, Hermosa Gardens Cemetery operations, and various Park Development Projects. Our goal is to provide top-notch customer service, prioritizing resident satisfaction. We tailor our programs, services, and facilities to meet community needs, continually evaluating effectiveness. We involve customers in program development and maintain high facility standards, adhering to industry best practices to ensure excellence in service delivery.

The Community Services Department plays a crucial role within the City of Colton's service network. It offers support to all municipal departments and actively engages with the community, forming partnerships to advance the shared objective of fostering community connections.

EARLY CARE AND EDUCATION

Early Care and Education provides care and education services through School Age Program and a State Preschool Program, at four locations: Cooley Ranch, Reche Canyon, Paul J. Rogers, and Wilson.

The School Age Program (SAP) is primarily funded by a California Department of Social Services contract and augmented with parent fees from both Private Pay and Family Fees from subsidized families that provides; before and after school care, full-day care (Winter, Spring, and Summer breaks), activities, snacks, on-site homework help and tutoring. It operates 246 days a year, Monday – Friday at Reche Canyon, and Paul J. Rogers school sites.

The State Preschool Program (SPP) is a contract program entirely funded by the California Department of Education. It is FREE, if income qualified. This program is designed and implemented to enhance a child's natural abilities and prepare them to succeed in Kindergarten, both inside the classroom and on the playground. It operates 180 days a year, five days a week at Wilson, Rogers, and Cooley Ranch. All three locations are part of the States' Quality Rating Improvement System, which stems from a National effort to improve the quality of Preschools using industry-recognized measures. Locally, in San Bernardino, the system is called Quality Start San Bernardino (QSSB). All three sites were rated a four (4) out of a possible five (5).

COMMUNITY SERVICES DEPARTMENT

LIBRARY SERVICES

Library Services operates two locations: the Main Library and the Luque Branch Library, which hosts the Homework Assistance Center. The Colton Public Library offers cardholders of all ages access to information, materials, programming, and technology crucial to our community. We blend traditional library services with advanced online resources, programming, and technology access to meet evolving needs.

With nearly 70,000 registered borrowers and a collection exceeding 100,000 items, the Colton Public Library System proudly serves our community. We continuously expand resources and adapt services to provide top-quality materials and meet informational needs. Since the pandemic, we've embraced a hybrid format, offering a mix of traditional services, virtual programming, and direct-to-go services, which have been well-received and serve as a model for neighboring libraries.

Our Library Services Division remains committed to adult literacy programs and school-aged homework assistance at the Luque Branch Library, offering both in-person and virtual sessions. Our literacy program provides confidential one-on-one tutoring for adults, afterschool homework help for students in grades K-8, and various family-focused educational resources and programming.

RECREATION SERVICES

Recreation Services is dedicated to connecting the Colton community through engaging facilities and diverse programs that promote social, cultural, educational, and physical well-being. Guided by our Recreation Division Program Plan, we continuously adapt to meet the evolving needs of residents and visitors while staying aligned with industry trends.

We operate four community centers: Frank A. Gonzales, Lawrence A. Hutton, Peter S. Luque, and the Art Thompson Teen Center—each providing free or low-cost programs, events, and support services for all ages. The Gonzales Community Center serves as our central hub, featuring a seasonal aquatics center, basketball gym, and meeting facilities. The Thompson Teen Center supports youth aged 13-17 with enrichment activities, academic support, and leadership opportunities through the Teen Board. The Hutton Community Center offers senior programs, including the 50+ Club and a dedicated fitness center. At Luque Community Center, we provide grant-funded Homeless Prevention & Resource programs, offering emergency assistance for housing, food, clothing, and hygiene supplies. The Division also provides support to Hermosa Gardens Cemetery operations through weekly grounds clean up and front desk customer service. In City Parks, we manage all park usage from local youth sports leagues to large community events or rentals.

Our dedicated staff remains our greatest asset, with seven full-time Recreation Division staff and up to 100 part-time employees during peak seasons. Recreation Coordinators collaborate closely with Recreation Specialists and team members to ensure programs are purposeful, effective, and accessible. Regular communication with leadership and monthly team meetings enable flexibility and responsiveness to emerging challenges.

Community engagement continues to grow, with increased participation in programs, facility reservations, and special events. As we move into FY 2025-2026, we are committed to:

- Enhancing financial sustainability through sponsorships and in-kind donations.
- Expanding digital operations to improve access and efficiency.
- Strengthening community partnerships to maximize impact.

By setting measurable goals, prioritizing resources effectively, and fostering an inclusive, community-centered approach, Recreation Services will continue to enrich the lives of Colton residents and enhance access to quality programs and facilities.

COMMUNITY SERVICES DEPARTMENT

CEMETERY OPERATIONS

The City of Colton has owned Hermosa Gardens Cemetery since 1906, managing operations directly until 1999. Subsequently, a 55-year agreement was made with Inland Memorial in 2000. The lease oversight was transferred to the Community Services Director in 2010. In March 2023, Inland Memorial changed ownership, leading to a new operating agreement with Cemetery Care Providers (CCP). Originally slated for December 2023, the City assumed full operation and management of the Cemetery on October 1, 2023, with a \$400,000 General Fund appropriation approved for maintenance, operations, and capital improvements.

Contracted through October 31, 2025, OBI dba Omni Cemetery Management (Omni) assists City Staff in operational support. Their role includes daily cemetery operations such as sales, site preparation, maintenance, burial services, chapel rentals, grounds upkeep, and resident services. Collaborative efforts between City Staff and Omni aim to assess operations, digitize records, enhance infrastructure, and evaluate potential liabilities. This proactive approach enhances operational efficiency, mitigates risks, and strengthens the City's position to attract reputable vendors for leasing or selling the property.

ACCOMPLISHMENTS

EARLY CARE & EDUCATION

- ❖ For the State Preschool Program, all three (3) sites continue to receive high marks from QSSB, and all have an official “rating” of 4. A score of “4” is deemed “Quality Plus” and “exceeds quality standards.”
- ❖ CDSS conducted an in-person Contract Monitoring Review (CMR) for CCTR (School Age Program) and ECE. A CMR is a comprehensive, multi-faceted review of 22 items with Key Dimensions held every 3-5 years. CDSS rated 21 of 22 items as “Meets Requirements” and had nothing but positive comments about ECE Administration, site personnel, and the site itself. One area needed Technical Assistance on a recently passed regulation that ECE required to correct. ECE has already submitted the Plan of Correction to CDSS, which was accepted.
- ❖ Paul J. Rogers will have a new, additional bathroom, two more child-sized toilets, and a hand-washing station (coming in June 2025).
- ❖ Cooley Ranch State Preschool had a new cement circle installed for endless tricycle fun for the preschoolers.
- ❖ Cooley Ranch State Preschool will have a modern, updated outdoor play area with a play structure, poured-rubber surfacing, free-standing musical equipment, and more (coming June 2025).
- ❖ Received almost two million in funding from the State of California.

RECREATION SERVICES

- ❖ Secured \$9,500 in sponsorships and \$10,000 in funding to provide free or low-cost pet services, including vaccination clinics, spay/neuter events, and pet licensing for the community.
- ❖ Through grant funding and partnerships, the free food distribution programs served 6,372 households providing much needed support to our community.
- ❖ Offered a record number of swim lessons during the summer season with many lessons being sponsored through American Rescue Act Funding.
- ❖ The Recreation Division hired two Recreation Coordinators and a Recreation Supervisor, achieving full leadership staffing for the first time in five years.
- ❖ Return of the Contract Class Program, beginning with gymnastics and karate.

LIBRARY SERVICES

COMMUNITY SERVICES DEPARTMENT

- ❖ Awarded \$7,500 LSTA Grant for the California State Library to host the Community Crafting Program. Participants learned how to paint with acrylic pants, scrapbook and decorate cookies and cakes.
- ❖ Awarded \$55,000 in State Funds to provide adult and family literacy services and homework assistance to patrons.
- ❖ Expanded the library’s children’s nonfiction collection with \$15,000 in families for literacy funding.
- ❖ Successfully hosted a school aged library card drive during National Library Week and welcomed new library card holders.

CEMETERY OPERATIONS

- ❖ Continued responsibility for day-to-day Cemetery operations.
- ❖ Facilitated improvements including street paving, building repairs, water management and landscaping.
- ❖ Working towards development of a comprehensive maintenance plan to ensure the grounds remain in good condition year-round.

OBJECTIVES

- ❖ Connect our community by providing the finest programs, services, information, and facilities.
- ❖ Resume a comprehensive program schedule while adhering to health and safety protocols.
- ❖ Deliver exceptional customer service to Colton residents through trained and responsive staff.
- ❖ Manage funding responsibly and explore new sources to sustain community services.
- ❖ Promote individual and family well-being through diverse programs for all ages.
- ❖ Continuously assess programs and events to align with community needs and preferences, adapting policies and offerings accordingly.

DEPARTMENT PERSONNEL SUMMARY

Full-time Positions

| | 2023 Council Approved | 2024 Council Approved | 2025 Council Approved | 2025-2026 Budget |
|------------------------------|--------------------------|--------------------------|--------------------------|---------------------|
| Community Services | 15.7 | 15.7 | 15.7 | 15.7 |
| Total Department FTEs | 15.7 | 15.7 | 15.7 | 15.7 |

COMMUNITY SERVICES DEPARTMENT

DEPARTMENT BUDGET SUMMARY (ALL FUNDS)

Appropriations by Fund

| | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|------------------------------|------------------|------------------|--------------------|------------------|
| | Actuals | Actuals | Year End Projected | Budget |
| Dollars by Fund | | | | |
| General Fund | 3,968,113 | 4,652,749 | 10,159,650 | 5,723,339 |
| Early Care & Education Fund | 1,206,472 | 1,604,685 | 2,244,469 | 1,875,934 |
| Library Grant Fund | 115,539 | 67,617 | 76,978 | 72,043 |
| Miscellaneous Grants Fund | 250,937 | 293,838 | 22,622,724 | - |
| Total Dollars by Fund | 5,541,061 | 6,618,889 | 35,103,821 | 7,671,316 |

Appropriations by Category

| | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|--|------------------|------------------|--------------------|------------------|
| | Actuals | Actuals | Year End Projected | Budget |
| Dollars by Category | | | | |
| Salary & Benefits | | | | |
| Salary | 1,040,782 | 1,162,476 | 1,409,577 | 1,504,246 |
| Part Time | 1,327,083 | 1,713,386 | 1,883,467 | 1,734,320 |
| Overtime | 7,158 | 22,845 | 34,350 | 26,350 |
| Salary Related Benefits | 162,346 | 192,906 | 242,731 | 230,980 |
| Non-Persable Benefits | 273,351 | 313,735 | 293,279 | 315,538 |
| Persable Benefits | 71 | - | - | - |
| PERS Unfunded Liability | 227,750 | 228,881 | 255,132 | 291,236 |
| Education & Training | 3,490 | 3,925 | 17,500 | 17,500 |
| Uniforms & Safety Equipment | 20,588 | 14,010 | 18,900 | 63,900 |
| Total Salaries & Benefits | 3,062,619 | 3,652,164 | 4,154,936 | 4,184,070 |
| Maintenance & Operations | 848,832 | 786,753 | 1,887,369 | 929,365 |
| Contracted Services | 195,335 | 545,728 | 2,214,791 | 540,250 |
| Capital Improvements | 17,935 | 126,949 | 23,486,125 | 25,000 |
| Capital Outlay | 126,503 | 50,484 | 1,680,511 | 71,300 |
| Allocated Charges | 1,216,986 | 1,375,551 | 1,599,491 | 1,836,371 |
| Operating Transfers - Out | 72,851 | 81,260 | 80,598 | 84,960 |
| Total Dollars by Expense Category | 5,541,061 | 6,618,889 | 35,103,821 | 7,671,316 |

COMMUNITY SERVICES DEPARTMENT

GENERAL FUND DEPARTMENT BUDGET SUMMARY

Appropriations by Category

| | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|--|------------------|------------------|--------------------|------------------|
| | Actuals | Actuals | Year End Projected | Budget |
| Dollars by Category | | | | |
| Salary & Benefits | | | | |
| Salary | 695,219 | 795,290 | 1,000,286 | 970,044 |
| Part Time | 925,998 | 1,179,451 | 1,301,757 | 1,177,131 |
| Overtime | 3,111 | 12,812 | 20,350 | 14,850 |
| Salary Related Benefits | 106,762 | 126,382 | 177,404 | 155,157 |
| Non-Persable Benefits | 149,766 | 173,180 | 176,637 | 198,538 |
| Persable Benefits | 71 | - | - | - |
| PERS Unfunded Liability | 161,843 | 158,764 | 171,213 | 187,696 |
| Education & Training | - | 10 | 11,500 | 11,500 |
| Uniforms & Safety Equipment | 14,065 | 11,602 | 14,400 | 61,400 |
| Total Salaries & Benefits | 2,056,835 | 2,457,491 | 2,873,547 | 2,776,316 |
| Maintenance & Operations | 450,454 | 396,864 | 1,054,031 | 567,765 |
| Contracted Services | 135,404 | 421,231 | 1,015,159 | 504,000 |
| Capital Improvements | - | 22,784 | 2,504,970 | 25,000 |
| Capital Outlay | 100,240 | 17,441 | 1,170,533 | 71,300 |
| Allocated Charges | 1,173,411 | 1,280,572 | 1,487,323 | 1,724,203 |
| Operating Transfers - Out | 51,769 | 56,366 | 54,087 | 54,755 |
| Total Dollars by Expense Category | 3,968,113 | 4,652,749 | 10,159,650 | 5,723,339 |

Appropriations by Division

| | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|----------------------------------|------------------|------------------|--------------------|------------------|
| | Actuals | Actuals | Year End Projected | Budget |
| Dollars by Division | | | | |
| Administration | 977,064 | 1,093,153 | 1,176,324 | 1,319,625 |
| Recreation Services | 2,491,545 | 2,491,610 | 6,625,357 | 3,211,222 |
| Hermosa Gardens Cemetery | 1,450 | 453,842 | 1,252,956 | 427,800 |
| Library Services | 498,054 | 614,144 | 1,105,013 | 764,692 |
| Total Dollars by Division | 3,968,113 | 4,652,749 | 10,159,650 | 5,723,339 |

COMMUNITY SERVICES DEPARTMENT

EARLY CARE & EDUCATION FUND

The Early Care and Education (ECE) Division operates at five locations: Cooley Ranch (CR), Reche Canyon (RC), Paul J. Rogers (PJR), Wilson State Preschool (WSP), and the Gonzales Community Center (GCC). Funding primarily comes from a CDE Contract for the School Age Program, supplemented by Private Pay and Family Fees. This program offers care, activities, snacks, and tutoring on-site for children in K through 6th grade from PJR and RC elementary schools.

The State Preschool Program (CR, WSP, and PJR) is fully funded by a CDE Contract and is provided free to income-qualified families. It focuses on enhancing children's abilities and preparing them for Kindergarten success.

EARLY CARE & EDUCATION FUND BUDGET SUMMARY

Appropriations by Category

| | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|--|------------------|------------------|--------------------|------------------|
| | Actuals | Actuals | Year End Projected | Budget |
| Dollars by Category | | | | |
| Salary & Benefits | | | | |
| Salary | 302,210 | 367,186 | 409,291 | 534,202 |
| Part Time | 338,736 | 475,606 | 519,378 | 503,189 |
| Overtime | 4,047 | 10,033 | 14,000 | 11,500 |
| Salary Related Benefits | 49,274 | 65,636 | 63,127 | 72,823 |
| Non-Persable Benefits | 109,136 | 134,496 | 116,642 | 117,000 |
| Persable Benefits | - | - | - | - |
| PERS Unfunded Liability | 65,907 | 70,117 | 83,919 | 103,540 |
| Education & Training | 3,490 | 3,915 | 6,000 | 6,000 |
| Uniforms & Safety Equipment | 6,523 | 2,408 | 4,500 | 2,500 |
| Total Salaries & Benefits | 879,323 | 1,129,397 | 1,216,857 | 1,350,754 |
| Maintenance & Operations | 191,491 | 229,540 | 529,278 | 349,600 |
| Contracted Services | 52,381 | 46,128 | 39,950 | 35,250 |
| Capital Improvements | - | 49,051 | 142,874 | - |
| Capital Outlay | 20,966 | 33,043 | 178,874 | - |
| Allocated Charges | 41,229 | 92,632 | 110,125 | 110,125 |
| Operating Transfers - Out | 21,082 | 24,894 | 26,511 | 30,205 |
| Total Dollars by Expense Category | 1,206,472 | 1,604,685 | 2,244,469 | 1,875,934 |

COMMUNITY SERVICES DEPARTMENT

Appropriations by Division

| | 2022-2023 Actuals | 2023-2024 Actuals | 2024-2025 Year End Projected | 2025-2026 Budget |
|----------------------------------|----------------------|----------------------|---------------------------------|---------------------|
| Dollars by Division | | | | |
| School Age | 482,000 | 684,130 | 892,814 | 827,743 |
| Preschool Program | 703,265 | 887,512 | 965,993 | 1,048,191 |
| Tiny Tots | - | - | - | - |
| California Education Stipend | 21,207 | - | 65,300 | - |
| ARPA Stabilization | - | 33,043 | 228,874 | - |
| Cost of Care Plus | - | - | 91,488 | - |
| Total Dollars by Division | 1,206,472 | 1,604,685 | 2,244,469 | 1,875,934 |

COMMUNITY SERVICES DEPARTMENT

LIBRARY GRANT FUND DEPARTMENT BUDGET SUMMARY

The Advance to Literacy Program engages volunteer tutors to support adult learners in improving basic reading, writing, math, and informational literacy skills. Additionally, it provides introductory computer classes and DMV Test Preparation sessions. Supported by a State Library Grant and CDBG funding, the program also offers conversational skills training and weekly literacy story time sessions. Under the Families for Literacy program, special support is extended to Advance to Literacy participants with children aged 5 and under. This includes Preschool Story Time with complimentary library books, access to a Preschool Computer Lab, and afterschool homework assistance. Virtual services, such as online story time and distance learning tutoring, along with additional internet-based resources, are also available. This year, the program received increased funding from the State Library budget and obtained additional grant funding through LSTA.

LIBRARY GRANT FUND BUDGET SUMMARY

Appropriations by Category

| | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|--|----------------|---------------|--------------------|---------------|
| | Actuals | Actuals | Year End Projected | Budget |
| Dollars by Category | | | | |
| Salary & Benefits | | | | |
| Salary | - | - | - | - |
| Part Time | 62,349 | 55,336 | 51,500 | 54,000 |
| Overtime | - | - | - | - |
| Salary Related Benefits | 904 | 803 | 2,200 | 3,000 |
| Non-Persable Benefits | - | - | - | - |
| Persable Benefits | - | - | - | - |
| PERS Unfunded Liability | - | - | - | - |
| Education & Training | - | - | - | - |
| Uniforms & Safety Equipment | - | - | - | - |
| Total Salaries & Benefits | 63,253 | 56,139 | 53,700 | 57,000 |
| Maintenance & Operations | 49,940 | 8,343 | 19,985 | 12,000 |
| Contracted Services | - | 788 | 1,250 | 1,000 |
| Capital Improvements | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Allocated Charges | 2,346 | 2,347 | 2,043 | 2,043 |
| Operating Transfers - Out | - | - | - | - |
| Total Dollars by Expense Category | 115,539 | 67,617 | 76,978 | 72,043 |

COMMUNITY SERVICES DEPARTMENT

MISCELLANEOUS GRANT (COMMUNITY SERVICES) FUND

This cost center accounts for grants specific to the Community Services Department. The Community Services Department seeks out and identifies grant opportunities on an ongoing basis. Currently, the CSD grant portfolio includes over \$22 million in Capital Improvement Projects and almost \$8 million in ARPA funds, as well as CDBG Public Services projects such as the Teen Center and Literacy program.

ACCOMPLISHMENTS

- ❖ Submitted and received a \$345,580 grant through the County of San Bernardino, HHAP – Round 4 to provide Rental Assistance, Rapid Re-housing, prevention services and Outreach to those who are unsheltered or at imminent risk.
- ❖ Contracted with PBLA to manage Colton Eco Friendly Park with Soccer Fields development over next two years.

MISCELLANEOUS GRANT FUND (COMMUNITY SERVICES) BUDGET SUMMARY

Appropriations by Category

| | 2022-2023 Actuals | 2023-2024 Actuals | 2024-2025 Year End Projected | 2025-2026 Budget |
|--|----------------------|----------------------|---------------------------------|---------------------|
| Dollars by Category | | | | |
| Salary & Benefits | | | | |
| Salary | 43,353 | - | - | - |
| Part Time | - | 2,993 | 10,832 | - |
| Overtime | - | - | - | - |
| Salary Related Benefits | 5,406 | 85 | - | - |
| Non-Persable Benefits | 14,449 | 6,059 | - | - |
| Persable Benefits | - | - | - | - |
| PERS Unfunded Liability | - | - | - | - |
| Education & Training | - | - | - | - |
| Uniforms & Safety Equipment | - | - | - | - |
| Total Salaries & Benefits | 63,208 | 9,137 | 10,832 | - |
| Maintenance & Operations | 156,947 | 152,006 | 284,074 | - |
| Contracted Services | 7,550 | 77,581 | 1,158,432 | - |
| Capital Improvements | 17,935 | 55,114 | 20,838,281 | - |
| Capital Outlay | 5,297 | - | 331,105 | - |
| Allocated Charges | - | - | - | - |
| Operating Transfers - Out | - | - | - | - |
| Total Dollars by Expense Category | 250,937 | 293,838 | 22,622,724 | - |

DEVELOPMENT SERVICES DEPARTMENT

DESCRIPTION

The Development Services Department strives to preserve and improve our neighborhoods and our business environment by

- Developing and administering plans and policies that facilitate a more livable city.
- Providing efficient and responsive planning, building and business license services to our residents, the development and business community.
- Maintaining safety and protections through compliance with city, state and federal regulations and codes.

The Development Services Department is comprised of the following divisions:

BUILDING & SAFETY

The Building & Safety Division serves and protects the public by ensuring safe and sound building construction in compliance with building, electrical, plumbing, mechanical, energy efficiency standards, Cal-green and security codes, state health & safety laws, disability access, and related City ordinances. The Building & Safety Division develops and administers the policies for development plan checks and inspections and ensures that the Department operates in accordance with all adopted codes and amendments. Building & Safety also works collaboratively with Public Works, Colton Electric and Code Enforcement on construction activities and permitting needs.

BUSINESS LICENSE

The Business License Division is dedicated to assisting the business owners and community members who have chosen to do business in the City of Colton. The Division is tasked with assisting the public in obtaining a business license for a range of different business types, which include commercial locations, commercial rental properties, residential rental properties, sidewalk vendors and 1-day special events. The Division is in charge of administrating annual renewals for businesses located inside the City and for businesses located outside the City who are coming into Colton to conduct business. We also enforce the City's business license ordinance, verify gross receipts, and provide mandated business tax information to the State.

PLANNING

The Planning Division develops and implements a comprehensive planning program to guide and manage future development. This includes maintaining, monitoring and implementing Colton's General Plan policies, and preparing a variety of long-range planning documents such as design guidelines, General Plan updates, and Specific Plans to guide development in the City and remain in compliance with state laws. The Division has the ongoing task of updating the Zoning Code and Subdivision Code to ensure consistency with State laws and current planning standards.

The Planning Division is responsible for review, analysis and final approval or recommendations on development proposals, to ensure high quality development that promotes Colton's interests and long-term goals as defined in the General Plan, Zoning Code and Specific Plans.

DEVELOPMENT SERVICES DEPARTMENT

The Planning Division serves as staff to the Planning Commission and Application Review Committee (ARC), and provides support services to various City departments, such as Code Compliance, Customer Service, Public Works and Economic Development, as well as to various ad-hoc committees established by the City Council. Planning also manages the historic preservation activities to protect neighborhoods, buildings, and sites that reflect the elements of Colton's cultural, social, economic, political and architectural history.

Study Sessions/Community Engagement meetings have increased after specific request by the Planning Commission to review more complicated and larger projects prior to actual public hearing date.

ACCOMPLISHMENTS

ADMINISTRATION

- ❖ The Department has served 5,900 customers at our Permits Counter (through March 20, 2025).
- ❖ The Department has fulfilled 161 public records requests by March 20, 2025, in response to referrals from the City Clerk's office.
- ❖ Continued process of scanning and archiving Building records into a searchable Laserfiche format, to reduce the volume of hardcopy files and allow for web-based records searches.

BUILDING & SAFETY

- ❖ Building & Safety has issued 770 building permits with a cumulative valuation of \$74,482,068.73, reviewed 1,143 plan checks, performed 2,983 building inspections and conducted 176 Business Occupancy Permit (BOP) inspections (through March 20, 2025). Building Permit fee revenue is estimated to be \$946,000 by June 30, 2025.
- ❖ The Vacant and Abandoned Commercial & Industrial Buildings Ordinance is being implemented by dedicated staff by the development of registration forms, building inventories, site inspections, inspection and inventory log, customer's notification, and permit issuance. Staff is working with Code Compliance to establish and implement a proactive program to further this effort.
- ❖ The Building & Safety plan check and permitting process has been enhanced to use an electronic access portal known as eTrackit where contractors, architects, and the public can access plan review for plan check status and processing a permit application. During the kickoff year for eTrackit there were 214 permits applications processed through this portal. Building & Safety staff continues to work closely with the Central Square support services, making necessary refinements for the permitting software implementation which is being used by Building & Safety, Code Enforcement, Engineering, Fire, and Planning.
- ❖ Building & Safety is creating an online access and streamline electronic submittal and approval process, a web-based application used to review, approve, and issue residential PV (Photo-voltaic) Permits.
 - Completion expected in FY24/25 for the implementation process.
 - Integration work for Central Square is being worked on.
 - After the integration process is completed, a Pilot program will continue.
 - After Pilot program completion, implementation will begin.
- ❖ Notable construction/permitting milestones for the following projects:
 - Continuing with AIM Recycling on permitting and expansion of the operations on M St.
 - Working on the completion of the expanded JCB construction equipment sales and repair facility on Iowa Ave.
 - Expediting of Green Lane EV Charging Site through to grand opening on Fairway Dr.

DEVELOPMENT SERVICES DEPARTMENT

- Final Phase of a 49-unit Townhome project on Santo Antonio Dr.
- Completed Certificate of Occupancy process for US Auctions on Fogg St.
- Completed Certificate of Occupancy O'Reilly Auto Parts store on Washington St.
- Tenant Improvements approved for Vallarta Supermarket for opening summer 2025 on Washington St.
- Completed Certificate of Occupancy for a New MRI Imaging office on Cooley Dr.
- Permits and Temporary Certificate of Occupancy issued for the grand opening of Arrowhead Congregate Health Living Facility on G St.
- Reviewing Tenant Improvements for permit issuance for Burlington Stores on Washington St.

BUSINESS LICENSE

- ❖ 247 new business licenses have been issued by the City and through HdL Discovery (fiscal year to date).
- ❖ 3,098 business license tax notices are currently being renewed.
- ❖ Total revenue projected to end of year: \$1,400,000.
- ❖ The HdL Companies discovery program has collected \$11,386 from unlicensed businesses.
- ❖ 50 Tobacco Retailer Licenses have been renewed. A total of \$14,688 in Tobacco License fees has been collected fiscal year to date.

PLANNING

❖ **Sixth (6th) Cycle Housing Element Progress Update – Program 11**

On January 4, 2022, the City Council adopted the sixth (6th) Cycle Housing Element update, which was most recently submitted to the State Department of Housing and Community Development (HCD) for review on October 12, 2023. Following receipt of conditional approval from HCD, staff is diligently working towards completing Program – 10 (Update Zoning Standards) and Program – 11 (Rezone Sites) before the end of Q2 2025 in order to receive final approval and certification of the Housing Element Update. This will be achieved by the completion of the following efforts:

- **Hub City Centre Specific Plan Amendment and Change of Zone**
- **Citywide General Plan Amendment, Change of Zone and various Zoning Ordinance Text Amendments**

❖ **Cultural Resources Element of the General Plan**

On behalf of the California Preservation Foundation's (CPF) Board of Trustees, the City of Colton Cultural Resources Element has been selected to receive a 2025 Preservation Design Award in the Cultural Resource Studies, Reports category. The Colton Cultural Resources Element was also selected to receive this year's CPF Trustees Award for Excellence.

❖ **2024 – 2025 Annual Report for CLG**

This annual report was accepted by the Planning Commission on March 11, 2025 and submitted to the state Office of Historic Preservation to meet its deadline by May 31, 2023. Colton has been a CLG member for 31 years since the City Council approved an application and agreement for the CLG designation.

❖ **2024 Housing Element Annual Progress Report:** This annual report measures the City's progress in meeting its share of regional housing needs established by the State and includes the number of units that were entitled and issues building permits. The report was submitted to the Department of Housing & Community Development on April 1, 2025.

DEVELOPMENT SERVICES DEPARTMENT

❖ **Update to ADU Ordinance O-01-25 – January, 2025**

In 2024, the California Legislature approved, and the Governor signed into law, Assembly Bill 2533 (“AB 2533”) and Senate Bill 1211 (“SB 1211”), which further amended state ADU law. On January 21, 2025, the Colton City Council adopted an updated ADU Ordinance No. O-01-25. The ordinance amended Title 18, Section 18.48.150 of the Colton Municipal Code relating to Accessory Dwelling Units (ADU) and Junior Accessory Dwelling Units (JADU) to include updates regarding legalizing unpermitted ADUs and JADUs, replacement parking requirements, and development of multifamily ADUs.

❖ **Armada Towing — 280 Fogg Street**

On September 17, 2024, City Council approved a 1) Zoning Text Amendment to allow an Automobile Impound Yard (Tow Yard) within the M-1 (Light Industrial) Zone with a Conditional Use Permit, 2) Conditional Use Permit to allow an automobile impound yard (Tow Yard) and 3) Architectural and Site Plan Review to allow a new 2,400 square-foot building with 33,000 square feet of outdoor storage area and site improvements throughout the project site located in the M-1 (Light Industrial) / Sensitive Development Area Overlay (SDA) Zone, and Parcel Map to merge six lots into three on a site measuring approximately 1.2 acres in area.

❖ **Reche Canyon Plaza – 2501 Reche Canyon Road**

On October 1, 2024, City Council approved the following:

Specific Plan Amendment to the Reche Canyon Specific Plan (originally adopted in 1991) to change an existing Residential Estate Density Zone to Commercial Zone.

General Plan Amendment and Change of Zone was also included to address recent state law (Senate Bill 330) requiring “Zero Net Loss” of residential density. When residential density is removed it must be replaced in another part of the City. Therefore, a General Plan Amendment and Rezone to property at 645 S. 7th Street is also proposed to change the existing C-2 (General Commercial) Zoning to M-U/D (Mixed-Use Downtown).

Conditional Use Permit to allow a 24-hour, gasoline service station, drive-through car wash, and convenience store as required by the RCSP.

Architectural and Site Plan Review to approve the site plan, site improvements, landscaping plans, and architectural elevations for the proposed retail sales (indoors), convenience store, and gasoline service station with drive-through car wash on property measuring approximately 2.90 acres.

❖ **Planning applications have been received during FY2023-24:**

- 34 Development Application Process (DAP) applications (completed or in process. DAPs include Conditional Use Permits, Minor Conditional Use Permits, Architectural and Site Plan Reviews, and Variances.
- 2 Certificate of Appropriateness applications (historic resources/district review).
- 6 Pre-Applications for industrial, commercial and residential developments.
- 177 Business Occupancy Permits (BOPs) and Waivers (BOWs).
- 28 Home Occupation Permits
- 42 Accessory Dwelling Units

DEVELOPMENT SERVICES DEPARTMENT

- 620 Building Plan Checks.

OBJECTIVES

ADMINISTRATION

- ❖ Continue scanning and archiving Building, Business License and Planning records into a searchable Laserfiche format, further reducing volume of hardcopy files and allowing for web-based records searches.
- ❖ Complete records destruction process for all expired and/or scanned records.
- ❖ Evaluate website to align with Economic Development goals and make updates to promote business-friendly environment.
- ❖ Evaluate use of part-time Staff Analyst consultant to assess operational efficiencies and implement any recommendations for process improvements.

BUILDING & SAFETY

- ❖ Ensure that all new development complies with California Building Codes and local and coordinate with Code Compliance on the abatement of substandard conditions.
- ❖ Monitor current plan check turn-around timeframes and establish performance measures in order to improve operations and meet targets.
- ❖ Increase implementation efforts of the Vacant and Abandoned Buildings program pursuant to Ordinance No. O-16-16, which requires registration, inspection and maintenance of vacant and abandoned commercial/industrial buildings, through coordination with Code Compliance.
- ❖ Implement electronic plan check processes via the CentralSquare software and Bluebeam; continue implementing eTrackit software, including in-field input.
- ❖ Implement online solar permitting to complete online residential solar permitting, as required by the 2022 Solar Access Act.
- ❖ Prepare “REACH” code options for consideration by the City Council. REACH codes are greenhouse gas reduction measures that are optional amendments to the City’s Building Codes.
- ❖ Prepare “REACH” code options for consideration by the City Council. REACH codes are greenhouse gas reduction measures that are optional amendments to the City’s Building Codes.
- ❖ Recruit and fill a staff vacancy for the digitizing/scanning position in order for the Department to continue with digitizing and scanning the completed permit and plan records onto Laser Fisch and make available as per the public records documents.
- ❖ Building & Safety will be transitioning to all electronic submittal during FY 25/26 with an early roll out in summer 2025. This will improve timing efficiencies and turnaround time for plan check and permit processing.
- ❖ Building & Safety will be assisting Colton Electric moving forward starting FY 25/26 to assist with electrical plan check and inspection services to augment their team with a goal of improving efficiencies and turnaround time in providing this service to the community.

BUSINESS LICENSE

- ❖ Continue to increase efficiencies and revenue received through the Business License Tax.
- ❖ Continue scanning of all business license records and, when appropriate, send those records to be destroyed.

DEVELOPMENT SERVICES DEPARTMENT

- ❖ Continue working with compliance auditor, HdL Companies, to seek new sources of revenue through identification of unlicensed businesses operating within the City.
- ❖ Establish and implement a proactive program with code compliance to identify businesses operating without a business license.
- ❖ Seek out unlicensed businesses by conducting searches through the County of San Bernardino Fictitious Business name portal, Yelp and other social media platforms.

PLANNING

- ❖ Continue with implementation of the 40 Programs contained in the 6th Cycle Housing Element Update.
- ❖ Implement goals of the recently adopted Cultural Resources Element of the General Plan and ensure updates are made as needed.
- ❖ Continue to work on Zoning Code updates, currently in process, to remain current with State laws and regulations, efficiencies and good planning principles, with particular focus on streamlining processing timelines.
- ❖ Continue to facilitate the acquisition of Delhi Sands Flower-loving fly habitat within the West Valley Habitat Conservation Area, and work with Public Works on installation of required improvements, and ongoing management tasks (e.g., debris & homeless encampment removal).
- ❖ Continue to work with SBCOG (San Bernardino County Council of Governments) on a variety of issues include Accessory Dwelling Unit (ADU) program, providing comments and review of the California High Speed Rail/Colton Intermodal Facility, Climate Action Plan implementation (Public handouts related to greenhouse gas reduction measures and screening tables) and other programs/project/initiatives presented by the SBCOG and SCAG.
- ❖ Continue to utilize the ESRI ArcGIS Urban program for new development projects and train appropriate staff.
- ❖ Continue evaluation of performance for CentralSquare permit software to include issuance of electronic permits, plan reviews, and other electronic submissions.
- ❖ Continue updating all Planning Applications and Handouts in both English and Spanish in providing information on various planning processes and permitting.
- ❖ Work with Public Works Engineering Department in updating the Vehicle Miles Traveling (VMT) policy.
- ❖ Update various Elements of the General Plan and complete Specific Plan updates.

DEVELOPMENT SERVICES DEPARTMENT

DEPARTMENT PERSONNEL SUMMARY

Full-time Positions

| | 2023 Council Approved | 2024 Council Approved | 2025 Council Approved | 2025-2026 Budget |
|------------------------------|--------------------------|--------------------------|--------------------------|---------------------|
| Development Services | 13.0 | 13.0 | 13.0 | 13.0 |
| Total Department FTEs | 13.0 | 13.0 | 13.0 | 13.0 |

DEPARTMENT BUDGET SUMMARY (ALL FUNDS)

Appropriations by Fund

| | 2022-2023 Actuals | 2023-2024 Actuals | 2024-2025 Year End Projected | 2025-2026 Budget |
|------------------------------|----------------------|----------------------|---------------------------------|---------------------|
| Dollars by Fund | | | | |
| General Fund | 3,780,811 | 3,628,686 | 7,234,866 | 5,453,392 |
| Miscellaneous Grants Fund | 430,472 | 34,259 | - | - |
| Total Dollars by Fund | 4,211,283 | 3,662,945 | 7,234,866 | 5,453,392 |

Appropriations by Category

| | 2022-2023 Actuals | 2023-2024 Actuals | 2024-2025 Year End Projected | 2025-2026 Budget |
|--|----------------------|----------------------|---------------------------------|---------------------|
| Dollars by Category | | | | |
| Salary & Benefits | | | | |
| Salary | 909,500 | 1,040,054 | 1,141,323 | 1,363,033 |
| Part Time | 16,895 | 22,662 | 20,041 | - |
| Overtime | 7,064 | 1,323 | 4,500 | 4,500 |
| Salary Related Benefits | 113,242 | 137,881 | 165,727 | 204,539 |
| Non-Persable Benefits | 162,516 | 240,920 | 264,622 | 287,850 |
| Persable Benefits | 20 | - | - | - |
| PERS Unfunded Liability | 255,050 | 220,526 | 250,494 | 263,814 |
| Education & Training | - | 390 | 3,000 | - |
| Uniforms & Safety Equipment | 460 | 562 | 800 | - |
| Total Salaries & Benefits | 1,464,747 | 1,664,318 | 1,850,507 | 2,123,736 |
| Maintenance & Operations | 261,593 | 225,085 | 287,400 | 252,700 |
| Contracted Services | 1,159,182 | 850,414 | 4,191,633 | 2,050,000 |
| Capital Improvements | 428,598 | - | 5,000 | 20,000 |
| Capital Outlay | - | - | - | 10,000 |
| Allocated Charges | 815,579 | 844,834 | 821,194 | 919,997 |
| Operating Transfers - Out | 81,584 | 78,294 | 79,132 | 76,959 |
| Total Dollars by Expense Category | 4,211,283 | 3,662,945 | 7,234,866 | 5,453,392 |

DEVELOPMENT SERVICES DEPARTMENT

GENERAL FUND DEPARTMENT BUDGET SUMMARY

Appropriations by Category

| | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|--|------------------|------------------|--------------------|------------------|
| | Actuals | Actuals | Year End Projected | Budget |
| Dollars by Category | | | | |
| Salary & Benefits | | | | |
| Salary | 909,500 | 1,040,054 | 1,141,323 | 1,363,033 |
| Part Time | 16,895 | 22,662 | 20,041 | - |
| Overtime | 7,064 | 1,323 | 4,500 | 4,500 |
| Salary Related Benefits | 113,242 | 137,881 | 165,727 | 204,539 |
| Non-Persable Benefits | 162,516 | 240,920 | 264,622 | 287,850 |
| Persable Benefits | 20 | - | - | - |
| PERS Unfunded Liability | 255,050 | 220,526 | 250,494 | 263,814 |
| Education & Training | - | 390 | 3,000 | - |
| Uniforms & Safety Equipment | 460 | 562 | 800 | - |
| Total Salaries & Benefits | 1,464,747 | 1,664,318 | 1,850,507 | 2,123,736 |
| Maintenance & Operations | 261,593 | 225,085 | 287,400 | 252,700 |
| Contracted Services | 1,157,308 | 816,155 | 4,191,633 | 2,050,000 |
| Capital Improvements | - | - | 5,000 | 20,000 |
| Capital Outlay | - | - | - | 10,000 |
| Allocated Charges | 815,579 | 844,834 | 821,194 | 919,997 |
| Operating Transfers - Out | 81,584 | 78,294 | 79,132 | 76,959 |
| Total Dollars by Expense Category | 3,780,811 | 3,628,686 | 7,234,866 | 5,453,392 |

Appropriations by Division

| | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|----------------------------------|------------------|------------------|--------------------|------------------|
| | Actuals | Actuals | Year End Projected | Budget |
| Dollars by Division | | | | |
| Planning | 2,832,285 | 2,604,474 | 6,002,689 | 4,014,707 |
| Building | 948,526 | 1,024,212 | 1,232,177 | 1,438,685 |
| Total Dollars by Division | 3,780,811 | 3,628,686 | 7,234,866 | 5,453,392 |

DEVELOPMENT SERVICES DEPARTMENT

MISCELLANEOUS GRANT FUND (DEVELOPMENT SERVICES)

The State of California, through the California Department of Fish and Wildlife, awarded a grant to financially support the City of Colton’s Habitat Conservation Plan (HCP). The City’s HCP will serve to protect the Delhi Sands Flower-loving Fly population, ensure the long-term management of suitable DSF habitat, and allow compatible development to proceed with the City’s HCP planning area.

MISCELLANEOUS GRANT FUND (DEVELOPMENT SERVICES) BUDGET SUMMARY

Appropriations by Category

| | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|--|----------------|---------------|--------------------|-----------|
| | Actuals | Actuals | Year End Projected | Budget |
| Dollars by Category | | | | |
| Salary & Benefits | | | | |
| Salary | - | - | - | - |
| Part Time | - | - | - | - |
| Overtime | - | - | - | - |
| Salary Related Benefits | - | - | - | - |
| Non-Persable Benefits | - | - | - | - |
| Persable Benefits | - | - | - | - |
| Retiree Health Insurance | - | - | - | - |
| Education & Training | - | - | - | - |
| Uniforms & Safety Equipment | - | - | - | - |
| Total Salaries & Benefits | - | - | - | - |
| Maintenance & Operations | - | - | - | - |
| Contracted Services | 1,874 | 34,259 | - | - |
| Capital Improvements | 428,598 | - | - | - |
| Capital Outlay | - | - | - | - |
| Allocated Charges | - | - | - | - |
| Operating Transfers - Out | - | - | - | - |
| Total Dollars by Expense Category | 430,472 | 34,259 | - | - |



ELECTRIC UTILITY DEPARTMENT

DESCRIPTION

Colton Electric Utility is the second oldest municipal electric utility in the State of California. Established in 1895 through the passage of an ordinance, the utility was created with the intent to acquire, construct, own, operate, and maintain a public electric light system to provide power and lighting for the city's residents. The measure was approved by voters with a margin of 114 to 12, leading to the construction of the first power plant at a cost of \$6,000. For over 130 years, Colton Electric Utility has remained committed to delivering reliable and affordable electric services to the community.

The City-owned utility operates as an Enterprise Fund which is used to account for the acquisition, operation, and maintenance of government-owned facilities that are primarily or entirely self-sustaining through user charges. Enterprise funds are structured to operate similarly to private businesses, with financial reporting that reflects revenue, expenses, and overall financial performance, including profit or loss.

Colton Electric Utility currently serves a peak load of approximately 98 MW, with a diverse resource portfolio that includes shares in Southern California Public Power Authority (SCPPA) resources at Palo Verde, Hoover Dam, and Magnolia Power Plant. In 2003, the Agua Mansa Power Plant was constructed, providing an additional peaking capacity of 43 megawatts for the City. Additionally, Colton Electric has secured multiple Power Purchase Agreements for renewable energy resources, including solar, wind, and landfill gas, reinforcing its commitment to sustainable energy solutions.

The Renewable Energy Resources Act of 2011 required that all electric utilities in California acquire at least 33% of their total energy sales from renewable sources by 2020. In 2016, new legislation increased the renewable requirement to 50% by 2030. In 2018, the California Legislature passed SB100, further increasing the renewable requirement to 60% by 2030. Additionally, SB100 mandates that all electric utilities in California transition to 100% zero-carbon electricity by 2045.

Colton Electric Utility has consistently met or exceeded California's Renewable Portfolio Standards (RPS) requirements. For Compliance Period 3 (2017-2020), Colton Electric had a procurement target of 29.98% of its retail sales from renewable resources and successfully met this target. The utility remains on track to achieve the 60% renewable energy target by 2030. Additionally, Colton Electric significantly reduced its reliance on carbon-based energy sources following the expiration of its contract with San Juan Generating Station at the end of 2017.

The Utility has contracted for new, renewable energy sources to replace generation from San Juan. In March 2019, Colton Electric executed a purchased power agreement for 15 MW of baseload renewable energy from Ormat's Mammoth Casa Diablo IV Geothermal Project, which has since commenced commercial operation. Additionally, the Utility continues to monitor developments in utility regulations and requirements at the state and federal level.

The Colton Electric Utility team of dedicated employees remain committed to providing the community with superior customer service and reliable electric service while planning for Colton's future power needs.

The Electric Utility Department has the following Divisions:

ELECTRIC UTILITY DEPARTMENT

ADMINISTRATION

The Administration Division is responsible for planning and managing power supply resources to meet CED's current and future load requirements. Resource planning activities focus on cost-effective energy resources that comply with both State and Federal mandates for renewable resources, air quality, and climate change programs.

Additionally, the Administration Division oversees the development and administration of the annual revenue and expense budget, utility accounting activities, regulatory reporting (including greenhouse gas and renewable portfolio standards) at the local, State and Federal levels, legislative activities.

ENGINEERING

The Engineering Division provides technical support to the Substation and Transmission/Distribution Divisions, ensuring the reliability and safety of the City's electrical infrastructure. This division also conducts inspection services for development projects, ensuring compliance with system requirements. Additionally, Engineering works directly with customers to design and provide service connections to the system and maintains the Electric Department's Geographic Information System (GIS) information to ensure accurate system mapping and asset management.

SUBSTATION DIVISION

The city operates five substations and one 66 kV switchyard, ensuring reliable services to its customers. The Substation Division is responsible for construction, maintenance, and testing each of the 5 substations and 66 kV switchyard. The division also manages installing metering equipment, testing and programming electric meters, reading meters for both electric and water customers, customer shut offs, reconnect, and service field support.

TRANSMISSION/DISTRIBUTION

The Transmission/Distribution Division is primarily responsible for the installation, operation, repair, and maintenance of the City's overhead and underground electrical system. This division plays a critical role in maintaining system reliability and ensuring the safe and efficient delivery of electricity throughout Colton.

To support uninterrupted services, the Transmission/Distribution Division also provides after-hour emergency response, ensuring timely assistance to customers experiencing electrical outages or service disruptions.

ENVIRONMENTAL SUSTAINABILITY & CONSERVATION

The Environmental Sustainability and Conservation division is responsible for the development and management of energy efficiency and sustainability programs within the City of Colton. The State of California Public Utility Code requires each publicly owned utility to allocate 2.85% of their annual retail revenue to Public Benefit Programs. Funds collected through this charge are allocated toward four key initiatives:

1. Services provided for low-income electricity customers, including energy efficiency programs and rate discounts.
2. Cost effective demand-side management programs that promote energy efficiency and energy conservation.
3. New investments in renewable energy resources and technologies.
4. Research and Development (R&D) programs for the public interest, to advance technologies that are not adequately supported by competitive and regulated markets.

ELECTRIC UTILITY DEPARTMENT

ACCOMPLISHMENTS

- ❖ Achieved a reduction of Greenhouse Gas (GHG) emissions by 67,541,462 lbs. over the lifecycle and continued to explore non-GHG resources to align with Senate Bill 100 (SB 100) goals.
- ❖ Successfully completed energy efficiency retrofits at West Court Apartments
- ❖ Continue to enhance participation in online Energy Efficiency (EE) applications using the EnergyX software platform.
- ❖ Actively engaged in the Electric Vehicle Working Group on joint action RFPs for back-office EV management of EV charger stations.
- ❖ Increased participation in energy efficiency rebate programs, resulting in cumulative savings of 4,187,820 kWh.
- ❖ Continued the Energy Saving Tree Program, providing 2,200 trees and saving 3,145,076 kWh since 2015.
- ❖ Successfully launched rEV an Electric Vehicle education outreach program for Middle and High School students. Combined participation of 755 students giving \$400 in grant awards to teachers.
- ❖ A total of 963 students from Colton Joint Unified School District participated in our Energy Efficiency Education Program, contributing to overall energy saving.
- ❖ Reduced peak demand by 7,026.5 kW through energy efficiency initiatives.
- ❖ Delivered two Level II, battery storage microgrid EV chargers (EV ARCs) provided by the Energy Efficiency and Conservation Block Grant (EECBG)
- ❖ Sponsored Colton High School Inland Solar Boat Race participants to enhance the utilities future energy engineers through STEAM.
- ❖ Replaced over 26 electric poles as part of the Electric Department's GO95 pole inspection program
- ❖ Replaced approximately 5.85 miles of underground electrical cable, increasing reliability and reducing the number of unplanned electrical outages in the city.
- ❖ Replaced/upgraded equipment on approximately 12 poles SCE replaced that we are jointly attached to.
- ❖ Proactively replaced approximately 20 aging small vault cable junctions (underground high voltage connection points).
- ❖ Colton Electric Utility participates in an energy storage-working group through SCPPA, where energy storage options are being evaluated for potential future involvement.
- ❖ Oil tested all substation transformers (10), and AMPP's GSU (generation step-up transformer)
- ❖ Drew's Transformer LTC #1 and #2 gasket repair and oil filtering
- ❖ Replaced Hub Battery Bank
- ❖ Replaced Hub 152-1 circuit breaker control conductors
- ❖ Installed 2,100 Bridge OpenWay AMI electric meters
 - ❖ 1,650 residential meters
 - ❖ 450 commercial meters
- ❖ Installed 2,100 meter lock-rings

OBJECTIVES

- ❖ Operate the electrical system safely with zero reportable accidents.
- ❖ Ensure compliance with all applicable state and federal laws and regulations. Provide service 99.9% of the time to Colton residents and businesses.
- ❖ FY 25-26 Preventative maintenance of Hub transformers #1 and # 2
- ❖ FY 25-26 Century battery bank replacement
- ❖ FY 25-26 Century substation physical security reinforcements

ELECTRIC UTILITY DEPARTMENT

- ❖ FY 25-26 Drew’s substation physical security reinforcements
- ❖ FY 25-26 Install proactive security video monitoring systems at all electric facilities, i.e. substations, switchyard, and power plant
- ❖ FY 25-26 Update CEU’s Substation Physical Security Plan
- ❖ FY 25-26 Hub bus relay protection upgrade
- ❖ FY 25-26 SCADA upgrade
- ❖ FY 25-26 Purchase and install 4,500 Bridge OpenWay AMI electric meters for residential and commercial applications
- ❖ FY 25-26 Purchase and install 4,500 meter lock-rings
- ❖ FY 25-26 Install Advance Metering Infrastructure (AMI) for the electric meters meet at least 44% of retail energy requirements through renewable resources by 2024 and 60% by 2030.
- ❖ Explore and secure new agreements for renewable energy resources in anticipation of expiring contracts within the next five years. Maintain a Strong and stable bond rating.
- ❖ Drive increased participation in residential energy efficiency rebate programs to further reduce demand.
- ❖ Continue offering electric vehicle incentives, by utilizing Low Carbon Fuel Standard (LCFS)
- ❖ Sustain the Energy Saving Tree Program, distributing 200 trees annually.
- ❖ Expand educational outreach to K-12 schools within our service area.
- ❖ Assist small businesses with direct installation of energy efficiency products, achieving a cumulative kWh savings year over year.
- ❖ Continue marketing efforts to promote energy efficiency programs across residential, commercial, and industrial sectors.
- ❖ Continue to evaluate power poles and underground equipment for damage and replace/repair as necessary.
- ❖ Continue to identify and replace aging 200a and 600a cable throughout the city.
- ❖ Continue installing fault indicators to decrease outage times.
- ❖ Improve electric grid reliability.
- ❖ Replace aging metal light standards with concrete retrofit.

DEPARTMENT PERSONNEL SUMMARY

Full-time Positions

| | 2023 Council Approved | 2024 Council Approved | 2025 Council Approved | 2025-2026 Budget |
|--|--------------------------|--------------------------|--------------------------|---------------------|
| Administration | 1.0 | 7.00 | 7.00 | 7.00 |
| Engineering | 0.0 | 4.00 | 4.00 | 4.00 |
| Environmental, Sustainability & Conservation | 0.0 | 5.00 | 5.00 | 5.00 |
| Substation | 0.0 | 12.00 | 12.00 | 12.00 |
| Transmission/Distribution | 0.0 | 17.00 | 17.00 | 17.00 |
| Total Department FTEs | 1.0 | 45.0 | 45.0 | 45.0 |

*The Electric Utility was incorporated in the Public Works & Utility Services Department until approval of the Electric Utility Director with the FY2022-23 Mid-Year Budget

ELECTRIC UTILITY DEPARTMENT

DEPARTMENT BUDGET SUMMARY (ALL FUNDS)

Appropriations by Fund

| | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|------------------------------|-------------------|-------------------|--------------------|--------------------|
| | Actuals | Actuals | Year End Projected | Budget |
| Dollars by Fund | | | | |
| Electric Utility Fund | 71,662,699 | 72,449,801 | 117,729,223 | 103,067,024 |
| Public Benefit Fund | 913,241 | 449,282 | 2,376,774 | 1,045,500 |
| Total Dollars by Fund | 72,575,940 | 72,899,083 | 120,105,997 | 104,112,524 |

Appropriations by Category

| | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|--|-------------------|-------------------|--------------------|--------------------|
| | Actuals | Actuals | Year End Projected | Budget |
| Dollars by Category | | | | |
| Salary & Benefits | | | | |
| Salary | 3,705,291 | 4,464,370 | 5,659,100 | 6,833,151 |
| Part Time | 43,448 | 50,664 | 75,141 | 88,000 |
| Overtime | 473,201 | 898,151 | 845,700 | 1,046,160 |
| GASB 68 Net Pension Expense | (275,158) | 188,574 | - | - |
| GASB 75 Net OPEB Expense | 333,104 | 232,968 | - | - |
| Salary Related Benefits | 606,042 | 747,874 | 894,516 | 1,099,006 |
| Non-Persable Benefits | 972,433 | 1,162,365 | 1,497,255 | 1,471,302 |
| Persable Benefits | - | - | - | - |
| PERS Unfunded Liability | 980,419 | 935,509 | 1,084,208 | 1,321,435 |
| Education & Training | 45,507 | 56,233 | 69,780 | 100,625 |
| Uniforms & Safety Equipment | 46,916 | 71,733 | 158,856 | 173,684 |
| Total Salaries & Benefits | 6,931,203 | 8,808,441 | 10,284,556 | 12,133,363 |
| Maintenance & Operations | 51,364,445 | 44,772,382 | 65,690,679 | 55,536,785 |
| Contracted Services | 798,977 | 781,838 | 3,466,807 | 2,377,000 |
| Capital Improvements | 1,716,183 | 1,679,837 | 10,246,721 | 8,040,000 |
| Capital Outlay | (1,841,122) | 397,980 | 7,982,170 | 1,440,000 |
| Allocated Charges | 4,792,639 | 5,626,468 | 6,192,558 | 7,299,887 |
| Operating Transfers - Out | 313,615 | 332,137 | 342,506 | 385,489 |
| Administrative Transfers - Out | 8,500,000 | 10,500,000 | 15,900,000 | 16,900,000 |
| Total Dollars by Expense Category | 72,575,940 | 72,899,083 | 120,105,997 | 104,112,524 |

ELECTRIC UTILITY DEPARTMENT

ELECTRIC UTILITY FUND BUDGET SUMMARY

Appropriations by Category

| | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|--|-------------------|-------------------|--------------------|--------------------|
| | Actuals | Actuals | Year End Projected | Budget |
| Dollars by Category | | | | |
| Salary & Benefits | | | | |
| Salary | 3,705,291 | 4,464,370 | 5,659,100 | 6,833,151 |
| Part Time | 43,448 | 50,664 | 75,141 | 88,000 |
| Overtime | 473,201 | 898,151 | 845,700 | 1,046,160 |
| GASB 68 Net Pension Expense | (275,158) | 188,574 | - | - |
| GASB 75 Net OPEB Expense | 333,104 | 232,968 | - | - |
| Salary Related Benefits | 606,042 | 747,874 | 894,516 | 1,099,006 |
| Non-Persable Benefits | 972,433 | 1,162,365 | 1,497,255 | 1,471,302 |
| Persable Benefits | - | - | - | - |
| PERS Unfunded Liability | 980,419 | 935,509 | 1,084,208 | 1,321,435 |
| Education & Training | 45,507 | 56,233 | 69,780 | 100,625 |
| Uniforms & Safety Equipment | 46,916 | 71,733 | 158,856 | 173,684 |
| Total Salaries & Benefits | 6,931,203 | 8,808,441 | 10,284,556 | 12,133,363 |
| Maintenance & Operations | 50,647,745 | 44,527,548 | 64,192,457 | 54,834,285 |
| Contracted Services | 602,436 | 577,390 | 2,588,255 | 2,034,000 |
| Capital Improvements | 1,716,183 | 1,679,837 | 10,246,721 | 8,040,000 |
| Capital Outlay | (1,841,122) | 397,980 | 7,982,170 | 1,440,000 |
| Allocated Charges | 4,792,639 | 5,626,468 | 6,192,558 | 7,299,887 |
| Operating Transfers - Out | 313,615 | 332,137 | 342,506 | 385,489 |
| Administrative Transfers - Out | 8,500,000 | 10,500,000 | 15,900,000 | 16,900,000 |
| Total Dollars by Expense Category | 71,662,699 | 72,449,801 | 117,729,223 | 103,067,024 |

ELECTRIC UTILITY DEPARTMENT

Appropriations by Division

| | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|---|-------------------|-------------------|--------------------|--------------------|
| | Actuals | Actuals | Year End Projected | Budget |
| Dollars by Division | | | | |
| Administration | 19,262,326 | 23,534,280 | 31,721,442 | 32,613,784 |
| Engineering | 815,327 | 938,912 | 2,007,499 | 2,387,439 |
| Substation | 2,168,256 | 3,003,863 | 5,033,117 | 5,080,850 |
| Transmission/Distribution | 3,052,967 | 3,821,055 | 8,601,529 | 7,676,709 |
| Environmental Sustainability & Conservation | 580,039 | 645,727 | 841,279 | 1,109,065 |
| Purchased Power, Transmission & ISO | 42,765,291 | 35,426,464 | 51,690,180 | 41,683,668 |
| New Development | 124,327 | (49,768) | 4,087,180 | 2,500,000 |
| Agua Mansa Power Plant | 2,349,382 | 4,267,042 | 8,872,091 | 5,977,727 |
| Street Lighting | 433,929 | 597,420 | 805,000 | 710,000 |
| Underground Utilities | (7,169) | 209,428 | 750,000 | 750,000 |
| Power Resource Development | 4,000 | 8,801 | 100,000 | 50,000 |
| Meters | 16,946 | 28,401 | 3,193,668 | 2,527,782 |
| Rebates | 97,078 | 18,176 | 26,237 | - |
| Total Dollars by Division | 71,662,699 | 72,449,801 | 117,729,223 | 103,067,024 |

ELECTRIC UTILITY DEPARTMENT

PUBLIC BENEFIT FUND DEPARTMENT BUDGET SUMMARY

Appropriations by Category

| | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|--|----------------|----------------|--------------------|------------------|
| | Actuals | Actuals | Year End Projected | Budget |
| Dollars by Category | | | | |
| Salary & Benefits | | | | |
| Salary | - | - | - | - |
| Part Time | - | - | - | - |
| Overtime | - | - | - | - |
| Salary Related Benefits | - | - | - | - |
| Non-Persable Benefits | - | - | - | - |
| Persable Benefits | - | - | - | - |
| Retiree Health Insurance | - | - | - | - |
| Education & Training | - | - | - | - |
| Uniforms & Safety Equipment | - | - | - | - |
| Total Salaries & Benefits | - | - | - | - |
| Maintenance & Operations | 716,700 | 244,834 | 1,498,222 | 702,500 |
| Contracted Services | 196,541 | 204,448 | 878,552 | 343,000 |
| Capital Improvements | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Allocated Charges | - | - | - | - |
| Operating Transfers - Out | - | - | - | - |
| Administrative Transfers - Out | - | - | - | - |
| Total Dollars by Expense Category | 913,241 | 449,282 | 2,376,774 | 1,045,500 |

Appropriations by Division

| | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|----------------------------------|----------------|----------------|--------------------|------------------|
| | Actuals | Actuals | Year End Projected | Budget |
| Dollars by Division | | | | |
| Public Benefit - Residential | 644,261 | 170,448 | 871,830 | 492,500 |
| Public Benefit - Commercial | 210,156 | 210,859 | 800,919 | 201,500 |
| Public Benefit - Industrial | 46,700 | 58,093 | 541,907 | 300,500 |
| Public Benefit - Other Programs | 12,124 | 9,882 | 162,118 | 51,000 |
| Total Dollars by Division | 913,241 | 449,282 | 2,376,774 | 1,045,500 |

PUBLIC WORKS & UTILITY SERVICES DEPARTMENT

DESCRIPTION

The Public Works & Utility Services Department encompasses the Public Works Division, the Water Utility, the Wastewater Utility, and Solid Waste contract management.

PUBLIC WORKS

The Public Works Department proactively provides, expands and maintains the City's public infrastructure, by initiating and completing public betterment projects; processing private land development plans; enhancing traffic safety; and, caring for various City facilities and equipment to meet the community's needs.

The Department continues to seek grants for funding new Public Works projects in an effort to continuously improve beautification, City facilities, upgrade aging utility infrastructure, parks, storm water systems, streets, traffic and City vehicles and equipment.

ADMINISTRATION AND ENGINEERING

The Engineering Division expands and maintains the City's public infrastructure by initiating, planning, designing and completing capital improvement projects; processing private land development plans; enhancing traffic safety; and issuing various permits that affect the City's right of way such as street cut permits, encroachment permits, wide load permits and plan check fees.

Engineering Division staff works closely with other agencies such as Caltrans, SBCTA, County and neighboring Cities to collaborate for the completion of regional transportation projects. Engineering Division applies for various state and federal grants and manages them from project planning, environmental review, design and final construction. Engineering staff also manages and oversees the work being performed by various consultants for the design of various public works, water and sewer infrastructure, and city facilities.

Administration and technical engineering services provide for the following:

- Design, construction, rehabilitation of City streets, storm drains, curbs, gutters, sidewalks, handicap ramps and traffic calming infrastructure
- Administer transportation funds, claims and grants
- Administer assessment districts
- Identify developer responsibility and coordinate installation of off-site improvements
- Provide right-of-way engineering functions
- Identify potential traffic safety improvements

PARKS DIVISION

The Parks Division manages the maintenance needs of all medians, parkways, parks, playgrounds, baseball fields, play structures; as well as landscaping and irrigation for City facilities, and open spaces. Park Division is also responsible for the maintenance of Landscaping and Lighting Maintenance District (LLMD).

PUBLIC WORKS & UTILITY SERVICES DEPARTMENT

STREET MAINTENANCE

The Street Division keeps City streets and infrastructure clean and in good repair. The division is responsible for removing graffiti, weed abatement, street repairs, maintaining traffic and directional signage, concrete and infrastructure repairs, removing debris from City right-of-way, and controlling street flooding. Streets Division is also responsible for the street sweeping and tree-trimming contractor.

BUILDING MAINTENANCE

The Building Maintenance Division provides daily and routine maintenance needs for city facilities. It includes maintenance and upkeep of city hall, development services, corporate yard, libraries, museum, and other city facilities. This division is also responsible for the repair of these facilities that can include roof repair, carpet replacement, air conditioning repair/replacement, and other minor modifications and upgrades.

AUTOSHOP

The Autoshop Division is responsible for the maintenance of city vehicle fleet including police vehicles, various vehicles and equipment for streets, parks, water, wastewater and electric, and other light vehicles use by various department. Autoshop staff is also responsible for the compliance for vehicle and equipment that are required to comply with state and federal requirement.

ACCOMPLISHMENTS

- ❖ Completed the construction of ARPA, SB-1 and Measure I funded asphalt-paving project.
 - Meridian Ave. (350' North of Valley Blvd. to San Bernardino)
 - Rancho Ave. (Agua Mansa Rd. to Cement Plant Rd.)
 - Pepper Ave. (UPRR Bridge. to Slover Ave.)
 - Citrus Ave. (Rancho Ave. to Watwood Ave.)
 - Pleasant Valley Ct. (Hidden Valley Ln. to West End)
 - Duron St. (Cooley Dr. to Cameron St.)
 - Cooley Dr. (Via Venito to Ashley Way)
 - Iowa Ave. (I-215 to Main St.)
 - 2nd Street (Valley Blvd. to South End)
 - 5th Street (N St.-Maple St.)
 - 12th Street (O St.-N St.)
 - Bryce Ct.(Canyon Dr.-End)
 - Cameron St.(North-South end)
 - Carbon Ct.(Canyon Dr.-End)
 - Cordillera Ave.(Bridge St.-Trail Ct.)
 - Crescent (Cordillera North to South end)
 - H Street (Rancho Ave. – Grand Ave.)

PUBLIC WORKS & UTILITY SERVICES DEPARTMENT

- Laurel Lane (Maple St. - South end)
 - Mountain View Ln. (Old Ranch-South end)
 - O Street (La Cadena Dr. to 7th St.)
 - Dog Park Access Road
- ❖ Completed construction/paving of the following CDBG Project:
- Alley between 7th Street to La Cadena Drive, north of C Street
 - Alley between Hanna Street and Olive Street, La Cadena Drive and 9th Street
 - Alley between G Street and H Street, 3rd Street to 4th Street
 - Alley between F Street and G Street, 12th Street to west end
 - Alley between K Street and L Street, 5th Street to east end
 - Alley between L Street and M Street, 5th Street to east end
 - Alley between N Street and O Street, 7th Street to west end
 - Alley between 9th Street and 10th Street, north of G Street
 - Alley between 9th Street and 10th Street, north of Olive Street.
 - Alley between 9th Street and La Cadena, north of Olive Street.
 - Alley between Palm Drive and Olive Street, from Larch Avenue to Fairview Avenue.
 - Alley between N Street and O Street, 9th Street to 10th Street.
 - Alley west of 7th Street, north of E Street to west end.
 - Alley between 6th Street and 7th Street, north of F Street.
 - Chavez Park Parking
- ❖ Completed construction of Corporate Yard perimeter block wall and asphalt paving.
- ❖ Completed construction phase of Washington Street Class II Bikelane Project.
- ❖ Completed design and started construction phase of FY 24/25 Asphalt Paving Project (Measure I and SB-1 Funded).
- ❖ Completed the design and bid of HSIP Cycle 11 Rapid rectangular flashing beacon (RRFB) crosswalk project.
- ❖ Completed the design and bid Colton Ave. Bikelane Rehabilitation project
- ❖ Completed the design and bid of South La Cadena Drive Bikelane Project
- ❖ Completed the design of West Colton Bikelane Project
- ❖ Received funding grant for the following project:
- HSIP funding for installation of rapid rectangular flashing beacon (RRFB) on six locations in the amount of \$246,000.
 - Construction funding for West Colton Bikelane in the amount of \$2.10 million.

PUBLIC WORKS & UTILITY SERVICES DEPARTMENT

❖ Ongoing Grading Projects:

- ADU on “M” St.
 - ADU on Fur St.
 - ADU on Holly St.
 - ADU on Terrace Ave.
 - ADU on Highland Ave.
 - ADU on “C” St.
 - ADU on 9th St.
 - ADU at “E” St.
 - Duplex + ADU on 5th St.
 - SFR + ADU on “O” St.
 - 2 SFR + 2 ADU on Colton Ave.
 - Residential 5 Apt. Complex on Congress St.
 - SFR on Stephens St.
 - SFR on Laurel Ln.
 - SFR at 5th St.
 - SFR on “N” St.
 - SFR on “L” St.
 - 49-Unit Condominium development on Santo Antonio Dr.
 - Auto Parts Retail Store on Washington St.
 - Commercial Electric Vehicle Charging Facility on Fairway Dr.
 - Drive-Thru Donut Shop on Valley Blvd.
 - 79 Unit Assisted Living/Memory Care Facility on Fairway Dr.
 - Scaffolding storage and rental site on Security Ave.
 - 4 business park industrial buildings on Valley Blvd.
 - Construction Equipment Dealership on Iowa Ave.
 - Office Manufacturing Industrial building on Jefferson Ln.
 - Two live/work industrial buildings on Congress St.
 - Remodel and expansion of an existing fueling gas station at Valley Blvd. & Mt. Vernon Ave.
 - 450,000+ sq. ft. warehouse on Agua Mansa Rd.
 - 400,000+ sq. ft. warehouse on Barton Rd.
 - Expansion on an existing beef jerky factory on Laurel St.
 - Four-story Hotel on Washington St.
 - Office and Maintenance Building on 8th St.

PUBLIC WORKS & UTILITY SERVICES DEPARTMENT

❖ Completed Grading Projects:

- Duplex + ADU on 5th St.
- SFR + ADU on “L” St.
- ADU on Latham St.
- SFR on Walnut St.
- SFR on Parvin Ln.
- SFR on Parvin Ln.
- Warehouse/storage building and outdoor car storage yard on 6th St.
- Renovation of an existing medical building on Mt. Vernon Ave.
- Two 8,000 sq. ft. max industrial buildings on La Cadena Dr.

OBJECTIVES

- ❖ Start construction phase for the La Cadena Drive over Santa Ana River Bridge Replacement Project.
- ❖ Start and complete construction of ATP funded West Colton Bikelane Project, Colton Ave. Bikelane Project and South La Cadena Dr. Bikelane Project
- ❖ Complete the design and construction for FY 25/26 SB-1 and Measure I funded asphalt-paving project.
- ❖ Complete the design and construction of various CDBG Funded Project for FY 25/26.
- ❖ Complete the Right of Way phase for the Barton Bridge Replacement Project.
- ❖ Complete the right of way phase for the Mt. Vernon Bridge over UPRR Track Widening Project.
- ❖ Continue working with SBCTA and Caltrans for the completion of the Design Phase for the I-10/Mt. Vernon Avenue Interchange Project.
- ❖ Complete the environmental, right of way and final design phase for the Reche Canyon Road Realignment to Hunts Lane Project
- ❖ Complete ongoing plan check and permit issuance process of various development projects.
- ❖ Pursue/apply for various federal and state grants to fund public works projects.

WATER UTILITY

The Water Utilities Department embarked on a comprehensive rebranding initiative, aimed at refining our identity and enhancing our community presence. This effort involves not only updating available data and improving our communication platforms, but it will encompass a broader commitment to revitalizing communication strategies.

Furthermore, the Department is actively engaged in fostering the professional development of our staff, supervisors, and the department. Through ongoing training and skill-building initiatives, we are dedicated to empowering our team members to excel in their roles, thereby enhancing the overall efficiency and effectiveness of our operations.

WATER/WASTEWATER ADMINISTRATION AND TECHNOLOGY

PUBLIC WORKS & UTILITY SERVICES DEPARTMENT

The Administration and Technology staff work as a team under the direction and supervision of the Public Works and Utility Services Director. They perform tasks in and are responsible for: financial analysis, financial reporting, customer service, plan check, engineering assistance, utility inspection, payables/receivables, and budget preparation.

COLTON WATER UTILITIES

The Colton Water Utilities department has four primary water operations areas and two primary wastewater operations areas:

Water Quality

Water Quality Technicians diligently ensure the completion and reporting of all necessary sampling and laboratory analyses are completed and reported to the State Water Resources Control Board in accordance with Title 22 of the water code. Additionally, they safeguard the integrity of the City's water supply by executing the mandated cross-connection Control program, thus mitigating the risk of contamination.

Water Treatment

The Water Treatment operates, maintains, 6 reservoirs that store approximately 14.3 million gallons of water, 8 well pumping plants, 4-booster pumping stations, 5 pressure reducing stations and 1 perchlorate removal system, which can treat up to 2,000 gallons of water per minute.

Water Distribution

The City of Colton's Water Distribution staff maintains and operates approximately 170 miles of water pipelines ranging in size from two (2) inches to 30 inches in diameter. This network serves approximately 11,200 residential and commercial/industrial connections. In addition to this vital infrastructure management, the team diligently executes maintenance programs to guarantee the system's optimal functionality and efficiency. These maintenance programs encompass essential tasks such as valve and fire hydrant maintenance, as well as a comprehensive flushing program. Beyond routine maintenance, the Distribution staff promptly addresses customer service inquiries, swiftly responds to water main breaks, and resolves any arising issues with agility and expertise.

Water Conservation

The City Colton Water Conservation Division strives to assist the department in meeting the States 20% reduction goals under SBx7-7. This is accomplished through various methods, such as internal efforts of upgrading landscaping and retrofitting fixtures. External efforts include things such as offering incentives to residents to install efficient fixtures, as well as utilizing Tinker for in the home water education retrofits that educates junior high school students on the nexus of energy and water, which also requiring them to learn about water conservation. The Water Conservation division also completed the 2020 Urban Water Management Plan update and the annual Water Loss Report filing.

ACCOMPLISHMENTS

- ❖ Well 31 construction completed and approved by the State to operate
- ❖ Well 22 rehabilitation design completed and ready for construction.
- ❖ Well 24 rehabilitation completed!
- ❖ Demolition of Rialto Reservoir No. 1. Completed!
- ❖ Completed Plan Checking for Various Projects.

PUBLIC WORKS & UTILITY SERVICES DEPARTMENT

- ❖ Water Distribution: Replaced 106 water services, repaired 114 water services, replaced 38 hit hydrants, and repaired multiple water main breaks.
- ❖ Water Quality: 1,811 water samples taken; 250 Business Occupancy Permit Inspections
- ❖ Water Customer Service: 1,514 USA tickets completed and 91 water meters replaced.
- ❖ Water Production: 6 reservoirs inspected and cleaned, 58 well on-site maintenance completed, and 33 well on-site repairs completed.
- ❖ Valve Maintenance Program has exercised over 800 valves
- ❖ Completed Sanitary Survey with State Water Resources Control Board of our Water System
- ❖ Developed and implemented a system wide water main flushing program. Approximately 800,000 feet or 152 miles of water main has been flushed and cleaned.

OBJECTIVES

- ❖ Continue to encourage and promote the integration of water conservation practices into the daily routines of our community, fostering the preservation of our precious resources.
- ❖ On-Going Valve and Fire Hydrant Maintenance Program
- ❖ Demolish Rialto Reservoir 1
- ❖ Design of Rialto 3 Reservoir- ongoing
- ❖ Construction of Well 33 Pump Plant. (Under Construction)
- ❖ Upgrade Well 22 Plant – (Under Construction)
- ❖ Reservoir Rehabilitation Project – Complete design and initiate construction of Montecito Reservoir Rehabilitation
- ❖ Complete the design and construction of Walnut Booster Station
- ❖ Develop water pipeline replacement project.
- ❖ Update the Water Hydraulic Modeling – ongoing.

WASTEWATER UTILITY

Our Wastewater Treatment Division is focused on two core aspects: wastewater treatment and sanitary sewer collections.

In wastewater treatment, our primary objective is to efficiently and effectively treat wastewater to meet environmental standards and protect public health. This involves operating different technologies and rigorous processes to remove pollutants and contaminants from wastewater before it is safely discharged back into the environment.

Simultaneously, our department is also responsible for managing sanitary sewer collections, which involves maintaining and operating a network of sewer lines that transport wastewater from homes, businesses, and industries to our wastewater treatment facility. We prioritize the upkeep and expansion of this infrastructure to ensure reliable and efficient conveyance of wastewater, minimizing the risk of backups and overflows. And environmental contamination.

By focusing on both wastewater treatment and sanitary sewer collections, our department plays a crucial role in safeguarding public health, protection the environment, and supporting sustainable community development.

OPERATIONS

PUBLIC WORKS & UTILITY SERVICES DEPARTMENT

Sanitary Sewer Collection

The City's comprehensive sanitary sewer collections team serves the city of Colton and Grand Terrace plus unincorporated county areas. This service includes maintaining and operating approximately 150 miles of sewer conveyance system and eight sewer lift stations. Responsibility spans maintenance and repair duties for sewer main lines, laterals, storm drains, catch basins, and manhole structures. Ensuring compliance with the Sanitary Sewer Overflow (SSO) reduction program mandated by the State Water Resources Control Board, the division investigates customer complaints regarding sewer backups and draining issues. Utilizing advanced techniques such as robotic video inspection for sewer pipes, the team prioritizes trenchless pipe rehabilitation projects and performs spot repairs and system upgrades aligned with the Sewer System Management Plan. Maintaining a highly trained staff, the Wastewater utility Collection division is committed to delivering exceptional service.

Waste Water Reclamation/Treatment

Wastewater treatment operators are certified to conduct primary treatment, which involves the separation and removal of solids, followed by secondary treatment utilizing a biological process to eliminate dissolved and suspended organic compounds. Our reclamation plant processes an average of over five million gallons of wastewater per day!

ACCOMPLISHMENTS

Operations and Collections

- ❖ Treated approximately 58 Million gallons of reclaimed water.
- ❖ Working on the design for the upgrade of the Wastewater Treatment Plant 80% complete to date
- ❖ Completed the design for the New Center Street Lift Station
- ❖ Completed Plan Checking for various projects
- ❖ Upgraded D.A.F.T. W.A.S. Moyno positive displacement pump to Borger rotary lobe pump for improved efficiency and reliability.
- ❖ Rehabilitated sludge beds 1, 3, 4, & 5
- ❖ Resurfaced approximately 15,000 yd² of facility roads with asphalt millings for dust control and improved wet weather usability.
- ❖ 6,800 liner feet of sewer conveyance system sprayed and maintained for root control.
- ❖ Five lateral repairs
- ❖ Six manholes repaired.
- ❖ 24 Sewer lateral Repairs/blockages
- ❖ 10 Wet Wells Cleaned and maintained
- ❖ Over 110 miles of sewer conveyance system cleaned.
- ❖ Moved into a new temporary modular building and paving portion of the site for parking and employee use.

OBJECTIVES

- ❖ Replace Waukeshaw engines used to heat anaerobic digester with a natural gas boiler for improved efficiency and reliability.
- ❖ Upgrade unit 2/headworks aeration system to VFD driven motor & blower units for increased efficiency and reliability.

PUBLIC WORKS & UTILITY SERVICES DEPARTMENT

- ❖ Upgrade DAFT pressurization pumps to 40hp Vaughn chopper units to increase performance under heavy solids loading periods.
- ❖ Install chlorination system for unit 3 to improve settleability and offset effects of higher ammonia introduced by centrifuge effluent.
- ❖ Finalize design plans for the upgrade project for the Wastewater Treatment Plant.
- ❖ Bid for Construction of the Wastewater Administration Building
- ❖ Construct new permanent Wastewater Operations building and site improvements.
- ❖ Construction of 11th Street Sewer Line Project.

SOLID WASTE

The City of Colton is dedicated to providing a reliable and efficient collection of solid waste (garbage) for the citizens and businesses in the City of Colton. We also promote environmentally friendly practices to reduce solid waste by diverting as much recyclable material as possible.

The City of Colton and CR&R entered into a Solid Waste Franchise Service Agreement that allows the collection and composting of solid waste, green waste, recyclable materials and bulky items. Each single-family residence receives three 64-gallon containers: a black container for trash, a brown container for yard waste and a green container for recyclable items. These specially designed containers are lightweight with built-in wheels for easy movement. The automated refuse system uses modern, robotic trucks to empty containers. CR&R also provides outreach to the City's commercial customers for commercial recycling and organic waste programs.

DEPARTMENT PERSONNEL SUMMARY

Full-time Positions

| | 2023 Council Approved | 2024 Council Approved | 2025 Council Approved | 2025-2026 Budget |
|--|--------------------------|--------------------------|--------------------------|---------------------|
| Administration | 13.00 | 7.00 | 7.00 | 7.00 |
| Public Works | 31.00 | 33.00 | 33.00 | 33.00 |
| Engineering | 9.00 | 6.00 | 6.00 | 6.00 |
| Environmental, Sustainability & Conservation | 5.00 | 0.00 | 0.00 | 0.00 |
| Substation | 12.00 | 0.00 | 0.00 | 0.00 |
| Transmission/Distribution | 17.00 | 0.00 | 0.00 | 0.00 |
| Water Enterprise | 15.50 | 15.50 | 15.50 | 15.50 |
| Wastewater Enterprise | 19.50 | 19.50 | 19.50 | 19.50 |
| Total Department FTEs | 122.0 | 81.0 | 81.0 | 81.0 |

*The Electric Utility was incorporated in the Public Works & Utility Services Department until approval of the Electric Utility Director with the FY2022-23 Mid-Year Budget

PUBLIC WORKS & UTILITY SERVICES DEPARTMENT

DEPARTMENT BUDGET SUMMARY (ALL FUNDS)

Appropriations by Fund

| | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|-----------------------------------|-------------------|-------------------|--------------------|-------------------|
| | Actuals | Actuals | Year End Projected | Budget |
| Dollars by Fund | | | | |
| General Fund | 3,479,304 | 3,634,246 | 8,195,409 | 6,657,937 |
| Gas Tax Fund | 1,182,684 | 1,218,279 | 1,376,471 | 1,562,061 |
| State Traffic Relief (SB-1) Fund | 1,021,950 | 1,393,902 | 2,603,317 | 1,410,411 |
| Pollution Reduction Fund | - | 104,477 | 262,250 | 50,000 |
| Community Development Act Fund | 635,380 | 527,627 | 1,152,847 | 314,391 |
| Measure I Fund | 720,725 | 1,345,136 | 3,971,049 | 1,418,245 |
| Local Fiscal Recovery Fund | 4,604,270 | 2,127,370 | 7,594,864 | - |
| Miscellaneous Grants Fund | 789,257 | 451,029 | 8,579,069 | - |
| Host City Fees - CIP Fund | 1,184,405 | 406,540 | 1,327,981 | 766,658 |
| Park Development Fund | - | - | - | - |
| Traffic Impact Fund | 412,932 | 495,286 | 7,997,278 | 442,500 |
| New Facilities Development Fund | - | - | - | - |
| Capital Improvement Projects Fund | 495,835 | 375,649 | 13,471,648 | - |
| Colton Crossing Fund | 119,137 | 5,081 | 3,561 | - |
| Building Maintenance Fund | 1,007,167 | 1,385,379 | 3,591,241 | 1,481,683 |
| Automotive Shop Fund | 537,962 | 721,002 | 1,640,977 | 810,656 |
| Water Utility Fund | 10,819,318 | 12,744,243 | 34,502,937 | 17,014,840 |
| Wastewater Utility Fund | 10,720,454 | 11,930,491 | 14,578,508 | 17,750,004 |
| Solid Waste Fund | 3,417,668 | 3,787,126 | 3,766,835 | 3,967,784 |
| LLMD #2 | 134,532 | 146,129 | 179,714 | 186,134 |
| LLMD #1 | 311,115 | 316,464 | 329,912 | 338,126 |
| Storm Water Fund | 854,057 | 1,158,294 | 1,087,057 | 885,245 |
| CFD 87-1 Debt Service Fund | 3,540 | - | - | - |
| CFD 88-1 Debt Service Fund | 3,806 | - | - | - |
| CFD 89-1 Debt Service Fund | 3,566 | - | - | - |
| CFD 89-2 Debt Service Fund | 3,659 | - | - | - |
| CFD 90-1 Debt Service Fund | 3,537 | - | - | - |
| CFD 2021-1 Safety | - | - | 7,500 | - |
| CFD 2021-2 Maintenance Services | - | - | 1,500 | - |
| Total Dollars by Fund | 42,466,260 | 44,273,750 | 116,221,925 | 55,056,675 |

PUBLIC WORKS & UTILITY SERVICES DEPARTMENT

Appropriations by Category

| | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|--|-------------------|-------------------|--------------------|-------------------|
| | Actuals | Actuals | Year End Projected | Budget |
| Dollars by Category | | | | |
| Salary & Benefits | | | | |
| Salary | 4,461,847 | 5,223,904 | 6,888,494 | 7,402,821 |
| Part Time | 111,500 | 171,001 | 442,160 | 460,860 |
| Overtime | 805,072 | 965,601 | 1,144,586 | 1,203,500 |
| GASB 68 Net Pension Expense | 62,144 | 449,307 | - | - |
| GASB 75 Net OPEB Expense | 243,880 | 144,689 | - | - |
| Salary Related Benefits | 566,489 | 739,416 | 904,777 | 1,099,331 |
| Non-Persable Benefits | 1,067,051 | 1,224,285 | 1,741,330 | 1,898,686 |
| Persable Benefits | 589 | - | 3 | - |
| PERS Unfunded Liability | 1,242,878 | 1,105,536 | 1,291,264 | 1,431,594 |
| Education & Training | 11,974 | 23,508 | 65,900 | 66,000 |
| Uniforms & Safety Equipment | 1,344,285 | 108,983 | 122,612 | 121,315 |
| Total Salaries & Benefits | 9,917,709 | 10,156,230 | 12,601,126 | 13,684,107 |
| Maintenance & Operations | 12,267,620 | 14,386,142 | 15,314,112 | 15,093,423 |
| Contracted Services | 5,806,918 | 6,946,971 | 9,568,948 | 8,861,490 |
| Capital Improvements | 16,150,713 | 8,279,805 | 56,485,606 | 8,432,205 |
| Capital Outlay | (7,314,818) | (1,311,610) | 6,122,678 | 1,738,960 |
| Allocated Charges | 4,730,916 | 5,146,231 | 5,812,784 | 6,828,867 |
| Operating Transfers - Out | 907,202 | 669,981 | 10,316,670 | 417,623 |
| Administrative Transfers - Out | - | - | - | - |
| Total Dollars by Expense Category | 42,466,260 | 44,273,750 | 116,221,925 | 55,056,675 |

PUBLIC WORKS & UTILITY SERVICES DEPARTMENT

GENERAL FUND DEPARTMENT BUDGET SUMMARY

Appropriations by Category

| | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|--|------------------|------------------|--------------------|------------------|
| | Actuals | Actuals | Year End Projected | Budget |
| Dollars by Category | | | | |
| Salary & Benefits | | | | |
| Salary | 769,494 | 827,853 | 1,491,954 | 1,897,190 |
| Part Time | 34,888 | 31,831 | 65,500 | 105,600 |
| Overtime | 155,357 | 142,700 | 140,000 | 165,000 |
| Salary Related Benefits | 96,969 | 111,243 | 217,421 | 275,904 |
| Non-Persable Benefits | 211,423 | 219,086 | 439,118 | 505,357 |
| Persable Benefits | 26 | - | 3 | - |
| PERS Unfunded Liability | 204,741 | 212,534 | 285,073 | 366,881 |
| Education & Training | - | 3,117 | 10,900 | 10,900 |
| Uniforms & Safety Equipment | 11,727 | 8,671 | 10,100 | 11,900 |
| Total Salaries & Benefits | 1,484,625 | 1,557,035 | 2,660,069 | 3,338,732 |
| Maintenance & Operations | 512,289 | 373,144 | 754,085 | 741,000 |
| Contracted Services | 522,359 | 663,346 | 944,854 | 1,022,000 |
| Capital Improvements | 7,017 | - | 2,112,503 | - |
| Capital Outlay | - | - | 426,210 | - |
| Allocated Charges | 887,521 | 965,264 | 1,207,632 | 1,449,179 |
| Operating Transfers - Out | 65,493 | 75,457 | 90,056 | 107,026 |
| Total Dollars by Expense Category | 3,479,304 | 3,634,246 | 8,195,409 | 6,657,937 |

Appropriations by Division

| | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|----------------------------------|------------------|------------------|--------------------|------------------|
| | Actuals | Actuals | Year End Projected | Budget |
| Dollars by Division | | | | |
| Administration & Engineering | 1,980,875 | 1,905,932 | 4,921,311 | 3,570,270 |
| Street Maintenance | 657,513 | 862,542 | 1,516,693 | 1,545,075 |
| Parks | 840,916 | 865,772 | 1,757,405 | 1,542,592 |
| Total Dollars by Division | 3,479,304 | 3,634,246 | 8,195,409 | 6,657,937 |

PUBLIC WORKS & UTILITY SERVICES DEPARTMENT

WATER UTILITY FUND DEPARTMENT BUDGET SUMMARY

Appropriations by Category

| | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|--|-------------------|-------------------|--------------------|-------------------|
| | Actuals | Actuals | Year End Projected | Budget |
| Dollars by Category | | | | |
| Salary & Benefits | | | | |
| Salary | 1,487,516 | 1,764,354 | 2,669,420 | 2,567,680 |
| Part Time | 44,565 | 81,429 | 291,660 | 298,260 |
| Overtime | 249,413 | 392,524 | 508,000 | 508,000 |
| GASB 68 Net Pension Expense | 348,377 | 177,157 | - | - |
| GASB 75 Net OPEB Expense | 113,018 | 401,636 | - | - |
| Salary Related Benefits | 198,893 | 264,610 | 306,151 | 411,002 |
| Non-Persable Benefits | 303,491 | 347,386 | 524,108 | 596,172 |
| Persable Benefits | 563 | - | - | - |
| PERS Unfunded Liability | 433,662 | 375,293 | 400,199 | 496,425 |
| Education & Training | 5,437 | 10,797 | 23,800 | 23,800 |
| Uniforms & Safety Equipment | 15,927 | 23,840 | 29,000 | 31,815 |
| Total Salaries & Benefits | 3,200,862 | 3,839,026 | 4,752,338 | 4,933,154 |
| Maintenance & Operations | 5,129,225 | 6,245,640 | 7,024,292 | 6,968,449 |
| Contracted Services | 682,001 | 803,388 | 2,541,142 | 1,292,782 |
| Capital Improvements | 7,160,522 | 1,936,463 | 16,759,517 | 1,300,000 |
| Capital Outlay | (6,725,266) | (1,583,914) | 1,898,405 | 508,660 |
| Allocated Charges | 1,867,579 | 2,025,305 | 2,273,108 | 2,689,938 |
| Operating Transfers - Out | 138,719 | 133,241 | 126,425 | 144,817 |
| Administrative Transfers - Out | (634,324) | (654,906) | (872,290) | (822,960) |
| Total Dollars by Expense Category | 10,819,318 | 12,744,243 | 34,502,937 | 17,014,840 |

Appropriations by Division

| | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|----------------------------------|-------------------|-------------------|--------------------|-------------------|
| | Actuals | Actuals | Year End Projected | Budget |
| Dollars by Division | | | | |
| Administration & Technology | 532,605 | 521,073 | 697,916 | 802,819 |
| Operations | 10,053,042 | 12,164,157 | 18,064,296 | 15,211,262 |
| Booster Stations | - | - | 2,117,192 | 250,000 |
| Reservoirs | - | 885 | 9,331,855 | - |
| New Wells | 129,500 | - | 2,583,271 | 250,000 |
| Main Line Replacement | - | 808 | 994,648 | 300,000 |
| Water Conservation | 104,171 | 57,320 | 713,759 | 200,759 |
| Total Dollars by Division | 10,819,318 | 12,744,243 | 34,502,937 | 17,014,840 |

PUBLIC WORKS & UTILITY SERVICES DEPARTMENT

WASTEWATER UTILITY FUND DEPARTMENT BUDGET SUMMARY

Appropriations by Category

| | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|--|-------------------|-------------------|--------------------|-------------------|
| | Actuals | Actuals | Year End Projected | Budget |
| Dollars by Category | | | | |
| Salary & Benefits | | | | |
| Salary | 1,260,496 | 1,465,772 | 1,614,543 | 1,753,422 |
| Part Time | - | - | 20,000 | - |
| Overtime | 278,868 | 267,747 | 306,586 | 315,000 |
| GASB 68 Net Pension Expense | (286,233) | 272,150 | - | - |
| GASB 75 Net OPEB Expense | 130,862 | (256,947) | - | - |
| Salary Related Benefits | 153,786 | 200,140 | 219,774 | 242,641 |
| Non-Persable Benefits | 273,483 | 335,093 | 431,658 | 458,981 |
| Persable Benefits | - | - | - | - |
| PERS Unfunded Laibility | 342,796 | 292,097 | 355,920 | 338,987 |
| Education & Training | 5,280 | 6,804 | 16,000 | 16,100 |
| Uniforms & Safety Equipment | 16,524 | 21,594 | 21,500 | 30,000 |
| Total Salaries & Benefits | 2,175,862 | 2,604,450 | 2,985,981 | 3,155,131 |
| Maintenance & Operations | 5,454,584 | 5,633,829 | 5,688,512 | 5,792,174 |
| Contracted Services | 772,911 | 1,185,782 | 1,441,715 | 1,838,197 |
| Capital Improvements | 1,708,943 | 865,778 | 1,103,360 | 2,700,000 |
| Capital Outlay | (1,661,443) | (803,915) | 457,675 | 1,180,300 |
| Allocated Charges | 1,525,620 | 1,685,957 | 1,916,538 | 2,162,353 |
| Operating Transfers - Out | 109,653 | 103,704 | 112,437 | 98,889 |
| Administrative Transfers - Out | 634,324 | 654,906 | 872,290 | 822,960 |
| Total Dollars by Expense Category | 10,720,454 | 11,930,491 | 14,578,508 | 17,750,004 |

Appropriations by Division

| | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|----------------------------------|-------------------|-------------------|--------------------|-------------------|
| | Actuals | Actuals | Year End Projected | Budget |
| Dollars by Division | | | | |
| Operations | 10,536,915 | 11,872,602 | 13,475,148 | 15,050,004 |
| RIX Facility | - | - | 321,298 | 500,000 |
| Water Treatment Plant | 136,050 | 57,889 | 646,729 | 1,000,000 |
| Sewer Line Replacement | 47,489 | - | 50,000 | 1,000,000 |
| Lift Stations | - | - | 85,333 | 200,000 |
| Total Dollars by Division | 10,720,454 | 11,930,491 | 14,578,508 | 17,750,004 |

PUBLIC WORKS & UTILITY SERVICES DEPARTMENT

SOLID WASTE FUND DEPARTMENT BUDGET SUMMARY

Appropriations by Category

| | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|--|------------------|------------------|--------------------|------------------|
| | Actuals | Actuals | Year End Projected | Budget |
| Dollars by Category | | | | |
| Salary & Benefits | | | | |
| Salary | - | - | - | - |
| Part Time | - | - | - | - |
| Overtime | - | - | - | - |
| Salary Related Benefits | - | - | - | - |
| Non-Persable Benefits | - | - | - | - |
| Persable Benefits | - | - | - | - |
| PERS Unfunded Liability | - | - | - | - |
| Education & Training | - | - | - | - |
| Uniforms & Safety Equipment | - | - | - | - |
| Total Salaries & Benefits | - | - | - | - |
| Maintenance & Operations | 14,576 | - | 15,500 | 15,350 |
| Contracted Services | 3,403,092 | 3,787,126 | 3,751,335 | 3,882,011 |
| Capital Improvements | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Allocated Charges | - | - | - | 70,423 |
| Operating Transfers - Out | - | - | - | - |
| Total Dollars by Expense Category | 3,417,668 | 3,787,126 | 3,766,835 | 3,967,784 |

PUBLIC WORKS & UTILITY SERVICES DEPARTMENT

GAS TAX FUND DEPARTMENT BUDGET SUMMARY

This fund is used to account for monies received and expended from the State Gas Tax allocations from the State of California. Gas Tax funds must be used for street and road purposes, which typically can include street maintenance, signal maintenance, and related engineering.

In FY2015-16, street maintenance activities were moved directly to the Gas Tax fund. In prior years, the expenditures budgeted in the Gas Tax Fund represented a transfer of funds to the General Fund to cover costs expended for street maintenance and engineering from the General Fund.

Appropriations by Category

| | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|--|------------------|------------------|--------------------|------------------|
| | Actuals | Actuals | Year End Projected | Budget |
| Dollars by Category | | | | |
| Salary & Benefits | | | | |
| Salary | 331,571 | 355,625 | 363,743 | 409,365 |
| Part Time | - | - | - | - |
| Overtime | 48,068 | 51,745 | 60,000 | 90,000 |
| Salary Related Benefits | 42,290 | 48,256 | 50,832 | 55,661 |
| Non-Persable Benefits | 110,128 | 114,405 | 123,845 | 124,171 |
| Persable Benefits | - | - | - | - |
| PERS Unfunded Liability | 115,825 | 73,024 | 74,220 | 78,955 |
| Education & Training | - | - | 8,000 | 8,000 |
| Uniforms & Safety Equipment | 9,101 | 14,080 | 15,871 | 16,200 |
| Total Salaries & Benefits | 656,983 | 657,135 | 696,511 | 782,352 |
| Maintenance & Operations | 124,690 | 170,174 | 228,400 | 298,400 |
| Contracted Services | 57,002 | 83,441 | 112,000 | 182,000 |
| Capital Improvements | - | - | - | - |
| Capital Outlay | - | - | 80,000 | - |
| Allocated Charges | 306,959 | 281,605 | 236,113 | 276,276 |
| Operating Transfers - Out | 37,050 | 25,924 | 23,447 | 23,033 |
| Total Dollars by Expense Category | 1,182,684 | 1,218,279 | 1,376,471 | 1,562,061 |

PUBLIC WORKS & UTILITY SERVICES DEPARTMENT

STATE TRAFFIC RELIEF (SB-1) FUND DEPARTMENT BUDGET SUMMARY

This fund is used to account for monies received and expended from the Senate Bill 1 (SB 1), also known as the Road Repair and Accountability Act of 2017, allocations from the State of California. SB-1 funds must be used for street and road purposes, which typically can include street maintenance, signal maintenance, and related engineering.

Streets and Highways Code (SHC) Section 2032.5(a) articulates the general intent of the legislation that recipients of RMRA funding be held accountable for the efficient investment of public funds to maintain local streets and roads and are accountable to the people through performance goals that are tracked and reported.

Pursuant to SHC Section 2030(a), the objective of the Local Streets and Roads Program is to address deferred maintenance on the local streets and roads system through the prioritization and delivery of basic road maintenance and rehabilitation projects as well as critical safety projects.

Cities and counties receiving RMRA funds must comply with all relevant federal and state laws, regulations, policies, and procedures.

Appropriations by Category

| | 2022-2023 Actuals | 2023-2024 Actuals | 2024-2025 Year End Projected | 2025-2026 Budget |
|--|----------------------|----------------------|---------------------------------|---------------------|
| Dollars by Category | | | | |
| Salary & Benefits | | | | |
| Salary | - | - | - | - |
| Part Time | - | - | - | - |
| Overtime | - | - | - | - |
| Salary Related Benefits | - | - | - | - |
| Non-Persable Benefits | - | - | - | - |
| Persable Benefits | - | - | - | - |
| PERS Unfunded Liability | - | - | - | - |
| Education & Training | - | - | - | - |
| Uniforms & Safety Equipment | - | - | - | - |
| Total Salaries & Benefits | - | - | - | - |
| Maintenance & Operations | - | - | - | - |
| Contracted Services | - | - | - | - |
| Capital Improvements | 1,021,950 | 1,393,902 | 2,603,317 | 1,410,411 |
| Capital Outlay | - | - | - | - |
| Allocated Charges | - | - | - | - |
| Operating Transfers - Out | - | - | - | - |
| Total Dollars by Expense Category | 1,021,950 | 1,393,902 | 2,603,317 | 1,410,411 |

PUBLIC WORKS & UTILITY SERVICES DEPARTMENT

POLLUTION REDUCTION (AQMD) FUND DEPARTMENT BUDGET SUMMARY

The Pollution Reduction Fund consists of AB2766 funds to implement programs that reduce air pollution from motor vehicles. These funds are used specifically to meet the requirements of the federal and state Clean Air Acts, and for the implementation of the Air Quality Management District (AQMD) Air Quality Management Plan.

Revenue to support this program is collected by the California Department of Motor Vehicles (DMV) as a Motor Vehicle Registration surcharge and forwarded to the AQMD for appropriate distribution throughout the state. Local governments receive a portion of this revenue based on population. In accordance with reporting requirements, the City reports on the use and results funded by AB2766 funds annually.

Appropriations by Category

| | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|--|-----------|-----------|--------------------|-----------|
| | Actuals | Actuals | Year End Projected | Budget |
| Dollars by Category | | | | |
| Salary & Benefits | | | | |
| Salary | - | - | - | - |
| Part Time | - | - | - | - |
| Overtime | - | - | - | - |
| Salary Related Benefits | - | - | - | - |
| Non-Persable Benefits | - | - | - | - |
| Persable Benefits | - | - | - | - |
| PERS Unfunded Liability | - | - | - | - |
| Education & Training | - | - | - | - |
| Uniforms & Safety Equipment | - | - | - | - |
| Total Salaries & Benefits | - | - | - | - |
| Maintenance & Operations | - | - | - | - |
| Contracted Services | - | - | - | - |
| Capital Improvements | - | - | - | - |
| Capital Outlay | - | 104,477 | 262,250 | 50,000 |
| Allocated Charges | - | - | - | - |
| Operating Transfers - Out | - | - | - | - |
| Total Dollars by Expense Category | - | 104,477 | 262,250 | 50,000 |

PUBLIC WORKS & UTILITY SERVICES DEPARTMENT

COMMUNITY DEVELOPMENT ACT FUND DEPARTMENT BUDGET SUMMARY

In 1974, the federal government enacted the Federal Housing and Community Development Act. Title I of the Act combining several funding programs into a single program called the Community Development Block Grant (CDBG). Congress designed the CDBG program to enhance and maintain the viability of urban communities by providing suitable housing and living environments and expanded economic activities.

Appropriations by Category

| | 2022-2023 Actuals | 2023-2024 Actuals | 2024-2025 Year End Projected | 2025-2026 Budget |
|--|----------------------|----------------------|---------------------------------|---------------------|
| Dollars by Category | | | | |
| Salary & Benefits | | | | |
| Salary | - | - | - | - |
| Part Time | - | - | - | - |
| Overtime | - | - | - | - |
| Salary Related Benefits | - | - | - | - |
| Non-Persable Benefits | - | - | - | - |
| Persable Benefits | - | - | - | - |
| PERS Unfunded Liability | - | - | - | - |
| Education & Training | - | - | - | - |
| Uniforms & Safety Equipment | - | - | - | - |
| Total Salaries & Benefits | - | - | - | - |
| Maintenance & Operations | - | - | - | - |
| Contracted Services | - | - | - | - |
| Capital Improvements | 371,465 | 425,663 | 1,093,304 | 314,391 |
| Capital Outlay | - | - | - | - |
| Allocated Charges | - | - | - | - |
| Operating Transfers - Out | 263,915 | 101,964 | 59,543 | - |
| Total Dollars by Expense Category | 635,380 | 527,627 | 1,152,847 | 314,391 |

PUBLIC WORKS & UTILITY SERVICES DEPARTMENT

MEASURE I FUND DEPARTMENT BUDGET SUMMARY

In 1989, the San Bernardino County voters approved the passage of Measure I, authorizing San Bernardino Associated Governments (SANBAG) acting as the San Bernardino County Transportation Authority, to impose a one-half of one percent sales tax through 2010. In 2004, voters approved an extension of this sales tax through the year 2040.

This tax revenue is designated for transportation and traffic management programs.

Unexpended appropriations related to ongoing projects are carried forward into the following fiscal year.

Appropriations by Category

| | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|--|----------------|------------------|--------------------|------------------|
| | Actuals | Actuals | Year End Projected | Budget |
| Dollars by Category | | | | |
| Salary & Benefits | | | | |
| Salary | - | - | - | - |
| Part Time | - | - | - | - |
| Overtime | - | - | - | - |
| Salary Related Benefits | - | - | - | - |
| Non-Persable Benefits | - | - | - | - |
| Persable Benefits | - | - | - | - |
| PERS Unfunded Liability | - | - | - | - |
| Education & Training | - | - | - | - |
| Uniforms & Safety Equipment | - | - | - | - |
| Total Salaries & Benefits | - | - | - | - |
| Maintenance & Operations | - | - | - | - |
| Contracted Services | - | - | - | - |
| Capital Improvements | 703,457 | 1,284,751 | 3,080,819 | 1,418,245 |
| Capital Outlay | - | - | - | - |
| Allocated Charges | - | - | - | - |
| Operating Transfers - Out | 17,268 | 60,385 | 890,230 | - |
| Total Dollars by Expense Category | 720,725 | 1,345,136 | 3,971,049 | 1,418,245 |

PUBLIC WORKS & UTILITY SERVICES DEPARTMENT

LOCAL FISCAL RECOVERY FUND DEPARTMENT BUDGET SUMMARY

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

The SLFRF program provides governments across the country with the resources needed to:

- Fight the pandemic and support families and businesses struggling with its public health and economic impacts
- Maintain vital public services, even amid declines in revenue resulting from the crisis
- Build a strong, resilient, and equitable recovery by making investments that support long-term growth and opportunity

Unexpended appropriations related to ongoing projects are carried forward into the following fiscal year, as allowable within the grant provisions.

Appropriations by Category

| | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|--|------------------|------------------|--------------------|-----------|
| | Actuals | Actuals | Year End Projected | Budget |
| Dollars by Category | | | | |
| Salary & Benefits | | | | |
| Salary | - | - | - | - |
| Part Time | - | - | - | - |
| Overtime | - | - | - | - |
| Salary Related Benefits | - | - | - | - |
| Non-Persable Benefits | - | - | - | - |
| Persable Benefits | - | - | - | - |
| PERS Unfunded Liability | - | - | - | - |
| Education & Training | - | - | - | - |
| Uniforms & Safety Equipment | 1,278,028 | 22,102 | 19,711 | - |
| Total Salaries & Benefits | 1,278,028 | 22,102 | 19,711 | - |
| Maintenance & Operations | 52,093 | 799,103 | 344,591 | - |
| Contracted Services | - | - | - | - |
| Capital Improvements | 2,378,336 | 528,808 | 14,464 | - |
| Capital Outlay | 895,813 | 777,357 | 287,933 | - |
| Allocated Charges | - | - | - | - |
| Operating Transfers - Out | - | - | 6,928,164 | - |
| Total Dollars by Expense Category | 4,604,270 | 2,127,370 | 7,594,864 | - |

PUBLIC WORKS & UTILITY SERVICES DEPARTMENT

MISCELLANEOUS GRANTS FUND (PUBLIC WORKS) DEPARTMENT BUDGET SUMMARY

NON-DEPARTMENTAL

Historically, this cost center accounts for grant dollars that are transferred to the General Fund and Capital Projects Funds to pay for specified projects per a Council-approved funding plan.

Unexpended appropriations related to ongoing projects or operations are carried forward into the following fiscal year.

Appropriations by Category

| | 2022-2023 Actuals | 2023-2024 Actuals | 2024-2025 Year End Projected | 2025-2026 Budget |
|--|----------------------|----------------------|---------------------------------|---------------------|
| Dollars by Category | | | | |
| Salary & Benefits | | | | |
| Salary | - | - | - | - |
| Part Time | - | - | - | - |
| Overtime | - | - | - | - |
| Salary Related Benefits | - | - | - | - |
| Non-Persable Benefits | - | - | - | - |
| Persable Benefits | - | - | - | - |
| PERS Unfunded Liability | - | - | - | - |
| Education & Training | - | - | - | - |
| Uniforms & Safety Equipment | - | - | - | - |
| Total Salaries & Benefits | - | - | - | - |
| Maintenance & Operations | - | - | - | - |
| Contracted Services | - | - | 95,681 | - |
| Capital Improvements | 588,027 | 360,685 | 7,058,791 | - |
| Capital Outlay | - | - | - | - |
| Allocated Charges | - | - | - | - |
| Operating Transfers - Out | 201,230 | 90,344 | 1,424,597 | - |
| Total Dollars by Expense Category | 789,257 | 451,029 | 8,579,069 | - |

PUBLIC WORKS & UTILITY SERVICES DEPARTMENT

HOST CITY FEES

In 1992, the City entered into a Memorandum of Understanding (MOU) with the County of San Bernardino establishing a fee of one dollar per ton of waste disposed at the Colton landfill for the duration of its life.

Subsequently, in 1998, the City entered into a 15-year Waste Disposal Agreement with the County. This agreement committed the City to deliver all controllable waste to a County landfill at a reduced rate for the term of the agreement. Including Colton, a total of 16 cities in San Bernardino County have entered into Waste Disposal Agreements.

This fund accounts for the funds collected under this agreement and have traditionally been used for maintenance and improvement of local roads impacted by disposal services and operations.

Appropriations by Category

| | 2022-2023 Actuals | 2023-2024 Actuals | 2024-2025 Year End Projected | 2025-2026 Budget |
|--|----------------------|----------------------|---------------------------------|---------------------|
| Dollars by Category | | | | |
| Salary & Benefits | | | | |
| Salary | - | - | - | - |
| Part Time | - | - | - | - |
| Overtime | - | - | - | - |
| Salary Related Benefits | - | - | - | - |
| Non-Persable Benefits | - | - | - | - |
| Persable Benefits | - | - | - | - |
| PERS Unfunded Liability | - | - | - | - |
| Education & Training | - | - | - | - |
| Uniforms & Safety Equipment | - | - | - | - |
| Total Salaries & Benefits | - | - | - | - |
| Maintenance & Operations | - | - | - | - |
| Contracted Services | - | - | - | - |
| Capital Improvements | 1,184,405 | 406,540 | 1,327,981 | 766,658 |
| Capital Outlay | - | - | - | - |
| Allocated Charges | - | - | - | - |
| Operating Transfers - Out | - | - | - | - |
| Total Dollars by Expense Category | 1,184,405 | 406,540 | 1,327,981 | 766,658 |

PUBLIC WORKS & UTILITY SERVICES DEPARTMENT

PARK DEVELOPMENT FUND DEPARTMENT BUDGET SUMMARY

This fund is comprised of fees collected from developers when new development occurs within the City. The fees are used to pay for the development of park facilities necessary to accommodate the effects of growth in the community.

Appropriations by Category

| | 2022-2023 Actuals | 2023-2024 Actuals | 2024-2025 Year End Projected | 2025-2026 Budget |
|--|----------------------|----------------------|---------------------------------|---------------------|
| Dollars by Category | | | | |
| Salary & Benefits | | | | |
| Salary | - | - | - | - |
| Part Time | - | - | - | - |
| Overtime | - | - | - | - |
| Salary Related Benefits | - | - | - | - |
| Non-Persable Benefits | - | - | - | - |
| Persable Benefits | - | - | - | - |
| PERS Unfunded Liability | - | - | - | - |
| Education & Training | - | - | - | - |
| Uniforms & Safety Equipment | - | - | - | - |
| Total Salaries & Benefits | - | - | - | - |
| Maintenance & Operations | - | - | - | - |
| Contracted Services | - | - | - | - |
| Capital Improvements | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Allocated Charges | - | - | - | - |
| Operating Transfers - Out | - | - | - | - |
| Total Dollars by Expense Category | - | - | - | - |

PUBLIC WORKS & UTILITY SERVICES DEPARTMENT

TRAFFIC IMPACT FEES FUND DEPARTMENT BUDGET SUMMARY

Traffic Impact Fees are collected from developers when new development occurs within the City. These fees are used to pay for traffic signals, widening roads or connecting and/or building new roads, as needed, due to the increase in traffic resulting from the development. Developers are required to either construct improvements or they are charged a fee, which the City utilizes to make the improvements.

Residential projects are charged a per unit fee, reflecting the average number of trips per day estimated to be made by the occupants of the new residence.

The fees and costs for commercial and industrial projects are based on the type of business and the square footage of the completed building, factored by the estimated number of trips per day anticipated to be generated by the new development.

Appropriations by Category

| | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|--|----------------|----------------|--------------------|----------------|
| | Actuals | Actuals | Year End Projected | Budget |
| Dollars by Category | | | | |
| Salary & Benefits | | | | |
| Salary | - | - | - | - |
| Part Time | - | - | - | - |
| Overtime | - | - | - | - |
| Salary Related Benefits | - | - | - | - |
| Non-Persable Benefits | - | - | - | - |
| Persable Benefits | - | - | - | - |
| PERS Unfunded Liability | - | - | - | - |
| Education & Training | - | - | - | - |
| Uniforms & Safety Equipment | - | - | - | - |
| Total Salaries & Benefits | - | - | - | - |
| Maintenance & Operations | - | - | - | - |
| Contracted Services | - | 80 | 23,920 | - |
| Capital Improvements | 403,821 | 470,418 | 7,376,140 | 442,500 |
| Capital Outlay | - | - | - | - |
| Allocated Charges | - | - | - | - |
| Operating Transfers - Out | 9,111 | 24,788 | 597,218 | - |
| Total Dollars by Expense Category | 412,932 | 495,286 | 7,997,278 | 442,500 |

PUBLIC WORKS & UTILITY SERVICES DEPARTMENT

NEW FACILITIES DEVELOPMENT FUND DEPARTMENT BUDGET SUMMARY

The New Facilities Development Fees are collected from developers when new development occurs within the City. The fees are used to pay for the development of future City facilities, which are necessary to accommodate the effect of growth in the community.

Unexpended appropriations related to ongoing projects are carried forward into the following fiscal year.

Appropriations by Category

| | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|--|-----------|-----------|--------------------|-----------|
| | Actuals | Actuals | Year End Projected | Budget |
| Dollars by Category | | | | |
| Salary & Benefits | | | | |
| Salary | - | - | - | - |
| Part Time | - | - | - | - |
| Overtime | - | - | - | - |
| Salary Related Benefits | - | - | - | - |
| Non-Persable Benefits | - | - | - | - |
| Persable Benefits | - | - | - | - |
| PERS Unfunded Liability | - | - | - | - |
| Education & Training | - | - | - | - |
| Uniforms & Safety Equipment | - | - | - | - |
| Total Salaries & Benefits | - | - | - | - |
| Maintenance & Operations | - | - | - | - |
| Contracted Services | - | - | - | - |
| Capital Improvements | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Allocated Charges | - | - | - | - |
| Operating Transfers - Out | - | - | - | - |
| Total Dollars by Expense Category | - | - | - | - |

PUBLIC WORKS & UTILITY SERVICES DEPARTMENT

CAPITAL IMPROVEMENT PROJECTS FUND DEPARTMENT BUDGET SUMMARY

Capital Improvement Projects are municipally funded projects that increase and benefit the City’s infrastructure. These projects promote infrastructure, revitalization, renovation, and improvements to City roads, highways, parks, storm drains, water/wastewater, and city facilities.

Unexpended appropriations related to ongoing projects are carried forward into the following fiscal year.

Appropriations by Category

| | 2022-2023 Actuals | 2023-2024 Actuals | 2024-2025 Year End Projected | 2025-2026 Budget |
|--|----------------------|----------------------|---------------------------------|---------------------|
| Dollars by Category | | | | |
| Salary & Benefits | | | | |
| Salary | - | - | - | - |
| Part Time | - | - | - | - |
| Overtime | - | - | - | - |
| Salary Related Benefits | - | - | - | - |
| Non-Persable Benefits | - | - | - | - |
| Persable Benefits | - | - | - | - |
| PERS Unfunded Liability | - | - | - | - |
| Education & Training | - | - | - | - |
| Uniforms & Safety Equipment | - | - | - | - |
| Total Salaries & Benefits | - | - | - | - |
| Maintenance & Operations | - | - | - | - |
| Contracted Services | - | - | - | - |
| Capital Improvements | 495,835 | 375,649 | 13,471,648 | - |
| Capital Outlay | - | - | - | - |
| Allocated Charges | - | - | - | - |
| Operating Transfers - Out | - | - | - | - |
| Total Dollars by Expense Category | 495,835 | 375,649 | 13,471,648 | - |

PUBLIC WORKS & UTILITY SERVICES DEPARTMENT

COLTON CROSSING FUND DEPARTMENT BUDGET SUMMARY

Capital Improvement Projects are municipally funded projects that increase and benefit the City’s infrastructure. The Colton Crossing Fund was established to account for activities related to the Colton Crossing Rail Grade Separation Project.

The Colton Crossing Project is a rail improvement project with a funding agreement between the City of Colton, San Bernardino Associated Governments (SANBAG), Union Pacific Railroad (UPRR), and BNSF Railroad Company. The project will result in a grade separation between the UPRR and BNSF main tracks at the Colton Crossing to improve the rail operations, provide residents relief from the train-generated noise, and reduce the impact on local traffic circulation caused by the volume of trains utilizing this line.

Unexpended appropriations related to ongoing projects are carried forward into the following fiscal year.

Appropriations by Category

| | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|--|-----------|-----------|--------------------|-----------|
| | Actuals | Actuals | Year End Projected | Budget |
| Dollars by Category | | | | |
| Salary & Benefits | | | | |
| Salary | - | - | - | - |
| Part Time | - | - | - | - |
| Overtime | - | - | - | - |
| Salary Related Benefits | - | - | - | - |
| Non-Persable Benefits | - | - | - | - |
| Persable Benefits | - | - | - | - |
| PERS Unfunded Liability | - | - | - | - |
| Education & Training | - | - | - | - |
| Uniforms & Safety Equipment | - | - | - | - |
| Total Salaries & Benefits | - | - | - | - |
| Maintenance & Operations | - | - | - | - |
| Contracted Services | - | - | - | - |
| Capital Improvements | 119,137 | 5,081 | 3,561 | - |
| Capital Outlay | - | - | - | - |
| Allocated Charges | - | - | - | - |
| Operating Transfers - Out | - | - | - | - |
| Total Dollars by Expense Category | 119,137 | 5,081 | 3,561 | - |

PUBLIC WORKS & UTILITY SERVICES DEPARTMENT

FACILITY & EQUIPMENT MAINTENANCE FUND DEPARTMENT BUDGET SUMMARY

The Facility & Equipment Maintenance Fund is an internal service fund that accounts for the internal general maintenance of City facilities, including building repairs, janitorial functions, in-house construction, preventative maintenance, and minor repairs to cooling systems. Additionally, this function provides administrative support and oversight as needed for contractor services. This function is funded through charges to all user departments.

Appropriations by Category

| | 2022-2023 Actuals | 2023-2024 Actuals | 2024-2025 Year End Projected | 2025-2026 Budget |
|--|----------------------|----------------------|---------------------------------|---------------------|
| Dollars by Category | | | | |
| Salary & Benefits | | | | |
| Salary | 244,723 | 295,732 | 308,428 | 321,668 |
| Part Time | 32,047 | 57,741 | 65,000 | 57,000 |
| Overtime | 42,845 | 41,905 | 60,000 | 62,000 |
| Salary Related Benefits | 36,041 | 43,819 | 43,419 | 43,712 |
| Non-Persable Benefits | 56,105 | 66,230 | 88,310 | 86,089 |
| Persable Benefits | - | - | - | - |
| PERS Unfunded Liability | 49,138 | 55,586 | 62,834 | 62,408 |
| Education & Training | - | 2,790 | 4,200 | 4,200 |
| Uniforms & Safety Equipment | 8,851 | 11,941 | 15,080 | 18,900 |
| Total Salaries & Benefits | 469,750 | 575,744 | 647,271 | 655,977 |
| Maintenance & Operations | 458,161 | 550,048 | 552,665 | 547,000 |
| Contracted Services | 32,359 | 98,169 | 284,300 | 260,500 |
| Capital Improvements | - | 226,067 | 238,000 | - |
| Capital Outlay | 31,179 | (84,384) | 1,849,156 | - |
| Allocated Charges | - | - | - | - |
| Operating Transfers - Out | 15,718 | 19,735 | 19,850 | 18,206 |
| Total Dollars by Expense Category | 1,007,167 | 1,385,379 | 3,591,241 | 1,481,683 |

PUBLIC WORKS & UTILITY SERVICES DEPARTMENT

AUTOMOTIVE SHOP FUND DEPARTMENT BUDGET SUMMARY

The Automotive Shop Fund is an internal service fund that accounts for the internal repair, maintenance, and/or replacement of all City owned vehicles. This function is funded through charges to all user departments.

Appropriations by Category

| | 2022-2023 Actuals | 2023-2024 Actuals | 2024-2025 Year End Projected | 2025-2026 Budget |
|--|----------------------|----------------------|---------------------------------|---------------------|
| Dollars by Category | | | | |
| Salary & Benefits | | | | |
| Salary | 144,809 | 205,603 | 199,216 | 238,250 |
| Part Time | - | - | - | - |
| Overtime | 289 | 3,703 | 13,000 | 6,000 |
| Salary Related Benefits | 10,412 | 29,694 | 33,464 | 40,871 |
| Non-Persable Benefits | 40,855 | 52,616 | 60,515 | 67,497 |
| Persable Benefits | - | - | - | - |
| PERS Unfunded Liability | 46,018 | 40,690 | 46,388 | 45,860 |
| Education & Training | 1,257 | - | 1,500 | 1,500 |
| Uniforms & Safety Equipment | 3,583 | 5,499 | 7,350 | 8,500 |
| Total Salaries & Benefits | 247,223 | 337,805 | 361,433 | 408,478 |
| Maintenance & Operations | 276,019 | 298,838 | 403,840 | 388,800 |
| Contracted Services | - | - | - | - |
| Capital Improvements | - | - | - | - |
| Capital Outlay | - | 69,913 | 861,050 | - |
| Allocated Charges | - | - | - | - |
| Operating Transfers - Out | 14,720 | 14,446 | 14,654 | 13,378 |
| Total Dollars by Expense Category | 537,962 | 721,002 | 1,640,977 | 810,656 |

PUBLIC WORKS & UTILITY SERVICES DEPARTMENT

LLMD #2 FUND DEPARTMENT BUDGET SUMMARY

The District was formed and annual assessments established pursuant to the Landscape and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code. The City annually levees and collects special assessments to maintain certain improvements, such as plant materials, irrigation systems, open space areas, entry monuments, and accent lighting.

Appropriations by Category

| | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|--|----------------|----------------|--------------------|----------------|
| | Actuals | Actuals | Year End Projected | Budget |
| Dollars by Category | | | | |
| Salary & Benefits | | | | |
| Salary | 12,203 | 14,325 | 14,437 | 16,097 |
| Part Time | - | - | - | - |
| Overtime | 3,085 | 5,362 | 8,000 | 8,000 |
| Salary Related Benefits | 1,548 | 1,995 | 2,027 | 2,165 |
| Non-Persable Benefits | 3,729 | 4,376 | 5,266 | 5,266 |
| Persable Benefits | - | - | - | - |
| PERS Unfunded Liability | 5,070 | 2,543 | 2,952 | 3,309 |
| Education & Training | - | - | - | - |
| Uniforms & Safety Equipment | 277 | 351 | 1,000 | 1,000 |
| Total Salaries & Benefits | 25,912 | 28,952 | 33,682 | 35,837 |
| Maintenance & Operations | 13,776 | 12,604 | 15,850 | 15,850 |
| Contracted Services | 75,533 | 92,269 | 117,000 | 120,000 |
| Capital Improvements | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Allocated Charges | 17,689 | 11,401 | 12,249 | 13,482 |
| Operating Transfers - Out | 1,622 | 903 | 933 | 965 |
| Total Dollars by Expense Category | 134,532 | 146,129 | 179,714 | 186,134 |

PUBLIC WORKS & UTILITY SERVICES DEPARTMENT

LLMD #1 FUND DEPARTMENT BUDGET SUMMARY

The District was formed and annual assessments established pursuant to the Landscape and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code. The City annually levees and collects special assessments to maintain certain improvements, such as plant materials, irrigation systems, open space areas, entry monuments, and accent lighting.

Appropriations by Category

| | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|--|----------------|----------------|--------------------|----------------|
| | Actuals | Actuals | Year End Projected | Budget |
| Dollars by Category | | | | |
| Salary & Benefits | | | | |
| Salary | 36,610 | 42,974 | 43,314 | 48,291 |
| Part Time | - | - | - | - |
| Overtime | 9,255 | 16,086 | 19,000 | 12,000 |
| Salary Related Benefits | 4,644 | 5,984 | 6,084 | 6,496 |
| Non-Persable Benefits | 11,185 | 13,126 | 15,796 | 15,797 |
| Persable Benefits | - | - | - | - |
| PERS Unfunded Liability | 12,089 | 7,629 | 8,856 | 9,456 |
| Education & Training | - | - | - | - |
| Uniforms & Safety Equipment | 267 | 351 | 1,000 | 1,000 |
| Total Salaries & Benefits | 74,050 | 86,150 | 94,050 | 93,040 |
| Maintenance & Operations | 67,610 | 82,220 | 65,500 | 65,500 |
| Contracted Services | 129,803 | 117,895 | 137,000 | 144,000 |
| Capital Improvements | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Allocated Charges | 35,785 | 27,490 | 30,564 | 32,828 |
| Operating Transfers - Out | 3,867 | 2,709 | 2,798 | 2,758 |
| Total Dollars by Expense Category | 311,115 | 316,464 | 329,912 | 338,126 |

PUBLIC WORKS & UTILITY SERVICES DEPARTMENT

CFD 87-1 DEBT SERVICE FUND DEPARTMENT BUDGET SUMMARY

CFD 87-1 comprises approximately 49 gross acres in the northwest portion of the City, approximately one mile north of the Interstate 10 freeway. Projects funded include storm drain facilities, an equipped fire station, a multipurpose community building, and the expansion and rehabilitation of streets. Project and facility construction is complete.

The property owners within the district receive an annual assessment on their property tax bill. Once collected by the County and remitted to the City, these assessments are used to make annual payments on the debt. The proceeds were originally used to fund the project improvements. The debt in this district was defeased in Fiscal Year 2017-18. Remaining amounts were used to fund improvements in the district to wrap-up the use of funds.

Appropriations by Category

| | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|--|--------------|-----------|--------------------|-----------|
| | Actuals | Actuals | Year End Projected | Budget |
| Dollars by Category | | | | |
| Salary & Benefits | | | | |
| Salary | - | - | - | - |
| Part Time | - | - | - | - |
| Overtime | - | - | - | - |
| Salary Related Benefits | - | - | - | - |
| Non-Persable Benefits | - | - | - | - |
| Persable Benefits | - | - | - | - |
| PERS Unfunded Liability | - | - | - | - |
| Education & Training | - | - | - | - |
| Uniforms & Safety Equipment | - | - | - | - |
| Total Salaries & Benefits | - | - | - | - |
| Maintenance & Operations | - | - | - | - |
| Contracted Services | - | - | - | - |
| Capital Improvements | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Allocated Charges | - | - | - | - |
| Operating Transfers - Out | 3,540 | - | - | - |
| Total Dollars by Expense Category | 3,540 | - | - | - |

PUBLIC WORKS & UTILITY SERVICES DEPARTMENT

CFD 2021-1 SAFETY FUND DEPARTMENT BUDGET SUMMARY

CFD 2021-1 was adopted with Ordinance O-07-21 pursuant to the terms and provisions of the Mello-Roose Community Facilities Act of 1982.

The property owners within the district receive an annual assessment on their property tax bill. Once collected by the County and remitted to the City, these assessments are used to transfer to the City’s General Fund, which funds the safety services provided by the assessment.

Appropriations by Category

| | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|--|-----------|-----------|--------------------|-----------|
| | Actuals | Actuals | Year End Projected | Budget |
| Dollars by Category | | | | |
| Salary & Benefits | | | | |
| Salary | - | - | - | - |
| Part Time | - | - | - | - |
| Overtime | - | - | - | - |
| Salary Related Benefits | - | - | - | - |
| Non-Persable Benefits | - | - | - | - |
| Persable Benefits | - | - | - | - |
| PERS Unfunded Liability | - | - | - | - |
| Education & Training | - | - | - | - |
| Uniforms & Safety Equipment | - | - | - | - |
| Total Salaries & Benefits | - | - | - | - |
| Maintenance & Operations | - | - | - | - |
| Contracted Services | - | - | - | - |
| Capital Improvements | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Allocated Charges | - | - | - | - |
| Operating Transfers - Out | - | - | 7,500 | - |
| Total Dollars by Expense Category | - | - | 7,500 | - |

PUBLIC WORKS & UTILITY SERVICES DEPARTMENT

CFD 2021-2 MAINTENANCE FUND DEPARTMENT BUDGET SUMMARY

CFD 2021-2 was adopted with Ordinance O-08-21 pursuant to the terms and provisions of the Mello-Roose Community Facilities Act of 1982.

The property owners within the district receive an annual assessment on their property tax bill. Once collected by the County and remitted to the City, these assessments are used to transfer to the City’s General Fund, which funds the maintenance services of the common areas provided by the assessment.

Appropriations by Category

| | 2022-2023 Actuals | 2023-2024 Actuals | 2024-2025 Year End Projected | 2025-2026 Budget |
|--|----------------------|----------------------|---------------------------------|---------------------|
| Dollars by Category | | | | |
| Salary & Benefits | | | | |
| Salary | - | - | - | - |
| Part Time | - | - | - | - |
| Overtime | - | - | - | - |
| Salary Related Benefits | - | - | - | - |
| Non-Persable Benefits | - | - | - | - |
| Persable Benefits | - | - | - | - |
| PERS Unfunded Liability | - | - | - | - |
| Education & Training | - | - | - | - |
| Uniforms & Safety Equipment | - | - | - | - |
| Total Salaries & Benefits | - | - | - | - |
| Maintenance & Operations | - | - | - | - |
| Contracted Services | - | - | - | - |
| Capital Improvements | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Allocated Charges | - | - | - | - |
| Operating Transfers - Out | - | - | 1,500 | - |
| Total Dollars by Expense Category | - | - | 1,500 | - |

PUBLIC WORKS & UTILITY SERVICES DEPARTMENT

CFD 88-1 DEBT SERVICE FUND DEPARTMENT BUDGET SUMMARY

CFD 88-1 comprises approximately 96 gross acres in the northwest portion of the City and in the southwest portion of the City of San Bernardino, bordered on the west by the Southern Pacific Railway, approximately one and a half miles north of the Interstate 10 freeway. Projects funded include permanent storm drain facilities, park facilities, and street improvements. Project and facility construction is complete.

The property owners within the district receive an annual assessment on their property tax bill. Once collected by the County and remitted to the City, these assessments are used to make annual payments on the debt. The proceeds were originally used to fund the project improvements. The debt in this district was defeased in Fiscal Year 2015-16. Remaining amounts were used to fund improvements in the district to wrap-up the use of funds.

Appropriations by Category

| | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|--|--------------|-----------|--------------------|-----------|
| | Actuals | Actuals | Year End Projected | Budget |
| Dollars by Category | | | | |
| Salary & Benefits | | | | |
| Salary | - | - | - | - |
| Part Time | - | - | - | - |
| Overtime | - | - | - | - |
| Salary Related Benefits | - | - | - | - |
| Non-Persable Benefits | - | - | - | - |
| Persable Benefits | - | - | - | - |
| PERS Unfunded Liability | - | - | - | - |
| Education & Training | - | - | - | - |
| Uniforms & Safety Equipment | - | - | - | - |
| Total Salaries & Benefits | - | - | - | - |
| Maintenance & Operations | - | - | - | - |
| Contracted Services | - | - | - | - |
| Capital Improvements | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Allocated Charges | - | - | - | - |
| Operating Transfers - Out | 3,806 | - | - | - |
| Total Dollars by Expense Category | 3,806 | - | - | - |

PUBLIC WORKS & UTILITY SERVICES DEPARTMENT

CFD 89-1 DEBT SERVICE FUND DEPARTMENT BUDGET SUMMARY

CFD 89-1 comprises approximately 80 gross acres in the southern area of the City between Hunts Lane from the east and Cooley Drive from the west. Projects funded include the acquisition of school and park sites, the construction of park facilities, street improvements, and utilities required to serve the development built within the District. Project and facility construction is complete.

The property owners within the district receive an annual assessment on their property tax bill. Once collected by the County and remitted to the City, these assessments are used to make annual payments on the debt. The proceeds were originally used to fund the project improvements. The debt in this district was defeased in Fiscal Year 2018-19. Remaining amounts were used to fund improvements in the district to wrap-up the use of funds.

Appropriations by Category

| | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|--|--------------|-----------|--------------------|-----------|
| | Actuals | Actuals | Year End Projected | Budget |
| Dollars by Category | | | | |
| Salary & Benefits | | | | |
| Salary | - | - | - | - |
| Part Time | - | - | - | - |
| Overtime | - | - | - | - |
| Salary Related Benefits | - | - | - | - |
| Non-Persable Benefits | - | - | - | - |
| Persable Benefits | - | - | - | - |
| PERS Unfunded Liability | - | - | - | - |
| Education & Training | - | - | - | - |
| Uniforms & Safety Equipment | - | - | - | - |
| Total Salaries & Benefits | - | - | - | - |
| Maintenance & Operations | - | - | - | - |
| Contracted Services | - | - | - | - |
| Capital Improvements | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Allocated Charges | - | - | - | - |
| Operating Transfers - Out | 3,566 | - | - | - |
| Total Dollars by Expense Category | 3,566 | - | - | - |

PUBLIC WORKS & UTILITY SERVICES DEPARTMENT

STORM WATER FUND DEPARTMENT BUDGET SUMMARY

The City recognizes the need to reduce pollution carried by storm water into local rivers and creeks. The City is responsible for ensuring, to the maximum extent practical, that all businesses and residents comply with the State Mandate.

A property tax assessment funds the City’s state-mandated National Pollutant Discharge Elimination System (NPDES) program.

Appropriations by Category

| | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|--|----------------|------------------|--------------------|----------------|
| | Actuals | Actuals | Year End Projected | Budget |
| Dollars by Category | | | | |
| Salary & Benefits | | | | |
| Salary | 174,425 | 251,666 | 183,439 | 150,858 |
| Part Time | - | - | - | - |
| Overtime | 17,892 | 43,829 | 30,000 | 37,500 |
| Salary Related Benefits | 21,906 | 33,675 | 25,605 | 20,879 |
| Non-Persable Benefits | 56,652 | 71,967 | 52,714 | 39,356 |
| Persable Benefits | - | - | - | - |
| PERS Unfunded Liability | 33,539 | 46,140 | 54,822 | 29,313 |
| Education & Training | - | - | 1,500 | 1,500 |
| Uniforms & Safety Equipment | - | 554 | 2,000 | 2,000 |
| Total Salaries & Benefits | 304,414 | 447,831 | 350,080 | 281,406 |
| Maintenance & Operations | 164,597 | 220,542 | 220,877 | 260,900 |
| Contracted Services | 131,858 | 115,475 | 120,000 | 120,000 |
| Capital Improvements | 7,798 | - | 242,202 | 80,000 |
| Capital Outlay | 144,899 | 208,856 | 0 | - |
| Allocated Charges | 89,763 | 149,209 | 136,580 | 134,388 |
| Operating Transfers - Out | 10,728 | 16,381 | 17,318 | 8,551 |
| Total Dollars by Expense Category | 854,057 | 1,158,294 | 1,087,057 | 885,245 |

PUBLIC WORKS & UTILITY SERVICES DEPARTMENT

CFD 89-2 DEBT SERVICE FUND DEPARTMENT BUDGET SUMMARY

CFD 89-2 comprises approximately 111 gross acres in the northwest portion of the City. It is bordered by Pepper Avenue to the west, the Union Pacific Railroad Company right-of-way to the east, San Bernardino Avenue to the south, and Randall Avenue to the north. Projects funded include flood control/storm drain improvements, sanitary sewer facilities, water system facilities, street improvements, landscaping improvements, a fire station, and park facilities.

The property owners within the district receive an annual assessment on their property tax bill. Once collected by the County and remitted to the City, these assessments are used to make annual payments on the debt. The proceeds were originally used to fund the project improvements. The debt in this district was defeased in Fiscal Year 2018-19. Remaining amounts were used to fund improvements in the district to wrap-up the use of funds.

Appropriations by Category

| | 2022-2023 Actuals | 2023-2024 Actuals | 2024-2025 Year End Projected | 2025-2026 Budget |
|--|----------------------|----------------------|---------------------------------|---------------------|
| Dollars by Category | | | | |
| Salary & Benefits | | | | |
| Salary | - | - | - | - |
| Part Time | - | - | - | - |
| Overtime | - | - | - | - |
| Salary Related Benefits | - | - | - | - |
| Non-Persable Benefits | - | - | - | - |
| Persable Benefits | - | - | - | - |
| PERS Unfunded Liability | - | - | - | - |
| Education & Training | - | - | - | - |
| Uniforms & Safety Equipment | - | - | - | - |
| Total Salaries & Benefits | - | - | - | - |
| Maintenance & Operations | - | - | - | - |
| Contracted Services | - | - | - | - |
| Capital Improvements | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Allocated Charges | - | - | - | - |
| Operating Transfers - Out | 3,659 | - | - | - |
| Total Dollars by Expense Category | 3,659 | - | - | - |

PUBLIC WORKS & UTILITY SERVICES DEPARTMENT

CFD 90-1 DEBT SERVICE FUND DEPARTMENT BUDGET SUMMARY

CFD 90-1 comprises approximately 15 gross acres in the City generally located on the west side of Mount Vernon Avenue between Colton Avenue and Olive Street, and is divided into two tax rate areas. Tax rate Area No. 1 consists of five parcels totaling approximately 12.47 acres, and is subject to the special tax; however, the five parcels that compose Tax Rate Area No. 2, located in the southern portion of the district, are not obligated to pay the special tax pursuant to the District’s Rate and Method of Apportionment that was amended at the time of the refunding. Projects funded include the renovation of the commercial shopping center known as “Plaza Las Glorias,” new building construction, landscape and site improvements, and the addition of a public parking area. Project and facility construction is complete.

The property owners within the district receive an annual assessment on their property tax bill. Once collected by the County and remitted to the City, these assessments are used to make annual payments on the debt. The proceeds were originally used to fund the project improvements. The debt in this district was defeased in Fiscal Year 2019-20. Remaining amounts were used to fund improvements in the district to wrap-up the use of funds.

Appropriations by Category

| | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|--|--------------|-----------|--------------------|-----------|
| | Actuals | Actuals | Year End Projected | Budget |
| Dollars by Category | | | | |
| Salary & Benefits | | | | |
| Salary | - | - | - | - |
| Part Time | - | - | - | - |
| Overtime | - | - | - | - |
| Salary Related Benefits | - | - | - | - |
| Non-Persable Benefits | - | - | - | - |
| Persable Benefits | - | - | - | - |
| PERS Unfunded Liability | - | - | - | - |
| Education & Training | - | - | - | - |
| Uniforms & Safety Equipment | - | - | - | - |
| Total Salaries & Benefits | - | - | - | - |
| Maintenance & Operations | - | - | - | - |
| Contracted Services | - | - | - | - |
| Capital Improvements | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Allocated Charges | - | - | - | - |
| Operating Transfers - Out | 3,537 | - | - | - |
| Total Dollars by Expense Category | 3,537 | - | - | - |

OTHER SUMMARIES AND SCHEDULES





CAPITAL IMPROVEMENT PROJECTS SUMMARY

| Project Description | Project Budget | Funding Source |
|---|-------------------|-----------------------|
| Planning Division Renovations | \$ 20,000 | General |
| Hermosa Gardens Capital Renovations | \$ 25,000 | General |
| FY2025-26 Street Paving Project | \$ 1,410,411 | SB-1 |
| FY2025-26 Street & Alley Improvement Project | \$ 314,391 | CDBG |
| FY2025-26 Asphalt Paving Project | \$ 1,418,245 | Measure I |
| Traffic Signal Installation - Fairway/Sperry | \$ 250,000 | Traffic Impact |
| Traffic Signal Installation - Hunts Ln/Stewart/Harwick | \$ 192,500 | Traffic Impact |
| Traffic Signal Installation - Fairway/Sperry | \$ 250,000 | Host City Fee |
| Washington Street (RV Center to Mediterranean Pkwy) | \$ 196,658 | Host City Fee |
| San Bernardino Street (Pepper Ave. to Indigo Ave.) | \$ 320,000 | Host City Fee |
| Drainage System Repair - La Cadena Project | \$ 80,000 | Storm Water |
| Administration Building | \$ 1,000,000 | Electric Utility |
| Hub Station PM Transformer 3 | \$ 115,000 | Electric Utility |
| Hub Station PM Transformer 2 | \$ 115,000 | Electric Utility |
| Century Batter Bank Replacement | \$ 65,000 | Electric Utility |
| Drews Fire/Ballistic Protection | \$ 300,000 | Electric Utility |
| Century Wall | \$ 150,000 | Electric Utility |
| Hub Bus Protection Upgrade | \$ 80,000 | Electric Utility |
| SCADA Upgrades | \$ 300,000 | Electric Utility |
| New Development and Transformer Purchases | \$ 2,500,000 | Electric Utility |
| Streetlight Pole/LSD Retrofit | \$ 5,000 | Electric Utility |
| Underground Utilities | \$ 750,000 | Electric Utility |
| Electric Meters | \$ 750,000 | Electric Utility |
| Lockrings | \$ 100,000 | Electric Utility |
| Metering Equipment | \$ 75,000 | Electric Utility |
| Electric AMI Network | \$ 1,500,000 | Electric Utility |
| Metering Test Equipment | \$ 85,000 | Electric Utility |
| Well & Booster Rehabilitation/Maintenance Repairs | \$ 500,000 | Water Enterprise |
| Walnut Booster Station Construction | \$ 250,000 | Water Enterprise |
| Well 33 Construction Project | \$ 250,000 | Water Enterprise |
| Mainline Replacement Projects | \$ 300,000 | Water Enterprise |
| RIX Facility Plant Upgrades | \$ 500,000 | Wastewater Enterprise |
| Portable Building, Blower Motor Replacement, DAFT Rotary Lobe Pumps (3) | \$ 1,000,000 | Wastewater Enterprise |
| 10th St. Sewer Line Replacement & Manhole Rehabilitation Project | \$ 1,000,000 | Wastewater Enterprise |
| Mt. Vernon Lift Station Rehabilitation - Design | \$ 200,000 | Wastewater Enterprise |
| Total Capital Improvement Project Summary | 16,367,205 | |

City of Colton
Authorized Full-Time Positions
July 1, 2025

SUMMARY

| TOTAL FUNDED FULL-TIME POSITIONS | Original Adopted FY 2025 | 9-17-24 CC Approved FY 2025 | Mid-Year Budget FY 2025 | Original Adopted FY 2026 |
|--|--------------------------------|-----------------------------------|-------------------------------|--------------------------------|
| City Council | 5.00 | 5.00 | 5.00 | 5.00 |
| City Clerk | 4.00 | 4.00 | 4.00 | 4.00 |
| City Treasurer | 1.00 | 1.00 | 1.00 | 1.00 |
| City Manager | 5.00 | 5.00 | 5.00 | 5.00 |
| Human Resources & Risk Management Department | 5.00 | 5.00 | 5.00 | 5.00 |
| Finance Department | 30.00 | 30.00 | 30.00 | 30.00 |
| Community Services Department | 15.70 | 15.70 | 15.70 | 15.70 |
| Development Services Department | 13.00 | 13.00 | 13.00 | 13.00 |
| Police Department | 97.00 | 97.00 | 100.00 | 100.00 |
| Fire Department | 51.00 | 51.00 | 51.00 | 51.00 |
| Electric Utility Department | 52.00 | 52.00 | 52.00 | 52.00 |
| Public Works & Utility Services Department | 81.00 | 86.00 | 89.00 | 89.00 |
| Total - City Full-Time Positions | 359.70 | 364.70 | 370.70 | 370.70 |

DETAIL

| TOTAL FUNDED FULL-TIME POSITIONS | Original Adopted FY 2025 | 9-17-24 CC Approved FY 2025 | Mid-Year Budget FY 2025 | Original Adopted FY 2026 |
|--|--------------------------------|-----------------------------------|-------------------------------|--------------------------------|
| City Council | | | | |
| Mayor | 1.00 | 1.00 | 1.00 | 1.00 |
| Council Member | 4.00 | 4.00 | 4.00 | 4.00 |
| City Council Totals: (Full Time Positions) | 5.00 | 5.00 | 5.00 | 5.00 |
| City Clerk | | | | |
| Chief Deputy City Clerk | 0.00 | 1.00 | 1.00 | 1.00 |
| Deputy City Clerk | 1.00 | 0.00 | 0.00 | 0.00 |
| City Clerk | 1.00 | 1.00 | 1.00 | 1.00 |
| Administrative Assistant | 1.00 | 1.00 | 1.00 | 1.00 |
| Office Specialist I/II | 1.00 | 1.00 | 1.00 | 1.00 |
| City Council Totals: (Full Time Positions) | 4.00 | 4.00 | 4.00 | 4.00 |
| City Treasurer | | | | |
| City Treasurer | 1.00 | 1.00 | 1.00 | 1.00 |
| City Treasurer Totals: (Full Time Positions) | 1.00 | 1.00 | 1.00 | 1.00 |
| City Manager | | | | |
| City Manager | 1.00 | 1.00 | 1.00 | 1.00 |
| Assistant to the City Manager | 1.00 | 1.00 | 1.00 | 1.00 |
| Executive Assistant to the City Manager | 1.00 | 1.00 | 1.00 | 1.00 |
| Economic Development Manager | 1.00 | 1.00 | 1.00 | 1.00 |
| Economic Development Project Manager I/II | 1.00 | 1.00 | 1.00 | 1.00 |
| City Manager Totals: (Full Time Positions) | 5.00 | 5.00 | 5.00 | 5.00 |

| TOTAL FUNDED FULL-TIME POSITIONS | | Original Adopted FY 2025 | 9-17-24 CC Approved FY 2025 | Mid-Year Budget FY 2025 | Original Adopted FY 2026 |
|--|--|--------------------------------|-----------------------------------|-------------------------------|--------------------------------|
| Human Resources & Risk Management | | | | | |
| Human Resources & Risk Management Director | | 1.00 | 1.00 | 1.00 | 1.00 |
| Senior Human Resources Analyst | | 1.00 | 1.00 | 1.00 | 1.00 |
| Senior Risk Management Analyst | | 1.00 | 1.00 | 1.00 | 1.00 |
| Human Resource Analyst | | 1.00 | 1.00 | 1.00 | 1.00 |
| Human Resource Specialist | | 1.00 | 1.00 | 1.00 | 1.00 |
| Human Resources Totals: (Full Time Positions) | | 5.00 | 5.00 | 5.00 | 5.00 |
| Finance Department | | | | | |
| Finance Director | | 1.00 | 1.00 | 1.00 | 1.00 |
| Finance | | | | | |
| Finance Manager | | 1.00 | 1.00 | 1.00 | 1.00 |
| Senior Accountant | | 1.00 | 1.00 | 1.00 | 1.00 |
| Senior Finance Analyst | | 1.00 | 1.00 | 1.00 | 1.00 |
| Payroll Analyst | | 1.00 | 1.00 | 1.00 | 1.00 |
| Accountant | | 2.00 | 2.00 | 2.00 | 2.00 |
| Payroll Technician I/II | | 1.00 | 1.00 | 1.00 | 1.00 |
| Account Technician I/II | | 2.00 | 2.00 | 2.00 | 2.00 |
| Customer Service | | | | | |
| Purchasing/Customer Service Manager | | 0.80 | 0.80 | 0.80 | 0.80 |
| Utilities Business Systems Analyst | | 1.00 | 1.00 | 1.00 | 1.00 |
| Customer Service Supervisor | | 2.00 | 2.00 | 2.00 | 2.00 |
| Customer Service Representative III | | 1.00 | 1.00 | 1.00 | 1.00 |
| Customer Service Representative I/II | | 9.00 | 9.00 | 9.00 | 9.00 |
| Purchasing | | | | | |
| Purchasing/Customer Service Manager | | 0.20 | 0.20 | 0.20 | 0.20 |
| Warehouse Supervisor | | 1.00 | 1.00 | 1.00 | 1.00 |
| Storekeeper | | 1.00 | 1.00 | 1.00 | 1.00 |
| Purchasing Technician | | 1.00 | 1.00 | 1.00 | 1.00 |
| Account Technician I/II | | 0.00 | 0.00 | 0.00 | 0.00 |
| Information Systems | | | | | |
| Information Services Manager | | 1.00 | 1.00 | 1.00 | 1.00 |
| Senior Information System Coordinator | | 0.00 | 1.00 | 1.00 | 1.00 |
| I.T. Coordinator | | 1.00 | 0.00 | 0.00 | 0.00 |
| Network Technician | | 1.00 | 1.00 | 1.00 | 1.00 |
| Finance Department Totals: (Full Time Positions) | | 30.00 | 30.00 | 30.00 | 30.00 |
| Community Services | | | | | |
| Community Services Director | | 1.00 | 1.00 | 1.00 | 1.00 |
| Administrative Assistant | | 1.00 | 1.00 | 1.00 | 1.00 |
| Early Care & Education Program Director | | 1.00 | 1.00 | 1.00 | 1.00 |
| Early Care & Education Site Supervisor | | 3.70 | 3.70 | 3.70 | 3.70 |
| Community Child Care Administrative Assistant | | 1.00 | 1.00 | 1.00 | 1.00 |
| Library Branch Manager | | 1.00 | 1.00 | 1.00 | 1.00 |
| Homeless Solutions Coordinator | | 0.00 | 0.00 | 0.00 | 0.00 |
| Recreation Services Manager | | 1.00 | 1.00 | 1.00 | 1.00 |
| Recreation Services Supervisor | | 1.00 | 1.00 | 1.00 | 1.00 |
| Recreation Services Coordinator | | 5.00 | 5.00 | 5.00 | 5.00 |
| Community Services Totals: (Full Time Positions) | | 15.70 | 15.70 | 15.70 | 15.70 |

| TOTAL FUNDED FULL-TIME POSITIONS | Original Adopted FY 2025 | 9-17-24 CC Approved FY 2025 | Mid-Year Budget FY 2025 | Original Adopted FY 2026 |
|--|--------------------------------|-----------------------------------|-------------------------------|--------------------------------|
| Development Services | | | | |
| Development Services Director | 1.00 | 1.00 | 1.00 | 1.00 |
| Planning Manager | 1.00 | 1.00 | 1.00 | 1.00 |
| Administrative Assistant | 1.00 | 1.00 | 1.00 | 1.00 |
| Senior Office Specialist | 1.00 | 1.00 | 1.00 | 1.00 |
| Planning/Building Technician | 2.00 | 2.00 | 2.00 | 2.00 |
| Building Official | 1.00 | 1.00 | 1.00 | 1.00 |
| Plans Examiner I/II | 1.00 | 1.00 | 1.00 | 1.00 |
| Building Inspector I/II | 1.00 | 1.00 | 1.00 | 1.00 |
| Business License/Collections Officer | 1.00 | 1.00 | 1.00 | 1.00 |
| Senior Planner | 1.00 | 1.00 | 1.00 | 1.00 |
| Associate Planner | 1.00 | 1.00 | 1.00 | 1.00 |
| Assistant Planner | 1.00 | 1.00 | 1.00 | 1.00 |
| Development Services Totals: (Full Time Positions) | 13.00 | 13.00 | 13.00 | 13.00 |
| Police Department | | | | |
| Police Chief | 1.00 | 1.00 | 1.00 | 1.00 |
| Police Captain | 1.00 | 1.00 | 1.00 | 1.00 |
| Executive Assistant to Police Chief | 1.00 | 1.00 | 1.00 | 1.00 |
| Information Technology Coordinator | 1.00 | 1.00 | 1.00 | 1.00 |
| Network Technician | 1.00 | 1.00 | 1.00 | 1.00 |
| Community Service Officer | 7.00 | 7.00 | 7.00 | 7.00 |
| Police Lieutenant | 2.00 | 2.00 | 2.00 | 2.00 |
| Police Sergeant | 8.00 | 8.00 | 9.00 | 9.00 |
| Police Corporal/Detective | 12.00 | 12.00 | 12.00 | 12.00 |
| Police Officer/Trainee | 36.00 | 36.00 | 38.00 | 38.00 |
| Police Support Services Manager | 1.00 | 1.00 | 1.00 | 1.00 |
| Crime Analyst | 1.00 | 1.00 | 1.00 | 1.00 |
| Animal Services Officer | 2.00 | 2.00 | 2.00 | 2.00 |
| Lead Code Compliance Officer | 1.00 | 1.00 | 1.00 | 1.00 |
| Code Compliance Officer | 4.00 | 4.00 | 4.00 | 4.00 |
| Supervising Communication Dispatcher | 1.00 | 1.00 | 1.00 | 1.00 |
| Police Dispatcher I/II | 9.00 | 9.00 | 9.00 | 9.00 |
| Senior Police Dispatchers | 2.00 | 2.00 | 2.00 | 2.00 |
| Administrative Assistant | 1.00 | 1.00 | 1.00 | 1.00 |
| Police Records Supervisor | 1.00 | 1.00 | 1.00 | 1.00 |
| Police Services Clerk I/II | 4.00 | 4.00 | 4.00 | 4.00 |
| Police Department Totals: (Full Time Positions) | 97.00 | 97.00 | 100.00 | 100.00 |

| TOTAL FUNDED FULL-TIME POSITIONS | | Original Adopted FY 2025 | 9-17-24 CC Approved FY 2025 | Mid-Year Budget FY 2025 | Original Adopted FY 2026 |
|---|--|--------------------------------|-----------------------------------|-------------------------------|--------------------------------|
| Fire Department | | | | | |
| Fire Chief | | 1.00 | 1.00 | 1.00 | 1.00 |
| Deputy Fire Chief | | 1.00 | 1.00 | 1.00 | 1.00 |
| Battalion Chief Fire Marshal | | 1.00 | 1.00 | 1.00 | 1.00 |
| Fire Battalion Chief | | 3.00 | 3.00 | 3.00 | 3.00 |
| Fire Captain | | 12.00 | 12.00 | 12.00 | 12.00 |
| Fire Engineer | | 12.00 | 12.00 | 12.00 | 12.00 |
| Firefighter Medic | | 18.00 | 18.00 | 18.00 | 18.00 |
| Fire Marshal | | 0.00 | 0.00 | 0.00 | 0.00 |
| Fire Safety Specialist I/II | | 1.00 | 1.00 | 1.00 | 1.00 |
| Executive Assistant | | 1.00 | 1.00 | 1.00 | 1.00 |
| Office Specialist I/II | | 1.00 | 1.00 | 1.00 | 1.00 |
| Fire Department Totals: (Full Time Positions) | | 51.00 | 51.00 | 51.00 | 51.00 |
| Electric Utility Department | | | | | |
| Electric Utility Director | | 1.00 | 1.00 | 1.00 | 1.00 |
| Administration | | | | | |
| Assistant Director of Utility Operations | | 1.00 | 1.00 | 1.00 | 1.00 |
| Utilities Planning Manager | | 1.00 | 1.00 | 1.00 | 1.00 |
| Utilities Resource Analyst | | 1.00 | 1.00 | 1.00 | 1.00 |
| Administrative Analyst I/II | | 2.00 | 2.00 | 2.00 | 2.00 |
| Utilities Executive Assistant | | 1.00 | 1.00 | 1.00 | 1.00 |
| Office Specialist I/II | | 1.00 | 1.00 | 1.00 | 1.00 |
| Subtotals: | | 7.00 | 7.00 | 7.00 | 7.00 |
| Engineering | | | | | |
| Electric Utilities System Designer | | 1.00 | 1.00 | 1.00 | 1.00 |
| Electrical System Planning Engineer | | 1.00 | 1.00 | 1.00 | 1.00 |
| Joint Pole Coordinator | | 1.00 | 1.00 | 1.00 | 1.00 |
| Engineering/GIS Technician | | 1.00 | 1.00 | 1.00 | 1.00 |
| GIS Specialist | | 1.00 | 1.00 | 1.00 | 1.00 |
| Senior Electric Utility Inspector | | 1.00 | 1.00 | 1.00 | 1.00 |
| Subtotals: | | 6.00 | 6.00 | 6.00 | 6.00 |
| Environmental, Sustainability, & Conservation | | | | | |
| Environment & Conservation Supervisor | | 1.00 | 1.00 | 1.00 | 1.00 |
| Senior Energy Services Specialist | | 1.00 | 1.00 | 1.00 | 1.00 |
| Senior Water Conservation Specialist | | 1.00 | 1.00 | 1.00 | 1.00 |
| Energy Services Specialist | | 1.00 | 1.00 | 1.00 | 1.00 |
| Office Specialist I/II | | 2.00 | 2.00 | 2.00 | 2.00 |
| Subtotals: | | 6.00 | 6.00 | 6.00 | 6.00 |
| Substation | | | | | |
| Substation Superintendent | | 1.00 | 1.00 | 1.00 | 1.00 |
| Substation Operations Supervisor | | 1.00 | 1.00 | 1.00 | 1.00 |
| Substation Electrician/Substation Apprentice/Sr. Substation Electrician | | 5.00 | 5.00 | 5.00 | 5.00 |
| Senior Consumer Service Field Rep | | 1.00 | 1.00 | 1.00 | 1.00 |
| Consumer Service-Field Rep I/II | | 4.00 | 4.00 | 4.00 | 4.00 |
| Subtotals: | | 12.00 | 12.00 | 12.00 | 12.00 |

| TOTAL FUNDED FULL-TIME POSITIONS | Original Adopted FY 2025 | 9-17-24 CC Approved FY 2025 | Mid-Year Budget FY 2025 | Original Adopted FY 2026 |
|---|--------------------------------|-----------------------------------|-------------------------------|--------------------------------|
| Transmission/Distribution | | | | |
| Electric Field Operations Foreman | 1.00 | 1.00 | 1.00 | 1.00 |
| Line Crew Supervisor | 3.00 | 3.00 | 3.00 | 3.00 |
| Service Crew Supervisor | 1.00 | 1.00 | 1.00 | 1.00 |
| Powerline Technician/Apprentice/Apprentice Trainee | 15.00 | 15.00 | 15.00 | 15.00 |
| Subtotals: | 20.00 | 20.00 | 20.00 | 20.00 |
| Electric Utility Department Totals: (Full Time Positions) | 52.00 | 52.00 | 52.00 | 52.00 |
| Public Works & Utility Services | | | | |
| Public Works & Utility Services Director | 1.00 | 1.00 | 1.00 | 1.00 |
| Assistant Director of Public Works & Engineering | 1.00 | 1.00 | 1.00 | 1.00 |
| Public Works - Operations | | | | |
| Public Works Supervisor | 1.00 | 1.00 | 1.00 | 1.00 |
| Maintenance Worker III | 1.00 | 1.00 | 1.00 | 1.00 |
| Equipment Operator I/II | 1.00 | 1.00 | 1.00 | 1.00 |
| Maintenance Crew Leader | 1.00 | 1.00 | 1.00 | 1.00 |
| Maintenance Worker I/II | 21.00 | 21.00 | 21.00 | 21.00 |
| Sr. Office Specialist (Autoshops) | 0.00 | 0.00 | 1.00 | 1.00 |
| Lead Equipment Mechanic | 1.00 | 1.00 | 1.00 | 1.00 |
| Equipment Mechanic | 2.00 | 2.00 | 2.00 | 2.00 |
| Building Maintenance Supervisor | 1.00 | 1.00 | 1.00 | 1.00 |
| Building Maintenance Worker I/II | 3.00 | 3.00 | 3.00 | 3.00 |
| Maintenance Electrician | 1.00 | 1.00 | 1.00 | 1.00 |
| Subtotals: | 33.00 | 33.00 | 34.00 | 34.00 |
| Administration | | | | |
| Utilities Executive Assistant | 0.00 | 1.00 | 1.00 | 1.00 |
| Administrative Assistant | 2.00 | 2.00 | 2.00 | 2.00 |
| PW/W/WW Administrative Manager | 1.00 | 1.00 | 1.00 | 1.00 |
| Accountant | 1.00 | 1.00 | 1.00 | 1.00 |
| Administrative Analyst I/II | 1.00 | 1.00 | 1.00 | 1.00 |
| Subtotals: | 5.00 | 6.00 | 6.00 | 6.00 |
| Engineering | | | | |
| Utilities Engineer | 1.00 | 1.00 | 1.00 | 1.00 |
| Associate Engineer | 1.00 | 1.00 | 1.00 | 1.00 |
| Engineering Assistant | 1.00 | 1.00 | 1.00 | 1.00 |
| Engineering Technician I/II | 1.00 | 1.00 | 1.00 | 1.00 |
| Public Works & Utility Inspector | 1.00 | 1.00 | 1.00 | 1.00 |
| Capital Project Manager | 1.00 | 1.00 | 1.00 | 1.00 |
| Subtotals: | 6.00 | 6.00 | 6.00 | 6.00 |

| TOTAL FUNDED FULL-TIME POSITIONS | Original Adopted FY 2025 | 9-17-24 CC Approved FY 2025 | Mid-Year Budget FY 2025 | Original Adopted FY 2026 |
|--|--------------------------------|-----------------------------------|-------------------------------|--------------------------------|
| Water Utility | | | | |
| Water & Wastewater Operations Manager | 0.50 | 0.50 | 0.50 | 0.50 |
| Water Utilities Supervisor | 1.00 | 0.00 | 0.00 | 0.00 |
| Water Production Supervisor | 0.00 | 1.00 | 1.00 | 1.00 |
| Water Distribution Supervisor | 0.00 | 1.00 | 1.00 | 1.00 |
| Water Distribution Foreperson | 0.00 | 1.00 | 1.00 | 1.00 |
| Senior Water Quality Technician | 1.00 | 0.00 | 0.00 | 0.00 |
| Water Quality Technician II | 1.00 | 0.00 | 0.00 | 0.00 |
| Senior Water Production Operator | 0.00 | 1.00 | 1.00 | 1.00 |
| Senior Water Treatment Operator | 1.00 | 0.00 | 0.00 | 0.00 |
| Water Treatment Operator III | 1.00 | 0.00 | 0.00 | 0.00 |
| Water Production Operator III | 0.00 | 1.00 | 1.00 | 1.00 |
| Water Treatment Operator I/II | 1.00 | 0.00 | 0.00 | 0.00 |
| Water Production Operator I/II | 0.00 | 3.00 | 3.00 | 3.00 |
| Senior Water Distribution Operator | 2.00 | 3.00 | 3.00 | 3.00 |
| Water Distribution Operator I/II | 6.00 | 8.00 | 10.00 | 10.00 |
| Water Distribution Operator III | 1.00 | 0.00 | 0.00 | 0.00 |
| Subtotals: | 15.50 | 19.50 | 21.50 | 21.50 |
| Wastewater Utility | | | | |
| Water & Wastewater Operations Manager | 0.50 | 0.50 | 0.50 | 0.50 |
| Collection System Maintenance Supervisor | 1.00 | 1.00 | 1.00 | 1.00 |
| Senior Collection System Maintenance Technician | 1.00 | 1.00 | 1.00 | 1.00 |
| Collection System Maintenance Technician I/II | 5.00 | 5.00 | 5.00 | 5.00 |
| Wastewater Utilities Supervisor | 1.00 | 1.00 | 1.00 | 1.00 |
| Senior Wastewater Treatment Plant Operator | 2.00 | 2.00 | 2.00 | 2.00 |
| Wastewater Treatment Plant Operator I/II | 7.00 | 7.00 | 7.00 | 7.00 |
| Wastewater Treatment Plant Mechanic I/II | 2.00 | 2.00 | 2.00 | 2.00 |
| Subtotals: | 19.50 | 19.50 | 19.50 | 19.50 |
| Public Works & Utility Services Department Totals: (Full-time) | 81.00 | 86.00 | 89.00 | 89.00 |

SALARY TABLE
FY 2025-26
FULL TIME CLASSIFICATIONS
 Revised 4/22/2025

| Classification Title Job Title | Salary Group | Pay Grade | Effective Date | HOURLY | | | | | MONTHLY | | | | | ANNUAL | | | | |
|--|--------------|-----------|----------------|---------|---------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|------------|------------|------------|------------|------------|
| | | | | Step A | Step B | Step C | Step D | Step E | Step A | Step B | Step C | Step D | Step E | Step A | Step B | Step C | Step D | Step E |
| Account Technician I | general | 110 | 5/10/2025 | 24.1153 | 25.3210 | 26.5870 | 27.9164 | 29.3123 | 4,179.98 | 4,388.97 | 4,608.41 | 4,838.84 | 5,080.79 | 50,159.72 | 52,667.68 | 55,300.96 | 58,066.06 | 60,969.48 |
| Account Technician II | general | 116 | 5/10/2025 | 28.9830 | 30.4321 | 31.9538 | 33.5515 | 35.2291 | 5,023.72 | 5,274.90 | 5,538.65 | 5,815.59 | 6,106.38 | 60,284.64 | 63,298.82 | 66,463.80 | 69,787.12 | 73,276.58 |
| Accountant | general | 142 | 5/10/2025 | 34.7598 | 36.4978 | 38.3226 | 40.2388 | 42.2508 | 6,025.02 | 6,326.28 | 6,642.59 | 6,974.72 | 7,323.46 | 72,300.28 | 75,915.32 | 79,711.06 | 83,696.60 | 87,881.56 |
| Administrative Analyst I | midmngt | 204 | 5/10/2025 | 36.4620 | 38.2851 | 40.1994 | 42.2094 | 44.3199 | 6,320.08 | 6,636.09 | 6,967.89 | 7,316.29 | 7,682.11 | 75,840.96 | 79,633.06 | 83,614.70 | 87,795.50 | 92,185.34 |
| Administrative Analyst II | midmngt | 234 | 5/10/2025 | 43.1746 | 45.3334 | 47.6000 | 49.9800 | 52.4790 | 7,483.60 | 7,857.79 | 8,250.67 | 8,663.20 | 9,096.36 | 89,803.22 | 94,293.42 | 99,008.00 | 103,958.40 | 109,156.32 |
| Administrative Assistant | general | 126 | 5/10/2025 | 26.2978 | 27.6126 | 28.9933 | 30.4429 | 31.9650 | 4,558.28 | 4,786.19 | 5,025.50 | 5,276.77 | 5,540.60 | 54,699.32 | 57,434.26 | 60,305.96 | 63,321.18 | 66,487.20 |
| Animal Services Officer | cpcea | 506 | 5/10/2025 | 27.4758 | 28.8495 | 30.2920 | 31.8066 | 33.3970 | 4,762.46 | 5,000.58 | 5,250.61 | 5,513.15 | 5,788.81 | 57,149.56 | 60,006.96 | 63,007.36 | 66,157.78 | 69,465.76 |
| Assistant Director of Public Works & Engineering | executive | 838 | 9/17/2024 | 91.5534 | 96.1310 | 100.9375 | 105.9844 | 111.2836 | 15,869.25 | 16,662.71 | 17,495.83 | 18,370.63 | 19,289.16 | 190,431.02 | 199,952.48 | 209,950.00 | 220,447.50 | 231,469.94 |
| Assistant Director of Utility Operations | executive | 841 | 9/17/2024 | 91.5534 | 96.1310 | 100.9375 | 105.9844 | 111.2836 | 15,869.25 | 16,662.71 | 17,495.83 | 18,370.63 | 19,289.16 | 190,431.02 | 199,952.48 | 209,950.00 | 220,447.50 | 231,469.94 |
| Assistant Planner | general | 848 | 5/10/2025 | 35.2024 | 36.9625 | 38.8106 | 40.7511 | 42.7886 | 6,101.75 | 6,406.83 | 6,727.18 | 7,063.53 | 7,416.70 | 73,220.94 | 76,882.00 | 80,726.10 | 84,762.34 | 89,000.34 |
| Assistant to the City Manager | cnfdtl | 801 | 9/17/2024 | 53.0248 | 55.6760 | 58.4598 | 61.3828 | 64.4519 | 9,190.96 | 9,650.51 | 10,133.02 | 10,639.68 | 11,171.66 | 110,291.48 | 115,806.08 | 121,596.28 | 127,676.12 | 134,059.90 |
| Associate Engineer | midmngt | 263 | 5/10/2025 | 51.6776 | 54.2615 | 56.9746 | 59.8234 | 62.8145 | 8,957.46 | 9,405.33 | 9,875.60 | 10,369.39 | 10,887.85 | 107,489.46 | 112,863.92 | 118,507.22 | 124,432.62 | 130,654.16 |
| Associate Planner | midmngt | 210 | 5/10/2025 | 41.2109 | 43.2714 | 45.4350 | 47.7068 | 50.0921 | 7,143.22 | 7,500.37 | 7,875.40 | 8,269.17 | 8,682.64 | 85,718.62 | 90,004.46 | 94,504.80 | 99,230.04 | 104,191.62 |
| Battalion Chief Fire Marshal | fire | 310 | 3/1/2025 | 77.4792 | 81.3531 | 85.4208 | 89.6918 | 94.1764 | 13,429.72 | 14,101.21 | 14,806.26 | 15,546.57 | 16,323.91 | 161,156.67 | 169,214.50 | 177,675.16 | 186,558.84 | 195,886.86 |
| Building Inspector I | general | 131 | 5/10/2025 | 31.4110 | 32.9815 | 34.6306 | 36.3621 | 38.1803 | 5,444.57 | 5,716.79 | 6,002.64 | 6,302.77 | 6,617.91 | 65,334.88 | 68,601.52 | 72,031.70 | 75,633.22 | 79,414.92 |
| Building Inspector II | general | 179 | 5/10/2025 | 36.8276 | 38.6690 | 40.6025 | 42.6326 | 44.7643 | 6,383.46 | 6,702.63 | 7,037.77 | 7,389.66 | 7,759.14 | 76,601.46 | 80,431.52 | 84,453.20 | 88,675.86 | 93,109.64 |
| Building Maintenance Supervisor | midmngt | 253 | 5/10/2025 | 40.4683 | 42.4916 | 44.6163 | 46.8471 | 49.1895 | 7,014.50 | 7,365.22 | 7,733.48 | 8,120.17 | 8,526.18 | 84,173.96 | 88,382.58 | 92,801.80 | 97,442.02 | 102,314.16 |
| Building Official | midmngt | 093 | 5/10/2025 | 64.9501 | 68.1976 | 71.6075 | 75.1879 | 78.9473 | 11,258.02 | 11,820.92 | 12,411.97 | 13,032.57 | 13,684.19 | 135,096.26 | 141,851.06 | 148,943.60 | 156,390.78 | 164,210.28 |
| Business Lic./Collections Ofcr. | midmngt | 206 | 5/10/2025 | 28.7046 | 30.1399 | 31.6469 | 33.2293 | 34.8908 | 4,975.47 | 5,224.25 | 5,485.46 | 5,759.74 | 6,047.73 | 59,705.62 | 62,690.94 | 65,825.50 | 69,116.84 | 72,572.76 |
| Capital Project Manager | midmngt | 837 | 5/10/2025 | 50.7380 | 53.2749 | 55.9386 | 58.7355 | 61.6723 | 8,794.59 | 9,234.31 | 9,696.03 | 10,180.82 | 10,689.86 | 105,535.04 | 110,811.74 | 116,352.34 | 122,169.84 | 128,278.28 |
| Chief Deputy City Clerk | cnfdtl | 278 | 9/17/2024 | 59.1048 | 62.0600 | 65.1630 | 68.4211 | 71.8421 | 10,244.82 | 10,757.07 | 11,294.92 | 11,859.66 | 12,452.64 | 122,937.88 | 129,084.80 | 135,539.04 | 142,315.94 | 149,431.62 |
| City Clerk | elected | | 12/21/2024 | | | | | | | | | | 407.00 | | | | | 4,884.00 |
| City Manager | contract | 812 | 3/11/2024 | | | | | 139.4231 | | | | | 24,166.67 | | | | | 290,000.00 |
| City Treasurer | elected | | 1/18/2025 | | | | | | | | | | 407.00 | | | | | 4,884.00 |
| Code Compliance Officer | cpcea | 138 | 5/10/2025 | 31.8033 | 33.3934 | 35.0630 | 36.8161 | 38.6569 | 5,512.56 | 5,788.19 | 6,077.59 | 6,381.46 | 6,700.53 | 66,150.76 | 69,458.22 | 72,931.04 | 76,577.54 | 80,406.30 |
| Collection System Maintenance Supervisor | midmngt | 257 | 5/10/2025 | 47.3275 | 49.6939 | 52.1786 | 54.7875 | 57.5269 | 8,203.43 | 8,613.61 | 9,044.30 | 9,496.50 | 9,971.33 | 98,441.20 | 103,363.26 | 108,531.54 | 113,958.00 | 119,655.90 |
| Collection System Maintenance Technician I | ibew2 | 158 | 5/10/2025 | 26.4911 | 27.8156 | 29.2064 | 30.6668 | 32.2001 | 4,591.80 | 4,821.38 | 5,062.44 | 5,315.57 | 5,581.36 | 55,101.54 | 57,856.50 | 60,749.26 | 63,786.84 | 66,976.26 |
| Collection System Maintenance Technician II | ibew2 | 197 | 1/1/2024 | 29.0173 | 30.4683 | 31.9916 | 33.5913 | 35.2709 | 5,029.67 | 5,281.16 | 5,545.22 | 5,822.48 | 6,113.62 | 60,356.04 | 63,373.96 | 66,542.58 | 69,869.80 | 73,363.42 |
| Community Child Care Admin. Asst. | general | 134 | 5/10/2025 | 26.2978 | 27.6126 | 28.9933 | 30.4429 | 31.9650 | 4,558.28 | 4,786.19 | 5,025.50 | 5,276.77 | 5,540.60 | 54,699.32 | 57,434.26 | 60,305.96 | 63,321.18 | 66,487.20 |
| Community Service Officer | cpcea | 607 | 5/10/2025 | 27.4368 | 28.8086 | 30.2490 | 31.7615 | 33.3496 | 4,755.70 | 4,993.50 | 5,243.16 | 5,505.33 | 5,780.60 | 57,068.44 | 59,921.94 | 62,917.92 | 66,063.92 | 69,367.22 |
| Community Services Director * | executive | 804 | 9/17/2024 | | | | | 126.7481 | | | | | 21,969.68 | | | | | 263,636.10 |
| Consumer Service Field Rep. I | ibew | 971 | 7/1/2023 | 30.4881 | 32.0125 | 33.6131 | 35.2938 | 37.0585 | 5,284.61 | 5,548.83 | 5,826.28 | 6,117.58 | 6,423.47 | 63,415.30 | 66,586.00 | 69,915.30 | 73,411.00 | 77,081.68 |
| Consumer Service Field Rep. II | ibew | 973 | 7/1/2023 | 33.5455 | 35.2228 | 36.9839 | 38.8331 | 40.7748 | 5,814.55 | 6,105.28 | 6,410.54 | 6,731.08 | 7,067.62 | 69,774.64 | 73,263.32 | 76,926.46 | 80,772.90 | 84,811.48 |
| Crime Analyst | cpcea | 513 | 7/1/2024 | 38.4116 | 40.3323 | 42.3489 | 44.4664 | 46.6898 | 6,658.02 | 6,990.92 | 7,340.47 | 7,707.51 | 8,092.89 | 79,896.18 | 83,891.08 | 88,085.66 | 92,490.06 | 97,114.68 |
| Customer Svc. Rep. I | general | 107 | 5/10/2025 | 21.5075 | 22.5829 | 23.7120 | 24.8976 | 26.1425 | 3,727.97 | 3,914.37 | 4,110.08 | 4,315.59 | 4,531.37 | 44,735.60 | 46,972.38 | 49,320.96 | 51,787.06 | 54,376.40 |
| Customer Svc. Rep. II | general | 113 | 5/10/2025 | 23.2769 | 24.4408 | 25.6628 | 26.9459 | 28.2931 | 4,034.66 | 4,236.40 | 4,448.21 | 4,670.62 | 4,904.14 | 48,415.90 | 50,836.76 | 53,378.52 | 56,047.42 | 58,849.70 |
| Customer Svc. Rep III | general | 411 | 5/10/2025 | 27.4560 | 28.8288 | 30.2703 | 31.7838 | 33.3730 | 4,759.04 | 4,996.98 | 5,246.84 | 5,509.18 | 5,784.65 | 57,108.48 | 59,963.80 | 62,962.12 | 66,110.20 | 69,415.84 |
| Customer Service Supervisor | midmngt | 452 | 5/10/2025 | 46.8039 | 49.1441 | 51.6014 | 54.1815 | 56.8906 | 8,112.67 | 8,518.32 | 8,944.24 | 9,391.46 | 9,861.04 | 97,352.06 | 102,219.78 | 107,330.86 | 112,697.52 | 118,332.50 |
| Deputy Fire Chief | executive | 993 | 9/17/2024 | 91.5534 | 96.1310 | 100.9375 | 105.9844 | 111.2836 | 15,869.25 | 16,662.71 | 17,495.83 | 18,370.63 | 19,289.16 | 190,431.02 | 199,952.48 | 209,950.00 | 220,447.50 | 231,469.94 |
| Development Services Director * | executive | 810 | 9/17/2024 | | | | | 126.7481 | | | | | 21,969.68 | | | | | 263,636.10 |
| Early Care & Education Program Director | midmngt | 453 | 7/1/2024 | 48.4236 | 50.8448 | 53.3870 | 56.0564 | 58.8593 | 8,393.43 | 8,813.09 | 9,253.75 | 9,716.44 | 10,202.27 | 100,721.14 | 105,757.08 | 111,044.96 | 116,597.26 | 122,427.24 |
| Early Care & Education Site Supervisor | midmngt | 260 | 5/10/2025 | 32.1985 | 33.8084 | 35.4988 | 37.2738 | 39.1375 | 5,581.07 | 5,860.12 | 6,153.12 | 6,460.78 | 6,783.83 | 66,972.88 | 70,321.42 | 73,837.40 | 77,529.40 | 81,406.00 |
| Economic Development Manager | midmngt | 226 | 5/10/2025 | 58.9388 | 61.8858 | 64.9800 | 68.2290 | 71.6405 | 10,216.05 | 10,726.86 | 11,263.20 | 11,826.36 | 12,417.69 | 122,592.60 | 128,722.36 | 135,158.40 | 141,916.32 | 149,012.24 |
| Economic Development Project Manager I | midmngt | 272 | 5/10/2025 | 38.8294 | 40.7709 | 42.8094 | 44.9499 | 47.1974 | 6,730.43 | 7,066.95 | 7,420.29 | 7,791.31 | 8,180.88 | 80,765.10 | 84,803.42 | 89,043.50 | 93,495.74 | 98,170.54 |
| Economic Development Project Manager II | midmngt | 273 | 5/10/2025 | 46.3714 | 48.6900 | 51.1245 | 53.6808 | 56.3648 | 8,037.71 | 8,439.60 | 8,861.58 | 9,304.66 | 9,769.89 | 96,452.46 | 101,275.20 | 106,338.96 | 111,655.96 | 117,238.68 |
| Electric Field Operations Foreman | ibew | 970 | 7/1/2023 | 61.2674 | 64.3308 | 67.5473 | 70.9246 | 74.4709 | 10,619.68 | 11,150.66 | 11,708.19 | 12,293.60 | 12,908.29 | 127,436.14 | 133,807.96 | 140,498.28 | 147,523.22 | 154,899.42 |
| Electric Utility Director * | executive | 836 | 9/17/2024 | | | | | 126.7481 | | | | | 21,969.68 | | | | | 263,636.10 |
| Electric Utility Inspector | ibew | 920 | 7/1/2023 | 42.6706 | 44.8041 | 47.0444 | 49.3966 | 51.8665 | 7,396.24 | 7,766.05 | 8,154.36 | 8,562.08 | 8,990.19 | 88,754.90 | 93,192.58 | 97,852.30 | 102,744.98 | 107,882.32 |
| Electric Utility Systems Designer | midmngt | 250 | 5/10/2025 | 78.7056 | 82.6409 | 86.7729 | 91.1115 | 95.6671 | 13,642.31 | 14,324.42 | 15,040.63 | 15,792.66 | 16,582.30 | 163,707.70 | 171,893.02 | 180,487.58 | 189,511.92 | 198,987.62 |
| Electrical Sys Engineer/GIS Project Manager | midmngt | 221 | 7/1/2024 | 44.9443 | 47.1915 | 49.5511 | 52.0286 | 54.6300 | 7,790.35 | 8,179.86 | 8,588.86 | 9,018.30 | 9,469.20 | 93,484.20 | 98,158.32 | 103,066.34 | 108,219.54 | 113,630.40 |
| Electrical System Planning Engineer | midmngt | 449 | 9/17/2024 | 61.3068 | 64.3721 | 67.5908 | 70.9703 | 74.5188 | 10,626.50 | 11,157.84 | 11,715.73 | 12,301.51 | 12,916.58 | 127,518.04 | 133,894.02 | 140,588.76 | 147,618.12 | 154,999.00 |
| Energy Services Specialist | midmngt | 231 | 5/10/2025 | 44.0060 | 46.2063 | 48.5166 | 50.9425 | 53.4896 | 7,627.71 | 8,009.08 | 8,409.55 | 8,830.03 | 9,271.54 | 91,532.48 | 96,109.00 | 100,914.58 | 105,960.40 | 111,258.42 |
| Engineering Assistant | midmngt | 264 | 5/10/2025 | 40.1535 | 42.1611 | 44.2691 | 46.4826 | 48.8068 | 6,959.94 | 7,307.93 | | | | | | | | |

SALARY TABLE
FY 2025-26
FULL TIME CLASSIFICATIONS
Revised 4/22/2025

| Classification Title Job Title | Pay Grade | Effective Date | HOURLY | | | | | MONTHLY | | | | | ANNUAL | | | | | |
|--|--------------|-------------------|-----------|---------|---------|---------|---------|----------|-----------|-----------|-----------|-----------|-----------|------------|------------|------------|------------|------------|
| | | | Step A | Step B | Step C | Step D | Step E | Step A | Step B | Step C | Step D | Step E | Step A | Step B | Step C | Step D | Step E | |
| Executive Assistant | midmngt | 268 | 5/10/2025 | 29.8191 | 31.3101 | 32.8756 | 34.5194 | 36.2454 | 5,168.65 | 5,427.09 | 5,698.44 | 5,983.36 | 6,282.53 | 62,023.78 | 65,125.06 | 68,381.30 | 71,800.30 | 75,390.38 |
| Executive Assistant to City Manager | cnfdtl | 819 | 7/1/2024 | 37.2786 | 39.1425 | 41.0996 | 43.1546 | 45.3124 | 6,461.63 | 6,784.70 | 7,123.94 | 7,480.14 | 7,854.15 | 77,539.54 | 81,416.40 | 85,487.22 | 89,761.62 | 94,249.74 |
| Executive Assistant to Police Chief | midmngt | 203 | 5/10/2025 | 33.2629 | 34.9260 | 36.6723 | 38.5059 | 40.4311 | 5,765.57 | 6,053.84 | 6,356.52 | 6,674.35 | 7,008.06 | 69,186.78 | 72,646.08 | 76,278.28 | 80,092.22 | 84,096.74 |
| Finance Director * | executive | 807 | 9/17/2024 | | | | | 126.7481 | | | | | 21,969.68 | | | | 263,636.10 | |
| Finance Manager | cnfdtl | 460 | 9/17/2024 | 61.5898 | 64.6693 | 67.9028 | 71.2979 | 74.8628 | 10,675.56 | 11,209.34 | 11,769.81 | 12,358.30 | 12,976.21 | 128,106.68 | 134,512.04 | 141,237.72 | 148,299.58 | 155,714.52 |
| Fire Battalion Chief | fire | 309 | 3/1/2025 | 52.5937 | 55.2234 | 57.9846 | 60.8838 | 63.9279 | 12,762.73 | 13,400.88 | 14,070.92 | 14,774.46 | 15,513.18 | 153,152.79 | 160,810.52 | 168,851.02 | 177,293.48 | 186,158.18 |
| Fire Captain | fire | 304 | 3/1/2025 | 40.5102 | 42.5357 | 44.6625 | 46.8956 | 49.2404 | 9,830.47 | 10,322.00 | 10,838.10 | 11,380.01 | 11,949.02 | 117,965.62 | 123,864.00 | 130,057.20 | 136,560.06 | 143,388.18 |
| Fire Chief * | executive | 815 | 9/17/2024 | | | | | 126.7481 | | | | | 21,969.68 | | | | 263,636.10 | |
| Fire Engineer | fire | 303 | 3/1/2025 | 34.7597 | 36.4977 | 38.3226 | 40.2388 | 42.2507 | 8,435.02 | 8,856.77 | 9,299.62 | 9,764.60 | 10,252.84 | 101,220.27 | 106,281.24 | 111,595.38 | 117,175.24 | 123,034.08 |
| Fire Safety Specialist I | general | 157 | 5/10/2025 | 28.1670 | 29.5754 | 31.0541 | 32.6069 | 34.2373 | 4,882.28 | 5,126.40 | 5,382.72 | 5,651.86 | 5,934.46 | 58,587.36 | 61,516.78 | 64,592.58 | 67,822.30 | 71,213.48 |
| Fire Safety Specialist II | general | 330 | 5/10/2025 | 32.9254 | 34.5716 | 36.3003 | 38.1153 | 40.0210 | 5,707.07 | 5,992.42 | 6,292.04 | 6,606.64 | 6,936.97 | 68,484.78 | 71,908.98 | 75,504.52 | 79,279.72 | 83,243.68 |
| Firefighter Medic | fire | 308 | 3/1/2025 | 33.3924 | 35.0620 | 36.8151 | 38.6558 | 40.5886 | 8,103.22 | 8,508.37 | 8,933.80 | 9,380.48 | 9,849.49 | 97,238.63 | 102,100.44 | 107,205.54 | 112,565.70 | 118,193.92 |
| GIS Specialist | general | 166 | 5/10/2025 | 33.2758 | 34.9395 | 36.6865 | 38.5209 | 40.4469 | 5,767.80 | 6,056.18 | 6,358.99 | 6,676.95 | 7,010.79 | 69,213.56 | 72,674.16 | 76,307.92 | 80,123.42 | 84,129.50 |
| Human Resources Analyst | cnfdtl | 835 | 7/1/2024 | 38.4116 | 40.3323 | 42.3489 | 44.4664 | 46.6898 | 6,658.02 | 6,990.92 | 7,340.47 | 7,707.51 | 8,092.89 | 79,896.18 | 83,891.08 | 88,085.66 | 92,490.06 | 97,114.68 |
| Human Resources & Risk Management Director * | executive | 994 | 9/17/2024 | | | | | 126.7481 | | | | | 21,969.68 | | | | 263,636.10 | |
| Human Resources Specialist | cnfdtl | 149 | 9/17/2024 | 32.1511 | 33.7586 | 35.4465 | 37.2189 | 39.0799 | 5,572.86 | 5,851.50 | 6,144.06 | 6,451.27 | 6,773.85 | 66,874.34 | 70,217.94 | 73,728.72 | 77,415.26 | 81,286.14 |
| Information Services Manager | midmngt | 245 | 5/10/2025 | 60.0326 | 63.0343 | 66.1860 | 69.4953 | 72.9700 | 10,405.66 | 10,925.94 | 11,472.24 | 12,045.84 | 12,648.13 | 124,867.86 | 131,111.24 | 137,666.88 | 144,550.12 | 151,777.60 |
| Information Technology Coordinator | midmngt | 279 | 5/10/2025 | 44.1153 | 46.3210 | 48.6370 | 51.0689 | 53.6224 | 7,646.64 | 8,028.97 | 8,430.41 | 8,851.94 | 9,294.55 | 91,759.72 | 96,347.68 | 101,164.96 | 106,223.26 | 111,534.54 |
| Joint Pole Coordinator | ibew | 969 | 9/17/2024 | 40.0581 | 42.0610 | 44.1640 | 46.3723 | 48.6909 | 6,943.41 | 7,290.57 | 7,655.09 | 8,037.86 | 8,439.75 | 83,320.90 | 87,486.88 | 91,861.12 | 96,454.28 | 101,277.02 |
| Lead Code Compliance Officer | cpcea | 514 | 5/10/2025 | 36.3858 | 38.2050 | 40.1153 | 42.1210 | 44.2270 | 6,306.86 | 6,622.20 | 6,953.31 | 7,300.97 | 7,666.01 | 75,682.36 | 79,466.40 | 83,439.72 | 87,611.68 | 91,992.16 |
| Lead Equipment Mechanic | general | 130 | 5/10/2025 | 34.4721 | 36.1958 | 38.0055 | 39.9058 | 41.9010 | 5,975.17 | 6,273.93 | 6,587.62 | 6,917.00 | 7,262.84 | 71,702.02 | 75,287.16 | 79,051.44 | 83,003.96 | 87,154.08 |
| Library Manager | midmngt | 291 | 5/10/2025 | 50.1421 | 52.6493 | 55.2818 | 58.0459 | 60.9481 | 8,691.30 | 9,125.87 | 9,582.17 | 10,061.29 | 10,564.34 | 104,295.62 | 109,510.44 | 114,986.04 | 120,735.42 | 126,772.10 |
| Line Crew Supervisor | ibew | 916 | 7/1/2023 | 57.5179 | 60.3938 | 63.4135 | 66.5841 | 69.9134 | 9,969.77 | 10,468.25 | 10,991.67 | 11,541.25 | 12,118.32 | 119,637.18 | 125,619.00 | 131,900.08 | 138,494.98 | 145,419.82 |
| Maintenance Crew Leader | general | 178 | 5/10/2025 | 29.5183 | 30.9941 | 32.5439 | 34.1711 | 35.8796 | 5,116.50 | 5,372.32 | 5,640.94 | 5,923.00 | 6,219.14 | 61,397.96 | 64,467.78 | 67,691.26 | 71,075.94 | 74,629.62 |
| Maintenance Electrician | ibew | 908 | 7/1/2023 | 37.0993 | 38.9543 | 40.9020 | 42.9471 | 45.0945 | 6,430.54 | 6,752.07 | 7,089.68 | 7,444.17 | 7,816.38 | 77,166.44 | 81,024.84 | 85,076.16 | 89,330.02 | 93,796.56 |
| Maintenance Worker I | general | 111 | 5/10/2025 | 24.2506 | 25.4631 | 26.7363 | 28.0731 | 29.4768 | 4,203.44 | 4,413.61 | 4,634.28 | 4,866.01 | 5,109.30 | 50,441.30 | 52,963.30 | 55,611.40 | 58,392.10 | 61,311.64 |
| Maintenance Worker I, Building | general | 117 | 5/10/2025 | 26.0589 | 27.3619 | 28.7300 | 30.1665 | 31.6749 | 4,516.87 | 4,742.73 | 4,979.87 | 5,228.86 | 5,490.31 | 54,202.46 | 56,912.70 | 59,758.40 | 62,746.32 | 65,883.74 |
| Maintenance Worker II | general | 115 | 5/10/2025 | 25.4674 | 26.7408 | 28.0778 | 29.4816 | 30.9558 | 4,414.35 | 4,635.06 | 4,866.81 | 5,110.15 | 5,365.66 | 52,972.14 | 55,620.76 | 58,401.72 | 61,321.78 | 64,387.96 |
| Maintenance Worker II, Building | general | 118 | 5/10/2025 | 27.3571 | 28.7250 | 30.1613 | 31.6694 | 33.2529 | 4,741.90 | 4,979.00 | 5,227.95 | 5,489.36 | 5,763.83 | 56,902.82 | 59,748.00 | 62,735.40 | 65,872.30 | 69,165.98 |
| Maintenance Worker III | general | 153 | 5/10/2025 | 28.0800 | 29.4840 | 30.9583 | 32.5061 | 34.1314 | 4,867.20 | 5,110.56 | 5,366.10 | 5,634.40 | 5,916.11 | 58,406.40 | 61,326.72 | 64,393.16 | 67,612.74 | 70,993.26 |
| Maintenance Worker III, Building | general | 132 | 5/10/2025 | 30.4214 | 31.9425 | 33.5396 | 35.2166 | 36.9775 | 5,273.04 | 5,536.70 | 5,813.54 | 6,104.22 | 6,409.43 | 63,276.46 | 66,440.40 | 69,762.42 | 73,250.58 | 76,913.20 |
| Network Technician | general | 168 | 5/10/2025 | 32.4106 | 34.0311 | 35.7326 | 37.5193 | 39.3953 | 5,617.84 | 5,898.73 | 6,193.66 | 6,503.34 | 6,828.51 | 67,414.10 | 70,784.74 | 74,323.86 | 78,040.04 | 81,942.12 |
| Office Specialist I | general | 186 | 5/10/2025 | 20.5731 | 21.6018 | 22.6819 | 23.8160 | 25.0068 | 3,566.01 | 3,744.30 | 3,931.53 | 4,128.11 | 4,334.50 | 42,792.10 | 44,931.64 | 47,178.30 | 49,537.28 | 52,014.04 |
| Office Specialist II | general | 106 | 5/10/2025 | 21.8304 | 22.9219 | 24.0680 | 25.2714 | 26.5350 | 3,783.93 | 3,973.13 | 4,171.79 | 4,380.37 | 4,599.40 | 45,407.18 | 47,677.50 | 50,061.44 | 52,564.46 | 55,192.80 |
| Payroll Analyst | cnfdtl | 839 | 7/1/2024 | 38.4116 | 40.3323 | 42.3489 | 44.4664 | 46.6898 | 6,658.02 | 6,990.92 | 7,340.47 | 7,707.51 | 8,092.89 | 79,896.18 | 83,891.08 | 88,085.66 | 92,490.06 | 97,114.68 |
| Payroll Technician I | general | 121 | 7/1/2024 | 24.9237 | 26.1699 | 27.4784 | 28.8523 | 30.2949 | 4,320.11 | 4,536.11 | 4,762.92 | 5,001.06 | 5,251.11 | 51,841.31 | 54,433.34 | 57,155.02 | 60,012.68 | 63,013.34 |
| Payroll Technician II | general | 170 | 5/10/2025 | 31.2935 | 32.8581 | 34.5010 | 36.2260 | 38.0373 | 5,424.21 | 5,695.41 | 5,980.17 | 6,279.17 | 6,593.12 | 65,090.48 | 68,344.90 | 71,762.08 | 75,350.08 | 79,117.48 |
| Planning Manager | midmngt | 262 | 5/10/2025 | 59.7926 | 62.7823 | 65.9214 | 69.2175 | 72.6784 | 10,364.06 | 10,882.26 | 11,426.37 | 11,997.70 | 12,597.59 | 124,368.66 | 130,587.08 | 137,116.46 | 143,972.40 | 151,171.02 |
| Planning/Building Technician | general | 193 | 5/10/2025 | 30.0495 | 31.5520 | 33.1296 | 34.7861 | 36.5254 | 5,208.58 | 5,469.01 | 5,742.47 | 6,029.60 | 6,331.07 | 62,502.96 | 65,628.16 | 68,909.62 | 72,355.14 | 75,972.78 |
| Plans Examiner I | general | 840 | 5/10/2025 | 35.9488 | 37.7463 | 39.6336 | 41.6153 | 43.6960 | 6,231.12 | 6,542.68 | 6,869.83 | 7,213.31 | 7,573.97 | 74,773.40 | 78,512.20 | 82,437.94 | 86,559.72 | 90,887.68 |
| Plans Examiner II | general | 342 | 5/10/2025 | 39.2178 | 41.1786 | 43.2375 | 45.3994 | 47.6694 | 6,797.74 | 7,137.63 | 7,494.50 | 7,869.23 | 8,262.69 | 81,572.92 | 85,651.54 | 89,934.00 | 94,430.70 | 99,152.30 |
| Police Captain | cpma | 402 | 7/20/2024 | 83.4394 | 87.6114 | 91.9920 | 96.5916 | 101.4213 | 14,462.83 | 15,185.97 | 15,945.28 | 16,742.55 | 17,579.68 | 173,553.90 | 182,231.66 | 191,343.36 | 200,910.58 | 210,956.20 |
| Police Chief * | executive | 808 | 9/17/2024 | | | | | 126.7481 | | | | | 21,969.68 | | | | 263,636.10 | |
| Police Cpl./Detective | police | 510 | 7/20/2024 | 47.8451 | 50.2374 | 52.7493 | 55.3868 | 58.1561 | 8,293.16 | 8,707.81 | 9,143.20 | 9,600.37 | 10,080.40 | 99,517.86 | 104,493.74 | 109,718.44 | 115,204.44 | 120,964.74 |
| Police Dispatcher I | dispatch | 603 | 7/20/2024 | 27.4813 | 28.8554 | 30.2981 | 31.8130 | 33.4036 | 4,763.42 | 5,001.60 | 5,251.68 | 5,514.25 | 5,789.96 | 57,161.00 | 60,019.18 | 63,020.10 | 66,171.04 | 69,479.54 |
| Police Dispatcher II | dispatch | 605 | 7/20/2024 | 29.4456 | 30.9179 | 32.4638 | 34.0870 | 35.7914 | 5,103.91 | 5,359.10 | 5,627.05 | 5,908.41 | 6,203.84 | 61,246.90 | 64,309.18 | 67,524.60 | 70,900.96 | 74,446.06 |
| Police Lieutenant | cpma | 401 | 7/20/2024 | 70.8916 | 74.4363 | 78.1581 | 82.0660 | 86.1693 | 12,287.88 | 12,902.28 | 13,547.41 | 14,224.77 | 14,936.00 | 147,454.58 | 154,827.40 | 162,568.90 | 170,697.28 | 179,232.04 |
| Police Officer | police | 508 | 7/20/2024 | 42.4881 | 44.6125 | 46.8431 | 49.1853 | 51.6445 | 7,364.61 | 7,732.83 | 8,119.48 | 8,525.44 | 8,951.71 | 88,375.30 | 92,794.00 | 97,433.70 | 102,305.32 | 107,420.56 |
| Police Officer Trainee | police2 | 507 | 7/20/2024 | 31.2083 | 32.7686 | 34.4070 | 36.1274 | 37.9338 | 5,409.43 | 5,679.90 | 5,963.88 | 6,262.08 | 6,575.18 | 64,913.16 | 68,158.74 | 71,566.56 | 75,144.94 | 78,902.20 |
| Police Records Supervisor | midmngt | 610 | 5/10/2025 | 33.0786 | 34.7325 | 36.4691 | 38.2926 | 40.2073 | 5,733.63 | 6,020.30 | 6,321.32 | 6,637.39 | 6,969.26 | 68,803.54 | 72,243.60 | 75,855.78 | 79,648.66 | 83,631.08 |
| Police Sergeant | police | 511 | 7/20/2024 | 57.8188 | 60.7098 | 63.7453 | 66.9325 | 70.2791 | 10,021.92 | 10,523.02 | 11,049.18 | 11,601.63 | 12,181.72 | 120,263.00 | 126,276.28 | 132,590.12 | 139,219.60 | 146,180.58 |
| Police Services Clerk I | cpcea | 601 | 5/10/2025 | 21.8699 | 22.9634 | 24.1115 | 25.3171 | 26.5830 | 3,790.78 | 3,980.32 | 4,179.33 | 4,388.30 | 4,607.72 | 45,489.34 | 47,763.82 | 50,151.92 | 52,659.62 | 55,292.64 |
| Police Services Clerk II | cpcea | 602 | | | | | | | | | | | | | | | | |

SALARY TABLE
FY 2025-26
FULL TIME CLASSIFICATIONS
Revised 4/22/2025

| Classification Title Job Title | Salary Group | Pay Grade | Effective Date | HOURLY | | | | | MONTHLY | | | | | ANNUAL | | | | |
|---|--------------|-----------|----------------|---------|---------|---------|---------|---------|-----------|-----------|-----------|-----------|-----------|------------|------------|------------|------------|------------|
| | | | | Step A | Step B | Step C | Step D | Step E | Step A | Step B | Step C | Step D | Step E | Step A | Step B | Step C | Step D | Step E |
| Public Works Equipment Operator II | general | 124 | 7/1/2024 | 23.8975 | 25.0924 | 26.3470 | 27.6644 | 29.0476 | 4,142.24 | 4,349.35 | 4,566.81 | 4,795.16 | 5,034.92 | 49,706.88 | 52,192.14 | 54,801.76 | 57,541.90 | 60,419.06 |
| Public Works Supervisor | midmngt | 451 | 5/10/2025 | 43.4706 | 45.6441 | 47.9264 | 50.3228 | 52.8389 | 7,534.91 | 7,911.65 | 8,307.24 | 8,722.61 | 9,158.74 | 90,418.90 | 94,939.78 | 99,686.86 | 104,671.32 | 109,904.86 |
| Purchasing and Customer Service Manager | midmngt | 224 | 5/10/2025 | 61.5864 | 64.6658 | 67.8990 | 71.2940 | 74.8588 | 10,674.97 | 11,208.73 | 11,769.16 | 12,357.63 | 12,975.52 | 128,099.66 | 134,504.76 | 141,229.92 | 148,291.52 | 155,706.20 |
| Purchasing Technician | general | 410 | 5/10/2025 | 25.7289 | 27.0154 | 28.3661 | 29.7844 | 31.2736 | 4,459.67 | 4,682.67 | 4,916.80 | 5,162.63 | 5,420.76 | 53,516.06 | 56,191.98 | 59,001.54 | 61,951.50 | 65,049.14 |
| Recreation Services Coordinator | general | 123 | 7/1/2024 | 25.5640 | 26.8423 | 28.1844 | 29.5936 | 31.0733 | 4,431.09 | 4,652.66 | 4,885.29 | 5,129.56 | 5,386.03 | 53,173.12 | 55,831.88 | 58,623.50 | 61,554.74 | 64,632.36 |
| Recreation Services Manager | midmngt | 239 | 5/10/2025 | 51.4246 | 53.9959 | 56.6956 | 59.5304 | 62.5069 | 8,913.60 | 9,359.29 | 9,827.24 | 10,318.60 | 10,834.53 | 106,963.22 | 112,311.42 | 117,926.90 | 123,823.18 | 130,014.30 |
| Recreation Services Supervisor | midmngt | 454 | 5/10/2025 | 34.9676 | 36.7160 | 38.5518 | 40.4794 | 42.5034 | 6,061.06 | 6,364.11 | 6,682.30 | 7,016.43 | 7,367.25 | 72,732.66 | 76,369.28 | 80,187.64 | 84,197.10 | 88,407.02 |
| Senior Accountant | midmngt | 233 | 5/10/2025 | 40.3696 | 42.3881 | 44.5075 | 46.7329 | 49.0695 | 6,997.40 | 7,347.28 | 7,714.63 | 8,100.37 | 8,505.38 | 83,968.82 | 88,167.30 | 92,575.60 | 97,204.38 | 102,064.56 |
| Senior Collection System Maintenance Technician | ibew2 | 198 | 1/1/2024 | 30.4681 | 31.9915 | 33.5911 | 35.2706 | 37.0341 | 5,281.14 | 5,545.19 | 5,822.46 | 6,113.58 | 6,419.25 | 63,373.74 | 66,542.32 | 69,869.54 | 73,362.90 | 77,030.98 |
| Senior Consumer Service Field Rep | ibew | 906 | 7/1/2023 | 36.9034 | 38.7485 | 40.6859 | 42.7201 | 44.8561 | 6,396.59 | 6,716.41 | 7,052.22 | 7,404.82 | 7,775.06 | 76,759.02 | 80,596.88 | 84,626.62 | 88,857.86 | 93,300.74 |
| Senior Electric Utility Inspector | ibew | 982 | 7/1/2023 | 47.9726 | 50.3713 | 52.8899 | 55.5344 | 58.3111 | 8,315.26 | 8,731.02 | 9,167.58 | 9,625.96 | 10,107.26 | 99,783.06 | 104,772.20 | 110,010.94 | 115,511.50 | 121,287.14 |
| Senior Energy Services Specialist | midmngt | 992 | 5/10/2025 | 48.4771 | 50.9010 | 53.4460 | 56.1183 | 58.9241 | 8,402.70 | 8,822.84 | 9,263.97 | 9,727.16 | 10,213.52 | 100,832.42 | 105,874.08 | 111,167.68 | 116,725.96 | 122,562.18 |
| Senior Finance Analyst | cnfdtl | 461 | 7/1/2024 | 49.0238 | 51.4750 | 54.0488 | 56.7513 | 59.5889 | 8,497.45 | 8,922.33 | 9,368.45 | 9,836.88 | 10,328.74 | 101,969.40 | 107,068.00 | 112,421.40 | 118,042.60 | 123,944.86 |
| Senior Human Resources Analyst | cnfdtl | 846 | 7/1/2024 | 49.0238 | 51.4750 | 54.0488 | 56.7513 | 59.5889 | 8,497.45 | 8,922.33 | 9,368.45 | 9,836.88 | 10,328.74 | 101,969.40 | 107,068.00 | 112,421.40 | 118,042.60 | 123,944.86 |
| Senior Information System Coordinator | midmngt | 284 | 5/10/2025 | 50.7313 | 53.2679 | 55.9313 | 58.7279 | 61.6643 | 8,793.42 | 9,233.10 | 9,694.75 | 10,179.50 | 10,688.47 | 105,521.00 | 110,797.18 | 116,337.00 | 122,153.98 | 128,261.64 |
| Senior Office Specialist | general | 120 | 5/10/2025 | 23.6978 | 24.8826 | 26.1268 | 27.4331 | 28.8048 | 4,107.61 | 4,312.99 | 4,528.64 | 4,755.08 | 4,992.82 | 49,291.32 | 51,755.86 | 54,343.64 | 57,060.90 | 59,913.88 |
| Senior Planner | midmngt | 228 | 5/10/2025 | 49.6411 | 52.1231 | 54.7293 | 57.4658 | 60.3390 | 8,604.46 | 9,034.68 | 9,486.40 | 9,960.73 | 10,458.76 | 103,253.54 | 108,416.10 | 113,836.84 | 119,528.76 | 125,505.12 |
| Senior Police Dispatcher | dispatch | 606 | 7/20/2024 | 33.5899 | 35.2694 | 37.0329 | 38.8845 | 40.8288 | 5,822.25 | 6,113.36 | 6,419.03 | 6,739.98 | 7,076.98 | 69,866.94 | 73,360.30 | 77,028.38 | 80,879.76 | 84,923.80 |
| Senior Risk Management Analyst | cnfdtl | 847 | 7/1/2024 | 49.0238 | 51.4750 | 54.0488 | 56.7513 | 59.5889 | 8,497.45 | 8,922.33 | 9,368.45 | 9,836.88 | 10,328.74 | 101,969.40 | 107,068.00 | 112,421.40 | 118,042.60 | 123,944.86 |
| Senior Substation Electrician | ibew | 978 | 7/1/2023 | 52.8298 | 55.4713 | 58.2449 | 61.1571 | 64.2150 | 9,157.16 | 9,615.02 | 10,095.78 | 10,600.57 | 11,130.60 | 109,885.88 | 115,380.20 | 121,149.34 | 127,206.82 | 133,567.20 |
| Senior Utilities Financial Analyst | midmngt | 213 | 7/1/2024 | 46.6321 | 48.9638 | 51.4120 | 53.9826 | 56.6818 | 8,082.90 | 8,487.05 | 8,911.41 | 9,356.99 | 9,824.84 | 96,994.82 | 101,844.60 | 106,936.96 | 112,283.86 | 117,898.04 |
| Senior Wastewater Treatment Plant Operator | ibew2 | 161 | 1/1/2024 | 39.0973 | 41.0521 | 43.1048 | 45.2600 | 47.5230 | 6,776.86 | 7,115.70 | 7,471.49 | 7,845.07 | 8,237.32 | 81,322.37 | 85,388.42 | 89,657.88 | 94,140.80 | 98,847.84 |
| Senior Water Conservation Specialist | general | 993 | 7/1/2024 | 36.6845 | 38.5188 | 40.4448 | 42.4670 | 44.5904 | 6,358.65 | 6,676.58 | 7,010.42 | 7,360.95 | 7,729.00 | 76,303.78 | 80,119.00 | 84,125.08 | 88,331.36 | 92,747.98 |
| Senior Water Distribution Operator | ibew2 | 137 | 5/10/2025 | 38.1130 | 40.0186 | 42.0195 | 44.1205 | 46.3265 | 6,606.25 | 6,936.56 | 7,283.38 | 7,647.55 | 8,029.93 | 79,275.04 | 83,238.74 | 87,400.56 | 91,770.64 | 96,359.12 |
| Senior Water Production Operator | ibew2 | 899 | 5/10/2025 | 42.7239 | 44.8601 | 47.1031 | 49.4583 | 51.9311 | 7,405.47 | 7,775.76 | 8,164.54 | 8,572.76 | 9,001.40 | 88,865.66 | 93,309.06 | 97,974.50 | 102,873.16 | 108,016.74 |
| Service Crew Supervisor | ibew | 915 | 7/1/2023 | 55.0160 | 57.7668 | 60.6551 | 63.6879 | 66.8723 | 9,536.11 | 10,012.90 | 10,513.56 | 11,039.23 | 11,591.19 | 114,433.28 | 120,154.84 | 126,162.66 | 132,470.78 | 139,094.28 |
| Storekeeper | general | 147 | 5/10/2025 | 24.9068 | 26.1521 | 27.4598 | 28.8328 | 30.2744 | 4,317.17 | 4,533.04 | 4,759.69 | 4,997.68 | 5,247.56 | 51,806.04 | 54,396.42 | 57,116.28 | 59,972.12 | 62,970.70 |
| Substation Electrician | ibew | 977 | 7/1/2023 | 48.0248 | 50.4260 | 52.9473 | 55.5946 | 58.3744 | 8,324.29 | 8,740.51 | 9,177.52 | 9,636.40 | 10,118.23 | 99,891.48 | 104,886.08 | 110,130.28 | 115,636.82 | 121,418.70 |
| Substation Electrician Apprentice | ibew | 976 | 7/1/2023 | 42.9330 | 45.0796 | 47.3336 | 49.7003 | 52.1853 | 7,441.72 | 7,813.80 | 8,204.50 | 8,614.71 | 9,045.44 | 89,300.64 | 93,765.62 | 98,453.94 | 103,376.52 | 108,545.32 |
| Substation Operations Supervisor | ibew | 979 | 7/1/2023 | 58.4871 | 61.4115 | 64.4821 | 67.7063 | 71.0916 | 10,137.77 | 10,644.66 | 11,176.90 | 11,735.75 | 12,322.55 | 121,653.22 | 127,735.92 | 134,122.82 | 140,829.00 | 147,870.58 |
| Substation Superintendent | midmngt | 225 | 5/10/2025 | 68.6689 | 72.1024 | 75.7075 | 79.4929 | 83.4675 | 11,902.61 | 12,497.75 | 13,122.63 | 13,778.77 | 14,467.70 | 142,831.26 | 149,972.94 | 157,471.60 | 165,345.18 | 173,612.40 |
| Supervising Communication Dispatcher | dispatch | 608 | 7/20/2024 | 40.3150 | 42.3308 | 44.4473 | 46.6696 | 49.0031 | 6,987.93 | 7,337.33 | 7,704.19 | 8,089.40 | 8,493.88 | 83,855.20 | 88,047.96 | 92,450.28 | 97,072.82 | 101,926.50 |
| Transmission/Distr. Superintendent | midmngt | 217 | 7/1/2024 | 63.5059 | 66.6811 | 70.0151 | 73.5159 | 77.1916 | 11,007.69 | 11,558.06 | 12,135.96 | 12,742.75 | 13,379.88 | 132,092.24 | 138,696.74 | 145,631.46 | 152,913.02 | 160,558.58 |
| Utilities Business Systems Analyst | midmngt | 205 | 5/10/2025 | 49.3196 | 51.7856 | 54.3749 | 57.0936 | 59.9483 | 8,548.74 | 8,976.18 | 9,424.98 | 9,896.23 | 10,391.03 | 102,584.82 | 107,714.10 | 113,099.74 | 118,754.74 | 124,692.36 |
| Utilities Engineer | midmngt | 297 | 5/10/2025 | 57.2646 | 60.1279 | 63.1343 | 66.2910 | 69.6055 | 9,925.87 | 10,422.17 | 10,943.27 | 11,490.44 | 12,064.95 | 119,110.42 | 125,065.98 | 131,319.24 | 137,885.28 | 144,779.44 |
| Utilities Executive Assistant | midmngt | 998 | 5/10/2025 | 29.8191 | 31.3101 | 32.8756 | 34.5194 | 36.2454 | 5,168.65 | 5,427.09 | 5,698.44 | 5,983.36 | 6,282.53 | 62,023.78 | 65,125.06 | 68,381.30 | 71,800.30 | 75,390.38 |
| Utilities Planning Manager | midmngt | 450 | 5/10/2025 | 74.7956 | 78.5354 | 82.4621 | 86.5853 | 90.9145 | 12,964.58 | 13,612.80 | 14,293.44 | 15,008.11 | 15,758.51 | 155,574.90 | 163,353.58 | 171,521.22 | 180,097.32 | 189,102.16 |
| Utilities Plans Examiner | midmngt | 236 | 7/1/2024 | 32.1406 | 33.7476 | 35.4350 | 37.2068 | 39.0671 | 5,571.04 | 5,849.59 | 6,142.07 | 6,449.17 | 6,771.64 | 66,852.47 | 70,195.06 | 73,704.80 | 77,390.04 | 81,259.62 |
| Utility Resource Analyst | midmngt | 497 | 5/10/2025 | 54.9151 | 57.6609 | 60.5439 | 63.5711 | 66.7496 | 9,518.62 | 9,994.55 | 10,494.27 | 11,019.00 | 11,569.94 | 114,223.46 | 119,934.62 | 125,931.26 | 132,227.94 | 138,839.22 |
| Warehouse Supervisor | midmngt | 275 | 5/10/2025 | 34.6403 | 36.3723 | 38.1909 | 40.1004 | 42.1054 | 6,004.31 | 6,304.52 | 6,619.75 | 6,950.73 | 7,298.27 | 72,051.72 | 75,654.28 | 79,437.02 | 83,408.78 | 87,579.18 |
| Wastewater Treatment Plant Mechanic I | ibew2 | 155 | 5/10/2025 | 29.1213 | 30.5774 | 32.1063 | 33.7116 | 35.3973 | 5,047.68 | 5,300.08 | 5,565.08 | 5,843.35 | 6,135.52 | 60,572.20 | 63,600.94 | 66,781.00 | 70,120.18 | 73,626.28 |
| Wastewater Treatment Plant Mechanic II | ibew2 | 159 | 1/1/2024 | 34.1733 | 35.8819 | 37.6760 | 39.5598 | 41.5378 | 5,923.37 | 6,219.53 | 6,530.51 | 6,857.02 | 7,199.88 | 71,080.41 | 74,634.30 | 78,366.08 | 82,284.28 | 86,398.52 |
| Wastewater Treatment Plant Operator I | ibew2 | 133 | 1/1/2024 | 29.5787 | 31.0576 | 32.6105 | 34.2410 | 35.9530 | 5,126.98 | 5,383.32 | 5,652.49 | 5,935.11 | 6,231.85 | 61,523.80 | 64,599.86 | 67,829.84 | 71,221.28 | 74,782.24 |
| Wastewater Treatment Plant Operator II | ibew2 | 184 | 1/1/2024 | 34.0072 | 35.7075 | 37.4929 | 39.3675 | 41.3359 | 5,894.58 | 6,189.30 | 6,498.77 | 6,823.70 | 7,164.89 | 70,734.96 | 74,271.60 | 77,985.18 | 81,884.40 | 85,978.62 |
| Wastewater Utilities Supervisor | midmngt | 255 | 5/10/2025 | 49.5151 | 51.9909 | 54.5904 | 57.3199 | 60.1859 | 8,582.62 | 9,011.75 | 9,462.33 | 9,935.45 | 10,432.22 | 102,991.46 | 108,141.02 | 113,547.98 | 119,225.34 | 125,186.62 |
| Water & Wastewater Operations Manager | midmngt | 299 | 5/10/2025 | 69.7529 | 73.2405 | 76.9025 | 80.7476 | 84.7850 | 12,090.50 | 12,695.02 | 13,329.77 | 13,996.26 | 14,696.07 | 145,085.98 | 152,340.24 | 159,957.20 | 167,955.06 | 176,352.80 |
| Water Conservation Specialist | general | 189 | 7/1/2024 | 33.2608 | 34.9239 | 36.6701 | 38.5036 | 40.4288 | 5,765.20 | 6,053.47 | 6,356.16 | 6,673.96 | 7,007.65 | 69,182.44 | 72,641.66 | 76,273.86 | 80,087.54 | 84,091.80 |
| Water Distribution Foreperson | ibew2 | 898 | 5/10/2025 | 40.1831 | 42.1923 | 44.3019 | 46.5170 | 48.8429 | 6,965.08 | 7,313.32 | 7,678.99 | 8,062.95 | 8,466.10 | 83,580.90 | 87,759.88 | 92,147.90 | 96,755.36 | 101,593.18 |
| Water Distribution Operator I | ibew2 | 100 | 5/10/2025 | 28.7791 | 30.2181 | 31.7290 | 33.3155 | 34.9813 | 4,988.38 | 5,237.81 | 5,499.69 | 5,774.69 | 6,063.42 | 59,860.58 | 62,853.70 | 65,996.32 | 69,292.24 | 72,761.00 |
| Water Distribution Operator II | ibew2 | 146 | 5/10/2025 | 32.7728 | 34.4114 | 36.1320 | 37.9386 | 39.8355 | 5,680.61 | 5,964.64 | 6,262.88 | 6,576.03 | | | | | | |

SALARY TABLE EFFECTIVE 07/01/2025
PART TIME CLASSIFICATIONS

| Job Title | Pay Grade | Hourly | | |
|---------------------------------------|------------------|---------------|---------------|---------------|
| | | Step A | Step B | Step C |
| Community Child Care Teacher | 010 | 22.22 | 22.89 | 23.57 |
| Community Child Care Teacher's Aide | 007 | 19.94 | 20.54 | 21.15 |
| Community Child Care Teacher's Helper | 003 | 17.91 | 18.45 | 19.00 |
| General Laborer | 044 | 17.05 | 17.73 | 18.44 |
| Library Page I | 042 | 17.05 | 17.56 | 18.09 |
| Library Specialist | 057 | 21.15 | 21.78 | 22.44 |
| Library Technician | 058 | 19.00 | 19.57 | 20.16 |
| Lifeguard | 019 | 18.76 | 19.32 | 19.90 |
| Management Intern I | 021 | 19.80 | 20.59 | 21.42 |
| Management Intern II | 986 | 24.20 | 25.17 | 26.17 |
| Police Cadet | 006 | 17.05 | 17.73 | 18.44 |
| Pool Manager | 028 | 23.28 | 23.97 | 24.69 |
| Recreation Leader | 001 | 17.05 | 17.56 | 18.09 |
| Recreation Specialist | 018 | 21.15 | 21.78 | 22.44 |
| Senior Lifeguard | 020 | 20.89 | 21.52 | 22.16 |
| Senior Recreation Leader | 013 | 19.00 | 19.57 | 20.16 |



1 **SECTION 3:** The positions identified in the authorized positions list are hereby
2 authorized for funding, and any vacancies are hereby authorized for recruitment and
3 appointment under the City’s Personnel System Rules and Regulations.

4 **SECTION 4:** The City Council hereby authorizes the Finance Director to reduce the
5 General Fund reserve committed for pension by \$1,564,000 and the General Fund reserve
6 committed for OPEB by \$500,000 as of July 1, 2025.

7 **SECTION 5:** Staff travel for budgeted training and conferences is hereby authorized at
8 the discretion of the Department Head and/or City Manager, provided such expenses remain
9 within the approved departmental travel and training budget. All other travel-related decisions,
10 including exceptions, interpretations, or additional limitations, shall be at the sole discretion of
11 the City Manager.

12 **SECTION 6:** All recitals stated above are true and correct. Staff’s presentation and all
13 its attachments and other documents distributed to the City Council are also incorporated herein
14 by reference, approved, and adopted as findings.

15 **SECTION 7:** The FY 2025-26 Budget is in accordance with all applicable ordinances
16 of the City and all applicable statutes of the State.

17 **SECTION 8:** At the end of FY 2024-25, certain purchase orders exist as outstanding
18 encumbrances representing contractual obligations of previously budgeted funds. In addition,
19 certain amounts have been included in the FY 2024-25 budget that relate to one-time allocations
20 for specific projects and services but remain unspent. The outstanding encumbrances and, at the
21 City Manager’s discretion, any unspent one-time allocations are deemed to be re-budgeted as an
22 addition to the budget amounts previously approved in this resolution. All such amounts have
23 been removed from available balances in the FY 2025-26 projections and, therefore, do not
24 affect the available fund balances presented herein.

25 **SECTION 9:** Under the direction of the City Manager, the Finance Director may
26 reallocate appropriations within funds. Amendments (Increases/Decreases) to the Budget shall
27 be by approval and Resolution of the City Council.

28 **SECTION 10:** The City Clerk shall certify the adoption of the FY2025-26 Budget and
shall cause to be filed with the County Auditor within 60 days of the adoption, a certified copy
of the Budget and Resolution.

APPROVED AND ADOPTED this 20th day of May 2025.

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FRANK J. NAVARRO
Mayor

ATTEST:

ISAAC T. SUCHIL,
City Clerk

City of Colton
Actual and Projected Fund Balances
Excluding Successor Agency

| | 6/30/2025 | FY2025-26 | FY2025-26 | 6/30/2026 |
|--|---------------------|-------------------|---------------------|---------------------|
| | Fund Balance | Adopted | Adopted | Fund Balance |
| | Estimated | Revenues | Expenditures | Estimated |
| General Fund | 10,763,532 | 71,293,201 | 73,077,524 | 11,043,209 |
| General Fund Reserve - Pension | 28,107,984 | - | - | 26,543,984 |
| General Fund Reserve - OPEB | 12,515,145 | - | - | 12,015,145 |
| Total General Fund | 51,386,661 | 71,293,201 | 73,077,524 | 49,602,338 |
| <u>Special Revenue Funds</u> | | | | |
| Early Care & Education | 628,248 | 1,853,588 | 1,875,934 | 605,902 |
| Special Gas Tax | 673,080 | 1,523,398 | 1,562,061 | 634,417 |
| Library Grant Fund | 2,241 | 69,843 | 72,043 | 41 |
| State Traffic Relief (SB-1) | 818,551 | 1,475,411 | 1,410,411 | 883,551 |
| Air Quality Fund (AQMD) | 567,986 | 75,000 | 50,000 | 592,986 |
| CDBG Fund | (621) | 396,950 | 314,391 | 81,938 |
| Drug/Gang Intervention | 16,253 | 420 | - | 16,673 |
| Measure I Fund | 2,403,947 | 1,587,284 | 1,418,245 | 2,572,986 |
| ViTep | 367,647 | 8,100 | - | 375,747 |
| Miscellaneous Grants | 2,289,109 | 142,700 | 13,000 | 2,418,809 |
| Host City Fees | 734,210 | 487,523 | 766,658 | 455,075 |
| Asset Seizure Fund | 470,750 | 11,500 | - | 482,250 |
| Total Special Revenue Funds | 8,971,401 | 7,631,717 | 7,482,743 | 9,120,375 |
| <u>Capital Projects Funds</u> | | | | |
| Park Development Fund | 4,832,065 | 559,000 | - | 5,391,065 |
| Traffic Impact Fee Fund | 4,354,576 | 1,281,500 | 442,500 | 5,193,576 |
| New Facilities Development Fees | 675,178 | 79,650 | - | 754,828 |
| Civic Center Development Fee | 155,759 | 3,700 | - | 159,459 |
| Fire Facility Development Fee | 388,685 | 9,500 | - | 398,185 |
| Police Facility Development Fee | 362,697 | 12,500 | - | 375,197 |
| Capital Improvement Fund | 6,478,422 | 175,600 | - | 6,654,022 |
| Colton Crossing Fund | 830,797 | 21,500 | - | 852,297 |
| Total Capital Projects Funds | 18,078,179 | 2,142,950 | 442,500 | 19,778,629 |
| <u>Debt Service Funds</u> | | | | |
| Public Financing Authority | 1,135,207 | 968,695 | 904,207 | 1,199,695 |
| Taxable Pension Bonds | 2,440,457 | 2,650,256 | 2,339,784 | 2,750,929 |
| Water Improvement District A | (15,140) | 380 | - | (14,760) |
| Total Debt Service Funds | 3,560,524 | 3,619,331 | 3,243,991 | 3,935,864 |
| <u>CFD's and Assessment Districts</u> | | | | |
| CFD 2021-1 (Safety) | 250 | 5,950 | - | 6,200 |
| CFD 2021-2 (Maintenance) | 100 | 1,150 | - | 1,250 |
| Storm Water | 292,233 | 676,719 | 885,245 | 83,707 |
| LLMD #1 | 131,349 | 333,075 | 338,126 | 126,298 |
| LLMD #2 | 73,174 | 188,034 | 186,134 | 75,074 |
| Total CFD's and Assessment Districts | 497,106 | 1,204,928 | 1,409,505 | 292,529 |

City of Colton
 Actual and Projected Fund Balances
 Excluding Successor Agency

| | 6/30/2025 | FY2025-26 | FY2025-26 | 6/30/2026 |
|--------------------------------------|---------------------|--------------------|---------------------|---------------------|
| | Fund Balance | Adopted | Adopted | Fund Balance |
| | Estimated | Revenues | Expenditures | Estimated |
| <u>Enterprise Funds</u> | | | | |
| Electric Utility | 29,719,012 | 93,101,081 | 103,067,024 | 19,753,069 |
| Public Benefit Fund | 934,946 | 771,700 | 1,045,500 | 661,146 |
| Water Utility | 3,111,249 | 18,565,123 | 17,014,840 | 4,661,532 |
| Wastewater Utility | 4,926,379 | 16,676,550 | 17,750,004 | 3,852,925 |
| Solid Waste | (4,442) | 3,897,361 | 3,967,784 | (74,865) |
| Cemetery Endowment | 1,180,279 | 32,300 | - | 1,212,579 |
| Total Enterprise Funds | 39,867,423 | 133,044,115 | 142,845,152 | 30,066,386 |
| <u>Internal Service Funds</u> | | | | |
| Facility & Equip Maint. Fund | 1,224,881 | 1,540,183 | 1,481,683 | 1,283,381 |
| Automotive Shop | 2,460,749 | 885,056 | 810,656 | 2,535,149 |
| Information Services | 1,656,975 | 1,642,940 | 1,624,440 | 1,675,475 |
| Insurances Fund | 7,683,708 | 10,451,982 | 10,233,982 | 7,901,708 |
| Total Internal Service Funds | 13,026,313 | 14,520,161 | 14,150,761 | 13,395,713 |
| <u>Housing Authority</u> | | | | |
| Low/Mod Capital Projects | 1,009,019 | 23,000 | - | 1,032,019 |
| Total Housing Authority | 1,009,019 | 23,000 | - | 1,032,019 |
| Grand Totals | 136,396,626 | 233,479,403 | 242,652,176 | 127,223,853 |



CITY OF COLTON

2025-26 APPROPRIATIONS LIMITATION

As indicated by Schedules A and B, the percentage increase to Colton's Appropriation Limit is 1.0597% . The 2025-26 limit is \$ 114,481,625 . The amount subject to limitation in the Fiscal Year 2025-26 Adopted Budget is \$ 41,216,729 . The City of Colton is \$ 66,813,683 under its lawful limitation.

The calculation consists of two (2) factors:

| | | | |
|----|-------------------------------------|----------------------|--------------------|
| A. | Prior Year's limit | | 108,030,412 |
| B. | Adjustment factors: | | |
| | a. Price factor (per capita change) | 1.0644 | |
| | b. County Population % increase | <u>0.9956</u> | |
| | Total Adjustment % (a * b) | <u><u>1.0597</u></u> | |
| C. | Annual Adjustment (A * B) | | 114,481,625 |
| D. | Other Adjustments | | - |
| E. | 2024-2025 Appropriation Limit | | <u>114,481,625</u> |

Appropriations Subject to Limitation:

| | |
|--|--------------------------|
| 2025-2026 Year Limit | 108,030,412 |
| Proceeds from Taxes - Appropriations Subject to Limitation | <u>(41,216,729)</u> |
| Total Under the Limitation | <u><u>66,813,683</u></u> |

CITY OF COLTON
SCHEDULE OF ESTIMATED REVENUES
PROCEEDS AND NON-PROCEEDS OF TAXES

Based on the 2025-2026 Budget

Staff Recommended

| | Proceeds of Taxes | Non-Proceeds of Taxes | Total Proceeds / Non-Proceeds |
|--|-----------------------------|-----------------------------|-------------------------------------|
| General Fund | <u> </u> | <u> </u> | <u> </u> |
| Taxes | | | |
| Property Taxes - Current Year Secured | 8,532,300 | | 8,532,300 |
| Sales and Use Taxes | 22,107,700 | | 22,107,700 |
| Franchises | | 2,400,000 | 2,400,000 |
| Other taxes | 2,072,200 | | 2,072,200 |
| Licenses & Permits | | 1,842,850 | 1,842,850 |
| Fines & Forfeitures | | 588,900 | 588,900 |
| Use of Money & Property | | 1,440,000 | 1,440,000 |
| Intergovernmental Revenue | | 1,439,281 | 1,439,281 |
| Property Tax in Lieu of Sales Tax | - | | - |
| Property Tax in Lieu of VLF | 8,504,529 | | 8,504,529 |
| Charges for Current Services - User Fees | | 3,512,135 | 3,512,135 |
| Miscellaneous Revenue | | 18,813,756 | 18,813,756 |
| Net - Transfers | | 39,550 | 39,550 |
| | | | |
| Total proceeds from taxes | <u>41,216,729</u> | | |
| Total Proceeds from other sources | | <u>30,076,472</u> | |
| Total General Fund Revenue | | | <u>71,293,201</u> |

Note: only the General Fund has taxes as a source of revenue.

FUND DESCRIPTIONS

GENERAL FUND

This is the primary fund used to account for all general revenues of the City (e.g. property, sales, and transient occupancy taxes). In general, these funds are allocated at the discretion of the City Council. This revenue is used to support citywide services such as public safety, community services, planning and community development, and administrative support services.

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects), that are restricted to expenditures for special purposes. The following funds have been classified as other governmental funds:

GAS TAX FUND - to account for monies received and expended from State Gas Tax allocations.

EARLY CARE & EDUCATION FUND - to account for monies received and expended from State Department of Education.

LIBRARY GRANT FUND – to account for monies received and expended from various grant sources to advance literacy.

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) FUND - to account for monies received and expended by the City as a participant in the Federal Community Development Block Grant Program.

STATE TRAFFIC RELIEF FUND - to account for monies received from SB 1 for street pavement maintenance, rehabilitation, and reconstruction projects.

ASSET SEIZURE FUND - to account for monies received and property seized as a result of judicial forfeitures.

AIR QUALITY FUND - to account for monies received from AQMD for Alternate Fuel Program and Trip Reduction.

DRUG/GANG INTERVENTION FUND - to account for monies received from Asset Seizure for anti-gang education.

MISCELLANEOUS GRANTS FUND - to account for monies received and expended from various grant sources.

HOST CITY FEES FUND - to account for monies received and expended from San Bernardino County for an Memorandum of Understanding for a waste disposal agreement.

STORM WATER FUND - to account for monies received and expended for the maintenance of storm drains.

LOCAL TRANSPORTATION (MEASURE I) FUND - to account for monies received from a portion of sales tax revenue restricted to fund transportation related activities.

VITEP FUND - this fund was setup using a grant from the Office of Traffic Safety to tow cars belonging to unlicensed drivers within the City. For continuation of the program revenue is now derived from citation of traffic violators within the City.

LOCAL FISCAL RECOVERY FUND - to account for monies received and expended in accordance with the American Rescue Plan Act of 2021.

HOUSING AUTHORITY FUND - to account for activities related to protecting local housing funds and programs, providing new revenue opportunities for affordable housing programs, promoting public safety and welfare, and ensuring decent, safe, sanitary and affordable housing accommodations to persons of low income within the City.

DEBT SERVICE FUNDS

Debt Service Funds are used to account for the accumulation of resources for, and the payment of, long-term debt principal, interest and related costs other than those being financed by proprietary funds.

PUBLIC FINANCING AUTHORITY (PFA) FUND - this fund is used to accumulate resources for the payment of principal and interest on long-term debt for the City.

TAXABLE PENSION FUNDING BONDS FUND - this fund is used to accumulate resources for the payment of principal and interest on the amount borrowed for purposes of funding the City's enterprise funds' previously unfunded pension liability.

WATER IMPROVEMENT DISTRICT A FUND - this fund is used to accumulate resources for the payment of principal and interest incurred for the reconstruction of water facilities of the James Sullivan Mutual Water Company, acquired by the City of Colton in 1988.

CAPITAL PROJECTS FUNDS

Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major facilities other than those financed by Proprietary, Special Assessment, and/or Trust Funds. The following funds have been classified as other governmental funds.

CAPITAL IMPROVEMENTS FUND - to account for the General City capital projects. The funding for these projects is primarily from Measure I, Gas Tax and the General Fund.

COLTON CROSSING FUND - to account for funds relating to the Laurel/Hunts Lane Separation Project which are funded by Local Stimulus Funds, Proposition 42, Traffic Relief Funds and Traffic Impact Fees.

PARK DEVELOPMENT FUND - to account for monies received from new development dedicated to building of new park facilities.

TRAFFIC IMPACT FEE FUND - to account for monies received from new development dedicated to building new traffic-related infrastructure.

NEW FACILITIES FUND - to account for monies received from new development dedicated to building of new Library facilities.

CIVIC CENTER DEVELOPMENT FEE FUND - to account for monies received from new development dedicated to building of a new civic center facility.

FIRE FACILITY DEVELOPMENT FEE FUND - to account for monies received from new development dedicated to building of new fire facility.

POLICE FACILITY DEVELOPMENT FEE FUND - to account for to account for monies received from new development dedicated to building of new police facility.

INTERNAL SERVICE FUNDS

Internal Service Funds finance and account for goods and services provided by one City department to other City departments, or to other governments, on a cost-reimbursement basis, including depreciation. The City used the following Internal Service Funds:

FACILITY AND EQUIPMENT MAINTENANCE FUND - to account for the City's buildings maintenance and utilities costs.

INFORMATION SERVICES FUND - to account for the City's information services.

INSURANCES FUND - to account for the City's liabilities for claims and judgments.

AUTOMOTIVE SHOP FUND - to account for the City's fleet maintenance and replacement.

ENTERPRISE FUNDS

Enterprise Funds are used to report the same functions presented as *business-type* activities in the government-wide financial statements. The City uses enterprise funds to account for its Electric, Water and Wastewater activities.

ELECTRIC UTILITY FUND – to account for the activities, including fixed assets, relating to the Electric Utility.

WATER UTILITY FUND – to account for the activities, including fixed assets, relating to the Water Utility.

WASTEWATER UTILITY FUND - to account for the activities, including fixed assets, relating to the Wastewater Utility.

PUBLIC BENEFIT FUND - to account for the restricted funds receipted from collection of a usage-based charge on local distribution service required by the State of California Public Utility Code.

SOLID WASTE FUND - to account for the revenues and expenditures related to Solid Waste activities.

AGENCY FUNDS

Agency Funds are used to account for assets held by the City as an agent for individuals, private organizations, other governments and/or other funds. Agency Funds operate as a clearing mechanism. Cash resources are collected, held for a brief period and then distributed to the proper recipients. The City has a fiduciary responsibility for the assets, which it does not own. The following are classified as agency funds in the financial statements.

GENERAL DEPOSIT FUND - to account for deposits placed with the City for future services, and trust funds awaiting remittance to relevant service provider.

PD CASH EVIDENCE DEPOSIT FUND - to account for Police Department cash evidence deposits held by the City.

ASSESSMENT DISTRICT FUNDS - to account for funds collected from Assessment Districts.