CITY OF RIVERSIDE

ADOPTED BIENNIAL BUDGET

FISCAL YEARS 2026 - 2028







CITY OF RIVERSIDE, CA

BIENNIAL BUDGET

FISCAL YEARS 2026/27 – 2027/28

MAYOR
Patricia Lock Dawson

CITY COUNCIL
Phillip Falcone
Ward 1
Clarissa Cervantes
Ward 2
Steven Robillard
Ward 3
Chuck Conder
Ward 4
Sean Mill
Ward 5
Jim Perry
Ward 6
Steve Hemenway
Ward 7

CITY MANAGER
Vacant

Asst City Manager/CFO
Edward Enriquez

Finance Director/Asst CFO
Julie Nemes

Deputy Finance Director
Sergio Aguilar

PREPARED BY THE CITY BUDGET OFFICE

Budget Manager
Peter Kakos

Budget Office Staff
Gabriella Garcia
Nathaniel Gibson
Angel Guo
Mark Reister
Patrick Siritara



The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Riverside, California for its Biennial Budget covering the period beginning July 1, 2024, and ending June 30, 2026.

This award reflects the City's commitment to meeting the highest standards in government budgeting. In order to receive this award, a government unit must publish a budget document that meets program criteria as a policy document, an operations guide, a financial plan, and a communications device.

The City of Riverside is confident that the City's Fiscal Year 2026-2028 Biennial Budget continues to meet the GFOA's rigorous criteria. Accordingly, this budget document will be submitted to the GFOA for review and consideration.



The California Society of Municipal Finance Officers (CSMFO) presented an Operating Budget Excellence Award to the City of Riverside, California for the City's Fiscal Year 2024-2026 Biennial Budget. The City of Riverside is confident that the City's Fiscal Year 2026-2028 Biennial Budget will continue to conform to award requirements. Accordingly, this budget document will be sent to the CSMFO.

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CITY STRUCTURE



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GOVERNMENT STRUCTURE

The City of Riverside operates under the council-manager form of government, with a seven-member council elected by ward for four-year overlapping terms. The Council is elected on a non-partisan basis, and Council members must live in the Ward they represent. Each Ward has approximately 1/7th of Riverside's estimated 321,884 population, or about 46,000 residents. The mayor is elected at-large for a four-year term and is the presiding officer of the Council but does not have a vote except in the case of a tie. The City Council is responsible for, among other things, passing ordinances, adopting the budget, appointing committees, and hiring the City Manager, City Attorney, and City Clerk.

The City's Charter, Article IV Section 406 states "All powers of the City shall be vested in the City Council except as otherwise provided in this Charter." Except for matters pending before any committee, commission, or other advisory body of the City or the City Council, matters pertinent to and within jurisdiction of the City may be placed on the agenda by the Mayor, any Council member, the City Manager, City Attorney, or City Clerk.

MAYOR AND CITY COUNCIL



Mayor Lock Dawson
City of Riverside



Philip Falcone
Ward 1



Clarissa Cervantes
Ward 2



Steven Robillard
Ward 3



Chuck Conder
Ward 4



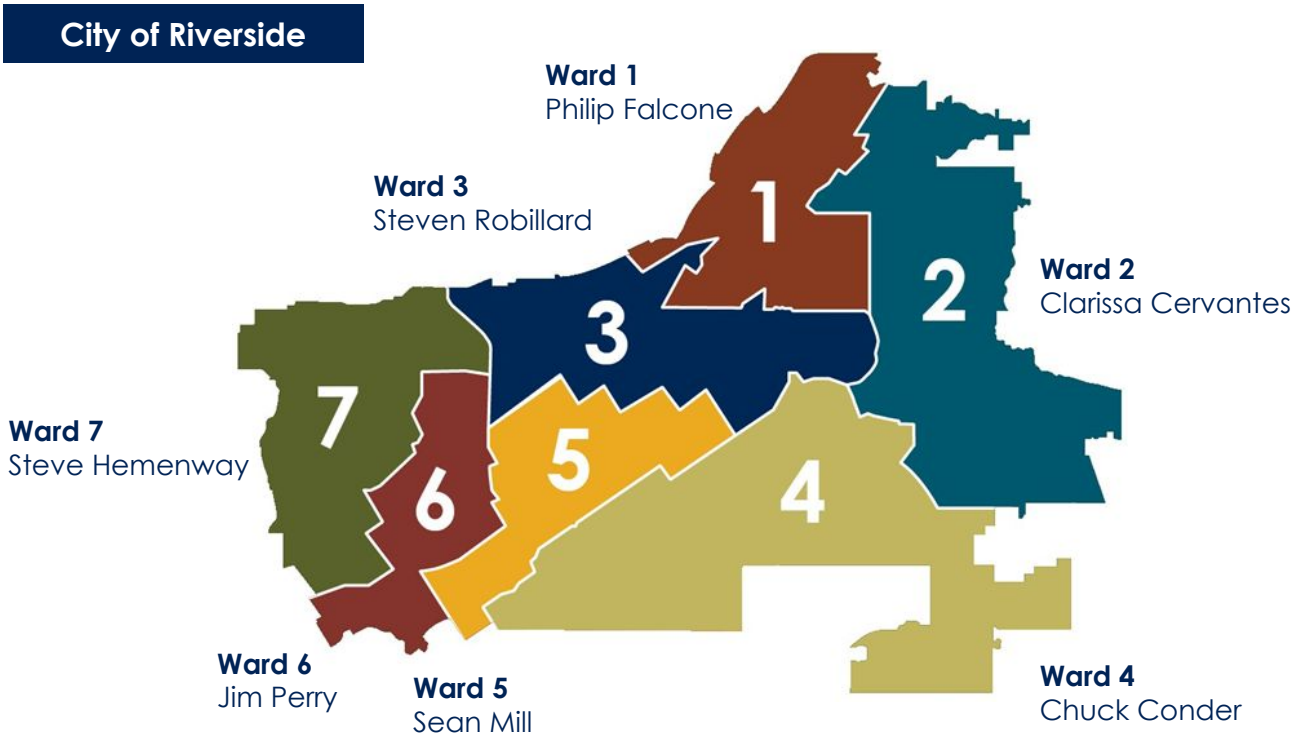
Sean Mill
Ward 5



Jim Perry
Ward 6



Steve Hemenway
Ward 7



CITY COUNCIL STANDING COMMITTEES

Eight standing committees are staffed by three Council members to add focus to current issues of concern to the community. The City Council may request items to be reviewed by an applicable committee and return with a recommendation to City Council. Alternatively, an item may be sent directly to a committee with the concurrence of the Committee Chairperson and City Manager; such items are not required to be forwarded to the City Council for action following committee review. The following Standing Committees and applicable subject areas are in effect:

- **Housing and Homelessness**: Housing and homelessness solutions
- **Economic Development**: Economic development, placemaking, and branding/marketing
- **Finance**: City Budget, Measure Z, performance measures, audits, and other financial matters
- **Governmental Processes**: City board and commission structures, ethics, and other policy matters
- **Mayor's Nominating & Screening**: This committee is chaired by the Mayor and staffed by members of the Governmental Processes Committee. Areas of purview include nominations for appointments to City boards and commissions and the City Spirit Award; and following each election and/or appointment to fill a City Council vacancy, reorganization of the City Council Standing Committee, and regional organization assignments.
- **Safety, Wellness and Youth**: Public Safety, wellness programs, food sources and agriculture, recreation, disabilities, seniors, libraries, museum, and youth activities
- **Mobility and Infrastructure**: Transportation, sewer, airport, utilities, and public works
- **Land Use**: Land use, planning, development, sustainability, and resilience

CITY BOARDS AND COMMISSIONS

City boards and commissions are the underpinnings of the Riverside community – they are how the community navigates the daily and weekly decisions that make Riverside run smoothly to become the kind of community desired by City stakeholders. Boards and commissions may forward matters to a City Council Standing Committee or the City Council, as appropriate. Membership on City boards and commissions are voluntary positions. Eligible persons must either reside in Riverside and be a registered voter or, for certain boards and commissions, own a business in the City of Riverside. The terms of office are four years and members may serve as many as two consecutive terms. The following is a list of current City Boards and Commissions:

- Airport Commission
- Budget Engagement Commission
- Board of Ethics
- Board of Library Trustees
- Board of Public Utilities
- Commission on Aging
- Commission of the Deaf
- Commission on Disabilities
- Community Police Review Commission
- Cultural Heritage Board
- Human Relations Commission
- Human Resources Board
- Museum of Riverside Board
- Park and Recreation Commission
- Planning Commission
- Riverside Youth Council [1]
- Transportation Board

CITY DEPARTMENTS

The City Charter and Municipal Code provide the basis for the departmental structure of the City. The Charter establishes that the Offices of the City Attorney, City Clerk, and City Manager be appointed by the City Council, alongside the Office of the Inspector General which is appointed by the Mayor and City Council, to manage the affairs of the City. The City's Municipal Code establishes the administrative organizational structure of the City under the control and direction of the City Manager, with the exception of the independent Office of the Inspector General. The City's uses of resources are budgeted in twenty-one departments, including those of City leadership, appointed offices, the administrative structure, and non-departmental (for those uses not reflecting the operating costs of specific departments).

FULL-SERVICE CITY

The City of Riverside is considered a full-service city, meaning that all municipal services are provided by the City, as opposed to being contracted out to third-party providers. Some services commonly contracted out by municipalities include public safety and all utility services; however, these services are provided by the City of Riverside as a full-service city.



[1] The Riverside Youth Council operates on one-year terms corresponding to the school year. The members are students in grades 8-12 and therefore mostly not of legal age to be registered voters.

CITY ORGANIZATIONAL CHART



BUDGET MESSAGE



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City of Arts & Innovation

Office of the City Manager
Edward Enriquez, Interim City Manager

June 23, 2026

FY 2026-2028 BIENNIAL BUDGET

Honorable Mayor and City Council,

I am pleased to present the City of Riverside's Fiscal Years 2026-2028 Biennial Budget, reflecting our unwavering commitment to strategic financial management, promoting financial stability, growing the economy, and enhancing the quality of life for all Riverside residents.

Presented is a balanced biennial budget and five-year plan that addresses fiscal challenges while allowing for continued investments in public safety, public works, homelessness response, parks improvements, and funding for the arts and community events – everything that makes Riverside a great place to live, work, play, and raise a family. The budget aligns with City Council strategic priority of maintaining a high-performing government and focuses on achieving and sustaining financial health while supporting the City's strategic goals of building community trust, promoting equity, ensuring fiscal responsibility, fostering innovation, and enhancing sustainability and resiliency.

While the City budget aligns with the City Council's strategic priorities, it is also shaped by robust community outreach and engagement, beginning eight months prior to the final budget presentation to City Council, starting with public outreach through the "Your Money, Your Voice" budget workshops, utilizing in-person meetings to gather input from residents and business owners. The City also released an online survey that polled residents and was designed to measure level of satisfaction with City services and to gain an understanding of what current services and programs the Riverside residents deem least and most important. Community engagement continued through various City boards and commissions, City Council committee meetings and a City Council budget workshop, fostering transparency and inclusivity by incorporating stakeholder perspectives into the budgetary decision-making process.

The City experienced several years of high revenue growth from both one-time and ongoing revenue sources. Revenue continues to grow, but now at moderate levels. At the same time, expenditures and critical needs have continued to escalate. Slowing revenue growth, rising personnel and pension costs, inflationary pressures, and the pace of local economic development all challenge the City's ability to keep recurring costs in line with ongoing revenues.

This budget prioritizes fiscal sustainability and protecting core city services, while continuing to address various emerging critical needs. To address projected deficits, the budget incorporates a mix of one-time and ongoing solutions that include rightsizing program budgets, limited program reductions, and use of available discretionary reserves while still adhering to the Council-adopted General Fund Reserve Policy for reserves. Although the budget includes reductions to address the projected budget deficits, total expenditures in FY 2026/27 and FY 2027/28 are still higher than prior years and program reductions are not anticipated to result in significant service impacts.

Continuing investments in public safety, housing, and homelessness remain a priority in this budget. Although the recently developed Fire Master Plan identifies Fire Department's needs beyond currently available resources, the budget prioritizes additional funding to support various Fire Department critical needs such as cardiac monitors, enterprise system communications, firefighter personal protective equipment, and Firefighter physicals. The budget includes funding for a new Police Headquarters which

is anticipated to break ground in 2027 and additional funding to support Police Department overtime, which is critical to continue increased operations needed to maintain a safe City for all residents and visitors. The budget also continues investments in addressing homelessness and housing for those in need through programs such as the Public Safety and Engagement Teams and leveraging continued federal and state grants.

The budget invests substantial resources towards the maintenance, improvement, and expansion of essential infrastructure, such as transportation, parks, and public facilities. Investments in repairing aging infrastructure and promoting sustainable infrastructure development support the City's growth and quality of life. This includes continued funding for street and landscape maintenance, tree trimming, parks and city facility deferred maintenance, information technology projects, and vehicle replacement.

Continued investment in capital improvements within Public Works and Parks, Recreation, and Community Services remain a key priority for the City. Community engagement consistently identifies well-maintained streets, roads, and parks as among the services most valued by Riverside residents. By investing in critical infrastructure maintenance and improvements, the City enhances quality of life, preserves public assets, and strengthens Riverside's reputation as an attractive place to live, work, and visit.

This budget continues to focus on economic growth with funding to support additional economic development implementation efforts that build upon the City's recent Accredited Economic Development Organization designation from the International Economic Development Council. The addition of companies such as Voltu, Chaevi, Hyundai Rotem, and Ohmio, demonstrate that Riverside is leading the way in green technology industries. New developments in the Northside neighborhood are expected to be a significant economic driver. Resources are made available to continue expanding robust economic development efforts that support existing Riverside businesses and attract new business, expanding the city's economy and building a thriving community.

Riverside's strong economy enables a strong City budget that meets today's needs and lays the foundation for continued success. This biennial budget is a testament to the City's commitment to prudent financial planning and innovative strategies. By addressing critical operational needs, investing in community services, and ensuring long-term fiscal health, the City of Riverside is well-positioned to meet future challenges and enhance the quality of life for all its residents.

I extend my gratitude to the City Council, City staff, and Riverside residents for their contributions and continued support in the budget development process. Together, we will continue to build a resilient and prosperous Riverside.

Thank you



EDWARD ENRIQUEZ
Interim City Manager
City of Riverside

EXECUTIVE SUMMARY

GOALS OF THE BUDGET DEVELOPMENT CYCLE

Alongside the City's strategic priorities, the following budget priorities were fundamental in the decision-making process during budget development:

1. **Financial Stability:** Ensuring the City's fiscal health and resilience by responsibly managing short- and long-term finances. This priority involves setting the appropriate cost recovery for city services currently subsidized by general revenues, identifying new revenue sources through economic growth and innovative solutions; and adopting cost reductions to address projected budget deficits while addressing critical needs in a responsible and sustainable manner.
2. **Public Safety:** Prioritizing the safety and well-being of residents by allocating resources to law enforcement, fire protection, and community safety. This includes investing in crime prevention and response capabilities to enhance public safety outcomes.
3. **Housing & Homelessness:** Addressing the housing needs of residents and mitigating homelessness through strategic investments in affordable housing, supportive services, and homeless prevention programs.
4. **City Infrastructure:** Investing in the maintenance, improvement, and expansion of essential infrastructure systems such as transportation, parks, and public facilities. This includes repairing aging infrastructure and promoting sustainable infrastructure development to support the City's growth and quality of life.
5. **Growing the City's Economy:** Cultivating robust economic growth, job creation, and business development opportunities to fortify the City's financial prosperity and vitality. This priority entails nurturing an environment conducive to business success, attracting fresh investments, bolstering local enterprises, and championing initiatives for workforce advancement. By fostering economic expansion, this priority not only enriches the livelihoods of residents but also amplifies revenue streams for the City, ensuring sustainable financial strength and resilience.

PERSONNEL

The FY 2026-2028 budget includes 2,742.01 full-time equivalent (FTE) for FY 2026/27 (net 2.00 FTE were added) and 2,746.01 in FY 2027/28 (a net increase of 4.00 FTE).

The most notable change includes a transfer of 13.50 FTE within the City Attorney's Office from the General Fund to the Liability Insurance Trust Fund. This is a technical shift and results in a net zero fiscal impact to the General Fund given that the General Fund will still be allocated its associated share of costs. Additionally, 2.00 FTE will be added to the Museum of Riverside in FY 2026/27 and 4.00 FTE in FY 2027/28 (for a total of 6.00 FTE for this Biennial Budget) to support the reopening of the main downtown museum. The budget also include a reduction of 4.00 FTE in Community Economic Development and Housing & Human Services Departments that was approved by City Council on August 19, 2025 and increase of 6.00 FTE in Special Transit (Parks, Recreation, and Community Services Department) that was approved by City Council on September 16, 2025. Refer to the Personnel section beginning on page 191 for a comprehensive listing of personnel schedules and an explanation of changes.

This personnel budget also includes a net decrease of 5.00 FTE in the Electric Fund to offset the fiscal impact of department reorganizations and reclassifications to align with staffing needs and priorities.

POLICY/ECONOMIC ISSUES

The General Fund budget totals $383.33 million in FY 2026/27 and $403.91 million in FY 2027/28. This budget addressed projected General Fund deficits of $27.13 million in FY 2026/27 and $34.03 million in FY 2027/28 that were driven by a combination of higher than projected expenditures and lower than projected revenues. Deficits were addressed by a mix of one-time and ongoing solutions including use of unassigned fund balances, CPI increases for fees and charges, use of Section 115 Trust/Set Aside funds, and cost reductions.

Property and sales taxes are the City's largest revenue sources, making up about 52% of total budgeted revenues. A slowing economy, coupled with federal uncertainty, higher inflation, and geopolitical conflicts makes a more uncertain environment. The Federal Reserve began interest rate hikes in 2023 and has maintained a "higher for longer" interest rate environment. The higher energy costs have created an environment with persistent inflationary pressures and tighter economic conditions for both businesses and individuals. The budget projects a modest increase in sales taxes for FY 2026/27 and FY 2027/28. Meanwhile, the City has experienced significant growth in assessed property values over the past decade, with corresponding property tax revenue growth. Although property tax growth has continued to increase over the past two years, it is anticipated to moderate and grow at a more normalized rate. Additionally, new revenue sources, such as cannabis tax and increased activity from significant economic development projects, are expected to help General Fund revenues especially in the later years.

Personnel costs are the largest expenditure category. With upcoming expirations of Memorandums of Understanding (MOUs), the budget accounts for escalating costs to proactively anticipate future labor negotiations beyond FY 2026/27. This approach ensures more realistic projections of future employee compensation expenses, helping to mitigate budget shortfalls and unexpected financial pressures. It also allows for better resource allocation throughout the 5-year General Fund Long-Term Plan, avoiding overcommitment of resources now and the potential creation of a structural deficit.



Measure Z, a one-cent Transaction and Use Tax, was approved by Riverside voters in November 2016 for a 20-year period, with tax collection starting in April 2017 and set to expire in March 2036. This tax has provided essential funding for the City to address critical needs, such as first responder staffing and vehicles, road and tree maintenance, and building repair and maintenance. More details can be found in the Measure Z Fund Five-Year Financial Plan beginning on page 57. More information on Measure Z is available on the City Manager's website[1].

The five-year financial plans of the Enterprise Funds allow City leadership and the public to view the projected long-term impacts of policy decisions. The City Council approved and established rate plans to support the rising cost of operations and the need to build and maintain critical infrastructure; however, rate increases will need to be considered beyond existing rate plans to ensure sufficient funding for capital projects and maintain minimum reserve levels. If rate increases are not considered beyond the current rate plans, contingency plans would be evaluated that might result in delayed or reduced capital project spending on infrastructure, including system repair and replacements, in conjunction with an assessment of operational and maintenance expenses and may impact regulatory compliance and maintaining required reserve levels.

The budget and five-year financial plans include strategies to address these and other issues impacting the City's long-term fiscal health. Refer to the Five-Year Financial Plans beginning on page 49 for a discussion of revenue and expenditure assumptions, as well as the fiscal challenges, risks, and strategies facing several of the City's funds.

[1] https://riversideca.gov/citymanager/measure-z-5-year-spending-plan

BUDGET RESOLUTION



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RESOLUTION NO. 24388

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF RIVERSIDE, CALIFORNIA, ADOPTING THE TWO-YEAR BUDGET OF THE CITY OF RIVERSIDE FOR THE FISCAL YEARS BEGINNING JULY 1, 2026, AND ENDING JUNE 30, 2027, AND BEGINNING JULY 1, 2027, AND ENDING JUNE 30, 2028.

WHEREAS, the proposed two-year budget of the City of Riverside for the Fiscal Years beginning July 1, 2026, and ending June 30, 2027, and beginning July 1, 2027, and ending June 30, 2028, consisting of one volume entitled "Proposed Biennial Budget for Fiscal Years 2026-2027 and 2027-2028", has been prepared and submitted to the City Council for review, consideration, and adoption; and

WHEREAS, the City Council has caused a public hearing to be held on said budget on June 25, 2026, with public notice of the hearing at least 20 days prior to said hearing, has further considered the proposed budget, and has made revisions therein; and

WHEREAS, the City Council has given careful consideration to the adoption of a budget and financial plan for the use of funds for Fiscal Years 2026-2027 and 2027-2028 as set forth in the entitled "Proposed Biennial Budget for Fiscal Years 2026-2027 and 2027-2028" and including any modifications, revisions, and/or corrections made and approved by the City Council, which are incorporated by reference as though fully set forth herein, and together constitute the "Adopted Biennial Budget for Fiscal Years 2026-2027 and 2027-2028"; and

WHEREAS, Section 1103 of the Charter of the City of Riverside requires that the annual budget of the City of Riverside be adopted on or before June 30th,

NOW THEREFORE, BE IT RESOLVED that the City Council hereby finds and determines as follows:

Section 1: That the preceding recitals are true and correct, and are incorporated by reference as though fully set forth herein.

Section 2: The biennial budget of the City of Riverside for Fiscal Years beginning July 1, 2026, and ending June 30, 2027, and beginning July 1, 2027, and ending June 30, 2028, prepared and submitted to the City Council by the City Manager and on file in the office of the City Clerk, as modified and amended by the City Council, is hereby adopted as the biennial budget for Fiscal Years

CITY ATTORNEY'S OFFICE
3750 UNIVERSITY AVE., STE. 250
RIVERSIDE, CA 92501
(951) 826-5567

beginning July 1, 2026, and ending June 30, 2027, and beginning July 1, 2027, and ending June 30, 2028, on the basis of the totals set forth in each of the budgets contained therein by program and/or sub-program within each department, the totals set forth therein for debt redemption and interest requirements, and the totals set forth therein for capital improvements.

Section 3: That the Chief Financial Officer/City Treasurer is authorized to expend in accordance with the laws of the State of California and the laws and Charter of City of Riverside on behalf of the City Council new appropriations for departments, programs, and projects as stated in the "Adopted Biennial Budget for Fiscal Years 2026-2027 and 2027-2028," as shown in Exhibit "A" attached hereto and incorporated herein by reference.

Section 4: That, subject to availability of funds, the Chief Financial Officer/City Treasurer is authorized to make the inter-fund transfers between funds as presented in the aforesaid budget document and as authorized by the City Council in monthly increments of one-twelfth each or such transfers may be made in lump sum amounts if necessary to finance a particular item, project, program or sub-program.

Section 5: That the Chief Financial Officer/City Treasurer is authorized to validate, sign, and pay all legal and contractual obligations of the City, including City Departments and agencies, with check warrants up to the amounts appropriated in this budget.

Section 6: That at the conclusion of fiscal year ending June 30, 2026, certain purchase orders will exist as Outstanding Encumbrances representing contractual obligations of previously budgeted funds. In addition, budgeted funds for certain items or projects in various stages of acquisition or development have previously been approved or will be approved by the City Council to be carried forward to fiscal year 2026-2027 as Continuing Appropriations. The Outstanding Encumbrances and Continuing Appropriations shall be deemed to be rebudgeted as an addition to the budget amounts previously set forth in this resolution.

Section 7: That at the conclusion of fiscal year ending June 30, 2027, certain purchase orders will exist as Outstanding Encumbrances representing contractual obligations of previously budgeted funds. In addition, budgeted funds for certain items or projects in various stages of acquisition or development have previously been approved or will be approved by the City Council to

CITY ATTORNEY'S OFFICE
3750 UNIVERSITY AVE., STE. 250
RIVERSIDE, CA 92501
(951) 826-5567

be carried forward to fiscal year 2027-2028 as Continuing Appropriations. The Outstanding Encumbrances and Continuing Appropriations shall be deemed to be rebudgeted as an addition to the budget amounts previously set forth in this resolution.

Section 8: That the City Council hereby approves the Five-Year Capital Improvement Plan for Fiscal Years 2026-2031, hereby accepts the Planning Commission's determination on May 7, 2026, that the Fiscal Year 2026-2027 and the Fiscal Year 2027-2028 capital projects are consistent with the General Plan of the City of Riverside, and hereby authorizes the Chief Financial Officer/City Treasurer to transfer funding between approved capital projects.

Section 9: That pursuant to Section 1104 of the Charter of the City of Riverside, the City Council may during the fiscal year amend or supplement the budget by motion adopted by the affirmative votes of at least five members so as to authorize the transfer of unused balances appropriated for one purpose to another purpose or to appropriate available funds not included in the budget.

Section 10: That this Resolution shall become effective immediately upon its passage.

ADOPTED by the City Council this 23rd day of June, 2026.

PATRICIA LOCK DAWSON
Mayor of the City of Riverside

Attest:

DONESIA GAUSE
City Clerk of the City of Riverside

CITY ATTORNEY'S OFFICE
3750 UNIVERSITY AVE., STE. 250
RIVERSIDE, CA 92501
(951) 826-5567

I, Donesia Gause, City Clerk of the City of Riverside, California, hereby certify that the foregoing resolution was duly and regularly adopted at a meeting of the City Council on the 23rd day of June, 2026, by the following vote, to wit:

Ayes: Cervantes, Robillard, Conder, Mill, Perry and Hemenway

Noes: Falcone

Absent:

Abstain:

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of the City of Riverside, California, this 1st day of July, 2026.

DONESIA GAUSE
City Clerk of the City of Riverside

314042 SBM 05/06/26

COMMUNITY PROFILE



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INTRODUCTION

The City of Riverside is a major economic hub in Southern California, offering a highly educated and skilled workforce, affordable land and facility costs for businesses, reliable City-owned municipal utilities, exceptional quality of life, affordable housing, and ease of access to transportation. The City is ideally positioned for outdoor adventurers and international travelers, located approximately 60 miles east of downtown Los Angeles and centrally placed within a short distance of the San Bernardino Mountains, Southern California beaches, popular desert destinations, and Ontario International Airport.

Riverside is currently the 12th largest city in California and the 59th largest in the United States. As the largest city in the Inland Empire, Riverside is at the heart of a region with over 4.7 million people. The Inland Empire is ranked between Boston and San Francisco as the 12th largest metropolitan statistical area in the U.S. by the Census Bureau and is one of the fastest-growing regions in the country.

HERITAGE

Founded in 1870 by John North and a group of Easterners who wished to establish a colony dedicated to furthering education and culture, Riverside was built on land that was once a Spanish rancho. Investors from England and Canada transplanted traditions and activities adopted by prosperous citizens.



The citrus industry in Riverside began in 1873 when Eliza Tibbets received two Brazilian navel orange trees from the Department of Agriculture in Washington, D.C. The trees thrived in the Southern California climate and the navel orange industry grew rapidly. Within a few years, the successful cultivation of the newly discovered navel orange led to a California Gold Rush of a different kind: the establishment of the citrus industry, which is commemorated in the landscapes and exhibits of the California Citrus State Historic Park and the restored packing houses in the Downtown's Marketplace District. By 1882, there were more than half a million citrus trees in California, almost half of which were in Riverside. The development of refrigerated railroad cars and innovative irrigation systems established Riverside as the wealthiest city per capita in the nation by 1895.



County Courthouse in the City of Riverside

Riverside's citizens are proud of the City's unique character born of a tradition of careful planning, from the City's carefully laid out historic Mile Square to its 1924 Civic Center designed by Charles Cheney, the same planner responsible for San Francisco's Civic Center. Riverside is committed to preserving the past as a firm foundation for the future. Created by the City Council in 1969, the Historic Preservation Program identifies and advances the preservation of Riverside's historic neighborhoods, and civic and commercial resources. Over 140 City Landmarks, over 20 National Register Sites, and two National Historic Landmarks have been designated by the City Council, all offering enjoyment and education to City residents and visitors. Examples include the Mission Inn, the Chinatown site, the National Packing House, Citrus Experiment Station, and engineering feats like the Gage Canal. Many of these landmarks are found in the Downtown's Mission Inn Historic District. California's Mission Revival style, born in Riverside, can be seen throughout the City, most notably in the Mission Inn, the Municipal Auditorium, the First Church of Christ Scientist, and the Fox Performing Arts Center.

Riverside is fortunate to have a wealth of sites and buildings that provide a link to the city's past and a strong sense of place.



Mission Inn

Many of Riverside's historic buildings are open to the public including the Catherine Bettner home, restored and renamed the Heritage House, which is open for tours. The Riverside Art Museum was designed by America's most successful woman architect, Julia Morgan, famous for William Randolph Hearst's Castle in San Simeon. It was originally constructed for the Young Women's Christian Association (YWCA) on land donated by Frank Miller. Benedict Castle was built as a private residence by Henry Jekel and is now available for special events and filming as are many of Riverside's historic homes and neighborhoods.

The Mission Inn is one of the City's most popular and well-known destinations. It was developed from the Glenwood Tavern, owned by Captain Christopher Columbus Miller, who moved to Riverside in 1874 to survey land for the Gage Canal which brought water to Riverside. His son, Frank, developed a lasting interest in culture and the arts and took over the expansion of the Inn. Over the years, he embellished and expanded it into a unique resort, known all over the world. It has played host to numerous movie stars, musicians, and heads of state. Ronald and Nancy Reagan honeymooned there, and Richard and Pat Nixon were married on its grounds.

The unique City Raincross Symbol is derived from combining a replica of the mass bell used by Father Junipero Serra, missionary priest and founder of the California Missions, and the cross to which the Navajo and Central American Indians prayed for rain. Called the "Raincross" symbol, it was designed for the Mission Inn and given to the City by Frank Miller. The Raincross symbol has been identified with Riverside since 1907. Variations of the symbol are used extensively throughout Riverside in architecture, street signs, and lighting standards, and it is used on the City flag. Playing on the nostalgia for the state's Spanish heritage and the romanticized images of the missions and the Indians portrayed by Helen Hunt Jackson in her novels, Miller, Matthew Gage, the Sunkist Cooperative, the Santa Fe Railroad, and other city boosters worked together to market Riverside as a Spanish Mediterranean Mecca. Riverside's climate and landscapes continue to evoke this Mediterranean paradise.



Raincross Symbol

BUSINESS DEVELOPMENT

The City of Riverside enthusiastically pursues opportunities to attract businesses to the City, encourage startups, and spur economic growth for the benefit of the entire community. It fosters synergetic relationships with local and regional colleges to expand business sectors and diversity. The City is home to three renowned universities including the prestigious University of California, Riverside (UCR) ranked 36th place in the 2026 US News & World Report's list of Top Public Schools, 75th in National Universities, and 1st in the nation for social mobility for the fifth year. Since 2019, UC Riverside has expanded its innovation ecosystem through the continued growth of its Life Sciences Incubator and entrepreneurship programs, supporting emerging companies in biotechnology, healthcare, agriculture, and environmental technology. Riverside is a place where people of diverse talents choose to work and live and where entrepreneurs and businesses choose to locate and invest.

The City of Riverside Scored

#23

50 Best U.S. Cities for Starting a Business in 2021

Inc. Magazine

The City of Riverside Scored

#24

Top 25 Cities for Small Businesses in 2024

biz2credit.com

At the center of Southern California's dynamic economy, Riverside offers businesses something increasingly valuable: room to grow, access to talent, strategic connectivity, and a City invested in their success. As the economic and cultural heart of the Inland Empire, Riverside is cultivating a business environment for companies ready to grow, innovate, and lead.

Riverside's position as a premier business destination is reinforced by its nationally accredited and award-winning Economic Development team. Recognized as an Accredited Economic Development Organization (AEDO), the team delivers a highly personalized approach, connecting businesses and investors with sites, talent, infrastructure, resources, decision-makers, and opportunities. From supporting established businesses to attracting new and international investment, the City's approach is intentional: understand the opportunity, bring the right partners to the table, and move businesses forward.

BUSINESS EXPANSION, SUPPORT, & TALENT (BEST)

Riverside's business community is at the center of its economic strength, and BEST is designed to help businesses of every size grow, compete, and succeed. The Business Expansion, Support & Talent (BEST) team supports businesses at every stage, from entrepreneurs and small businesses to established companies and major employers investing in their next phase of growth.

Through a relationship-driven, concierge approach, BEST works directly with businesses to understand their goals, anticipate needs, remove barriers, and connect them with the right resources and partners. Support includes access to capital and technical assistance, site selection and expansion, permitting and development coordination, utilities, workforce solutions, customized training, and connections to higher education and talent pipelines.

Through proactive business visits and ongoing engagement, BEST builds relationships that extend beyond a single project. The result is a business environment centered on partnership, access, and opportunity, giving companies of every size the support and connections to invest, expand, and thrive in Riverside.

ATTRACTION, PROMOTION, EXPANSION, & CAPITAL (APEX)

The Community and Economic Development Department's business attraction and investment team is focused on growing Riverside's economy by attracting new businesses and foreign direct investment (FDI), facilitating capital investment, and creating quality jobs. The Attraction, Promotion, Expansion, & Capital (APEX) initiative provides customized site-selection and business concierge services, unlocking

opportunities for business location and prosperity. The City's robust network of partners includes access to global research universities, top-tier educational institutions, industry partners, workforce resources, accelerators, and regional and state partners.

The APEX team leads targeted business attraction strategies, cultivates relationships with foreign delegations, consulates, and trade partners, and promotes Riverside as a destination for expansion in the United States. The team also strategically leverages tools such as its citywide Foreign Trade Zone (FTZ) designation, utility resources, grant opportunities, revolving loan funds, and strategic technology and research partnerships to support investment. Through a collaborative and customized approach, APEX helps companies move from initial market exploration and site selection to successful launch in Riverside, advancing the City's goals for economic diversification, innovation, international investment, and sustainable job growth.

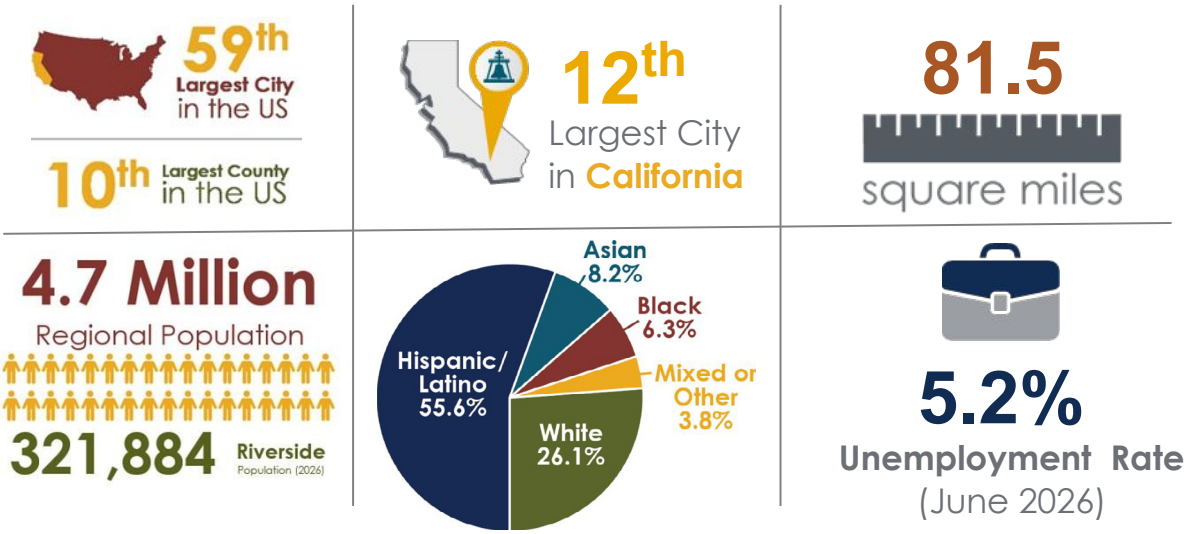
DEMOGRAPHICS

A city is defined by its assets, the most important one being the people that populate it and work within its boundaries. Riverside is distinctly proud of its highly diverse, sophisticated, and civic-minded people, and of its sense of place and legacy. The City has carefully planned for growth, while preserving local history, being cognizant of both its citrus-based past and the modern future.

With a median single-family home sale price of $630,000 as of March 2026, Riverside draws many families pursuing the American Dream. Young couples and on-the-go professionals are also drawn by the City's many affordable homes and housing options, as well as city-life in the City's mixed-use downtown buildings. Riverside offers a diverse set of employment options and is actively seeking to grow employment in the technology sector with the continued development of an Innovation District within the City.

Riverside is an exciting community with excellent schools. From kindergarten to high school to higher education, there is a school and a program for everyone on an educational journey. There are four major options for higher education with facilities located in the City: California Baptist University (CBU), La Sierra University, Riverside Community College (RCC), and the University of California, Riverside (UCR).

The City is home to major industries such as advanced manufacturing, green technologies, health and medical services, and retail and professional firms. As the region's largest city and the county seat of California's fourth largest county (Riverside County), legal and government services are also a significant presence.

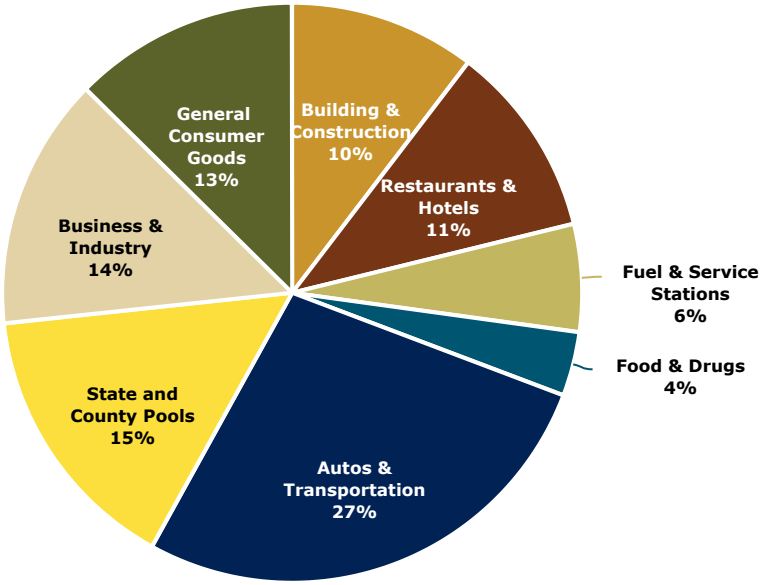


Sources: United States Census Bureau, 2020 American Community Survey 5-Year Estimates *City Demographic; ESRI; Inland Valleys Association of Realtors; and Employment Development Department Data (EDD)*

BUSINESS TYPES AND RETAIL SALES

Riverside is an important retail center in Southern California with nearly $9.2 billion in taxable annual sales in calendar year 2025. The City has become a magnet for high-end retail establishments, reflecting the changing demographics in the City. While the City's roster of upscale stores is diverse, Riverside retailers have one thing in common: success. Businesses are taking advantage of Riverside's lower land cost, strategic location, and established transportation networks as a key portal for the movement of goods and services between the greater Los Angeles area and the rest of North America.

Sales Tax Allocation by Major Industry Groups



Riverside's Top 10 Sales Tax Producing Business Types

- New Motor Vehicle Dealers
- Service Stations
- Quick-Service Restaurants
- Plumbing/Electrical Supplies
- Casual Dining
- Building Materials
- Grocery Stores
- Family Apparel
- Auto Lease
- Used Automotive Dealers

RIVERSIDE'S TOP 25 SALES TAX PRODUCERS

(alphabetical order)

7 Eleven
Best Buy
Carmax
Certified Collision Center of Riverside
Dutton Motor Company
Ferguson Enterprises
Foundation Building Materials
Fritts Ford
Greentech Renewables
Home Depot
Jaguar Riverside & Land Rover Riverside
Lexus of Riverside
Nordstrom WCOC
Quinn CAT Company
Riverside Chevrolet
Riverside Honda
RIverside Volkswagen
Ross
Sams Club with Fuel
Stater Bros.
Target
Tesla Motors
Toyota of Riverside
Walmurt Supercenter
Walter's Audi

Source: HdL Companies (City of Riverside's sales tax consulting firm), Year Summer 2026

TOURISM AND MAJOR EVENTS

The City of Riverside is a focal point for tourism in the Inland Empire. The Riverside tourism industry is supported by the Riverside Convention Center and a variety of local hotels, such as The Mission Inn Hotel and Spa, Hampton Inn, Hyatt Place, and The Marriott. An assortment of historical landmarks, performing arts centers, museums, shops, restaurants, and places of entertainment are available for visitors to explore.



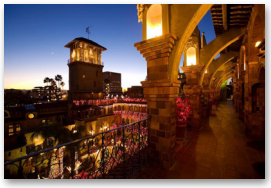
Performing Arts

- Henry W. Coil Sr. & Alice Edna Coil School for the Arts
- Riverside Municipal Auditorium
- Fox Performing Arts Center
- The Box at Fox Entertainment Plaza



Entertainment and Places to Go

- Downtown
- Mount Rubidoux
- UCR Botanical Gardens
- California Citrus State Historic Park
- Galleria at Tyler
- Riverside Plaza
- Castle Park Theme Park
- Sky Zone Indoor Trampoline Park Center



Historical Landmarks

- Fox Performing Arts Center
- The Mission Inn Hotel & Spa
- Heritage House
- Harada House
- Riverside County Courthouse
- First Congregational Church
- Universalist-Unitarian Church
- Benedict Castle
- Victoria Avenue
- Parent Washington Naval Orange Tree
- California Citrus State Historic Park
- De Anza Crossing of the Santa Ana River



Museums

- Museum of Riverside
- Riverside Art Museum
- The Cheech Marin Center for Chicano Art & Culture
- Mission Inn Museum
- UCR ARTS
- March Field Air Museum
- Brandstater Gallery - La Sierra University
- RCCD - Center for Social Justice and Civil Liberties

THE CHEECH MARIN CENTER FOR CHICANO ART & CULTURE



Art on Display at The Cheech

The Cheech Marin Center for Chicano Art & Culture, affectionately known as The Cheech, is part of the Riverside Art Museum – one museum with two locations. The Cheech is a public-private partnership between the Riverside Art Museum, the City of Riverside, and comedian Cheech Marin, one of the world's foremost collectors of Chicano art. Marin's gift consists of approximately 500 works by Chicano artists, including the likes of Carlos Almaraz, Judithe Hernández, Gilbert "Magú" Luján, Sandy Rodriguez, Frank Romero, and Patssi Valdez. The Cheech is a significant milestone for the art community as well as the people and culture the art represents. Chicano art reflects the happenings, the people, and the "sabor", or flavor, of the community, and appeals to not only those who value a more complete and complex understanding of American art and history, but also to those looking to find inspiration and a more powerful and emotional personal experience when interacting with the art.

The City's Parks, Recreation and Community Services Department through Arts and Cultural Affairs Division has created and managed several popular arts and entertainment activities. The signature event for the City is The Mission Inn Hotel & Spa Festival of Lights, which has consistently placed in the top 10 for USA Today/10 Best Readers Choice Awards for light displays and event:

FALL EVENTS

Heritage House Movies on the Lawn (September-October)
Riverside Art & Music Festival (September)
Deafestival (September)
Moon Festival (Fall)
Mission Inn Run (October)
National Night Out (October)
Riverside Citrus Classic Bike Rides (October)
Fire Expo (October)
Planes & Treats (October)
RPD Trunk or Treat (October)
Heritage House Behind the Black Veil (October)
Pink on Parade Walk (October)
American Legion Car Show (October)
Dia De Los Muertos (November)
Salute to Veterans Parade (November)
Arts Walk (Every Month – First Thursday)

SPRING EVENTS

Walk with the Animals (March)
Chalk Day (March/April)
Truck-A-Palooza (March) Riverside Reads (March-April) Dia de Los Ninos (April)
Spring Eggstravaganzas (March/April)
Insect Fair (April)
Citrus Festival (March/April)
Riverside Art Market (April)
National Crime Victims' Rights Vigil (April)
Riverside Community Flower Show (April) Tamale Festival (April)
Cinco de Mayo Celebration (may)
UCR Indian Pow Wow (May)
West Coast Thunder (May)

WINTER EVENTS

Festival of Lights (December) Chanukah Festival (December)
Heritage House Victorian Christmas Open House (December)
Snow Days – Multiple Locations (December)
Miracle on Main Street (December)
El Camino de San Juan Diego Procession (December)
Citrus Heritage Run (January)
Lunar New Year Festival (January/February)
Martin Luther King Walk-A-Thon (January)
Dickens Festival (February)
Black History Parade & Expo (February)
Arts Walk (Every Month – First Thursday)

SUMMER EVENTS

Riverside SummerFEEDS (June -July)
Riverside Community Sailing Program Regatta (June)
Juneteenth Celebration (June)
American Legion Car Show (June)
Summer Reading Program (June) Backpack Giveaway (July)
Fourth of July Celebrations (July)
Concerts in the Park (June – July)
Movies in the Park (June-August)
Arts Walk (Every Month First Thursday)



The Festival of Lights

ACCESSIBILITY AND COMMUNITY MOBILITY



Over the past 70 years, the physical, social, and economic success Riverside has experienced can be attributed in part to the City's transportation network and the tremendous mobility it has afforded. The freeways, streets, bike paths, railways, and airports that provide circulation within the City and access to points beyond have transformed Riverside from a relatively isolated agricultural community to a major city that serves as the hub of the Inland Empire.

Riverside's growth has resulted in many beneficial effects, principally the development of industries and businesses that provide jobs and economic stability, creation of housing units affordable to a broad range of household incomes, the growth of educational institutions, and the vibrancy that results from a diverse, multi-ethnic community.

TRANSPORTATION NETWORK



The City recognizes the importance of having a robust transportation network to serve the needs of the community and shape it in positive ways, as well as providing alternatives to the private automobile to reach destinations within Riverside and the region. In February 2018, the City updated the Circulation and Community Element of its General Plan to reflect a focus on future development near existing transportation corridors, ensuring land uses are supported by an efficient local roadway network, embracing innovative solutions to congestion on freeways and regional arterials, supporting alternative modes of transportation such as walking, biking and transit, and ensuring that transportation options are maximized for all community members as necessary components of an effective and safe circulation system for Riverside.

The City of Riverside can be accessed via Interstates 215 and 15 from the north and south, and via State Routes 91 and 60 from the east and west. Through these connections, the City is connected to Southern California's freeway network, providing easy access to Los Angeles, San Diego, Orange County, the Coachella Valley, and beyond.

PASSENGER/COMMUTER AND FREIGHT RAILROAD SERVICE

For rail travelers and commuters, the Metrolink system offers a network of commuter trains that connect Los Angeles, Orange, Riverside, San Diego, San Bernardino, Ventura, and Kern Counties. The Metrolink system currently has three stations in the City – Downtown (near Mission Inn Avenue and Park Avenue), La Sierra (near La Sierra Avenue and Indiana Avenue), and Hunter Park (near Columbia and Marlborough Avenues). From these stations, travelers can reach almost any Southern California Metrolink destination in a short time, as well as connect to Amtrak trains. An Amtrak station is also located in the downtown area.

The Burlington Northern Santa Fe (BNSF) and Union Pacific Railroad lines run through the City, providing dependable daily freight service to Riverside businesses. Reciprocal switching agreements exist between the companies.

AIRPORTS OFFERING PASSENGER AND CARGO SERVICE

Located just 16 miles northwest of Riverside, Ontario International Airport (ONT) provides passenger service to cities all over the world, as well as highly accessible cargo service. Commuter services are also available at the airport. Several major airfreight carriers, as well as Alaska Airlines, American Airlines, Avianca, China Airlines, Delta, Frontier Airlines, Hawaiian Airlines, JetBlue, Southwest Airlines, and United Airlines, and others operate out of Ontario International Airport. In addition, within approximately one hour's drive of the City are the Los Angeles International, John Wayne (Orange County), Long Beach, Bob Hope (Burbank), and Palm Springs airports.

RIVERSIDE AIRPORT

Riverside boasts its own airport, which has been serving the community for over 73 years. Originally designated as the Arlington Airport, the Riverside Municipal Airport has been transformed from a single, dirt runway airfield serving light aircraft into a corporate aviation and business facility unique in its varied services to the Inland Empire. Today, Riverside's main runway (5,400 feet), as well as its second, crosswind runway, serves the daily needs of small aircraft, business jets, cargo aircraft, and helicopters – easily handling more than 144,000 average annual flight operations. The Riverside Municipal Airport is an aeronautical education hub providing the Inland Empire and surrounding counties with the largest selection of educational programs in flight, mechanical, and aviation degree programs.



Riverside Municipal Airport

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BOOK OF WORK



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THE CITY'S VISION & MISSION

The City of Riverside developed the Book of Work as a planning and coordination tool to guide City initiatives and cross departmental and Citywide efforts. The Book of Work was initially established to advance the goals of the previous strategic plan, Envision Riverside 2025, to promote alignment, efficiency, and collaboration across the entire organization.

The Envision Riverside 2025 Strategic Plan concluded in 2025 and the Book of Work framework continues to serve as the interim tool to guide operational priorities while the City's General Plan update is underway and estimated for completion in 2027. During this transitory period, the Book of Work provides continued continuity and structure for planning and advancing key initiatives and addressing City priorities.

VISION

Riverside is a city where every person is respected and cherished, where equity is essential to community well-being, where residents support one another, and where opportunities exist for all to prosper. In Riverside, everyone comes together to help the community, economy, and environment reach their fullest potential for the public good.

MISSION

The City of Riverside is committed to providing high quality municipal services to ensure a safe, inclusive, and livable community.

Book of Work

The Book of Work is intended to highlight key organizational priorities and strategic initiatives for the year and is not an exhaustive list of all City services or staff responsibilities. In addition to the initiatives identified in the Book of Work, City departments remain focused on delivering core municipal services and responding to the day-to-day needs of residents, businesses, and visitors.

The initiatives included in the Book of Work are designed to be adaptable and may evolve over time in response to completed objectives, shifting priorities, or unforeseen circumstances. The City Manager and Executive Leadership Team are responsible for implementation and coordination of the Book of Work initiatives, with success dependent on collaboration across departments and the contributions of City employees at all levels of the organization.

The *Book of Work* presents a citywide and cross-departmental approach to furthering the City's strategic priorities, with City departments working in close collaboration with one another to perform the actions detailed in the workplan. The Book of Work outlines ongoing and completed goals that along with City priorities and is a guide and an outward display of the progress that City's departments and the organization as a whole, brings to the people of Riverside. Within each department's budget summary, the Book of Work section lists the department-specific performance measures and the goals that have been achieved or are in progress. (Refer to Department Budget Detail beginning on page 255). Annual updates related to the City's Book of Work can be viewed on the City's Book of Work website[2].

[2] https://riversideca.gov/citymanager/about/book-work

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GUIDE TO THE BUDGET



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PURPOSE OF THE BUDGET

The City budget sets forth a strategic resource allocation plan that addresses the City Council's Strategic Goals. The Budget is a policy document, financial plan, operations guide, and communication device all in one. Through the budget document, the City demonstrates its accountability to its residents, customers, and the community-at-large.

The City's Budget accomplishes the following:

- Determines the quality and quantity of City programs and services;
- Details expenditure requirements and the estimated revenue available to meet these requirements;
- Connects the activities of individual City Departments to the City Council's Strategic Goals;
- Sets targets and provides a means of measuring actual accomplishments against goals; and
- Serves as a communication device that promotes the City's vision and direction, fiscal health and vitality, and what the public is getting for its tax dollars.

Additionally, the budget provides the legal authority for expenditures and a means for control of municipal operations throughout the fiscal year. Accordingly, the City Charter mandates that a budget be adopted prior to the beginning of the fiscal year.

The budget process furnishes departments with an opportunity to justify departmental work programs, to propose changes in services, and to recommend revisions in organizational structure and work methods. It also enables the City Manager to review these aspects and make appropriate recommendations to the City Council.

Presentation of the budget to the City Council provides an opportunity to explain municipal programs and organizational structures. It also allows the Council to judge the adequacy of the proposed operating programs, to determine basic organizational and personnel staffing patterns, and to establish the level of municipal services to be provided with the available resources. In order to accomplish these objectives, the budget must combine an explanation of anticipated financial resources for the ensuing fiscal year with proposed expenditures, supported by sufficient information on the proposed programs and activities to assess the appropriateness of the recommended levels of services.

THE OPERATING BUDGET, CAPITAL BUDGET, AND CAPITAL IMPROVEMENT PROGRAM

The budget document contains information about both the City's operating and capital budgets. The operating budget details the funding for the day-to-day operations and obligations of the City for a specific fiscal year such as personnel costs, vendors and contractors, utilities, building maintenance, and debt payments. The capital budget details planned expenditures for the same fiscal year to construct, maintain, or improve City facilities such as fire and police stations, libraries and museums, parks, recreation centers, streets, sewers, and electric and water infrastructure.

The Capital Improvement Program (CIP) is a separate five-year planning document that details planned capital expenditures. Capital projects range from road maintenance or construction to the renovation of municipal buildings, recreation centers and ball fields, and water main and sewerage system replacement. The CIP relates capital project needs to the financial sources that will support their realization and the timeframe in which both the financing and work will take place. Often spanning multiple years, capital improvement projects typically carry considerable future impact. They are often financed over a longer period, in effect spreading the cost of the project over generations of beneficiaries. Because of the more long-term nature of the CIP and the complex nature of capital project financing, the CIP is presented in a separate document. However, the first two years of the CIP are integrally related to the Biennial Budget document, and therefore a summary of the CIP is provided in the Capital Improvement Program Overview section of this budget, beginning on page 179.

Most expenditures found in the first year of the CIP are included in the Biennial Budget's capital budget component. However, certain projects for which funding is not yet secure or planning is not complete

are budgeted during the fiscal year through supplemental appropriations. Additionally, debt-financed projects are typically reflected twice in the Biennial Budget as an original capital expenditure from the proceeds of the debt and as payments of principal and interest over several years. For example, the City issued debt to finance the construction of the Main Library. The capital expenditure for the project was budgeted in the applicable fiscal years, as well as debt obligations which are still shown in the budget each year until fully paid off.

Budget Process

The City of Riverside's fiscal year begins July 1 and concludes on June 30. In accordance with fundamental democratic principles, the City embraces the notion and practice of citizen participation, especially in key planning and resource allocation activities. Therefore, the development of the budget process begins early in the prior fiscal year to ensure adequate planning and community input into that planning. Engagement with City leadership, commissions and the community occur throughout the process.

At the beginning of budget development, the City initiated community engagement with the "Your Money, Your Voice" budget workshops, utilizing in-person meetings to gather input from residents and business owners. The City also released an online survey that polled residents and was designed to measure level of satisfaction with City services and to gain an understanding of what current services and programs the Riverside residents deem least and most important. Community engagement continued through various City boards and commissions, City Council committee meetings and a City Council budget workshop, fostering transparency and inclusivity by incorporating stakeholder perspectives into the budgetary decision-making process..

GUIDING BUDGET PRINCIPLES

The City is committed to preserving services and enhancing fiscal health while working toward its strategic initiatives. To achieve this, four guiding principles were applied during the development of the FY 2026-2028 budget.

FINANCIAL ACCURACY

Executive management sees a comprehensive data collection and analysis effort to achieve accurate financial targets and projections as a core tenet, essential for the City's future fiscal foundation. During the development of the FY 2026-2028 Budget and FY 2026-2031 Five-Year Financial Plans, City staff performed comprehensive analysis of past performance, collected relevant data from internal and external sources, consulted subject matter experts, and used this data to produce well-informed projections for the budget document and plans.

FINANCIAL RESPONSIBILITY AND DISCIPLINE

Financial responsibility requires acknowledging and fully disclosing the City's critical funding requirements. Fiscal discipline demands City departments operate within their budget. Management action calls for timely recommendation to the City Council to address any financial issues confronting the City. Each of these aspects of financial responsibility and discipline were applied during the budget development process.

MAINTAINING ESSENTIAL SERVICES AND INFRASTRUCTURE

The City will explore ways to address the challenges in funding its existing programs and services and identify revenues for the critical needs that have been unfunded for years, including repair, maintenance and replacement of our buildings, roads and sidewalks, streetlights, and fleet, such as first responder vehicles. This tenet was central to the budget development process, with city leadership implementing strategies that minimize or eliminate any impact on City services and infrastructure. Additionally, Measure Z has provided a revenue source for many of these needs, and City departments continue to suggest ideas for new revenue generation. The City is continuing to evaluate its budget on a programmatic level, which delivers data about what services and programs the City provides,

the revenue generated from and the cost of services and programs, and how closely the services and programs align with the City's priorities.. The data facilitates funding decisions during the budget development process.

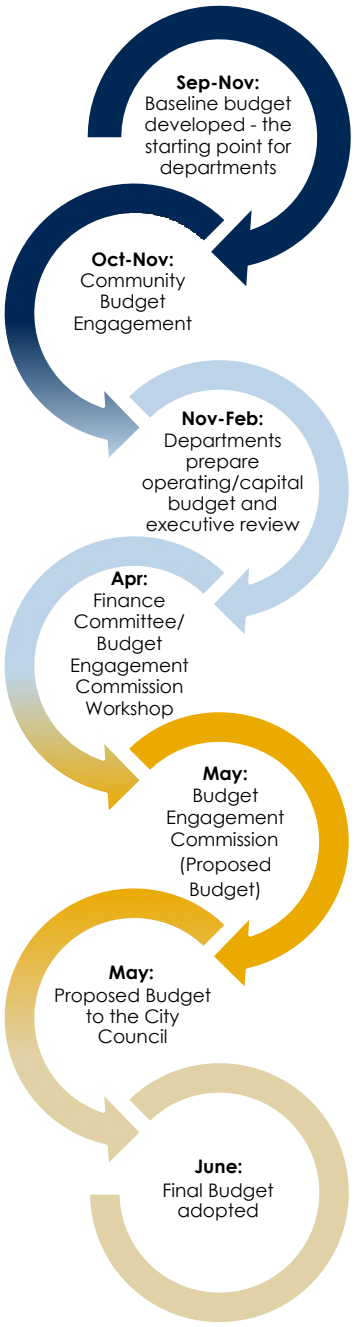
TRANSPARENT AND PARTICIPATORY PROCESS

The typical budget development period includes many opportunities for the Riverside community to contribute to budget development, including City Council, Budget Engagement Commission (BEC), various Board and Committee meetings, and ward-specific meetings. Additionally, reader-friendly budget publications are made available on the City's Budget website at RiversideCA.gov/Budget.

Development of a Preliminary Budget

FINANCE DEPARTMENT

The budget process begins in the Finance Department in September, with the preparation of baseline revenue and expenditure assumptions. A comprehensive analysis of past revenue performance, the current economic environment, and other contributing factors is performed to develop revenue projections and determine available resources for the upcoming budget cycle. Personnel assumptions are the primary focus of the Budget Office at this stage, with a comprehensive assessment of the impact of current or anticipated employee Memorandums of Understanding (MOU). Other known costs, such as debt obligations and self-insurance funding requirements are also projected, to arrive at a baseline budget, which is reviewed by Finance leadership and the City Manager's Office in November.



CITY DEPARTMENTS

In November, City departments attend a budget kickoff meeting where they receive the budget development calendar, a summary of the baseline budget, and direction on balancing measures, if applicable. The baseline budget represents the amount of funding available to maintain programs and current service levels and make progress towards achieving the City's Strategic Goals. During the months of November through mid-December, departments define budgetary needs in relation to services, programs, and strategic goals. The development of the 2026-2028 biennial budget included departments identifying both critically unfunded needs and potential cost reductions and deficit solving measures to address the city's fiscal challenges. Departments apply balancing measures using the criteria provided by City leadership. Departments also identify capital projects and funding sources for those projects during this time. Internal review of department budget submissions takes place from late November through February, with the Budget Office and executive leadership recommending adjustments and providing guidance on the budget submissions of each City department.

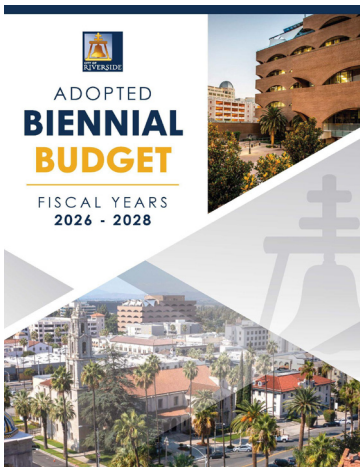
COMMUNITY ENGAGEMENT

Community Engagement begins in October through a series of community budget forums used to gather input from residents and business owners. The City also subsequently released an online survey that polled residents and was designed to measure level of satisfaction with City services and to gain an understanding of what current services and programs the Riverside residents deem least and most important. Community engagement continues in April through May with the presentation of department budgets

to their respective boards and commissions, where applicable. In April, the Finance Committee and Budget Engagement Commission (BEC) are presented with a budget workshop for input before the final budget proposal. In May, the proposed budget is presented to the BEC and subsequently to City Council, with their feedback incorporated before adoption in June.

DEVELOPMENT OF A PROPOSED BUDGET AND FIVE-YEAR FINANCIAL PLANS

A Budget Workshop is provided to the Finance Committee and to the BEC in April. At these public meetings, Commissioners, Councilmembers, and the public gain an understanding of the cities fiscal challenges and each City Departments proposed budgets and operations. Members of the BEC and City Council may ask questions and recommend changes to the preliminary budget. Public participation is encouraged during these workshops. Subsequently, feedback from all public meetings is incorporated into the budget to produce a proposed budget which will be recommended for Council adoption.



PROPOSED BUDGET SUBMISSION TO CITY COUNCIL

The City Charter requires that the City Manager provide City Council with a written proposed budget at least 35 calendar days before the beginning of each fiscal year (May 26). The Proposed Budget represents the culmination of the preliminary budget presentations to numerous boards, commissions, and community groups, as well as the Council budget workshop, incorporating the feedback received from those events to produce a Proposed Budget. In May, the Proposed Budget and Capital Improvement Program are presented to the City Council. Following a review of the budget, City Council sets a Public Hearing for June and provides public notice at least twenty days before the hearing as required by the City Charter. Copies of the proposed budget are made available for inspection by the public in the City Clerk's Office and on the City's publicly accessible website.

BUDGET ADOPTION BY CITY COUNCIL

As required by the City Charter, City Council will adopt the City's budget no later than June 30 of the fiscal year preceding the budget submitted for approval. The final budget submitted to the Council will be inclusive of all changes requested by the Council during the presentation of the proposed budget in May. The budget becomes effective July 1.

MID-CYCLE BUDGET UPDATE / QUARTERLY REPORTS

Per the City Charter, Section 601(c), the City Manager shall "keep the City Council advised of the financial condition and future needs of the City and make such recommendations as may seem desirable to the City Manager." To accomplish this mandate, the City Manager presents a Mid-Cycle Budget Update in May of the second year of a biennial budget cycle. This update includes necessary adjustments to the operating budget and personnel detail that have been identified by staff since the adoption of the Biennial Budget. For all budgets adopted, whether annual or biennial, quarterly fiscal updates are presented to the BEC and City Council to keep City leadership and the public apprised of the City's financial condition throughout the budget period. The quarterly updates include recommended budget adjustments and fiscal strategies as needed to respond to the current fiscal state of the City.

ADJUSTMENTS TO THE ADOPTED BUDGET

The City Council may amend or supplement the adopted budget with the affirmative vote of at least five members to authorize the transfer of unused balances appropriated to one department or fund to another department or fund or to appropriate available funds not included in the budget. The City Manager is legally authorized to transfer budgeted amounts between divisions and accounts within the same department and fund over the course of a fiscal year. Through City Council adoption of the

budget resolution (page 13), the Chief Financial Officer/City Treasurer may authorize interfund transfers as required provided funds are available, or as authorized by the City Council through the adoption of the budget. City Council approval is required for all transfers from unappropriated fund balances or fund balance contingency reserves.

BASIS OF BUDGETING: ACCOUNTING VERSUS BUDGETARY BASIS

The modified accrual basis of accounting is used by all General, Special Revenue, Debt Service, and Capital Projects Funds. This means that 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. Expenditures are recorded when liabilities are incurred, except that principal and interest payments on long-term debt are recognized as expenditures when due. The full accrual basis of accounting is utilized by all Enterprise and Internal Service Funds. This means that revenues are recorded when earned and that expenses are recorded at the time liabilities are incurred.

The City's basis for budgeting is consistent with accounting principles generally accepted in the United States of America and with the City's financial statements as presented in the Annual Comprehensive Financial Report (ACFR). Exceptions are as follows:

- Capital expenditures within the Enterprise Funds and Internal Service Funds are recorded as assets on an accounting basis but are shown as expenditures on a budgetary basis.
- Depreciation of capital assets and amortization of various deferred charges are recorded on an accounting basis only. These charges are not reflected in the budget document.
- Principal payments on long-term debt within the Enterprise Funds and Internal Service Funds are applied to the outstanding liability on an accounting basis but are shown as expenditures on a budgetary basis.
- Continued/Carryover appropriations represent previously budgeted funds unexpended at the end of the applicable budget period. Carryover requests approved by City Council are added to the City's current budget period but are not included in the budget document or original budget submission to City Council.
- Certain funding such as grant funding, are not included in the budget document; these items are appropriated as needed throughout the fiscal year with approval from City Council.

FISCAL POLICIES

The development of the City's budget is shaped by numerous fiscal policies. These policies promote and ensure organizational continuity, consistency, transparency, and responsibility from year to year. This section identifies some of the fiscal management tools that the City of Riverside uses to guarantee fiscal and programmatic integrity and to guide the development of the City's budget. The City's fiscal policies are accessible via the City's Finance Department website[4].

BALANCED BUDGET

In February 2018, the City adopted a Balanced Budget policy to ensure that the City's budget is consistent with Government Finance Officers Association (GFOA) recommendations. GFOA recommends that governments adopt a policy that defines a balanced budget, commit to ensuring a balanced budget is maintained to provide the best possible services to taxpayers, and provide disclosure when a deviation from a balanced budget occurs.

The City's policy is to adopt a biennial structurally balanced budget at an individual fund level. A biennial budget is structurally balanced when, over the course of two fiscal years, ongoing revenues equal ongoing expenditures, and limited duration or one-time revenues are only used for limited-duration or one-time costs. When developing a biennial balanced budget, the following elements must be considered:

- The City's reserve policies for individual funds (e.g., General Fund, Liability, Electric, Water and Sewer) must be taken into consideration to achieve or maintain an individual fund's reserve target;
- If a structural imbalance occurs or one-time revenues are used, the biennial budget will include a plan to bring revenues and expenditures into structural balance within the biennial budget cycle; and
- Appropriated revenues may include transfers from fund balances where such fund balance is expected to exist by the end of the fiscal year preceding the year of the adopted budget, and contingent upon meeting the minimum reserve requirements.

LONG-TERM FINANCIAL PLANNING

In February 2018, the City adopted a Long-Term Financial Planning policy to assist City leaders (elected officials and City management) in making prudent and informed financial decisions regarding economic development, tax policy, and labor negotiations. Credit rating agencies encourage long-term financial planning, and generally favor government entities with such plans when assigning bond ratings.

The Long-Term Financial Planning policy requires the City to adopt long-term financial plans spanning at least five years for all major City funds (e.g., General, Electric, Water, Sewer, etc.) in conjunction with the budget. The long-term financial plans should incorporate the following elements as relevant and appropriate:

a. An analysis of economic and demographic data at the national, state and local level;
b. Past revenue and expenditure trends;
c. Forecast assumptions;
d. Forecasts of major revenues and expenditures based on known data, documented assumptions, and input from subject matter experts, and various internal and external stakeholders; and
e. Compliance with existing City fiscal policies.

[4] RiversideCA.gov/Finance/Fiscal-Policies.asp

MULTI-YEAR CAPITAL PLANNING

On March 20, 2018, the City Council adopted a Multi-Year Capital Planning fiscal policy that requires the adoption of a capital plan spanning at least five years in conjunction with the adoption of the City's budget. The policy defines a capital project as an asset or improvement having a total monetary cost of at least $20,000 and a useful life of at least ten years.

PRIORITIZATION OF CAPITAL IMPROVEMENT PROJECTS

On March 20, 2018, the City Council adopted a Prioritization of Capital Improvement Projects fiscal policy that describes an objective process of prioritizing capital improvement projects to ensure consistency with the General Plan, and in conjunction with the budget process or otherwise as capital funding becomes available, using the following factors:

1. Risk to health, safety, and environment
2. Regulatory or mandated requirements
3. Asset condition, annual recurring costs, and asset longevity
4. Community investment and economic prosperity
5. Level and quality of service
6. Sustainability and conservation
7. Funding availability

8. Project Readiness
9. Multiple category benefit and bundling opportunities.

Each of the factors is further defined within the policy to facilitate objective prioritization.

GENERAL FUND RESERVE

In September 2016, the City updated its General Fund Reserve policy to ensure that reserve funds can be used to address any significant and unanticipated financial needs of the General Fund on an emergency basis, as well as provide additional resources to assist in maintaining stable service levels in times of fluctuating revenue and/or unanticipated expenditures. The City established a 15% minimum required reserve balance for the General Fund, with a 20% reserve goal in two categories:

- Emergency Reserve: 15% of the General Fund expenditure budget, established for the purpose of addressing any extremely unusual and infrequent occurrences, such as a major natural disaster or a major unforeseen settlement. Use of this reserve requires declaration of an emergency by a two-thirds majority of the City Council with specification of the maximum dollar amount to be used. If the Emergency Reserve is accessed, City staff must present a plan to City Council for returning the Emergency Reserve to the 10% minimum level following the end of the emergency. The proposed timeline for restoring reserves must not exceed three years.
- Economic Contingency Reserve: 5% of General Fund expenditure budget, established for the purpose of providing a "bridge" to facilitate a measured and thoughtful reduction in expenditures during times of economic downturn, rather than making immediate and drastic budget cuts without the time for proper evaluation. Use of this reserve, including specification of the maximum dollar amount to be used, requires approval by a two-thirds majority of the City Council. Once utilization of the Economic Contingency Reserve has been terminated, City staff must present a plan to City Council to return the Economic Contingency Reserve to the 5% minimum level within three years.

The City met the 20% reserve goal in FY 2018/19 and has maintained this reserve level in each of the following fiscal years to date.

Surplus Reserves: General Fund Reserves that exceed 20% are categorized as Surplus Reserves. City Policy requires City Staff present a plan to the City Council with options for appropriate uses of Surplus Reserves if it exceeds 10% of the General Fund expenditure budget during a fiscal year (for a total 25% General Fund Reserve balance). Acceptable uses of the surplus funds include deferred capital projects, vehicle or equipment purchases, or other expenditures of a one-time nature.

Use of General Fund Reserves for Other Purposes: The City recognizes that from time to time there may be reasons to utilize General Fund reserves for special projects, programs, and purchases of a one-time nature. If Surplus Reserves are to be used, the City Council may appropriate the funds in the context of the City's overall financial needs as presented by City Staff. If Surplus Reserves are not available, the City Council may appropriate funds from the Economic Contingency Reserve for one-time projects with two-thirds approval in the context of the City's overall financial needs as presented by staff. City staff must include an appropriation to reserves in the following fiscal year's budget to restore the Economic Contingency Reserve to the minimum 5% level. Any report requesting a supplemental appropriation from reserves must include an analysis of the impact of the appropriation on the General Fund Reserve balance.

MEASURE Z RESERVE

On April 2, 2019, the City adopted a Measure Z Reserve policy establishing a minimum reserve balance of $5 million. The use of reserves, including specification of the maximum amount to be used, requires an affirmative vote of at least five Council members, and reserves are required to be replenished within two years. The policy also provides for a wind-down plan that includes the strategic depletion of the reserves over the final three years of the effective term of the transaction and use tax. Surplus reserves above the $5 million reserve balance are to be allocated to new spending initiatives.

SEWER ENTERPRISE FUND RESERVE

The City Council adopted a Sewer Enterprise Fund Reserve policy in November 2016 designed to establish guidelines to ensure the fiscal stability of the Sewer Fund. Three major reserve categories are defined in the policy:

1. **Restricted Reserves**, established and utilized for narrowly defined purposes as specified by legal restrictions, bond covenants, emergencies, and other regulations or ordinances as approved by the City Council. This reserve category includes a cash amount equal to 10% of annual operating expenses of the Sewer Fund.
2. **Unrestricted, designated reserves** meet specific purposes set aside by the City Council and may be held for specific capital or operating purposes. Examples include customer deposits and Sewer public benefit funds.
3. **Unrestricted, undesignated reserves** may be used for any lawful purpose and have not yet been designated for specific use. Reserve allocations in this category include:
    a. **Operating/Maintenance (Working Capital)** equal to a minimum of 60 days with a target level of 120 days of operating and maintenance expenses based on the most recent audited financial statements.
    b. **Debt Service** equal to a minimum of 50% with a target level of 100% of the maximum annual debt service payment in the upcoming fiscal year.
    c. **Emergency Capital and Equipment** equal to a minimum of 0.5% with a target of 1% of the replacement value of depreciable capital assets for the sewer system (sewer collections and the Riverside Water Quality Control Plant (RWQCP).
    d. **System Improvements Capital (Capital Construction)** equal to a minimum of 25% with a target of 50% of the projected five-year rolling average capital project expenditures for the Sewer Fund.
    e. **Heavy Equipment Replacement** equal to a minimum of 25% with a target of 50% of the projected five-year rolling replacement schedule of heavy equipment for the Sewer Fund.

ELECTRIC AND WATER RESERVES

The cash reserve policy defines three major categories of reserves for the Electric and Water funds as follows, with the reserve amount specific to each fund individually:

1. **Restricted Reserves**, established and utilized for narrowly defined purposes as specified by legal restrictions, bond covenants, and other regulations or ordinances.
2. **Unrestricted, designated reserves** meet specific purposes set aside by the Board of Public Utilities and City Council and may be held for specific capital or operating purposes. Examples include customer deposits and reserves for capital repair or replacement.
3. **Undesignated reserves** may be used for any lawful purpose and have not yet been designated for specific capital and operating purposes. Reserve allocations in this category include:
    a. **Operating (Working Capital)** minimum of 60 days of operating and maintenance expenses, less operating and maintenance expenses funded with restricted or designated reserves, based on the most recent audited financial statements.
    b. **Rate Stabilization** equal to a minimum/maximum target of 10%/20% (Electric) and 7%/15% (Water) of operating revenues of the respective fund.
    c. **Emergency Capital** minimum of approximately 1% of the value of depreciable capital assets for the Electric and Water Utility, as reported on the most recent audited financial statements.
    d. **Systems Improvement Capital** minimum of 6 months of the three-year average of approved ongoing capital improvement plan expenditures or budget including previous

year audited actual expenditures, current years original budget expenditures, and the following years original budget expenditures for each Utility.

e. **Debt Service** equal to the maximum semi-annual debt service payment in the upcoming fiscal year for the respective fund.

The cash reserve policy also allows for the use of a line of credit as an alternative to holding cash reserves to meet the target minimum reserve levels. This strategy benefits RPU during periods of capital spending, allowing RPU to utilize cash reserves on capital projects and reduce rate impacts to customers, while remaining in compliance with target minimum reserve levels.

SELF-INSURANCE TRUST FUNDS RESERVE

On November 28, 2017, the City Council adopted the Self-Insurance Trust Funds Reserve policy. The purpose of the policy is to maintain a prudent level of cash reserves in the City's Self-Insurance Trust Funds to address anticipated future payouts, while recognizing that not all liabilities will result in actual cash outlays and some liabilities reflect expenses to be incurred over multiple future years. The policy establishes a 50% minimum funding level of the total combined current claims liability outstanding for the Self-Insurance Trust Funds effective June 30, 2020. If at any future point of measurement, the combined cash reserve is lower than the required minimum balance, staff must present a plan to the City Council as part of the subsequent budget process to bring the balance above the minimum requirement within three fiscal years. If at any future point of measurement, the combined cash reserve is above 75%, during the subsequent budget process charges to contributing funds must be reduced proportionate to the original contribution from the funds.

PENSION FUNDING

On August 6, 2019, the City approved a Pension Funding policy to increase the funding ratio of the City's pension plans and to reduce pension contributions from City funds in order to maintain City programs and services. The policy provides for the establishment of a Section 115 Pension Trust to realize greater investment returns than what is available through the City's cash pool investments.

Unanticipated one-time revenues received by the City are to be prioritized at a rate of 50% of the revenue alongside other critical needs to make one-time payments on the City's unfunded accrued pension liability.

PROPOSITION 4 (GANN) APPROPRIATIONS LIMIT

Proposition 4 or the "Gann Initiative" was passed in November 1979 and Article 13-B was added to the California Constitution. For state and local governments, the initiative mandates that the total annual appropriations limit shall not exceed the spending limit for the prior year adjusted for the change in the cost of living and the change in population, except as outlined in the government code. The initiative requires that the City Council establish its spending limit each year by resolution.

The appropriations limit is calculated by determining appropriations financed by proceeds of taxes in the base year and adjusting the limit each subsequent year for changes in the cost of living and population as reported to the City by the State. This appropriations limit is the maximum limit of proceeds from taxes the City may collect or spend each year. Appropriations subject to limitation do not include certain appropriations as outlined in Article 13-B, such as debt service and qualified capital outlay projects.

In June 23, 2026, in conjunction with the budget adoption process, the City Council adopted a resolution to establish the City of Riverside's annual Gann Appropriations Limit for FY 2026/27. For more detail about the proposed Gann Limit calculation, refer to Appendix C: Gann Appropriations Limit.

CONTINUED/CARRYOVER APPROPRIATIONS

The City's Municipal Code states that all unexpended or unencumbered appropriations shall lapse at the end of the fiscal year, except for appropriations for capital projects that are required for the

completion of the approved project. Encumbered funds from the previous fiscal year are carried over to the current fiscal year. The City has established a carryover review process that allows a department to submit justification for the carryover of unencumbered, unexpended appropriations that it recommends be carried over to the next fiscal year. The resulting list of continued appropriations is presented to the City Council for approval; if approved by the City Council, the continued appropriations become part of the City's budget for the new fiscal year. The continuing appropriations are not included in the budget document.

CASH/INVESTMENT MANAGEMENT

One of the City's highest fiscal management priorities is maintaining the value of its cash and investment assets. In accordance with the City Charter and under authority granted by the City Council, the Chief Financial Officer is designated the responsibilities of the Treasurer and is responsible for investing the unexpended cash in the City Treasury. The City's investment program is managed in conformance with federal, state, and other legal requirements, including California Government Code Sections 16429.1-16429.4, 53600-53609, and 53630-53686.

The City's Investment Policy was updated and approved by City Council in April 2020 to ensure the effective and judicious fiscal and investment management of the City's funds. The City's portfolio is designed and managed in a manner that provides a market rate of return consistent with the public trust and the prioritized objectives of safety, liquidity, and yield. The full text of the City's Investment Policy is available at the Finance Department's Fiscal Policies website[4].

DEBT MANAGEMENT

The California Constitution requires that long-term debt pledged by the full faith and credit of the City can only be approved by voter referendum. Per State of California statute, the City's debt limit is set at 15% of total adjusted assessed valuation of all real and personal property within the City. This limit applies to debt supported by taxes.

Currently, the City's total General Obligation Debt is significantly below its debt limit. The City also carries bonded debt secured by specific revenue sources, Certificates of Participation, and Lease Revenue Bonds secured by interests in City assets as well as capital leases and loans. The Finance Department actively monitors the City's debt portfolio to ensure that adequate revenues exist to service debt and to identify opportunities to reduce debt service costs.

[4] RiversideCA.gov/Finance/Fiscal-Policies.asp

CITY DEBT PROFILE

According to the City of Riverside's Annual Comprehensive Financial Report (ACFR) for the fiscal year ended June 30, 2025, net bonded debt equaled $1.81 billion. The following are some of the credit ratings maintained by the City as of June 30, 2025:

	Standard and Poor's Financial Services, LLC	Fitch Ratings Inc.	Moody's Investors Service
Taxable Pension Obligation Bonds	AA	AA-	Not Rated
Electric Revenue Bonds	AA-	AA-	Not Rated
Sewer Revenue Bonds	AA-	Not Rated	Aa3
Water Revenue Bonds	AA+	AA+	Aa2

DEBT LIMIT

Based on the FY 2024/25 Annual Comprehensive Financial Report (ACFR), the City had no general obligation debt outstanding as of June 30, 2025, that was supported by taxes and subject to the legal debt limit. The City's assessed valuation for FY 2024/25 was $28.495 billion and the legal debt limit was $1.068 billion. The available debt capacity is well below the mandated limit and is not expected to exceed the limit for the duration of the FY 2026-2028 budget period.

RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Self-Insurance Trust Funds have been established to account for and finance the uninsured risks of loss. Various insurance policies are carried by the City to cover risks of loss beyond the self-insured amounts covered by the Self-Insurance Trust Funds. Using an allocation model based on 5-year claims history, the cost of the various insurance coverages, whether self-insured or externally insured, are allocated to City departments. In November 2017, the City updated its Self-Insurance Trust Funds Reserve Policy to ensure it maintains a prudent level of cash reserves – refer to the Self-Insurance Trust Funds policy on page 43.

OTHER POLICIES

Additional fiscal policies are available for viewing at the Finance Department's Fiscal Policies website[6].

[5] https://riversideca.gov/finance/acfr/

[6] RiversideCA.gov/Finance/Fiscal-Policies.asp

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FIVE-YEAR FINANCIAL PLANS



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OVERVIEW

Multi-year financial planning provides the City Council, City staff, and the public with greater certainty regarding the ongoing funding and staffing for programs and services. During the development of long-term financial plans, the City identifies factors (known or anticipated) that may have a significant effect on future revenues, expenditures, or staffing levels. The analysis is based on past city revenue and expenditure trends, general and relevant economic trends and outlooks, input from City departments who oversee those specific expenditure and revenue streams, and consultation with outside economists and revenue experts. The Five-Year Financial Plans account for approximately 86% of the City's total budgeted expenditures in FY 2026/27 and 86% in FY 2027/28 for the General Fund, Measure Z, Water Fund, Electric Fund, Sewer Fund, Refuse Fund, and Parking Fund.

REVENUE AND EXPENDITURE FORECASTING METHODOLOGY

Citywide revenues and expenditures are projected using two forecasting techniques: qualitative analysis, and quantitative analysis.

Qualitative analysis projects future revenues and/or expenditures using non-statistical techniques.

These techniques rely on human judgment rather than statistical analysis to arrive at revenue projections. Qualitative forecasting is essential for projecting revenue or expenditure components that are unstable, volatile, or for which there is limited historical information. To facilitate sound qualitative analysis, Riverside seeks input from outside sources such as the City's sales tax consultant (HdL), Riverside Auto Center, and other local businesses.

Quantitative analysis involves looking at data to understand historical trends and causal relationships.

One kind of quantitative analysis is time series analysis; it is based on data which have been collected over time and can be shown chronologically on graphs. When using time series techniques, the forecaster is especially interested in seasonal fluctuations which occur within a year, the nature of multiyear cycles, and the nature of any possible long-run trends. Causal analysis is another type of quantitative analysis; it deals with the historical interrelationships between two or more variables. One or more predictors influence, directly or indirectly, the future revenue or expenditures (e.g., the effect of transient occupancy tax revenue on sales tax revenue).

The five-year assumptions for each of the Five-Year Financial Plans are described in their respective sections.

ENTERPRISE FUNDS - WORKING CAPITAL

Working capital reflects the available resources of a proprietary fund, computed as the difference between current assets and current liabilities. Working capital is a more appropriate basis for the analysis of enterprise funds because it excludes the significant capital assets and debt of an enterprise fund and focuses on what is essentially unrestricted fund balance or resources available to spend. The following Five-Year Financial Plans for the Electric, Water, Sewer, Refuse, and Public Parking funds present the projected change in working capital for the five-year period.

GENERAL FUND FIVE-YEAR FINANCIAL PLAN

A five-year financial plan projects the fiscal health of the City's General Fund and allows policy makers and management to understand the fiscal gaps that may exist between revenue forecasts and projected expenditure requirements. The five-year General Fund financial plan provides a guide for establishing City department budget targets; these targets are used by departments to develop budget proposals that are constrained by the resources anticipated to be available in the upcoming fiscal year.

REVENUE ASSUMPTIONS

Revenue estimates for the General Fund five-year plan are prepared through an objective, analytical process based on year-to-date trends, prior years' data, anticipated one-time adjustments, and anticipated future economic development activity. In all instances, the City provides reasonable revenue projections to prevent undue or unbalanced reliance on certain revenues and to ensure the ability to provide ongoing services. Data used to compile General Fund revenue assumptions includes, but is not limited to, communication with the business community (e.g., developers, shopping centers, malls, and auto center); economic data; historical revenue analysis; sales tax and economic consultants; City departments; and the County of Riverside.

Sales tax, property tax, utility user tax, and the General Fund transfer together account for approximately 77% of all General Fund Revenues and Transfers In. Property tax and sales tax are the City's largest revenue source, making up about 27% and 26% of total General Fund revenues respectively. The economic landscape has shifted considerably over the past several years. Although inflation has eased from its peak, elevated prices and higher borrowing costs continue to affect consumer spending, business investment, and the pace of new development. These conditions contribute to slower revenue growth while increasing costs for the City, businesses, and residents.

Over the past decade, the City has experienced significant growth in assessed property values, with a 5.3% increase in FY 2024/25 and 4.5% increase in FY 2025/26. Property tax revenue from successor agencies, previously subject to redevelopment, grew by 11.3% in FY 2024/25, contributing to an overall 6.4% increase in revenue in FY 2024/25 and projected 3.7% increase in property tax revenues for FY 2025/26 compared to the previous year. Although property tax growth has continued to increase over the past two years, it is anticipated to moderate and grow at a more normalized rate. Looking ahead, the budget anticipates annual property tax revenue growth of 5.5% in FY 2026/27 followed by a moderated 3.2% increase in FY 2027/28. However, over the past two years the City has been engaging in various efforts to bolster economic development in the City with additional housing, commercial, and entertainment developments currently in progress. The forecast assumes property tax increases between 4.5% and 5.0% in FY 2028/29 through FY 2030/31 to account for additional anticipated revenue associated with increased economic activity in future years.

Over the past 16 months, economic uncertainty and rapidly evolving federal policies has made revenue forecasting more challenging, particularly for sales tax. Actual General Fund sales tax revenues in FY 2024/25 finished 2.7% above the prior year and 3.3% above the revised FY 2024/25 projections, driven largely by strong vehicle sales. Further, FY 2025/26 sales tax revenues are trending 1.6% higher than FY 2024/25 actuals. However, early indicators suggest some softening in consumer and business spending, reflected in slower growth in General Fund sales tax revenues. Persistent inflation and heightened geopolitical tensions are contributing factors to a "higher for longer" interest rate view coming from the Federal Reserve, and there is little expectation that interest rates will decrease in the latter half of 2026. Looking ahead, the budget assumes 4.6% growth in FY 2026/27, followed by a more moderate 3.4% increase in FY 2027/28. Similar to the property tax forecast, the budget assumes General Fund sales tax growth between 4.1% and 5.7% annually from FY 2028/29 through FY 2030/31, reflecting the anticipated revenue impacts of expanded economic activity.

The General Fund Transfer (GFT) accounts for approximately 16% of General Fund revenue in the budget. On September 19, 2023, the City Council directed that all future Water GFT collections be placed in a reserve account pending the outcome of litigation. The General Fund Long-Term Plan

reflects this potential revenue loss, estimated at $9.8 million to $11.5 million annually, or $54.8 million over the next five years. The utility users tax represents approximately 9.7% of General Fund revenue. Growth in GFT and utility users tax revenues is projected due to the scheduled electric and water rate increases approved by the City Council on September 19, 2023, which are effective through FY 2027/28.

The two Charges for Services revenue categories reflect projections for fee increases based on the FY 2026/27 User Fees and Charges Schedule. In FY 2024/25, Development Fees and Charges revenues came in significantly under projections by 22.9% due to a late increase in assumed developer fees and charges, compounded by a decreased volume of building permits compared to the prior year. Development fees and charges revenue have continued to decline most likely due to inflationary costs, a higher interest rate environment, and related financing costs for development. The budget assumes a 12.8% decrease in FY 2026/27 followed by moderate growth of 2.9% in FY 2027/28. The budget assumes a 4.5% increase in FY 2026/27 compared to FY 2025/26 budgeted amounts and moderate growth of 2.8% in FY 2027/28 for non-development related fees and charges. The later years forecast assumes revenue growth between 2.9% and 3.0% in FY 2028/29 through FY 2030/31. The budget also assumes annual Consumer Price Index increases to most City fees and charges to recover increasing City costs of providing services.

EXPENDITURE ASSUMPTIONS

When developing expenditure assumptions for the General Fund, both known factors – such as the impact of employee Memorandums of Understanding (MOUs), debt service requirements, and contractual obligations – and economic uncertainties, such as the rising cost of goods and services, geopolitical tensions, and Federal uncertainty, are considered. During the development of the budget, City departments perform a comprehensive analysis of financial requirements to maintain service levels and quality, maintain critical infrastructure, and provide programs. For non-personnel costs estimates, fixed costs for multi-year contracts, assumptions based upon historical spending trends within individual expenditure categories, and a conservative growth factor are applied to expenditure projections throughout the five-year plan. Departmental operating budgets allocate funds to discretionary non-personnel expenses, special projects, and minor capital categories to support the programs and services they provide.

Personnel costs represent the largest and most significant expenditure in the General Fund budget, accounting for over 75% of the total budget, excluding the California Public Employees Retirement System Unfunded Accrued Liability (CalPERS UAL). These costs are budgeted based on current salaries and benefits for existing staff, as well as mid-range estimates for vacant positions. The five-year plan includes assumptions for salary and benefit increases, such as merit raises and current Memorandums of Understanding. It also anticipates potential escalating costs for future labor negotiations beyond FY 2026/27, ensuring more realistic projections for employee compensation. This approach helps mitigate potential budget shortfalls and surprises from unforeseen labor pressures while allowing for more effective resource allocation throughout the five-year plan, avoiding overcommitment and reducing the risk of creating a structural deficit.

Recognizing the City's ongoing recruitment and hiring challenges, as well as the natural savings that occur during transitions between departing and incoming employees, a 6% vacancy savings has been projected for each fiscal year. These savings help reduce the overall personnel budget. It's important to note that the vacancy factor is not a target for departments, as the City is committed to promptly filling all vacant positions to address workload issues and maintain quality services. As a result, vacancy savings are recorded in the Non-Departmental budget. Throughout the fiscal year, actual costs are closely monitored, and budget adjustments will be recommended in the quarterly financial reports as needed, ensuring fiscal responsibility and transparency.

The budget and five-year plan include long-term strategies to address the City's long-term fiscal health. The budget includes cost reductions and managed personnel savings of $8.0 million in FY 2026/27 and $10.7 million in FY 2027/28 with varying amounts in the later years and assumes an additional transfer of public safety personnel to Measure Z starting in FY 2028/29. The five-year plan offsets increased UAL costs by assuming an annual draw down of the Section 115 Set Aside funding of $7.9 million in FY 2026/27,

$2.0 million in FY 2027/28, and $1.0 million in FY 2028/29. The City's Section 115 Trust has surpassed $100 million and is intended to help mitigate the ongoing impacts of the growing CalPERS UAL costs. The budget also includes drawdown on the Section 115 Trust of $12.4 million in FY 2027/28, $15.3 million in FY 2028/29, $13.5 million in FY 2029/30 and $12.0 million in FY 2030/31.

FISCAL CHALLENGES, RISKS, AND STRATEGIES

MAINTAINING GENERAL FUND RESERVES

As costs increase each year, the amount required to maintain a 20% reserve will also increase: for every $1 million increase in appropriations, $200,000 is required to be added to fund reserves. For example, if personnel increases above the adopted budget totaling $5 million are negotiated and approved, an additional $1 million must be planned to be set aside to maintain the 20% required reserve level. The budget does not set aside additional annual funding to meet the following year's General Fund reserve goal. Therefore, an annual operating surplus is necessary to contribute to fund reserves and maintain reserve levels, and the ability to maintain reserves at the 20% level remains a fiscal challenge.

GENERAL FUND TRANSFER FROM WATER FUND

On September 19, 2023, with the adoption of the water rate plan, the City Council directed staff to place all future Water GFT collections into a reserve account pending the outcome of litigation. The Water GFT accounts for approximately 2.6% of ongoing General Fund revenues. The General Fund Long-Term Plan reflects this potential revenue loss at an estimated $9.8 million to $11.5 million over the five-year plan, or $54.8 million over the next five years.

SALARIES AND BENEFITS

The current MOUs will expire between FY 2026/27 and FY 2027/28. Negotiated terms can vary broadly and any negotiated increases will have a compounding effect on the annual budget. Therefore, the five-year plan accounts for escalating costs to proactively anticipate future labor negotiations beyond FY 2027/28. This strategy avoids potential budgetary gaps and ensures that funds are available to meet both current and future obligations.

UNFUNDED PENSION LIABILITY

Rising retirement costs continue to have a significant impact on the City's long-term financial stability.

The CalPERS UAL changes annually in response to CalPERS' updated actuarial assumptions and actual investment earnings. CalPERS investment returns have fluctuated significantly over the last ten years, leading to swings in funding levels reported in CalPERS actuarial reports and projected payments toward the UAL.

As of the most recent actuarial reports dated July 2025, the City's funded status and UAL balances, based on the market value of assets and actuarial assumptions, are listed in the following table. A funded ratio of 100% implies that the funding of the plan is on target and that future contributions equal to the normal cost of the active plan members will be sufficient to fully fund all retirement benefits if future experience matches the actuarial assumptions. A funded ratio of less than 100% implies that in addition to normal costs, payments toward the UAL will be required.

Group	Funded Ratio	UAL Balance 6/30/2024	General Fund Share
Safety	86.2%	$ 207,102,677	100%
Miscellaneous	86.9%	$ 240,203,970	48%
Total		**$ 447,306,647**	**$ 322,400,583**

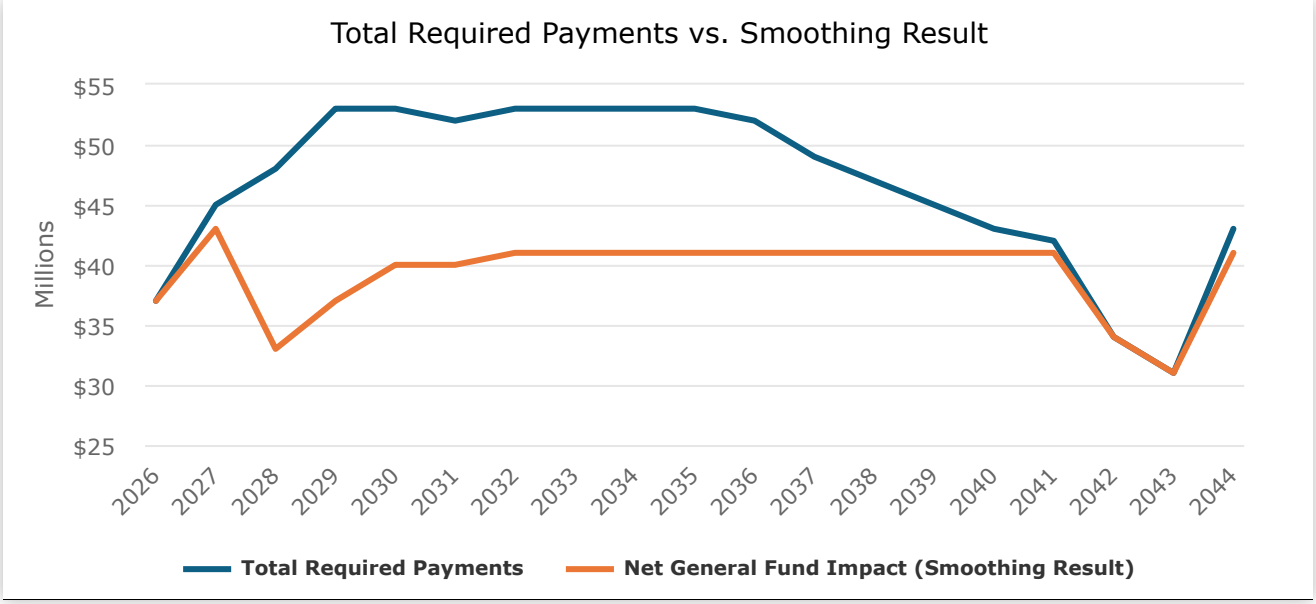
The City has employed several strategies over the past fiscal years to address rising CalPERS costs, including issuing a Pension Obligation Bond (POB) and establishing a Section 115 Trust. Both strategies are intended to smooth fluctuations in the required annual CalPERS UAL payments and minimize the fiscal impact of significant increases that could disrupt the City's ability to maintain service levels and

fund ongoing operations. Specifically, the POB has the ability to save the City over a $170 million in pension expense through maturity of the bond in 2045; however, it is dependent on CalPERS achieving its assumed rate of return over the remaining life of the bonds.

The UAL payments are projected to reach a maximum level in four years, increasing from the FY 2026/27 required payment of $27.5 million to $32.6 million in FY 2029/30. Budgeted amounts are slightly lower due to assumed prepayment that partially reduces the annual payment. By FY 2031/32, the combined POB and UAL payments will reach nearly $53.4 million, compared to the FY 2026/27 combined payment of $45.7 million.

Fiscal Year ($ in millions)	Required UA Payment	Required POB Payment	Total Required Payment	% Increase over Baseline
FY 2026/27	$27.5	$18.2	$45.7	Baseline
FY 2027/28	$29.8	$19.0	$48.8	7%
FY 2028/29	$33.3	$19.7	$53.0	16%
FY 2029/30	$32.6	$20.4	$53.0	16%
FY 2030/31	$32.3	$20.0	$52.3	14%
FY 2031/32	$30.8	$22.6	$53.4	17%
FY 2032/33	$29.8	$23.5	$53.3	17%
FY 2033/34	$26.4	$24.5	$50.9	11%

The proposed FY 2026-2028 Biennial Budget assumes an additional $2.9 million transfer to the Section 115 trust, bringing the balance of the trust over $100 million. The budget also assumes a combined use of the Section 115 trust set aside and Section 115 Trust to smooth out required combined UAL and POB payment, offsetting a projected fiscal impact of more than $11 million annually. This strategic allocation ensures that the funds required for these purposes are secured through separate channels, thereby alleviating the need to search for additional resources within the operating budget.



FUND RESERVES

The City's General Fund Reserve Policy adopted by the City Council on September 6, 2016, requires maintaining minimum reserve levels, as well as a replenishment of reserves within three years if reserves are used for any purpose.The policy reserve level is calculated as 20% of the subsequent fiscal year's adopted budget.

- **Emergency Reserve:** The Emergency Reserve is established for the purpose of addressing any extremely unusual and infrequent occurrences, such as a major natural disaster or a

major unforeseen settlement. Utilization of the emergency reserve requires declaration of an emergency by a two-thirds majority of the City Council, and specification of the maximum dollar amount to be used. In the event that the Emergency Reserve is accessed, staff must present a plan to the City Council following the termination of the emergency to return the Emergency Reserve to the 10% minimum level and an aspirational goal of 15%. The proposed timeline for restoring the reserve level must not exceed three years.

- **Economic Contingency Reserve:** The Contingency Reserve is established for the purpose of providing a "bridge" to facilitate a measured and thoughtful reduction in expenditures during times of economic downturn, rather than making immediate and drastic budget cuts without time for proper evaluation. Utilization of the economic contingency reserve, including specification of the maximum dollar amount to be used, requires approval by a two-thirds majority of the City Council. Once utilization of the Economic Contingency Reserve has been terminated, staff must present a plan to the City Council to return the Economic Contingency Reserve to the 5% minimum level over no more than a three-year period.

While it is anticipated that ongoing needs of the City will prevent the General Fund Reserve balance from greatly exceeding the total 15% (or 20%) requirement of the Emergency Reserve and Contingency Reserve, it is likely that excess funds will be on hand from time to time. These funds are termed Surplus Reserves in this policy. If at any time the Surplus Reserves exceed 10% of the general fund expenditure budget during a fiscal year (for a total of a 25% General Fund Reserve balance), staff must present a plan to the City Council with options for appropriate uses for the excess funds to bring the General Fund Reserve balance to the 25% level or below. These uses could include deferred capital projects, vehicle or equipment purchases, or other expenditures of a one-time nature.

Over the last few fiscal years, Surplus reserves have been set aside to establish the following reserves to address future fiscal challenges:

- **Infrastructure Reserve:** The Infrastructure Reserve was established by Council on December 14, 2021, to accumulate resources for the maintenance and replacement of capital assets. The current budget assumes $133,750 of Infrastructure Reserves will be used in FY 2026/27. Further, the budget also assumed continued repayment of loans made to other funds from the Infrastructure Reserve.
- **Technology Reserve:** The Technology Reserve was established by Council on July 18, 2023, to help the City maintain essential inventory, address critical technology needs, and invest in technology infrastructure. There are no proposed uses for the Technology Reserve at this time.
- **Section 115 Trust Set-Aside:** The Section 115 Trust Set-Aside was established by Council on December 16, 2023, to offset Section 115 Trust contributions and reduce pressure on the General Fund budget. The FY 2026-2028 biennial budget allocates $7.92 million in FY 2026/27 and $2.00 million in FY 2027/28 from the Section 115 Trust Set-Aside, with the General Fund Long-Term Plan utilizing a total of $10.92 million over five years.

The following table summarizes projected General Fund reserve balances by category. The FY 2026/27 beginning balance is based on anticipated balances at the end of FY 2025/26.

	Projected FY 2026/27 Beginning Balance	Projected FY 2026/27 Adds/(Uses)	Projected FY 2026/27 Ending Balance	Projected FY 2027/28 Adds/(Uses)	Projected FY 2027/28 Ending Balance
GENERAL FUND					
Emergency Reserve (15%)	$ 57,323,582	$ -	$ 57,323,582	$ -	$ 57,323,582
Contingency Reserve (5%)	19,107,861	-	19,107,861	-	19,107,861
Infrastructure Reserve	2,741,690	(133,750)	2,607,940	-	2,607,940
Technology Reserve	5,000,000	-	5,000,000	-	5,000,000
Section 115 Trust Set-Aside	18,231,426	(7,918,995)	10,312,431	(2,000,000)	8,312,431
Total General Fund	**$ 102,404,559**	**$ (8,052,745)**	**$ 94,351,814**	**$ (2,000,000)**	**$ 92,351,814**
OTHER GENERAL FUND					
Section 115 Trust Fund	$ 100,321,183	$ 2,852,750	$ 103,173,933	$ (12,392,540)	$ 90,781,393
Total Reserves - All General Funds	**$ 202,725,742**	**$ (5,199,995)**	**$ 197,525,747**	**$ (14,392,540)**	**$ 183,133,207**

Through prudent financial planning, cost reductions, and innovative strategies, the General Fund budget is balanced as a standalone fund, while continuing to address many critical needs. These efforts will translate into a stronger city government positioned to catalyze transformation in the Riverside community and economy.

The budget demonstrates staff's commitment to enhance revenues through proactive measures, including:

- Reducing the taxpayer subsidy of many fee-based services that benefit individual parties by including Consumer Price Index (CPI) increases based on regional CPI growth, while still adhering to City Council approved cost recovery policies included in the most recent comprehensive Fees & Charges Study.
- Cultivating new revenue streams through strategic investments in Riverside's vibrant economy and new tax receipts through additional development within the City.

With these proactive steps and optimistic revenue projections, the City is equipped to tackle high priority critical needs while safeguarding long-term fiscal health, including:

- Planning for rising retirement costs, shielding against future fiscal shocks without resorting to drastic operational adjustments.
- Planning for ongoing maintenance and infrastructure needs.
- Potential slow down in the economy and slower revenues growth trends.
- Planning for escalating personnel costs.

The City has successfully navigated years of structural deficits, during which revenue growth trailed behind expenditure increases. Leveraging the combined resources of the General Fund and Measure Z, this budget addresses the current projected deficit while addressing critical operational needs.

GENERAL FUND FIVE-YEAR FINANCIAL PLAN

	Projected FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28	Projected FY 2028/29	Projected FY 2029/30	Projected FY 2030/31
REVENUES						
Property Tax	$ 96,472,760	$ 101,783,783	$ 104,999,689	$ 109,864,062	$ 115,385,259	$ 120,534,751
Sales and Use Tax	94,091,701	98,408,470	101,719,266	106,513,110	112,530,649	117,169,626
Cannabis	1,000,000	1,000,000	1,000,000	2,000,000	3,000,000	3,000,000
Utility Users Tax	37,120,854	37,344,606	38,646,558	39,607,830	40,351,451	41,476,835
Transient Occupancy Tax	8,926,500	9,270,900	9,463,500	9,660,300	9,950,100	10,248,600
Franchise Fees	7,159,920	6,449,780	6,697,030	6,966,610	7,259,270	7,576,270
Licenses & Non-Developer Permits	11,106,487	11,174,500	11,382,600	11,594,800	11,811,300	12,032,100
Intergovernmental Revenues	2,475,898	3,185,051	3,256,458	3,317,271	3,365,616	3,415,709
Non-Development Charges for Services	12,213,772	12,757,123	13,113,650	13,506,662	13,893,279	14,293,259
Developer Fees & Charges for Services	9,734,527	8,490,036	8,733,824	8,992,550	9,246,639	9,506,118
Fines and Forfeits	1,451,800	1,582,400	1,582,400	1,582,400	1,582,400	1,582,400
Special Assessments	531,922	652,300	663,100	674,200	685,700	697,500
Miscellaneous Revenues	5,368,020	4,531,624	5,291,694	5,557,181	5,725,339	6,050,351
General Fund Transfer - Electric	47,015,500	50,551,600	54,077,500	54,517,700	54,488,100	55,712,200
General Fund Transfer - Water	9,183,200	9,825,900	10,623,900	11,361,500	11,459,900	11,533,800
Measure Z Transfer In	25,633,367	18,266,026	18,266,026	18,266,026	18,266,026	18,266,026
Use of Section 115 Trust Set Aside Funds	12,003,485	7,918,995	2,000,000	1,000,000		
Use of Section 115 Trust	-		12,392,540	15,278,069	13,547,682	11,994,915
Use of Reserves	667,500	133,750	-	-	-	-
Total Revenues	**$ 382,157,213**	**$ 383,326,844**	**$ 403,909,735**	**$ 420,260,271**	**$ 432,548,710**	**$ 445,090,460**
EXPENDITURES						
Personnel	$ 277,141,270	$ 286,361,125	$ 303,286,087	$ 312,853,706	$ 323,214,396	$ 332,911,219
Vacancy Factor	(15,890,872)	(15,286,597)	(16,055,331)	(16,178,812)	(16,330,658)	(16,438,666)
CalPERS UAL	19,580,944	25,503,955	28,473,462	33,439,562	32,917,290	32,095,762
Transfer to Section 115 Trust	9,000,000	2,852,750	-	-	-	-
Non-Personnel (Non-Discretionary)	30,117,596	23,593,638	29,436,662	35,267,218	37,009,577	40,835,101
Non-Personnel (Discretionary)	49,378,018	43,888,021	42,162,614	37,447,672	38,266,614	38,936,411
Special Projects	10,491,853	11,129,663	11,582,959	11,758,828	11,737,291	12,013,290
Minor Capital	507,598	411,177	420,911	432,432	444,862	447,766
Debt Service	28,204,612	28,649,852	29,219,965	29,933,083	30,615,710	30,259,250
Charges To/From	(21,125,357)	(20,398,412)	(21,511,658)	(21,812,396)	(22,082,818)	(22,371,196)
Cost Allocation Plan	(22,831,480)	(19,589,597)	(20,563,738)	(21,180,645)	(21,816,066)	(22,470,552)
Contribution to Special Districts Fund	2,075,322	1,781,495	1,884,487	1,967,912	2,057,420	2,137,727
Contribution to Convention Center Fund	3,644,343	2,283,211	2,574,987	2,593,568	2,614,093	2,636,804
Contribution to Entertainment Fund	264,765	287,250	302,697	310,025	340,485	391,471
Contribution to Cheech Marin Center	1,094,648	1,352,783	1,386,589	1,421,040	1,456,170	1,492,054
Contribution to Parks Capital Fund	920,753	680,630	685,142	645,578	644,444	680,219
Transfers to Other Funds	400,000					
Escrow Water GFT	9,183,200	9,825,900	10,623,900	11,361,500	11,459,900	11,533,800
Total Expenditures	**$ 382,157,213**	**$ 383,326,844**	**$ 403,909,735**	**$ 420,260,271**	**$ 432,548,710**	**$ 445,090,460**
FUND RESERVES						
Beginning Fund Balance for General Fund	**$ 76,431,443**	**$ 76,431,443**	**$ 76,431,443**	**$ 76,431,443**	**$ 76,431,443**	**$ 76,431,443**
Increase / (Use of) Cash Reserves	-	-	-	-	-	-
Ending Fund Balance for General Fund	**$ 76,431,443**	**$ 76,431,443**	**$ 76,431,443**	**$ 76,431,443**	**$ 76,431,443**	**$ 76,431,443**

MEASURE Z FUND FIVE-YEAR FINANCIAL PLAN

OVERVIEW

Measure Z, a one-cent Transaction and Use Tax (TUT), was approved by Riverside voters in November 2016 for a period of 20 years. Tax collection began in April 2017 and will expire in March 2036. While the accounting and activities of the Measure Z Fund are legally a part of the General Fund and combined for reporting purposes in the Annual Comprehensive Finance Report, the City tracks Measure Z financial activity in a separate operating fund and a capital fund. These two fund types are required for reporting financial activity in compliance with Generally Accepted Accounting Principles (GAAP). However, to provide the most transparent and easily comprehensible view of the collection and use of Measure Z revenue, a Measure Z Spending Plan is utilized which reports data in a programmatic view and excludes extraneous accounting information, such as transfers between the two Measure Z funds.

Council's adoption of the FY 2026-2028 budget does not constitute adoption of subsequent years of Measure Z programming. Measure Z programming is formally adopted by Council action only for the fiscal year(s) stated in the budget resolution accompanying a proposed budget.

REVENUE ASSUMPTIONS

The transaction and use tax projection in the Measure Z five-year plan is based on reports from the City's sales tax consultant, economic conditions, and a review of revenue performance to date. Measure Z revenues have recently lagged behind the sales tax growth experienced in the General Fund. Since voter approval in 2017, Measure Z revenues grew steadily, reaching a peak of $84.02 million in FY 2022/23. In FY 2023/24, revenues declined 2.5% to $81.89 million, marking the first decrease since the measure's adoption. Revenues declined again in FY 2024/25, falling 0.7% to $81.33 million. Looking ahead, the budget projects modest growth of 2.0% in FY 2026/27, followed by a 2.8% increase in FY 2027/28. Similar to the General Fund Sales Tax forecast, the long-term outlook assumes annual growth between 4.0% and 4.9% from FY 2028/29 through FY 2030/31, reflecting anticipated increases in economic activity in future years.

EXPENDITURE ASSUMPTIONS

The expenditure projections for Measure Z assume a continuation of most spending items that were previously approved by City Council. Further, the budget includes cost reductions and managed personnel savings of $9.9 million in FY 2026/27 and $11.5 million in FY 2027/28 with varying amounts in the later years and assumes an additional transfer of public safety personnel from General Fund to Measure Z starting in FY 2028/29.

Measure Z provides funding for 173.25 full-time equivalent (FTE) personnel, which represents approximately 32% of the annual Measure Z budget, excluding pension UAL costs. The current MOUs will expire between FY 2026/27 and FY 2027/28. Negotiated terms can vary broadly and any negotiated increases will have a compounding effect on the annual budget. Therefore, the five-year plan accounts for escalating costs to proactively anticipate future labor negotiations beyond FY 2027/28. This strategy avoids potential budgetary gaps and ensures that funds are available to meet both current and future obligations.

FUND RESERVES

On April 2, 2019, the City Council approved a Measure Z Reserve Policy requiring a minimum $5 million Contingency Reserve, which, if drawn upon, must be replenished within two years. This amount is separately reserved and excluded from the plan. Measure Z available fund reserves are projected to total $24.34 million at the end of FY 2025/26. The two-year budget and five-year spending plan indicate a projected annual drawdown of Measure Z reserves ranging from $2.20 million to $10.65 million in the first four years, with a projected increase of $97,640 in reserves in the final year. The projected ending reserves are $321,784 in FY 2030/31.

MEASURE Z FIVE-YEAR FINANCIAL PLAN

	Projected FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28	Projected FY 2028/29	Projected FY 2029/30	Projected FY 2030/31
REVENUES						
Transaction & Use Tax	$ 81,876,000	$ 83,551,000	$ 85,983,000	$ 89,422,320	$ 93,446,324	$ 98,118,641
Interest Earnings	2,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Total Revenues	**$ 83,876,000**	**$ 84,551,000**	**$ 86,983,000**	**$ 90,422,320**	**$ 94,446,324**	**$ 99,118,641**
EXPENDITURES						
0002 - Payoff of the Balloon $32 million Pension Obligation Bond	$ 1,672,800	$ 1,673,150	-	-	-	-
0005 - Additional Sworn Police Positions	14,344,158	16,268,060	17,100,092	21,626,338	22,365,593	23,094,053
0006 - Public Safety Non-Sworn Positions and Recruitment Costs	1,263,489	1,350,083	1,428,204	1,432,296	1,436,353	1,454,884
0008 - Additional Public Safety Dispatchers	1,419,471	1,603,338	1,695,957	1,706,539	1,710,438	1,725,230
0009 - Maintain Firefighter Staffing Level	1,826,581	2,069,044	2,280,882	4,165,322	4,450,244	4,815,685
0010 - Fire Captains (Training and Arson)	1,473,011	1,565,736	1,616,669	1,654,396	1,664,559	1,663,906
0011 - Reinstatement of Battalion Chief	456,334	788,309	819,163	843,239	842,387	840,478
0012 - Police Vehicle Replacement and Maintenance Plan	2,180,011	1,109,547	1,129,380	1,169,625	1,229,145	1,477,008
0014 - Fire Vehicle Replacement and Maintenance Plan	5,945,237	6,126,143	5,277,100	2,562,253	2,232,235	2,582,860
0016 - Additional Fleet Mechanics for Police Department	254,960	289,539	307,585	306,964	305,596	307,101
0017 - Additional Fleet Mechanics for Fire Department	286,705	314,321	333,988	333,168	331,494	332,895
0018 - General Fund Support - Maintain Existing Services	25,633,367	18,266,026	18,266,026	18,266,026	18,266,026	18,266,026
0020 - Homeless Prevention & Services	638,760	639,131	250,000	250,000	250,000	250,000
0022 - Budget Engagement Commission Support	26,523	22,209	22,275	22,343	22,413	22,486
0023 - New Downtown Main Library	2,736,630	2,737,375	2,734,125	2,731,750	2,730,000	2,723,750
0025 - New Police Headquarters ($50M, 30-yr)	-	3,346,768	3,346,768	3,346,768	3,346,768	3,346,768
0026 - Museum Expansion and Rehabilitation ($45M, 30yr)	2,248,092	2,887,850	2,885,850	2,882,350	2,882,230	2,880,350
0028 - Annual Deferred Maintenance (Existing Facilities)	2,500,000	1,500,000	1,500,000	1,000,000	1,000,000	1,500,000
0029 - Maximize Roads/Streets (Pavement Condition Index)	12,475,000	9,000,000	8,500,000	8,000,000	8,000,000	8,000,000
0030 - Tree Trimming	3,500,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
0031 - Ward Action Team - City Attorney's Office	422,545	439,579	464,986	469,041	469,998	471,938
0033 - Technology Improvements	2,304,503	1,238,461	1,251,163	1,251,433	941,061	941,851
0034 - 4-Person Staffing on Fire Trucks	1,379,191	1,426,806	1,451,715	1,519,726	1,553,054	1,578,279
0039 - Public Safety & Engagement Team Program (PSET) - Urban	4,008,310	4,089,409	3,624,247	3,277,565	3,366,715	3,422,942
0045 - Motorhome Removal & Disposal	45,000	45,000	45,000	45,000	45,000	45,000
0046 - Park and Neighborhood Specialist (PANS) Program	2,247,928	2,388,123	2,613,715	2,699,971	2,762,915	2,818,649
0047 - Police Helicopters Capital Lease	1,238,158	1,238,158	1,238,158	1,238,158	1,238,158	1,238,158
0048 - Office of Homeless Solutions Expansion	195,594	204,272	217,470	220,825	223,760	229,140
0049 - Public Safety & Engagement Team Program (PSET) - Wildlands	5,508,470	5,671,473	5,563,522	5,579,979	5,934,845	6,135,886
0050 - Public Safety Enterprise Communication System (PSEC) Radios	343,438	528,258	1,388,064	1,388,064	1,388,064	1,388,064
0051 - Office of Sustainability	220,066	140,102	146,706	153,507	160,512	167,728

MEASURE Z FIVE-YEAR FINANCIAL PLAN

	Projected FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28	Projected FY 2028/29	Projected FY 2029/30	Projected FY 2030/31
0052 - Sidewalk Repair	600,000	600,000	600,000	600,000	600,000	600,000
0055 - Parks Capital Improvement Projects	2,500,000	2,000,000	1,500,000	1,500,000	1,500,000	1,500,000
0057 - Non-Safety Vehicles	600,000	600,000	400,000	400,000	400,000	400,000
0060 - Senior & Disabled Programming	508,318	446,653	414,690	409,610	405,218	401,871
0062 - Real Time Crime Center	175,000	175,000	175,000	175,000	175,000	175,000
0063 - Fire Tablet Command Program	223,014	223,014	223,014	223,014	223,014	223,014
0066 - Police Warehouse Lease	180,675	188,805	197,297	206,174	196,757	-
Total Expenditures	**$ 103,952,623**	**$ 95,199,742**	**$ 93,008,811**	**$ 95,656,444**	**$ 96,649,552**	**$ 99,021,000**
Five-Year Financial Plan Surplus / (Deficit)	**$ (20,076,623)**	**$ (10,648,742)**	**$ (6,025,811)**	**$ (5,234,124)**	**$ (2,203,228)**	**$ 97,640**
FUND RESERVES						
Beginning Measure Z Available Fund Reserves	**$ 44,412,672**	**$ 24,336,049**	**$ 13,687,307**	**$ 7,661,496**	**$ 2,427,372**	**$ 224,144**
Increase / (Use of) Cash Reserves	(20,076,623)	(10,648,742)	(6,025,811)	(5,234,124)	(2,203,228)	97,640
Ending Measure Z Available Fund Reserves	**$ 24,336,049**	**$ 13,687,307**	**$ 7,661,496**	**$ 2,427,372**	**$ 224,144**	**$ 321,784**

ELECTRIC FUND FIVE-YEAR FINANCIAL PLAN

The five-year financial plan of the Electric Fund allows City leadership and the public to view the projected long-term impacts of policy decisions. On September 19, 2023, the City Council approved and established an Electric Rate Plan to support the rising cost of operations and the need to build and maintain critical infrastructure. The five-year financial plan incorporates the approved Electric Rate Plan effective January 1, 2024, through December 31, 2028, corresponding expenditures, capital outlay, and a strategic draw-down of reserves. The long-term plan includes the Electric Fund and Electric Public Benefits Fund.

REVENUE ASSUMPTIONS

The five-year financial plan includes the projected impact of the Electric Rate Plan on retail sales, which account for over 87% of electric revenues, excluding bond proceeds and the Public Benefit Fund.

The revenue assumptions for retail sales of the electric utility include the final Electric Rate Plan increase with system average annual rate increases of 2%, effective January 1, 2027 and 2028; increased customer consumption; long-term weather trends; local economic drivers; and impacts on consumption resulting from consumers' energy efficiency measures, among other factors. Retail sales assumptions beyond FY 2027/28 do not include assumed system average annual rate increases. In addition to retail sales, transmission revenues and other operating revenues are estimated based on electric load forecasts and production capacity.

Bond proceeds of approximately $52.6 million and $48.8 million will be utilized to fund a significant portion of the capital improvement projects for FY 2026/27 and 2027/28, respectively. Reserves will be used to cover the remaining expenditures in FY 2026/27, as planned with the rate plan.

EXPENDITURE ASSUMPTIONS

Power supply comprises more than half of the operating expenditures of the Electric Fund, excluding capital outlay and the Public Benefits Fund. Projections in this primarily reflect the projected cost increase for the Intermountain Power Project-Repower project, in addition to some additive costs for new renewable energy purchases. Additionally, salaries and benefits personnel costs increased related to adjustments to bargaining agreements and increased competitive market forces.

The forecasts also include capital improvement project expenditures as outlined in the approved rate plan plus additional capital expenses for the Riverside Energy Resource Center and Clearwater generation plants. Planned capital project expenditures are included in the five-year plan to provide a transparent view of their impact on fund reserves and are significantly offset by bond proceeds.

Finally, the budget for Public Benefit programs is equivalent to the projected annual revenues. These programs aim to promote energy efficiency and support low-income customers through expanded eligibility and outreach efforts.

MAJOR CHANGES TO THE BUDGET

Significant changes to the budget as compared to FY 2025/26 include:

Description	Amount
Increase in power supply costs primarily reflect the projected cost increase for the IPP-Repower project, in addition to some additive costs for new renewable energy purchases.	$ 11.1 million
Increase in personnel salaries, benefits and CalPERs expenses including City Council approved bargaining agreements.	$ 4.1 million
Increase in operating and maintenance costs primarily due to an increase in liability insurance, technology upgrades, facility repair and maintenance, and postage expenses.	$ 7.9 million
Increase in capital projects for capital improvements, primarily for the RERC and Clearwater Plants, as well as a new battery energy storage system at the UOC.	$ 10.9 million

CASH RESERVES

The reserves of the Electric Fund, in conjunction with a line of credit, will be used in accordance with Riverside Public Utility (RPU) Fiscal Policies and as planned with the approved Electric Rate Plan to balance the FY 2026/27 and FY 2027/28 operating budgets, fund capital projects, and maintain the target minimum reserve level established by the RPU Cash Reserve Policy. The financial strategy within the adopted Electric Rate Plan is to maintain minimum required levels to keep rate increases as low as possible. The five-year plan incorporates the use of a line of credit to supplement cash reserves while reducing necessary cash levels and increasing overall liquidity of the Electric Fund. Projected reserve levels fall below minimum reserve targets in FY 2026/27. However, in compliance with the RPU Cash Reserve Policy, Electric Fund reserves are projected to return above target minimum reserve levels in Fiscal Year 2027/28. Reserve levels will continue to be monitored with future five-year financial plans and rate plan updates.

Refer to page 42 for a summary of the cash reserves policy for the Electric Fund.

ELECTRIC FUND FIVE-YEAR FINANCIAL PLAN

	Projected FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28	Projected FY 2028/29	Projected FY 2029/30	Projected FY 2030/31
REVENUES						
Retail Sales	$ 409,627,000	$ 431,705,012	$ 448,090,000	$ 463,654,000	$ 474,155,000	$ 485,795,000
Transmission Revenue	27,046,000	34,159,900	21,651,103	5,875,700	6,050,300	6,232,980
Other Operating Revenue	31,182,300	23,116,800	22,816,000	19,936,800	18,813,700	12,023,700
Miscellaneous Revenues	12,676,500	16,370,900	16,559,532	15,937,500	18,140,700	16,532,900
Capital Contributions	4,994,000	5,143,000	5,298,000	5,457,000	5,620,000	5,789,000
Bond Proceeds for Capital Project Funding	49,011,878	52,576,571	48,804,258	100,653,414	61,414,864	58,404,512
Total Revenues	**$ 534,537,678**	**$ 563,072,183**	**$ 563,218,893**	**$ 611,514,414**	**$ 584,194,564**	**$ 584,778,092**
EXPENDITURES						
Personnel	$ 84,532,309	$ 88,658,433	$ 95,063,490	$ 96,518,671	$ 97,377,541	$ 98,258,694
Power Supply	258,270,494	269,403,331	243,120,263	246,779,898	252,252,434	257,460,313
Operating & Maintenance	25,060,281	32,925,337	29,653,700	29,673,471	31,173,220	33,131,627
Projects	68,722,302	79,656,035	75,594,192	74,287,965	86,935,557	75,208,238
Debt Service	58,431,905	57,660,320	60,448,145	60,694,355	65,947,215	74,145,465
General Fund Transfer	47,015,500	50,551,600	54,077,500	54,517,700	54,488,100	55,712,200
Total Expenditures	**$ 542,032,791**	**$ 578,855,056**	**$ 557,957,290**	**$ 562,472,060**	**$ 588,174,067**	**$ 593,916,537**
Five-Year Financial Plan Surplus / (Deficit)	**$ (7,495,113)**	**$ (15,782,873)**	**$ 5,261,603**	**$ 49,042,354**	**$ (3,979,503)**	**$ (9,138,445)**
FUND RESERVES						
Beginning Electric Funds Working Capital	**$ 163,131,000**	**$ 155,635,887**	**$ 139,853,014**	**$ 145,114,617**	**$ 147,156,971**	**$ 143,177,468**
Less Estimated Assigned for Capital Projects	-	-	-	(47,000,000)	-	-
FiveYear Financial Surplus	-	-	5,261,603	49,042,354	-	-
Increase / (Use of) Cash Reserves	(7,495,113)	(15,782,873)	-	-	(3,979,503)	(9,138,445)
Ending Electric Funds Working Capital	**$ 155,635,887**	**$ 139,853,014**	**$ 145,114,617**	**$ 147,156,971**	**$ 143,177,468**	**$ 134,039,023**

Public Benefits Programs are broken out due to the fact that they are not part of Electric Fund operations and are merely the benefit programs operated by RPU. Historicaly they have been reported together.

WATER FUND FIVE-YEAR FINANCIAL PLAN

The five-year financial plan of the Water Fund provides a long-term view of the impact of policy decisions upon the financial performance of the Water Utility. The five-year plan incorporates the Water Rate Plan adopted by the City Council on September 19, 2023, with an effective period of October 1, 2023, through June 30, 2028. The Water Rate Plan reflects the cost of serving customers, preserving critical infrastructure, and meeting fiscal policy requirements. The long-term plan includes the Water Fund and Water Conservation Fund.

REVENUE ASSUMPTIONS

The five-year financial plan includes the projected impact of the Water Rate Plan on retail sales, which account for over 87% of water revenues, excluding bond proceeds and the Water Conservation Fund.

Retail sales assumptions include 6.5% system average annual rate increases effective July 1, 2026 and 2027 in the final two years of the approved five-year rate plan. Retail sales assumptions beyond FY 2027/28 do not include assumed system average annual rate increases. The revenue assumptions for retail sales of the water utility consider long-term weather trends, local economic drivers, and impacts to consumption resulting from consumers' water use efficiency measures, among other factors. Other revenues, such as wholesale, conveyance, and lease revenues are projected based upon existing agreements and the assumption that the terms of current agreements will follow similar trends throughout the term of the five-year plan.

Current revenue sources, including other non-retail revenues and bond proceeds will not be adequate to cover the Water Fund's expenditure budget, which is included in the rate plan. Bond proceeds of approximately $37.5 million and $30.8 million will be used to fund a significant portion of the capital improvement projects for FY 2026/27 and FY 2027/28, respectively. Undesignated reserves will be utilized to cover the balance of the expenditures in FY 2026/27 and FY 2027/28, as planned with the rate plan.

EXPENDITURE ASSUMPTIONS

The expenditure assumptions of the five-year plan incorporate spending designed to preserve and enhance critical infrastructure. Operating expenditures reflect increases primarily due to increased maintenance and repair work including additional paving expenses previously approved by the Board and City Council, as well as increases in energy costs, personnel cost increases related to adjustments to bargaining agreements and increased competitive market forces, and a one-time purchase of new heavy-duty vehicles.

The forecasts also include capital improvement project expenditures as outlined in the approved rate plan plus additional capital expenses related to paving previously approved by the Board and City Council. These planned capital project expenditures are included in the five-year plan to provide a transparent view of their impact on fund reserves and are partially offset by bond proceeds included in the revenue projections.

MAJOR CHANGES TO THE BUDGET

Significant changes to the budget as compared to FY 2025/26 include:

Description	Amount
Increase in personnel salaries, benefits and CalPERs expenses including City Council approved bargaining agreements and increased competitive market forces.	$ 1.9 million
Increase in operating and maintenance costs primarily due to increased maintenance and repair work including additional paving expenses previously approved by the Board and City Council, increased energy costs, and purchase of 21 heavy duty vehicles.	$ 8.9 million
Increase in capital projects for capital maintenance and construction for well projects and transmission pipelines as well as paving costs previously approved by Board and City Council.	$ 10.7 million
Increase in Debt Service primarily due to $125M bond issuance expected in FY 2026/27.	$ 3.0 million

CASH RESERVES

The reserves of the Water Fund, in conjunction with a line of credit, will be used in accordance with Riverside Public Utility (RPU) Fiscal Policies and as planned with the approved Water Rate Plan to balance the FY 2026/27 and FY 2027/28 operating budgets, fund capital projects, and maintain the target minimum reserve level established by the RPU Cash Reserve Policy. The financial strategy within the adopted Water Rate Plan is to maintain minimum required levels to keep rate increases as low as possible. The five-year plan incorporates the use of a line of credit to supplement cash reserves while reducing necessary cash levels and increasing the overall liquidity of the Water Fund. Projected reserve levels remain above minimum reserve targets in FY 2026/27 and beyond. Reserve levels will continue to be monitored with future five-year financial plans and rate plan updates.

The Water Conservation Fund accounts for $1.4 million of the plan's annual projected deficits, with the intention to draw down the reserves by expanding existing and creating new water efficiency programs and incentives that benefit rate payers. Following City Council's decision on April 16, 2024, to eliminate the 1.5% water conservation surcharge effective April 22, 2024, the plan is to utilize the remaining reserves within the next two years.

Refer to page 42 for a summary of the cash reserves policy for the Water Fund.

WATER FUND FIVE-YEAR FINANCIAL PLAN

	Projected FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28	Projected FY 2028/29	Projected FY 2029/30	Projected FY 2030/31
REVENUES						
Retail Sales	$ 87,330,000	$ 94,433,000	$ 101,032,000	$ 101,914,400	$ 102,566,000	$ 103,314,000
Conveyance/Wholesale	6,124,100	5,688,900	5,830,700	5,972,600	6,069,800	6,123,800
Other Operating Revenue	2,999,900	11,266,688	6,039,121	4,946,695	4,459,912	4,459,912
Miscellaneous Revenues	8,082,475	8,910,900	9,283,800	8,700,800	9,575,600	9,226,800
Capital Contributions	2,000,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Bond Proceeds for Capital Funding	30,112,140	37,465,800	30,802,699	34,255,587	26,241,676	34,386,865
Total Revenues	**$ 136,648,615**	**$ 159,265,288**	**$ 154,488,320**	**$ 157,290,082**	**$ 150,412,988**	**$ 159,011,377**
EXPENDITURES						
Personnel	$ 29,764,155	$ 31,752,829	$ 33,783,051	$ 34,156,031	$ 34,369,370	$ 34,632,814
System Operations	30,339,087	39,209,544	36,316,334	36,202,246	37,018,149	38,022,412
Capital Outlay	34,573,077	45,265,585	37,504,135	41,402,100	37,999,639	34,443,907
Debt Service	26,775,115	29,817,350	33,873,091	33,604,775	35,527,705	37,266,319
General Fund Transfer	9,183,200	9,825,900	10,623,900	11,361,500	11,459,900	11,533,800
Total Expenditures	**$ 130,634,634**	**$ 155,871,208**	**$ 152,100,511**	**$ 156,726,652**	**$ 156,374,763**	**$ 155,899,252**
Five-Year Financial Plan Surplus / (Deficit)	**$ 6,013,981**	**$ 3,394,080**	**$ 2,387,809**	**$ 563,430**	**$ (5,961,775)**	**$ 3,112,125**
WORKING CAPITAL						
Beginning Water Funds Working Capital	**$ 59,599,000**	**$ 65,682,352**	**$ 67,685,304**	**$ 68,594,017**	**$ 67,747,609**	**$ 60,360,388**
Five-Year Financial Plan Surplus	6,083,352	2,002,952	908,713	-	-	1,658,869
Increase / (Use of) Cash Reserves	-	-	-	(846,408)	(7,387,221)	-
Ending Water Funds Working Capital	**$ 65,682,352**	**$ 67,685,304**	**$ 68,594,017**	**$ 67,747,609**	**$ 60,360,388**	**$ 62,019,257**

Water Conservation Programs are broken out due to the fact that they are not part of Water Fund operations and are merely the benefit programs operated by RPU. Historically they have been reported together.

REFUSE (SOLID WASTE) FUND FIVE-YEAR FINANCIAL PLAN

The Refuse Fund five-year plan is used to facilitate policy discussions with the City Council regarding operational strategies, State-mandated services associated with regulatory requirements, and potential changes to existing contracts. This long-term financial plan incorporates the Solid Waste Rate Plan adopted by the City Council on September 19, 2023, which establishes the residential solid waste rate structure from November 1, 2023, through June 30, 2028. The long-term financial plan helps City leadership assess the capacity of the existing rate structure to support both operating and capital expenditures.

REVENUE ASSUMPTIONS

Revenue assumptions in the five-year plan are based on historical trends, the 2024-2028 approved residential solid waste rate structure, and economic factors such as the decline of recycling revenues due to reduced industry demand, escalating recycling costs, increased disposal costs, and anticipated increases in parking fines assessed for street sweeping. Street sweeping revenue in the five-year plan is projected to remain consistent due to several factors, including updated street sweeping signage, the introduction of new street sweeping vehicles, the enforcement of previously unenforceable routes, and stabilized staffing levels within the Public Parking Division. These improvements are expected to contribute to consistent service delivery and an increase in enforcement actions related to street sweeping regulations.

Commercial services are fully outsourced, and 40% of residential services are outsourced. Although the 2024-2028 residential solid waste rate plan is projected to increase revenue, the Refuse Fund will need to draw on reserves for at least two more years, as revenues are not expected to keep pace with rising operating costs until FY 2028/29. This is due to the intentional phase-in of increased residential rates, designed to gradually bring the Refuse Fund into balance while reducing the financial impacts on customers.

EXPENDITURE ASSUMPTIONS

The expenditure assumptions of the five-year plan are driven by the rate plan, increased disposal costs, and market forces affecting recyclables. Changes in the recycling market have resulted in revenues no longer offsetting the cost of processing, transportation, and residual disposal of recyclables, as well as the implementation of new organics processing and recycling rates. Elevated expenditures in recent years can be attributed to several factors, including increased construction and equipment costs caused by inflation and ongoing global supply chain challenges. Furthermore, State-mandated programs under Senate Bill 1383 (greenhouse gas emissions reduction) require edible food to be rescued before reaching the landfill and food waste to be sorted. Increases in the Consumer Price Index (CPI) and other factors determined by the Materials Recovery Facility and the County landfill have resulted in higher processing and disposal costs. These combined issues are projected to outpace revenue gains from the rate increase until FY 2027/28.

Refuse collection truck replacement costs are included in the plan each year to continue investing in the replacement of vehicles that have exceeded their life expectancy. Street sweeper replacement costs are included in alternating years of the five-year plan to continue the replacement of the aging sweeper fleet.

Personnel increases are projected in the plan due to traditional merit increases, annual salary and benefit increases per the applicable Memorandums of Understanding, and rising benefits costs.

A project estimated at $1.5 million is planned for the Tequesquite Landfill for required post-closure improvements, including the replacement of the flare station that burns off the landfill's byproduct methane gas and the repair of wellheads throughout the site.

MAJOR CHANGES TO THE BUDGET

Significant changes to the budget result from several factors, including:

- State-mandated programs under Senate Bill 1383 (greenhouse gas emissions reduction)
- Increased costs paid to the Material Recovery Facility where trash is sorted, and the County of Riverside landfill
- Rising maintenance costs due to an aging fleet of solid waste vehicles
- Overtime costs driven by a high vacancy rate and retention challenges

Additionally, non-personnel increases, such as investments in technology and equipment, have been added to the budget to improve service. The planned post-closure maintenance project at Tequesquite Landfill is critical to bringing the facility into compliance. Street sweeping revenue is anticipated to increase in the upcoming budget compared to prior years due to up-to-date street sweeping signage, new street sweeping vehicles, and stabilized staffing levels in the Public Parking Division, resulting in consistent service and associated enforcement.

CASH RESERVES

The Refuse Fund is projected to operate at a deficit until FY 2027/28. The increased costs for processing and disposing of recycled materials, driven by changes in the recycling market, are expected to result in a permanent increase in the fund's operating expenses. The City Council-approved rate increase structure for residential solid waste services, effective through June 30, 2028, is anticipated to eliminate the need to rely on Refuse Fund reserves and generate sufficient revenue for operational costs starting in FY 2027/28. The current commercial rate package, which expires on June 30, 2028 , will require review prior to FY 2026/27.

REFUSE FUND FIVE-YEAR FINANCIAL PLAN

	Projected FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28	Projected FY 2028/29	Projected FY 2029/30	Projected FY 2030/31
REVENUES						
City Services	$ 19,985,782	$ 21,377,524	$ 22,765,783	$ 23,698,792	$ 24,648,162	$ 25,635,599
Private Hauler Services	8,006,305	7,990,014	8,502,865	9,045,341	9,403,155	9,775,280
Administrative Fees	7,720,605	9,085,501	9,448,922	9,826,878	10,219,954	10,628,752
Street Sweeping Fines	1,604,462	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Miscellaneous	243,438	76,442	79,762	82,952	86,273	89,720
Total Revenues	**$ 37,560,592**	**$ 40,029,481**	**$ 42,297,332**	**$ 44,153,963**	**$ 45,857,544**	**$ 47,629,351**
EXPENDITURES						
Personnel	$ 8,215,991	$ 8,613,848	$ 9,236,565	$ 9,437,174	$ 9,548,914	$ 9,669,809
Non-Personnel	15,166,644	16,174,229	16,629,604	17,087,099	17,725,576	18,452,588
Special Projects	8,206,572	8,538,562	9,078,524	9,435,585	9,806,929	10,193,126
Minor Capital & Equipment	6,657,077	1,650,275	1,911,983	1,767,766	1,767,766	1,767,766
Debt Service	1,412,520	1,741,940	1,534,385	287,740	234,790	228,380
Charges To/From Others	4,948,140	5,383,609	5,728,712	5,856,175	5,797,918	5,910,361
Total Expenditures	**$ 44,606,944**	**$ 42,102,463**	**$ 44,119,773**	**$ 43,871,539**	**$ 44,881,893**	**$ 46,222,030**
Five-Year Financial Plan Surplus / (Deficit)	**$ (7,046,352)**	**$ (2,072,982)**	**$ (1,822,441)**	**$ 282,424**	**$ 975,651**	**$ 1,407,321**
WORKING CAPITAL						
Beginning Refuse Fund Working Capital [11]	**$ 16,958,968**	**$ 8,645,744**	**$ 6,572,762**	**$ 4,750,321**	**$ 5,032,745**	**$ 6,008,396**
Less Estimated Assigned for Capital Projects	(1,266,872)	-	-	-	-	-
Increase / (Use of) Cash Reserves	(7,046,352)	(2,072,982)	(1,822,441)	282,424	975,651	1,407,321
Ending Refuse Fund Working Capital	**$ 8,645,744**	**$ 6,572,762**	**$ 4,750,321**	**$ 5,032,745**	**$ 6,008,396**	**$ 7,415,717**

SEWER (WASTEWATER) FUND FIVE-YEAR FINANCIAL PLAN

The five-year financial plan for the Sewer Fund provides City leadership with a strategic framework for policy decisions on sewer rates, operating expenditures, capital improvements, and compliance with the Sewer Fund Reserve Policy. This plan is grounded in the 2019 Wastewater Master Plan, which outlines priority capital improvements, financing strategies, and operational guidance to ensure regulatory compliance, maintain reliable and cost-effective wastewater service, rehabilitate aging infrastructure, and accommodate future growth as projected in the City's General Plan.

The Sewer Division is working with the Master Plan consultant in updating the Sewer Fund financial model and current financial position. This effort will refine revenue and expenditure assumptions, identify and prioritize critical capital improvement projects, and provide updated guidance to the City Council on future CIP needs and implementation. This update will refine revenue and expenditure assumptions, prioritize critical capital projects, and deliver updated recommendations to the City Council on capital improvement needs, rate planning, and long-term fund sustainability.

REVENUE ASSUMPTIONS

The five-year plan assumes modest revenue growth, driven primarily by slight increases in service demand across most customer categories. Recent declines in development activity have produced lower than projected Commercial and Residential Sewer Connection Fee revenues; however, no rate adjustments are included in this interim plan.

Future rate adjustments will be evaluated as part of the ongoing financial model update with the Master Plan consultant. Any proposed changes will undergo comprehensive financial analysis, public outreach, and formal City Council review and approval to ensure long-term sustainability, regulatory compliance, and adequate funding for infrastructure needs.

EXPENDITURE ASSUMPTIONS

Within the non-personnel cost category, CPI increases have been assumed for miscellaneous operating expenditures, adjusted based on historical trends and known factors such as contractual obligations. Non-personnel expenditures related to chemicals are high due to inflationary pressures. These chemicals are essential for wastewater treatment to ensure compliance with federal, state, regional, and local regulations. Biosolids removal and hauling pose another challenge for the Sewer Fund.

Costs for biosolids processing, removal, and hauling have risen sharply over the past three years. Factors include higher disposal fees, limited regional capacity, and increased transportation expenses. The Regional Water Quality Control Plant must remove, process, and dispose of biosolids to meet discharge requirements as part of the overall treated process.

Debt service obligations represent approximately 33% of the fund's operating expenditure (excluding capital outlay) and are funded primarily through sewer service charges. Capital projects included for FY 2026/27 and FY 2027/28 are priority initiatives identified in the 2019 Wastewater Master Plan. Reserves have been allocated to support these projects. Staff will continue working with the Master Plan consultant to validate current capital needs against the original plan, prioritize projects based on risk, and identify optimal funding options for Council consideration.

CASH RESERVES

The five-year plan projects annual operating deficits driven largely by capital expenditures that draw on fund reserves. As a result, reserve balances are expected to decline below policy targets over the planning period. The Sewer Fund is not expected to meet reserve policy minimums starting in FY 2027/28, unless revenues increase organically or new rate increases are adopted.

Refer to page 42 for a summary of the cash reserves policy for the Sewer Fund.

SEWER FUND FIVE-YEAR FINANCIAL PLAN

	Projected FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28	Projected FY 2028/29	Projected FY 2029/30	Projected FY 2030/31
REVENUES						
Residential Rate Revenue	$ 46,924,976	$ 47,311,135	$ 47,784,246	$ 48,262,089	$ 48,744,710	$ 49,232,157
Commercial Rate Revenue	11,769,354	11,688,102	11,804,983	11,923,032	12,042,263	12,162,685
Industrial Rate Revenue	4,204,565	3,973,605	4,013,341	4,053,474	4,094,009	4,134,949
Community Service Districts	4,348,002	5,121,867	5,169,357	5,217,321	5,265,766	5,314,696
Connection Fees	3,915,508	3,751,524	3,789,039	3,826,929	3,865,199	3,903,851
Other Fees & Charges	736,105	763,323	773,322	783,522	793,929	804,550
Miscellaneous Revenue	6,434,758	1,647,129	1,649,112	1,608,746	1,609,579	1,610,437
Total Revenues	**$ 78,333,268**	**$ 74,256,685**	**$ 74,983,400**	**$ 75,675,113**	**$ 76,415,455**	**$ 77,163,325**
EXPENDITURES						
Personnel	$ 18,072,232	$ 19,894,723	$ 21,349,941	$ 21,745,249	$ 21,980,777	$ 22,092,810
Non-Personnel	23,744,968	24,218,206	23,215,174	23,362,459	23,505,415	23,794,574
Special Projects	2,453,639	2,511,419	2,578,592	2,647,713	2,718,839	2,792,027
Minor Capital & Equipment	5,276,919	1,206,138	1,106,138	1,106,138	1,106,138	1,106,138
Capital Outlay	11,520,797	200,000	10,000,000	10,000,000	7,000,000	5,000,000
Debt Service	28,112,111	24,100,266	25,949,150	26,479,209	26,316,537	26,292,134
Charges To/From Others	3,555,041	3,005,307	3,227,649	3,313,252	3,317,914	3,416,033
Total Expenditures	**$ 92,735,707**	**$ 75,136,059**	**$ 87,426,644**	**$ 88,654,020**	**$ 85,945,620**	**$ 84,493,716**
Five-Year Financial Plan Surplus / (Deficit)	**$ (14,402,439)**	**$ (879,374)**	**$ (12,443,244)**	**$ (12,978,907)**	**$ (9,530,165)**	**$ (7,330,391)**
WORKING CAPITAL						
Beginning Sewer Fund Working Capital	**$ 108,667,917**	**$ 42,068,487**	**$ 41,189,113**	**$ 28,745,869**	**$ 15,766,962**	**$ 6,236,797**
Less Estimated Assigned for Capital Projects	(52,196,991)	-	-	-	-	-
Increase / (Use of) Cash Reserves	(14,402,439)	(879,374)	(12,443,244)	(12,978,907)	(9,530,165)	(7,330,391)
Ending Sewer Funds Working Capital	**$ 42,068,487**	**$ 41,189,113**	**$ 28,745,869**	**$ 15,766,962**	**$ 6,236,797**	**$ (1,093,594)**

PUBLIC PARKING FUND FIVE-YEAR FINANCIAL PLAN

The Public Parking Fund operates under a Parking Rate and Hours Schedule adopted by the City Council on April 18, 2023, and effective July 1, 2023. The parking program was redesigned to address the needs of the downtown community and align the parking program to meet the changing demand during the weekdays, weeknights, and weekends. These changes have stabilized the Public Parking Fund, which has allowed critical parking infrastructure to be upgraded and/or repaired.

REVENUE ASSUMPTIONS

Downtown parking revenues from garages, lots and on-street reflect the stabilization of the parking operation with the implementation of the Parking Access Revenue Control System (PARCS) to assist with managing the parking garage vehicle flow, monthly permit programs, garage validations, special event parking, and pay-by-plate features. The metered parking spaces managed by the Park Riverside app offers over 2,400 accessible and free 30-60 minutes parking to the public. This feature is unique to Riverside and has been widely accepted and utilized with growth projection over FY24/25. However, parking is not isolated from economic influences such as high fuel costs, inflation, and political turmoil. These outside influences have reduced afterhours and weekend visitors to downtown as parking demand/revenues have dropped FY24/25. Regardless of the economic downturns the Parking Fund remains fiscally sustainable and continues to provide services such as public valet, 24/7 roaming security patrols, weekly garage power washing, improvements to surveillance camera network, enhanced lighting and improved maintenance.

The Parking Enforcement team supports City-Wide and Street Sweeping enforcement. More consistent and reliable street sweeping routes due to new street sweeping equipment require more enforcement staff time to enforce street sweeping. This increases Street Sweeping revenues, however it shifts time away from City-Wide enforcement which impacts the Parking Fund. City-Wide enforcement is supplemented with after-hours and Saturday enforcement, but it requires overtime rates to offer this enforcement coverage. The amount of citations issued during overtime covers the overtime labor expense. City-Wide enforcement is also projected to be increased in comparison to FY24/25.

EXPENDITURE ASSUMPTIONS

Expenses are anticipated to increase as a new agreement for Parking Management and Citation Processing is scheduled to begin in FY26/27 due to higher labor costs, new regulations, additional services and elevated requirements. Personnel increases are anticipated due to traditional merit increases, annual salary and benefit increases per applicable Memorandums of Understanding, and rising benefit costs.

Overall, non-personnel costs are expected to rise due to inflation, fuel surcharges, traditional economic factors, and increased professional services associated with valet and Special Event staffing.

Planned capital expenditures aimed at improving garage infrastructure, improving customer experience, and reducing traffic circulations are budgeted. This includes structural repairs, painting of garages, guidance systems, space monitoring and digital wayfinding.

MAJOR CHANGES TO THE BUDGET

Due to the lack of funding, the parking infrastructure such as tenant HVAC maintenance, garage elevators, etc. are long overdue. Parking Services is anticipating at least $2,500,000 to refurbish five garage elevators and $300,000 to refurbish the HVAC system in Garage 3.

CASH RESERVES

The proposed budget for the Public Parking Fund, encompassing both capital and operating expenses, anticipates drawing on fund reserves in FY 2026/27 and FY 2027/28. Sufficient reserves are available to cover the projected deficit in FY 2026/27 and FY 2027/28. With the adopted Parking Rate and Hours

Schedule and scheduled rate increases, anticipated economic upturn, and the addition of Flemings Steakhouse parking demand and revenues are expected to improve.

Parking Garages 1 & 2, previously categorized as surplus properties, are now anticipated to be operated for several more years. During the FY 2022/23 Mid-Cycle budget period, the Public Parking Fund received a $2 million loan from the General Fund to proceed with urgent maintenance described in structural engineering reports from 2016 and 2022. At that time, the Public Parking Fund did not have sufficient reserves or user rate revenue to support these capital investments. The $2 million General Fund loan was included in the FY 2023/24 Beginning Public Parking Fund Working Capital and is being used to fund PARCS equipment, LED lighting, and significant maintenance of Parking Garages 1 and 2. The loan repayment is included in the Parking Fund Debt Service.

PUBLIC PARKING FUND FIVE-YEAR FINANCIAL PLAN

	Projected FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28	Projected FY 2028/29	Projected FY 2029/30	Projected FY 2030/31
REVENUES						
Parking Lot Revenue	$ 871,735	$ 824,381	$ 849,112	$ 874,586	$ 900,823	$ 927,848
Parking Garage Revenue	3,875,717	4,606,488	4,694,644	4,785,164	4,878,118	4,973,581
On-Street Revenue	1,864,001	1,498,607	1,498,607	1,498,607	1,498,607	1,498,607
Parking Fines	3,864,941	3,761,968	3,761,968	3,761,968	3,761,968	3,761,968
Lease Revenue	1,196,790	1,235,205	1,272,261	1,310,429	1,349,741	1,390,234
Miscellaneous	8,614	3,000	3,000	3,000	3,000	3,000
Total Revenues	**$ 11,681,798**	**$ 11,929,649**	**$ 12,079,592**	**$ 12,233,754**	**$ 12,392,257**	**$ 12,555,238**
EXPENDITURES						
Personnel	$ 2,020,500	$ 2,231,010	$ 2,426,748	$ 2,472,051	$ 2,495,180	$ 2,519,255
Non-Personnel	6,396,330	7,081,986	7,227,918	7,453,497	7,685,765	7,934,484
Capital Outlay	900,000	1,193,381	2,300,000	-	-	-
Debt Service	2,001,642	1,944,032	1,904,132	1,889,772	1,876,182	1,870,802
Charges To/From Others	(386,981)	(8,513)	(26,368)	(32,437)	(28,886)	(24,620)
Total Expenditures	**$ 10,931,491**	**$ 12,441,896**	**$ 13,832,430**	**$ 11,782,883**	**$ 12,028,241**	**$ 12,299,921**
Five-Year Financial Plan Surplus / (Deficit)	**$ 750,307**	**$ (512,247)**	**$ (1,752,838)**	**$ 450,871**	**$ 364,016**	**$ 255,317**
WORKING CAPITAL						
Beginning Public Parking Fund Working Capital	**$ 9,650,897**	**$ 6,645,830**	**$ 6,133,583**	**$ 4,380,745**	**$ 4,831,616**	**$ 5,195,632**
Less Estimated Assigned for Capital Projects	(3,755,374)	-	-	-	-	-
Increase / (Use of) Cash Reserves	750,307	(512,247)	(1,752,838)	450,871	364,016	255,317
Ending Public Parking Fund Working Capital	**$ 6,645,830**	**$ 6,133,583**	**$ 4,380,745**	**$ 4,831,616**	**$ 5,195,632**	**$ 5,450,949**

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BUDGET OVERVIEW

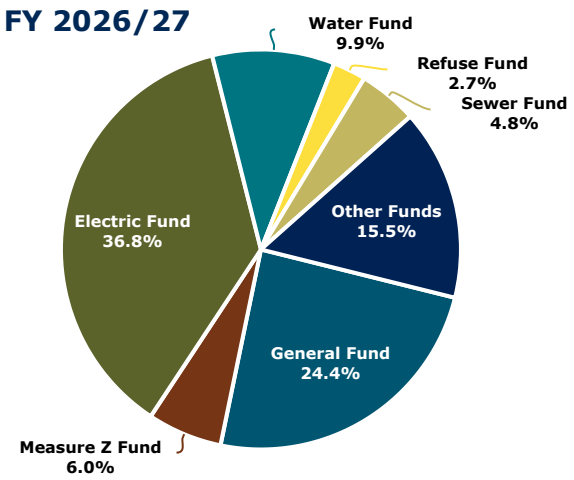


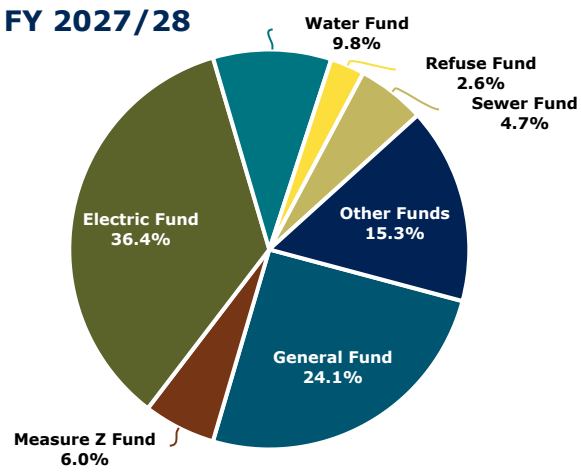
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OVERVIEW

On June 23, 2026, the City Council adopted a two-year budget comprised of $1.57 billion for FY 2026/27 and $1.59 billion for FY 2027/28, inclusive of a $167.1 million and $161.2 million capital project budget respectively. The table below includes expenditure budgets for the City's major funds, which comprise 85% in FY 2026/27 and 84% FY 2027/28 of the total expenditure budget. Five-year plans are prepared for these funds; refer to the Five-Year Financial Plans section beginning on page 49.

Fund	FY 2026/27	FY 2027/28
General Fund	$ 383,326,844	$ 403,909,735
Measure Z Fund	95,199,742	93,008,811
Electric Fund	578,855,056	557,954,290
Water Fund	155,871,208	152,100,511
Refuse Fund	42,102,463	44,119,773
Sewer Fund	75,136,059	87,426,644
Total Major Funds	**$ 1,330,491,372**	**$ 1,338,519,764**
Other Funds	243,380,466	252,566,743
Total Budget	**$ 1,573,871,838**	**$ 1,591,086,507**





CHANGES FROM PROPOSED TO ADOPTED BUDGET

On May 19, 2026, the City Council received the proposed budget for consideration and feedback. On June 23, 2026, the proposed budget was presented for public hearing and subsequently adopted by the City Council as presented with no changes.

SUMMARY OF SIGNIFICANT CHANGES

Each department's budget under the Department Budget Detail section (beginning on page 255) contains a Summary of Significant Changes detailing significant changes within each department's adopted budget as compared to the FY 2025/26 adopted amended budget. Significant changes are also discussed in the Five-Year Financial Plans which begin on page 49.

CITYWIDE ADOPTED BUDGET SUMMARY

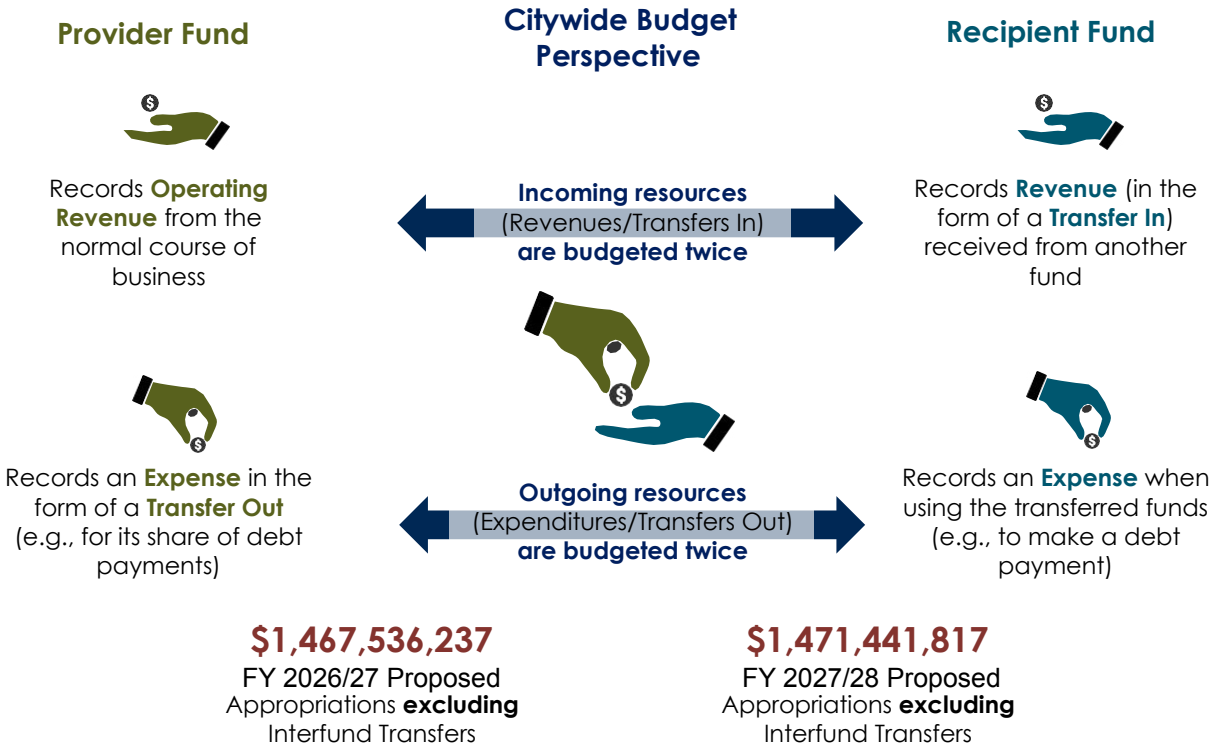
The following schedule presents the citywide budget, inclusive of the capital budget.

CITYWIDE BUDGET SUMMARY					
	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
REVENUES					
Taxes	$ 331,524,324	$ 336,029,423	$ 345,527,204	$ 354,945,993	$ 363,922,325
Licenses & Permits	18,961,117	19,160,380	21,112,659	21,035,051	21,455,147
Intergovernmental	86,760,645	140,534,113	45,638,402	47,468,582	48,841,760
Charges for Services	698,120,236	754,346,093	760,613,127	791,389,080	810,206,704
Fines & Forfeits	5,378,765	6,902,767	6,921,203	6,844,368	6,844,368
Special Assessments	12,855,145	12,104,077	12,717,339	12,998,279	12,339,812
Miscellaneous	90,939,785	118,392,756	44,316,585	51,164,320	47,013,887
Rents	2,400,285	8,207,343	2,983,600	3,146,200	3,317,700
Other Financing Sources	6,739,581	1,589,597	659,375	746,000	746,000
Operating / Debt Transfers In	133,390,383	175,067,072	108,044,560	88,935,000	96,228,243
General Fund Transfer - Electric	45,289,100	45,215,300	47,015,500	50,551,600	54,077,500
General Fund Transfer - Water	8,107,500	8,230,300	9,183,200	9,825,900	10,623,900
Long-term Obligation Proceeds	23,641,234	62,334,358	17,904,047	-	-
Extraordinary Gain/Loss *	-	(5,806,969)	-	-	-
Use of Infrastructure Reserves	16,107,078	10,868,750	667,500	133,750	-
Use of Section 115 Trust Set-Aside	-	4,764,089	12,003,485	7,918,995	2,000,000
Total Revenues	**$ 1,480,215,178**	**$ 1,697,939,449**	**$ 1,435,307,786**	**$ 1,447,103,118**	**$ 1,477,617,346**
EXPENDITURES					
Personnel	$ 400,719,505	$ 443,609,068	$ 465,758,508	$ 501,388,307	$ 534,801,983
Non-Personnel	508,112,477	475,774,850	497,268,891	515,439,723	496,027,156
Special Projects	50,709,184	60,070,851	74,300,177	67,693,428	69,619,167
Equipment Outlay	8,383,805	26,727,464	5,375,495	12,318,595	6,547,215
Capital Outlay	126,859,223	190,042,211	159,522,053	169,097,341	163,499,906
Debt Service / Debt Transfers Out	224,148,426	226,482,474	232,125,722	231,198,549	233,482,880
Operating Grants	20,648,028	18,581,840	-	-	-
Operating Transfers Out	152,979,330	191,065,901	121,613,741	106,335,601	119,644,690
Charges From Others	102,185,102	100,165,990	101,532,464	103,339,430	108,300,532
Charges to Others	(130,511,096)	(129,028,211)	(138,258,807)	(139,070,410)	(143,382,688)
Managed Savings	-	-	-	(3,694,626)	(8,078,234)
Water General Fund Transfer (GFT) Escrow	8,107,500	8,522,700	9,183,200	9,825,900	10,623,900
Transfer to Section 115 Trust Set-Aside	35,000,000	-	-	-	-
Transfer to Infrastructure Reserve	7,677,114	10,388,220	-	-	-
Total Expenditures	**$ 1,515,018,598**	**$1,622,403,358**	**$ 1,528,421,444**	**$ 1,573,871,838**	**$ 1,591,086,507**

* As of June 30, 2025, the City increased the SONGS decommissioning liability by $5,806,968.73 (to $46,964,520.58) and recognized a special/extraordinary item based on SCE's 2024 decommissioning cost estimate (2023 dollars) extending projected outflows through 2056; the estimate will be re-evaluated annually.

INTERFUND TRANSFERS

Interfund Transfers represent a transfer of resources from one fund to another fund. The transfer appears as a resource in the fund receiving the transfer and as a budget requirement in the fund that is sending the transfer. The nature of interfund transfers causes revenue and expenditures to be double counted in the citywide budget; however, the inclusion of interfund transfers provides transparency to the performance of individual funds and the subsidies from one City fund to another.



GENERAL FUND TRANSFER

City of Riverside Municipal Code Article XII Sections 1204(f) and 1204.1 provide for the transfer of electric and water revenue to the General Fund in an amount not to exceed 11.5% of gross operating revenues, exclusive of surcharges. The purpose of the transfer is described in Section 1204.1: "The proceeds shall be used to maintain local general purposes as the City Council may by budget or other appropriation direct such as 911 response, police patrols/fire protection, children's after-school and senior/disabled services, and protect supplies of clean drinking water from contamination."

TRANSFERS TO DEBT SERVICE FUNDS

Debt service activity for funds other than enterprise funds is tracked in a Debt Service fund as required by generally accepted accounting standards. As such, the funds responsible for the debt must transfer necessary funding to the Debt Service fund so that the Debt Service fund has sufficient resources to pay the debt obligations.

Debt may be issued for the benefit of more than one City fund, with the debt service obligations allocated proportionally based on the use of debt proceeds. Refer to *Long-Term Debt Obligations* for a listing of all outstanding debt obligations budgeted in FY 2026/27 and FY 2027/28.

TRANSFERS TO DEBT SERVICE FUNDS			
From Fund	**To Fund**	**FY 2026/27**	**FY 2027/28**
101 - General Fund	Op Trans Debt to 390 Fund	$ 22,495,896	$ 23,069,143
110 - Measure Z	Op Trans Debt to 390 Fund	14,702,031	12,436,301
411 - Special Capital Improvement	Op Trans Debt to 390 Fund	3,055,972	3,058,259
432 - Measure A Capital Outlay	Op Trans Debt to 391 Fund	2,723,000	2,721,250
Total Interfund Transfers for Debt Obligations		**$ 42,976,899**	**$ 41,284,953**

OTHER INTERFUND TRANSFERS

Capital Project Funding: Funding may be transferred to capital projects funds to provide resources for scheduled capital projects.

Fund Subsidies: Several funds are subsidized by the General Fund via budgeted interfund transfers:

- **Fund 291 - Special Districts Fund:** Although Special Districts are intended to be self-supporting, costs for the Streetlight Assessment District have continued to increase above the established levy, requiring annual subsidies from the General Fund. The levy has no provision for increases.
- **Fund 292 - Riverwalk Landscape Maintenance District:** Although the landscape maintenance district is intended to be self-supporting, costs have continued to increase above the established levy, requiring annual subsidies from the General Fund.
- **Fund 293 - Highlander Landscape Maintenance District:** Although the landscape maintenance district is intended to be self-supporting, costs have continued to increase above the established levy, requiring annual subsidies from the General Fund.
- **Fund 411 - Special Capital Improvement:** Although the Special Capital Improvement Fund is intended to be self-supporting, development-based revenues fluctuate annually. The General Fund subsidizes any revenue shortfalls required for the 2008 Certificate of Participation debt service payments.
- **Fund 580 - Convention Center Fund:** The General Fund subsidizes 100% of the debt obligations of the Convention Center Fund, as well as net operating deficits of the Convention Center, Sports Commission, and Riverside Convention Center & Visitor's Bureau.
- **Fund 581 - Entertainment Fund:** The General Fund subsidizes 100% of the debt obligations of the Entertainment Fund, as well as net operating deficits of the Fox Theater, Box Theater, and Municipal Auditorium.
- **Fund 582 - Cheech Marin Center:** The General Fund subsidizes the net operating deficit of the Cheech Marin Center.

Other Transfers:

- The General Fund will contribute an amount to the Section 115 Pension Trust fund to invest for the long-term management of the CalPERS UAL.
- The Measure Z Fund makes contributions to the General Fund for critical operating needs.

INTERFUND TRANSFER SCHEDULES

The following schedule of Interfund Transfers show the relationship of operating transfers between funds.

SCHEDULE OF INTERFUND TRANSFERS				
From Fund	**To Fund**	**Description**	**FY 2026/27**	**FY 2027/28**
101 - General Fund	Operating Transfer to 115 Fund	Contribution to 115 Trust	$ 2,852,750	$ -
101 - General Fund	Operating Transfer to 291 Fund	Subsidy	1,670,040	1,764,380
101 - General Fund	Operating Transfer to 292 Fund	Subsidy	79,680	86,320
101 - General Fund	Operating Transfer to 293 Fund	Subsidy	31,775	33,787
101 - General Fund	Operating Transfer to 411 Fund	Subsidy	680,630	685,142
101 - General Fund	Operating Transfer to 580 Fund	Subsidy	5,332,174	5,619,061
101 - General Fund	Operating Transfer to 581 Fund	Subsidy	3,392,243	3,409,445
101 - General Fund	Operating Transfer to 582 Fund	Subsidy	1,352,783	1,386,589
110 - Measure Z	Operating Transfer to 101 Fund	Critical Needs Operating	18,266,026	18,266,026
110 - Measure Z	Operating Transfer to 420 Fund	Capital Projects Funding	12,300,000	11,300,000
115 - Section 115 Pension Trust	Operating Transfer to 101 Fund	Use of 115 Trust funds	-	12,392,540
510 - Electric	Operating Transfer to 101 Fund	General Fund Transfer	50,551,600	54,077,500
520 - Water	Operating Transfer to 101 Fund	General Fund Transfer	9,825,900	10,623,900
Total Interfund Transfers			**$ 106,335,601**	**$ 119,644,690**

SUMMARY OF INTERFUND TRANSFERS BY FUND				
	Operating Transfers In		**Operating Transfers Out**	
Fund	**Adopted FY 2026/27**	**Adopted FY 2027/28**	**Adopted FY 2026/27**	**Adopted FY 2027/28**
101 - General Fund	$ 78,643,526	$ 95,359,966	$ 15,392,075	$ 12,984,724
110 - Measure Z	-	-	30,566,026	29,566,026
115 - Section 115 Pension Trust	2,852,750	-	-	12,392,540
291 - Special Districts	1,670,040	1,764,380	-	-
292 - Riverwalk Landscape Maintenance District	79,680	86,320	-	-
293 - Highlander Landscape Maintenance District	31,775	33,787	-	-
411 - Special Capital Improvement	680,630	685,142	-	-
420 - Measure Z Capital Outlay	12,300,000	11,300,000	-	-
510 - Electric	-	-	50,551,600	54,077,500
520 - Water	-	-	9,825,900	10,623,900
580 - Convention Center	5,332,174	5,619,061	-	-
581 - Entertainment	3,392,243	3,409,445	-	-
582 - Cheech Marin Center	1,352,783	1,386,589	-	-
Total	**$ 106,335,601**	**$ 119,644,690**	**$ 106,335,601**	**$ 119,644,690**

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FUND BALANCE OVERVIEW



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BUDGETARY FUND BALANCE

In a governmental agency, fund balance is considered in two separate, but intrinsically related, settings – budgetary fund balance and Annual Comprehensive Financial Report (ACFR) fund balance. Budgetary fund balance is a prospective calculation of ending fund balance based on estimated revenues and expenditures, whereas ACFR fund balance is a retrospective calculation based on the difference between fiscal year end assets and liabilities, and deferred inflows or outflows of resources. Following the financial audit of the active fiscal year, budgetary ending fund balance is reconciled to ACFR fund balance, accounting for actual fiscal year performance and any differences in the budgetary versus accounting basis of reporting.

ACFR fund balance may be classified in one of five classifications defined in GASB Statement 54: *Fund Balance Reporting and Governmental Fund Type Definitions* as described below:

- Non-spendable Fund Balance: Cannot be spent due to form or must be maintained intact legally or contractually.
- Restricted Fund Balance: Subject to externally enforceable limitations by law, enabling legislation, or limitations imposed by creditors or grantors.
- Committed Fund Balance: May only be used for specific purposes due to formal action of the City Council through adoption of a resolution prior to the end of the fiscal year.
- Assigned Fund Balance: Reflects the City's intended use of resources.
- Unassigned Fund Balance: The residual classification that includes all spendable amounts not contained in the other classifications.

For the purposes of budgetary fund balance, the last three classifications listed above (Committed, Assigned, and Unassigned) are generally considered "available" fund balance, as these balances are not legally restricted by external parties or forces.

MAJOR FUNDS

On a budgetary basis, a major fund is defined as a fund whose total revenues or expenditures, excluding other financing sources and uses, exceed ten percent (10%) of citywide revenues or expenditures. Under this basis, the City has two major funds: the General Fund, which accounts for approximately 23% of citywide revenues and 25% of citywide expenditures in FY 2026/27 and 23% of citywide revenues and 27% of citywide expenditures in FY 2027/28. Additionally, the Electric Funds (510 and 511) account for approximately 39% of citywide revenues and 36% of citywide expenditures in FY 2026/27 and 39% of citywide revenues and 34% of citywide expenditures in FY 2027/28. The two major funds are described in the upcoming Fund Structure section. Five-Year Financial Plans, including a discussion of the change in fund balance or working capital, are provided for these and other large (but nonmajor) funds beginning on page 49.

FUNDS NOT BUDGETED

There are certain city funds that have not been described in this section, either because they are no longer active or because they are not budgeted within the annual budget. Funds in the second category include Special Revenue Funds whose source of revenue is grant funding; Capital Projects Funds related to the City's assessment districts and community facility districts; certain Public Works Capital Projects Funds reliant on grant funding; and certain Capital Projects Funds used to account for expenditures associated with the issuance of bonds or certificates of participation completed mid-year in prior budget years. These funds are included in the audited financial statements. Appropriations are made to these funds on an as-needed basis throughout the fiscal year, with the approval of the City Council.

FUND STRUCTURE

The City records financial activity in eight fund types as guided by generally accepted accounting principles (GAAP): General Fund, Special Revenue Funds, Debt Service Funds, Capital Projects Funds, Enterprise Funds, Internal Service Funds, Custodial Funds, and Private-Purpose Trust Funds. Within each fund type are multiple funds that relate to a city department or multiple city departments.

GENERAL FUND

The General Fund is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. The General Fund is generally used to account for functions of the City that are principally supported by taxes and intergovernmental revenues. Examples of activities budgeted and recorded in the General Fund include general government or internal service departments, public safety, highways and streets, culture, and recreation.

MEASURE Z OPERATING FUND

The Measure Z Fund is a component of the General Fund and is used to separately account for and report the use of Measure Z revenue for operating and capital expenditures.

SECTION 115 TRUST FUND

The Section 115 Trust Fund was established to set aside assets for investment as allowed by Internal Revenue Code Section 115; the invested funds are legally restricted for the purpose of paying down the CalPERS UAL. Although tracked separately, this fund is reported with the General Fund in the City's annual financial statements.

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for specific monies that are legally restricted for use for a particular purpose.

Miscellaneous grants and other restricted funding are recorded in the Grants and Restricted Programs fund. Grants are budgeted by individual Council action, whereas restricted funding, if recurring, guaranteed, and predictable, is budgeted in the City's annual budget.

- A Special Districts Fund accounts for and reports on the activities of the street lighting assessment district.
- Landscape Maintenance District Funds account for and report on the activities of landscape maintenance districts.
- In the Housing and Human Services Department, Special Revenue Funds are used to account for Federal grants received from the Department of Housing and Urban Development for the development of a viable urban community by providing decent housing, a suitable living environment, and expanding economic opportunities principally for persons of low and moderate incomes.
- The Public Works Department's budget includes three Special Revenue Funds:
    - The Special Gas Tax Fund is used to account for the construction and maintenance of city streets funded by the City's share of State gasoline taxes.
    - The Air Quality Improvement Fund is used to account for qualified air pollution reduction programs funded by the South Coast Air Quality Management District.
    - The National Pollution Discharge Elimination System (NPDES) Fund is used to account for storm drain maintenance and inspection required for California storm water permits funded by a special assessment district of Riverside County.

DEBT SERVICE FUNDS

Debt Service Funds are used to account for the accumulation of resources legally restricted to pay debt payments and payment of long-term debt obligations of the City.

CAPITAL PROJECTS FUNDS

Capital Projects Funds are used to account for the acquisition and construction of major capital facilities other than those financed by Enterprise Funds.

The Public Works Department's budget includes four Capital Projects Funds. These funds include:

- The Storm Drain Fund is used to account for the acquisition, construction, and installation of storm drains in the City.
- The Capital Outlay Fund is used to account for the construction and installation of street and highway capital improvements.
- The Measure A Fund is used to account for transportation improvements funded by a half-cent sales tax approved by Riverside County voters in 1988.
- The Transportation Development Impact Fees Fund is used to account for transportation improvements funded by impact fees.

The Parks, Recreation, & Community Services Department's budget includes two Capital Projects Funds:

- The Local Park Special Capital Improvements Fund is used to account for capital projects to construct parks and recreation facilities funded by impact fees.
- The Regional Park Special Capital Improvements Fund is used to account for capital projects to construct regional parks and recreation facilities funded by impact fees.

MEASURE Z CAPITAL FUND

The Measure Z Capital Fund is used to separately account for and report on the use of Measure Z revenue and debt proceeds for capital projects.

ENTERPRISE FUNDS

Enterprise Funds are used to account for activities that are financed and operated in a manner similar to private businesses. The City's intent is that the operational and capital costs of providing these services be recovered primarily through user fees and charges.

The Riverside Public Utilities' budget includes four Enterprise Funds:

- The Electric Fund is used to account for and report on the financial resources of the City's electric utility.
- The Electric Public Benefits Fund is used to account for and report on the financial resources of public benefits revenue and uses thereof. The public benefits charge is a state-mandated charge whose revenue is legally restricted as to its allowable use; therefore, it is separated from the primary Electric Fund.
- The Water Fund is used to account for and report on the financial resources of the City's water utility.
- The Water Conservation and Reclamation Program Fund is used to account for and report on the financial resources of water conservation funds related to the City's water utility. The water conservation charge was adopted by the City Council in 2004, and the use of the revenue is restricted for specific purposes; therefore, it is separated from the primary Water Fund.

The Public Works Department's budget includes three Enterprise Funds:

- The Refuse Fund, also referred to as the Solid Waste Fund, is used to account for and report on the financial resources of the City's refuse collection services.

- The Sewer Fund, also referred to as the Wastewater Fund, is used to account for and report on the financial resources of the City's sewer system.
- The Public Parking Fund is used to account for and report on the financial resources of the various parking lots and facilities owned by the City, principally located in downtown Riverside.

The Parks, Recreation, & Community Services Department's budget includes one Enterprise Fund. The Special Transit Fund is used to account for expenditures related to the City's fleet of minibuses, which are used to transport senior citizens and disabled persons.

The operations of the Riverside Airport, a division of the City Manager's Office, are budgeted in an Enterprise Fund.

The financial activities of the Convention Center, Fox Theater, Municipal Auditorium, Cheech Marin Center, and other entertainment venues owned by the City are accounted for and reported in Enterprise Funds.

INTERNAL SERVICE FUNDS

Internal Service Funds are used to account for the operational and capital costs of providing centralized services to city departments. The costs of these services are recovered through cost reimbursement methods, such as charges for services rendered or claims loss history. Funds in this category include the City's insurance-related funds budgeted in the Human Resources and Finance Departments: the Workers' Compensation Insurance Trust Fund, the Unemployment Insurance Trust Fund, and the General Liability Insurance Trust Fund. The Finance Department's budget includes the Central Stores Fund, used to account for citywide inventory purchases; and the General Services Department's budget includes the Central Garage Fund, used to account for fleet vehicle maintenance and motor pool activity.

CUSTODIAL FUNDS

Custodial Funds are used to account for funds held by the City as an agent for another entity. Several Custodial Funds budgeted in the Finance Department are used to account for the activity of various assessment districts and community facilities districts located throughout the City.

PRIVATE-PURPOSE TRUST FUNDS

The Community & Economic Development Department's budget includes the Successor Agency Trust Fund which is used to account for the activities of the Successor Agency to the City's former Redevelopment Agency.

DEPARTMENT/FUND RELATIONSHIP

The following schedule displays departmental budgets within each fund type and the two major funds, the General Fund and the Electric Funds. The following points will aid in comprehension of the schedule:

- Non-Classified refers to items budgeted at the fund level, and not a department level, whereas Non-Departmental expenditures fall under the administrative purview of specific departments as described in Department Budget Detail, Non-Departmental beginning on page 474.
- The Cost Allocation Plan represents the allocation of a portion of General Fund internal service departments to other funds and departments that receive internal services. Refer to page 131 for more information on the Cost Allocation Plan.

FY 2026/27 EXPENDITURES AND TRANSFERS OUT BY DEPARTMENT AND FUND							
City Department	**General Fund**	**Special Revenue Funds**	**Capital Project Funds**	**Debt Service Fund**	**Enterprise Funds**	**Internal Service Funds**	**Trust & Agency Funds**
City Attorney's Office	$ 5,919,149	$ -	$ -	$ -	$ -	$ 10,542,224	$ -
City Clerk's Office	2,392,121	-	-	-	-	-	-
City Council	2,450,095	-	-	-	-	-	-
City Manager's Office	5,262,591	-	-	-	2,159,233	-	-
Community & Economic Development Department	18,540,422	671,921	-	-	-	-	325,968
Finance Department	10,964,139	5,270,040	-	41,588,869	-	6,313,289	4,775,094
Fire Department	91,545,013	1,248,590	-	-	-	-	-
General Services Department	7,128,366	-	-	-	18,319,030	17,330,253	-
Housing & Human Services Department	8,911,520	11,000,124	-	-	-	-	-
Human Resources Department	6,262,121	-	-	-	-	8,596,444	-
Innovation & Technology Department	17,864,217	-	-	-	-	-	-
Inspector General's Office	712,483	-	-	-	-	-	-
Marketing & Communications Department	2,754,356	350,000	-	-	-	-	-
Mayor's Office	1,364,516	-	-	-	-	-	-
Museum of Riverside	5,659,312	-	-	-	-	-	-
Parks, Recreation & Community Services Department	36,118,723	287,615	3,055,972	-	11,506,093	-	-
Police Department	167,424,921	-	-	-	-	-	-
Public Library	14,333,011	-	-	-	-	-	-
Public Utilities Department	-	-	-	-	612,557,499	-	-
Public Works Department	27,156,495	5,720,153	3,450,000	2,723,000	124,225,461	-	-
Non-Departmental	40,373,962	-	-	-	-	-	-
Non-Classified	24,978,650	-	-	-	-	-	16,680,250
Subtotal	**$ 498,116,183**	**$ 24,548,443**	**$ 6,505,972**	**$ 44,311,869**	**$ 768,767,316**	**$ 42,782,210**	**$ 21,781,312**
Cost Allocation Plan	(19,589,597)	532,968	34,658	-	16,589,965	2,351,270	80,736
Total Expenditures	**$ 478,526,586**	**$ 25,081,411**	**$ 6,540,630**	**$ 44,311,869**	**$ 785,357,281**	**$ 45,133,480**	**$ 21,862,048**

FY 2027/28 EXPENDITURES AND TRANSFERS OUT BY DEPARTMENT AND FUND							
City Department	**General Fund**	**Special Revenue Funds**	**Capital Project Funds**	**Debt Service Fund**	**Enterprise Funds**	**Internal Service Funds**	**Trust & Agency Funds**
City Attorney's Office	$ 6,243,401	$ -	$ -	$ -	$ -	$ 10,940,072	$ -
City Clerk's Office	2,812,814	-	-	-	-	-	-
City Council	2,601,605	-	-	-	-	-	-
City Manager's Office	5,457,223	-	-	-	2,215,218	-	-
Community & Economic Development Department	19,900,598	688,179	-	-	-	-	360,940
Finance Department	11,748,500	5,364,380	-	39,897,863	-	7,241,483	4,037,485
Fire Department	92,415,282	1,328,787	-	-	-	-	-
General Services Department	7,269,178	-	-	-	18,781,523	17,958,134	-
Housing & Human Services Department	7,862,964	11,345,368	-	-	-	-	-
Human Resources Department	6,625,955	-	-	-	-	8,940,751	-
Innovation & Technology Department	18,772,721	-	-	-	-	-	-
Inspector General's Office	814,581	-	-	-	-	-	-
Marketing & Communications Department	2,819,465	350,000	-	-	-	-	-
Mayor's Office	1,451,461	-	-	-	-	-	-
Museum of Riverside	7,285,147	-	-	-	-	-	-
Parks, Recreation & Community Services Department	36,942,559	291,013	3,058,259	-	11,916,392	-	-
Police Department	173,423,162	-	-	-	-	-	-
Public Library	15,057,676	-	-	-	-	-	-
Public Utilities Department	-	-	-	-	599,622,201	-	-
Public Works Department	27,925,690	5,793,248	3,448,250	2,721,250	128,809,127	-	-
Non-Departmental	48,128,402	-	-	-	-	-	-
Non-Classified	34,316,440	-	-	-	-	-	14,918,010
Subtotal	**$ 529,874,824**	**$ 25,160,975**	**$ 6,506,509**	**$ 42,619,113**	**$ 761,344,461**	**$ 45,080,440**	**$ 19,316,435**
Cost Allocation Plan	**(20,563,738)**	**559,814**	**36,883**	**-**	**17,412,302**	**2,471,672**	**83,067**
Total Expenditures	**$ 509,311,086**	**$ 25,720,789**	**$ 6,543,392**	**$ 42,619,113**	**$ 778,756,763**	**$ 47,552,112**	**$ 19,399,502**

CHANGE IN AVAILABLE FUND BALANCE

The following schedule lists the projected change in available fund balance for each fund including the major funds (General Fund and Electric Funds). An explanation of significant changes in fund balance and negative fund balances follows the schedule for each fiscal year.

The following schedules do not attempt to predict the fund balance based on the actual performance of FY 2025/26, which has not yet closed; the projected beginning fund balance on July 1, 2026, is based on the FY 2024/25 audited fund balance plus or minus the amended FY 2025/26 budget or uses actual FY 2025/26 projections from the *Five-Year Financial Plans* presented and described beginning on page 49. The reason for this approach is two-fold:

1. Year-To-Date performance changes significantly during the fiscal year end close process with the recording of revenue and expenditure accruals, bad debt write-offs, depreciation expense, adjustment of accounts to actuarial, and market valuations, etc.
2. Carryover of unexpended funds which follows the fiscal year end close and audit process is not reflected in fiscal year-to-date performance and cannot be reasonably estimated in advance of year end processes.

FUND BALANCE SUMMARY FY 2026/27

	Projected Fund Balance 7/1/2026	Budgeted Revenue FY 2026/27	Budgeted Expenditures FY 2026/27	Projected Fund Balance 6/30/2027	Change in Fund Balance
General Fund					
101 - General Fund	$ 76,431,443	$ 383,326,844	$ 383,326,844	$ 76,431,443	-
110 - Measure Z [1,2]	24,336,049	84,551,000	95,199,742	13,687,307	(43.76%)
115 - Section 115 Pension Trust [3]	100,321,183	2,852,750	-	103,173,933	2.84%
Total General Fund	**$ 201,088,675**	**$ 470,730,594**	**$ 478,526,586**	**$ 193,292,683**	
Special Revenue Funds					
215 - Grants and Restricted Programs [4]	$ (2,338,224)	$ 2,682,703	$ 2,557,961	$ (2,213,482)	5.33%
220 - Community Development Block Grant (CDBG)	-	3,143,468	3,143,468	-	-
221 - Home Investment Partnership Program (HOME)	-	1,286,750	1,286,750	-	-
222 - Housing Opportunities for Persons with AIDS (HOPWA)	-	4,922,953	4,922,953	-	-
225 - Neighborhood Stabilization Program [4]	(318,766)	-	-	(318,766)	-
230 - Special Gas Tax	9,238,750	18,545,900	17,928,329	9,856,321	6.68%
240 - Air Quality Improvement	1,798,752	478,455	427,640	1,849,567	2.83%
260 - NPDES Storm Drain	598,694	1,522,257	1,575,627	545,324	(8.91%)
280 - Housing Authority [5]	4,541,348	-	1,892,471	2,648,877	(41.67%)
291 - Special Districts	212,409	5,366,240	5,366,240	212,409	-
292 - Riverwalk LMD	214,441	615,842	615,842	214,441	-
293 - Highland LMD	17,873	145,362	145,362	17,873	-
	-				
Total Special Revenue Funds	**$ 13,965,277**	**$ 38,709,930**	**$ 39,862,643**	**$ 12,812,564**	
Debt Service Funds					
390 - General Debt Service Fund	$ -	$ 41,588,869	$ 41,588,869	$ -	-
391 - Public Works Debt Service Fund	-	2,723,000	2,723,000	-	-
Total Debt Service Funds	**$ -**	**$ 44,311,869**	**$ 44,311,869**	**$ -**	

FUND BALANCE SUMMARY FY 2026/27

	Projected Fund Balance 7/1/2026	Budgeted Revenue FY 2026/27	Budgeted Expenditures FY 2026/27	Projected Fund Balance 6/30/2027	Change in Fund Balance
Capital Projects Funds					
401 - Capital Outlay	$ 1,851,614	$ -	$ -	$ 1,851,614	-
410 - Storm Drain [4]	410,204	211,780	150,000	471,984	15.06%
411 - Special Capital Improvement	2,226,598	3,090,630	3,090,630	2,226,598	-
413 - Regional Park Special Capital Improvements [4]	3,436,055	485,000	-	3,921,055	14.12%
420 - Measure Z Capital Projects [2]	4,886,001	12,300,000	12,300,000	4,886,001	-
430 - Capital Outlay - Grants	1,461,946	-	-	1,461,946	-
431 - Transportation Projects	221	-	-	221	-
432 - Measure A Capital Outlay [6]	16,308,810	11,123,000	16,962,300	10,469,510	(35.80%)
433 - Transportation Development Impact Fees (TDIF) [4]	6,606,480	760,000	-	7,366,480	11.50%
442 - Hunter Business Park Assessment District	2,061,869	-	-	2,061,869	-
450 - Canyon Springs Assessment District	117,354	-	-	117,354	-
456 - CFD Riverwalk Vista	20,272	-	-	20,272	-
458 - CFD Sycamore Canyon 92-1	15,697	-	-	15,697	-
459 - CFD Riverwalk Vista Area #2	330,408	-	-	330,408	-
Total Capital Projects Funds	**$ 39,733,529**	**$ 27,970,410**	**$ 32,502,930**	**$ 35,201,009**	
Custodial Funds					
170 - RDSA Administration	$ 274,919	$ 406,704	$ 406,704	$ 274,919	-
480 - RDSA 2007 Bonds	1,420,315	-	-	1,420,315	-
721 - Interest Bearing Special Deposits	558,455	-	-	558,455	-
741 - Assessment Districts - Miscellaneous	368,292	-	-	368,292	-
742 - Hunter Business Park Assessment District	2,327,551	993,020	993,020	2,327,551	-
745 - Riverwalk Assessment District	1,398,148	737,520	737,520	1,398,148	-
746 - Riverwalk Business Assessment District	690,833	306,701	306,701	690,833	-
753 - CFD 90-1 Highlander Debt Service	40,060	-	-	40,060	-
756 - CFD Riverwalk Vista	635,642	315,440	315,440	635,642	-
758 - CFD Sycamore Canyon 92-1	1,422,987	667,090	667,090	1,422,987	-
759 - CFD Riverwalk Vista Area #[2]	797,928	391,370	391,370	797,928	-
760 - CFD 2014-2 Highlands	354,710	167,368	167,368	354,710	-
761 - CFD 2013-1 Kunny Ranch	2,041,771	304,273	304,273	2,041,771	-
762 - CFD 2015-1 Orangecrest Grove	757,234	167,972	167,972	757,234	-
763 - CFD 2015-2 Pomelo	779,939	363,582	363,582	779,939	-
764 - CFD 2021-3 Bridle Ridge	149,426	70,000	70,000	149,426	-
765 - CFD 2021-2 Riverpoint Park Place	-	290,758	290,758	-	-
770 - Successor Agency Trust Fund	32,051,936	16,680,250	16,680,250	32,051,936	-
Total Custodial Funds	**$ 46,070,146**	**$ 21,862,048**	**$ 21,862,048**	**$ 46,070,146**	
Enterprise Funds (Working Capital)					
510 - Electric [7]	$ 155,635,887	$ 563,072,183	$ 578,855,056	$ 139,853,014	(10.14%)
511 - Electric Public Benefit Programs	31,836,460	13,085,000	13,085,000	31,836,460	-
520 - Water [7]	65,612,981	159,265,308	155,871,208	69,007,081	5.17%
521 - Water Conservation [8]	3,194,371	66,000	1,457,128	1,803,243	(43.55%)
530 - Airport	2,723,332	2,380,675	2,303,385	2,800,622	2.84%
540 - Refuse [7]	8,645,744	40,029,481	42,102,463	6,572,762	(23.98%)
550 - Sewer	42,068,487	74,256,685	75,136,059	41,189,113	(2.09%)

FUND BALANCE SUMMARY FY 2026/27					
	Projected Fund Balance 7/1/2026	Budgeted Revenue FY 2026/27	Budgeted Expenditures FY 2026/27	Projected Fund Balance 6/30/2027	Change in Fund Balance
560 - Special Transit [9]	(235)	6,815,905	6,815,905	(235)	-
570 - Public Parking [7]	6,645,830	11,929,649	12,441,896	6,133,583	(7.71%)
580 - Convention Center	1,197,119	18,319,030	18,319,030	1,197,119	-
581 - Entertainment	279,487	3,835,869	3,835,869	279,487	-
582 - Cheech Marin	(899)	1,449,283	1,449,283	(899)	-
Total Enterprise Funds	**$ 317,838,564**	**$ 894,505,068**	**$ 911,672,282**	**$ 300,671,350**	
Internal Service Funds (Working Capital)					
610 - Workers' Compensation Trust	$ 18,604,439	$ 10,776,570	$ 9,663,815	$ 19,717,194	5.98%
620 - Unemployment Insurance	356,184	172,082	172,082	356,184	-
630 - Liability Insurance Trust [10]	8,482,876	9,649,350	15,741,575	2,390,651	(71.82%)
640 - Central Stores	9,041,555	1,456,839	1,456,839	9,041,555	-
650 - Central Garage [11]	7,456,010	17,000,729	18,099,169	6,357,570	(14.73%)
Total Internal Service Funds	**$ 43,941,064**	**$ 39,055,570**	**$ 45,133,480**	**$ 37,863,154**	
TOTAL ALL FUNDS	**$ 662,637,255**	**$ 1,537,145,489**	**$ 1,573,871,838**	**$ 625,910,906**	

Reconciliation of Budgeted Revenue	Budgeted Revenue FY 2026/27	Budgeted Expenditures FY 2026/27
Total All Funds	$ 1,537,145,489	$ 1,573,871,838
510 - Electric Bond Proceeds	(52,576,571)	-
520 - Water Bond Proceeds	(37,465,800)	-
Citywide Budgeted Revenue	**$ 1,447,103,118**	**$ 1,573,871,838**

EXPLANATION OF SIGNIFICANT CHANGES IN FUND BALANCE

1. **Fund 110 - Measure Z Fund:** A thorough discussion of Measure Z fund, including strategic drawdowns of cash reserves, is provided in the Measure Z Fund Five-Year Financial Plan beginning on page 49.
2. **Fund 110 - Measure Z and Fund 420 - Measure Z Capital Projects:** While the accounting and activities of the Measure Z Fund are legally a part of the General Fund and combined for reporting purposes in the Annual Comprehensive Financial Report, the City tracks Measure Z financial activity in an operating and capital fund. These two fund types are required for reporting financial activity in compliance with Generally Accepted Accounting Principles.
3. **Fund 115 - Section 115 Trust:** Staff analyzed the unfunded accrued liability payment schedule per the CalPERS actuarial report and the pension obligation bond payment schedule and determined a feasible amount and optimal series of Section 115 Trust contributions and withdrawals to smooth the fiscal impact of the payment obligations. The increase in fund balance is due to planned contributions to the fund with no withdraws or outflows.
4. **Special Revenue and Capital Funds:** The balances of these funds experience natural fluctuations from year-to-year due to the nature of grants and capital project funding and spending, which often span multiple fiscal years. Sufficient cash is on-hand to fund planned expenditures and capital projects.
5. **Fund 280 - Housing Authority:** In Fiscal Year 2024/25, the Housing Authority Fund (280) and Low/Mod Housing Asset Fund (281) were consolidated into a single fund. Because the Housing Authority lacks an ongoing dedicated revenue source, operations are primarily supported by existing reserves and residual receipts from repaid housing developer loans captured in Local Affordable Housing Fund (226). Consequently, the fund balance is projected to decline as these limited resources are utilized.

6. **Fund 432 - Measure A Capital Outlay:** The projected decrease in fund balance reflects an intentional acceleration of capital spending. The fund's accumulated balance currently exceeds the total Measure A allocations received over the prior three years, which risks potential reductions in future funding if not drawn down. While previous spending was slower due to project managers appropriately prioritizing the expenditure of primary grant funds, where Measure A served only as a local match, expenditures will increase significantly in the upcoming biennium. These funds are programmed for major infrastructure initiatives, including the Safe Streets for All project on South Main Street, the Jurupa Extension at Van Buren, and the annual paving program.
7. **Enterprise Funds:** A thorough discussion of these enterprise funds and related working capital, including strategic drawdowns of cash reserves or projected operating deficits, is provided at the respective funds' Five-Year Financial Plans beginning on page 49.
8. **Fund 521 - Water Conservation:** The projected reduction in fund balance reflects the City Council's decision to eliminate the Water Conservation Surcharge. The remaining accumulated balance is being intentionally drawn down to continue funding water efficiency rebates and educational outreach programs until the reserves are fully exhausted.
9. **Fund 560 - Special Transit Fund:** This fund supports the Special Transportation Division using a layered financing structure of local, state, and federal grants. Because the fund operates strictly on a reimbursement basis from these third-party agencies, the minor negative beginning working capital is simply a timing difference in grant receipts.
10. **Fund 630 - Liability Insurance Trust:** The nature of self-insurance funds requires a different perspective from the working capital perspective normally applied to internal service funds: with the natural fluctuation in the size and number of claims, lawsuits, and settlements, the City focuses on maintaining a 50% cash reserve. The projected decrease is associated with a budget balancing strategy included in the adopted biennial budget to prepay contributions to the fund in FY 2025/26 with available unassigned reserves and decrease the level of required contributions in FY 2026/27 and FY 2027/28. The self insurance trust funds are expected to remain above the City's 50% minimum reserve requirement. This approach safely aligns cash flow with anticipated expenditure needs without compromising long-term liability management. Refer to page 43 for more information on the required reserves of the self-insurance funds.
11. **Fund 650 - Central Garage:** The projected decrease in working capital reflects a temporary operating deficit while the City evaluates its internal allocation methods for departmental cost recovery. Staff is reviewing various modernization techniques, including fleet management software, data tracking, and billing solutions, to support operations during this standard review period. Updated rates are expected to realign revenues with expenditures in future budget cycles.

FUND BALANCE SUMMARY FY 2027/28

	Projected Fund Balance 7/1/2027	Budgeted Revenue FY 2027/28	Budgeted Expenditures FY 2027/28	Projected Fund Balance 6/30/2028	Change in Fund Balance
General Fund					
101 - General Fund	$ 76,431,443	$ 403,909,735	$ 403,909,735	$ 76,431,443	-
110 - Measure Z Fund [1,2]	13,687,307	86,983,000	93,008,811	7,661,496	(44.02%)
115 - Section 115 Pension Trust [3]	103,173,933	-	12,392,540	90,781,393	(12.01%)
Total General Fund	**$ 193,292,683**	**$ 490,892,735**	**$ 509,311,086**	**$ 174,874,332**	
Special Revenue Funds					
215 - Grants and Restricted Programs [4]	$ (2,213,482)	$ 2,779,064	$ 2,670,615	$ (2,105,033)	4.90%
220 - Community Development Block Grant (CDBG)	-	3,256,576	3,256,576	-	-
221 - Home Investment Partnership Program (HOME)	-	1,310,510	1,310,510	-	-
222 - Housing Opportunities for Persons with AIDS (HOPWA)	-	5,066,316	5,066,316	-	-
225 - Neighborhood Stabilization Program	(318,766)	-	-	(318,766)	-
230 - Special Gas Tax	9,856,321	18,988,388	16,959,720	11,884,989	20.58%
240 - Air Quality Improvement	1,849,567	483,240	432,660	1,900,147	2.73%
260 - NPDES Storm Drain	545,324	1,565,054	1,622,533	487,845	(10.54%)
280 - Housing Authority [5]	2,648,877	-	1,968,131	680,746	(74.30%)
291 - Special Districts	212,409	5,463,480	5,463,480	212,409	-
292 - Riverwalk LMD	214,441	633,225	633,225	214,441	-
293 - Highland LMD	17,873	149,646	149,646	17,873	-
Total Special Revenue Funds	**$ 12,812,564**	**$ 39,695,499**	**$ 39,533,412**	**$ 12,974,651**	
Debt Service Funds					
390 - Debt Service - General	$ -	$ 39,897,863	$ 39,897,863	$ -	-
391 - Debt Service - PW	-	2,721,250	2,721,250	-	-
Total Debt Service Funds	**$ -**	**$ 42,619,113**	**$ 42,619,113**	**$ -**	
Capital Projects Funds					
401 - Capital Outlay	$ 1,851,614	$ -	$ -	$ 1,851,614	-
410 - Storm Drain	471,984	213,397	150,000	535,381	13.43%
411 - Special Capital Improvement	2,226,598	3,095,142	3,095,142	2,226,598	-
413 - Regional Park Special Capital Improvements [4]	3,921,055	485,000	-	4,406,055	12.37%
420 - Measure Z Capital Projects [2]	4,886,001	11,300,000	11,300,000	4,886,001	-
430 - Capital Outlay - Grants	1,461,946	-	-	1,461,946	-
431 - Transportation Projects	221	-	-	221	-
432 - Measure A Capital Outlay [6]	10,469,510	11,328,000	13,971,050	7,826,460	(25.25%)
433 - Transportation Development Impact Fees	7,366,480	760,000	-	8,126,480	10.32%
442 - Hunter Business Park Assessment District	2,061,869	-	-	2,061,869	-
450 - Canyon Springs Assessment District	117,354	-	-	117,354	-
456 - CFD Riverwalk Vista	20,272	-	-	20,272	-
458 - CFD Sycamore Canyon 92-1	15,697	-	-	15,697	-
459 - CFD Riverwalk Vista Area #2	330,408	-	-	330,408	-
Total Capital Projects Funds	**$ 35,201,009**	**$ 27,181,539**	**$ 28,516,192**	**$ 33,866,356**	

FUND BALANCE SUMMARY FY 2027/28

	Projected Fund Balance 7/1/2027	Budgeted Revenue FY 2027/28	Budgeted Expenditures FY 2027/28	Projected Fund Balance 6/30/2028	Change in Fund Balance
Agency Funds					
170 - RDSA Administration	$ 274,919	$ 444,007	$ 444,007	$ 274,919	-
480 - RDSA 2007 Bonds	1,420,315	-	-	1,420,315	-
721 - Interest Bearing Special Deposits	558,455	-	-	558,455	-
741 - Assessment Districts - Miscellaneous	368,292	-	-	368,292	-
742 - Hunter Business Park Assessment District	2,327,551	994,050	994,050	2,327,551	-
745 - Riverwalk Assessment District	1,398,148	-	-	1,398,148	-
746 - Riverwalk Business Assessment District	690,833	307,106	307,106	690,833	-
753 - CFD 90-1 Highlander Debt Service	40,060	-	-	40,060	-
756 - CFD Riverwalk Vista	635,642	314,944	314,944	635,642	-
758 - CFD Sycamore Canyon 92-1	1,422,987	670,288	670,288	1,422,987	-
759 - CFD Riverwalk Vista Area #2	797,928	390,143	390,143	797,928	-
760 - CFD 2014-2 Highlands	354,710	164,861	164,861	354,710	-
761 - CFD 2013-1 Kunn Ranch	2,041,771	300,776	300,776	2,041,771	-
762 - CFD 2015-1 Orangecrest Grove	757,234	171,252	171,252	757,234	-
763 - CFD 2015-2 Pomelo	779,939	361,424	361,424	779,939	-
764 - CFD 2021-3 Bridle Ridge	149,426	70,000	70,000	149,426	-
765 - CFD 2021-2 Riverpoint Park Place	-	292,641	292,641	-	-
770 - Successor Agency Trust Fund	32,051,936	14,918,010	14,918,010	32,051,936	-
Total Agency Funds	**$ 46,070,146**	**$ 19,399,502**	**$ 19,399,502**	**$ 46,070,146**	
Enterprise Funds (Working Capital)					
510 - Electric [7]	$ 139,853,014	$ 563,218,893	$ 557,954,290	$ 145,117,617	3.76%
511 - Electric Public Benefit Programs	31,836,460	13,535,000	13,535,000	31,836,460	-
520 - Water [7]	69,007,081	154,488,340	152,100,511	71,394,910	3.46%
521 - Water Conservation [8]	1,803,243	21,000	1,500,096	324,147	(82.02%)
530 - Airport	2,800,622	2,446,537	2,366,601	2,880,558	2.85%
540 - Refuse [7]	6,572,762	42,297,332	44,119,773	4,750,321	(27.73%)
550 - Sewer	41,189,113	74,983,400	87,426,644	28,745,869	(30.21%)
560 - Special Transit [9]	(235)	7,193,467	7,193,467	(235)	-
570 - Public Parking [7]	6,133,583	12,079,592	13,832,430	4,380,745	(28.58%)
580 - Convention Center	1,197,119	18,781,523	18,781,523	1,197,119	-
581 - Entertainment	279,487	3,859,737	3,859,737	279,487	-
582 - Cheech Marin	(899)	1,485,018	1,485,018	(899)	-
Total Enterprise Funds	**$ 300,671,350**	**$ 894,389,839**	**$ 904,155,090**	**$ 290,906,099**	
Internal Service Funds (Working Capital)					
610 - Workers' Compensation Trust	$ 19,717,194	$ 11,402,400	$ 10,061,826	$ 21,057,768	6.80%
620 - Unemployment Insurance	356,184	183,065	183,065	356,184	-
630 - Liability Insurance Trust [10]	2,390,651	11,832,500	17,011,914	(2,788,763)	(216.65%)
640 - Central Stores	9,041,555	1,528,836	1,528,836	9,041,555	-
650 - Central Garage [11]	6,357,570	18,099,275	18,766,471	5,690,374	(10.49%)
Total Internal Service Funds	**$ 37,863,154**	**$ 43,046,076**	**$ 47,552,112**	**$ 33,357,118**	
TOTAL ALL FUNDS	**$ 625,910,906**	**$ 1,557,224,303**	**$ 1,591,086,507**	**$ 592,048,702**	

Reconciliation of Budgeted Revenue	Budgeted Revenue FY 2027/28	Budgeted Expenditures FY 2027/28
Total All Funds	$ 1,557,224,303	$ 1,591,086,507
510 - Electric Bond Proceeds	(48,804,258)	-
520 - Water Bond Proceeds	(30,802,699)	-
Citywide Budgeted Revenue	**$ 1,477,617,346**	**$ 1,591,086,507**

EXPLANATION OF SIGNIFICANT CHANGES IN FUND BALANCE

1. **Fund 110 - Measure Z Fund:** A thorough discussion of Measure Z fund, including strategic drawdowns of cash reserves, is provided in the Measure Z Fund Five-Year Financial Plan beginning on page 57.
2. **Fund 110 - Measure Z Fund and Fund 420 - Measure Z - Capital Projects:** While the accounting and activities of the Measure Z Fund are legally a part of the General Fund and combined for reporting purposes in the Annual Comprehensive Financial Report, the City tracks Measure Z financial activity in an operating and capital fund. These two fund types are required for reporting financial activity in compliance with Generally Accepted Accounting Principles.
3. **Fund 115 - Section 115 Trust:** Staff analyzed the unfunded accrued liability payment schedule per the CalPERS actuarial report and the pension obligation bond payment schedule and determined a feasible amount and optimal series of Section 115 Trust contributions and withdrawals to smooth the fiscal impact of the payment obligations. The projected decrease in fund balance reflects the beginning of planned reserve drawdowns, with transfers from the Pension Stabilization Fund to the General Fund anticipated to range between $12 million and $15 million annually in the coming years, before tapering off and concluding in FY 2039/40.
4. **Special Revenue and Capital Funds:** The balances of these funds experience natural fluctuations from year-to-year due to the nature of grants and capital project funding and spending, which often spans multiple fiscal years. Sufficient cash is on-hand to fund planned expenditures and capital projects.
5. **Fund 280 - Housing Authority:** In Fiscal Year 2024/25, the Housing Authority Fund (280) and Low/Mod Housing Asset Fund (281) were consolidated into a single fund. Because the Housing Authority lacks an ongoing dedicated revenue source, operations are primarily supported by existing reserves and residual receipts from repaid housing developer loans captured in Local Affordable Housing Fund (226). Consequently, the fund balance is projected to decline as these limited resources are utilized.
6. **Fund 432 - Measure A Capital Outlay:** The projected decrease in fund balance reflects an intentional acceleration of capital spending. The fund's accumulated balance currently exceeds the total Measure A allocations received over the prior three years, which risks potential reductions in future funding if not drawn down. While previous spending was slower due to project managers appropriately prioritizing the expenditure of primary grant funds, where Measure A served only as a local match, expenditures will increase significantly in the upcoming biennium. These funds are programmed for major infrastructure initiatives, including the Safe Streets for All project on South Main Street, the Jurupa Extension at Van Buren, and the annual paving program.
7. **Enterprise Funds:** A thorough discussion of these enterprise funds and related working capital, including strategic drawdowns of cash reserves or projected operating deficits, is provided at the respective funds' Five-Year Financial Plans beginning on page 49.
8. **Fund 521 - Water Conservation:** The projected reduction in fund balance reflects the City Council's decision to eliminate the Water Conservation Surcharge. The remaining accumulated balance is being intentionally drawn down to continue funding water efficiency rebates and educational outreach programs until the reserves are fully exhausted.

9. **Fund 560 - Special Transit Fund:** This fund supports the Special Transportation Division using a layered financing structure of local, state, and federal grants. Because the fund operates strictly on a reimbursement basis from these third-party agencies, the minor negative beginning working capital is simply a timing difference in grant receipts.
10. **Fund 630 - Liability Insurance Trust:** The nature of self-insurance funds requires a different perspective from the working capital perspective normally applied to internal service funds: with the natural fluctuation in the size and number of claims, lawsuits, and settlements, the City focuses on maintaining a 50% cash reserve. The projected decrease is associated with a budget balancing strategy included in the adopted biennial budget to prepay contributions to the fund in FY 2025/26 with available unassigned reserves and decrease the level of required contributions in FY 2026/27 and FY 2027/28. The self insurance trust funds are expected to remain above the City's 50% minimum reserve requirement. This approach safely aligns cash flow with anticipated expenditure needs without compromising long-term liability management. Refer to page 43 for more information on the required reserves of the self-insurance funds.
11. **Fund 650 - Central Garage:** The projected decrease in working capital reflects a temporary operating deficit while the City evaluates its internal allocation methods for departmental cost recovery. Staff is reviewing various modernization techniques, including fleet management software, data tracking, and billing solutions, to support operations during this standard review period. Updated rates are expected to realign revenues with expenditures in future budget cycles.

REVENUE OVERVIEW



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PROJECTION METHODS

Revenue projections for the FY 2026-2028 Biennial Budget are the result of a collaborative effort of the Finance Department and City departments that administer revenue-generating programs and services. City departments perform a comprehensive review of past revenue history, consider the effect of economic trends on relevant revenue sources, and assess the current demand for specific programs and services. For sales taxes, the Finance Department solicits advice from local businesses, a sales tax consultant, and other industry sources and economic reports. All data points considered in context with historical revenue trends.

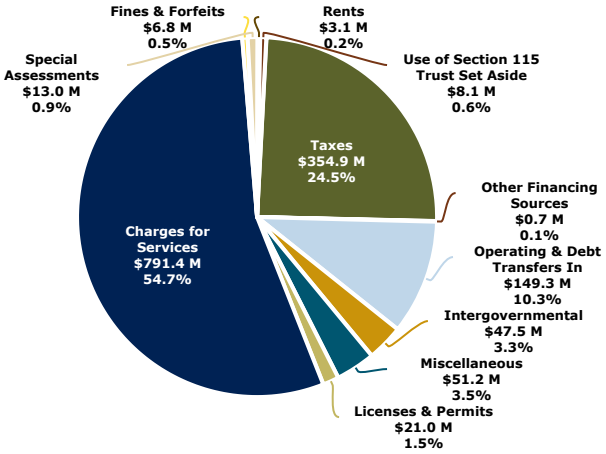
SOURCES OF REVENUE

The City of Riverside categorizes revenues into nine major categories, each with distinct revenue characteristics. Sales and property taxes comprise more than half of General Fund operating revenues.

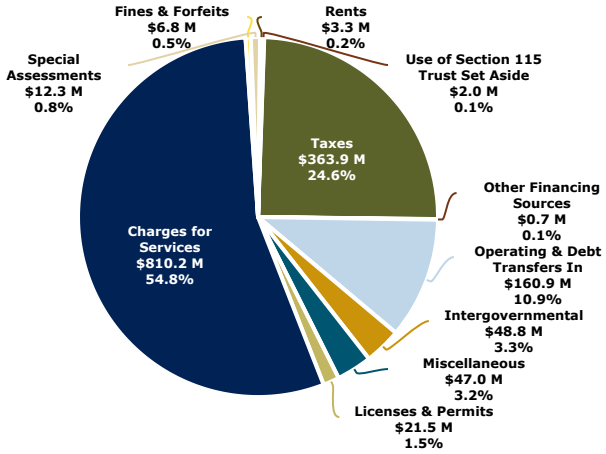
Charges for Services, primarily from the City's Electric, Water, Sewer, and Refuse utilities, represent the largest revenue source across all funds, accounting for 54.7% of total City revenues in FY 2026/27 and 54.8% in FY 2027/28. Additional details related to revenue projections for the City's largest funds are included in the Five-Year Financial Plans section of this budget document, beginning on page 49.

Citywide revenues and transfers in are anticipated to be $1.45 billion in FY 2026/27 and $1.48 billion in FY 2027/28; excluding transfers in, citywide revenues are expected to total $1.30 billion in FY 2026/27 and $1.32 billion in FY 2027/28. The following charts provide a breakdown of revenue by major revenue type.

FY 2026/27



FY 2027/28



Additional revenue data and discussion of revenue projections are available for the General Fund, Measure Z, Electric, Water, Sewer, Refuse, and Public Parking funds in the Five-Year Financial Plans section of this document (page 49).

TAXES

The Taxes revenue category includes Property Tax, Sales and Use Tax, Transaction and Use Tax, Utility Users Tax, Transient Occupancy Tax, and Franchise Tax. Data sources used to project these revenues include industry experts, current economic data, consultants, and historical revenue performance. The largest sources of taxes reside in the General Fund and Measure Z, as listed in the following table. The tax revenues in these two funds comprise 95% and 96% of total tax revenue for FY 2026/27 and FY 2027/28, respectively.

General Fund and Measure Z Primary Tax Revenue Sources

	Adopted FY 2026/27	Adopted FY 2027/28
Property Tax	$ 101,783,783	$ 104,999,689
Sales & Use Tax	98,408,470	101,719,266
Measure Z Transaction Use Tax	83,551,000	85,983,000
Cannabis Business Tax	1,000,000	1,000,000
Utility Users Tax	37,344,606	38,646,558
Transient Occupancy Tax	9,270,900	9,463,500
Franchise Fees	6,449,780	6,697,030
Total Primary Tax Sources	**$ 337,808,539**	**$ 348,509,043**

TAXES

	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
CITY FUND					
101 - General Fund	$ 228,936,129	$ 240,141,646	$ 244,771,735	$ 254,257,539	$ 262,526,043
110 - Measure Z	81,892,623	81,326,418	83,296,000	83,551,000	85,983,000
170 - RDSA Administration	540,045	543,120	509,919	406,704	444,007
390 - Debt Service Fund – General	1,544,809	112,375	-	-	-
530 - Airport	42,914	46,968	50,000	50,500	51,265
770 - Successor Agency Trust Fund	18,567,804	13,858,896	16,899,550	16,680,250	14,918,010
Total Taxes	**$ 331,524,324**	**$ 336,029,423**	**$ 345,527,204**	**$ 354,945,993**	**$ 363,922,325**

CHARGES FOR SERVICES

Charges for Services is the City's largest revenue source and includes fees collected for utility services; parking and transportation; parks and recreational services; and cost recovery fees. Revenue projections for Charges for Services are developed collaboratively by Finance and the City department administering the fee; projections are based on historical trends, economic factors, and current demand for services. Other information used to project these revenues include weather models, historical revenue performance, relevant economic factors, and projected increases due to new development.

Within the Charges for Services category, scheduled rate increases are incorporated into the City's FY 2026-2028 biennial budget. Recreation revenues and developer fees have recovered from the impacts of the COVID-19 pandemic. In addition, this category reflects projections for fee increases based on the cost recovery levels adopted with the most recent User Fees and Charges Studies. With the adoption of the FY 2026-2028 Budget, a CPI increase was added to most fees in order to maintain cost recovery levels previously approved by City Council as part of the recent studies.

CHARGES FOR SERVICES	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
CITY FUND					
101 - General Fund	$ 13,580,315	$ 17,305,073	$ 19,166,399	$ 18,690,227	$ 19,257,650
215 - Grants & Restricted Programs	1,781,969	1,969,407	2,091,302	2,213,783	2,305,340
280 - Housing Authority	-	1	-	-	-
510 - Electric	418,525,240	462,319,441	467,855,300	488,981,712	492,557,103
511 - Electric – Public Benefit Programs	10,074,814	11,316,021	11,674,000	12,304,000	12,771,000
520 - Water	80,443,218	95,879,448	96,454,000	103,261,020	110,141,520
521 - Water Conservation	825,364	26	1,312,000	-	-
530 - Airport	2,038,657	2,234,865	2,195,000	2,303,175	2,368,272
540 - Refuse	32,150,970	36,144,497	35,741,143	38,463,511	40,728,724
550 - Sewer	75,413,521	71,972,915	71,898,510	72,609,556	73,334,288
560 - Special Transit	276,570	278,884	166,425	285,900	294,195
580 - Convention Center	13,341,525	14,279,133	11,291,956	12,986,856	13,162,462
581 - Entertainment	8,582,716	229,584	361,000	367,270	371,645
582 - Cheech Marin Center	75,594	281,635	303,877	96,500	98,429
610 - Workers' Compensation Trust	10,039,610	9,000,000	9,000,000	10,776,570	11,402,400
620 - Unemployment Insurance	170,190	184,759	162,872	172,082	183,065
630 - Liability Insurance Trust	13,384,900	13,115,220	13,533,960	9,519,350	11,702,500
640 - Central Stores	1,518,573	2,729,215	1,385,735	1,456,839	1,528,836
650 - Central Garage	15,896,490	15,105,969	16,019,648	16,900,729	17,999,275
Total Charges for Services	**$ 698,120,236**	**$ 754,346,093**	**$ 760,613,127**	**$ 791,389,080**	**$ 810,206,704**

LICENSES AND PERMITS

The majority of Licenses and Permits revenue is received by the General Fund through the collection of business license tax, animal license fees, building permits, and other development-related permits. The General Fund accounts for 65% of all Licenses and Permits revenues in FY 2026/27 and 66% in FY 2027/28. Within the General Fund, 76% is Business Tax revenue, 18% is from development-related or miscellaneous permits, and the remaining 6% comes from Animal Control revenue for the FY 2026-2028 Biennial Budget. On April 18, 2023, City Council adopted a new Parking Rate and Hours Schedule, effective July 1, 2023. Additionally, Public Parking implemented the Parking Your Way program, resulting in a significant increase in revenues. Projections for this category are informed by industry experts, feedback from the development community, current economic data, and historical revenue performance.

LICENSES AND PERMITS	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
CITY FUND					
101 - General Fund	$ 12,617,746	$ 12,167,284	$ 14,134,487	$ 13,756,434	$ 14,057,006
410 - Storm Drain	188,269	142,575	193,744	181,780	183,397
570 - Public Parking	6,155,102	6,850,521	6,784,428	7,096,837	7,214,744
Total Licenses & Permits	**$ 18,961,117**	**$ 19,160,380**	**$ 21,112,659**	**$ 21,035,051**	**$ 21,455,147**

INTERGOVERNMENTAL

Intergovernmental revenues come from other government agencies, primarily the state and federal governments. These revenues include general or categorical support, such as reimbursements for state mandates and mutual aid reimbursement. Intergovernmental revenue projections are developed by City departments and reviewed by Finance. Information used to project these revenues includes feedback from various state/federal agencies and historical revenue performance.

Grant revenue is not included in the adopted budget; it is budgeted by separate Council action when the grant is awarded. This accounts for the variation in actual versus adopted budget presented in the following table. FY 2023/24 and 2024/25 include ARPA funding received from the federal government in response to the COVID-19 pandemic.

INTERGOVERNMENTAL					
	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
CITY FUND					
101 - General Fund	$ 3,522,507	$ 4,510,272	$ 2,078,898	$ 2,788,051	$ 2,859,458
205 - Urban Area Security Initiative (UASI)	1,881,943	1,601,608	-	-	-
215 - Grants & Restricted Programs	23,034,684	44,332,017	-	-	-
220 - Community Development Block Grant (CDBG)	5,829,316	2,331,858	3,001,787	3,143,468	3,256,576
221 - Home Investment Partnership Program (HOME)	1,644,589	394,188	1,294,069	1,286,750	1,310,510
222 - Housing Opportunities for Persons with AIDS (HOPWA)	3,583,878	4,613,290	4,829,955	4,922,953	5,066,316
223 - Housing & Human Services Grants	7,785,910	9,439,511	-	-	-
230 - Special Gas Tax	16,647,875	17,522,817	17,192,288	18,045,900	18,488,388
240 - Air Quality Improvement Fund	464,712	464,479	474,164	478,455	483,240
410 - Storm Drain	199,403	109,526	-	-	-
430 - Capital Outlay – Grants	750,539	19,150,793	-	-	-
431 - Transportation Projects	162,290	-	-	-	-
432 - Measure A Capital Outlay	10,618,527	13,063,436	10,962,000	10,273,000	10,478,000
434 - Transportation Uniform Mitigation Fee (TUMF)	816,777	5,755,070	-	-	-
520 - Water	12,873	143,143	-	-	-
530 - Airport	115,479	126,922	-	-	-
550 - Sewer	5,015,174	10,534,035	-	-	-
560 - Special Transit	4,656,915	6,314,567	5,805,241	6,530,005	6,899,272
650 - Central Garage	17,254	2,786	-	-	-
721 - Interest Bearing Special Deposits	-	123,795	-	-	-
Total Intergovernmental	**$ 86,760,645**	**$ 140,534,113**	**$ 45,638,402**	**$ 47,468,582**	**$ 48,841,760**

SPECIAL ASSESSMENTS

Special Assessment revenue generally includes taxes generated in certain geographic areas of the City for specific purposes (e.g., landscape services, street lighting, and infrastructure needs). Information used to project these revenues includes levy revenues inclusive of projected adjustments and any cap on revenue established during the development of the special district, where applicable.

SPECIAL ASSESSMENTS	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
CITY FUND					
101 - General Fund	$ 481,598	$ 615,398	$ 531,922	$ 652,300	$ 663,100
260 - NPDES Storm Drain	1,600,461	1,314,297	1,531,312	1,522,257	1,565,054
291 - Special Districts	3,668,765	3,673,441	3,693,874	3,696,200	3,699,100
292 - Riverwalk Landscape Maintenance District	488,053	508,361	534,306	536,162	546,905
293 - Highlander Landscape Maintenance District	107,060	108,844	112,485	113,587	115,859
390 - Debt Service Fund – General	1,234,871	1,236,471	1,234,490	1,224,970	1,224,160
433 - Transportation Development Impact Fees	1,005,776	254,307	510,000	550,000	550,000
741 - Assessment District – Miscellaneous	359,727	-	-	-	-
742 - Hunter Business Park District	819,299	896,522	963,228	966,029	966,999
745 - Riverwalk Assessment District	695,966	720,817	723,610	727,020	-
746 - Riverwalk Business Assessment District	267,011	274,793	297,590	299,901	300,306
753 - CFD 90-1 Highlander Debt Service	(5,367)	-	-	-	-
756 - CFD Riverwalk Vista	286,689	287,605	309,544	310,440	309,944
758 - CFD 92-1 Sycamore Canyon	597,062	605,658	656,625	657,090	660,288
759 - CFD Riverwalk Vista Area #2	386,146	388,293	375,372	386,370	385,143
760 - CFD 2014-2 Highlands	152,317	165,956	159,353	163,368	160,861
761 - CFD 2013-1 Kunny Ranch	217,250	318,644	302,007	304,273	300,776
762 - CFD 2015-1 Orangecrest Grove	169,138	173,487	168,607	163,972	167,252
763 - CFD 2015-2 Pomelo	323,564	346,169	358,764	363,582	361,424
764 - CFD 2021-3 Bridle Ridge	(241)	10,327	-	70,000	70,000
765 - CFD 2021-2 Riverpoint Park Place	-	204,687	254,250	290,758	292,641
Total Special Assessments	**$ 12,855,145**	**$ 12,104,077**	**$ 12,717,339**	**$ 12,998,279**	**$ 12,339,812**

FINES AND FORFEITS

Fines and Forfeits revenue includes administrative citations/penalties and other fines for municipal code violations. Information used to project these revenues includes any anticipated fine/penalty increases and historical revenue performance. Most of the revenue comes from code enforcement violations and parking fines.

FINES AND FORFEITS	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
CITY FUND					
101 - General Fund	$ 993,370	$ 2,207,313	$ 1,451,800	$ 1,582,400	$ 1,582,400
280 - Housing Authority	172	-	-	-	-
530 - Airport	9,138	1,733	-	-	-
540 - Refuse	1,294,377	1,290,583	1,604,462	1,500,000	1,500,000
570 - Public Parking	3,081,708	3,403,138	3,864,941	3,761,968	3,761,968
Total Fines & Forfeits	**$ 5,378,765**	**$ 6,902,767**	**$ 6,921,203**	**$ 6,844,368**	**$ 6,844,368**

MISCELLANEOUS REVENUE

Miscellaneous Revenue includes interest income, passport fees, lease revenue, rebates and refunds, and miscellaneous utility revenue such as backup facility capacity charges and contributions in aid of construction. Revenue projections are based on lease and rental contracts, historical trends, and any known factors, such as passport fee increases.

MISCELLANEOUS REVENUE	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
CITY FUND					
101 - General Fund	$ 8,469,980	$ 13,350,848	$ 5,518,920	$ 4,903,622	$ 5,604,112
110 - Measure Z	2,857,093	3,457,713	800,000	1,000,000	1,000,000
115 - Section 115 Pension Trust	4,817,967	7,570,895	-	-	-
170 - RDSA Administration	-	16,497	-	-	-
205 - Urban Area Security Initiative (UASI)	-	2,275	-	-	-
215 - Grants & Restricted Programs	3,762,674	4,375,579	464,302	468,920	473,724
220 - Community Development Block Grant (CDBG)	2,092	14,001	-	-	-
221 - Home Investment Partnership Program (HOME)	48,618	280,994	-	-	-
223 - Housing & Human Services Grants	446,793	632,212	-	-	-
225 - Neighborhood Stabilization Program	689	8,000	-	-	-
226 - Local Affordable Housing	-	904	-	-	-
230 - Special Gas Tax	1,362,958	1,896,388	150,000	500,000	500,000
240 - Air Quality Improvement Fund	77,197	125,404	-	-	-
260 - NPDES Storm Drain	2,960	1,446	-	-	-
280 - Housing Authority	392,573	438,437	-	-	-
291 - Special Districts	1,991	7,973	-	-	-
292 - Riverwalk Landscape Maintenance District	12,200	22,794	-	-	-
293 - Highlander Landscape Maintenance District	69	90	-	-	-
390 - Debt Service Fund – General	416,614	439,410	110,000	110,000	110,000
391 - Debt Service Fund – Public Works	41,434	78,379	-	-	-
401 - Capital Outlay	316,104	1,463,068	-	-	-
410 - Storm Drain	27,138	66,345	12,500	30,000	30,000
411 - Special Capital Improvement	2,973,496	2,736,852	2,180,000	2,410,000	2,410,000
413 - Regional Park Special Capital Improvements	934,380	707,871	435,000	485,000	485,000
420 - Measure Z Capital Outlay	926,549	1,464,059	-	-	-
430 - Capital Outlay – Grants	53,284	(377,612)	-	-	-
431 - Transportation Projects	7	6	-	-	-
432 - Measure A Capital Outlay	1,373,244	2,225,574	150,000	850,000	850,000
433 - Transportation Development Impact Fees	388,973	478,008	30,000	210,000	210,000
434 - Transportation Uniform Mitigation Fee (TUMF)	611	104	-	-	-
442 - Hunter Business Park Assessment District	82,007	117,235	-	-	-
450 - Canyon Springs Assessment District	4,672	6,673	-	-	-
456 - Riverwalk Assessment District	3,580	4,330	-	-	-
458 - CFD Sycamore Canyon 92-1	625	892	-	-	-
459 - CFD Riverwalk Vista Area #2	17	17	-	-	-
480 - RDSA 2007 Bonds	88,377	95,513	-	-	-
510 - Electric	29,862,820	40,534,925	17,173,500	21,016,900	21,360,532
511 - Electric – Public Benefit Programs	1,252,835	1,972,506	2,065,000	781,000	764,000
520 - Water	16,303,704	14,179,528	6,936,500	15,243,288	10,077,421
521 - Water Conservation	157,362	205,010	301,000	66,000	21,000
530 - Airport	183,926	436,405	29,000	27,000	27,000
540 - Refuse	837,224	1,534,116	214,987	65,970	68,608

MISCELLANEOUS REVENUE	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
550 - Sewer	4,973,064	11,785,983	6,434,964	1,647,129	1,649,112
560 - Special Transit	242,403	67,072	-	-	-
570 - Public Parking	1,284,294	1,602,109	1,032,429	1,070,844	1,102,880
580 - Convention Center	3,586	1,604	-	-	-
581 - Entertainment	274,305	427,275	76,251	76,356	78,647
582 - Cheech Marin Center	-	4,161	-	-	-
610 - Workers' Compensation Trust	906,091	1,485,246	-	-	-
620 - Unemployment Insurance	13,825	27,044	-	-	-
630 - Liability Insurance Trust	2,054,628	337,656	130,000	130,000	130,000
631 - Parada Settlement Fund	537,228	173,433	-	-	-
632 - GFT Settlement Fund	-	9	-	-	-
640 - Central Stores	543	410	-	-	-
650 - Central Garage	527,149	539,052	-	-	-
720 - Special Deposits	-	67,601	-	-	-
721 - Interest Bearing Special Deposits	-	26,031	-	-	-
722 - Library Minor Gift Fund	-	46,176	-	-	-
741 - Assessment District – Miscellaneous	40,902	22,800	-	-	-
742 - Hunter Business Park District	77,029	95,870	26,932	26,991	27,051
745 - Riverwalk Assessment District	32,241	13,326	10,500	10,500	-
746 - Riverwalk Business Assessment District	22,524	26,097	6,800	6,800	6,800
753 - CFD 90-1 Highlander Debt Service	5,367	-	-	-	-
756 - CFD Riverwalk Vista	19,998	24,400	5,000	5,000	5,000
758 - CFD 92-1 Sycamore Canyon	41,013	57,221	10,000	10,000	10,000
759 - CFD Riverwalk Vista Area #2	1,744	1,320	5,000	5,000	5,000
760 - CFD 2014-2 Highlands	1,637	1,416	4,000	4,000	4,000
761 - CFD 2013-1 Kunny Ranch	6,592	28,784	-	-	-
762 - CFD 2015-1 Orangecrest Grove	3,550	3,642	4,000	4,000	4,000
763 - CFD 2015-2 Pomelo	3,024	3,408	-	-	-
764 - CFD 2021-3 Bridle Ridge	240	2,200	-	-	-
765 - CFD 2021-2 Riverpoint Park Place	-	43,080	-	-	-
770 - Successor Agency Trust Fund	1,381,971	906,666	-	-	-
Total Miscellaneous	**$ 90,939,785**	**$ 118,392,756**	**$ 44,316,585**	**$ 51,164,320**	**$ 47,013,887**

OTHER REVENUE

Other Revenue includes property lease revenue for land owned by the Water Fund (approximately $4.1 million in FY 2026-2028) and other miscellaneous revenue such as claims recovery and the sale of land, buildings, salvaged materials, and equipment.

OTHER REVENUE					
	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
CITY FUND					
101 - General Fund	$ 6,214,971	$ 8,185,501	$ -	$ -	$ -
215 - Grants and Restricted Programs	151,616	-	-	-	-
230 - Special Gas Tax	123,513	-	-	-	-
420 - Capital Projects	-	7,400	-	-	-
432 - Measure A Capital Outlay	271,922	257,827	-	-	-
510 - Electric	1,018,192	424,413	497,000	497,000	497,000
520 - Water	891,181	783,833	3,145,975	3,295,200	3,466,700
530 - Airport	3,990	1,500	-	-	-
540 - Refuse	2,972	12,859	-	-	-
550 - Sewer	227,698	-	-	-	-
570 - Public Parking	158,135	2,883	-	-	-
650 - Central Garage	75,676	120,724	-	100,000	100,000
Total Revenues	**$ 9,139,866**	**$ 9,796,940**	**$ 3,642,975**	**$ 3,892,200**	**$ 4,063,700**

REVENUE SCHEDULES

The following pages include revenue schedules in two summary formats:

- **Revenue by Fund** (page 109): This schedule lists Revenues by fund, followed by Transfers In by fund. Additional schedules of Transfers In can be found on page 79.
- **Revenue by Fund and Type** (page 111): This schedule includes Transfers In as a line item within each applicable fund.

REVENUE BY FUND

	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
CITY FUND					
101 - General Fund	$ 290,923,694	$ 314,116,174	$ 300,325,146	$ 304,683,318	$ 308,549,769
110 - Measure Z	84,749,716	84,784,131	84,096,000	84,551,000	86,983,000
115 - Section 115 Pension Trust	4,817,967	7,570,895	-	-	-
170 - RDSA Administration	540,045	559,617	509,919	406,704	444,007
205 - Urban Area Security Initiative (UASI)	1,881,943	1,603,883	-	-	-
215 - Grants & Restricted Programs	28,730,943	50,677,003	2,555,604	2,682,703	2,779,064
220 - Community Development Block Grant (CDBG)	5,831,408	2,345,859	3,001,787	3,143,468	3,256,576
221 - Home Investment Partnership Program (HOME)	1,693,207	675,182	1,294,069	1,286,750	1,310,510
222 - Housing Opportunities for Persons with AIDS (HOPWA)	3,583,878	4,613,290	4,829,955	4,922,953	5,066,316
223 - Housing & Human Services Grants	8,232,703	10,071,723	-	-	-
225 - Neighborhood Stabilization Program	689	8,000	-	-	-
226 - Local Affordable Housing	-	904	-	-	-
230 - Special Gas Tax	18,134,346	19,419,205	17,342,288	18,545,900	18,988,388
240 - Air Quality Improvement Fund	541,909	589,883	474,164	478,455	483,240
260 - NPDES Storm Drain	1,603,421	1,315,743	1,531,312	1,522,257	1,565,054
280 - Housing Authority	392,745	438,438	-	-	-
291 - Special Districts	3,670,756	3,681,414	3,693,874	3,696,200	3,699,100
292 - Riverwalk Landscape Maintenance District	500,253	531,155	534,306	536,162	546,905
293 - Highlander Landscape Maintenance District	107,129	108,934	112,485	113,587	115,859
390 - Debt Service Fund – General	26,821,709	62,297,738	1,344,490	1,334,970	1,334,160
391 - Debt Service Fund – Public Works	41,434	78,379	-	-	-
401 - Capital Outlay	316,104	1,463,068	-	-	-
410 - Storm Drain	414,810	318,446	206,244	211,780	213,397
411 - Special Capital Improvement	2,973,496	2,736,852	2,180,000	2,410,000	2,410,000
413 - Regional Park Special Capital Improvements	934,380	707,871	435,000	485,000	485,000
420 - Measure Z Capital Outlay	926,549	1,471,459	17,904,047	-	-
430 - Capital Outlay – Grants	803,823	18,773,181	-	-	-
431 - Transportation Projects	162,297	6	-	-	-
432 - Measure A Capital Outlay	12,263,693	15,546,837	11,112,000	11,123,000	11,328,000
433 - Transportation Development Impact Fees	1,394,749	732,315	540,000	760,000	760,000
434 - Transportation Uniform Mitigation Fee (TUMF)	817,388	5,755,174	-	-	-
442 - Hunter Business Park Assessment District	82,007	117,235	-	-	-
450 - Canyon Springs Assessment District	4,672	6,673	-	-	-
456 - Riverwalk Assessment District	3,580	4,330	-	-	-
458 - CFD Sycamore Canyon 92-1	625	892	-	-	-
459 - CFD Riverwalk Vista Area #2	17	17	-	-	-
480 - RDSA 2007 Bonds	88,377	95,513	-	-	-
510 - Electric	449,406,252	497,471,810	485,525,800	510,495,612	514,414,635
511 - Electric – Public Benefit Programs	11,327,649	13,288,527	13,739,000	13,085,000	13,535,000

REVENUE BY FUND

	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
520 - Water	97,650,976	110,985,952	106,536,475	121,799,508	123,685,641
521 - Water Conservation	982,726	205,036	1,613,000	66,000	21,000
530 - Airport	2,394,104	2,848,393	2,274,000	2,380,675	2,446,537
540 - Refuse	34,285,543	38,982,055	37,560,592	40,029,481	42,297,332
550 - Sewer	85,629,457	94,292,933	78,333,474	74,256,685	74,983,400
560 - Special Transit	5,175,888	6,660,523	5,971,666	6,815,905	7,193,467
570 - Public Parking	10,679,239	11,858,651	11,681,798	11,929,649	12,079,592
580 - Convention Center	13,345,111	14,280,737	11,291,956	12,986,856	13,162,462
581 - Entertainment	8,857,021	656,859	437,251	443,626	450,292
582 - Cheech Marin Center	75,594	285,796	303,877	96,500	98,429
610 - Workers' Compensation Trust	10,945,701	10,485,246	9,000,000	10,776,570	11,402,400
620 - Unemployment Insurance	184,015	211,803	162,872	172,082	183,065
630 - Liability Insurance Trust	15,439,528	13,452,876	13,663,960	9,649,350	11,832,500
631 - Parada Settlement Fund	537,228	173,433	-	-	-
632 - GFT Settlement Fund	-	9	-	-	-
640 - Central Stores	1,519,116	2,729,625	1,385,735	1,456,839	1,528,836
650 - Central Garage	16,516,569	15,768,531	16,019,648	17,000,729	18,099,275
720 - Special Deposits	-	67,601	-	-	-
721 - Interest Bearing Special Deposits	-	149,826	-	-	-
722 - Library Minor Gift Fund	-	46,176	-	-	-
741 - Assessment District – Miscellaneous	400,629	22,800	-	-	-
742 - Hunter Business Park District	896,328	992,392	990,160	993,020	994,050
745 - Riverwalk Assessment District	728,207	734,143	734,110	737,520	-
746 - Riverwalk Business Assessment District	289,535	300,890	304,390	306,701	307,106
756 - CFD Riverwalk Vista	306,687	312,005	314,544	315,440	314,944
758 - CFD 92-1 Sycamore Canyon	638,075	662,879	666,625	667,090	670,288
759 - CFD Riverwalk Vista Area #2	387,890	389,613	380,372	391,370	390,143
760 - CFD 2014-2 Highlands	153,954	167,372	163,353	167,368	164,861
761 - CFD 2013-1 Kunny Ranch	239,661	347,428	302,007	304,273	300,776
762 - CFD 2015-1 Orangecrest Grove	172,688	177,129	172,607	167,972	171,252
763 - CFD 2015-2 Pomelo	326,588	349,577	358,764	363,582	361,424
764 - CFD 2021-3 Bridle Ridge	(1)	12,527	-	70,000	70,000
765 - CFD 2021-2 Riverpoint Park Place	-	2,072,643	254,250	290,758	292,641
770 - Successor Agency Trust Fund	19,949,775	14,765,562	16,899,550	16,680,250	14,918,010
Total Revenue	**$ 1,293,428,195**	**$ 1,469,426,777**	**$ 1,271,064,526**	**$ 1,297,790,618**	**$ 1,316,687,703**
INTERFUND TRANSFERS AND OPERATING					
101 - General Fund	$ 75,280,604	$ 119,644,091	$ 81,832,067	$ 78,643,526	$ 95,359,966
110 - Measure Z	54,371	1,037,551	250,000	-	-
115 - Section 115 Pension Trust	21,163,445	11,295,500	9,000,000	2,852,750	-
215 - Grants & Restricted Programs	610,806	356,422	-	-	-
221 - Home Investment Partnership Program (HOME)	40,541	-	-	-	-
223 - Housing & Human Services Grants	-	601	-	-	-
226 - Local Affordable Housing	-	115,273	-	-	-
230 - Special Gas Tax	-	324,935	-	-	-
280 - Housing Authority	9,267,256	232,257	-	-	-
291 - Special Districts	1,419,080	1,581,380	2,031,398	1,670,040	1,764,380
292 - Riverwalk Landscape Maintenance District	123,044	92,147	41,608	79,680	86,320
293 - Highlander Landscape Maintenance District	18,670	21,549	2,316	31,775	33,787
401 - Capital Outlay	15,962,801	24,813,398	400,000	-	-
411 - Special Capital Improvement	-	910,945	920,753	680,630	685,142
420 - Measure Z Capital Outlay	17,087,898	18,252,500	15,975,000	12,300,000	11,300,000

REVENUE BY FUND

	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
430 - Capital Outlay – Grants	-	131,324	-	-	-
432 - Measure A Capital Outlay	-	143,298	-	-	-
510 - Electric	1,078	-	-	-	-
511 - Electric – Public Benefit Programs	4	-	-	-	-
520 - Water	49	-	-	-	-
530 - Airport	1,000,020	-	-	-	-
540 - Refuse	83,113	1,104,425	-	-	-
550 - Sewer	51	-	-	-	-
560 - Special Transit	25	-	-	-	-
570 - Public Parking	900,000	-	-	-	-
580 - Convention Center	5,396,768	6,535,499	6,700,215	5,332,174	5,619,061
581 - Entertainment	3,625,593	3,564,540	3,365,736	3,392,243	3,409,445
582 - Cheech Marin Center	950,219	908,265	1,094,648	1,352,783	1,386,589
610 - Workers' Compensation Trust	60	-	-	-	-
630 - Liability Insurance Trust	2	-	-	-	-
650 - Central Garage	21	-	-	-	-
Total Interfund Transfers and Operating	**$ 152,985,519**	**$ 191,065,900**	**$ 121,613,741**	**$ 106,335,601**	**$ 119,644,690**
INTERFUND TRANSFERS (DEBT)					
390 - Debt Service Fund – General	$ 30,805,724	$ 34,723,772	$ 39,904,269	$ 40,253,899	$ 38,563,703
391 - Debt Service Fund – Public Works	2,995,740	2,723,000	2,725,250	2,723,000	2,721,250
Total Interfund Transfers (Debt)	**$ 33,801,464**	**$ 37,446,772**	**$ 42,629,519**	**$ 42,976,899**	**$ 41,284,953**
Total	**$ 1,480,215,178**	**$ 1,697,939,449**	**$ 1,435,307,786**	**$ 1,447,103,118**	**$ 1,477,617,346**

REVENUE BY FUND AND TYPE

	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
101 - GENERAL FUND					
Taxes	$ 228,936,129	$ 240,141,646	$ 244,771,735	$ 254,257,539	$ 262,526,043
Licenses & Permits	12,617,746	12,167,284	14,134,487	13,756,434	14,057,006
Intergovernmental	3,522,507	4,510,272	2,078,898	2,788,051	2,859,458
Charges for Services	13,580,315	17,305,073	19,166,399	18,690,227	19,257,650
Fines & Forfeits	993,370	2,207,313	1,451,800	1,582,400	1,582,400
Special Assessments	481,598	615,398	531,922	652,300	663,100
Miscellaneous	8,469,980	13,350,848	5,518,920	4,903,622	5,604,112
Rents	1,616,813	7,532,291	-	-	-
Other Financing Sources	4,598,158	653,210	-	-	-
Operating / Debt Transfers In	21,884,004	66,198,491	25,633,367	18,266,026	30,658,566
General Fund Transfer - Electric	45,289,100	45,215,300	47,015,500	50,551,600	54,077,500
General Fund Transfer - Water	8,107,500	8,230,300	9,183,200	9,825,900	10,623,900
Use of Infrastructure Reserves	16,107,078	10,868,750	667,500	133,750	-
Use of Section 115 Trust Set-Aside	-	4,764,089	12,003,485	7,918,995	2,000,000
Total 101 - General Fund	**$ 366,204,298**	**$ 433,760,265**	**$ 382,157,213**	**$ 383,326,844**	**$ 403,909,735**
110 - MEASURE Z					
Taxes	$ 81,892,623	$ 81,326,418	$ 83,296,000	$ 83,551,000	$ 85,983,000
Miscellaneous	2,857,093	3,457,713	800,000	1,000,000	1,000,000
Operating / Debt Transfers In	54,371	1,037,551	250,000	-	-
Total 110 - Measure Z	**$ 84,804,087**	**$ 85,821,682**	**$ 84,346,000**	**$ 84,551,000**	**$ 86,983,000**

REVENUE BY FUND AND TYPE

	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
115 - SECTION 115 PENSION TRUST					
Miscellaneous	$ 4,817,967	$ 7,570,895	$ -	$ -	$ -
Operating / Debt Transfers In	21,163,445	11,295,500	9,000,000	2,852,750	-
Total 115 - Section 115 Pension Trust	**$ 25,981,412**	**$ 18,866,395**	**$ 9,000,000**	**$ 2,852,750**	**$ -**
170 - RDSA ADMINISTRATION					
Taxes	$ 540,045	$ 543,120	$ 509,919	$ 406,704	$ 444,007
Miscellaneous	-	16,497	-	-	-
Total 170 - RDSA Administration	**$ 540,045**	**$ 559,617**	**$ 509,919**	**$ 406,704**	**$ 444,007**
205 - URBAN AREA SECURITY INITIATIVE (UASI)					
Intergovernmental	$ 1,881,943	$ 1,601,608	$ -	$ -	$ -
Miscellaneous	-	2,275	-	-	-
Total 205 - Urban Area Security Initiative (UASI)	**$ 1,881,943**	**$ 1,603,883**	**$ -**	**$ -**	**$ -**
215 - GRANTS & RESTRICTED PROGRAMS					
Intergovernmental	$ 23,034,684	$ 44,332,017	$ -	$ -	$ -
Charges for Services	1,781,969	1,969,407	2,091,302	2,213,783	2,305,340
Miscellaneous	3,762,674	4,375,579	464,302	468,920	473,724
Rents	150,214	-	-	-	-
Other Financing Sources	1,402	-	-	-	-
Operating / Debt Transfers In	610,806	356,422	-	-	-
Total 215 - Grants & Restricted Programs	**$ 29,341,749**	**$ 51,033,425**	**$ 2,555,604**	**$ 2,682,703**	**$ 2,779,064**
220 - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)					
Intergovernmental	$ 5,829,316	$ 2,331,858	$ 3,001,787	$ 3,143,468	$ 3,256,576
Miscellaneous	2,092	14,001	-	-	-
Total 220 - Community Development Block Grant (CDBG)	**$ 5,831,408**	**$ 2,345,859**	**$ 3,001,787**	**$ 3,143,468**	**$ 3,256,576**
221 - HOME INVESTMENT PARTNERSHIP PROGRAM (HOME)					
Intergovernmental	$ 1,644,589	$ 394,188	$ 1,294,069	$ 1,286,750	$ 1,310,510
Miscellaneous	48,618	280,994	-	-	-
Operating / Debt Transfers In	40,541	-	-	-	-
Total 221 - Home Investment Partnership Program (HOME)	**$ 1,733,748**	**$ 675,182**	**$ 1,294,069**	**$ 1,286,750**	**$ 1,310,510**
222 - HOUSING OPPORTUNITIES FOR PERSONS WITH AIDS (HOPWA)					
Intergovernmental	$ 3,583,878	$ 4,613,290	$ 4,829,955	$ 4,922,953	$ 5,066,316
Total 222 - Housing Opportunities for Persons with AIDS (HOPWA)	**$ 3,583,878**	**$ 4,613,290**	**$ 4,829,955**	**$ 4,922,953**	**$ 5,066,316**
223 - HOUSING & HUMAN SERVICES GRANTS					
Intergovernmental	$ 7,785,910	$ 9,439,511	$ -	$ -	$ -
Miscellaneous	446,793	632,212	-	-	-
Operating / Debt Transfers In	-	601	-	-	-
Total 223 - Housing & Human Services Grants	**$ 8,232,703**	**$ 10,072,324**	**$ -**	**$ -**	**$ -**
225 - NEIGHBORHOOD STABILIZATION PROGRAM					
Miscellaneous	$ 689	$ 8,000	$ -	$ -	$ -
Total 225 - Neighborhood Stabilization Program	**$ 689**	**$ 8,000**	**$ -**	**$ -**	**$ -**

REVENUE BY FUND AND TYPE

	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
226 - LOCAL AFFORDABLE HOUSING					
Miscellaneous	$ -	$ 904	$ -	$ -	$ -
Operating / Debt Transfers In	-	115,273	-	-	-
Total 226 - Local Affordable Housing	**$ -**	**$ 116,177**	**$ -**	**$ -**	**$ -**
230 - SPECIAL GAS TAX					
Intergovernmental	$ 16,647,875	$ 17,522,817	$ 17,192,288	$ 18,045,900	$ 18,488,388
Miscellaneous	1,362,958	1,896,388	150,000	500,000	500,000
Other Financing Sources	123,513	-	-	-	-
Operating / Debt Transfers In	-	324,935	-	-	-
Total 230 - Special Gas Tax	**$ 18,134,346**	**$ 19,744,140**	**$ 17,342,288**	**$ 18,545,900**	**$ 18,988,388**
240 - AIR QUALITY IMPROVEMENT FUND					
Intergovernmental	$ 464,712	$ 464,479	$ 474,164	$ 478,455	$ 483,240
Miscellaneous	77,197	125,404	-	-	-
Total 240 - Air Quality Improvement Fund	**$ 541,909**	**$ 589,883**	**$ 474,164**	**$ 478,455**	**$ 483,240**
260 - NPDES STORM DRAIN					
Special Assessments	$ 1,600,461	$ 1,314,297	$ 1,531,312	$ 1,522,257	$ 1,565,054
Miscellaneous	2,960	1,446	-	-	-
Total 260 - NPDES Storm Drain	**$ 1,603,421**	**$ 1,315,743**	**$ 1,531,312**	**$ 1,522,257**	**$ 1,565,054**
280 - HOUSING AUTHORITY					
Charges for Services	$ -	$ 1	$ -	$ -	$ -
Fines & Forfeits	172	-	-	-	-
Miscellaneous	392,573	438,437	-	-	-
Operating / Debt Transfers In	9,267,256	232,257	-	-	-
Total 280 - Housing Authority	**$ 9,660,001**	**$ 670,695**	**$ -**	**$ -**	**$ -**
291 - SPECIAL DISTRICTS					
Special Assessments	$ 3,668,765	$ 3,673,441	$ 3,693,874	$ 3,696,200	$ 3,699,100
Miscellaneous	1,991	7,973	-	-	-
Operating / Debt Transfers In	1,419,080	1,581,380	2,031,398	1,670,040	1,764,380
Total 291 - Special Districts	**$ 5,089,836**	**$ 5,262,794**	**$ 5,725,272**	**$ 5,366,240**	**$ 5,463,480**
292 - RIVERWALK LANDSCAPE MAINTENANCE DISTRICT					
Special Assessments	$ 488,053	$ 508,361	$ 534,306	$ 536,162	$ 546,905
Miscellaneous	12,200	22,794	-	-	-
Operating / Debt Transfers In	123,044	92,147	41,608	79,680	86,320
Total 292 - Riverwalk Landscape Maintenance District	**$ 623,297**	**$ 623,302**	**$ 575,914**	**$ 615,842**	**$ 633,225**
293 - HIGHLANDER LANDSCAPE MAINTENANCE DISTRICT					
Special Assessments	$ 107,060	$ 108,844	$ 112,485	$ 113,587	$ 115,859
Miscellaneous	69	90	-	-	-
Operating / Debt Transfers In	18,670	21,549	2,316	31,775	33,787
Total 293 - Highlander Landscape Maintenance District	**$ 125,799**	**$ 130,483**	**$ 114,801**	**$ 145,362**	**$ 149,646**

REVENUE BY FUND AND TYPE

	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
390 - DEBT SERVICE FUND – GENERAL					
Taxes	$ 1,544,809	$ 112,375	$ -	$ -	$ -
Special Assessments	1,234,871	1,236,471	1,234,490	1,224,970	1,224,160
Miscellaneous	416,614	439,410	110,000	110,000	110,000
Operating / Debt Transfers In	30,805,724	34,723,772	39,904,269	40,253,899	38,563,703
Long-term Obligation Proceeds	23,625,415	60,509,482	-	-	-
Total 390 - Debt Service Fund – General	**$ 57,627,433**	**$ 97,021,510**	**$ 41,248,759**	**$ 41,588,869**	**$ 39,897,863**
391 - DEBT SERVICE FUND – PUBLIC WORKS					
Miscellaneous	$ 41,434	$ 78,379	$ -	$ -	$ -
Operating / Debt Transfers In	2,995,740	2,723,000	2,725,250	2,723,000	2,721,250
Total 391 - Debt Service Fund – Public Works	**$ 3,037,174**	**$ 2,801,379**	**$ 2,725,250**	**$ 2,723,000**	**$ 2,721,250**
401 - CAPITAL OUTLAY					
Miscellaneous	$ 316,104	$ 1,463,068	$ -	$ -	$ -
Operating / Debt Transfers In	15,962,801	24,813,398	400,000	-	-
Total 401 - Capital Outlay	**$ 16,278,905**	**$ 26,276,466**	**$ 400,000**	**$ -**	**$ -**
410 - STORM DRAIN					
Licenses & Permits	$ 188,269	$ 142,575	$ 193,744	$ 181,780	$ 183,397
Intergovernmental	199,403	109,526	-	-	-
Miscellaneous	27,138	66,345	12,500	30,000	30,000
Total 410 - Storm Drain	**$ 414,810**	**$ 318,446**	**$ 206,244**	**$ 211,780**	**$ 213,397**
411 - SPECIAL CAPITAL IMPROVEMENT					
Miscellaneous	$ 2,973,496	$ 2,736,852	$ 2,180,000	$ 2,410,000	$ 2,410,000
Operating / Debt Transfers In	-	910,945	920,753	680,630	685,142
Total 411 - Special Capital Improvement	**$ 2,973,496**	**$ 3,647,797**	**$ 3,100,753**	**$ 3,090,630**	**$ 3,095,142**
413 - REGIONAL PARK SPECIAL CAPITAL IMPROVEMENTS					
Miscellaneous	$ 934,380	$ 707,871	$ 435,000	$ 485,000	$ 485,000
Total 413 - Regional Park Special Capital Improvements	**$ 934,380**	**$ 707,871**	**$ 435,000**	**$ 485,000**	**$ 485,000**
420 - MEASURE Z CAPITAL OUTLAY					
Miscellaneous	$ 926,549	$ 1,464,059	$ -	$ -	$ -
Rents	-	7,400	-	-	-
Operating / Debt Transfers In	17,087,898	18,252,500	15,975,000	12,300,000	11,300,000
Long-term Obligation Proceeds	-	-	17,904,047	-	-
Total 420 - Measure Z Capital Outlay	**$ 18,014,447**	**$ 19,723,959**	**$ 33,879,047**	**$ 12,300,000**	**$ 11,300,000**
430 - CAPITAL OUTLAY – GRANTS					
Intergovernmental	$ 750,539	$ 19,150,793	$ -	$ -	$ -
Miscellaneous	53,284	(377,612)	-	-	-
Operating / Debt Transfers In	-	131,324	-	-	-
Total 430 - Capital Outlay – Grants	**$ 803,823**	**$ 18,904,505**	**$ -**	**$ -**	**$ -**
431 - TRANSPORTATION PROJECTS					
Intergovernmental	$ 162,290	$ -	$ -	$ -	$ -
Miscellaneous	7	6	-	-	-
Total 431 - Transportation Projects	**$ 162,297**	**$ 6**	**$ -**	**$ -**	**$ -**

REVENUE BY FUND AND TYPE

	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
432 - MEASURE A CAPITAL OUTLAY					
Intergovernmental	$ 10,618,527	$ 13,063,436	$ 10,962,000	$ 10,273,000	$ 10,478,000
Miscellaneous	1,373,244	2,225,574	150,000	850,000	850,000
Other Financing Sources	271,922	257,827	-	-	-
Operating / Debt Transfers In	-	143,298	-	-	-
Total 432 - Measure A Capital Outlay	**$ 12,263,693**	**$ 15,690,135**	**$ 11,112,000**	**$ 11,123,000**	**$ 11,328,000**
433 - TRANSPORTATION DEVELOPMENT IMPACT FEES					
Special Assessments	$ 1,005,776	$ 254,307	$ 510,000	$ 550,000	$ 550,000
Miscellaneous	388,973	478,008	30,000	210,000	210,000
Total 433 - Transportation Development Impact Fees	**$ 1,394,749**	**$ 732,315**	**$ 540,000**	**$ 760,000**	**$ 760,000**
434 - TRANSPORTATION UNIFORM MITIGATION FEE (TUMF)					
Intergovernmental	$ 816,777	$ 5,755,070	$ -	$ -	$ -
Miscellaneous	611	104	-	-	-
Total 434 - Transportation Uniform Mitigation Fee (TUMF)	**$ 817,388**	**$ 5,755,174**	**$ -**	**$ -**	**$ -**
442 - HUNTER BUSINESS PARK ASSESSMENT DISTRICT					
Miscellaneous	$ 82,007	$ 117,235	$ -	$ -	$ -
Total 442 - Hunter Business Park Assessment District	**$ 82,007**	**$ 117,235**	**$ -**	**$ -**	**$ -**
450 - CANYON SPRINGS ASSESSMENT DISTRICT					
Miscellaneous	$ 4,672	$ 6,673	$ -	$ -	$ -
Total 450 - Canyon Springs Assessment District	**$ 4,672**	**$ 6,673**	**$ -**	**$ -**	**$ -**
456 - RIVERWALK ASSESSMENT DISTRICT					
Miscellaneous	$ 3,580	$ 4,330	$ -	$ -	$ -
Total 456 - Riverwalk Assessment District	**$ 3,580**	**$ 4,330**	**$ -**	**$ -**	**$ -**
458 - CFD SYCAMORE CANYON 92-1					
Miscellaneous	$ 625	$ 892	$ -	$ -	$ -
Total 458 - CFD Sycamore Canyon 92-1	**$ 625**	**$ 892**	**$ -**	**$ -**	**$ -**
459 - CFD RIVERWALK VISTA AREA #2					
Miscellaneous	$ 17	$ 17	$ -	$ -	$ -
Total 459 - CFD Riverwalk Vista Area #2	**$ 17**	**$ 17**	**$ -**	**$ -**	**$ -**
480 - RDSA 2007 BONDS					
Miscellaneous	$ 88,377	$ 95,513	$ -	$ -	$ -
Total 480 - RDSA 2007 Bonds	**$ 88,377**	**$ 95,513**	**$ -**	**$ -**	**$ -**

REVENUE BY FUND AND TYPE

	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
510 - ELECTRIC					
Charges for Services	$ 418,525,240	$ 462,319,441	$ 467,855,300	$ 488,981,712	$ 492,557,103
Miscellaneous	29,862,820	40,534,925	17,173,500	21,016,900	21,360,532
Other Financing Sources	1,018,192	424,413	497,000	497,000	497,000
Operating / Debt Transfers In	1,078	-	-	-	-
Extraordinary Gain/Loss	-	(5,806,969)	-	-	-
Total 510 - Electric	**$ 449,407,330**	**$ 497,471,810**	**$ 485,525,800**	**$ 510,495,612**	**$ 514,414,635**
511 - ELECTRIC – PUBLIC BENEFIT PROGRAMS					
Charges for Services	$ 10,074,814	$ 11,316,021	$ 11,674,000	$ 12,304,000	$ 12,771,000
Miscellaneous	1,252,835	1,972,506	2,065,000	781,000	764,000
Operating / Debt Transfers In	4	-	-	-	-
Total 511 - Electric – Public Benefit Programs	**$ 11,327,653**	**$ 13,288,527**	**$ 13,739,000**	**$ 13,085,000**	**$ 13,535,000**
520 - WATER					
Intergovernmental	$ 12,873	$ 143,143	$ -	$ -	$ -
Charges for Services	80,443,218	95,879,448	96,454,000	103,261,020	110,141,520
Miscellaneous	16,303,704	14,179,528	6,936,500	15,243,288	10,077,421
Rents	633,258	667,652	2,983,600	3,146,200	3,317,700
Other Financing Sources	257,923	116,181	162,375	149,000	149,000
Operating / Debt Transfers In	49	-	-	-	-
Total 520 - Water	**$ 97,651,025**	**$ 110,985,952**	**$ 106,536,475**	**$ 121,799,508**	**$ 123,685,641**
521 - WATER CONSERVATION					
Charges for Services	$ 825,364	$ 26	$ 1,312,000	$ -	$ -
Miscellaneous	157,362	205,010	301,000	66,000	21,000
Total 521 - Water Conservation	**$ 982,726**	**$ 205,036**	**$ 1,613,000**	**$ 66,000**	**$ 21,000**
530 - AIRPORT					
Taxes	$ 42,914	$ 46,968	$ 50,000	$ 50,500	$ 51,265
Intergovernmental	115,479	126,922	-	-	-
Charges for Services	2,038,657	2,234,865	2,195,000	2,303,175	2,368,272
Fines & Forfeits	9,138	1,733	-	-	-
Miscellaneous	183,926	436,405	29,000	27,000	27,000
Other Financing Sources	3,990	1,500	-	-	-
Operating / Debt Transfers In	1,000,020	-	-	-	-
Total 530 - Airport	**$ 3,394,124**	**$ 2,848,393**	**$ 2,274,000**	**$ 2,380,675**	**$ 2,446,537**
540 - REFUSE					
Charges for Services	$ 32,150,970	$ 36,144,497	$ 35,741,143	$ 38,463,511	$ 40,728,724
Fines & Forfeits	1,294,377	1,290,583	1,604,462	1,500,000	1,500,000
Miscellaneous	837,224	1,534,116	214,987	65,970	68,608
Other Financing Sources	2,972	12,859	-	-	-
Operating / Debt Transfers In	83,113	1,104,425	-	-	-
Total 540 - Refuse	**$ 34,368,656**	**$ 40,086,480**	**$ 37,560,592**	**$ 40,029,481**	**$ 42,297,332**
550 - SEWER					
Intergovernmental	$ 5,015,174	$ 10,534,035	$ -	$ -	$ -
Charges for Services	75,413,521	71,972,915	71,898,510	72,609,556	73,334,288
Miscellaneous	4,973,064	11,785,983	6,434,964	1,647,129	1,649,112
Other Financing Sources	227,698	-	-	-	-
Operating / Debt Transfers In	51	-	-	-	-
Total 550 - Sewer	**$ 85,629,508**	**$ 94,292,933**	**$ 78,333,474**	**$ 74,256,685**	**$ 74,983,400**

REVENUE BY FUND AND TYPE

	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
560 - SPECIAL TRANSIT					
Intergovernmental	$ 4,656,915	$ 6,314,567	$ 5,805,241	$ 6,530,005	$ 6,899,272
Charges for Services	276,570	278,884	166,425	285,900	294,195
Miscellaneous	242,403	67,072	-	-	-
Operating / Debt Transfers In	25	-	-	-	-
Total 560 - Special Transit	**$ 5,175,913**	**$ 6,660,523**	**$ 5,971,666**	**$ 6,815,905**	**$ 7,193,467**
570 - PUBLIC PARKING					
Licenses & Permits	$ 6,155,102	$ 6,850,521	$ 6,784,428	$ 7,096,837	$ 7,214,744
Fines & Forfeits	3,081,708	3,403,138	3,864,941	3,761,968	3,761,968
Miscellaneous	1,284,294	1,602,109	1,032,429	1,070,844	1,102,880
Other Financing Sources	158,135	2,883	-	-	-
Operating / Debt Transfers In	900,000	-	-	-	-
Total 570 - Public Parking	**$ 11,579,239**	**$ 11,858,651**	**$ 11,681,798**	**$ 11,929,649**	**$ 12,079,592**
580 - CONVENTION CENTER					
Charges for Services	$ 13,341,525	$ 14,279,133	$ 11,291,956	$ 12,986,856	$ 13,162,462
Miscellaneous	3,586	1,604	-	-	-
Operating / Debt Transfers In	5,396,768	6,535,499	6,700,215	5,332,174	5,619,061
Total 580 - Convention Center	**$ 18,741,879**	**$ 20,816,236**	**$ 17,992,171**	**$ 18,319,030**	**$ 18,781,523**
581 - ENTERTAINMENT					
Charges for Services	$ 8,582,716	$ 229,584	$ 361,000	$ 367,270	$ 371,645
Miscellaneous	274,305	427,275	76,251	76,356	78,647
Operating / Debt Transfers In	3,625,593	3,564,540	3,365,736	3,392,243	3,409,445
Total 581 - Entertainment	**$ 12,482,614**	**$ 4,221,399**	**$ 3,802,987**	**$ 3,835,869**	**$ 3,859,737**
582 - CHEECH MARIN CENTER					
Charges for Services	$ 75,594	$ 281,635	$ 303,877	$ 96,500	$ 98,429
Miscellaneous	-	4,161	-	-	-
Operating / Debt Transfers In	950,219	908,265	1,094,648	1,352,783	1,386,589
Total 582 - Cheech Marin Center	**$ 1,025,813**	**$ 1,194,061**	**$ 1,398,525**	**$ 1,449,283**	**$ 1,485,018**
610 - WORKERS' COMPENSATION TRUST					
Charges for Services	$ 10,039,610	$ 9,000,000	$ 9,000,000	$ 10,776,570	$ 11,402,400
Miscellaneous	906,091	1,485,246	-	-	-
Operating / Debt Transfers In	60	-	-	-	-
Total 610 - Workers' Compensation Trust	**$ 10,945,761**	**$ 10,485,246**	**$ 9,000,000**	**$ 10,776,570**	**$ 11,402,400**
620 - UNEMPLOYMENT INSURANCE					
Charges for Services	$ 170,190	$ 184,759	$ 162,872	$ 172,082	$ 183,065
Miscellaneous	13,825	27,044	-	-	-
Total 620 - Unemployment Insurance	**$ 184,015**	**$ 211,803**	**$ 162,872**	**$ 172,082**	**$ 183,065**
630 - LIABILITY INSURANCE TRUST					
Charges for Services	$ 13,384,900	$ 13,115,220	$ 13,533,960	$ 9,519,350	$ 11,702,500
Miscellaneous	2,054,628	337,656	130,000	130,000	130,000
Operating / Debt Transfers In	2	-	-	-	-
Total 630 - Liability Insurance Trust	**$ 15,439,530**	**$ 13,452,876**	**$ 13,663,960**	**$ 9,649,350**	**$ 11,832,500**

REVENUE BY FUND AND TYPE

	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
631 - PARADA SETTLEMENT FUND					
Miscellaneous	$ 537,228	$ 173,433	$ -	$ -	$ -
Total 631 - Parada Settlement Fund	**$ 537,228**	**$ 173,433**	**$ -**	**$ -**	**$ -**
632 - GFT SETTLEMENT FUND					
Miscellaneous	$ -	$ 9	$ -	$ -	$ -
Total 632 - GFT Settlement Fund	**$ -**	**$ 9**	**$ -**	**$ -**	**$ -**
640 - CENTRAL STORES					
Charges for Services	$ 1,518,573	$ 2,729,215	$ 1,385,735	$ 1,456,839	$ 1,528,836
Miscellaneous	543	410	-	-	-
Total 640 - Central Stores	**$ 1,519,116**	**$ 2,729,625**	**$ 1,385,735**	**$ 1,456,839**	**$ 1,528,836**
650 - CENTRAL GARAGE					
Intergovernmental	$ 17,254	$ 2,786	$ -	$ -	$ -
Charges for Services	15,896,490	15,105,969	16,019,648	16,900,729	17,999,275
Miscellaneous	527,149	539,052	-	-	-
Other Financing Sources	75,676	120,724	-	100,000	100,000
Operating / Debt Transfers In	21	-	-	-	-
Total 650 - Central Garage	**$ 16,516,590**	**$ 15,768,531**	**$ 16,019,648**	**$ 17,000,729**	**$ 18,099,275**
720 - SPECIAL DEPOSITS					
Miscellaneous	$ -	$ 67,601	$ -	$ -	$ -
Total 720 - Special Deposits	**$ -**	**$ 67,601**	**$ -**	**$ -**	**$ -**
721 - INTEREST BEARING SPECIAL DEPOSITS					
Intergovernmental	$ -	$ 123,795	$ -	$ -	$ -
Miscellaneous	-	26,031	-	-	-
Total 721 - Interest Bearing Special Deposits	**$ -**	**$ 149,826**	**$ -**	**$ -**	**$ -**
722 - LIBRARY MINOR GIFT FUND					
Miscellaneous	$ -	$ 46,176	$ -	$ -	$ -
Total 722 - Library Minor Gift Fund	**$ -**	**$ 46,176**	**$ -**	**$ -**	**$ -**
741 - ASSESSMENT DISTRICT – MISCELLANEOUS					
Special Assessments	$ 359,727	$ -	$ -	$ -	$ -
Miscellaneous	40,902	22,800	-	-	-
Total 741 - Assessment District – Miscellaneous	**$ 400,629**	**$ 22,800**	**$ -**	**$ -**	**$ -**
742 - HUNTER BUSINESS PARK DISTRICT					
Special Assessments	$ 819,299	$ 896,522	$ 963,228	$ 966,029	$ 966,999
Miscellaneous	77,029	95,870	26,932	26,991	27,051
Total 742 - Hunter Business Park District	**$ 896,328**	**$ 992,392**	**$ 990,160**	**$ 993,020**	**$ 994,050**
745 - RIVERWALK ASSESSMENT DISTRICT					
Special Assessments	$ 695,966	$ 720,817	$ 723,610	$ 727,020	$ -
Miscellaneous	32,241	13,326	10,500	10,500	-
Total 745 - Riverwalk Assessment District	**$ 728,207**	**$ 734,143**	**$ 734,110**	**$ 737,520**	**$ -**

REVENUE BY FUND AND TYPE

	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
746 - RIVERWALK BUSINESS ASSESSMENT DISTRICT					
Special Assessments	$ 267,011	$ 274,793	$ 297,590	$ 299,901	$ 300,306
Miscellaneous	22,524	26,097	6,800	6,800	6,800
Total 746 - Riverwalk Business Assessment District	**$ 289,535**	**$ 300,890**	**$ 304,390**	**$ 306,701**	**$ 307,106**
753 - CFD 90-1 HIGHLANDER DEBT SERVICE					
Special Assessments	$ (5,367)	$ -	$ -	$ -	$ -
Miscellaneous	5,367	-	-	-	-
Total 753 - CFD 90-1 Highlander Debt Service	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
756 - CFD RIVERWALK VISTA					
Special Assessments	$ 286,689	$ 287,605	$ 309,544	$ 310,440	$ 309,944
Miscellaneous	19,998	24,400	5,000	5,000	5,000
Total 756 - CFD Riverwalk Vista	**$ 306,687**	**$ 312,005**	**$ 314,544**	**$ 315,440**	**$ 314,944**
758 - CFD 92-1 SYCAMORE CANYON					
Special Assessments	$ 597,062	$ 605,658	$ 656,625	$ 657,090	$ 660,288
Miscellaneous	41,013	57,221	10,000	10,000	10,000
Total 758 - CFD 92-1 Sycamore Canyon	**$ 638,075**	**$ 662,879**	**$ 666,625**	**$ 667,090**	**$ 670,288**
759 - CFD RIVERWALK VISTA AREA #2					
Special Assessments	$ 386,146	$ 388,293	$ 375,372	$ 386,370	$ 385,143
Miscellaneous	1,744	1,320	5,000	5,000	5,000
Total 759 - CFD Riverwalk Vista Area #2	**$ 387,890**	**$ 389,613**	**$ 380,372**	**$ 391,370**	**$ 390,143**
760 - CFD 2014-2 HIGHLANDS					
Special Assessments	$ 152,317	$ 165,956	$ 159,353	$ 163,368	$ 160,861
Miscellaneous	1,637	1,416	4,000	4,000	4,000
Total 760 - CFD 2014-2 Highlands	**$ 153,954**	**$ 167,372**	**$ 163,353**	**$ 167,368**	**$ 164,861**
761 - CFD 2013-1 KUNNY RANCH					
Special Assessments	$ 217,250	$ 318,644	$ 302,007	$ 304,273	$ 300,776
Miscellaneous	6,592	28,784	-	-	-
Long-term Obligation Proceeds	15,819	-	-	-	-
Total 761 - CFD 2013-1 Kunny Ranch	**$ 239,661**	**$ 347,428**	**$ 302,007**	**$ 304,273**	**$ 300,776**
762 - CFD 2015-1 ORANGECREST GROVE					
Special Assessments	$ 169,138	$ 173,487	$ 168,607	$ 163,972	$ 167,252
Miscellaneous	3,550	3,642	4,000	4,000	4,000
Total 762 - CFD 2015-1 Orangecrest Grove	**$ 172,688**	**$ 177,129**	**$ 172,607**	**$ 167,972**	**$ 171,252**
763 - CFD 2015-2 POMELO					
Special Assessments	$ 323,564	$ 346,169	$ 358,764	$ 363,582	$ 361,424
Miscellaneous	3,024	3,408	-	-	-
Total 763 - CFD 2015-2 Pomelo	**$ 326,588**	**$ 349,577**	**$ 358,764**	**$ 363,582**	**$ 361,424**
764 - CFD 2021-3 BRIDLE RIDGE					
Special Assessments	$ (241)	$ 10,327	$ -	$ 70,000	$ 70,000
Miscellaneous	240	2,200	-	-	-
Total 764 - CFD 2021-3 Bridle Ridge	**$ (1)**	**$ 12,527**	**$ -**	**$ 70,000**	**$ 70,000**

REVENUE BY FUND AND TYPE					
	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
765 - CFD 2021-2 RIVERPOINT PARK PLACE					
Special Assessments	$ -	$ 204,687	$ 254,250	$ 290,758	$ 292,641
Miscellaneous	-	43,080	-	-	-
Long-term Obligation Proceeds	-	1,824,876	-	-	-
Total 765 - CFD 2021-2 Riverpoint Park Place	**$ -**	**$ 2,072,643**	**$ 254,250**	**$ 290,758**	**$ 292,641**
770 - SUCCESSOR AGENCY TRUST FUND					
Taxes	$ 18,567,804	$ 13,858,896	$ 16,899,550	$ 16,680,250	$ 14,918,010
Miscellaneous	1,381,971	906,666	-	-	-
Total 770 - Successor Agency Trust Fund	**$ 19,949,775**	**$ 14,765,562**	**$ 16,899,550**	**$ 16,680,250**	**$ 14,918,010**
Total	**$ 1,480,215,178**	**$ 1,697,939,449**	**$ 1,435,307,786**	**$ 1,447,103,118**	**$ 1,477,617,346**

EXPENDITURE OVERVIEW

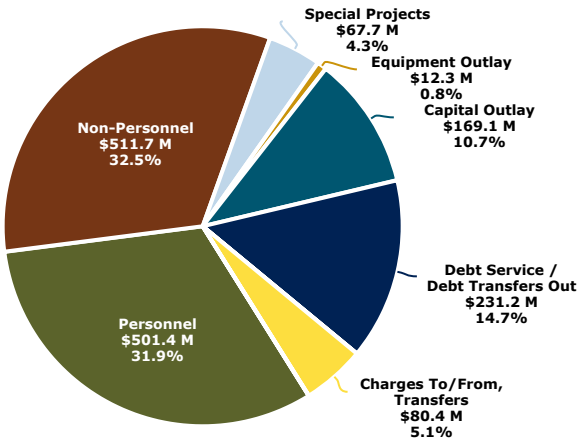


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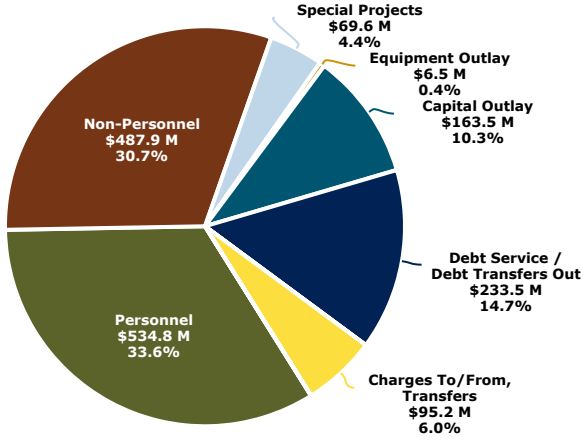
CITYWIDE OVERVIEW

The City's FY 2026-2028 Biennial Budget totals $1.57 billion in FY 2026/27 and $1.59 billion in FY 2027/28, inclusive of the capital projects budget. The General Fund, Measure Z Funds, Electric, Water, Refuse, and Sewer compromise nearly 79% of the total expenditure budget. Five-year financial plans have been developed for these funds to identify future fiscal challenges and facilitate informed discussions and decision-making that will be necessary to address these challenges. The plans are available in the Five-Year Financial Plans section of this document starting on page 49.

FY 2026/27



FY 2027/28



EXPENDITURE CATEGORIES

NON-PERSONNEL

Non-Personnel expenditures comprise the largest spending category of the City, however, more than $318 million, or 62%, of this category in FY 2026/27 and $289 million, or 58%, in FY 2027/28 is for power and energy related purchases in the Electric fund. Other Non-Personnel expenditures include but are not limited to: professional services and contracts; utilities; maintenance and repairs; insurance; fuel and operating supplies; outside legal costs; land and building rental; software purchases and licensing; and general office costs such as office supplies, travel, and training. Within the General Fund for FY 2026/27 and FY 2027/28, baseline budgets for Non-personnel costs were generally forecasted to sustain current service levels, with consideration given to contract and other committed price increases, such as software licensing costs. In addition to their baseline budgets, departments submitted critical needs requests and reduction proposals to help address the projected budget deficit.

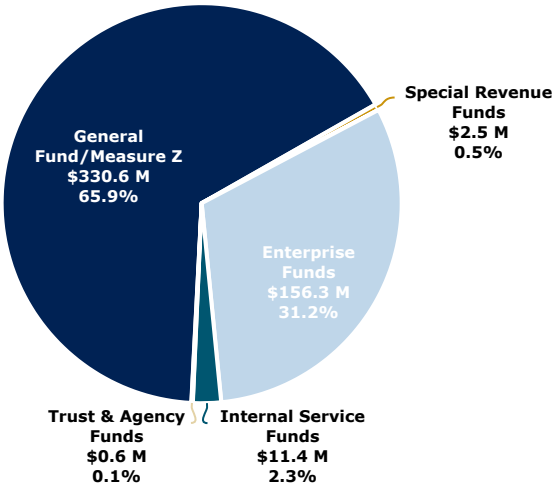
NON-PERSONNEL	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
CITY FUND					
101 - General Fund	$ 67,761,656	$ 80,997,968	$ 79,484,769	$ 70,974,169	$ 78,465,566
110 - Measure Z	7,855,998	9,428,979	9,449,442	7,466,691	8,055,560
170 - RDSA Administration	101,007	133,192	136,510	28,971	22,054
215 - Grants & Restricted Programs	4,859,230	3,430,450	468,654	690,163	706,965
220 - Community Development Block Grant (CDBG)	66,860	98,910	82,944	96,912	92,443
223 - Housing & Human Services Grants	15	-	-	-	-
225 - Neighborhood Stabilization Program	-	111	-	-	-

NON-PERSONNEL	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
240 - Air Quality Improvement Fund	75,838	64,713	103,210	104,242	105,284
260 - NPDES Storm Drain	119,950	162,680	260,170	256,070	261,327
280 - Housing Authority	136,751	60,100	263,884	269,729	265,476
291 - Special Districts	4,997,018	5,083,165	5,631,872	5,270,040	5,364,380
292 - Riverwalk Landscape Maintenance District	204,883	202,165	349,650	375,216	376,238
293 - Highlander Landscape Maintenance District	104,248	130,483	114,801	145,362	149,646
390 - Debt Service Fund – General	-	-	10,000	-	-
420 - Measure Z Capital Outlay	-	113,184	-	-	-
432 - Measure A Capital Outlay	6,500	-	-	-	-
510 - Electric	272,751,543	263,387,492	300,034,386	317,928,882	289,091,348
511 - Electric – Public Benefit Programs	101,761	66,152	-	-	-
520 - Water	22,079,192	24,727,329	28,571,460	34,023,063	34,109,924
521 - Water Conservation	326	3,456	-	-	-
530 - Airport	650,529	654,201	779,860	858,016	877,519
540 - Refuse	15,907,575	14,400,272	15,234,410	16,241,995	16,697,370
550 - Sewer	20,601,714	21,235,793	23,919,968	24,393,206	23,390,174
560 - Special Transit	999,006	1,175,609	1,332,803	1,401,819	1,503,527
570 - Public Parking	5,453,065	4,994,999	6,396,330	7,081,986	7,227,918
580 - Convention Center	162,362	168,594	205,590	191,030	208,537
581 - Entertainment	8,939,774	2,887,447	631,616	660,608	682,595
582 - Cheech Marin Center	196,645	225,127	498,525	524,283	535,018
610 - Workers' Compensation Trust	8,693,708	9,196,705	7,041,826	7,097,971	7,362,218
620 - Unemployment Insurance	100,343	147,250	159,755	170,003	180,854
630 - Liability Insurance Trust	18,171,733	12,730,372	7,279,139	10,519,153	11,385,423
631 - Parada Settlement Fund	38,004,617	89,232	-	-	-
632 - GFT Settlement Fund	-	8,310,318	-	-	-
640 - Central Stores	(8,491)	167,188	315,376	205,905	201,105
650 - Central Garage	8,607,055	8,701,177	8,511,941	8,464,238	8,708,687
753 - CFD 90-1 Highlander Debt Service	745	-	-	-	-
760 - CFD 2014-2 Highlands	-	3,709	-	-	-
761 - CFD 2013-1 Kunny Ranch	-	153,944	-	-	-
762 - CFD 2015-1 Orangecrest Grove	-	2,674	-	-	-
765 - CFD 2021-2 Riverpoint Park Place	-	1,754,237	-	-	-
770 - Successor Agency Trust Fund	409,321	685,473	-	-	-
Total Non-Personnel	**$ 508,112,477**	**$ 475,774,850**	**$ 497,268,891**	**$ 515,439,723**	**$ 496,027,156**

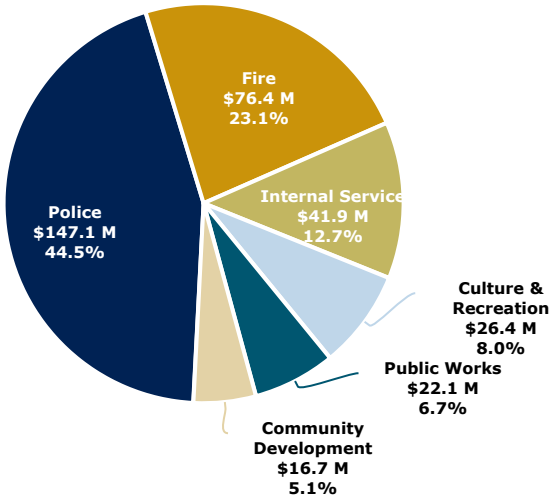
PERSONNEL

Personnel costs are the second largest spending category of the City and include salaries, benefits, Workers' Compensation insurance, and retirement costs, including the CalPERS UAL. The following pie charts present the FY 2026/27 personnel budget by fund or fund type citywide, and by department or department type for the General Fund and Measure Z. The FY 2027/28 personnel budget presents no material changes as compared to FY 2026/27 allocations shown in the following pie charts.

FY 2026/27 Citywide Personnel by Fund Type



FY 2026/27 General Fund & Measure Z by Department Type



Citywide personnel costs total approximately $501.4 million in FY 2026/27 and $534.8 million in FY 2027/28, with Public Safety departments contributing nearly 44% of that amount for both fiscal years. Public safety accounts for more than 67% of General Fund and Measure Z personnel costs combined in this biennial budget. Measure Z funds nearly $34.1 million in FY 2026/27 and $36.1 million in FY 2027/28 in City personnel costs, including 17% ($27.0 million) of total Police Department personnel costs and 7% ($6.1 million) of total Fire Department personnel costs.

The CalPERS UAL accounts for more than $39.0 million of the adopted personnel budget in FY 2026/27 and $44.1 million in FY 2027/28. Allocation between CalPERS groups in FY 2026/27 is 50% to Safety and 50% to Miscellaneous. In FY 2027/28 the allocation is 48% to the Safety group and 52% to the Miscellaneous group.

PERSONNEL	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
CITY FUND					
101 - General Fund	$ 240,630,238	$ 265,029,514	$ 280,831,342	$ 296,578,483	$ 315,704,218
110 - Measure Z	24,963,029	27,365,146	29,851,071	34,058,907	36,080,614
170 - RDSA Administration	503,414	528,208	521,305	577,119	624,263
205 - Urban Area Security Initiative (UASI)	393,718	513,851	-	-	-
215 - Grants & Restricted Programs	3,111,068	3,892,793	776,000	525,402	569,488
220 - Community Development Block Grant (CDBG)	529,799	555,638	576,368	654,601	707,115
223 - Housing & Human Services Grants	67,440	3,311	-	-	-
260 - NPDES Storm Drain	322,009	278,696	377,468	383,693	422,641
280 - Housing Authority	580,604	618,301	966,570	913,132	984,075
420 - Measure Z Capital Outlay	1,007	-	-	-	-
510 - Electric	70,515,989	79,622,982	83,124,203	88,638,768	95,040,662
520 - Water	25,108,642	27,873,350	28,496,075	31,752,829	33,783,051
530 - Airport	809,336	943,953	905,916	952,989	1,026,035
540 - Refuse	7,225,701	6,796,265	8,215,991	8,613,848	9,236,565
550 - Sewer	15,056,640	16,504,368	18,072,232	19,894,723	21,349,941
560 - Special Transit	3,400,377	3,447,123	3,392,638	4,172,704	4,462,771

PERSONNEL	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
570 - Public Parking	1,396,472	1,944,821	2,020,500	2,231,010	2,426,748
610 - Workers' Compensation Trust	665,469	774,928	690,174	790,443	852,057
630 - Liability Insurance Trust	773,831	1,513,666	1,388,518	4,555,864	4,938,296
640 - Central Stores	812,448	906,759	983,332	1,062,373	1,154,532
650 - Central Garage	3,852,274	4,495,395	4,568,805	5,031,419	5,438,911
Total Personnel	**$ 400,719,505**	**$ 443,609,068**	**$ 465,758,508**	**$ 501,388,307**	**$ 534,801,983**

SPECIAL PROJECTS

Special Project expenditures represent several different expenditure types, including costs mandated by the City's charter, such as board and commission costs; programs funded by restricted funding, such as the use of Public, Educational & Government (PEG) revenue; the support of various community organizations, City events and City venues; management and incentive fees for operators of City-owned entertainment venues; and programs that directly benefit the public community. A few items included in this category are:

- Festival of Lights
- Janet Goeske Center
- Animal Control (outsourced)
- Safety Vehicle Replacement
- CDBG & HOPWA
- Outsourced Refuse Services
- Street Replacement Fees
- Hazardous Materials Cleanup
- Electric Public Benefit Programs
- Water Conservation Programs
- Public, Educational & Government (PEG)
- RPU Community Outreach Programs
- Convention Center Operations

SPECIAL PROJECTS	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
CITY FUND					
101 - General Fund	$ 7,853,843	$ 8,588,095	$ 10,502,698	$ 11,140,779	$ 11,594,353
110 - Measure Z	2,510,205	3,374,849	10,132,848	6,943,300	6,860,275
215 - Grants & Restricted Programs	803,623	779,417	344,000	344,000	344,000
220 - Community Development Block Grant (CDBG)	634,379	413,468	2,406,661	2,478,861	2,553,227
221 - Home Investment Partnership Program (HOME)	236,523	3,326,534	1,164,663	1,187,955	1,211,715
222 - Housing Opportunities for Persons with AIDS (HOPWA)	3,243,914	4,517,104	4,685,057	4,778,758	4,922,121
240 - Air Quality Improvement Fund	14,621	12,946	316,800	319,968	323,774
260 - NPDES Storm Drain	196,925	99,917	410,000	445,000	445,000
280 - Housing Authority	33,260	21,859	150,000	150,000	154,500
291 - Special Districts	9,496	51,991	93,400	96,200	99,100
292 - Riverwalk Landscape Maintenance District	170	-	-	-	-
510 - Electric	523,619	325,698	1,673,490	960,110	961,270
511 - Electric – Public Benefit Programs	6,772,725	8,134,208	14,228,890	9,924,192	10,141,549
520 - Water	170,355	150,557	394,200	340,017	317,775
521 - Water Conservation	511,058	512,336	1,186,550	1,210,270	1,234,480
540 - Refuse	7,154,637	10,013,990	8,206,572	8,538,562	9,078,524
550 - Sewer	2,210,563	2,243,645	2,453,639	2,511,419	2,578,592
580 - Convention Center	15,951,279	16,379,019	14,730,709	15,079,037	15,528,912

SPECIAL PROJECTS	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
581 - Entertainment	646,183	900	70,000	70,000	70,000
582 - Cheech Marin Center	829,167	854,167	900,000	925,000	950,000
630 - Liability Insurance Trust	202,639	120,262	250,000	250,000	250,000
770 - Successor Agency Trust Fund	200,000	149,889	-	-	-
Total Special Projects	**$ 50,709,184**	**$ 60,070,851**	**$ 74,300,177**	**$ 67,693,428**	**$ 69,619,167**

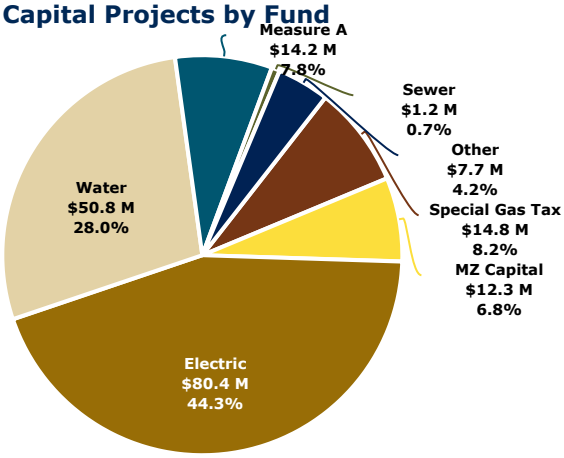
CAPITAL AND EQUIPMENT OUTLAY

Expenditures in this category include the construction or purchase of tangible items equal to or exceeding a cost of $5,000 per item, as well as capital project expenditures as budgeted in the Capital Improvement Program. A purchase or investment of resources may be considered a capital project if the total cost of the project exceeds $20,000 and the item purchased or constructed has a useful life of at least ten years.

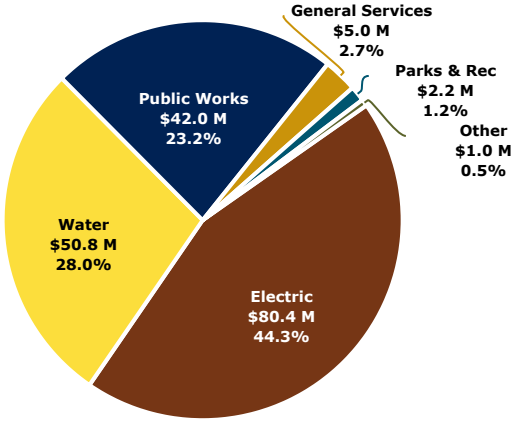
CAPITAL PROJECTS BUDGET

The capital projects budget totals $181.4 million for FY 2026/27 and $170.0 million for FY 2027/28. For reporting purposes, the capital project budget is combined with minor capital outlay and reported in the Capital Outlay line item of the budget schedules. The allocation of the capital budget to specific funds and departments is shown in the following charts. For more details, refer to the *Capital Improvement Program Overview* section beginning on page 179, and the City's separate publication titled *FY 2026-2031 Capital Improvement Program*.

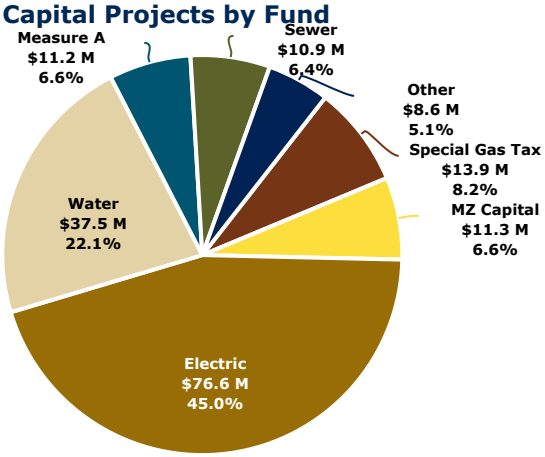
FY 2026/27
Capital Projects by Fund



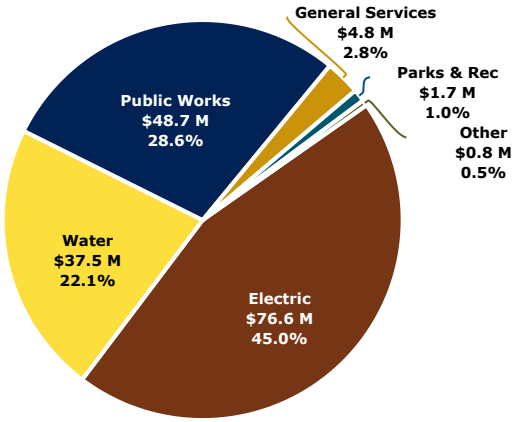
FY 2026/27
Capital Projects by Department



FY 2027/28
Capital Projects by Fund



FY 2027/28
Capital Projects by Department



CAPITAL AND EQUIPMENT OUTLAY					
	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
CITY FUND					
101 - General Fund	$ 234,660	$ 5,039,958	$ 507,598	$ 411,177	$ 420,911
110 - Measure Z	3,532,446	6,511,052	1,637,085	1,653,787	1,210,585
205 - Urban Area Security Initiative (UASI)	1,488,227	2,691,905	-	-	-
215 - Grants & Restricted Programs	5,518,273	4,187,890	-	-	-
220 - Community Development Block Grant (CDBG)	3,592,480	1,765,962	-	-	-
223 - Housing & Human Services Grants	451,195	533,438	-	-	-
225 - Neighborhood Stabilization Program	244,496	4,449	-	-	-
230 - Special Gas Tax	15,471,691	16,909,385	11,565,876	14,841,232	13,872,623
240 - Air Quality Improvement Fund	399,993	-	-	-	-
260 - NPDES Storm Drain	470,130	304,172	-	-	-
280 - Housing Authority	355,763	124,245	-	-	-
401 - Capital Outlay	1,403,466	16,032,082	400,000	-	-

CAPITAL AND EQUIPMENT OUTLAY	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
410 - Storm Drain	278,097	293,927	150,000	150,000	150,000
413 - Regional Park Special Capital Improvements	184,635	41,771	-	-	-
420 - Measure Z Capital Outlay	22,087,735	21,999,898	33,879,047	12,300,000	11,300,000
430 - Capital Outlay – Grants	882,546	20,540,733	-	-	-
431 - Transportation Projects	162,185	210	-	-	-
432 - Measure A Capital Outlay	4,678,474	9,130,026	4,775,000	14,237,300	11,247,800
433 - Transportation Development Impact Fees	123,721	62,660	-	-	-
434 - Transportation Uniform Mitigation Fee (TUMF)	1,637,236	6,257,172	-	-	-
456 - Riverwalk Assessment District	248	56,561	-	-	-
480 - RDSA 2007 Bonds	37,184	249,535	-	-	-
510 - Electric	27,366,073	58,794,783	68,962,362	80,374,245	76,565,162
520 - Water	30,154,533	9,067,194	34,573,077	50,775,585	37,504,135
530 - Airport	746,862	573,885	-	-	-
540 - Refuse	161,777	7,064,701	1,324,588	1,582,509	1,844,217
550 - Sewer	9,091,367	23,821,223	5,090,708	1,231,138	10,931,138
560 - Special Transit	-	769,623	-	-	-
570 - Public Parking	1,046,620	951,437	900,000	1,193,381	2,300,000
581 - Entertainment	1,416,235	-	-	-	-
582 - Cheech Marin Center	(19,397)	-	-	-	-
630 - Liability Insurance Trust	214	255	155	180	185
640 - Central Stores	3,050	1,272	1,875	1,320	1,360
650 - Central Garage	1,706,211	2,478,034	1,130,177	2,664,082	2,699,005
770 - Successor Agency Trust Fund	334,602	510,237	-	-	-
Total Capital and Equipment Outlay	**$ 135,243,028**	**$ 216,769,675**	**$ 164,897,548**	**$ 181,415,936**	**$ 170,047,121**

DEBT SERVICE

The debt service budget includes current principal and interest obligations, fiscal charges, and other related costs. Estimated future debt service expenditures are based on the City's debt repayment schedule (refer to Long-Term Debt Obligations on page 155). Actual debt obligations may vary from the budget due to variable interest rates and interest credits applied in the debt schedule.

DEBT SERVICE	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
CITY FUND					
101 - General Fund	$ 22,730,700	$ 23,136,872	$ 22,047,769	$ 22,495,896	$ 23,069,143
110 - Measure Z	6,131,893	8,373,363	14,805,856	14,702,031	12,436,301
115 - Section 115 Pension Trust	406,850	76,116	-	-	-
215 - Grants & Restricted Programs	210,762	209,872	-	-	-
220 - Community Development Block Grant (CDBG)	44,045	46,938	47,160	44,590	34,650
280 - Housing Authority	96,827	103,075	93,140	97,970	74,840
390 - Debt Service Fund – General	59,308,478	52,848,009	41,238,759	41,588,869	39,897,863
391 - Debt Service Fund – Public Works	2,724,689	2,723,000	2,725,250	2,723,000	2,721,250
411 - Special Capital Improvement	1,750,000	3,042,275	3,050,644	3,055,972	3,058,259
432 - Measure A Capital Outlay	2,998,990	2,724,250	2,727,250	2,725,000	2,723,250
510 - Electric	48,622,839	53,870,062	58,431,905	57,660,320	60,448,145

DEBT SERVICE	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
511 - Electric – Public Benefit Programs	7,755	7,754	7,760	7,760	-
520 - Water	21,226,205	21,868,182	26,775,115	29,817,350	33,873,091
530 - Airport	84,172	88,598	338,330	327,540	290,230
540 - Refuse	599,876	690,605	1,418,120	1,741,940	1,534,385
550 - Sewer	25,850,933	25,938,001	28,123,322	24,100,266	25,949,150
560 - Special Transit	246,659	287,224	262,460	249,330	176,570
570 - Public Parking	1,778,851	1,608,121	2,001,642	1,944,032	1,904,132
580 - Convention Center	3,072,458	3,056,754	3,055,872	3,048,963	3,044,074
581 - Entertainment	2,859,990	2,906,634	3,100,971	3,104,993	3,106,748
610 - Workers' Compensation Trust	57,406	60,892	61,150	58,050	41,750
630 - Liability Insurance Trust	7,087	7,602	7,660	7,200	6,190
640 - Central Stores	68,069	71,708	71,460	67,960	47,120
650 - Central Garage	405,068	455,419	378,870	435,420	337,280
741 - Assessment District – Miscellaneous	400,519	22,800	-	-	-
742 - Hunter Business Park District	965,090	970,392	968,160	971,020	972,050
745 - Riverwalk Assessment District	718,909	719,143	719,110	722,520	-
746 - Riverwalk Business Assessment District	296,047	295,889	295,890	298,201	298,606
756 - CFD Riverwalk Vista	296,347	297,005	299,544	300,440	299,944
758 - CFD 92-1 Sycamore Canyon	647,687	647,880	651,625	652,090	655,288
759 - CFD Riverwalk Vista Area #2	378,513	378,613	369,372	380,370	379,143
760 - CFD 2014-2 Highlands	147,935	151,363	151,053	155,068	152,561
761 - CFD 2013-1 Kunny Ranch	224,781	188,483	287,007	289,273	285,776
762 - CFD 2015-1 Orangecrest Grove	150,790	152,455	154,607	152,972	156,252
763 - CFD 2015-2 Pomelo	303,759	307,969	305,089	309,135	306,188
764 - CFD 2021-3 Bridle Ridge	-	12,526	-	30,000	30,000
765 - CFD 2021-2 Riverpoint Park Place	-	318,407	254,250	252,758	254,641
770 - Successor Agency Trust Fund	18,327,447	17,818,223	16,899,550	16,680,250	14,918,010
Total Debt Service / Debt Transfers Out	**$ 224,148,426**	**$ 226,482,474**	**$ 232,125,722**	**$ 231,198,549**	**$ 233,482,880**

CHARGES TO/FROM OTHERS

COST ALLOCATION PLAN

The Cost Allocation Plan (CAP) facilitates the allocation of General Fund administrative service costs to the departments, programs, or funds that receive benefit from the services. For example, the budgets for internal service departments (such as Human Resources) are allocated to public service departments (such as the Police Department and Public Works Department). The CAP uses various statistical data to distribute identified service costs appropriately. This allocation of costs adjusts each department's budget to a truer representation of the cost of providing its services to the City's citizens and customers. Any fees or charges set for city services are then based upon the expenditures of this adjusted budget, which includes an appropriate amount of overhead or allocated costs.

The allocation of costs is recorded as "Charges from Others" in the department receiving the service and "Charges to Others" in the department allocating the cost of service. Charges to Others will show as a negative (contra-) expenditure, offsetting the internal service department's operating costs. In a department that is entirely classified as an internal service department, such as the City Council, the net expenditure budget after cost allocation will be zero. For this reason, the CAP is excluded from many budget schedules contained in this publication to fully disclose the core operating cost of a City department, rather than presenting the post-allocation (zero or substantially reduced) budget of internal service departments. The *Budget Overview* sections of each department contained in the

Department Budget Detail section beginning on page 255 explains the extent to which the respective department is allocated to others.

COST ALLOCATION PLAN					
	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
CITY FUND					
101 - General Fund	$ (24,105,040)	$ (22,175,830)	$ (22,831,480)	$ (19,589,597)	$ (20,563,738)
170 - RDSA Administration	156,386	124,271	127,050	80,736	83,067
280 - Housing Authority	548,662	535,348	551,292	532,968	559,814
410 - Storm Drain	20,657	-	-	-	-
411 - Special Capital Improvement	54,543	48,670	50,109	34,658	36,883
420 - Measure Z Capital Outlay	90,420	-	-	-	-
510 - Electric	9,736,228	8,954,807	9,219,499	8,273,288	8,676,804
511 - Electric – Public Benefit Programs	149,329	131,813	135,710	169,113	179,814
520 - Water	3,875,424	3,559,673	3,665,105	3,329,547	3,494,338
521 - Water Conservation	13,576	12,079	12,436	17,325	18,413
530 - Airport	200,336	194,029	199,792	144,152	151,383
540 - Refuse	1,273,129	1,173,340	1,208,077	1,336,830	1,407,761
550 - Sewer	2,593,661	2,130,203	2,193,287	2,260,267	2,373,153
560 - Special Transit	613,821	576,329	593,403	594,964	621,830
570 - Public Parking	366,301	334,242	343,961	464,479	488,806
610 - Workers' Compensation Trust	793,160	759,516	781,514	1,067,371	1,121,075
620 - Unemployment Insurance	3,429	3,027	3,117	2,079	2,211
630 - Liability Insurance Trust	2,732,461	2,823,696	2,908,220	393,786	415,505
640 - Central Stores	115,019	107,350	110,529	119,118	124,544
650 - Central Garage	768,497	707,437	728,379	768,916	808,337
Total Cost Allocation Plan	**$ (1)**	**$ -**	**$ -**	**$ -**	**$ -**

UTILIZATION/DIRECT CHARGES

Utilization or direct charges are typically employed when the origin and destination of a specific cost are readily apparent and fixed. For example, the Housing and Human Services Department uses utilization charges to allocate specific personnel costs to applicable grants (e.g., CDBG). Other direct charges are estimates, such as the projected amount of labor and overhead costs allocated to capital projects. Direct charges are recorded in the Charges from Others and Charges to Others line items.

UTILIZATION / DIRECT CHARGES	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
CITY FUND					
101 - General Fund	$ (44,833,358)	$ (44,813,806)	$ (43,956,837)	$ (39,988,009)	$ (42,075,396)
110 - Measure Z	18,640	-	18,818	-	-
170 - RDSA Administration	(61,061)	(51,320)	(147,896)	(199,386)	(202,310)
215 - Grants & Restricted Programs	(2,743,690)	(652,191)	604,057	998,396	1,050,162
220 - Community Development Block Grant (CDBG)	129,510	(63,005)	(111,346)	(131,496)	(130,859)
221 - Home Investment Partnership Program (HOME)	33,655	-	129,406	98,795	98,795
222 - Housing Opportunities for Persons with AIDS (HOPWA)	69,290	74,653	144,898	144,195	144,195
230 - Special Gas Tax	3,087,097	3,087,097	3,087,097	3,087,097	3,087,097
240 - Air Quality Improvement Fund	1,568	3,036	3,265	3,430	3,602
260 - NPDES Storm Drain	519,581	468,832	483,674	490,864	493,565
280 - Housing Authority	399,696	574,693	548,099	461,640	489,240
292 - Riverwalk Landscape Maintenance District	201,753	268,994	226,264	240,626	256,987
410 - Storm Drain	20,657	-	-	-	-
411 - Special Capital Improvement	54,543	48,670	50,109	34,658	36,883
420 - Measure Z Capital Outlay	90,420	-	-	-	-
510 - Electric	(6,368,960)	(10,893,160)	(18,464,609)	(17,258,869)	(18,229,797)
511 - Electric – Public Benefit Programs	1,299,136	2,272,440	2,375,890	3,153,048	3,393,451
520 - Water	4,134,589	5,218,973	1,373,427	(663,536)	1,888,635
521 - Water Conservation	296,724	341,406	357,079	246,858	265,616
530 - Airport	218,146	209,795	218,638	164,840	172,817
540 - Refuse	4,392,408	4,468,885	4,948,140	5,383,609	5,728,712
550 - Sewer	3,239,380	3,041,746	3,555,041	3,005,307	3,227,649
560 - Special Transit	898,410	911,993	983,765	992,052	1,050,599
570 - Public Parking	(340,487)	(282,601)	(386,981)	(8,513)	(26,368)
581 - Entertainment	416	391	400	268	394
610 - Workers' Compensation Trust	1,208,869	1,242,200	1,286,522	1,717,351	1,805,801
620 - Unemployment Insurance	3,429	3,027	3,117	2,079	2,211
630 - Liability Insurance Trust	3,990,708	4,016,846	4,254,668	409,178	431,820
640 - Central Stores	115,142	107,486	110,692	119,281	124,719
650 - Central Garage	1,433,627	1,368,792	1,392,785	1,504,010	1,582,588
742 - Hunter Business Park District	22,000	22,000	22,000	22,000	22,000
745 - Riverwalk Assessment District	15,000	15,000	15,000	15,000	-
746 - Riverwalk Business Assessment District	8,500	5,000	8,500	8,500	8,500
756 - CFD Riverwalk Vista	15,000	15,000	15,000	15,000	15,000
758 - CFD 92-1 Sycamore Canyon	15,000	15,000	15,000	15,000	15,000
759 - CFD Riverwalk Vista Area #2	11,000	11,000	11,000	11,000	11,000
760 - CFD 2014-2 Highlands	12,300	12,300	12,300	12,300	12,300
761 - CFD 2013-1 Kunny Ranch	15,000	5,000	15,000	15,000	15,000
762 - CFD 2015-1 Orangecrest Grove	22,000	22,000	18,000	15,000	15,000
763 - CFD 2015-2 Pomelo	28,368	41,607	53,675	54,447	55,236
764 - CFD 2021-3 Bridle Ridge	-	-	-	40,000	40,000
765 - CFD 2021-2 Riverpoint Park Place	-	-	-	38,000	38,000
Total Utilization / Direct Charges	**$ (28,325,994)**	**$ (28,862,221)**	**$ (36,726,343)**	**$ (35,730,980)**	**$ (35,082,156)**

EXPENDITURE SCHEDULES

The following pages include expenditure schedules in three summary formats:

- **Expenditures by Fund** (page 133): This schedule lists Expenditures by fund, followed by Operating Transfers Out by fund. Transfers for debt service are included within the fund expenditures. Additional schedules of Transfers Out can be found on page 81. The Cost Allocation Plan is included in this schedule, to represent the complete budget by fund, as adopted.
- **Expenditures by Fund and Type** (page 136): This schedule includes Debt Transfers Out and Operating Transfers Out as a line item within each applicable fund. The Cost Allocation Plan is included in this schedule, to represent the complete budget by fund, as adopted.
- **Expenditures by Fund and Department** (page 146): This schedule lists the departmental budgets that comprise the total fund budget, followed by the total amount of the fund allocated to others via the Cost Allocation Plan.

Additional expenditure schedules by department are included in the Department Budget Detail section beginning on page 255. These include:

- **Budget Summary by Expenditure Category - All Funds:** This schedule lists the department's full budget by budget category (e.g., Personnel, Non-personnel, etc.) for all funds combined. This provides a good picture of the greatest areas of cost in a department. For example, Personnel costs account for more than 80% of the Police and Fire Department budgets.
- **Budget Summary by Fund:** This schedule lists the funds in which each department's budget resides.
- **Division/Program Budgets:** The schedules in these sections list departmental expenditures by fund and budget category, for the division, programs, and services described.

EXPENDITURES BY FUND

	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
CITY FUND					
101 - General Fund	$ 345,162,353	$ 356,889,471	$ 358,600,539	$ 367,934,769	$ 390,925,011
110 - Measure Z	45,012,211	55,053,389	65,895,120	64,633,716	63,442,785
115 - Section 115 Pension Trust	406,850	76,116	-	-	-
170 - RDSA Administration	543,360	610,080	509,919	406,704	444,007
205 - Urban Area Security Initiative (UASI)	1,881,945	3,205,756	-	-	-
215 - Grants & Restricted Programs	24,890,077	21,627,052	2,192,711	2,557,961	2,670,615
220 - Community Development Block Grant (CDBG)	4,997,073	2,817,911	3,001,787	3,143,468	3,256,576
221 - Home Investment Partnership Program (HOME)	270,178	3,326,534	1,294,069	1,286,750	1,310,510
222 - Housing Opportunities for Persons with AIDS (HOPWA)	3,313,204	4,687,943	4,829,955	4,922,953	5,066,316
223 - Housing & Human Services Grants	7,989,640	9,241,249	-	-	-
225 - Neighborhood Stabilization Program	244,496	4,560	-	-	-
230 - Special Gas Tax	18,558,788	19,996,482	14,652,973	17,928,329	16,959,720
240 - Air Quality Improvement Fund	492,020	80,695	423,275	427,640	432,660
260 - NPDES Storm Drain	1,628,595	1,314,297	1,531,312	1,575,627	1,622,533
280 - Housing Authority	1,602,901	1,502,273	2,021,693	1,892,471	1,968,131
291 - Special Districts	5,006,514	5,135,156	5,725,272	5,366,240	5,463,480
292 - Riverwalk Landscape Maintenance District	406,806	471,159	575,914	615,842	633,225
293 - Highlander Landscape Maintenance District	104,248	130,483	114,801	145,362	149,646
390 - Debt Service Fund – General	59,308,478	52,848,009	41,248,759	41,588,869	39,897,863
391 - Debt Service Fund – Public Works	2,724,689	2,723,000	2,725,250	2,723,000	2,721,250
401 - Capital Outlay	1,403,466	16,032,082	400,000	-	-

EXPENDITURES BY FUND

	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
410 - Storm Drain	298,754	293,927	150,000	150,000	150,000
411 - Special Capital Improvement	1,804,543	3,090,945	3,100,753	3,090,630	3,095,142
413 - Regional Park Special Capital Improvements	184,635	41,771	-	-	-
420 - Measure Z Capital Outlay	22,179,162	22,113,082	33,879,047	12,300,000	11,300,000
430 - Capital Outlay – Grants	882,433	20,540,733	-	-	-
431 - Transportation Projects	162,185	210	-	-	-
432 - Measure A Capital Outlay	7,683,964	11,854,276	7,502,250	16,962,300	13,971,050
433 - Transportation Development Impact Fees	123,721	62,660	-	-	-
434 - Transportation Uniform Mitigation Fee (TUMF)	1,637,236	6,257,172	-	-	-
456 - Riverwalk Assessment District	248	56,561	-	-	-
480 - RDSA 2007 Bonds	37,184	249,535	-	-	-
510 - Electric	413,411,103	445,107,857	493,761,737	528,303,456	503,876,790
511 - Electric – Public Benefit Programs	8,181,377	10,480,554	16,612,540	13,085,000	13,535,000
520 - Water	102,873,516	88,905,585	120,183,354	146,045,308	141,476,611
521 - Water Conservation	808,108	857,198	1,543,629	1,457,128	1,500,096
530 - Airport	2,555,385	2,470,432	2,242,744	2,303,385	2,366,601
540 - Refuse	35,441,974	43,434,718	39,347,821	42,102,463	44,119,773
550 - Sewer	76,050,597	92,784,776	81,214,910	75,136,059	87,426,644
560 - Special Transit	5,544,452	6,593,955	5,971,666	6,815,905	7,193,467
570 - Public Parking	9,334,521	9,216,777	10,931,491	12,441,896	13,832,430
580 - Convention Center	19,186,099	19,604,367	17,992,171	18,319,030	18,781,523
581 - Entertainment	13,862,598	5,795,372	3,802,987	3,835,869	3,859,737
582 - Cheech Marin Center	1,006,415	1,079,294	1,398,525	1,449,283	1,485,018
610 - Workers' Compensation Trust	10,625,452	11,274,725	9,079,672	9,663,815	10,061,826
620 - Unemployment Insurance	103,772	150,277	162,872	172,082	183,065
630 - Liability Insurance Trust	23,146,212	18,389,003	13,180,140	15,741,575	17,011,914
631 - Parada Settlement Fund	38,004,617	89,232	-	-	-
632 - GFT Settlement Fund	-	8,310,318	-	-	-
640 - Central Stores	990,218	1,254,413	1,482,735	1,456,839	1,528,836
650 - Central Garage	16,004,235	17,498,817	15,982,578	18,099,169	18,766,471
741 - Assessment District – Miscellaneous	400,519	22,800	-	-	-
742 - Hunter Business Park District	987,090	992,392	990,160	993,020	994,050
745 - Riverwalk Assessment District	733,909	734,143	734,110	737,520	-
746 - Riverwalk Business Assessment District	304,547	300,889	304,390	306,701	307,106
753 - CFD 90-1 Highlander Debt Service	745	-	-	-	-
756 - CFD Riverwalk Vista	311,347	312,005	314,544	315,440	314,944
758 - CFD 92-1 Sycamore Canyon	662,687	662,880	666,625	667,090	670,288
759 - CFD Riverwalk Vista Area #2	389,513	389,613	380,372	391,370	390,143
760 - CFD 2014-2 Highlands	160,235	167,372	163,353	167,368	164,861
761 - CFD 2013-1 Kunny Ranch	239,781	347,427	302,007	304,273	300,776
762 - CFD 2015-1 Orangecrest Grove	172,790	177,129	172,607	167,972	171,252
763 - CFD 2015-2 Pomelo	332,127	349,576	358,764	363,582	361,424
764 - CFD 2021-3 Bridle Ridge	-	12,526	-	70,000	70,000
765 - CFD 2021-2 Riverpoint Park Place	-	2,072,644	254,250	290,758	292,641
770 - Successor Agency Trust Fund	19,271,370	19,163,822	16,899,550	16,680,250	14,918,010
TOTAL EXPENDITURES	**$ 1,362,039,268**	**$ 1,431,337,457**	**$ 1,406,807,703**	**$ 1,467,536,237**	**$ 1,471,441,817**
INTERFUND TRANSFERS					
101 - General Fund	$ 51,253,526	$ 50,194,918	$ 23,556,674	$ 15,392,075	$ 12,984,724
110 - Measure Z	35,353,924	42,408,495	41,608,367	30,566,026	29,566,026
115 - Section 115 Pension Trust	-	-	-	-	12,392,540
215 - Grants & Restricted Programs	1,408,931	32,056,036	250,000	-	-

EXPENDITURES BY FUND	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
223 - Housing & Human Services Grants	-	1,287,397	-	-	-
230 - Special Gas Tax	-	40,000	-	-	-
280 - Housing Authority	40,541	-	-	-	-
281 - Low/Mod Housing Asset Fund	9,267,256	-	-	-	-
401 - Capital Outlay	92,290	11,393,838	-	-	-
420 - Measure Z Capital Outlay	54,371	4,995	-	-	-
432 - Measure A Capital Outlay	-	91,324	-	-	-
434 - Transportation Uniform Mitigation Fee (TUMF)	-	143,298	-	-	-
510 - Electric	45,289,100	45,215,300	47,015,500	50,551,600	54,077,500
520 - Water	8,107,500	8,230,300	9,183,200	9,825,900	10,623,900
570 - Public Parking	2,111,891	-	-	-	-
TOTAL INTERFUND TRANSFERS	**$ 152,979,330**	**$ 191,065,901**	**$ 121,613,741**	**$ 106,335,601**	**$ 119,644,690**
TOTAL EXPENDITURES AND TRANSFERS OUT	**$ 1,515,018,598**	**$ 1,622,403,358**	**$ 1,528,421,444**	**$ 1,573,871,838**	**$ 1,591,086,507**

EXPENDITURES BY FUND AND TYPE

	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
EXPENDITURES					
101 - GENERAL FUND					
Personnel	$ 240,630,238	$ 265,029,514	$ 280,831,342	$ 296,578,483	$ 315,704,218
Non-Personnel	67,761,656	80,997,968	79,484,769	70,974,169	78,465,566
Special Projects	7,853,843	8,588,095	10,502,698	11,140,779	11,594,353
Equipment Outlay	200,935	3,035,858	329,217	233,445	237,667
Capital Outlay	33,725	2,004,100	178,381	177,732	183,244
Debt Service / Debt Transfers Out	22,730,700	23,136,872	22,047,769	22,495,896	23,069,143
Operating Grants	-	(50)	-	-	-
Operating Transfers Out	51,253,526	50,194,918	23,556,674	15,392,075	12,984,724
Charges From Others	46,075,779	43,137,926	43,025,905	47,161,846	49,310,017
Charges to Others	(90,909,137)	(87,951,732)	(86,982,742)	(87,149,855)	(91,385,413)
Managed Savings	-	-	-	(3,503,626)	(6,877,684)
Water General Fund Transfer (GFT) Escrow	8,107,500	8,522,700	9,183,200	9,825,900	10,623,900
Transfer to Section 115 Trust Set-Aside	35,000,000	-	-	-	-
Transfer to Infrastructure Reserve	7,677,114	10,388,220	-	-	-
Total 101 - General Fund	**$ 396,415,879**	**$ 407,084,389**	**$ 382,157,213**	**$ 383,326,844**	**$ 403,909,735**
110 - MEASURE Z					
Personnel	$ 24,963,029	$ 27,365,146	$ 29,851,071	$ 34,058,907	$ 36,080,614
Non-Personnel	7,855,998	9,428,979	9,449,442	7,466,691	8,055,560
Special Projects	2,510,205	3,374,849	10,132,848	6,943,300	6,860,275
Equipment Outlay	3,532,446	6,451,814	1,343,818	1,450,220	1,046,890
Capital Outlay	-	59,238	293,267	203,567	163,695
Debt Service / Debt Transfers Out	6,131,893	8,373,363	14,805,856	14,702,031	12,436,301
Operating Transfers Out	35,353,924	42,408,495	41,608,367	30,566,026	29,566,026
Charges From Others	18,640	-	18,818	-	-
Managed Savings	-	-	-	(191,000)	(1,200,550)
Total 110 - Measure Z	**$ 80,366,135**	**$ 97,461,884**	**$ 107,503,487**	**$ 95,199,742**	**$ 93,008,811**
115 - SECTION 115 PENSION TRUST					
Debt Service / Debt Transfers Out	$ 406,850	$ 76,116	$ -	$ -	$ -
Operating Transfers Out	-	-	-	-	12,392,540
Total 115 - Section 115 Pension Trust	**$ 406,850**	**$ 76,116**	**$ -**	**$ -**	**$ 12,392,540**
170 - RDSA ADMINISTRATION					
Personnel	$ 503,414	$ 528,208	$ 521,305	$ 577,119	$ 624,263
Non-Personnel	101,007	133,192	136,510	28,971	22,054
Charges From Others	374,754	256,761	264,117	220,867	226,348
Charges to Others	(435,815)	(308,081)	(412,013)	(420,253)	(428,658)
Total 170 - RDSA Administration	**$ 543,360**	**$ 610,080**	**$ 509,919**	**$ 406,704**	**$ 444,007**
205 - URBAN AREA SECURITY INITIATIVE (UASI)					
Personnel	$ 393,718	$ 513,851	$ -	$ -	$ -
Capital Outlay	1,488,227	2,691,905	-	-	-
Total 205 - Urban Area Security Initiative (UASI)	**$ 1,881,945**	**$ 3,205,756**	**$ -**	**$ -**	**$ -**

EXPENDITURES BY FUND AND TYPE

	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
215 - GRANTS & RESTRICTED PROGRAMS					
Personnel	$ 3,111,068	$ 3,892,793	$ 776,000	$ 525,402	$ 569,488
Non-Personnel	4,859,230	3,430,450	468,654	690,163	706,965
Special Projects	803,623	779,417	344,000	344,000	344,000
Equipment Outlay	701,882	286,671	-	-	-
Capital Outlay	4,816,391	3,901,219	-	-	-
Debt Service / Debt Transfers Out	210,762	209,872	-	-	-
Operating Grants	13,130,811	9,778,821	-	-	-
Operating Transfers Out	1,408,931	32,056,036	250,000	-	-
Charges From Others	833,935	815,988	1,014,675	1,098,396	1,150,162
Charges to Others	(3,577,625)	(1,468,179)	(410,618)	(100,000)	(100,000)
Total 215 - Grants & Restricted Programs	**$ 26,299,008**	**$ 53,683,088**	**$ 2,442,711**	**$ 2,557,961**	**$ 2,670,615**
220 - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)					
Personnel	$ 529,799	$ 555,638	$ 576,368	$ 654,601	$ 707,115
Non-Personnel	66,860	98,910	82,944	96,912	92,443
Special Projects	634,379	413,468	2,406,661	2,478,861	2,553,227
Capital Outlay	3,592,480	1,765,962	-	-	-
Debt Service / Debt Transfers Out	44,045	46,938	47,160	44,590	34,650
Charges From Others	214,131	11,648	33,552	12,699	13,336
Charges to Others	(84,621)	(74,653)	(144,898)	(144,195)	(144,195)
Total 220 - Community Development Block Grant (CDBG)	**$ 4,997,073**	**$ 2,817,911**	**$ 3,001,787**	**$ 3,143,468**	**$ 3,256,576**
221 - HOME INVESTMENT PARTNERSHIP PROGRAM (HOME)					
Special Projects	$ 236,523	$ 3,326,534	$ 1,164,663	$ 1,187,955	$ 1,211,715
Charges From Others	33,655	-	129,406	98,795	98,795
Total 221 - Home Investment Partnership Program (HOME)	**$ 270,178**	**$ 3,326,534**	**$ 1,294,069**	**$ 1,286,750**	**$ 1,310,510**
222 - HOUSING OPPORTUNITIES FOR PERSONS WITH AIDS (HOPWA)					
Special Projects	$ 3,243,914	$ 4,517,104	$ 4,685,057	$ 4,778,758	$ 4,922,121
Operating Grants	-	96,186	-	-	-
Charges From Others	69,290	74,653	144,898	144,195	144,195
Total 222 - Housing Opportunities for Persons with AIDS (HOPWA)	**$ 3,313,204**	**$ 4,687,943**	**$ 4,829,955**	**$ 4,922,953**	**$ 5,066,316**
223 - HOUSING & HUMAN SERVICES GRANTS					
Personnel	$ 67,440	$ 3,311	$ -	$ -	$ -
Non-Personnel	15	-	-	-	-
Capital Outlay	451,195	533,438	-	-	-
Operating Grants	7,470,990	8,704,500	-	-	-
Operating Transfers Out	-	1,287,397	-	-	-
Total 223 - Housing & Human Services Grants	**$ 7,989,640**	**$ 10,528,646**	**$ -**	**$ -**	**$ -**
225 - NEIGHBORHOOD STABILIZATION PROGRAM					
Non-Personnel	$ -	$ 111	$ -	$ -	$ -
Capital Outlay	244,496	4,449	-	-	-
Total 225 - Neighborhood Stabilization Program	**$ 244,496**	**$ 4,560**	**$ -**	**$ -**	**$ -**

EXPENDITURES BY FUND AND TYPE

	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
230 - SPECIAL GAS TAX					
Capital Outlay	$ 15,471,691	$ 16,909,385	$ 11,565,876	$ 14,841,232	$ 13,872,623
Operating Transfers Out	-	40,000	-	-	-
Charges From Others	3,087,097	3,087,097	3,087,097	3,087,097	3,087,097
Total 230 - Special Gas Tax	**$ 18,558,788**	**$ 20,036,482**	**$ 14,652,973**	**$ 17,928,329**	**$ 16,959,720**
240 - AIR QUALITY IMPROVEMENT FUND					
Non-Personnel	$ 75,838	$ 64,713	$ 103,210	$ 104,242	$ 105,284
Special Projects	14,621	12,946	316,800	319,968	323,774
Equipment Outlay	399,993	-	-	-	-
Charges From Others	1,568	3,036	3,265	3,430	3,602
Total 240 - Air Quality Improvement Fund	**$ 492,020**	**$ 80,695**	**$ 423,275**	**$ 427,640**	**$ 432,660**
260 - NPDES STORM DRAIN					
Personnel	$ 322,009	$ 278,696	$ 377,468	$ 383,693	$ 422,641
Non-Personnel	119,950	162,680	260,170	256,070	261,327
Special Projects	196,925	99,917	410,000	445,000	445,000
Equipment Outlay	336,642	-	-	-	-
Capital Outlay	133,488	304,172	-	-	-
Charges From Others	519,581	468,832	483,674	490,864	493,565
Total 260 - NPDES Storm Drain	**$ 1,628,595**	**$ 1,314,297**	**$ 1,531,312**	**$ 1,575,627**	**$ 1,622,533**
280 - HOUSING AUTHORITY					
Personnel	$ 580,604	$ 618,301	$ 966,570	$ 913,132	$ 984,075
Non-Personnel	136,751	60,100	263,884	269,729	265,476
Special Projects	33,260	21,859	150,000	150,000	154,500
Capital Outlay	355,763	124,245	-	-	-
Debt Service / Debt Transfers Out	96,827	103,075	93,140	97,970	74,840
Operating Transfers Out	40,541	-	-	-	-
Charges From Others	711,607	676,519	697,352	580,480	608,280
Charges to Others	(311,911)	(101,826)	(149,253)	(118,840)	(119,040)
Total 280 - Housing Authority	**$ 1,643,442**	**$ 1,502,273**	**$ 2,021,693**	**$ 1,892,471**	**$ 1,968,131**
281 - LOW/MOD HOUSING ASSET FUND					
Operating Transfers Out	$ 9,267,256	$ -	$ -	$ -	$ -
Total 281 - Low/Mod Housing Asset Fund	**$ 9,267,256**	**$ -**	**$ -**	**$ -**	**$ -**
291 - SPECIAL DISTRICTS					
Non-Personnel	$ 4,997,018	$ 5,083,165	$ 5,631,872	$ 5,270,040	$ 5,364,380
Special Projects	9,496	51,991	93,400	96,200	99,100
Total 291 - Special Districts	**$ 5,006,514**	**$ 5,135,156**	**$ 5,725,272**	**$ 5,366,240**	**$ 5,463,480**
292 - RIVERWALK LANDSCAPE MAINTENANCE DISTRICT					
Non-Personnel	$ 204,883	$ 202,165	$ 349,650	$ 375,216	$ 376,238
Special Projects	170	-	-	-	-
Charges From Others	201,753	268,994	226,264	240,626	256,987
Total 292 - Riverwalk Landscape Maintenance District	**$ 406,806**	**$ 471,159**	**$ 575,914**	**$ 615,842**	**$ 633,225**

EXPENDITURES BY FUND AND TYPE

	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
293 - HIGHLANDER LANDSCAPE MAINTENANCE DISTRICT					
Non-Personnel	$ 104,248	$ 130,483	$ 114,801	$ 145,362	$ 149,646
Total 293 - Highlander Landscape Maintenance District	**$ 104,248**	**$ 130,483**	**$ 114,801**	**$ 145,362**	**$ 149,646**
390 - DEBT SERVICE FUND – GENERAL					
Non-Personnel	$ -	$ -	$ 10,000	$ -	$ -
Debt Service / Debt Transfers Out	59,308,478	52,848,009	41,238,759	41,588,869	39,897,863
Total 390 - Debt Service Fund – General	**$ 59,308,478**	**$ 52,848,009**	**$ 41,248,759**	**$ 41,588,869**	**$ 39,897,863**
391 - DEBT SERVICE FUND – PUBLIC WORKS					
Debt Service / Debt Transfers Out	$ 2,724,689	$ 2,723,000	$ 2,725,250	$ 2,723,000	$ 2,721,250
Total 391 - Debt Service Fund – Public Works	**$ 2,724,689**	**$ 2,723,000**	**$ 2,725,250**	**$ 2,723,000**	**$ 2,721,250**
401 - CAPITAL OUTLAY					
Equipment Outlay	$ -	$ 18,561	$ -	$ -	$ -
Capital Outlay	1,403,466	16,013,521	400,000	-	-
Operating Transfers Out	92,290	11,393,838	-	-	-
Total 401 - Capital Outlay	**$ 1,495,756**	**$ 27,425,920**	**$ 400,000**	**$ -**	**$ -**
410 - STORM DRAIN					
Capital Outlay	$ 278,097	$ 293,927	$ 150,000	$ 150,000	$ 150,000
Charges From Others	20,657	-	-	-	-
Total 410 - Storm Drain	**$ 298,754**	**$ 293,927**	**$ 150,000**	**$ 150,000**	**$ 150,000**
411 - SPECIAL CAPITAL IMPROVEMENT					
Debt Service / Debt Transfers Out	$ 1,750,000	$ 3,042,275	$ 3,050,644	$ 3,055,972	$ 3,058,259
Charges From Others	54,543	48,670	50,109	34,658	36,883
Total 411 - Special Capital Improvement	**$ 1,804,543**	**$ 3,090,945**	**$ 3,100,753**	**$ 3,090,630**	**$ 3,095,142**
413 - REGIONAL PARK SPECIAL CAPITAL IMPROVEMENTS					
Capital Outlay	$ 184,635	$ 41,771	$ -	$ -	$ -
Total 413 - Regional Park Special Capital Improvements	**$ 184,635**	**$ 41,771**	**$ -**	**$ -**	**$ -**
420 - MEASURE Z CAPITAL OUTLAY					
Personnel	$ 1,007	$ -	$ -	$ -	$ -
Non-Personnel	-	113,184	-	-	-
Equipment Outlay	38,381	47,640	-	-	-
Capital Outlay	22,049,354	21,952,258	33,879,047	12,300,000	11,300,000
Operating Transfers Out	54,371	4,995	-	-	-
Charges From Others	90,420	-	-	-	-
Total 420 - Measure Z Capital Outlay	**$ 22,233,533**	**$ 22,118,077**	**$ 33,879,047**	**$ 12,300,000**	**$ 11,300,000**
430 - CAPITAL OUTLAY – GRANTS					
Capital Outlay	$ 882,546	$ 20,540,733	$ -	$ -	$ -
Operating Grants	(113)	-	-	-	-
Total 430 - Capital Outlay – Grants	**$ 882,433**	**$ 20,540,733**	**$ -**	**$ -**	**$ -**

EXPENDITURES BY FUND AND TYPE

	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
431 - TRANSPORTATION PROJECTS					
Capital Outlay	$ 162,185	$ 210	$ -	$ -	$ -
Total 431 - Transportation Projects	**$ 162,185**	**$ 210**	**$ -**	**$ -**	**$ -**
432 - MEASURE A CAPITAL OUTLAY					
Non-Personnel	$ 6,500	$ -	$ -	$ -	$ -
Equipment Outlay	-	16,354	-	-	-
Capital Outlay	4,678,474	9,113,672	4,775,000	14,237,300	11,247,800
Debt Service / Debt Transfers Out	2,998,990	2,724,250	2,727,250	2,725,000	2,723,250
Operating Transfers Out	-	91,324	-	-	-
Total 432 - Measure A Capital Outlay	**$ 7,683,964**	**$ 11,945,600**	**$ 7,502,250**	**$ 16,962,300**	**$ 13,971,050**
433 - TRANSPORTATION DEVELOPMENT IMPACT FEES					
Capital Outlay	$ 123,721	$ 62,660	$ -	$ -	$ -
Total 433 - Transportation Development Impact Fees	**$ 123,721**	**$ 62,660**	**$ -**	**$ -**	**$ -**
434 - TRANSPORTATION UNIFORM MITIGATION FEE (TUMF)					
Capital Outlay	$ 1,637,236	$ 6,257,172	$ -	$ -	$ -
Operating Transfers Out	-	143,298	-	-	-
Total 434 - Transportation Uniform Mitigation Fee (TUMF)	**$ 1,637,236**	**$ 6,400,470**	**$ -**	**$ -**	**$ -**
456 - RIVERWALK ASSESSMENT DISTRICT					
Capital Outlay	$ 248	$ 56,561	$ -	$ -	$ -
Total 456 - Riverwalk Assessment District	**$ 248**	**$ 56,561**	**$ -**	**$ -**	**$ -**
480 - RDSA 2007 BONDS					
Capital Outlay	$ 37,184	$ 249,535	$ -	$ -	$ -
Total 480 - RDSA 2007 Bonds	**$ 37,184**	**$ 249,535**	**$ -**	**$ -**	**$ -**
510 - ELECTRIC					
Personnel	$ 70,515,989	$ 79,622,982	$ 83,124,203	$ 88,638,768	$ 95,040,662
Non-Personnel	272,751,543	263,387,492	300,034,386	317,928,882	289,091,348
Special Projects	523,619	325,698	1,673,490	960,110	961,270
Equipment Outlay	19,573	3,109,066	240,060	218,210	220,970
Capital Outlay	27,346,500	55,685,717	68,722,302	80,156,035	76,344,192
Debt Service / Debt Transfers Out	48,622,839	53,870,062	58,431,905	57,660,320	60,448,145
Operating Transfers Out	45,289,100	45,215,300	47,015,500	50,551,600	54,077,500
Charges From Others	19,391,851	19,252,461	19,857,139	19,728,748	20,647,432
Charges to Others	(25,760,811)	(30,145,621)	(38,321,748)	(36,987,617)	(38,877,229)
Total 510 - Electric	**$ 458,700,203**	**$ 490,323,157**	**$ 540,777,237**	**$ 578,855,056**	**$ 557,954,290**
511 - ELECTRIC – PUBLIC BENEFIT PROGRAMS					
Non-Personnel	$ 101,761	$ 66,152	$ -	$ -	$ -
Special Projects	6,772,725	8,134,208	14,228,890	9,924,192	10,141,549
Debt Service / Debt Transfers Out	7,755	7,754	7,760	7,760	-
Charges From Others	1,299,136	2,272,440	2,375,890	3,153,048	3,393,451
Total 511 - Electric – Public Benefit Programs	**$ 8,181,377**	**$ 10,480,554**	**$ 16,612,540**	**$ 13,085,000**	**$ 13,535,000**

EXPENDITURES BY FUND AND TYPE

	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
520 - WATER					
Personnel	$ 25,108,642	$ 27,873,350	$ 28,496,075	$ 31,752,829	$ 33,783,051
Non-Personnel	22,079,192	24,727,329	28,571,460	34,023,063	34,109,924
Special Projects	170,355	150,557	394,200	340,017	317,775
Equipment Outlay	-	4,156,758	-	5,510,000	-
Capital Outlay	30,154,533	4,910,436	34,573,077	45,265,585	37,504,135
Debt Service / Debt Transfers Out	21,226,205	21,868,182	26,775,115	29,817,350	33,873,091
Operating Transfers Out	8,107,500	8,230,300	9,183,200	9,825,900	10,623,900
Charges From Others	10,434,516	10,850,730	10,860,176	10,446,611	11,058,408
Charges to Others	(6,299,927)	(5,631,757)	(9,486,749)	(11,110,147)	(9,169,773)
Total 520 - Water	**$ 110,981,016**	**$ 97,135,885**	**$ 129,366,554**	**$ 155,871,208**	**$ 152,100,511**
521 - WATER CONSERVATION					
Non-Personnel	$ 326	$ 3,456	$ -	$ -	$ -
Special Projects	511,058	512,336	1,186,550	1,210,270	1,234,480
Charges From Others	296,724	341,406	357,079	246,858	265,616
Total 521 - Water Conservation	**$ 808,108**	**$ 857,198**	**$ 1,543,629**	**$ 1,457,128**	**$ 1,500,096**
530 - AIRPORT					
Personnel	$ 809,336	$ 943,953	$ 905,916	$ 952,989	$ 1,026,035
Non-Personnel	650,529	654,201	779,860	858,016	877,519
Equipment Outlay	77,849	144,922	-	-	-
Capital Outlay	669,013	428,963	-	-	-
Debt Service / Debt Transfers Out	84,172	88,598	338,330	327,540	290,230
Operating Grants	46,340	-	-	-	-
Charges From Others	215,169	212,140	218,638	164,840	172,817
Charges to Others	2,977	(2,345)	-	-	-
Total 530 - Airport	**$ 2,555,385**	**$ 2,470,432**	**$ 2,242,744**	**$ 2,303,385**	**$ 2,366,601**
540 - REFUSE					
Personnel	$ 7,225,701	$ 6,796,265	$ 8,215,991	$ 8,613,848	$ 9,236,565
Non-Personnel	15,907,575	14,400,272	15,234,410	16,241,995	16,697,370
Special Projects	7,154,637	10,013,990	8,206,572	8,538,562	9,078,524
Equipment Outlay	106,187	6,701,383	1,100,000	1,300,000	1,500,000
Capital Outlay	55,590	363,318	224,588	282,509	344,217
Debt Service / Debt Transfers Out	599,876	690,605	1,418,120	1,741,940	1,534,385
Charges From Others	4,719,463	4,838,970	4,995,319	5,434,420	5,780,478
Charges to Others	(327,055)	(370,085)	(47,179)	(50,811)	(51,766)
Total 540 - Refuse	**$ 35,441,974**	**$ 43,434,718**	**$ 39,347,821**	**$ 42,102,463**	**$ 44,119,773**
550 - SEWER					
Personnel	$ 15,056,640	$ 16,504,368	$ 18,072,232	$ 19,894,723	$ 21,349,941
Non-Personnel	20,601,714	21,235,793	23,919,968	24,393,206	23,390,174
Special Projects	2,210,563	2,243,645	2,453,639	2,511,419	2,578,592
Equipment Outlay	355,567	528,620	1,230,708	941,138	841,138
Capital Outlay	8,735,800	23,292,603	3,860,000	290,000	10,090,000
Debt Service / Debt Transfers Out	25,850,933	25,938,001	28,123,322	24,100,266	25,949,150
Charges From Others	4,978,658	4,814,036	4,551,716	4,813,725	5,060,515
Charges to Others	(1,739,278)	(1,772,290)	(996,675)	(1,808,418)	(1,832,866)
Total 550 - Sewer	**$ 76,050,597**	**$ 92,784,776**	**$ 81,214,910**	**$ 75,136,059**	**$ 87,426,644**

EXPENDITURES BY FUND AND TYPE

	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
560 - SPECIAL TRANSIT					
Personnel	$ 3,400,377	$ 3,447,123	$ 3,392,638	$ 4,172,704	$ 4,462,771
Non-Personnel	999,006	1,175,609	1,332,803	1,401,819	1,503,527
Equipment Outlay	-	2,718	-	-	-
Capital Outlay	-	766,905	-	-	-
Debt Service / Debt Transfers Out	246,659	287,224	262,460	249,330	176,570
Operating Grants	-	2,383	-	-	-
Charges From Others	898,942	913,844	983,765	992,052	1,050,599
Charges to Others	(532)	(1,851)	-	-	-
Total 560 - Special Transit	**$ 5,544,452**	**$ 6,593,955**	**$ 5,971,666**	**$ 6,815,905**	**$ 7,193,467**
570 - PUBLIC PARKING					
Personnel	$ 1,396,472	$ 1,944,821	$ 2,020,500	$ 2,231,010	$ 2,426,748
Non-Personnel	5,453,065	4,994,999	6,396,330	7,081,986	7,227,918
Equipment Outlay	-	114,000	-	-	-
Capital Outlay	1,046,620	837,437	900,000	1,193,381	2,300,000
Debt Service / Debt Transfers Out	1,778,851	1,608,121	2,001,642	1,944,032	1,904,132
Operating Transfers Out	2,111,891	-	-	-	-
Charges From Others	703,739	808,658	788,091	1,050,897	1,115,203
Charges to Others	(1,044,226)	(1,091,259)	(1,175,072)	(1,059,410)	(1,141,571)
Total 570 - Public Parking	**$ 11,446,412**	**$ 9,216,777**	**$ 10,931,491**	**$ 12,441,896**	**$ 13,832,430**
580 - CONVENTION CENTER					
Non-Personnel	$ 162,362	$ 168,594	$ 205,590	$ 191,030	$ 208,537
Special Projects	15,951,279	16,379,019	14,730,709	15,079,037	15,528,912
Debt Service / Debt Transfers Out	3,072,458	3,056,754	3,055,872	3,048,963	3,044,074
Total 580 - Convention Center	**$ 19,186,099**	**$ 19,604,367**	**$ 17,992,171**	**$ 18,319,030**	**$ 18,781,523**
581 - ENTERTAINMENT					
Non-Personnel	$ 8,939,774	$ 2,887,447	$ 631,616	$ 660,608	$ 682,595
Special Projects	646,183	900	70,000	70,000	70,000
Equipment Outlay	1,067,364	-	-	-	-
Capital Outlay	348,871	-	-	-	-
Debt Service / Debt Transfers Out	2,859,990	2,906,634	3,100,971	3,104,993	3,106,748
Charges From Others	416	391	400	268	394
Total 581 - Entertainment	**$ 13,862,598**	**$ 5,795,372**	**$ 3,802,987**	**$ 3,835,869**	**$ 3,859,737**
582 - CHEECH MARIN CENTER					
Non-Personnel	$ 196,645	$ 225,127	$ 498,525	$ 524,283	$ 535,018
Special Projects	829,167	854,167	900,000	925,000	950,000
Capital Outlay	(19,397)	-	-	-	-
Total 582 - Cheech Marin Center	**$ 1,006,415**	**$ 1,079,294**	**$ 1,398,525**	**$ 1,449,283**	**$ 1,485,018**
610 - WORKERS' COMPENSATION TRUST					
Personnel	$ 665,469	$ 774,928	$ 690,174	$ 790,443	$ 852,057
Non-Personnel	8,693,708	9,196,705	7,041,826	7,097,971	7,362,218
Debt Service / Debt Transfers Out	57,406	60,892	61,150	58,050	41,750
Charges From Others	1,208,869	1,242,200	1,286,522	1,717,351	1,805,801
Total 610 - Workers' Compensation Trust	**$ 10,625,452**	**$ 11,274,725**	**$ 9,079,672**	**$ 9,663,815**	**$ 10,061,826**

EXPENDITURES BY FUND AND TYPE

	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
620 - UNEMPLOYMENT INSURANCE					
Non-Personnel	$ 100,343	$ 147,250	$ 159,755	$ 170,003	$ 180,854
Charges From Others	3,429	3,027	3,117	2,079	2,211
Total 620 - Unemployment Insurance	**$ 103,772**	**$ 150,277**	**$ 162,872**	**$ 172,082**	**$ 183,065**
630 - LIABILITY INSURANCE TRUST					
Personnel	$ 773,831	$ 1,513,666	$ 1,388,518	$ 4,555,864	$ 4,938,296
Non-Personnel	18,171,733	12,730,372	7,279,139	10,519,153	11,385,423
Special Projects	202,639	120,262	250,000	250,000	250,000
Equipment Outlay	214	255	155	180	185
Debt Service / Debt Transfers Out	7,087	7,602	7,660	7,200	6,190
Charges From Others	3,990,708	4,016,846	4,254,668	409,178	431,820
Total 630 - Liability Insurance Trust	**$ 23,146,212**	**$ 18,389,003**	**$ 13,180,140**	**$ 15,741,575**	**$ 17,011,914**
631 - PARADA SETTLEMENT FUND					
Non-Personnel	$ 38,004,617	$ 89,232	$ -	$ -	$ -
Total 631 - Parada Settlement Fund	**$ 38,004,617**	**$ 89,232**	**$ -**	**$ -**	**$ -**
632 - GFT SETTLEMENT FUND					
Non-Personnel	$ -	$ 8,310,318	$ -	$ -	$ -
Total 632 - GFT Settlement Fund	**$ -**	**$ 8,310,318**	**$ -**	**$ -**	**$ -**
640 - CENTRAL STORES					
Personnel	$ 812,448	$ 906,759	$ 983,332	$ 1,062,373	$ 1,154,532
Non-Personnel	(8,491)	167,188	315,376	205,905	201,105
Equipment Outlay	1,267	1,272	1,360	1,320	1,360
Capital Outlay	1,783	-	515	-	-
Debt Service / Debt Transfers Out	68,069	71,708	71,460	67,960	47,120
Charges From Others	115,142	107,486	110,692	119,281	124,719
Total 640 - Central Stores	**$ 990,218**	**$ 1,254,413**	**$ 1,482,735**	**$ 1,456,839**	**$ 1,528,836**
650 - CENTRAL GARAGE					
Personnel	$ 3,852,274	$ 4,495,395	$ 4,568,805	$ 5,031,419	$ 5,438,911
Non-Personnel	8,607,055	8,701,177	8,511,941	8,464,238	8,708,687
Equipment Outlay	1,545,505	2,111,572	1,130,177	2,664,082	2,699,005
Capital Outlay	160,706	366,462	-	-	-
Debt Service / Debt Transfers Out	405,068	455,419	378,870	435,420	337,280
Charges From Others	1,456,762	1,477,324	1,524,645	1,624,874	1,714,765
Charges to Others	(23,135)	(108,532)	(131,860)	(120,864)	(132,177)
Total 650 - Central Garage	**$ 16,004,235**	**$ 17,498,817**	**$ 15,982,578**	**$ 18,099,169**	**$ 18,766,471**
741 - ASSESSMENT DISTRICT – MISCELLANEOUS					
Debt Service / Debt Transfers Out	$ 400,519	$ 22,800	$ -	$ -	$ -
Total 741 - Assessment District – Miscellaneous	**$ 400,519**	**$ 22,800**	**$ -**	**$ -**	**$ -**
742 - HUNTER BUSINESS PARK DISTRICT					
Debt Service / Debt Transfers Out	$ 965,090	$ 970,392	$ 968,160	$ 971,020	$ 972,050
Charges From Others	22,000	22,000	22,000	22,000	22,000
Total 742 - Hunter Business Park District	**$ 987,090**	**$ 992,392**	**$ 990,160**	**$ 993,020**	**$ 994,050**

EXPENDITURES BY FUND AND TYPE

	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
745 - RIVERWALK ASSESSMENT DISTRICT					
Debt Service / Debt Transfers Out	$ 718,909	$ 719,143	$ 719,110	$ 722,520	$ -
Charges From Others	15,000	15,000	15,000	15,000	-
Total 745 - Riverwalk Assessment District	**$ 733,909**	**$ 734,143**	**$ 734,110**	**$ 737,520**	**$ -**
746 - RIVERWALK BUSINESS ASSESSMENT DISTRICT					
Debt Service / Debt Transfers Out	$ 296,047	$ 295,889	$ 295,890	$ 298,201	$ 298,606
Charges From Others	8,500	5,000	8,500	8,500	8,500
Total 746 - Riverwalk Business Assessment District	**$ 304,547**	**$ 300,889**	**$ 304,390**	**$ 306,701**	**$ 307,106**
753 - CFD 90-1 HIGHLANDER DEBT SERVICE					
Non-Personnel	$ 745	$ -	$ -	$ -	$ -
Total 753 - CFD 90-1 Highlander Debt Service	**$ 745**	**$ -**	**$ -**	**$ -**	**$ -**
756 - CFD RIVERWALK VISTA					
Debt Service / Debt Transfers Out	$ 296,347	$ 297,005	$ 299,544	$ 300,440	$ 299,944
Charges From Others	15,000	15,000	15,000	15,000	15,000
Total 756 - CFD Riverwalk Vista	**$ 311,347**	**$ 312,005**	**$ 314,544**	**$ 315,440**	**$ 314,944**
758 - CFD 92-1 SYCAMORE CANYON					
Debt Service / Debt Transfers Out	$ 647,687	$ 647,880	$ 651,625	$ 652,090	$ 655,288
Charges From Others	15,000	15,000	15,000	15,000	15,000
Total 758 - CFD 92-1 Sycamore Canyon	**$ 662,687**	**$ 662,880**	**$ 666,625**	**$ 667,090**	**$ 670,288**
759 - CFD RIVERWALK VISTA AREA #2					
Debt Service / Debt Transfers Out	$ 378,513	$ 378,613	$ 369,372	$ 380,370	$ 379,143
Charges From Others	11,000	11,000	11,000	11,000	11,000
Total 759 - CFD Riverwalk Vista Area #2	**$ 389,513**	**$ 389,613**	**$ 380,372**	**$ 391,370**	**$ 390,143**
760 - CFD 2014-2 HIGHLANDS					
Non-Personnel	$ -	$ 3,709	$ -	$ -	$ -
Debt Service / Debt Transfers Out	147,935	151,363	151,053	155,068	152,561
Charges From Others	12,300	12,300	12,300	12,300	12,300
Total 760 - CFD 2014-2 Highlands	**$ 160,235**	**$ 167,372**	**$ 163,353**	**$ 167,368**	**$ 164,861**
761 - CFD 2013-1 KUNNY RANCH					
Non-Personnel	$ -	$ 153,944	$ -	$ -	$ -
Debt Service / Debt Transfers Out	224,781	188,483	287,007	289,273	285,776
Charges From Others	15,000	5,000	15,000	15,000	15,000
Total 761 - CFD 2013-1 Kunny Ranch	**$ 239,781**	**$ 347,427**	**$ 302,007**	**$ 304,273**	**$ 300,776**
762 - CFD 2015-1 ORANGECREST GROVE					
Non-Personnel	$ -	$ 2,674	$ -	$ -	$ -
Debt Service / Debt Transfers Out	150,790	152,455	154,607	152,972	156,252
Charges From Others	22,000	22,000	18,000	15,000	15,000
Total 762 - CFD 2015-1 Orangecrest Grove	**$ 172,790**	**$ 177,129**	**$ 172,607**	**$ 167,972**	**$ 171,252**
763 - CFD 2015-2 POMELO					
Debt Service / Debt Transfers Out	$ 303,759	$ 307,969	$ 305,089	$ 309,135	$ 306,188
Charges From Others	28,368	41,607	53,675	54,447	55,236
Total 763 - CFD 2015-2 Pomelo	**$ 332,127**	**$ 349,576**	**$ 358,764**	**$ 363,582**	**$ 361,424**

EXPENDITURES BY FUND AND TYPE

	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
764 - CFD 2021-3 BRIDLE RIDGE					
Debt Service / Debt Transfers Out	$ -	$ 12,526	$ -	$ 30,000	$ 30,000
Charges From Others	-	-	-	40,000	40,000
Total 764 - CFD 2021-3 Bridle Ridge	**$ -**	**$ 12,526**	**$ -**	**$ 70,000**	**$ 70,000**
765 - CFD 2021-2 RIVERPOINT PARK PLACE					
Non-Personnel	$ -	$ 1,754,237	$ -	$ -	$ -
Debt Service / Debt Transfers Out	-	318,407	254,250	252,758	254,641
Charges From Others	-	-	-	38,000	38,000
Total 765 - CFD 2021-2 Riverpoint Park Place	**$ -**	**$ 2,072,644**	**$ 254,250**	**$ 290,758**	**$ 292,641**
770 - SUCCESSOR AGENCY TRUST FUND					
Non-Personnel	$ 409,321	$ 685,473	$ -	$ -	$ -
Special Projects	200,000	149,889	-	-	-
Capital Outlay	334,602	510,237	-	-	-
Debt Service / Debt Transfers Out	18,327,447	17,818,223	16,899,550	16,680,250	14,918,010
Total 770 - Successor Agency Trust Fund	**$ 19,271,370**	**$ 19,163,822**	**$ 16,899,550**	**$ 16,680,250**	**$ 14,918,010**
Total	**$ 1,515,018,598**	**$ 1,622,403,358**	**$ 1,528,421,444**	**$ 1,573,871,838**	**$ 1,591,086,507**

EXPENDITURES BY FUND AND DEPARTMENT

	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
101 - GENERAL FUND					
City Attorney's Office	$ 5,836,043	$ 7,625,853	$ 6,373,682	$ 5,479,570	$ 5,778,415
City Clerk's Office	1,985,877	1,932,632	2,208,884	2,392,121	2,812,814
City Council	1,764,841	1,995,327	2,135,231	2,450,095	2,601,605
City Manager's Office	5,173,240	4,653,085	5,426,686	5,122,489	5,310,517
Community & Economic Development Department	15,746,060	15,798,966	18,928,854	18,540,422	19,900,598
Finance Department	7,653,039	8,754,208	10,193,283	10,941,930	11,726,225
Fire Department	63,710,104	70,591,387	72,710,695	79,345,961	80,746,739
General Services Department	4,690,664	5,109,820	5,719,154	5,924,506	6,227,605
Housing & Human Services Department	1,494,943	2,394,051	2,919,270	2,922,155	3,135,164
Human Resources Department	4,020,115	5,122,049	6,444,052	6,073,968	6,427,638
Innovation & Technology Department	13,513,076	19,190,921	15,173,049	16,625,756	17,521,558
Inspector General's Office	-	-	-	712,483	814,581
Marketing & Communications Department	-	2,364,577	3,010,152	2,754,356	2,819,465
Mayor's Office	835,944	965,166	1,213,904	1,364,516	1,451,461
Museum of Riverside	2,057,347	2,236,359	2,687,439	2,771,462	4,399,297
Parks, Recreation & Community Services Department	26,384,653	31,918,569	35,411,219	35,422,070	36,277,869
Police Department	111,296,320	118,900,105	125,638,448	134,757,014	138,336,405
Public Library	8,675,009	10,498,538	11,747,258	11,595,636	12,323,551
Public Works Department	17,968,759	22,064,993	25,208,030	24,606,495	25,375,690
Non-Departmental	76,930,271	78,053,693	42,656,203	20,434,786	29,862,376
Non-Classified	50,784,614	19,089,920	9,183,200	12,678,650	10,623,900
Total 101 - General Fund	**$ 420,520,919**	**$ 429,260,219**	**$ 404,988,693**	**$ 402,916,441**	**$ 424,473,473**
110 - MEASURE Z					
City Attorney's Office	$ 343,232	$ 369,039	$ 422,545	$ 439,579	$ 464,986
City Clerk's Office	1,240	-	-	-	-
City Manager's Office	1,871,945	130,177	220,066	140,102	146,706
Community & Economic Development Department	104,162	1,558,796	-	-	-
Finance Department	14,143	12,469	26,523	22,209	22,275
Fire Department	7,941,728	7,276,537	11,192,485	12,199,052	11,668,543
General Services Department	483,059	505,131	1,041,665	1,203,860	1,041,573
Housing & Human Services Department	2,427,883	3,942,189	6,161,996	5,989,365	4,727,800
Human Resources Department	168,701	152,423	188,431	188,153	198,317
Innovation & Technology Department	763,906	917,614	2,304,503	1,238,461	1,251,163
Museum of Riverside	(1,314,627)	8,403	2,248,092	2,887,850	2,885,850
Parks, Recreation & Community Services Department	261,294	441,896	758,318	696,653	664,690
Police Department	22,248,193	29,360,517	31,471,066	32,667,907	35,086,757
Public Library	2,738,750	2,737,000	2,736,630	2,737,375	2,734,125
Public Works Department	5,285,072	5,798,475	4,850,000	2,550,000	2,550,000
Non-Departmental	19,939,556	25,998,718	27,906,167	19,939,176	18,266,026
Non-Classified	17,087,898	18,252,500	15,975,000	12,300,000	11,300,000
Total 110 - Measure Z	**$ 80,366,135**	**$ 97,461,884**	**$ 107,503,487**	**$ 95,199,742**	**$ 93,008,811**
115 - SECTION 115 PENSION TRUST					
Non-Classified	$ 406,850	$ 76,116	$ -	$ -	$ 12,392,540
Total 115 - Section 115 Pension Trust	**$ 406,850**	**$ 76,116**	**$ -**	**$ -**	**$ 12,392,540**

EXPENDITURES BY FUND AND DEPARTMENT

	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
170 - RDSA ADMINISTRATION					
Community & Economic Development Department	$ 386,974	$ 485,809	$ 382,869	$ 325,968	$ 360,940
Total 170 - RDSA Administration	**$ 386,974**	**$ 485,809**	**$ 382,869**	**$ 325,968**	**$ 360,940**
205 - URBAN AREA SECURITY INITIATIVE (UASI)					
Fire Department	$ 1,881,945	$ 3,205,756	$ -	$ -	$ -
Total 205 - Urban Area Security Initiative (UASI)	**$ 1,881,945**	**$ 3,205,756**	**$ -**	**$ -**	**$ -**
215 - GRANTS & RESTRICTED PROGRAMS					
City Manager's Office	$ 511,973	$ 431,423	$ (6,270)	$ -	$ -
Community & Economic Development Department	6,199,848	1,925,930	860,170	671,921	688,179
Fire Department	5,473,169	5,521,060	1,124,509	1,248,590	1,328,787
General Services Department	-	399	-	-	-
Housing & Human Services Department	2,470,555	2,163,995	114,302	287,450	303,649
Human Resources Department	65,708	9,160	-	-	-
Innovation & Technology Department	36,981	-	-	-	-
Marketing & Communications Department	-	293,375	350,000	350,000	350,000
Museum of Riverside	287,516	237,672	-	-	-
Parks, Recreation & Community Services Department	3,078,750	2,364,863	-	-	-
Police Department	3,566,573	3,291,984	-	-	-
Public Library	1,771,234	998,396	-	-	-
Public Works Department	152,758	2,326,561	-	-	-
Non-Departmental	2,683,943	32,863,845	-	-	-
Non-Classified	-	1,254,425	-	-	-
Total 215 - Grants & Restricted Programs	**$ 26,299,008**	**$ 53,683,088**	**$ 2,442,711**	**$ 2,557,961**	**$ 2,670,615**
220 - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)					
Community & Economic Development Department	$ 1,930	$ 150	$ -	$ -	$ -
Housing & Human Services Department	4,995,143	2,817,761	3,001,787	3,143,468	3,256,576
Total 220 - Community Development Block Grant (CDBG)	**$ 4,997,073**	**$ 2,817,911**	**$ 3,001,787**	**$ 3,143,468**	**$ 3,256,576**
221 - HOME INVESTMENT PARTNERSHIP PROGRAM (HOME)					
Housing & Human Services Department	$ 270,178	$ 3,326,534	$ 1,294,069	$ 1,286,750	$ 1,310,510
Total 221 - Home Investment Partnership Program (HOME)	**$ 270,178**	**$ 3,326,534**	**$ 1,294,069**	**$ 1,286,750**	**$ 1,310,510**
222 - HOUSING OPPORTUNITIES FOR PERSONS WITH AIDS (HOPWA)					
Community & Economic Development Department	$ (702,054)	$ -	$ -	$ -	$ -
Housing & Human Services Department	4,015,258	4,687,943	4,829,955	4,922,953	5,066,316
Total 222 - Housing Opportunities for Persons with AIDS (HOPWA)	**$ 3,313,204**	**$ 4,687,943**	**$ 4,829,955**	**$ 4,922,953**	**$ 5,066,316**

EXPENDITURES BY FUND AND DEPARTMENT

	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
223 - HOUSING & HUMAN SERVICES GRANTS					
City Manager's Office	$ 378,983	$ 879,507	$ -	$ -	$ -
Community & Economic Development Department	347,698	429,403	-	-	-
Housing & Human Services Department	7,262,959	9,219,736	-	-	-
Total 223 - Housing & Human Services Grants	**$ 7,989,640**	**$ 10,528,646**	**$ -**	**$ -**	**$ -**
225 - NEIGHBORHOOD STABILIZATION PROGRAM					
Housing & Human Services Department	$ 244,496	$ 4,560	$ -	$ -	$ -
Total 225 - Neighborhood Stabilization Program	**$ 244,496**	**$ 4,560**	**$ -**	**$ -**	**$ -**
230 - SPECIAL GAS TAX					
Public Works Department	$ 18,558,788	$ 20,036,482	$ 14,652,973	$ 17,928,329	$ 16,959,720
Total 230 - Special Gas Tax	**$ 18,558,788**	**$ 20,036,482**	**$ 14,652,973**	**$ 17,928,329**	**$ 16,959,720**
240 - AIR QUALITY IMPROVEMENT FUND					
Public Works Department	$ 492,020	$ 80,695	$ 423,275	$ 427,640	$ 432,660
Total 240 - Air Quality Improvement Fund	**$ 492,020**	**$ 80,695**	**$ 423,275**	**$ 427,640**	**$ 432,660**
260 - NPDES STORM DRAIN					
Public Works Department	$ 1,628,595	$ 1,314,297	$ 1,531,312	$ 1,575,627	$ 1,622,533
Total 260 - NPDES Storm Drain	**$ 1,628,595**	**$ 1,314,297**	**$ 1,531,312**	**$ 1,575,627**	**$ 1,622,533**
280 - HOUSING AUTHORITY					
Community & Economic Development Department	$ 11,374	$ -	$ -	$ -	$ -
Housing & Human Services Department	1,042,865	966,925	1,470,401	1,359,503	1,408,317
Non-Classified	40,541	-	-	-	-
Total 280 - Housing Authority	**$ 1,094,780**	**$ 966,925**	**$ 1,470,401**	**$ 1,359,503**	**$ 1,408,317**
281 - LOW/MOD HOUSING ASSET FUND					
Non-Classified	$ 9,267,256	$ -	$ -	$ -	$ -
Total 281 - Low/Mod Housing Asset Fund	**$ 9,267,256**	**$ -**	**$ -**	**$ -**	**$ -**
291 - SPECIAL DISTRICTS					
Finance Department	$ 4,997,018	$ 5,083,165	$ 5,631,872	$ 5,270,040	$ 5,364,380
Parks, Recreation & Community Services Department	9,496	51,991	93,400	96,200	99,100
Total 291 - Special Districts	**$ 5,006,514**	**$ 5,135,156**	**$ 5,725,272**	**$ 5,366,240**	**$ 5,463,480**
292 - RIVERWALK LANDSCAPE MAINTENANCE DISTRICT					
Parks, Recreation & Community Services Department	$ 117,389	$ 124,032	$ 184,040	$ 191,415	$ 191,913
Public Works Department	289,417	347,127	391,874	424,427	441,312
Total 292 - Riverwalk Landscape Maintenance District	**$ 406,806**	**$ 471,159**	**$ 575,914**	**$ 615,842**	**$ 633,225**
293 - HIGHLANDER LANDSCAPE MAINTENANCE DISTRICT					
Public Works Department	$ 104,248	$ 130,483	$ 114,801	$ 145,362	$ 149,646
Total 293 - Highlander Landscape Maintenance District	**$ 104,248**	**$ 130,483**	**$ 114,801**	**$ 145,362**	**$ 149,646**

EXPENDITURES BY FUND AND DEPARTMENT

	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
390 - DEBT SERVICE FUND – GENERAL					
Finance Department	$ 59,308,478	$ 52,686,122	$ 41,248,759	$ 41,588,869	$ 39,897,863
Non-Classified	-	161,887	-	-	-
Total 390 - Debt Service Fund – General	**$ 59,308,478**	**$ 52,848,009**	**$ 41,248,759**	**$ 41,588,869**	**$ 39,897,863**
391 - DEBT SERVICE FUND – PUBLIC WORKS					
Public Works Department	$ 2,724,689	$ 2,723,000	$ 2,725,250	$ 2,723,000	$ 2,721,250
Total 391 - Debt Service Fund – Public Works	**$ 2,724,689**	**$ 2,723,000**	**$ 2,725,250**	**$ 2,723,000**	**$ 2,721,250**
401 - CAPITAL OUTLAY					
Community & Economic Development Department	$ -	$ 1,118,624	$ -	$ -	$ -
General Services Department	99,321	10,355,108	-	-	-
Innovation & Technology Department	-	8,784	-	-	-
Museum of Riverside	5,977	82,842	-	-	-
Parks, Recreation & Community Services Department	2,785	11,979,193	400,000	-	-
Public Works Department	1,387,673	3,132,862	-	-	-
Non-Departmental	-	748,507	-	-	-
Total 401 - Capital Outlay	**$ 1,495,756**	**$ 27,425,920**	**$ 400,000**	**$ -**	**$ -**
410 - STORM DRAIN					
Public Works Department	$ 278,097	$ 293,927	$ 150,000	$ 150,000	$ 150,000
Total 410 - Storm Drain	**$ 278,097**	**$ 293,927**	**$ 150,000**	**$ 150,000**	**$ 150,000**
411 - SPECIAL CAPITAL IMPROVEMENT					
Parks, Recreation & Community Services Department	$ 1,750,000	$ 3,042,275	$ 3,050,644	$ 3,055,972	$ 3,058,259
Total 411 - Special Capital Improvement	**$ 1,750,000**	**$ 3,042,275**	**$ 3,050,644**	**$ 3,055,972**	**$ 3,058,259**
413 - REGIONAL PARK SPECIAL CAPITAL IMPROVEMENTS					
Parks, Recreation & Community Services Department	$ 184,635	$ 41,771	$ -	$ -	$ -
Total 413 - Regional Park Special Capital Improvements	**$ 184,635**	**$ 41,771**	**$ -**	**$ -**	**$ -**
420 - MEASURE Z CAPITAL OUTLAY					
General Services Department	$ 4,019,576	$ 2,544,946	$ 19,904,047	$ 1,500,000	$ 1,500,000
Innovation & Technology Department	269,966	2,557	-	-	-
Parks, Recreation & Community Services Department	878,761	3,433,805	2,500,000	2,000,000	1,500,000
Public Library	-	3,300	-	-	-
Public Works Department	16,920,439	16,133,469	11,475,000	8,800,000	8,300,000
Non-Classified	54,371	-	-	-	-
Total 420 - Measure Z Capital Outlay	**$ 22,143,113**	**$ 22,118,077**	**$ 33,879,047**	**$ 12,300,000**	**$ 11,300,000**
430 - CAPITAL OUTLAY – GRANTS					
Public Works Department	$ 882,433	$ 20,540,733	$ -	$ -	$ -
Total 430 - Capital Outlay – Grants	**$ 882,433**	**$ 20,540,733**	**$ -**	**$ -**	**$ -**
431 - TRANSPORTATION PROJECTS					
Public Works Department	$ 162,185	$ 210	$ -	$ -	$ -
Total 431 - Transportation Projects	**$ 162,185**	**$ 210**	**$ -**	**$ -**	**$ -**

EXPENDITURES BY FUND AND DEPARTMENT

	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
432 - MEASURE A CAPITAL OUTLAY					
Public Works Department	$ 7,683,964	$ 11,945,600	$ 7,502,250	$ 16,962,300	$ 13,971,050
Total 432 - Measure A Capital Outlay	**$ 7,683,964**	**$ 11,945,600**	**$ 7,502,250**	**$ 16,962,300**	**$ 13,971,050**
433 - TRANSPORTATION DEVELOPMENT IMPACT FEES					
Public Works Department	$ 123,721	$ 62,660	$ -	$ -	$ -
Total 433 - Transportation Development Impact Fees	**$ 123,721**	**$ 62,660**	**$ -**	**$ -**	**$ -**
434 - TRANSPORTATION UNIFORM MITIGATION FEE (TUMF)					
Public Works Department	$ 1,637,236	$ 6,400,470	$ -	$ -	$ -
Total 434 - Transportation Uniform Mitigation Fee (TUMF)	**$ 1,637,236**	**$ 6,400,470**	**$ -**	**$ -**	**$ -**
456 - RIVERWALK ASSESSMENT DISTRICT					
Finance Department	$ 248	$ 56,561	$ -	$ -	$ -
Total 456 - Riverwalk Assessment District	**$ 248**	**$ 56,561**	**$ -**	**$ -**	**$ -**
480 - RDSA 2007 BONDS					
Community & Economic Development Department	$ 37,184	$ 249,535	$ -	$ -	$ -
Total 480 - RDSA 2007 Bonds	**$ 37,184**	**$ 249,535**	**$ -**	**$ -**	**$ -**
510 - ELECTRIC					
Public Utilities Department	$ 448,963,975	$ 481,368,350	$ 531,557,738	$ 570,581,768	$ 549,277,486
Total 510 - Electric	**$ 448,963,975**	**$ 481,368,350**	**$ 531,557,738**	**$ 570,581,768**	**$ 549,277,486**
511 - ELECTRIC – PUBLIC BENEFIT PROGRAMS					
Public Utilities Department	$ 8,032,048	$ 10,348,741	$ 16,476,830	$ 12,915,887	$ 13,355,186
Total 511 - Electric – Public Benefit Programs	**$ 8,032,048**	**$ 10,348,741**	**$ 16,476,830**	**$ 12,915,887**	**$ 13,355,186**
520 - WATER					
Public Utilities Department	$ 107,105,592	$ 93,576,212	$ 125,701,449	$ 152,541,661	$ 148,606,173
Total 520 - Water	**$ 107,105,592**	**$ 93,576,212**	**$ 125,701,449**	**$ 152,541,661**	**$ 148,606,173**
521 - WATER CONSERVATION					
Public Utilities Department	$ 794,532	$ 845,119	$ 1,531,193	$ 1,439,803	$ 1,481,683
Total 521 - Water Conservation	**$ 794,532**	**$ 845,119**	**$ 1,531,193**	**$ 1,439,803**	**$ 1,481,683**
530 - AIRPORT					
City Manager's Office	$ 758,308	$ 569,216	$ 1,792,952	$ 2,159,233	$ 2,215,218
General Services Department	1,596,741	1,707,138	250,000	-	-
Non-Classified	-	49	-	-	-
Total 530 - Airport	**$ 2,355,049**	**$ 2,276,403**	**$ 2,042,952**	**$ 2,159,233**	**$ 2,215,218**
540 - REFUSE					
Public Works Department	$ 34,168,845	$ 42,261,047	$ 38,139,744	$ 40,765,633	$ 42,712,012
Non-Classified	-	331	-	-	-
Total 540 - Refuse	**$ 34,168,845**	**$ 42,261,378**	**$ 38,139,744**	**$ 40,765,633**	**$ 42,712,012**

EXPENDITURES BY FUND AND DEPARTMENT

	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
550 - SEWER					
Public Works Department	$ 73,456,936	$ 90,653,561	$ 79,021,623	$ 72,875,792	$ 85,053,491
Non-Classified	-	1,012	-	-	-
Total 550 - Sewer	**$ 73,456,936**	**$ 90,654,573**	**$ 79,021,623**	**$ 72,875,792**	**$ 85,053,491**
560 - SPECIAL TRANSIT					
Parks, Recreation & Community Services Department	$ 4,930,631	$ 6,017,626	$ 5,378,263	$ 6,220,941	$ 6,571,637
Total 560 - Special Transit	**$ 4,930,631**	**$ 6,017,626**	**$ 5,378,263**	**$ 6,220,941**	**$ 6,571,637**
570 - PUBLIC PARKING					
Public Works Department	$ 11,080,111	$ 8,895,275	$ 10,587,530	$ 11,977,417	$ 13,343,624
Non-Classified	-	(12,740)	-	-	-
Total 570 - Public Parking	**$ 11,080,111**	**$ 8,882,535**	**$ 10,587,530**	**$ 11,977,417**	**$ 13,343,624**
580 - CONVENTION CENTER					
General Services Department	$ 19,186,099	$ 19,604,367	$ 17,992,171	$ 18,319,030	$ 18,781,523
Total 580 - Convention Center	**$ 19,186,099**	**$ 19,604,367**	**$ 17,992,171**	**$ 18,319,030**	**$ 18,781,523**
581 - ENTERTAINMENT					
Community & Economic Development Department	$ 13,862,598	$ 190	$ -	$ -	$ -
Parks, Recreation & Community Services Department	-	5,795,182	3,802,987	3,835,869	3,859,737
Total 581 - Entertainment	**$ 13,862,598**	**$ 5,795,372**	**$ 3,802,987**	**$ 3,835,869**	**$ 3,859,737**
582 - CHEECH MARIN CENTER					
General Services Department	$ 1,006,415	$ 3,443	$ -	$ -	$ -
Parks, Recreation & Community Services Department	-	1,075,851	1,398,525	1,449,283	1,485,018
Total 582 - Cheech Marin Center	**$ 1,006,415**	**$ 1,079,294**	**$ 1,398,525**	**$ 1,449,283**	**$ 1,485,018**
610 - WORKERS' COMPENSATION TRUST					
Human Resources Department	$ 7,777,869	$ 7,704,036	$ 8,298,158	$ 8,596,444	$ 8,940,751
Non-Classified	2,054,423	2,811,173	-	-	-
Total 610 - Workers' Compensation Trust	**$ 9,832,292**	**$ 10,515,209**	**$ 8,298,158**	**$ 8,596,444**	**$ 8,940,751**
620 - UNEMPLOYMENT INSURANCE					
Finance Department	$ 102,133	$ 148,526	$ 159,755	$ 170,003	$ 180,854
Non-Classified	(1,790)	(1,276)	-	-	-
Total 620 - Unemployment Insurance	**$ 100,343**	**$ 147,250**	**$ 159,755**	**$ 170,003**	**$ 180,854**
630 - LIABILITY INSURANCE TRUST					
City Attorney's Office	$ 9,225,181	$ 4,809,033	$ 6,971,124	$ 10,542,224	$ 10,940,072
Finance Department	2,481,238	3,366,640	3,300,796	4,805,565	5,656,337
Non-Classified	8,707,332	7,389,634	-	-	-
Total 630 - Liability Insurance Trust	**$ 20,413,751**	**$ 15,565,307**	**$ 10,271,920**	**$ 15,347,789**	**$ 16,596,409**
631 - PARADA SETTLEMENT FUND					
Finance Department	$ 38,193,706	$ -	$ -	$ -	$ -
Non-Classified	(189,089)	89,232	-	-	-
Total 631 - Parada Settlement Fund	**$ 38,004,617**	**$ 89,232**	**$ -**	**$ -**	**$ -**

EXPENDITURES BY FUND AND DEPARTMENT

	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
632 - GFT SETTLEMENT FUND					
Non-Classified	$ -	$ 8,310,318	$ -	$ -	$ -
Total 632 - GFT Settlement Fund	**$ -**	**$ 8,310,318**	**$ -**	**$ -**	**$ -**
640 - CENTRAL STORES					
Finance Department	$ 975,932	$ 1,070,427	$ 1,372,206	$ 1,337,721	$ 1,404,292
Public Utilities Department	1,371	-	-	-	-
Non-Classified	(102,104)	76,636	-	-	-
Total 640 - Central Stores	**$ 875,199**	**$ 1,147,063**	**$ 1,372,206**	**$ 1,337,721**	**$ 1,404,292**
650 - CENTRAL GARAGE					
General Services Department	$ 15,235,087	$ 16,832,397	$ 15,254,199	$ 17,330,253	$ 17,958,134
Non-Classified	651	(41,017)	-	-	-
Total 650 - Central Garage	**$ 15,235,738**	**$ 16,791,380**	**$ 15,254,199**	**$ 17,330,253**	**$ 17,958,134**
741 - ASSESSMENT DISTRICT – MISCELLANEOUS					
Finance Department	$ 400,519	$ 22,800	$ -	$ -	$ -
Total 741 - Assessment District – Miscellaneous	**$ 400,519**	**$ 22,800**	**$ -**	**$ -**	**$ -**
742 - HUNTER BUSINESS PARK DISTRICT					
Finance Department	$ 987,090	$ 992,392	$ 990,160	$ 993,020	$ 994,050
Total 742 - Hunter Business Park District	**$ 987,090**	**$ 992,392**	**$ 990,160**	**$ 993,020**	**$ 994,050**
745 - RIVERWALK ASSESSMENT DISTRICT					
Finance Department	$ 733,909	$ 734,143	$ 734,110	$ 737,520	$ -
Total 745 - Riverwalk Assessment District	**$ 733,909**	**$ 734,143**	**$ 734,110**	**$ 737,520**	**$ -**
746 - RIVERWALK BUSINESS ASSESSMENT DISTRICT					
Finance Department	$ 304,547	$ 300,889	$ 304,390	$ 306,701	$ 307,106
Total 746 - Riverwalk Business Assessment District	**$ 304,547**	**$ 300,889**	**$ 304,390**	**$ 306,701**	**$ 307,106**
753 - CFD 90-1 HIGHLANDER DEBT SERVICE					
Finance Department	$ 745	$ -	$ -	$ -	$ -
Total 753 - CFD 90-1 Highlander Debt Service	**$ 745**	**$ -**	**$ -**	**$ -**	**$ -**
756 - CFD RIVERWALK VISTA					
Finance Department	$ 311,347	$ 312,005	$ 314,544	$ 315,440	$ 314,944
Total 756 - CFD Riverwalk Vista	**$ 311,347**	**$ 312,005**	**$ 314,544**	**$ 315,440**	**$ 314,944**
758 - CFD 92-1 SYCAMORE CANYON					
Finance Department	$ 662,687	$ 662,880	$ 666,625	$ 667,090	$ 670,288
Total 758 - CFD 92-1 Sycamore Canyon	**$ 662,687**	**$ 662,880**	**$ 666,625**	**$ 667,090**	**$ 670,288**
759 - CFD RIVERWALK VISTA AREA #2					
Finance Department	$ 389,513	$ 389,613	$ 380,372	$ 391,370	$ 390,143
Total 759 - CFD Riverwalk Vista Area #2	**$ 389,513**	**$ 389,613**	**$ 380,372**	**$ 391,370**	**$ 390,143**
760 - CFD 2014-2 HIGHLANDS					
Finance Department	$ 160,235	$ 167,372	$ 163,353	$ 167,368	$ 164,861
Total 760 - CFD 2014-2 Highlands	**$ 160,235**	**$ 167,372**	**$ 163,353**	**$ 167,368**	**$ 164,861**

EXPENDITURES BY FUND AND DEPARTMENT

	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
761 - CFD 2013-1 KUNNY RANCH					
Finance Department	$ 239,781	$ 347,427	$ 302,007	$ 304,273	$ 300,776
Total 761 - CFD 2013-1 Kunny Ranch	**$ 239,781**	**$ 347,427**	**$ 302,007**	**$ 304,273**	**$ 300,776**
762 - CFD 2015-1 ORANGECREST GROVE					
Finance Department	$ 172,790	$ 177,129	$ 172,607	$ 167,972	$ 171,252
Total 762 - CFD 2015-1 Orangecrest Grove	**$ 172,790**	**$ 177,129**	**$ 172,607**	**$ 167,972**	**$ 171,252**
763 - CFD 2015-2 POMELO					
Finance Department	$ 332,127	$ 349,576	$ 358,764	$ 363,582	$ 361,424
Total 763 - CFD 2015-2 Pomelo	**$ 332,127**	**$ 349,576**	**$ 358,764**	**$ 363,582**	**$ 361,424**
764 - CFD 2021-3 BRIDLE RIDGE					
Finance Department	$ -	$ 12,526	$ -	$ 70,000	$ 70,000
Total 764 - CFD 2021-3 Bridle Ridge	**$ -**	**$ 12,526**	**$ -**	**$ 70,000**	**$ 70,000**
765 - CFD 2021-2 RIVERPOINT PARK PLACE					
Finance Department	$ -	$ 2,072,644	$ 254,250	$ 290,758	$ 292,641
Total 765 - CFD 2021-2 Riverpoint Park Place	**$ -**	**$ 2,072,644**	**$ 254,250**	**$ 290,758**	**$ 292,641**
770 - Successor Agency Trust Fund	19,271,370	19,163,822	16,899,550	16,680,250	14,918,010
Total	**$ 1,515,018,599**	**$ 1,622,403,358**	**$ 1,528,421,444**	**$ 1,573,871,838**	**$ 1,591,086,507**

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LONG-TERM DEBT OBLIGATIONS



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DEBT TYPES AND PURPOSE

Where applicable, the Official Statements for the debt issuances listed below can be accessed at the City's Finance Department website[19].

PENSION OBLIGATION BONDS

PENSION OBLIGATION BONDS SERIES 2017A, 2020A (SAFETY) AND 2020A (MISCELLANEOUS)

Pay the unamortized, unfunded accrued actuarial liability to CalPERS for certain pension benefits of City employees (Safety and/or Miscellaneous groups).

CERTIFICATIONS OF PARTICIPATION

GALLERIA MALL IMPROVEMENTS COPS SERIES 2006A

Acquisition and construction of improvements related to the Galleria at Tyler, a retail center of the City. Debt service is paid through an annual levy of CFD 2004-1, which consists of businesses within the center.

RIVERSIDE RENAISSANCE PROJECTS REFUNDING COPS SERIES 2008A

Refund outstanding debt issued to finance the cost of citywide capital improvement projects, including streets, parks, and facility expansion and refurbishment.

LOCAL MEASURE A SALES TAX REVENUE REFUNDING COPS SERIES 2023A

Refund outstanding debt issued to finance the cost of design, acquisition, and construction costs associated with the rehabilitation of public arterial and local roads. Debt service is paid by County "Measure A" sales tax revenue.

LEASE REVENUE BONDS

LEASE REVENUE REFUNDING BONDS (GALLERIA) SERIES 2019A

Refund all but $5,000 of the outstanding debt (2006 Certificates of Participation) issued to fund the acquisition and construction of improvements related to the Galleria at Tyler, a retail center of the City. Debt service is paid through an annual levy of CFD 2004-1, which consists of businesses within the center.

LEASE REVENUE BONDS (MAIN LIBRARY PROJECT) SERIES 2019B

Acquisition and construction of a new main branch City library in downtown Riverside.

LEASE REVENUE REFUNDING BONDS SERIES 2024A

Refund outstanding debt issued to fund capital improvement projects, including a parking garage and City Facility improvements.

LEASE REVENUE BONDS (MUSEUM PROJECT) Series 2025A

Construction and rehabilitation of the City's Museum in downtown Riverside.

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[19] https://RiversideCA.gov/Finance/Investor/

CAPITAL LEASES

BOFA #3 - FIRE VEHICLES AND EQUIPMENT

Acquisition and outfitting of fire apparatus, dump truck, and refuse vehicles.

BOFA #4 – POLICE HELICOPTERS

Acquisition and outfitting of police helicopters.

BOFA #2 - WATER FUND VEHICLES CAPITAL LEASE

Acquisition and replacement of water utility vehicles.

JPM #621 WATER FUND VEHICLES CAPITAL LEASES – VARIOUS

Acquisition and replacement of water utility vehicles.

INTERFUND LOANS

AIRPORT INTERFUND LOAN

Internal borrowing by the Airport from the General Fund to facilitate the completion of several deferred maintenance projects relating to roof repairs, replacements, and hanger door replacements.

REID PARK ACQUISITION INTERFUND LOAN

Internal borrowing by the Successor to the Redevelopment Agency Fund from the Electric Fund to acquire Reid Park.

RIVERSIDE GOLF COURSE ACQUISITION INTERFUND LOAN

Internal borrowing by the Successor to the Redevelopment Agency Fund from the Electric Fund to acquire the Riverside Golf Course.

PARKING GARAGES 1 & 2 INTERFUND LOAN

Internal borrowing by the Parking Fund from the General Fund to finalize urgent and significant maintenance repairs necessary to continue operations.

SOLID WASTE TRUCK PURCHASES INTERFUND LOAN

An internal borrowing by the General Fund from the Refuse Fund to acquire solid waste trucks.

UTILITIES PLAZA PURCHASE INTERFUND LOAN

An internal borrowing by the General Fund from the Sewer Fund to acquire the property referred to as the Utilities Plaza.

PRIVATE PLACEMENT LOANS

FOX ENTERTAINMENT PLAZA LOAN

Acquisition, design, development, construction, installation and equipping of the Fox Entertainment Plaza.

CONVENTION CENTER EXPANSION LOAN

Finance the construction, installation, equipping and furnishing of improvements to the Riverside Convention Center.

ENTERPRISE REVENUE BONDS

ELECTRIC REVENUE BONDS (2010) SERIES A

Finance capital improvements to the City's electric public utility system in order to increase electric system reliability and help the City's customers avoid "rolling blackouts" on peak days.

ELECTRIC REVENUE REFUNDING BONDS (2019) SERIES A

Refund various outstanding debt obligations, including the 2008A, 2008C, and 2008D Electric Revenue Bonds and to fund electric system improvements.

ELECTRIC REVENUE REFUNDING BONDS (2023) SERIES A

Refund various outstanding debt obligations, including the 2013A Electric Revenue Bonds and to fund electric system improvements.

ELECTRIC REVENUE REFUNDING BONDS (2024) SERIES A

Refund various outstanding debt obligations, including the 2008A, 2008C, and 2011A Electric Revenue Bonds and to fund electric system improvements.

WATER REVENUE BONDS (2009) SERIES B

Refund outstanding 1998 and 2001 Water Revenue Bonds and finance capital costs of the City's public water utility system.

WATER REVENUE BONDS (2011) SERIES A

Refund outstanding 2008A Water Revenue Bonds and finance capital costs of the City's public water utility system.

WATER REVENUE REFUNDING BONDS (2019) SERIES A

Refund various outstanding debt obligations, including the 2008B and a portion of the 2011A Water Revenue Bonds and to fund water system improvements.

WATER REVENUE BONDS (2022) SERIES A

Finance capital improvements to the City's Water system including storage, transmission and distribution projects.

SEWER REVENUE BONDS (2018) SERIES A

Refund outstanding 2009B Direct Pay Build America Bonds that were issued to finance Wastewater system improvements.

SEWER REVENUE REFUNDING BONDS (2025) SERIES A

Refund outstanding 2015A Bonds that were issued to refinance the 2014A bonds, which were used to finance wastewater system improvements.

TAX ALLOCATION BONDS

2014 SUBORDINATE TAX ALLOCATION REFUNDING BONDS SERIES 2014A

Refund outstanding obligations of the former Redevelopment Agency of the City of Riverside that were originally issued to fund infrastructure improvements within Redevelopment project areas.

2018 TAX ALLOCATION REFUNDING BONDS SERIES 2018A & B

Refund outstanding obligations of the former Redevelopment Agency of the City of Riverside that were originally issued to fund infrastructure improvements within Redevelopment project areas.

MELLO ROOS AND ASSESSMENT DISTRICT BONDS

RIVERWALK BUSINESS CENTER ASSESSMENT DISTRICT BONDS

Finance the design, construction, and acquisition of improvements for the benefit of the property owners within the Assessment District. Debt Service is paid by annual assessments levied on all property owners within the District.

SYCAMORE CANYON BUSINESS PARK CFD 92-1 BONDS

Finance various improvements needed to develop property located within Community Facilities District No. 92-1 (Sycamore Canyon Business Park). Debt Service is paid by an annual Special Tax levy of all property owners within the District.

HUNTER PARK ASSESSMENT DISTRICT BONDS

Finance the design, construction, and acquisition of improvements for the benefit of the property owners within the Assessment District. Debt Service is paid by annual assessments levied on all property owners within the District.

RIVERWALK ASSESSMENT DISTRICT REFUNDING BONDS

Refund outstanding debt issued to fund the design, construction, and acquisition of improvements for the benefit of the property owners within the Assessment District. Debt Service is paid by annual assessments levied on all property owners within the District.

RIVERWALK VISTA CFD 2006-1 BONDS

Finance various improvements needed to develop property located within Community Facilities District No. 2006-1 (Riverwalk Vista) Improvement Area No.1 and to finance certain elementary and secondary school facilities in lieu of fees for the Alvord Unified School District. Debt Service is paid by an annual Special Tax levy of all property owners within the District.

RIVERWALK VISTA CFD 2006-1 IMPROV AREA NO.2 2016 SERIES A & B

Finance various improvements needed to develop property located within Community Facilities District No. 2006-1 (Riverwalk Vista) Improvement Area No. 2. Debt Service is paid by an annual Special Tax levy of all property owners within the District.

HIGHLANDS CFD 2014-2 2016 SERIES A & B

Finance various improvements needed to develop property located within Community Facilities District No. 2014-2 (The Highlands). Debt Service is paid by an annual Special Tax levy of all property owners within the District.

ORANGECREST CFD 2015-1 BONDS SERIES 2020 SERIES A

Finance various improvements needed to develop property located within Community Facilities District No. 2015-1 (Orangecrest Grove). Debt Service is paid by an annual Special Tax levy of all property owners within the District.

POMELO CFD 2015-2 BONDS SERIES 2022

Finance various improvements needed to develop property located within Community Facilities District No. 2015-2 (Pomelo). Debt Service is paid by an annual Special Tax levy of all property owners within the District.

KUNNY RANCH CFD 2013-1 BONDS SERIES 2024

Finance various improvements needed to develop property located within Community Facilities District No. 2013-1 (Kunny Ranch). Debt Service is paid by an annual Special Tax levy of all property owners within the District.

RIVERPOINTE/PARK PLACE CFD 2021-2 BONDS SERIES 2025A

Finance various improvements needed to develop property located within Community Facilities District No. 2021-2 (Riverpointe/Park Place).

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FISCAL YEAR 2026/27 PROJECTED DETAIL OF OUTSTANDING DEBT [20]

Debt Type / Issuance	Year Issued	Final Maturity	Total Issue Size	Outstanding Principal Balance 7/1/2026	FY 2026/27 Budgeted Principal	FY 2026/27 Budgeted Interest	Total Payments	Projected Principal Balance 6/30/2027
Pension Obligation [21]								
Pension Obligation Bonds Series 2017A	2017	2027	$ 31,960,000	$ 3,580,000	$ 3,580,000	$ 111,875	$ 3,691,875	$ -
Pension Obligation Bonds Series 2020A [22]	2020	2045	432,165,000	366,890,000	16,630,000	13,439,104	30,069,104	350,260,000
Total Pension Obligation Bonds			**$ 464,125,000**	**$ 370,470,000**	**$ 20,210,000**	**$ 13,550,979**	**$ 33,760,979**	**$ 350,260,000**
Certificates of Participation								
Galleria Mall Improvements COPs Series 2006A	2006	2037	$ 19,945,000	$ 5,000	$ -	$ 250	$ 250	$ 5,000
Riverside Renaissance Projects Refunding COPs Series 2008A	2008	2037	128,300,000	67,100,000	5,100,000	2,213,037	7,313,037	62,000,000
Local Measure A Sales Tax Revenue COPs Series 2013A	2013	2033	21,190,000	15,760,000	1,935,000	788,000	2,723,000	13,825,000
Total Certificates of Participation			**$ 169,435,000**	**$ 82,865,000**	**$ 7,035,000**	**$ 3,001,287**	**$ 10,036,287**	**$ 75,830,000**
Lease Revenue Bonds								
Lease Revenue Refunding Bonds (Galleria) Series 2019A	2019	2037	$ 15,980,000	$ 11,685,000	$ 830,000	$ 394,713	$ 1,224,713	$ 10,855,000
Lease Revenue Bonds (Main Library Project) Series 2019B	2019	2037	33,505,000	24,605,000	1,625,000	1,112,375	2,737,375	22,980,000
Lease Revenue Refunding Bonds Series 2024A	2025	2034	19,500,000	19,500,000	1,865,000	842,125	2,707,125	17,635,000
Lease Revenue Bonds Series 2025A (Museum)	2025	2055	42,520,000	42,520,000	625,000	2,251,550	2,876,550	41,895,000
Total Lease Revenue Bonds			**$ 111,505,000**	**$ 98,310,000**	**$ 4,945,000**	**$ 4,600,763**	**$ 9,545,763**	**$ 93,365,000**
Capital Leases								
BofA #3 - Fire Vehicles and Equipment	2017	2027	$ 14,500,000	$ 3,918,666	$ 1,575,836	$ 43,329	$ 1,619,165	$ 2,342,830
BofA #4 - Police Helicopters	2022	2032	11,291,564	8,117,127	1,118,671	119,486	1,238,157	6,998,456
BofA #2 - Water Fund Vehicles Capital Lease	2018	2028	2,305,000	504,593	249,330	4,537	253,867	255,263
JPM #1000150621 - Water Fund Electric Vehicles	2025	2032	4,814,000	4,514,133	644,455	155,013	799,468	3,869,678
Total Capital Leases			**$ 32,910,564**	**$ 17,054,519**	**$ 3,588,292**	**$ 322,365**	**$ 3,910,657**	**$ 13,466,227**
Interfund Loans [23]								
Airport Interfund Loan	2025	2037	$ 2,000,000	$ 1,830,000	$ 170,000	$ 73,200	$ 243,200	$ 1,660,000
Reid Park Acquisition Interfund Loan	2011	2028	720,000	86,317	61,783	3,217	65,000	24,534
Riverside Golf Course Acquisition Interfund Loan	2011	2028	4,837,500	601,385	412,534	22,466	435,000	188,851
Parking Loan Outlay Garages 1 & 2	2024	2034	2,000,000	1,633,418	180,175	66,407	246,582	1,453,243
Solid Waste Truck Purchases Interfund Loan	2025	2025	2,870,000	2,170,000	1,070,000	65,100	1,135,100	1,100,000
Utilities Plaza Purchase Interfund Loan	2012	2027	4,469,221	183,247	183,247	-	183,247	-
Total Interfund Loans			**$ 16,896,721**	**$ 6,504,367**	**$ 2,077,739**	**$ 230,390**	**$ 2,308,129**	**$ 4,426,628**

FISCAL YEAR 2026/27 PROJECTED DETAIL OF OUTSTANDING DEBT [20]

Debt Type / Issuance	Year Issued	Final Maturity	Total Issue Size	Outstanding Principal Balance 7/1/2026	FY 2026/27 Budgeted Principal	FY 2026/27 Budgeted Interest	Total Payments	Projected Principal Balance 6/30/2027
Private Placement Loans								
Fox Entertainment Plaza Loan	2011	2032	$ 25,000,000	$ 8,583,942	$ 1,429,853	$ 316,851	$ 1,746,704	$ 7,154,089
Convention Center Expansion Loan [24]	2013	2034	44,650,000	20,684,681	2,380,893	628,628	3,009,521	18,303,788
Total Private Placement Loans			**$ 69,650,000**	**$ 29,268,623**	**$ 3,810,746**	**$ 945,479**	**$ 4,756,225**	**$ 25,457,877**
Enterprise Revenue Bonds								
Electric Revenue Bonds (2010) Series A	2010	2041	$ 133,290,000	$ 117,965,000	$ 2,965,000	$ 5,919,838	$ 8,884,838	$ 115,000,000
Electric Revenue Refunding Bonds (2019) Series A	2019	2049	283,325,000	210,730,000	8,125,000	10,333,375	18,458,375	202,605,000
Electric Revenue Refunding Bonds (2023) Series A	2024	2044	31,390,000	29,400,000	1,030,000	1,444,250	2,474,250	28,370,000
Electric Revenue Bonds (2024 Series A	2024	2050	213,295,000	206,105,000	7,240,000	10,124,250	17,364,250	198,865,000
Water Revenue Bonds (2009) Series B	2010	2040	67,790,000	54,505,000	2,975,000	2,223,641	5,198,641	51,530,000
Water Revenue Bonds (2011) Series A	2011	2036	59,000,000	24,050,000	-	789,321	789,321	24,050,000
Water Revenue Refunding Bonds (2019) Series A	2019	2049	114,215,000	84,090,000	5,255,000	4,073,125	9,328,125	78,835,000
Water Revenue Bones (2022) Series A	2022	2053	58,025,000	55,405,000	1,015,000	2,744,875	3,759,875	54,390,000
SEwer Revenue Bonds (2018) Series A	2019	2040	153,670,000	122,605,000	6,210,000	5,862,400	12,072,400	116,395,000
Sewer Revenue Refunding Bones (2025) Series A	2026	2040	139,165,000	139,165,000	3,695,000	6,865,875	10,560,875	135,470,000
Total Enterprise Revenue Bonds			**$ 1,253,165,000**	**$ 1,044,020,000**	**$ 38,510,000**	**$ 50,380,950**	**$ 88,890,950**	**$ 1,005,510,000**
Tax Allocation Bonds								
2014 Subordinate Tax Allocation Refunding Bonds Series 2014A	2014	2034	$ 61,250,000	$ 14,810,000	$ 3,115,000	$ 647,625	$ 3,762,625	$ 11,695,000
2018 Tax Allocation Refunding Bonds Series 2018A	2018	2034	74,435,000	56,130,000	8,020,000	2,601,031	10,621,031	48,110,000
2018 Tax Allocation Refunding Bonds, Taxable Series 2018B	2018	2033	40,380,000	40,380,000	-	1,595,275	1,595,275	40,380,000
Total Tax Allocation Bonds			**$ 176,065,000**	**$ 111,320,000**	**$ 11,135,000**	**$ 4,843,931**	**$ 15,978,931**	**$ 100,185,000**
Mello Roos and Assessment District Bonds								
Riverwalk Business Center Assessment District Bonds	2004	2029	$ 3,755,000	$ 1,010,000	$ 230,000	$ 55,938	$ 285,938	$ 780,000
Sycamore Canyon Business Park CFD 92-1 Bonds	2005	2034	9,700,000	4,555,000	405,000	230,683	635,683	4,150,000
Hunter Park Assessment District Bonds	2006	2036	15,269,906	7,960,000	555,000	399,213	954,213	7,405,000
Riverwalk Assessment District Refunding Bonds	2011	2026	7,805,000	690,000	690,000	18,113	708,113	-
Riverwalk Vista CFD 2006-1 Bonds	2013	2043	4,415,000	3,330,000	120,000	167,731	287,731	3,210,000
Riverwalk Vista CFD 2006-1 Improv Area No.2 2016 Series A	2016	2046	5,505,000	4,790,000	90,000	167,944	257,944	4,700,000
Riverwalk Vista CFD 2006-1 Improv Area No.2 2016 Series B	2016	2031	1,275,000	560,000	85,000	24,263	109,263	475,000
Highlands CFD 2014-2 2016 Series A	2016	2046	1,800,000	1,705,000	15,000	56,006	71,006	1,690,000
Highlands CFD 2014-2 2016 Series B	2016	2031	810,000	375,000	55,000	15,900	70,900	320,000
Orangecrest CFD 2015-1 Bonds Series 2020 Series A	2020	2050	2,075,000	2,075,000	-	83,000	-	-

FISCAL YEAR 2026/27 PROJECTED DETAIL OF OUTSTANDING DEBT [20]

Debt Type / Issuance	Year Issued	Final Maturity	Total Issue Size	Outstanding Principal Balance 7/1/2026	FY 2026/27 Budgeted Principal	FY 2026/27 Budgeted Interest	Total Payments	Projected Principal Balance 6/30/2027
Orangecrest CFD 2015-1 Bonds Series 2020 Series B	2020	2028	365,000	115,000	55,000	2,975	57,975	60,000
Pomelo CFD 2015-2 Bonds Series 2022	2022	2053	4,805,000	4,540,000	95,000	201,181	296,181	4,445,000
Kunny Ranch CFD 2013-1 Series 2024	2024	2054	4,140,000	4,070,000	75,000	201,625	276,625	3,995,000
Riverpointe/Park Place CFD 2021-2 Series 2025A	2025	2055	3,790,000	3,790,000	65,000	175,106	240,106	3,725,000
Total Mello Roos and Assessment District Bonds			**$ 65,509,906**	**$ 39,565,000**	**$ 2,535,000**	**$ 1,799,678**	**$ 4,334,678**	**$ 37,030,000**
Total			**$ 2,359,262,191**	**$ 1,799,377,509**	**$ 93,846,777**	**$ 79,675,822**	**$ 173,522,599**	**$ 1,705,530,732**

[20] Excludes water stock acquisition rights, copier leases, development agreements, and amortization of premiums and discounts on outstanding debt, none of which are material.

[21] Debt service for these bonds is allocated based on the percentage of CalPERS plan employees budgeted in those funds. Payments are sent to the trustee annually on August 1 but are actually paid to bondholders in December and June.

[22] 2020A Pension Obligation Bond in the amount of $432,165,000 were issued on June 11, 2020, after compilation of the Fiscal Year 2021/22 budget.

[23] Beginning Balance on interfund loans may be less than the prior year projected ending balance due to actual pooled interest rate adjustment at the end of the previous fiscal year.

[24] Debt service for this loan is primarily funded from a voter-approved increase in the transient occupancy tax rate from 11% to 13%.

FISCAL YEAR 2027/28 PROJECTED DETAIL OF OUTSTANDING DEBT [25]

Debt Type / Issuance	Year Issued	Final Maturity	Total Issue Size	Outstanding Principal Balance 7/1/2027	FY 2027/28 Budgeted Principal	FY 2027/28 Budgeted Interest	Total Payments	Projected Principal Balance 6/30/2028
Pension Obligation [26]								
Pension Obligation Bonds Series 2017A	2017	2027	$ 31,960,000	$ -	$ -	$ -	$ -	$ -
Pension Obligation Bonds Series 2020A [27]	2020	2045	432,165,000	350,260,000	16,525,000	13,000,072	29,525,072	333,735,000
Total Pension Obligation Bonds			**$ 464,125,000**	**$ 350,260,000**	**$ 16,525,000**	**$ 13,000,072**	**$ 29,525,072**	**$ 333,735,000**
Certificates of Participation								
Galleria Mall Improvements COPs Series 2006A	2006	2037	$ 19,945,000	$ 5,000	$ -	$ 250	$ 250	$ 5,000
Riverside Renaissance Projects Refunding COPs Series 2008A	2008	2037	128,300,000	62,000,000	5,300,000	2,039,894	7,339,894	56,700,000
Local Measure A Sales Tax Revenue COPs Series 2023A	2024	2033	21,190,000	13,825,000	2,030,000	691,250	2,721,250	11,795,000
Total Certificates of Participation			**$ 169,435,000**	**$ 75,830,000**	**$ 7,330,000**	**$ 2,731,394**	**$ 10,061,394**	**$ 68,500,000**
Lease Revenue Bonds								
Lease Revenue Refunding Bonds (Galleria) Series 2019A	2019	2037	$ 15,980,000	$ 10,855,000	$ 855,000	$ 368,903	$ 1,223,903	$ 10,000,000
Lease Revenue Bonds (Main Library Project) Series 2019B	2019	2037	33,505,000	22,980,000	1,705,000	1,029,125	2,734,125	21,275,000
Lease Revenue Refunding Bonds Series 2024A	2025	2034	19,500,000	17,635,000	1,960,000	746,500	2,706,500	15,675,000
Lease Revenue Bonds Series 2025A (Museum)	2025	2055	42,520,000	41,895,000	655,000	2,219,550	2,874,550	41,240,000
Total Lease Revenue Bonds			**$ 111,505,000**	**$ 93,365,000**	**$ 5,175,000**	**$ 4,364,078**	**$ 9,539,078**	**$ 88,190,000**
Capital Leases								
BofA #3 - Fire, PW and Refuse Vehicles and Equipment	2017	2027	$ 14,500,000	$ 2,342,830	$ 800,841	$ 8,741	$ 809,582	$ 1,541,989
BofA #4 - Police Helicopters	2022	2032	11,291,564	6,998,456	1,138,592	99,565	1,238,157	5,859,864
BofA #2 - Water Fund Vehicles Capital Lease	2018	2028	2,305,000	255,263	255,262	4,537	259,799	1
JPM # 1000150621 - Water Fund Electric Vehicles	2025	2032	4,814,000	3,869,678	671,471	127,997	799,468	3,198,207
Total Capital Leases			**$ 32,910,564**	**$ 13,466,227**	**$ 2,866,166**	**$ 240,840**	**$ 3,107,006**	**$ 10,600,061**
Interfund Loans[28]								
Airport Interfund Loan	2025	2037	$ 2,000,000	$ 1,660,000	$ 170,000	$ 66,400	$ 236,400	$ 1,490,000
Reid Park Acquisition Interfund Loan	2011	2028	720,000	24,534	18,645	-	18,645	5,889
Riverside Golf Course Acquisition Interfund Loan	2011	2028	4,837,500	188,850	149,112	-	149,112	39,738
Parking Interfund Loan Outlay Garages 1 & 2	2024	2034	2,000,000	1,453,243	187,382	59,200	246,582	1,265,861
Solid Waste Truck Purchases Interfund Loan	2025	2028	2,870,000	1,100,000	1,100,000	33,000	1,133,000	-
Utilities Plaza Purchase Interfund Loan	2012	2027	4,469,221	-	-	-	-	-
Total Interfund Loans			**$ 16,896,721**	**$ 4,426,627**	**$ 1,625,139**	**$ 158,600**	**$ 1,783,739**	**$ 2,801,488**

FISCAL YEAR 2027/28 PROJECTED DETAIL OF OUTSTANDING DEBT [25]

Debt Type / Issuance	Year Issued	Final Maturity	Total Issue Size	Outstanding Principal Balance 7/1/2027	FY 2027/28 Budgeted Principal	FY 2027/28 Budgeted Interest	Total Payments	Projected Principal Balance 6/30/2028
Private Placement Loans								
Fox Entertainment Plaza Loan	2011	2032	$ 25,000,000	$ 7,154,089	$ 1,485,433	$ 261,271	$ 1,746,704	$ 5,668,656
Convention Center Expansion Loan [29]	2013	2034	44,650,000	18,303,788	2,454,320	550,188	3,004,508	15,849,468
Total Private Placement Loans			**$ 69,650,000**	**$ 25,457,877**	**$ 3,939,753**	**$ 811,459**	**$ 4,751,212**	**$ 21,518,124**
Enterprise Revenue Bonds								
Electric Revenue Bonds (2010) Series A	2010	2041	$ 133,290,000	$ 115,000,000	$ 3,105,000	$ 5,768,255	$ 8,873,255	$ 111,895,000
Electric Revenue Refunding Bonds (2019) Series A	2019	2049	283,325,000	202,605,000	8,330,000	9,922,000	18,252,000	194,275,000
Electric Revenue Refunding Bonds (2023) Series A	2024	2044	31,390,000	28,370,000	1,100,000	1,391,000	2,491,000	27,270,000
Electric Revenue Bonds (2024) Series A	2024	2050	213,295,000	198,865,000	7,785,000	9,748,625	17,533,625	191,080,000
Water Revenue Bonds (2009) Series B	2010	2040	67,790,000	51,530,000	3,090,000	2,099,204	5,189,204	48,440,000
Water Revenue Bonds (2011) Series A	2011	2036	59,000,000	24,050,000	-	789,321	789,321	24,050,000
Water Revenue Refunding Bonds (2019) Series A	2019	2049	114,215,000	78,835,000	5,510,000	3,804,000	9,314,000	73,325,000
Water Revenue Bonds (2022) Series A	2022	2053	58,025,000	54,390,000	1,065,000	2,692,875	3,757,875	53,325,000
Sewer Revenue Bonds (2018) Series A	2019	2040	153,670,000	116,395,000	6,525,000	5,544,025	12,069,025	109,870,000
Sewer Revenue Refunding Bonds (2025) Series A	2026	2040	139,165,000	135,470,000	6,210,000	6,618,250	12,828,250	129,260,000
Total Enterprise Revenue Bonds			**$ 1,253,165,000**	**$ 1,005,510,000**	**$ 42,720,000**	**$ 48,377,555**	**$ 91,097,555**	**$ 962,790,000**
Tax Allocation Bonds								
2014 Subordinate Tax Allocation Refunding Bonds Series 2014A	2014	2034	$ 61,250,000	$ 11,695,000	$ 2,695,000	$ 509,875	$ 3,204,875	$ 9,000,000
2018 Tax Allocation Refunding Bonds Series 2018A	2018	2034	74,435,000	48,110,000	7,535,000	2,212,156	9,747,156	40,575,000
2018 Tax Allocation Refunding Bonds, Taxable Series 2018B	2018	2033	40,380,000	40,380,000	-	1,595,275	1,595,275	40,380,000
Total Tax Allocation Bonds			**$ 176,065,000**	**$ 100,185,000**	**$ 10,230,000**	**$ 4,317,306**	**$ 14,547,306**	**$ 89,955,000**
Mello Roos and Assessment District Bonds								
Riverwalk Business Center Assessment District Bonds	2004	2029	$ 3,755,000	$ 780,000	$ 245,000	$ 41,094	$ 286,094	$ 535,000
Sycamore Canyon Business Park CFD 92-1 Bonds	2005	2034	9,700,000	4,150,000	430,000	208,555	638,555	3,720,000
Hunter Park Assessment District Bonds	2006	2036	15,269,906	7,405,000	585,000	369,850	954,850	6,820,000
Riverwalk Assessment District Refunding Bonds	2011	2026	7,805,000	-	-	-	-	-
Riverwalk Vista CFD 2006-1 Bonds	2013	2043	4,415,000	3,210,000	125,000	161,988	286,988	3,085,000
Riverwalk Vista CFD 2006-1 Improv Area No.2 2016 Series A	2016	2046	5,505,000	4,700,000	95,000	165,169	260,169	4,605,000
Riverwalk Vista CFD 2006-1 Improv Area No.2 2016 Series B	2016	2031	1,275,000	475,000	85,000	20,544	105,544	390,000
Highlands CFD 2014-2 2016 Series A	2016	2046	1,800,000	1,690,000	10,000	55,719	65,719	1,680,000
Highlands CFD 2014-2 2016 Series B	2016	2031	810,000	320,000	60,000	13,413	73,413	260,000
Orangecrest CFD 2015-1 Bonds Series 2020 Series A	2020	2050	2,075,000	2,075,000	-	83,000	83,000	2,075,000

FISCAL YEAR 2027/28 PROJECTED DETAIL OF OUTSTANDING DEBT [25]

Debt Type / Issuance	Year Issued	Final Maturity	Total Issue Size	Outstanding Principal Balance 7/1/2027	FY 2027/28 Budgeted Principal	FY 2027/28 Budgeted Interest	Total Payments	Projected Principal Balance 6/30/2028
Orangecrest CFD 2015-1 Bonds Series 2020 Series B	2020	2028	365,000	60,000	60,000	1,020	61,020	-
Pomelo CFD 2015-2 Bonds Series 2022	2022	2053	4,805,000	4,445,000	95,000	197,975	292,975	4,350,000
Kunny Ranch CFD 2013-1 Series 2024	2024	2054	4,140,000	3,995,000	75,000	197,875	272,875	3,920,000
Riverpointe/Park Place CFD 2021-2 Series 2025A	2025	2055	3,790,000	3,725,000	70,000	171,731	241,731	3,655,000
Total Mello Roos and Assessment District Bonds			**$ 65,509,906**	**$ 37,030,000**	**$ 1,935,000**	**$ 1,687,933**	**$ 3,622,933**	**$ 35,095,000**
Total			**$ 2,359,262,191**	**$ 1,705,530,731**	**$ 92,346,058**	**$ 75,689,237**	**$ 168,035,295**	**$ 1,613,184,673**

[25] Excludes water stock acquisition rights, copier leases, development agreements, and amortization of premiums and discounts on outstanding debt, none of which are material.

[26] Debt service for these bonds is allocated based on the percentage of CalPERS plan employees budgeted in those funds. Payments are sent to the trustee annually on August 1 but are actually paid to bondholders in December and June.

[27] 2020A Pension Obligation Bond in the amount of $432,165,000 were issued on June 11, 2020, after compilation of the Fiscal Year 2021/22 budget.

[28] Beginning Balance on interfund loans may be less than the prior year projected ending balance due to actual pooled interest rate adjustment at the end of the previous fiscal year.

[29] Debt service for this loan is primarily funded from a voter-approved increase in the transient occupancy tax rate from 11% to 13%.

SCHEDULE OF DEBT PAYMENTS

	101 - General Fund			110 - Measure Z			220 - Community Development Block Grant (CDBG)		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
FY									
2027	$ 11,198,298	$ 11,360,406	$ 22,558,704	$ 6,900,446	$ 4,443,495	$ 11,343,941	$ 33,877	$ 10,687	$ 44,564
2028	12,484,951	10,694,595	23,179,546	4,807,004	4,213,692	9,020,696	24,862	9,772	34,634
2029	13,439,000	10,312,296	23,751,296	4,382,940	4,048,980	8,431,920	19,806	9,083	28,888
2030	14,557,930	9,891,106	24,449,036	4,757,427	3,879,337	8,636,764	14,943	8,524	23,467
2031	14,644,805	9,430,651	24,075,456	4,899,652	3,697,112	8,596,764	14,717	8,094	22,811
2032	17,775,076	8,854,196	26,629,272	5,295,892	3,498,411	8,794,304	20,171	7,527	27,698
2033	19,401,488	8,156,344	27,557,831	4,370,320	3,288,634	7,658,953	20,440	6,749	27,189
2034	21,157,657	7,394,974	28,552,632	4,685,051	3,081,916	7,766,967	20,666	5,960	26,626
2035	21,893,915	6,612,332	28,506,246	5,097,037	2,861,095	7,958,133	21,107	5,163	26,270
2036	22,788,832	5,776,909	28,565,741	5,330,276	2,622,555	7,952,830	21,871	4,349	26,220
2037	22,295,417	4,907,654	27,203,071	5,484,756	2,371,421	7,856,177	19,612	3,505	23,117
2038	19,537,869	4,076,042	23,613,911	2,848,211	2,180,184	5,028,395	18,213	2,749	20,962
2039	18,770,289	3,322,466	22,092,755	2,845,942	2,053,979	4,899,921	16,610	2,046	18,657
2040	17,874,121	2,598,496	20,472,617	2,838,016	1,926,965	4,764,981	14,814	1,406	16,220
2041	17,347,735	1,909,091	19,256,826	2,867,110	1,799,421	4,666,531	13,125	834	13,959
2042	12,294,188	1,239,989	13,534,177	2,510,039	1,669,787	4,179,826	5,745	328	6,073
2043	9,888,736	765,802	10,654,538	2,371,576	1,552,889	3,924,465	2,765	107	2,871
2044	7,321,776	384,394	7,706,170	2,213,224	1,440,357	3,653,581	-	-	-
2045	2,644,352	101,993	2,746,345	1,800,648	1,332,825	3,133,473	-	-	-
2046	-	-	-	1,605,000	1,240,031	2,845,031	-	-	-
2047	-	-	-	1,690,000	1,151,425	2,841,425	-	-	-
2048	-	-	-	1,785,000	1,055,863	2,840,863	-	-	-
2049	-	-	-	1,885,000	954,938	2,839,938	-	-	-
2050	-	-	-	1,985,000	848,513	2,833,513	-	-	-
2051	-	-	-	2,095,000	736,313	2,831,313	-	-	-
2052	-	-	-	2,210,000	617,925	2,827,925	-	-	-
2053	-	-	-	2,335,000	492,938	2,827,938	-	-	-
2054	-	-	-	2,460,000	361,075	2,821,075	-	-	-
2055	-	-	-	2,595,000	222,063	2,817,063	-	-	-
2056	-	-	-	2,740,000	75,350	2,815,350	-	-	-
Total	**$ 297,316,435**	**$ 107,789,736**	**$ 405,106,170**	**$ 99,690,567**	**$ 59,719,489**	**$ 159,410,056**	**$ 303,344**	**$ 86,883**	**$ 390,226**

SCHEDULE OF DEBT PAYMENTS									
	280 - Housing Authority			411 - Special Capital Improvements			432 - Measure A		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
FY									
2027	$ 74,809	$ 23,138	$ 97,947	$ 3,125,876	$ 957,204	$ 4,083,080	$ 1,935,000	$ 788,000	$ 2,723,000
2028	53,712	21,112	74,823	3,236,499	855,308	4,091,806	2,030,000	691,250	2,721,250
2029	42,788	19,622	62,410	2,176,810	750,140	2,926,950	2,135,000	589,750	2,724,750
2030	32,283	18,414	50,697	2,257,433	676,278	2,933,710	2,240,000	483,000	2,723,000
2031	31,795	17,487	49,281	2,378,367	599,366	2,977,733	2,355,000	371,000	2,726,000
2032	43,578	16,260	59,839	2,458,989	518,728	2,977,717	2,470,000	253,250	2,723,250
2033	44,159	14,580	58,739	2,539,612	435,379	2,974,991	2,595,000	129,750	2,724,750
2034	44,647	12,876	57,524	2,620,235	349,320	2,969,554	-	-	-
2035	45,600	11,154	56,755	2,700,857	260,550	2,961,407	-	-	-
2036	47,250	9,396	56,646	2,821,791	168,731	2,990,522	-	-	-
2037	42,370	7,573	49,943	2,902,414	73,184	2,975,598	-	-	-
2038	39,348	5,939	45,287	-	-	-	-	-	-
2039	35,885	4,421	40,306	-	-	-	-	-	-
2040	32,004	3,037	35,041	-	-	-	-	-	-
2041	28,355	1,803	30,158	-	-	-	-	-	-
2042	12,411	709	13,120	-	-	-	-	-	-
2043	5,973	230	6,204	-	-	-	-	-	-
2044	-	-	-	-	-	-	-	-	-
2045	-	-	-	-	-	-	-	-	-
2046	-	-	-	-	-	-	-	-	-
2047	-	-	-	-	-	-	-	-	-
2048	-	-	-	-	-	-	-	-	-
2049	-	-	-	-	-	-	-	-	-
2050	-	-	-	-	-	-	-	-	-
2051	-	-	-	-	-	-	-	-	-
2052	-	-	-	-	-	-	-	-	-
2053	-	-	-	-	-	-	-	-	-
2054	-	-	-	-	-	-	-	-	-
2055	-	-	-	-	-	-	-	-	-
2056	-	-	-	-	-	-	-	-	-
Total	**$ 656,967**	**$ 187,751**	**$ 844,720**	**$ 29,218,883**	**$ 5,644,188**	**$ 34,863,068**	**$ 15,760,000**	**$ 3,306,000**	**$ 19,066,000**

SCHEDULE OF DEBT PAYMENTS									
	510 - Electric			520 - Water			530 - Airport		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
FY									
2027	$ 24,955,527	$ 29,467,997	$ 54,423,524	$ 11,937,677	$ 10,504,224	$ 22,441,902	$ 237,253	$ 90,263	$ 327,516
2028	24,119,525	28,323,296	52,442,822	11,518,303	9,977,920	21,496,223	208,633	81,585	290,218
2029	24,356,796	27,176,861	51,533,657	11,736,096	9,451,286	21,187,382	200,776	73,714	274,490
2030	24,688,661	25,998,224	50,686,885	12,194,274	8,904,820	21,099,094	193,220	66,045	259,265
2031	27,234,135	24,748,058	51,982,192	12,199,093	8,402,492	20,601,584	192,869	58,578	251,447
2032	29,272,696	23,380,249	52,652,945	12,535,474	7,884,007	20,419,481	201,345	50,896	252,240
2033	30,583,798	21,916,446	52,500,244	12,626,649	7,359,245	19,985,895	201,762	42,887	244,649
2034	31,953,324	20,385,751	52,339,076	13,132,389	6,800,455	19,932,843	202,114	34,862	236,975
2035	31,420,733	18,835,161	50,255,893	13,658,356	6,237,810	19,896,166	202,799	26,823	229,622
2036	32,907,464	17,262,520	50,169,984	14,219,665	5,650,014	19,869,679	203,986	18,758	222,744
2037	34,822,202	15,594,419	50,416,621	14,667,272	5,035,702	19,702,975	160,475	10,647	171,122
2038	36,188,469	13,843,415	50,031,884	15,245,791	4,330,536	19,576,327	28,302	4,272	32,574
2039	37,613,497	12,019,176	49,632,673	15,854,593	3,596,065	19,450,658	25,811	3,180	28,991
2040	44,043,932	9,982,131	54,026,063	9,279,190	3,011,095	12,290,286	23,019	2,185	25,204
2041	45,850,807	7,722,913	53,573,720	4,388,901	2,694,041	7,082,942	20,395	1,297	21,692
2042	14,717,952	6,187,410	20,905,361	4,228,085	2,476,977	6,705,062	8,927	510	9,437
2043	14,952,535	5,444,297	20,396,832	4,286,428	2,263,694	6,550,123	4,296	166	4,462
2044	15,250,000	4,683,500	19,933,500	4,365,000	2,045,625	6,410,625	-	-	-
2045	13,500,000	3,964,750	17,464,750	4,580,000	1,822,000	6,402,000	-	-	-
2046	14,175,000	3,272,875	17,447,875	4,810,000	1,587,250	6,397,250	-	-	-
2047	14,880,000	2,546,500	17,426,500	5,050,000	1,340,750	6,390,750	-	-	-
2048	15,625,000	1,783,875	17,408,875	5,305,000	1,081,875	6,386,875	-	-	-
2049	16,410,000	983,000	17,393,000	5,570,000	810,000	6,380,000	-	-	-
2050	11,455,000	286,375	11,741,375	3,110,000	593,000	3,703,000	-	-	-
2051	-	-	-	3,270,000	433,500	3,703,500	-	-	-
2052	-	-	-	3,430,000	266,000	3,696,000	-	-	-
2053	-	-	-	3,605,000	90,125	3,695,125	-	-	-
2054	-	-	-	-	-	-	-	-	-
2055	-	-	-	-	-	-	-	-	-
2056	-	-	-	-	-	-	-	-	-
Total	**$ 610,977,053**	**$ 325,809,199**	**$ 936,786,251**	**$ 236,803,236**	**$ 114,650,508**	**$ 351,453,747**	**$ 2,315,982**	**$ 566,668**	**$ 2,882,648**

SCHEDULE OF DEBT PAYMENTS									
	540 - Refuse			550 - Sewer			560 - Special Transit		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
FY									
2027	$ 1,559,820	$ 176,496	$ 1,736,315	$ 11,020,524	$ 13,046,238	$ 24,066,762	$ 194,147	$ 55,151	$ 249,298
2028	1,454,780	131,513	1,586,293	13,466,030	12,449,609	25,915,639	126,746	49,818	176,564
2029	250,330	89,322	339,652	14,687,357	11,758,337	26,445,694	100,969	46,303	147,272
2030	145,933	83,241	229,174	15,264,377	11,018,647	26,283,025	76,179	43,453	119,632
2031	143,727	79,048	222,775	16,012,734	10,245,899	26,258,634	75,028	41,264	116,292
2032	196,994	73,505	270,499	16,973,112	9,430,209	26,403,320	102,834	38,371	141,204
2033	199,621	65,907	265,528	17,826,020	8,567,207	26,393,227	104,205	34,404	138,609
2034	201,827	58,207	260,035	18,712,663	7,660,776	26,373,439	105,357	30,385	135,742
2035	206,135	50,423	256,558	19,655,632	6,708,838	26,364,471	107,605	26,321	133,927
2036	213,594	42,472	256,067	20,653,091	5,708,776	26,361,867	111,499	22,171	133,670
2037	191,531	34,234	225,765	21,616,663	4,657,722	26,274,384	99,982	17,871	117,853
2038	177,873	26,847	204,719	22,655,540	3,556,480	26,212,020	92,852	14,014	106,866
2039	162,218	19,986	182,204	23,683,408	2,459,249	26,142,657	84,680	10,433	95,113
2040	144,673	13,729	158,402	24,755,581	1,308,836	26,064,417	75,521	7,167	82,688
2041	128,178	8,149	136,327	13,575,918	354,286	13,930,204	66,911	4,254	71,165
2042	56,104	3,205	59,309	168,918	9,651	178,569	29,287	1,673	30,960
2043	27,001	1,041	28,043	81,296	3,136	84,431	14,095	544	14,639
2044	-	-	-	-	-	-	-	-	-
2045	-	-	-	-	-	-	-	-	-
2046	-	-	-	-	-	-	-	-	-
2047	-	-	-	-	-	-	-	-	-
2048	-	-	-	-	-	-	-	-	-
2049	-	-	-	-	-	-	-	-	-
2050	-	-	-	-	-	-	-	-	-
2051	-	-	-	-	-	-	-	-	-
2052	-	-	-	-	-	-	-	-	-
2053	-	-	-	-	-	-	-	-	-
2054	-	-	-	-	-	-	-	-	-
2055	-	-	-	-	-	-	-	-	-
2056	-	-	-	-	-	-	-	-	-
Total	**$ 5,460,339**	**$ 957,325**	**$ 6,417,665**	**$ 270,808,864**	**$ 108,943,896**	**$ 379,752,760**	**$ 1,567,897**	**$ 443,597**	**$ 2,011,494**

SCHEDULE OF DEBT PAYMENTS									
	570 - Public Parking			580 - Convention Center			581 - Entertainment		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
FY									
2027	$ 1,481,253	$ 462,739	$ 1,943,992	$ 2,390,395	$ 632,751	$ 3,023,146	$ 2,207,584	$ 814,603	$ 3,022,186
2028	1,503,588	400,515	1,904,103	2,464,194	553,989	3,018,183	2,293,923	736,334	3,030,257
2029	1,553,027	336,710	1,889,737	2,540,158	472,810	3,012,969	2,351,232	655,278	3,006,510
2030	1,605,630	270,513	1,876,143	2,616,885	389,136	3,006,021	2,439,650	571,899	3,011,549
2031	1,668,873	201,895	1,870,769	2,701,261	302,854	3,004,115	2,559,219	485,147	3,044,366
2032	1,290,361	130,101	1,420,463	2,784,721	213,886	2,998,607	2,237,572	394,472	2,632,044
2033	875,062	81,566	956,628	2,870,717	122,152	2,992,870	1,893,150	324,553	2,217,703
2034	914,741	39,922	954,663	2,402,420	30,574	2,432,995	1,953,250	260,400	2,213,650
2035	52,337	12,802	65,139	12,482	1,204	13,686	2,013,350	194,227	2,207,577
2036	54,231	10,783	65,014	13,041	780	13,821	2,103,500	125,780	2,229,280
2037	48,629	8,692	57,321	13,414	338	13,752	2,163,600	54,555	2,218,155
2038	45,161	6,816	51,977	-	-	-	-	-	-
2039	41,186	5,074	46,261	-	-	-	-	-	-
2040	36,732	3,486	40,217	-	-	-	-	-	-
2041	32,544	2,069	34,613	-	-	-	-	-	-
2042	14,245	814	15,058	-	-	-	-	-	-
2043	6,856	264	7,120	-	-	-	-	-	-
2044	-	-	-	-	-	-	-	-	-
2045	-	-	-	-	-	-	-	-	-
2046	-	-	-	-	-	-	-	-	-
2047	-	-	-	-	-	-	-	-	-
2048	-	-	-	-	-	-	-	-	-
2049	-	-	-	-	-	-	-	-	-
2050	-	-	-	-	-	-	-	-	-
2051	-	-	-	-	-	-	-	-	-
2052	-	-	-	-	-	-	-	-	-
2053	-	-	-	-	-	-	-	-	-
2054	-	-	-	-	-	-	-	-	-
2055	-	-	-	-	-	-	-	-	-
2056	-	-	-	-	-	-	-	-	-
Total	**$ 11,224,456**	**$ 1,974,761**	**$ 13,199,218**	**$ 20,809,688**	**$ 2,720,474**	**$ 23,530,165**	**$ 24,216,030**	**$ 4,617,248**	**$ 28,833,277**

SCHEDULE OF DEBT PAYMENTS									
	610 - Workers' Compensation			630 - Liability Insurance			640 - Central Stores		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
FY									
2027	$ 45,019	$ 13,011	$ 58,030	$ 5,295	$ 1,884	$ 7,179	$ 53,179	$ 14,757	$ 67,936
2028	29,965	11,778	41,743	4,437	1,744	6,181	33,815	13,291	47,106
2029	23,871	10,947	34,818	3,535	1,621	5,156	26,938	12,353	39,291
2030	18,010	10,273	28,283	2,667	1,521	4,188	20,324	11,593	31,917
2031	17,738	9,756	27,493	2,627	1,445	4,071	20,017	11,009	31,026
2032	24,312	9,071	33,383	3,600	1,343	4,943	27,435	10,237	37,672
2033	24,636	8,134	32,769	3,648	1,204	4,852	27,801	9,179	36,980
2034	24,908	7,184	32,092	3,688	1,064	4,752	28,108	8,106	36,215
2035	25,440	6,223	31,662	3,767	921	4,689	28,708	7,022	35,730
2036	26,360	5,242	31,602	3,903	776	4,680	29,747	5,915	35,662
2037	23,637	4,225	27,862	3,500	626	4,126	26,674	4,768	31,442
2038	21,952	3,313	25,265	3,251	491	3,741	24,772	3,739	28,511
2039	20,020	2,467	22,486	2,964	365	3,330	22,592	2,783	25,375
2040	17,854	1,694	19,549	2,644	251	2,895	20,148	1,912	22,060
2041	15,819	1,006	16,824	2,342	149	2,491	17,851	1,135	18,986
2042	6,924	396	7,320	1,025	59	1,084	7,813	446	8,260
2043	3,332	129	3,461	493	19	512	3,760	145	3,905
2044	-	-	-	-	-	-	-	-	-
2045	-	-	-	-	-	-	-	-	-
2046	-	-	-	-	-	-	-	-	-
2047	-	-	-	-	-	-	-	-	-
2048	-	-	-	-	-	-	-	-	-
2049	-	-	-	-	-	-	-	-	-
2050	-	-	-	-	-	-	-	-	-
2051	-	-	-	-	-	-	-	-	-
2052	-	-	-	-	-	-	-	-	-
2053	-	-	-	-	-	-	-	-	-
2054	-	-	-	-	-	-	-	-	-
2055	-	-	-	-	-	-	-	-	-
2056	-	-	-	-	-	-	-	-	-
Total	**$ 369,797**	**$ 104,849**	**$ 474,642**	**$ 53,386**	**$ 15,483**	**$ 68,870**	**$ 419,682**	**$ 118,390**	**$ 538,074**

SCHEDULE OF DEBT PAYMENTS

	650 - Central Garage			770 - Successor Agency Trust Fund			Community Facility Districts / Assessment Districts		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
FY									
2027	$ 278,078	$ 81,322	$ 359,399	$ 11,740,473	$ 4,928,837	$ 16,669,310	$ 3,290,000	$ 1,993,014	$ 5,283,014
2028	187,550	73,717	261,267	10,535,594	4,369,804	14,905,398	2,790,000	2,057,084	4,847,084
2029	149,407	68,516	217,924	10,929,870	3,844,861	14,774,731	2,905,000	1,929,808	4,834,808
2030	112,725	64,299	177,024	10,582,254	3,307,058	13,889,312	3,035,000	1,794,995	4,829,995
2031	111,021	61,060	172,081	9,238,935	2,811,528	12,050,463	2,890,000	1,658,933	4,548,933
2032	152,166	56,778	208,944	8,556,670	2,366,638	10,923,309	3,030,000	1,522,208	4,552,208
2033	154,195	50,909	205,104	8,854,758	1,931,353	10,786,110	3,155,000	1,380,402	4,535,402
2034	155,900	44,962	200,861	9,308,548	1,527,082	10,835,631	3,300,000	1,233,616	4,533,616
2035	159,227	38,949	198,176	9,110,000	1,159,191	10,269,191	3,445,000	1,080,115	4,525,115
2036	164,989	32,807	197,796	9,060,000	793,000	9,853,000	2,955,000	936,494	3,891,494
2037	147,946	26,444	174,390	8,460,000	442,600	8,902,600	3,090,000	802,978	3,892,978
2038	137,396	20,737	158,133	6,835,000	136,700	6,971,700	1,020,000	712,872	1,732,872
2039	125,304	15,438	140,742	-	-	-	1,060,000	668,381	1,728,381
2040	111,751	10,605	122,356	-	-	-	1,105,000	621,756	1,726,756
2041	99,010	6,295	105,304	-	-	-	1,150,000	572,959	1,722,959
2042	43,337	2,476	45,813	-	-	-	1,195,000	522,022	1,717,022
2043	20,857	804	21,661	-	-	-	1,255,000	468,388	1,723,388
2044	-	-	-	-	-	-	1,320,000	411,700	1,731,700
2045	-	-	-	-	-	-	1,075,000	360,156	1,435,156
2046	-	-	-	-	-	-	1,125,000	313,947	1,438,947
2047	-	-	-	-	-	-	1,165,000	265,628	1,430,628
2048	-	-	-	-	-	-	705,000	224,769	929,769
2049	-	-	-	-	-	-	735,000	191,388	926,388
2050	-	-	-	-	-	-	775,000	156,244	931,244
2051	-	-	-	-	-	-	670,000	121,788	791,788
2052	-	-	-	-	-	-	700,000	88,200	788,200
2053	-	-	-	-	-	-	735,000	53,019	788,019
2054	-	-	-	-	-	-	470,000	23,250	493,250
2055	-	-	-	-	-	-	230,000	5,750	235,750
2056	-	-	-	-	-	-	-	-	-
Total	**$ 2,310,859**	**$ 656,118**	**$ 2,966,975**	**$ 113,212,102**	**$ 27,618,652**	**$ 140,830,755**	**$ 50,375,000**	**$ 22,171,864**	**$ 72,546,864**

SCHEDULE OF DEBT PAYMENTS			
	ALL FUNDS		
	Principal	Interest	Total
FY			
2027	$ 94,664,530	$ 79,866,217	$ 174,530,747
2028	93,374,111	75,717,726	169,091,837
2029	94,011,706	71,658,598	165,670,304
2030	96,855,805	67,492,376	164,348,181
2031	99,391,613	63,242,676	162,634,289
2032	105,452,998	58,710,343	164,163,341
2033	108,372,041	53,926,984	162,299,025
2034	110,927,493	48,968,392	159,895,885
2035	109,860,087	44,136,324	153,996,411
2036	113,730,090	39,198,228	152,928,318
2037	116,280,094	34,059,158	150,339,252
2038	104,920,000	28,925,146	133,845,146
2039	100,364,999	24,185,509	124,550,508
2040	100,375,000	19,494,751	119,869,751
2041	85,605,001	15,079,702	100,684,703
2042	35,300,000	12,116,452	47,416,452
2043	32,924,999	10,501,655	43,426,654
2044	30,470,000	8,965,576	39,435,576
2045	23,600,000	7,581,724	31,181,724
2046	21,715,000	6,414,103	28,129,103
2047	22,785,000	5,304,303	28,089,303
2048	23,420,000	4,146,382	27,566,382
2049	24,600,000	2,939,326	27,539,326
2050	17,325,000	1,884,132	19,209,132
2051	6,035,000	1,291,601	7,326,601
2052	6,340,000	972,125	7,312,125
2053	6,675,000	636,082	7,311,082
2054	2,930,000	384,325	3,314,325
2055	2,825,000	227,813	3,052,813
2056	2,740,000	75,350	2,815,350
Total	**$ 1,793,870,567**	**$ 788,103,079**	**$ 2,581,973,646**

CAPITAL IMPROVEMENT PROGRAM OVERVIEW



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CAPITAL IMPROVEMENT PROGRAM



The *Capital Improvement Program (CIP)* is a separate five-year planning document that details planned capital expenditures. Capital projects range from road maintenance or construction to the renovation of municipal buildings, recreation centers and ball fields, to water main and sewerage system replacement. The CIP aligns capital project requirements to the financial sources that will support their realization and the timeframe in which both the financing and work will take place.

Capital improvement projects typically have a life span of several years and therefore carry considerable future impact. They are often financed over a longer period of time than the project term, in effect spreading the cost of the project across generations of users. Because of the more long-term nature of the CIP and the complex nature of capital project financing, the CIP is presented in a separate document. The first two years of the CIP are approved by the City Council with the adoption of the Fiscal Year 2026-2028 Biennial Budget, while the following years are subject to future Council approval. However, individual capital projects and their estimated budgets may also be approved by separate Council action throughout the fiscal year, allowing the planned appropriations to be carried forward each year until project completion.

CAPITAL FISCAL POLICIES

In March 2018, the City approved two capital policies that established guidelines for the development of the Capital Improvement Program Budget and Plan, and prioritization principles to guide the selection of capital projects to be funded.

MULTI-YEAR CAPITAL PLANNING

The Multi-Year Capital Planning Fiscal Policy requires that a multi-year Capital Plan spanning at least five years be approved in conjunction with the budget and five-year financial planning processes. The Capital Plan should include all of the City's planned capital projects known at the time of budget development. To qualify as a capital project, the asset or improvement should have: 1) monetary value (cost) of at least $20,000; and 2) useful life of at least ten years. Furthermore, the Capital Plan should incorporate the following elements as relevant and appropriate:

- Assessment of the physical condition of existing capital assets;
- Economic development projections, strategic plans, comprehensive plans, facility master plans and regional plans, including changes in federal, state, and county policy and regulations;
- Prioritization of capital needs based on established policy; and
- Financial strategies and sources of funding for the:
    - Acquisition or improvements associated with the project, and
    - Subsequent annual operation and maintenance costs of the capital asset throughout its life.

PRIORITIZATION OF CAPITAL IMPROVEMENT PROJECTS

The Government Finance Officers Association (GFOA) recommends that state and local governments establish an objective process for prioritizing capital improvement projects to give decision-makers a basis for choosing the most compelling projects for funding and implementation. The Prioritization of Capital Improvement Projects fiscal policy requires an objective process of prioritizing capital improvement projects to ensure consistency with the City's General Plan and in conjunction with the budget process or otherwise as capital funding becomes available, using the following factors:

1. Risk to health, safety, and environment
2. Regulatory or mandated requirements
3. Asset condition, annual recurring costs, and asset longevity
4. Community investment and economic prosperity
5. Level and quality of service
6. Sustainability and conservation
7. Funding availability
8. Project readiness
9. Multiple category benefit and bundling opportunities

CIP BUDGET OVERVIEW

The FY 2026-2028 adopted biennial budget includes a capital projects budget of $167.1 million allocated to 80 planned capital projects in FY 2026/27, and $161.2 million allocated to 75 planned capital projects in FY 2027/28. Two enterprise funds – Electric and Water – account for more than 72.5% of the FY 2026-2028 CIP budget with projects intended to maintain, repair, and expand utility infrastructure. Refer to page 123 in the Expenditure Overview section for a graphical representation of projects by fund and department.

Funding for planned capital improvement projects is largely provided by bond proceeds, transportation funds, grants, user fees or rates, and Measure Z; however, a strategic use of cash reserves will provide funding for some Electric and Water projects – refer to their respective five-year plans for more information, beginning on page 49. The Measure Z spending plan provides funding for ongoing capital needs, including street projects and facilities maintenance. Parks, Recreation & Community Services projects are largely funded by grants, including CDBG funds.

Capital projects are categorized into eleven broad categories to denote the general area of impact, such as railroads, transportation, or utility infra-structure. Five City departments have planned capital projects in the FY 2026-2028 adopted budget.

FUNDING SOURCES AND USES		
	Adopted 2026/27	**Adopted 2027/28**
FUNDING SOURCES		
230 - Special Gas Tax	$ 14,781,232	$ 13,812,623
410 - Storm Drain	100,000	100,000
420 - Measure Z Capital Outlay	12,300,000	11,300,000
432 - Measure A Capital Outlay	13,562,300	10,572,800
510 - Electric	79,656,035	75,594,192
520 - Water	45,265,585	37,504,135
550 - Sewer	200,000	10,000,000
570 - Public Parking	1,193,381	2,300,000
Total Funding Sources	**$ 167,058,533**	**$ 161,183,750**
FUNDING USES		
Electric	$ 79,656,035	$ 75,594,192
Municipal Buildings and Facilities	1,500,000	1,500,000
Parks, Recreation, and Community Services	2,000,000	1,500,000
Public Parking	1,183,334	2,300,000
Railroad	827,300	847,800
Sewer	200,000	10,000,000
Storm Drain	2,004,210	565,000
Transportation	34,422,069	31,372,623
Water	45,265,585	37,504,135
Total Funding Uses	**$ 167,058,533**	**$ 161,183,750**

RECURRING/NONRECURRING CAPITAL PROJECTS

The City's CIP includes capital projects that are recurring or nonrecurring in nature. Recurring projects are those that are commonly included in each CIP and do not have a significant impact on the operating budget. Projects of this type are typically infrastructure improvements or maintenance funded from reliable sources, such as gas tax funds or user fees. Nonrecurring projects are unique, one-time projects, such as the construction of new buildings or plants, which will often result in an ongoing operating financial impact, or replacement of aging infrastructure, which should reduce overall operating costs. The City has identified 162 nonrecurring capital projects within the FY 2026-2031 CIP.

Of these, 34 include funding in FY 2026-2031 and four are anticipated to have ongoing operating impacts. Nonrecurring projects and operating budget impacts are indicated in the Project List on page 184. Significant nonrecurring projects budgeted in FY 2026-2028 include:

- **Parking Garage - Guidance, Lighting, Camera System:** The purchase and installation of a comprehensive technology upgrade across five downtown facilities: Parking Garages 1, 2, 3, 6, and 7. The project includes a new parking guidance and wayfinding system to direct drivers to available spaces, upgraded energy-efficient LED lighting to improve visibility, and a modern security camera system to enhance public safety. The integrated system will improve the customer experience by reducing search times and congestion, while the improved lighting and camera surveillance will deter criminal activity and increase safety for all patrons.
- **Lincoln Street Storm Drain:** The installation and rehabilitation of critical storm drain infrastructure to address areas with inadequate drainage capacity. Localized flooding has become a significant concern in these underserved locations, and new infrastructure—including reinforced concrete pipes and catch basins—is being developed to minimize flood risks to property and public safety. By providing additional flood protection and eliminating nuisance flows, the project directly addresses the Risk to Health, Safety and Environment prioritization category. These improvements ensure the City's drainage system meets modern level-of-service standards and enhances regional resiliency against large rain events.

- **Replace IPS Pay Stations:** Replacing the existing IPS pay stations in downtown Riverside that are outdated, labor-intensive to maintain, and are no longer supported by the manufacturer. The pay stations also require ongoing staff resources for maintenance as well as cash and coin collection. While the pay stations provide an option for community members who prefer to pay with cash, coins, or credit cards rather than using a mobile application, industry trends indicate that cash and coin usage is declining rapidly, while credit cards, mobile wallets, and app-based payment platforms continue to increase. Replacing the current system will allow the City to modernize its parking payment infrastructure and implement technology that aligns with current industry practices.

Refer to the City's separate publication titled FY 2026-2031 Capital Improvement Program for details on all City projects budgeted in the current year, planned through June 30, 2031, or currently in process.

OPERATING IMPACT

Upon their completion, some capital projects will have ongoing operating costs, as identified in the Project List on page 183. Some projects are still in the planning stages, and operating impacts have not yet been quantified. Known or projected operating costs for active and planned capital projects are listed in the following table. The capital costs of some of the projects listed were fully funded in prior budget years; therefore, the *Operating Impact by Fund* table will list projects that are not included in the *Project List* on page 183.

Operating impacts expected to occur within FY 2026-2028 are included in the FY 2026-2028 operating budget if no other funding has been identified (e.g., grants, donations, or endowments), and include personnel, non-personnel, and maintenance costs. Some projects are anticipated to result in a reduction of current operating costs but estimates of this type are unavailable due to the nature of the projects. For example, many of the City's projects relate to the replacement of aging infrastructure which should reduce overall operating costs, but the potential savings cannot be reasonably estimated at this time. The operating costs in the following table are listed under the fund from which resources would be required, which may differ from the fund that provided the capital funding.

OPERATING IMPACT BY FUND	Projected 2026/27	Projected 2027/28	Projected 2028/29	Projected 2029/30	Projected 2030/31
GENERAL FUND					
BNSF Quiet Zone - Mission Inn to Marlborough Ave	$ 25,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000
BNSF/UP Quiet Zone - Panorama & Cridge	50,000	50,000	50,000	50,000	50,000
Fairmount Park Golf Cart Barn	1,061	1,093	1,126	1,160	1,195
Gage Canal Trail Improvements Phase I	-	90,000	90,000	90,000	90,000
Harada House and Interpretive Center	-	-	10,820	11,145	11,479
Museum Expansion & Rehabilitation	35,900	79,530	81,916	84,374	86,906
New Traffic Signal Installations	35,791	36,865	37,971	39,110	40,283
Patterson Park Renovation	6,180	6,366	6,556	6,752	6,954
Santa Ana River Gateway Parks Master Plan	5,305	5,464	5,628	5,797	5,971
UP Quiet Zone - Brockton & Palm	50,000	50,000	50,000	50,000	50,000
Total General Fund	**$ 209,237**	**$ 369,318**	**$ 384,017**	**$ 388,338**	**$ 392,788**
GRANTS & RESTRICTED PROGRAMS					
Bordwell Park Gymnasium	$ -	$ 57,452	$ 59,026	$ 60,647	$ 62,317
Total Grants & Restricted Programs	**$ -**	**$ 57,452**	**$ 59,026**	**$ 60,647**	**$ 62,317**
MEASURE A CAPITAL OUTLAY					
Battery Backup System Installation	$ 10,300	$ 10,609	$ 10,927	$ 11,255	$ 11,593
Total Measure A Capital Outlay	**$ 10,300**	**$ 10,609**	**$ 10,927**	**$ 11,255**	**$ 11,593**
ELECTRIC					
Advanced Metering Infrastructure	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000
Customer Information System (CIS) Upgrade	106,090	109,273	112,551	115,928	119,406
Enterprise Operation Data Management System	300,000	300,000	300,000	300,000	300,000
Total Electric	**$ 606,090**	**$ 609,273**	**$ 612,551**	**$ 615,928**	**$ 619,406**
WATER					
Enterprise Operation Data Management System	$ 126,000	$ 126,000	$ 126,000	$ 126,000	$ 126,000
Total Water	**$ 126,000**	**$ 126,000**	**$ 126,000**	**$ 126,000**	**$ 126,000**
PUBLIC PARKING					
Downtown Parking Garage #8	$ -	$ -	$ -	$ 654,800	$ 674,443
On-Street Space Monitoring System	-	200,000	206,000	212,180	218,545
Repaving and Restriping Parking Lots	-	-	50,000	50,000	50,000
Total Public Parking	**$ -**	**$ 200,000**	**$ 256,000**	**$ 916,980**	**$ 942,988**
Total Operating Impact	**$ 951,627**	**$ 1,372,652**	**$ 1,448,521**	**$ 2,119,148**	**$ 2,155,092**

CAPITAL PROJECT LIST BY FUND

	Adopted 2026/27	Adopted 2027/28	Projected 2028/29	Projected 2029/30	Projected 2030/31	Total
NON-RECURRING						
230 - Special Gas Tax						
Arlington Ave Storm Drain	$ 300,000	$ -	$ -	$ -	$ -	$ 300,000
Fairmount Park Storm Drain	492,583	-	-	-	-	492,583
Lincoln Street Storm Drain	415,000	415,000	-	-	-	830,000
Thirteenth Street Storm Drain	36,627	-	-	-	-	36,627
Total 230 - Special Gas Tax	**$ 1,244,210**	**$ 415,000**	**$ -**	**$ -**	**$ -**	**$ 1,659,210**
432 - Measure A Capital Outlay						
BNSF Quiet Zone - Mission Inn to Marlborough Ave	$ 327,300	$ 347,800	$ -	$ -	$ -	$ 675,100
BNSF/Third Street Grade Separation	500,000	500,000	-	-	-	1,000,000
Market Street Bridge Replacement over the Santa Ana River	2,200,000	-	-	-	-	2,200,000
Mission Boulevard Bridge Replacement at Santa Ana River	-	1,300,000	900,000	-	-	2,200,000
Thirteenth Street Storm Drain	610,000	-	-	-	-	610,000
Total 432 - Measure A Capital Outlay	**$ 3,637,300**	**$ 2,147,800**	**$ 900,000**	**$ -**	**$ -**	**$ 6,685,100**
510 - Electric						
Advanced Distribution Management System	$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ 400,000	$ 1,600,000
Advanced Metering Infrastructure	3,843,621	3,861,894	1,962,021	2,017,939	-	11,685,475
Customer Information System (CIS) Upgrade	-	-	-	8,600,000	8,600,000	17,200,000
Land Mobile Radio	-	-	365,672	376,094	741,020	1,482,786
Mobile Applications	-	-	-	-	641,020	641,020
Network Communication System	1,324,472	1,362,220	1,288,960	1,325,695	-	5,301,347
Outage Management System	-	-	776,178	798,300	821,051	2,395,529
Total 510 - Electric	**$ 5,468,093**	**$ 5,524,114**	**$ 4,692,831**	**$ 13,418,028**	**$ 11,203,091**	**$ 40,306,157**
520 - Water						
Digital Modernization Upgrade	$ 821,173	$ -	$ -	$ -	$ -	$ 821,173
Recycled Water Facilities - Riverside Habitat Parks and Water Project	4,505,000	-	-	-	-	4,505,000
SCADA Upgrade & System Automation	1,523,143	-	-	-	-	1,523,143
Seven Oaks Dam Conservation - Enhanced Recharge	1,000,000	1,100,000	-	-	-	2,100,000
Total 520 - Water	**$ 7,849,316**	**$ 1,100,000**	**$ -**	**$ -**	**$ -**	**$ 8,949,316**

CAPITAL PROJECT LIST BY FUND	Adopted 2026/27	Adopted 2027/28	Projected 2028/29	Projected 2029/30	Projected 2030/31	Total
550 - Sewer						
Dexter Wastewater	$ -	$ 2,500,000	$ -	$ -	$ -	$ 2,500,000
Fairgrounds Wastewater	-	3,207,576	-	-	-	3,207,576
Pierce Pump Street Station Rehabilitation	-	-	1,300,000	2,300,000	4,100,000	7,700,000
Sewer Pipe Replacement - Arlington Valley Channel	-	-	-	-	700,000	700,000
Water Quality Control Plant - Master Plan Update	-	92,424	-	-	-	92,424
Water Quality Control Plant - Plant II Sludge Pumps I & II Rehabilitation	-	600,000	-	-	-	600,000
Water Quality Control Plant - Security Upgrades Phase III	200,000	200,000	200,000	200,000	200,000	1,000,000
Water Quality Control Plant - Upgrade Flow Meters to Electromagnetic Meters	-	3,400,000	6,000,000	-	-	9,400,000
Western, Martin Luther King, & Garden Hill Lift Station Rehabilitation	-	-	2,500,000	2,500,000	-	5,000,000
Total 550 - Sewer	**$ 200,000**	**$ 10,000,000**	**$ 10,000,000**	**$ 5,000,000**	**$ 5,000,000**	**$ 30,200,000**
570 - Public Parking						
On-Street Space Monitoring System	$ 200,000	$ -	$ -	$ -	$ -	$ 200,000
Parking Garage #7 - Structural Maintenance	-	500,000	-	-	-	500,000
Parking Garage - Guidance, Lighting, Camera System	833,334	-	-	-	-	833,334
Parking String Lighting	10,047	-	-	-	-	10,047
Replace IPS Pay Stations	-	1,800,000	-	-	-	1,800,000
Uninterrupted Power Supply Backup System	150,000	-	-	-	-	150,000
Total 570 - Public Parking	**$ 1,193,381**	**$ 2,300,000**	**$ -**	**$ -**	**$ -**	**$ 3,493,381**
Total Non-Recurring	**$ 19,592,300**	**$ 21,486,914**	**$ 15,592,831**	**$ 18,418,028**	**$ 16,203,091**	**$ 91,293,164**
ONGOING/RECURRING						
230 - Special Gas Tax						
CDBG Street Improvements - Matching Funds	$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ 750,000
Curb & Gutter Repairs	200,000	200,000	200,000	200,000	200,000	1,000,000
Minor Street Preservation	500,000	500,000	500,000	500,000	500,000	2,500,000
Minor Street Rehabilitation	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	7,500,000
Miscellaneous Bridge Repair	50,000	50,000	50,000	50,000	50,000	250,000
Miscellaneous Storm Drain Construction	50,000	50,000	50,000	50,000	50,000	250,000
Miscellaneous Street Construction	700,000	615,000	500,000	500,000	500,000	2,815,000
Miscellaneous Traffic Projects	75,000	75,000	75,000	75,000	75,000	375,000
Pedestrian Ramps	300,000	300,000	300,000	300,000	300,000	1,500,000

CAPITAL PROJECT LIST BY FUND	Adopted 2026/27	Adopted 2027/28	Projected 2028/29	Projected 2029/30	Projected 2030/31	Total
RMRA Rehabilitation & Traffic Improvements	9,412,022	9,357,623	9,638,352	9,927,503	10,225,328	48,560,828
Sidewalk Repair Program	300,000	300,000	300,000	300,000	300,000	1,500,000
Sidewalk/Trail Construction	300,000	300,000	300,000	300,000	300,000	1,500,000
Total 230 - Special Gas Tax	**$ 13,537,022**	**$ 13,397,623**	**$ 13,563,352**	**$ 13,852,503**	**$ 14,150,328**	**$ 68,500,828**
410 - Storm Drain						
Miscellaneous Storm Drain Construction	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 500,000
Total 410 - Storm Drain	**$ 100,000**	**$ 100,000**	**$ 100,000**	**$ 100,000**	**$ 100,000**	**$ 500,000**
420 - Measure Z - Capital Projects						
City Buildings Deferred Maintenance	$ 1,500,000	$ 1,500,000	$ 1,000,000	$ 1,000,000	$ 1,500,000	$ 6,500,000
Parks Deferred Maintenance	2,000,000	1,500,000	1,500,000	1,500,000	1,500,000	8,000,000
Pavement Rehabilitation & Improvements	8,200,000	7,700,000	7,200,000	8,000,000	8,000,000	39,100,000
Sidewalk Repair Program	600,000	600,000	600,000	600,000	600,000	3,000,000
Total 420 - Measure Z - Capital Projects	**$ 12,300,000**	**$ 11,300,000**	**$ 10,300,000**	**$ 11,100,000**	**$ 11,600,000**	**$ 56,600,000**
432 - Measure A Capital Outlay						
Arterial Interconnect Maintenance & Replacement	$ 40,000	$ 40,000	$ 40,000	$ 40,000	$ 40,000	$ 200,000
Controller Assembly Replacement	70,000	70,000	70,000	70,000	70,000	350,000
LED Signal Lens Replacements	20,000	20,000	20,000	20,000	20,000	100,000
Major Streets Rehabilitation	5,075,000	5,575,000	6,075,000	5,275,000	5,275,000	27,275,000
Miscellaneous Signal Revisions	125,000	125,000	125,000	125,000	125,000	625,000
New Traffic Signal Installations	500,000	500,000	500,000	500,000	500,000	2,500,000
Sidewalk Repair Program	4,000,000	2,000,000	-	-	-	6,000,000
Traffic Detection Replacement Program	25,000	25,000	25,000	25,000	25,000	125,000
Traffic Management Center	50,000	50,000	50,000	50,000	50,000	250,000
Traffic Signal Communication Equipment	10,000	10,000	10,000	10,000	10,000	50,000
Traffic Signal Preemption Device Replacement	10,000	10,000	10,000	10,000	10,000	50,000
Total 432 - Measure A Capital Outlay	**$ 9,925,000**	**$ 8,425,000**	**$ 6,925,000**	**$ 6,125,000**	**$ 6,125,000**	**$ 37,525,000**
510 - Electric						
Cable Replacement	$ 8,166,364	$ 8,730,603	$ 8,730,603	$ 8,730,604	$ 8,979,425	$ 43,337,599
Citywide Communications	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000	6,500,000
Distribution Automation	685,000	685,000	685,000	685,000	885,000	3,625,000
Distribution Line Extensions	6,596,582	5,901,071	6,036,187	6,074,978	6,248,161	30,856,979

CAPITAL PROJECT LIST BY FUND

	Adopted 2026/27	Adopted 2027/28	Projected 2028/29	Projected 2029/30	Projected 2030/31	Total
General Order 165 Upgrades/Line Rebuilds/Relocation - Overhead	3,781,585	3,781,585	3,781,585	3,781,585	3,889,360	19,015,700
General Order 165 Upgrades/Line Rebuilds/Relocation - Underground	1,500,000	1,700,000	1,700,000	1,700,000	1,900,000	8,500,000
Generating Station	13,150,000	6,600,000	7,350,000	11,200,000	350,000	38,650,000
Line Rebuilds	6,357,922	6,437,424	6,437,424	6,437,424	6,538,240	32,208,434
Major 4-12 kV Conversion	5,099,092	5,778,628	5,778,628	5,778,628	5,943,319	28,378,295
Major Feeders	250,000	300,000	300,000	300,000	300,000	1,450,000
Major Overhead / Underground Conversions	200,000	300,000	300,000	300,000	300,000	1,400,000
Major Streetlight Projects	794,773	994,773	994,773	994,773	994,773	4,773,865
Major Transmission Line Projects	300,000	400,000	400,000	400,000	400,000	1,900,000
Meters	500,000	500,000	500,000	500,000	500,000	2,500,000
Neighborhood Streetlight Retrofit	1,480,938	1,480,938	1,480,938	1,480,938	1,523,145	7,446,897
Operational Technology Governance	382,108	395,848	322,555	334,597	-	1,435,108
Services	400,000	400,000	400,000	400,000	400,000	2,000,000
Southern California Edison (SCE) Condemnation Costs	400,000	400,000	400,000	400,000	400,000	2,000,000
Street Lighting	794,772	994,772	994,772	994,772	994,772	4,773,860
Substation Bus & Upgrades	4,505,011	4,505,011	4,505,011	4,505,011	4,633,404	22,653,448
Substation Transformer Addition	9,777,407	10,730,969	9,368,749	9,368,748	9,635,759	48,881,632
Supervisory Control and Data Acquisition (SCADA)	600,000	600,000	600,000	600,000	600,000	3,000,000
System Substation Modifications	851,987	601,439	601,439	601,439	618,580	3,274,884
Transformers	5,752,165	5,970,907	5,970,907	5,970,907	5,970,907	29,635,793
Work, Asset, & Inventory Management Systems	562,236	581,110	656,563	678,125	700,302	3,178,336
Total 510 - Electric	**$ 74,187,942**	**$ 70,070,078**	**$ 69,595,134**	**$ 73,517,529**	**$ 64,005,147**	**$ 351,375,830**
520 - Water						
Distribution Automation/Reliability	$ 662,236	$ -	$ -	$ -	$ -	$ 662,236
Distribution System Facilities Replacements	3,038,000	2,838,000	2,872,242	3,334,668	4,017,343	16,100,253
Facility Rehabilitation Program	4,062,236	6,325,164	2,739,446	2,861,330	4,314,584	20,302,760
Main Replacements Program	11,986,054	11,941,980	16,276,830	14,343,845	14,928,798	69,477,507
Meters	1,378,612	1,326,436	1,500,000	2,000,000	1,500,000	7,705,048
Operational Technology Governance	250,000	250,000	250,000	250,000	250,000	1,250,000
Potable/Irrigation Well Replacements	5,000,000	1,654,430	5,000,000	5,000,000	5,000,000	21,654,430
Pump Station Replacements	300,000	300,000	300,000	300,000	300,000	1,500,000
System Expansion	2,287,000	2,287,000	2,092,500	887,743	913,043	8,467,286
Transmission Mains	8,427,131	9,481,125	10,346,082	8,997,053	3,195,139	40,446,530

CAPITAL PROJECT LIST BY FUND						
	Adopted 2026/27	Adopted 2027/28	Projected 2028/29	Projected 2029/30	Projected 2030/31	Total
Water Stock	25,000	-	25,000	25,000	25,000	100,000
Total 520 - Water	**$ 37,416,269**	**$ 36,404,135**	**$ 41,402,100**	**$ 37,999,639**	**$ 34,443,907**	**$ 187,666,050**
550 - Sewer						
Priority Pipeline Assessment & Repair	$ -	$ -	$ -	$ 2,000,000	$ -	$ 2,000,000
Total 550 - Sewer	**$ -**	**$ -**	**$ -**	**$ 2,000,000**	**$ -**	**$ 2,000,000**
Total Ongoing/Recurring	**$ 147,466,233**	**$ 139,696,836**	**$ 141,885,586**	**$ 144,694,671**	**$ 130,424,382**	**$ 704,167,708**
Total	**$ 167,058,533**	**$ 161,183,750**	**$ 157,478,417**	**$ 163,112,699**	**$ 146,627,473**	**$ 795,460,872**

PERSONNEL



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PERSONNEL OVERVIEW

The positions listed in this budget document reflect positions funded with current resources. All positions, both full and part-time, are shown in Full-Time Equivalents (FTE). A Full-Time Equivalent (FTE) is defined as a position that works 2,080 hours per fiscal year, or 2,912 hours for certain Fire personnel. For example, a full-time employee who works 2,080 hours per year equals 1.00 FTE. A part-time employee who works 1,040 hours per fiscal year equals 0.50 FTE. The FTE for Fire Department positions are reflected at the applicable calendar of 2,080 or 2,912 hours per FTE.

POSITION CONTROL

Addition or deletion of positions following budget will occur within City guidelines as stated in Riverside Municipal Code Section 2.36.140: "The City Manager shall have the authority to increase or decrease the number of positions and/or substitute the classification of those positions, so long as the total annual cost for the resulting positions does not exceed the approved budget for the current fiscal year(s)."

SUMMARY OF SIGNIFICANT CHANGES

In preparation for the biennial budget process, departments assess their operational needs and recommend the addition, consolidation, or deletion of positions. In the FY 2026-2028 budget, a net total of 2.00 FTE were added in FY 2026/27 and another 4.00 FTE will be added in FY 2027/28.

PERSONNEL SUMMARY BY FUND

	Adopted FY 2025/26	Adopted FY 2026/27	Change	Adopted FY 2027/28	Change
CITY FUND					
101 - General Fund [1]	1,588.76	1,578.26	(10.50)	1,582.26	4.00
110 - Measure Z	173.25	173.25	-	173.25	-
170 - RDSA Administration	3.00	3.00	-	3.00	-
215 - Grants & Restricted Programs [2]	6.00	4.00	(2.00)	4.00	-
220 - Community Development Block Grant (CDBG)	4.00	4.00	-	4.00	-
260 - NPDES Storm Drain	2.00	2.00	-	2.00	-
280 - Housing Authority [3]	7.00	6.00	(1.00)	6.00	-
510 - Electric [4]	473.00	468.00	(5.00)	468.00	-
520 - Water	165.00	165.00	-	165.00	-
530 - Airport	8.00	8.00	-	8.00	-
540 - Refuse	67.00	67.00	-	67.00	-
550 - Sewer [5]	121.00	122.00	1.00	122.00	-
560 - Special Transit [6]	36.00	42.00	6.00	42.00	-
570 - Public Parking	23.00	23.00	-	23.00	-
610 - Workers' Compensation Trust	5.00	5.00	-	5.00	-
630 - Liability Insurance Trust [7]	10.00	23.50	13.50	23.50	-
640 - Central Stores	9.00	9.00	-	9.00	-
650 - Central Garage	39.00	39.00	-	39.00	-
Total Budgeted FTE	**2,740.01**	**2,742.01**	**2.00**	**2,746.01**	**4.00**

SUMMARY OF CHANGES

Staffing levels for the FY 2026/27 budget increase by 2.00 FTE for a total of 2,742.01 FTE. The FY 2027/28 staffing level is budgeted for 2,746.01 FTE, representing a net increase of 4.00 FTE. The following summarizes the changes:

1. **General Fund:** Decrease by 10.50 FTE in FY 2026/27 due to the following changes
    - **City Manager's Office:** Increase 2.00 FTE (Principal Management Analyst and Administrative Analyst) due to the transfer of position from the Grants & Restricted Programs Fund to the General Fund; The positions will continue to support grant development and

administration; General Fund fiscal impacts will be partially offset through indirect cost reimbursements from grant applications and awards.

- **City Attorney's Office:** Decrease 13.50 FTE due to transfer of positions (Legal Secretary, Paralegal, Deputy City Attorney, Senior Deputy City Attorney, and Assistant City Attorney) to the Liability Trust Fund to support Claim Maintenance. This is a technical shift and results in a net zero fiscal impact to the General Fund, given that the General Fund will still be allocated its associated share of costs.
- **Finance Department:** Increase 1.00 FTE (Principal Management Analyst) to support Debt and Treasury
- **Housing & Human Services Department:** Decrease of 3.00 FTE (Project Assistant, Project Coordinator, and Project Manager) that was approved by the City Council on August 19, 2025, to align staffing with departmental priorities
- **Community & Economic Development:** Decrease 1.00 FTE (Fiscal Manager), as approved by the City Council on August 19, 2025, to align staffing with departmental priorities
- **Fire Department:** Increase 2.00 FTE to Administration due addition of 1.00 FTE (Fire Community Preparedness Instructor) per City Council approval on August 19, 2025 and addition of 1.00 FTE (Senior Management Analyst) to align staffing with departmental priorities
- **Museum of Riverside:** Increase 2.00 FTE (Senior Office Specialist) in FY 2026/27 for reopening preparation and 4.00 FTE (Museum Program Assistant, Museum Maintenance Worker, and Office Specialist) in FY 2027/28 for the grand opening

2. **Grants and Restricted Programs:** Decrease 2.00 FTE (Principal Management Analyst and Administrative Analyst) in City Manager's Office due to the transfer of positions to the General Fund; The positions will continue to support grant development and administration
3. **Housing Authority Fund:** Decrease 1.00 FTE (Project Assistant) due to the conclusion of grant funding in Housing & Human Services Department
4. **Electric Fund:** Net decrease of 5.00 FTE to offset the fiscal impact of department reorganizations and reclassifications aligned with staffing needs and priorities; Includes reduction of 7.00 FTE (Meter Readers) in Administration, Field Services, increase 1.00 FTE (Utilities Analyst) Administration, Customer Service and 1.00 FTE for SCADA Systems Supervisor in Electric, RERC/ ACORN Generation Plant
5. **Sewer Fund:** Increase of 1.00 FTE (Wastewater Mechanical Supervisor) in Public Works Department to support operations of Collection Systems Maintenance
6. **Special Transit Fund:** Increase of 6.00 FTE (MiniBus Driver) in Parks, Recreation, and Community Services Department, as approved by the City Council on September 16, 2025, to provide additional support, enhance Riverside Connect, and advance the City's commitment to accessibility
7. **Liability Insurance Trust Fund:** Increase 13.50 FTE (Legal Secretary, Paralegal, Deputy City Attorney, Senior Deputy City Attorney, and Assistant City Attorney) due to transfer of positions in City Attorney's Office from General Fund to support Claim Maintenance. This is a technical shift and results in a net zero fiscal impact to the General Fund given that the General Fund will still be allocated its associated share of costs.

PERSONNEL SUMMARY BY DEPARTMENT AND FTE					
	Adopted FY 2025/26	Adopted FY 2026/27	Change	Adopted FY 2027/28	Change
CITY FUND					
City Attorney's Office	45.50	45.50	-	45.50	-
City Clerk's Office	13.00	13.00	-	13.00	-
City Council	17.50	17.50	-	17.50	-
City Manager's Office [1]	27.00	24.00	(3.00)	24.00	-
Community & Economic Development Department [2]	111.50	111.50	-	111.50	-
Finance Department [3]	76.50	77.50	1.00	77.50	-
Fire Department [4]	263.00	266.00	3.00	266.00	-
General Services Department [5]	76.00	75.00	(1.00)	75.00	-
Housing & Human Services Department [6]	51.00	49.50	(1.50)	49.50	-
Human Resources Department [7]	44.00	43.00	(1.00)	43.00	-
Innovation & Technology Department	63.00	63.00	-	63.00	-
Inspector General's Office [8]	-	3.00	3.00	3.00	-
Marketing & Communications Department	19.55	19.55	-	19.55	-
Mayor's Office	7.75	7.75	-	7.75	-
Museum of Riverside [9]	14.50	16.50	2.00	20.50	4.00
Parks, Recreation & Community Services Department [10]	213.21	216.71	3.50	216.71	-
Police Department	628.25	628.25	-	628.25	-
Public Library	74.50	74.50	-	74.50	-
Public Utilities Department [11]	638.00	633.00	(5.00)	633.00	-
Public Works Department [12]	356.25	357.25	1.00	357.25	-
Total Budgeted FTE	**2,740.01**	**2,742.01**	**2.00**	**2,746.01**	**4.00**

SUMMARY OF CHANGES

Staffing levels for the FY 2026/27 budget increase by 2.00 FTE for a total of 2,742.01 FTE. The FY 2027/28 staffing level is budgeted for 2,746.01 FTE, representing a net increase of 4.00 FTE. The following summarizes the changes:

1. **City Manager's Office:** Decrease 3.00 FTE due to the transfer of the Internal Audit Division to the Inspector General's Office, as approved by the City Council on December 2, 2025, to align staffing with City priorities
2. **Community & Economic Development Department:** No change to staffing levels; however, 1.00 FTE (Fiscal Manager) was reduced in Administration and 1.00 FTE (Principal Human Resources Analyst) was transferred from Human Resources, Administration to align staffing with departmental priorities
3. **Finance Department:** Increase 1.00 FTE (Principal Management Analyst) to support Debt & Treasury Administration
4. **Fire Department:** Increase 3.00 FTE in Administration, including 1.00 FTE (Fire Community Preparedness Instructor which was approved by City Council on August 19, 2025) to support community engagement for the Fire Department's Wildland Defensible Space efforts, addition of 1.00 FTE (Senior Management Analyst) to support the department (position will be offset by revenue), and transfer of 1.00 FTE (General Service Worker) from General Services, Publishing Services to align staffing with departmental priorities
5. **General Services Department:** Decrease 1.00 FTE (General Service Worker) due to transfer of position to Fire Department, Publishing Services to align staffing with departmental priorities
6. **Housing & Human Services:** Net decrease of 1.50 FTE reflects a 1.00 FTE reduction in Housing Authority (Project Assistant) due to completion of grant funding, a 3.00 FTE (Project Assistant,

Project Coordinator, and Project Manager) reduction in Neighborhoods approved by City Council on August 19, 2025, and the transfer of 2.50 FTE (Lead Outreach Worker and Outreach Worker) to Homeless Outreach from Parks, Recreation, and Community Services, Recreation, approved by City Council on February 24, 2026, to align staffing with departmental priorities

7. **Human Resources:** Decrease 1.00 FTE (Principal Human Resources Analyst) due to transfer to Community & Economic Development Department, Administration to align staffing with departmental priorities
8. **Inspector General's Office:** Increase 3.00 FTE (Internal Auditor, Senior Internal Auditor, and Organizational Performance and Audit Manager) due to the transfer of City Manager's Office, Internal Audit as approved by the City Council on December 2, 2025; this new department will continue core audit functions while also overseeing ethics complaints and identifying opportunities to improve efficiency and effectiveness to enhance transparency, accountability, and good governance
9. **Museum of Riverside:** Increase 2.00 FTE (Senior Office Specialist) in FY 2026/27 for reopening preparation and 4.00 FTE (Museum Program Assistant, Museum Maintenance Worker, and Office Specialist) in FY 2027/28 for the grand opening
10. **Parks, Recreation & Community Services Department:** Net increase of 3.50 FTE due to the addition 6.00 FTE (MiniBus Driver) for Riverside Connect (approved by City Council on September 16, 2025) and transfer of 2.50 FTE (Lead Outreach Worker and Outreach Worker) to Housing & Human Services Department, Homeless Outreach to align staffing with departmental priorities
11. **Riverside Public Utilities:** Net decrease of 5.00 FTE due to reduction of 7.00 FTE (Meter Readers) in Administration, Field Services to offset the fiscal impact of department reorganizations, position reclassifications, and the addition of 1.00 FTE (Utilities Analyst) in Administration, Customer Service and 1.00 FTE in (SCADA Systems Supervisor) in Electric, RERC/ACORN Generation Plant to align staffing with departmental priorities
12. **Public Works:** Increase 1.00 FTE (Wastewater Mechanical Supervisor) to support operations in Collection Systems Maintenance

PERSONNEL DETAIL BY DEPARTMENT

The following Personnel Detail lists all budgeted positions for each department, identifies the change from the FY 2025/26 adopted budget, and provides annotations for the changes. Four classifications of position type are segregated in the Personnel Detail:

1. Full-Time Benefitted
2. 3/4 Time Benefitted
3. Half-Time Benefitted
4. Part-Time Non-Benefitted

Part-Time, Non-Benefitted positions are considered pooled positions. The FTE value listed for these positions reflects the FTE equivalent of the allocated budget amount; the actual FTE hired may vary from the FTE listed in the Personnel Detail. City departments are required to adhere to the total amount budgeted for the pool but are not required to adhere to the FTE allocation.

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CITY ATTORNEY'S OFFICE					
Job Code and Position Title	**Adopted FY 2025/26**	**Adopted FY 2026/27**	**Change**	**Adopted FY 2027/28**	**Change**
Administration and Support					
0310 Legal Secretary [2a]	7.00	4.00	(3.00)	4.00	-
0320 Legal Support Specialist (C)	2.00	2.00	-	2.00	-
8910 Paralegal [2b]	6.00	3.00	(3.00)	3.00	-
8922 Deputy City Attorney II [1, 2c]	7.00	1.00	(6.00)	1.00	-
8923 Senior Deputy City Attorney [1, 2d]	7.00	7.00	-	7.00	-
8988 Assistant City Attorney [2e]	3.00	2.00	(1.00)	2.00	-
8990 City Attorney	1.00	1.00	-	1.00	-
9571 Administrative Services Manager	1.00	1.00	-	1.00	-
Total Full-Time Benefitted	**34.00**	**21.00**	**(13.00)**	**21.00**	**-**
8910 Paralegal [2b]	0.50	-	(0.50)	-	-
Total Half-Time Benefitted	**0.50**	**-**	**(0.50)**	**-**	**-**
Total Administration and Support	**34.50**	**21.00**	**(13.50)**	**21.00**	**-**
Community Livability Advocacy					
0310 Legal Secretary	1.00	1.00	-	1.00	-
8921 Deputy City Attorney I	1.00	1.00	-	1.00	-
8923 Senior Deputy City Attorney	1.00	1.00	-	1.00	-
Total Full-Time Benefitted	**3.00**	**3.00**	**-**	**3.00**	**-**
Total Community Livability Advocacy	**3.00**	**3.00**	**-**	**3.00**	**-**
Claims Management					
0310 Legal Secretary [2a]	2.00	5.00	3.00	5.00	-
8665 Risk Management Specialist	2.00	2.00	-	2.00	-
8669 Risk Supervisor	1.00	1.00	-	1.00	-
8910 Paralegal [2b]	1.00	4.00	3.00	4.00	-
8922 Deputy City Attorney II [2c]	-	3.00	3.00	3.00	-
8923 Senior Deputy City Attorney [2d]	2.00	5.00	3.00	5.00	-
8988 Assistant City Attorney [2e]	-	1.00	1.00	1.00	-
Total Full-Time Benefitted	**8.00**	**21.00**	**13.00**	**21.00**	**-**
8910 Paralegal [2b]	-	0.50	0.50	0.50	-
Total Half-Time Benefitted	**-**	**0.50**	**0.50**	**0.50**	**-**
Total Claims Management	**8.00**	**21.50**	**13.50**	**21.50**	**-**
Total	**45.50**	**45.50**	**-**	**45.50**	**-**

SUMMARY OF CHANGES

Staffing levels did not change from the adopted FY 2025/26 budget; however, 13.50 FTE was transferred from General Fund to Liability Insurance Trust Fund (Claims Management).

POSITION CHANGES

Reclassifications

1. City Attorney's Office: Reclassify Deputy City Attorney (3.00 FTE) to Senior Deputy City Attorney (3.00 FTE)

Reorganizations

2. City Attorney's Office: Transfer 13.50 FTE to Claims Management
    a. Legal Secretary (3.00 FTE)
    b. Paralegal (3.50 FTE)
    c. Deputy City Attorney (3.00 FTE)
    d. Senior Deputy City Attorney (3.00 FTE)
    e. Assistant City Attorney (1.00 FTE)

CITY CLERK'S OFFICE					
Job Code and Position Title	**Adopted FY 2025/26**	**Adopted FY 2026/27**	**Change**	**Adopted FY 2027/28**	**Change**
Administration					
0115 City Clerk Specialist (C)	2.00	2.00	-	2.00	-
0117 Deputy City Clerk (C)	4.00	4.00	-	4.00	-
0131 Assistant City Clerk	2.00	2.00	-	2.00	-
9720 City Clerk	1.00	1.00	-	1.00	-
Total Full-Time Benefitted	**9.00**	**9.00**	**-**	**9.00**	**-**
Total Administration	**9.00**	**9.00**	**-**	**9.00**	**-**
Records Management					
8200 Records Manager	1.00	1.00	-	1.00	-
Total Full-Time Benefitted	**1.00**	**1.00**	**-**	**1.00**	**-**
Total Records Management	**1.00**	**1.00**	**-**	**1.00**	**-**
Passport Services					
0115 City Clerk Specialist (C)	3.00	3.00	-	3.00	-
Total Full-Time Benefitted	**3.00**	**3.00**	**-**	**3.00**	**-**
Total Passport Services	**3.00**	**3.00**	**-**	**3.00**	**-**
Total	**13.00**	**13.00**	**-**	**13.00**	**-**

SUMMARY OF CHANGES

Staffing levels did not change from the adopted FY 2025/26 budget.

CITY COUNCIL					
Job Code and Position Title	**Adopted FY 2025/26**	**Adopted FY 2026/27**	**Change**	**Adopted FY 2027/28**	**Change**
City Council					
0357 Council Assistant	7.00	7.00	-	7.00	-
9810 Mayor Pro Tem	1.00	1.00	-	1.00	-
9820 Council Member	6.00	6.00	-	6.00	-
Total Full-Time Benefitted	**14.00**	**14.00**	**-**	**14.00**	**-**
0357 Council Assistant	3.50	3.50	-	3.50	-
Total Half-Time Benefitted	**3.50**	**3.50**	**-**	**3.50**	**-**
Total City Council	**17.50**	**17.50**	**-**	**17.50**	**-**
Total	**17.50**	**17.50**	**-**	**17.50**	**-**

SUMMARY OF CHANGES

Staffing levels did not change from the adopted FY 2025/26 budget.

CITY MANAGER'S OFFICE					
Job Code and Position Title	**Adopted FY 2025/26**	**Adopted FY 2026/27**	**Change**	**Adopted FY 2027/28**	**Change**
Administration					
0360 Executive Assistant (C)	2.00	2.00	-	2.00	-
0362 Executive Assistant to the City Manager	1.00	1.00	-	1.00	-
8133 Principal Project Manager [2]	-	2.00	2.00	2.00	-
8340 Assistant City Manager/Chief Financial Officer	1.00	1.00	-	1.00	-
8460 Principal Management Analyst [2]	3.00	1.00	(2.00)	1.00	-
9530 Administrative Analyst	1.00	1.00	-	1.00	-
9770 Assistant City Manager	2.00	2.00	-	2.00	-
9790 City Manager	1.00	1.00	-	1.00	-
Total Full-Time Benefitted	**11.00**	**11.00**	**-**	**11.00**	**-**
Total Administration	**11.00**	**11.00**	**-**	**11.00**	**-**
Internal Audit					
8312 Internal Auditor [1a]	1.00	-	(1.00)	-	-
8313 Senior Internal Auditor [1b]	1.00	-	(1.00)	-	-
8324 Organizational Perf & Audit Manager [1c]	1.00	-	(1.00)	-	-
Total Full-Time Benefitted	**3.00**	**-**	**(3.00)**	**-**	**-**
Total Internal Audit	**3.00**	**-**	**(3.00)**	**-**	**-**
Public Relations					
9650 Public Information Officer	1.00	1.00	-	1.00	-
Total Full-Time Benefitted	**1.00**	**1.00**	**-**	**1.00**	**-**
Total Public Relations	**1.00**	**1.00**	**-**	**1.00**	**-**
Intergovernmental Relations					
9652 Intergovernmental Relations Officer	1.00	1.00	-	1.00	-
Total Full-Time Benefitted	**1.00**	**1.00**	**-**	**1.00**	**-**
Total Intergovernmental Relations	**1.00**	**1.00**	**-**	**1.00**	**-**
Office of Sustainability					
8132 Senior Project Manager	1.00	1.00	-	1.00	-
8133 Principal Project Manager	1.00	1.00	-	1.00	-
8440 Management Analyst	1.00	1.00	-	1.00	-
Total Full-Time Benefitted	**3.00**	**3.00**	**-**	**3.00**	**-**
Total Office of Sustainability	**3.00**	**3.00**	**-**	**3.00**	**-**
Airport					
0371 Airport Operations Coordinator	1.00	-	(1.00)	-	-
2860 Custodian	1.00	1.00	-	1.00	-
2940 Airport Operations Specialist	3.00	4.00	1.00	4.00	-
2942 Airport Operations Analyst	-	1.00	1.00	1.00	-
2960 Senior Airport Operations Specialist	1.00	-	(1.00)	-	-
9530 Administrative Analyst	1.00	1.00	-	1.00	-
9702 Airport Manager	1.00	1.00	-	1.00	-
Total Full-Time Benefitted	**8.00**	**8.00**	**-**	**8.00**	**-**
Total Airport	**8.00**	**8.00**	**-**	**8.00**	**-**

CITY MANAGER'S OFFICE					
Job Code and Position Title	Adopted FY 2025/26	Adopted FY 2026/27	Change	Adopted FY 2027/28	Change
Total	**27.00**	**24.00**	**(3.00)**	**24.00**	**-**

SUMMARY OF CHANGES

Staffing levels decrease by 3.00 FTE from the adopted FY 2025/26 budget due to the transfer of the Internal Audit Division to the Inspector General's Office per City Council approval on December 2, 2025.

POSITION CHANGES

Full-Time Equivalent (FTE) Changes

1. Internal Audit: Transfer 3.00 FTE to Inspector General's Office per City Council approval on December 2, 2025
    a. Internal Auditor (1.00 FTE)
    b. Senior Internal Auditor (1.00 FTE)
    c. Organizational Performance & Audit Manager (1.00 FTE)

Reclassifications

2. Administration: Reclassify Principal Management Analyst (2.00 FTE) to Principal Project Manager (2.00 FTE)
3. Airport: Reclassify Airport Operations Coordinator (1.00 FTE) to Airport Operations Analyst (1.00 FTE)
4. Airport: Reclassify Senior Airport Operations Specialist (1.00 FTE) to Airport Operations Specialist (1.00 FTE)

INSPECTOR GENERAL'S OFFICE					
Job Code and Position Title	**Adopted FY 2025/26**	**Adopted FY 2026/27**	**Change**	**Adopted FY 2027/28**	**Change**
Inspector General					
8317 Performance Analyst [1a, 2]	-	1.00	1.00	1.00	-
8318 Inspector General. [1b, 3]	-	1.00	1.00	1.00	-
8324 Organizational Perf & Audit Manager [1c]	-	1.00	1.00	1.00	-
Total Full-Time Benefitted	**-**	**3.00**	**3.00**	**3.00**	**-**
Total Inspector General	**-**	**3.00**	**3.00**	**3.00**	**-**
Total	**-**	**3.00**	**3.00**	**3.00**	**-**

SUMMARY OF CHANGES

This new department was approved by the City Council on December 2, 2025. A total of 3.00 FTE were transferred from City Manager's Office, Internal Audit Division to the Inspector General's Office.

POSITION CHANGES

Full-Time Equivalent (FTE) Changes

1. Increase 3.00 FTE due to transfer of positions from City Manager's Office, Internal Audit per City Council approval on December 2, 2025
    a. Internal Auditor (1.00 FTE)
    b. Senior Internal Auditor (1.00 FTE)
    c. Organizational Performance & Audit Manager (1.00 FTE)

Reclassifications

2. Reclassify Internal Auditor (1.00 FTE) to Performance Analyst (1.00 FTE)
3. Reclassify Senior Auditor (1.00 FTE) to Inspector General (1.00 FTE)

COMMUNITY & ECONOMIC DEVELOPMENT DEPARTMENT

Job Code and Position Title	Adopted FY 2025/26	Adopted FY 2026/27	Change	Adopted FY 2027/28	Change
Administration					
0360 Executive Assistant (C)	1.00	1.00	-	1.00	-
0450 Senior Accounting Technician	1.00	1.00	-	1.00	-
7976 Community & Economic Development Director	1.00	1.00	-	1.00	-
8152 Deputy Community & Economic Development Director	2.00	2.00	-	2.00	-
8450 Senior Management Analyst	2.00	2.00	-	2.00	-
8460 Principal Management Analyst	1.00	1.00	-	1.00	-
9256 Business Systems Manager	1.00	1.00	-	1.00	-
9530 Administrative Analyst	1.00	1.00	-	1.00	-
9580 Fiscal Manager [1]	1.00	-	(1.00)	-	-
Total Full-Time Benefitted	**11.00**	**10.00**	**(1.00)**	**10.00**	**-**
Total Administration	**11.00**	**10.00**	**(1.00)**	**10.00**	**-**
Successor Agency to the RDA					
8125 Project Coordinator	1.00	1.00	-	1.00	-
8132 Senior Project Manager	1.00	1.00	-	1.00	-
8133 Principal Project Manager	1.00	1.00	-	1.00	-
Total Full-Time Benefitted	**3.00**	**3.00**	**-**	**3.00**	**-**
Total Successor Agency to the RDA	**3.00**	**3.00**	**-**	**3.00**	**-**
Planning					
0082 Senior Office Specialist	2.00	2.00	-	2.00	-
7830 Planning Technician	3.00	3.00	-	3.00	-
7890 Assistant Planner	1.00	1.00	-	1.00	-
7910 Associate Planner	13.00	13.00	-	13.00	-
7920 City Historic Preservation Officer	1.00	1.00	-	1.00	-
7930 Senior Planner	5.00	5.00	-	5.00	-
7950 Principal Planner	4.00	4.00	-	4.00	-
7966 City Planner	1.00	1.00	-	1.00	-
8110 Project Assistant	1.00	1.00	-	1.00	-
Total Full-Time Benefitted	**31.00**	**31.00**	**-**	**31.00**	**-**
Total Planning	**31.00**	**31.00**	**-**	**31.00**	**-**
Economic Development					
8125 Project Coordinator	1.00	1.00	-	1.00	-
8131 Project Manager [2,3,6]	4.00	5.00	1.00	5.00	-
8132 Senior Project Manager	4.00	4.00	-	4.00	-
8155 Economic Development Manager	1.00	1.00	-	1.00	-
9530 Administrative Analyst	1.00	1.00	-	1.00	-
Total Full-Time Benefitted	**11.00**	**12.00**	**1.00**	**12.00**	**-**
9510 Administrative Intern	0.50	0.50	-	0.50	-
Total Part-Time Non-Benefitted	**0.50**	**0.50**	**-**	**0.50**	**-**
Total Economic Development	**11.50**	**12.50**	**1.00**	**12.50**	**-**

COMMUNITY & ECONOMIC DEVELOPMENT DEPARTMENT					
Job Code and Position Title	**Adopted FY 2025/26**	**Adopted FY 2026/27**	**Change**	**Adopted FY 2027/28**	**Change**
Building & Safety					
0910 Development Services Representative II	1.00	1.00	-	1.00	-
6950 Plans Examiner	3.00	3.00	-	3.00	-
6955 Permit Technician [4]	4.00	3.00	(1.00)	3.00	-
6957 Senior Permit Technician [4,5]	1.00	1.00	-	1.00	-
6959 Permit Services Supervisor [5]	-	1.00	1.00	1.00	-
7200 Senior Plan Check Engineer	2.00	2.00	-	2.00	-
7201 Senior Plans Examiner	1.00	1.00	-	1.00	-
7490 Building Inspector II	7.00	7.00	-	7.00	-
7510 Senior Building Inspector	2.00	2.00	-	2.00	-
7530 Building Inspection Supervisor	1.00	1.00	-	1.00	-
7551 Assistant Building Official	1.00	1.00	-	1.00	-
7552 Building Official	1.00	1.00	-	1.00	-
7555 Plan Check Manager	1.00	1.00	-	1.00	-
9530 Administrative Analyst	1.00	1.00	-	1.00	-
Total Full-Time Benefitted	**26.00**	**26.00**	**-**	**26.00**	**-**
Total Building & Safety	**26.00**	**26.00**	**-**	**26.00**	**-**
Code Enforcement					
0082 Senior Office Specialist	3.00	3.00	-	3.00	-
7450 Code Enforcement Officer II	12.00	12.00	-	12.00	-
7460 Senior Code Enforcement Officer	4.00	4.00	-	4.00	-
7540 Code Enforcement Manager	1.00	1.00	-	1.00	-
9530 Administrative Analyst	1.00	1.00	-	1.00	-
Total Full-Time Benefitted	**21.00**	**21.00**	**-**	**21.00**	**-**
2935 General Service Worker (Reset)	2.00	2.00	-	2.00	-
Total Part-Time Non-Benefitted	**2.00**	**2.00**	**-**	**2.00**	**-**
Total Code Enforcement	**23.00**	**23.00**	**-**	**23.00**	**-**
Real Property Services					
8802 Real Property Compliance Officer	1.00	1.00	-	1.00	-
8810 Real Property Agent	4.00	4.00	-	4.00	-
8821 Supervisor Real Property Agent	1.00	1.00	-	1.00	-
Total Full-Time Benefitted	**6.00**	**6.00**	**-**	**6.00**	**-**
Total Real Property Services	**6.00**	**6.00**	**-**	**6.00**	**-**
Total	**111.50**	**111.50**	**-**	**111.50**	**-**

SUMMARY OF CHANGES

Staffing levels did not change from the adopted FY 2025/26 budget.

POSITION CHANGES

Full-Time Equivalent (FTE) Changes

1. Administration: Decrease 1.00 FTE for Fiscal Manager per City Council approval on August 19, 2025
2. Administration: Increase 1.00 FTE due to transfer of Principal Human Resources Analyst from Human Resources, Administration per City Council approval on August 19, 2025

Reclassifications

3. Economic Development: Reclassify Principal Human Resources Analyst (1.00 FTE) to Project Manager (1.00 FTE)
4. Building & Safety: Reclassify Permit Technician (1.00 FTE) to Permit Services Supervisor (1.00 FTE)
5. Building & Safety: Reclassify Senior Permit Technician (1.00 FTE) to Permit Services Supervisor (1.00 FTE)

Internal Transfers

6. Economic Development: Transfer Principal Human Resources Analyst (1.00 FTE) from Administration

FINANCE DEPARTMENT					
Job Code and Position Title	**Adopted FY 2025/26**	**Adopted FY 2026/27**	**Change**	**Adopted FY 2027/28**	**Change**
Administration					
0360 Executive Assistant (C)	1.00	1.00	-	1.00	-
8326 Deputy Finance Director	2.00	2.00	-	2.00	-
8330 Finance Director	1.00	1.00	-	1.00	-
8460 Principal Management Analyst [2,5]	1.00	-	(1.00)	-	-
9257 Senior Business Systems Analyst [3]	1.00	-	(1.00)	-	-
9266 Principal Business Systems Analyst [3]	-	1.00	1.00	1.00	-
Total Full-Time Benefitted	**6.00**	**5.00**	**(1.00)**	**5.00**	**-**
Total Administration	**6.00**	**5.00**	**(1.00)**	**5.00**	**-**
Debt and Treasury Administration					
0500 Treasury Representative	3.00	3.00	-	3.00	-
0502 Senior Treasury Representative [4]	-	1.00	1.00	1.00	-
0520 Revenue Specialist [4]	1.00	-	(1.00)	-	-
8302 Financial Analyst	1.00	1.00	-	1.00	-
8303 Senior Financial Analyst	1.00	1.00	-	1.00	-
8337 Debt and Treasury Manager	1.00	1.00	-	1.00	-
8460 Principal Management Analyst [1]	1.00	2.00	1.00	2.00	-
9580 Fiscal Manager	1.00	1.00	-	1.00	-
Total Full-Time Benefitted	**9.00**	**10.00**	**1.00**	**10.00**	**-**
0500 Treasury Representative	0.50	0.50	-	0.50	-
Total Half-Time Benefitted	**0.50**	**0.50**	**-**	**0.50**	**-**
Total Debt and Treasury Administration	**9.50**	**10.50**	**1.00**	**10.50**	**-**
Business Tax					
0520 Revenue Specialist	1.00	1.00	-	1.00	-
0579 Business Tax Representative I	2.00	2.00	-	2.00	-
0580 Business Tax Representative II	1.00	1.00	-	1.00	-
0581 Senior Business Tax Representative	3.00	3.00	-	3.00	-
0585 Business Tax Inspector	2.00	2.00	-	2.00	-
0876 Business Tax Collections Supervisor	1.00	1.00	-	1.00	-
Total Full-Time Benefitted	**10.00**	**10.00**	**-**	**10.00**	**-**
Total Business Tax	**10.00**	**10.00**	**-**	**10.00**	**-**

FINANCE DEPARTMENT					
Job Code and Position Title	**Adopted FY 2025/26**	**Adopted FY 2026/27**	**Change**	**Adopted FY 2027/28**	**Change**
Accounting					
0082 Senior Office Specialist [6]	-	1.00	1.00	1.00	-
0086 Senior Office Specialist (C) [6]	1.00	-	(1.00)	-	-
0410 Account Clerk II	3.00	3.00	-	3.00	-
0450 Senior Accounting Technician	1.00	1.00	-	1.00	-
0460 Accounting Technician	3.00	3.00	-	3.00	-
0475 Payroll Technician II	2.00	2.00	-	2.00	-
0476 Payroll Coordinator [2, 5]	-	1.00	1.00	1.00	-
0490 Accounting Supervisor	1.00	1.00	-	1.00	-
0492 Payroll Supervisor	1.00	1.00	-	1.00	-
0570 Collection Representative II	1.00	1.00	-	1.00	-
8260 Accountant II	1.00	1.00	-	1.00	-
8280 Senior Accountant	3.00	3.00	-	3.00	-
8290 Principal Accountant	1.00	1.00	-	1.00	-
8319 Assistant Controller	1.00	1.00	-	1.00	-
8321 Accounting Manager/Controller	1.00	1.00	-	1.00	-
8460 Principal Management Analyst	2.00	2.00	-	2.00	-
Total Full-Time Benefitted	**22.00**	**23.00**	**1.00**	**23.00**	**-**
Total Accounting	**22.00**	**23.00**	**1.00**	**23.00**	**-**
Budget Office					
8335 Budget & Revenue Manager	1.00	1.00	-	1.00	-
8450 Senior Management Analyst	2.00	2.00	-	2.00	-
8460 Principal Management Analyst	4.00	4.00	-	4.00	-
Total Full-Time Benefitted	**7.00**	**7.00**	**-**	**7.00**	**-**
Total Budget Office	**7.00**	**7.00**	**-**	**7.00**	**-**
Purchasing					
0025 Office Specialist	1.00	1.00	-	1.00	-
0082 Senior Office Specialist	1.00	1.00	-	1.00	-
1130 Inventory Control Specialist I	5.00	5.00	-	5.00	-
1150 Inventory Control Specialist II	2.00	2.00	-	2.00	-
1170 Warehouse Supervisor	1.00	1.00	-	1.00	-
1230 Procurement/Contract Specialist	6.00	6.00	-	6.00	-
1250 Senior Procurement/Contract Specialist	3.00	3.00	-	3.00	-
8676 Purchasing Manager	1.00	1.00	-	1.00	-
Total Full-Time Benefitted	**20.00**	**20.00**	**-**	**20.00**	**-**
Total Purchasing	**20.00**	**20.00**	**-**	**20.00**	**-**
Risk Management					
8665 Risk Management Specialist	1.00	1.00	-	1.00	-
8671 Risk Manager	1.00	1.00	-	1.00	-
Total Full-Time Benefitted	**2.00**	**2.00**	**-**	**2.00**	**-**
Total Risk Management	**2.00**	**2.00**	**-**	**2.00**	**-**
Total	**76.50**	**77.50**	**1.00**	**77.50**	**-**

SUMMARY OF CHANGES

Staffing levels increase by 1.00 FTE from the adopted FY 2025/26 budget due to the addition of a Principal Management Analyst to Debt & Treasury Administration.

POSITION CHANGES

Full-Time Equivalent (FTE) Changes

1. Debt & Treasury Administration: Increase 1.00 FTE for Principal Management Analyst

Reclassifications

2. Administration: Reclassify Principal Management Analyst (1.00 FTE) for Payroll Coordinator (1.00 FTE)
3. Administration: Reclassify Senior Business Systems Analyst (1.00 FTE) to Principal Business Systems Analyst (1.00 FTE)
4. Debt & Treasury Administration: Reclassify Revenue Specialist (1.00 FTE) to Senior Treasury Representative (1.00 FTE)

Reorganizations

5. Administration: Transfer Principal Management Analyst (1.00 FTE) to Accounting

Corrections From Adopted FY 2025/26 Budget

6. Accounting: Correct job code from 0086 - Senior Office Specialist (C) (1.00 FTE) to 0082 - Senior Office Specialist (1.00 FTE)

FIRE DEPARTMENT					
Job Code and Position Title	**Adopted FY 2025/26**	**Adopted FY 2026/27**	**Change**	**Adopted FY 2027/28**	**Change**
Administration					
0345 Administrative Assist	1.00	1.00	-	1.00	-
0353 Senior Administrative Assistant (C)	2.00	2.00	-	2.00	-
0430 Senior Account Clerk	1.00	1.00	-	1.00	-
0460 Accounting Technician	1.00	1.00	-	1.00	-
1150 Inventory Control Specialist II	1.00	1.00	-	1.00	-
2125 Fire Battalion Chief (D)	2.00	2.00	-	2.00	-
2170 Fire Chief	1.00	1.00	-	1.00	-
7752 Fire Community Preparation Instructor [1]	-	1.00	1.00	1.00	-
8450 Senior Management Analyst [2]	-	1.00	1.00	1.00	-
9571 Administrative Services Manager	1.00	1.00	-	1.00	-
9982 General Service Worker [3]	-	1.00	1.00	1.00	-
Total Full-Time Benefitted	**10.00**	**13.00**	**3.00**	**13.00**	**-**
Total Administration	**10.00**	**13.00**	**3.00**	**13.00**	**-**
Prevention					
0082 Senior Office Specialist	1.00	1.00	-	1.00	-
0345 Administrative Assist	1.00	1.00	-	1.00	-
2125 Fire Battalion Chief (D)	1.00	1.00	-	1.00	-
2135 Deputy Fire Marshal	1.00	1.00	-	1.00	-
2140 Fire Marshal	1.00	1.00	-	1.00	-
6955 Permit Technician	1.00	1.00	-	1.00	-
7197 Fire Plan Check Engineer	3.00	3.00	-	3.00	-
7760 Fire Safety Inspector II	11.00	11.00	-	11.00	-
7780 Senior Fire Safety Inspector	1.00	1.00	-	1.00	-
9530 Administrative Analyst	1.00	1.00	-	1.00	-
Total Full-Time Benefitted	**22.00**	**22.00**	**-**	**22.00**	**-**
Total Prevention	**22.00**	**22.00**	**-**	**22.00**	**-**
Operations					
2040 Firefighter (S)	108.00	108.00	-	108.00	-
2070 Fire Engineer (S)	51.00	51.00	-	51.00	-
2090 Fire Captain (S) [4]	53.00	52.00	(1.00)	52.00	-
2100 Fire Captain (D) [4]	2.00	3.00	1.00	3.00	-
2120 Fire Battalion Chief (S)	6.00	6.00	-	6.00	-
9325 Emergency Medical Services Coordinator	1.00	1.00	-	1.00	-
Total Full-Time Benefitted	**221.00**	**221.00**	**-**	**221.00**	**-**
Total Operations	**221.00**	**221.00**	**-**	**221.00**	**-**
Special Services					
0082 Senior Office Specialist	1.00	1.00	-	1.00	-
2580 Emergency Services Coordinator	1.00	1.00	-	1.00	-
2585 Emergency Services Administrator	1.00	1.00	-	1.00	-
8450 Senior Management Analyst	1.00	1.00	-	1.00	-
Total Full-Time Benefitted	**4.00**	**4.00**	**-**	**4.00**	**-**
Total Special Services	**4.00**	**4.00**	**-**	**4.00**	**-**

FIRE DEPARTMENT					
Job Code and Position Title	Adopted FY 2025/26	Adopted FY 2026/27	Change	Adopted FY 2027/28	Change
Training					
0345 Administrative Assist	1.00	1.00	-	1.00	-
2100 Fire Captain (D)	3.00	3.00	-	3.00	-
2125 Fire Battalion Chief (D)	1.00	1.00	-	1.00	-
7750 Fire Safety Inspector I	1.00	1.00	-	1.00	-
Total Full-Time Benefitted	**6.00**	**6.00**	**-**	**6.00**	**-**
Total Training	**6.00**	**6.00**	**-**	**6.00**	**-**
Total	**263.00**	**266.00**	**3.00**	**266.00**	**-**

SUMMARY OF CHANGES

Staffing levels increase by 3.00 FTE from the adopted FY 2025/26 budget due to the addition of Fire Community Preparedness Instructor (1.00 FTE) per City Council approval on August 19, 2025, transfer of a General Services Worker (1.00 FTE) from General Services, Publishing Services, and the addition of a Senior Management Analyst (1.00 FT).

POSITION CHANGES

Full-Time Equivalent (FTE) Changes

1. Administration: Increase 1.00 FTE for Fire Community Preparedness Instructor (1.00 FTE) per approval by City Council on August 19, 2025
2. Administration: Increase 1.00 FTE for Senior Management Analyst; Position budget will be offset by revenue
3. Administration: Increase 1.00 FTE for General Service Worker due to transfer from General Services, Publishing Services

Corrections from Adopted FY 2025/26 Budget

4. Operations: Corrected job code from 2090 - Fire Captain (S) (1.00 FTE) to 2100 - Fire Captain (D) (1.00 FTE)

GENERAL SERVICES DEPARTMENT					
Job Code and Position Title	**Adopted FY 2025/26**	**Adopted FY 2026/27**	**Change**	**Adopted FY 2027/28**	**Change**
Administration					
4539 Deputy General Serivces Director	1.00	1.00	-	1.00	-
4540 General Service Director	1.00	1.00	-	1.00	-
8460 Principal Management Analyst	1.00	1.00	-	1.00	-
9530 Administrative Analyst	1.00	1.00	-	1.00	-
Total Full-Time Benefitted	**4.00**	**4.00**	**-**	**4.00**	**-**
Total Administration	**4.00**	**4.00**	**-**	**4.00**	**-**
Property Management					
6986 Building Services Project Manager [2]	-	1.00	1.00	1.00	-
8810 Real Property Agent [2]	1.00	-	(1.00)	-	-
Total Full-Time Benefitted	**1.00**	**1.00**	**-**	**1.00**	**-**
Total Property Management	**1.00**	**1.00**	**-**	**1.00**	**-**
Building Services					
4340 Building Maintenance Specialist	7.00	7.00	-	7.00	-
4344 Lead Building Maintenance Specialist	1.00	1.00	-	1.00	-
4370 Maintenance Electrician	2.00	2.00	-	2.00	-
4440 Air Conditioning Technician	2.00	2.00	-	2.00	-
4444 HVAC Supervisor	1.00	1.00	-	1.00	-
4510 Building Services Supervisor	1.00	1.00	-	1.00	-
5395 Maintenance Services Manager	1.00	1.00	-	1.00	-
6986 Building Services Project Manager [3]	3.00	2.00	(1.00)	2.00	-
8131 Project Manager [3]	-	1.00	1.00	1.00	-
9530 Administrative Analyst	1.00	1.00	-	1.00	-
9982 General Service Worker	2.00	2.00	-	2.00	-
Total Full-Time Benefitted	**21.00**	**21.00**	**-**	**21.00**	**-**
Total Building Services	**21.00**	**21.00**	**-**	**21.00**	**-**

GENERAL SERVICES DEPARTMENT					
Job Code and Position Title	**Adopted FY 2025/26**	**Adopted FY 2026/27**	**Change**	**Adopted FY 2027/28**	**Change**
Central Garage					
0450 Senior Accounting Technician	1.00	1.00	-	1.00	-
1130 Inventory Control Specialist I [4]	1.00	2.00	1.00	2.00	-
1150 Inventory Control Specialist II	1.00	1.00	-	1.00	-
1170 Warehouse Supervisor [6]	-	1.00	1.00	1.00	-
2920 General Service Worker (Fleet Management) [4]	2.00	1.00	(1.00)	1.00	-
5290 Fleet Equipment Service Worker [5]	6.00	5.00	(1.00)	5.00	-
5310 Tire Maintenance Specialist [6]	1.00	-	(1.00)	-	-
5330 Mechanic [5]	6.00	7.00	1.00	7.00	-
5340 Senior Mechanic [7]	11.00	13.00	2.00	13.00	-
5342 Senior Mechanic Specialist [7]	2.00	-	(2.00)	-	-
5345 Fire Mechanic	4.00	4.00	-	4.00	-
5350 Fleet Management Assistant	1.00	1.00	-	1.00	-
5352 Fleet Management Specialist	1.00	1.00	-	1.00	-
5360 Fleet Management Supervisor	3.00	3.00	-	3.00	-
5395 Maintenance Services Manager	1.00	1.00	-	1.00	-
5550 Metal Shop Technician	1.00	1.00	-	1.00	-
9540 Senior Administrative Analyst	1.00	1.00	-	1.00	-
Total Full-Time Benefitted	**43.00**	**43.00**	**-**	**43.00**	**-**
Total Central Garage	**43.00**	**43.00**	**-**	**43.00**	**-**
Publishing Services					
1760 Reprographics Technician [8]	3.00	2.00	(1.00)	2.00	-
1764 Lead Reprographics Technician [8]	-	1.00	1.00	1.00	-
9982 General Service Worker [1]	1.00	-	(1.00)	-	-
Total Full-Time Benefitted	**4.00**	**3.00**	**(1.00)**	**3.00**	**-**
Total Publishing Services	**4.00**	**3.00**	**(1.00)**	**3.00**	**-**
Capital Projects					
8131 Project Manager	1.00	1.00	-	1.00	-
8132 Senior Project Manager	2.00	2.00	-	2.00	-
Total Full-Time Benefitted	**3.00**	**3.00**	**-**	**3.00**	**-**
Total Capital Projects	**3.00**	**3.00**	**-**	**3.00**	**-**
Total	**76.00**	**75.00**	**(1.00)**	**75.00**	**-**

SUMMARY OF CHANGES

Staffing levels decrease by 1.00 FTE from the adopted FY 2025/26 budget due to transfer of General Service Worker from Publishing Services to Fire Department, Administration.

POSITION CHANGES

Full-Time Equivalent (FTE) Changes

1. Publishing Services: Decrease 1.00 FTE due to transfer of General Service Worker to Fire Department, Administration

Reclassifications

2. Property Management: Reclassify Real Property Agent (1.00 FTE) to Building Services Project Manager (1.00 FTE)

3. Building Services: Reclassify Building Services Project Manager (1.00 FTE) to Project Manager (1.00 FTE)
4. Central Garage: Reclassify General Service Worker - Fleet Management (1.00 FTE) to Inventory Control Specialist I (1.00 FTE)
5. Central Garage: Reclassify Fleet Equipment Service Worker (1.00 FTE) to Mechanic (1.00 FTE)
6. Central Garage: Reclassify Tire Maintenance Specialist (1.00 FTE) to Warehouse Supervisor (1.00 FTE)
7. Central Garage: Reclassify Senior Mechanic Specialist (2.00 FTE) to Senior Mechanic (2.00 FTE)
8. Publishing Services: Reclassify Reprographics Technician (1.00 FTE) to Lead Reprographics Technician (1.00 FTE)

HOUSING & HUMAN SERVICES					
Job Code and Position Title	**Adopted FY 2025/26**	**Adopted FY 2026/27**	**Change**	**Adopted FY 2027/28**	**Change**
Administration					
0465 Accounting Technician (P) [4]	1.00	-	(1.00)	-	-
8110 Project Assistant [7,8]	-	1.00	1.00	1.00	-
8132 Senior Project Manager [5]	1.00	-	(1.00)	-	-
8166 Housing & Human Services Director	1.00	1.00	-	1.00	-
8167 Deputy Housing & Human Service Director	1.00	1.00	-	1.00	-
8450 Senior Management Analyst [4,5]	-	2.00	2.00	2.00	-
Total Full-Time Benefitted	**4.00**	**5.00**	**1.00**	**5.00**	**-**
Total Administration	**4.00**	**5.00**	**1.00**	**5.00**	**-**
Outreach Services					
0082 Senior Office Specialist	2.00	2.00	-	2.00	-
7450 Code Enforcement Officer II [6]	7.00	6.00	(1.00)	6.00	-
7460 Senior Code Enforcement Officer	1.00	1.00	-	1.00	-
8110 Project Assistant	1.00	1.00	-	1.00	-
8131 Project Manager	1.00	1.00	-	1.00	-
8133 Principal Project Manager	1.00	1.00	-	1.00	-
8755 Outreach Supervisor [6]	-	1.00	1.00	1.00	-
8756 Outreach Worker (C)	17.00	17.00	-	17.00	-
8757 Lead Outreach Worker (C) [1a]	2.00	3.00	1.00	3.00	-
Total Full-Time Benefitted	**32.00**	**33.00**	**1.00**	**33.00**	**-**
8756 Outreach Worker (C)	-	1.50	1.50	1.50	-
Total Half-Time Benefitted	**-**	**1.50**	**1.50**	**1.50**	**-**
Total Outreach Services	**32.00**	**34.50**	**2.50**	**34.50**	**-**
Neighborhoods					
0082 Senior Office Specialist [7,8]	1.00	-	(1.00)	-	-
8110 Project Assistant [2a]	1.00	-	(1.00)	-	-
8125 Project Coordinator [2b]	1.00	-	(1.00)	-	-
8131 Project Manager [2c]	1.00	-	(1.00)	-	-
Total Full-Time Benefitted	**4.00**	**-**	**(4.00)**	**-**	**-**
Total Human Services	**4.00**	**-**	**(4.00)**	**-**	**-**
Community Development Block Grant (CDBG) Administration					
0082 Senior Office Specialist	1.00	1.00	-	1.00	-
8125 Project Coordinator	2.00	2.00	-	2.00	-
8132 Senior Project Manager	1.00	1.00	-	1.00	-
Total Full-Time Benefitted	**4.00**	**4.00**	**-**	**4.00**	**-**
Total Community Development Block Grant (CDBG) Administration	**4.00**	**4.00**	**-**	**4.00**	**-**

HOUSING & HUMAN SERVICES					
Job Code and Position Title	Adopted FY 2025/26	Adopted FY 2026/27	Change	Adopted FY 2027/28	Change
Housing Authority					
0353 Senior Administrative Assistant (C)	1.00	1.00	-	1.00	-
8110 Project Assistant [3]	2.00	1.00	(1.00)	1.00	-
8125 Project Coordinator	1.00	1.00	-	1.00	-
8131 Project Manager	1.00	1.00	-	1.00	-
8165 Housing Authority Manager	1.00	1.00	-	1.00	-
8757 Lead Outreach Worker (C)	1.00	1.00	-	1.00	-
Total Full-Time Benefitted	**7.00**	**6.00**	**(1.00)**	**6.00**	**-**
Total Housing Authority	**7.00**	**6.00**	**(1.00)**	**6.00**	**-**
Total	**51.00**	**49.50**	**(1.50)**	**49.50**	**-**

SUMMARY OF CHANGES

Staffing levels decrease by 1.50 FTE from the adopted FY 2025/26 budget. City Council approved the reduction of 3.00 FTE in Neighborhoods on August 19, 2025, 1.00 FTE in Housing Authority was reduced due to conclusion of grant funding, and 2.50 FTE was transferred from Parks, Recreation and Community Services, Recreation that was approved by City Council on February 24, 2026.

POSITION CHANGES

Full-Time Equivalent (FTE) Changes

1. Homeless Outreach: Increase 2.50 FTE due to transfer from Parks, Recreation, and Community Services Department - Recreation per City Council approval on February 24, 2026
    a. Lead Outreach Worker (1.00 FTE)
    b. Outreach Worker (1.00 FTE)
2. Neighborhoods: Decrease 3.00 FTE per City Council approval on August 19, 2025
    a. Project Assistant (1.00 FTE)
    b. Project Coordinator (1.00 FTE)
    c. Project Manager (1.00 FTE)
3. Housing Authority: Decrease 1.00 FTE for Project Assistant due to the conclusion of grant funding

Reclassifications

4. Administration: Reclassify Accounting Technician (P) (1.00 FTE) to Senior Management Analyst (1.00 FTE)
5. Administration: Reclassify Senior Project Manager (1.00 FTE) to Senior Management Analyst (1.00 FTE)
6. Homeless Outreach: Reclassify Code Enforcement Officer II (1.00 FTE) to Outreach Supervisor (1.00 FTE)
7. Neighborhoods: Reclassify Senior Office Specialist (1.00 FTE) to Project Assistant (1.00 FTE)

Reorganizations

8. Neighborhoods: Transfer Project Assistant (1.00 FTE) to Administration

HUMAN RESOURCES DEPARTMENT					
Job Code and Position Title	**Adopted FY 2025/26**	**Adopted FY 2026/27**	**Change**	**Adopted FY 2027/28**	**Change**
Administration					
0086 Senior Office Specialist (C)	1.00	1.00	-	1.00	-
0360 Executive Assistant (C)	1.00	1.00	-	1.00	-
8650 Safety Manager	1.00	1.00	-	1.00	-
8657 Safety Analyst	1.00	1.00	-	1.00	-
8699 Human Resources Specialist	7.00	7.00	-	7.00	-
8710 Human Resources Analyst	8.00	8.00	-	8.00	-
8715 Organizational Development & Training Manager	1.00	1.00	-	1.00	-
8720 Senior Human Resources Analyst	8.00	8.00	-	8.00	-
8732 Principal Human Resources Analyst [1]	4.00	3.00	(1.00)	3.00	-
8738 Deputy Human Resources Director	2.00	2.00	-	2.00	-
8739 Employee Relations Officer	1.00	1.00	-	1.00	-
8740 Human Resources Director	1.00	1.00	-	1.00	-
9256 Business Systems Manager I	1.00	1.00	-	1.00	-
9261 Business Systems Analyst [2]	1.00	-	(1.00)	-	-
9266 Principal Business Systems Analyst [2]	-	1.00	1.00	1.00	-
Total Full-Time Benefitted	**38.00**	**37.00**	**(1.00)**	**37.00**	**-**
9510 Administrative Intern	1.00	1.00	-	1.00	-
Total Part-Time Non-Benefitted	**1.00**	**1.00**	**-**	**1.00**	**-**
Total Administration	**39.00**	**38.00**	**(1.00)**	**38.00**	**-**
Benefits					
0140 Worker's Compensation Assistant (C)	2.00	2.00	-	2.00	-
8620 Claims Administrator	1.00	1.00	-	1.00	-
8622 Senior Claims Administrator	1.00	1.00	-	1.00	-
8625 Worker's Compensation Supervisor	1.00	1.00	-	1.00	-
Total Full-Time Benefitted	**5.00**	**5.00**	**-**	**5.00**	**-**
Total Benefits	**5.00**	**5.00**	**-**	**5.00**	**-**
Total	**44.00**	**43.00**	**(1.00)**	**43.00**	**-**

SUMMARY OF CHANGES

Staffing levels decrease by 1.00 FTE from the adopted FY2025/26 budget due to transfer of a Principal Human Resources Analyst from Administration to Community & Economic Development Department, Administration.

POSITION CHANGES

Full-Time Equivalent (FTE) Changes

1. Administration: Transfer Principal Human Resources Analyst (1.00 FTE) to Community & Economic Development, Administration per City Council approval on August 19, 2025

Reclassifications

2. Administration: Reclassify Business Systems Analyst (1.00 FTE) to Principal Business Systems Analyst (1.00 FTE)

INNOVATION & TECHNOLOGY DEPARTMENT

Job Code and Position Title	Adopted FY 2025/26	Adopted FY 2026/27	Change	Adopted FY 2027/28	Change
Administration					
0353 Senior Administrative Assistant (C)	1.00	1.00	-	1.00	-
0450 Senior Accounting Technician	1.00	1.00	-	1.00	-
9210 Deputy Chief Innovation	1.00	1.00	-	1.00	-
9220 Chief Innovation Officer	1.00	1.00	-	1.00	-
9540 Senior Administrative Analyst	1.00	1.00	-	1.00	-
9571 Administrative Services Manager	1.00	1.00	-	1.00	-
Total Full-Time Benefitted	**6.00**	**6.00**	**-**	**6.00**	**-**
Total Administration	**6.00**	**6.00**	**-**	**6.00**	**-**
Network					
9239 Innovation & Technology Officer II	1.00	1.00	-	1.00	-
9251 Innovation & Technology Analyst I	2.00	2.00	-	2.00	-
9252 Innovation & Technology Analyst II	1.00	1.00	-	1.00	-
9254 Principal Innovation & Technology Analyst	2.00	2.00	-	2.00	-
Total Full-Time Benefitted	**6.00**	**6.00**	**-**	**6.00**	**-**
Total Network	**6.00**	**6.00**	**-**	**6.00**	**-**
Operations					
9239 Innovation & Technology Officer II	1.00	1.00	-	1.00	-
9251 Innovation & Technology Analyst I	1.00	1.00	-	1.00	-
9252 Innovation & Technology Analyst II	1.00	1.00	-	1.00	-
9253 Senior Innovation & Technology Analyst	2.00	2.00	-	2.00	-
9254 Principal Innovation & Technology Analyst	4.00	4.00	-	4.00	-
Total Full-Time Benefitted	**9.00**	**9.00**	**-**	**9.00**	**-**
Total Operations	**9.00**	**9.00**	**-**	**9.00**	**-**
Applications					
9239 Innovation & Technology Officer II	1.00	1.00	-	1.00	-
9251 Innovation & Technology Analyst I	5.00	5.00	-	5.00	-
9252 Innovation & Technology Analyst II	3.00	3.00	-	3.00	-
9253 Senior Innovation & Technology Analyst	6.00	6.00	-	6.00	-
9254 Principal Innovation & Technology Analyst	4.00	4.00	-	4.00	-
Total Full-Time Benefitted	**19.00**	**19.00**	**-**	**19.00**	**-**
Total Applications	**19.00**	**19.00**	**-**	**19.00**	**-**
Client Services					
9240 Innovation & Technology Officer I	1.00	1.00	-	1.00	-
9247 Innovation & Technology Technician I	3.00	3.00	-	3.00	-
9248 Innovation & Technology Technician II	5.00	5.00	-	5.00	-
9249 Senior Innovation & Technology Technician	3.00	3.00	-	3.00	-
Total Full-Time Benefitted	**12.00**	**12.00**	**-**	**12.00**	**-**
Total Client Services	**12.00**	**12.00**	**-**	**12.00**	**-**

INNOVATION & TECHNOLOGY DEPARTMENT					
Job Code and Position Title	**Adopted FY 2025/26**	**Adopted FY 2026/27**	**Change**	**Adopted FY 2027/28**	**Change**
Cybersecurity					
9244 Chief Innovation Security Officer	1.00	1.00	-	1.00	-
9252 Innovation & Technology Analyst II	1.00	1.00	-	1.00	-
Total Full-Time Benefitted	**2.00**	**2.00**	**-**	**2.00**	**-**
Total Cybersecurity	**2.00**	**2.00**	**-**	**2.00**	**-**
Innovation					
8132 Senior Project Manager	1.00	1.00	-	1.00	-
8460 Principal Management Analyst	1.00	1.00	-	1.00	-
9210 Deputy Chief Innovation	1.00	1.00	-	1.00	-
9252 Innovation & Technology Analyst II	2.00	2.00	-	2.00	-
9259 Geographic Information Systems Analyst	1.00	1.00	-	1.00	-
9264 Senior Geographic Information Systems Analyst	3.00	3.00	-	3.00	-
Total Full-Time Benefitted	**9.00**	**9.00**	**-**	**9.00**	**-**
Total Innovation	**9.00**	**9.00**	**-**	**9.00**	**-**
Total	**63.00**	**63.00**	**-**	**63.00**	**-**

SUMMARY OF CHANGES

Staffing levels did not change from the adopted FY 2025/26 budget.

MARKETING & COMMUNICATIONS					
Job Code and Position Title	**Adopted FY 2025/26**	**Adopted FY 2026/27**	**Change**	**Adopted FY 2027/28**	**Change**
Administration					
8154 Marketing & Communications Director	1.00	1.00	-	1.00	-
8156 Deputy Marketing & Communications Director	1.00	1.00	-	1.00	-
9530 Administrative Analyst	1.00	1.00	-	1.00	-
Total Full-Time Benefitted	**3.00**	**3.00**	**-**	**3.00**	**-**
Total Administration	**3.00**	**3.00**	**-**	**3.00**	**-**
Riverside TV					
9660 Media Production Technician [1]	2.00	1.00	(1.00)	1.00	-
9661 Senior Media Production Technician [1]	1.00	2.00	1.00	2.00	-
9664 Communications Supervisor	1.00	1.00	-	1.00	-
Total Full-Time Benefitted	**4.00**	**4.00**	**-**	**4.00**	**-**
9300 Extra Help [5]	1.10	-	(1.10)	-	-
9659 Media Production Assistant [5]	-	1.10	1.10	1.10	-
9660 Media Production Technician [1]	1.45	1.45	-	1.45	-
Total Part-Time Non-Benefitted	**2.55**	**2.55**	**-**	**2.55**	**-**
Total Riverside TV	**6.55**	**6.55**	**-**	**6.55**	**-**
Marketing					
7800 Graphics Technician [2]	1.00	-	(1.00)	-	-
7801 Senior Graphics Technician [2]	1.00	2.00	1.00	2.00	-
7802 Lead Graphics Technician [3]	1.00	-	(1.00)	-	-
8110 Project Assistant	1.00	1.00	-	1.00	-
8125 Project Coordinator [3]	1.00	2.00	1.00	2.00	-
8132 Senior Project Manager	1.00	1.00	-	1.00	-
8386 Utilities Customer Communications Coordinator	1.00	1.00	-	1.00	-
9160 Web Designer/Developer I	1.00	1.00	-	1.00	-
9162 Web Designer/Developer II	1.00	1.00	-	1.00	-
9164 Principal Web Designer/Developer [4]	-	1.00	1.00	1.00	-
9251 Innovation & Technology Analyst I [4]	1.00	-	(1.00)	-	-
Total Full-Time Benefitted	**10.00**	**10.00**	**-**	**10.00**	**-**
Total Marketing	**10.00**	**10.00**	**-**	**10.00**	**-**
Total	**19.55**	**19.55**	**-**	**19.55**	**-**

SUMMARY OF CHANGES

Staffing levels did not change from the adopted FY 2025/26.

POSITION CHANGES

Reclassifications

1. Riverside TV: Reclassify Media Production Technician (1.00 FTE) to Senior Media Production Technician (1.00 FTE)
2. Marketing: Reclassify Graphics Technician (1.00 FTE) to Senior Graphics Technician (1.00 FTE)
3. Marketing: Reclassify Lead Graphics Technician (1.00 FTE) to Project Coordinator (1.00 FTE)

4. Marketing: Reclassify Innovation & Technology Analyst (1.00 FTE) to Principal Web Designer/ Developer (1.00 FTE)

Title Changes

5. Riverside TV: Change Extra Help (1.10 FTE) to Media Production Assistant (1.10 FTE)

MAYOR'S OFFICE					
Job Code and Position Title	Adopted FY 2025/26	Adopted FY 2026/27	Change	Adopted FY 2027/28	Change
Administration					
0347 Administrative Assistant (C)	1.00	1.00	-	1.00	-
9532 Administrative Analyst to the Mayor	1.00	1.00	-	1.00	-
9642 Chief Of Staff/Office of the Mayor	1.00	1.00	-	1.00	-
9800 Mayor	1.00	1.00	-	1.00	-
Total Full-Time Benefitted	**4.00**	**4.00**	**-**	**4.00**	**-**
Total Administration	**4.00**	**4.00**	**-**	**4.00**	**-**
Community Relations					
9635 Advisor To The Mayor	2.00	2.00	-	2.00	-
9645 International Affairs & Protocol Officer	1.00	1.00	-	1.00	-
Total Full-Time Benefitted	**3.00**	**3.00**	**-**	**3.00**	**-**
9635 Advisor To The Mayor	0.50	0.50	-	0.50	-
Total Half-Time Benefitted	**0.50**	**0.50**	**-**	**0.50**	**-**
9510 Administrative Intern	0.25	0.25	-	0.25	-
Total Part-Time Non-Benefitted	**0.25**	**0.25**	**-**	**0.25**	**-**
Total Community Relations	**3.75**	**3.75**	**-**	**3.75**	**-**
Total	**7.75**	**7.75**	**-**	**7.75**	**-**

SUMMARY OF CHANGES

Staffing levels did not change from the adopted FY 2025/26 budget.

MUSEUM OF RIVERSIDE					
Job Code and Position Title	Adopted FY 2025/26	Adopted FY 2026/27	Change	Adopted FY 2027/28	Change
Museum Facilities					
0082 Senior Office Specialist [1]	1.00	2.00	1.00	2.00	-
5995 Archivist	1.00	1.00	-	1.00	-
6064 Museum Program Assistant [2]	-	-	-	1.00	1.00
6090 Museum Maintenance Worker [3]	1.00	1.00	-	2.00	1.00
6120 Exhibition Designer	1.00	1.00	-	1.00	-
6128 Associate Educator	1.00	1.00	-	1.00	-
6130 Museum Educator	1.00	1.00	-	1.00	-
6140 Collections Registrar	1.00	1.00	-	1.00	-
6160 Museum Curator	2.00	2.00	-	2.00	-
6170 Curatorial Services Manager	1.00	1.00	-	1.00	-
6195 Museum Director	1.00	1.00	-	1.00	-
8110 Project Assistant	1.00	1.00	-	1.00	-
8125 Project Coordinator	1.00	1.00	-	1.00	-
9571 Administrative Services Manager	1.00	1.00	-	1.00	-
Total Full-Time Benefitted	**14.00**	**15.00**	**1.00**	**17.00**	**2.00**
0025 Office Specialist [4]	0.50	0.50	-	2.00	1.50
0082 Senior Office Specialist [1]	-	1.00	1.00	1.00	-
6064 Museum Program Assistant [2]	-	-	-	0.50	0.50
Total Half-Time Benefitted	**0.50**	**1.50**	**1.00**	**3.50**	**2.00**
Total Museum Facilities	**14.50**	**16.50**	**2.00**	**20.50**	**4.00**
Total	**14.50**	**16.50**	**2.00**	**20.50**	**4.00**

SUMMARY OF CHANGES

Staffing levels increase by 2.00 FTE in FY 2026/27 from the adopted FY 2025/26 budget. Another 4.00 FTE will be added to the department in FY 2027/28 to prepare for the re-opening.

POSITION CHANGES

Full-Time Equivalent (FTE) Changes

FY 2026/27

1. Senior Office Specialist: Increase by 2.00 FTE (working title: Event & Volunteer Coordinator and Collections Assistant)

FY 2027/28

2. Museum Program Assistant: Increase by 1.50 FTE (working titles: Nature Lab Assistant and Historic Site Interpreter)
3. Museum Maintenance Worker: Increase by 1.00 FTE (working title: Exhibit Technician & Maintenance Assistant)
4. Office Specialist: Increase 1.50 FTE to assist with visitor services

PARKS, RECREATION & COMMUNITY SERVICES DEPARTMENT

Job Code and Position Title	Adopted FY 2025/26	Adopted FY 2026/27	Change	Adopted FY 2027/28	Change
Administration					
0025 Office Specialist [7]	-	1.00	1.00	1.00	-
0353 Senior Administrative Assistant (C)	1.00	1.00	-	1.00	-
0460 Accounting Technician	1.00	1.00	-	1.00	-
6511 Deputy Parks, Recreation, & Community Services Director	3.00	3.00	-	3.00	-
6520 Parks, Recreation, & Community Services Director	1.00	1.00	-	1.00	-
7860 Park Planner (Designer)	1.00	1.00	-	1.00	-
8131 Project Manager	2.00	2.00	-	2.00	-
8132 Senior Project Manager	1.00	1.00	-	1.00	-
8133 Principal Project Manager	1.00	1.00	-	1.00	-
9530 Administrative Analyst	1.00	1.00	-	1.00	-
9540 Senior Administrative Analyst	1.00	1.00	-	1.00	-
9571 Administrative Services Manager	1.00	1.00	-	1.00	-
Total Full-Time Benefitted	**14.00**	**15.00**	**1.00**	**15.00**	**-**
Total Administration	**14.00**	**15.00**	**1.00**	**15.00**	**-**
Recreation					
0025 Office Specialist [7]	1.00	-	(1.00)	-	-
6420 Recreation Services Coordinator [4]	19.00	18.00	(1.00)	18.00	-
6480 Recreation Supervisor	5.00	5.00	-	5.00	-
6490 Recreation Superintendent	1.00	1.00	-	1.00	-
8125 Project Coordinator [4]	-	1.00	1.00	1.00	-
8757 Lead Outreach Worker (C) [1]	1.00	-	(1.00)	-	-
Total Full-Time Benefitted	**27.00**	**25.00**	**(2.00)**	**25.00**	**-**
6380 Assistant Recreation Coordinator [4]	12.75	12.00	(0.75)	12.00	-
8110 Project Assistant [4]	-	0.75	0.75	0.75	-
Total 3/4 Time Benefitted	**12.75**	**12.75**	**-**	**12.75**	**-**
8756 Outreach Worker (C) [2]	1.50	-	(1.50)	-	-
Total Half-Time Benefitted	**1.50**	**-**	**(1.50)**	**-**	**-**
2930 General Service Worker	1.25	1.25	-	1.25	-
6260 Lifeguard/Instructor	11.05	11.05	-	11.05	-
6280 Pool Manager	2.04	2.04	(0.00)	2.04	-
6285 Assistant Aquatics Coordinator	2.18	2.18	(0.00)	2.18	-
6350 Recreation Leader	47.02	47.02	-	47.02	-
6380 Assistant Recreation Coordinator [4]	0.64	0.64	-	0.64	-
6580 Instructor	5.53	5.53	(0.00)	5.53	-
Total Part-Time Non-Benefitted	**69.71**	**69.71**	**-**	**69.71**	**-**
Total Recreation	**110.96**	**107.46**	**(3.50)**	**107.46**	**-**

PARKS, RECREATION & COMMUNITY SERVICES DEPARTMENT					
Job Code and Position Title	**Adopted FY 2025/26**	**Adopted FY 2026/27**	**Change**	**Adopted FY 2027/28**	**Change**
Parks					
0082 Senior Office Specialist	1.00	1.00	-	1.00	-
0460 Accounting Technician	1.00	1.00	-	1.00	-
2985 Park Maintenance Worker	13.00	13.00	-	13.00	-
3005 Senior Park Maintenance Worker	5.00	5.00	-	5.00	-
3015 Park Supervisor	3.00	3.00	-	3.00	-
3020 Lead Park Maintenance Worker	4.00	4.00	-	4.00	-
3025 Park Superintendent	1.00	1.00	-	1.00	-
3035 Landscape Maintenance Inspector	4.00	4.00	-	4.00	-
4370 Maintenance Electrician	1.00	1.00	-	1.00	-
4440 Air Conditioning Technician	2.00	2.00	-	2.00	-
6420 Recreation Services Coordinator	1.00	1.00	-	1.00	-
9540 Senior Administrative Analyst	1.00	1.00	-	1.00	-
Total Full-Time Benefitted	**37.00**	**37.00**	**-**	**37.00**	**-**
6380 Assistant Recreation Coordinator	1.50	1.50	-	1.50	-
Total 3/4 Time Benefitted	**1.50**	**1.50**	**-**	**1.50**	**-**
2930 General Service Worker	3.25	3.25	-	3.25	-
2995 Weekend Crew Supervisor	2.25	2.25	-	2.25	-
6350 Recreation Leader	0.75	0.75	-	0.75	-
6580 Instructor	1.50	1.50	-	1.50	-
Total Part-Time Non-Benefitted	**7.75**	**7.75**	**-**	**7.75**	**-**
Total Parks	**46.25**	**46.25**	**-**	**46.25**	**-**
Special Transit Services					
0082 Senior Office Specialist	1.00	1.00	-	1.00	-
3930 Senior Minibus Driver/Dispatch	1.00	1.00	-	1.00	-
3940 Minibus Driver/Dispatch	5.00	5.00	-	5.00	-
3950 Minibus Driver [3]	25.00	31.00	6.00	31.00	-
6430 Special Transit Supervisor [6]	2.00	1.00	(1.00)	1.00	-
6431 Special Transit Manager	1.00	1.00	-	1.00	-
8125 Project Coordinator [6]	-	1.00	1.00	1.00	-
8450 Senior Management Analyst	1.00	1.00	-	1.00	-
Total Full-Time Benefitted	**36.00**	**42.00**	**6.00**	**42.00**	**-**
Total Special Transportation Fund	**36.00**	**42.00**	**6.00**	**42.00**	**-**
Arts & Cultural Affairs					
8125 Project Coordinator	4.00	4.00	-	4.00	-
8131 Project Manager	1.00	1.00	-	1.00	-
8132 Senior Project Manager	1.00	1.00	-	1.00	-
Total Full-Time Benefitted	**6.00**	**6.00**	**-**	**6.00**	**-**
Total Arts & Cultural Affairs	**6.00**	**6.00**	**-**	**6.00**	**-**
Total	**213.21**	**216.71**	**3.50**	**216.71**	**-**

SUMMARY OF CHANGES

Staffing levels increase by 3.50 FTE from the adopted FY 2025/26 budget. MiniBus Drivers (6.00 FTE) were approved by the City Council on September 16, 2025 and 2.50 FTE were also transferred from Recreation to Housing & Human Services, Homeless Outreach per City Council approval on February 24, 2026.

POSITION CHANGES

Full-Time Equivalent (FTE) Changes

1. Recreation: Decrease 1.00 FTE due to transfer of Lead Outreach Worker to Housing & Human Services, Homeless Outreach per City Council approval on February 24, 2026
2. Recreation: Decrease 1.50 FTE due to transfer of Outreach Worker to Housing & Human Services, Homeless Outreach per City Council approval on February 24, 2026
3. Special Transit: Increase Minibus Drivers by 6.00 FTE per City Council approval on September 16, 2025

Reclassifications

4. Recreation: Reclassify Recreation Services Coordinator (1.00 FTE) to Project Coordinator (1.00 FTE)
5. Recreation: Reclassify Assistant Recreation Coordinator (0.75 FTE) to Project Assistant (0.75 FTE)
6. Special Transit Services: Reclassify Special Transit Supervisor (1.00 FTE) to Project Coordinator (1.00 FTE)

Reorganizations

7. Recreation: Transfer Senior Office Specialist (1.00 FTE) to Administration

POLICE DEPARTMENT					
Job Code and Position Title	**Adopted FY 2025/26**	**Adopted FY 2026/27**	**Change**	**Adopted FY 2027/28**	**Change**
Office of the Chief					
0353 Senior Administrative Assistant (C) [1]	1.00	-	(1.00)	-	-
0360 Executive Assistant (C) [1]	-	1.00	1.00	1.00	-
2260 Police Detective	2.00	2.00	-	2.00	-
2300 Police Sergeant	3.00	3.00	-	3.00	-
2320 Police Lieutenant	1.00	1.00	-	1.00	-
2356 Deputy Police Chief	2.00	2.00	-	2.00	-
2360 Police Chief	1.00	1.00	-	1.00	-
2670 Police Administrative Specialist (C)	2.00	2.00	-	2.00	-
Total Full-Time Benefitted	**12.00**	**12.00**	**-**	**12.00**	**-**
Total Office of the Chief	**12.00**	**12.00**	**-**	**12.00**	**-**
Community Services Bureau					
0082 Senior Office Specialist	1.00	1.00	-	1.00	-
0347 Administrative Assistant (C) [3]	1.00	-	(1.00)	-	-
2240 Police Officer	6.00	6.00	-	6.00	-
2300 Police Sergeant	1.00	1.00	-	1.00	-
2320 Police Lieutenant	1.00	1.00	-	1.00	-
2571 Community Services Officer	1.00	1.00	-	1.00	-
2673 Police Program Coordinator	1.00	1.00	-	1.00	-
9241 Programmer Analyst [4]	1.00	2.00	1.00	2.00	-
9245 Senior Programmer Analyst [2]	1.00	-	(1.00)	-	-
9265 Business Systems Manager II [2]	-	1.00	1.00	1.00	-
Total Full-Time Benefitted	**14.00**	**14.00**	**-**	**14.00**	**-**
Total Community Services Bureau	**14.00**	**14.00**	**-**	**14.00**	**-**
Support Services					
0082 Senior Office Specialist	2.00	2.00	-	2.00	-
2240 Police Officer	6.00	6.00	-	6.00	-
2260 Police Detective [5]	1.00	-	(1.00)	-	-
2300 Police Sergeant	2.00	2.00	-	2.00	-
2320 Police Lieutenant [6]	2.00	1.00	(1.00)	1.00	-
2340 Police Captain	1.00	1.00	-	1.00	-
2571 Community Services Officer [7]	3.00	2.00	(1.00)	2.00	-
2600 Range Master [8]	1.00	-	(1.00)	-	-
2605 Assistant Range Master [9]	1.00	-	(1.00)	-	-
2650 Police Property & Evidence Specialist [10]	6.00	-	(6.00)	-	-
2655 Police Records Specialist	26.00	26.00	-	26.00	-
2663 Police Records Information Manager	1.00	1.00	-	1.00	-
2670 Police Administrative Specialist (C)	3.00	3.00	-	3.00	-
2675 Police Program Supervisor [11]	6.00	5.00	(1.00)	5.00	-
2700 Police Records Systems Analyst	1.00	1.00	-	1.00	-
9241 Programmer Analyst [4]	1.00	-	(1.00)	-	-
9530 Administrative Analyst	1.00	1.00	-	1.00	-
Total Full-Time Benefitted	**64.00**	**51.00**	**(13.00)**	**51.00**	**-**
2430 Police Cadet	7.00	7.00	-	7.00	-
2763 Police Investigative Assistant [29]	-	1.25	1.25	1.25	-
9300 Extra Help [29]	1.25	-	(1.25)	-	-

POLICE DEPARTMENT					
Job Code and Position Title	**Adopted FY 2025/26**	**Adopted FY 2026/27**	**Change**	**Adopted FY 2027/28**	**Change**
Total Part-Time Non-Benefitted	**8.25**	**8.25**	**-**	**8.25**	**-**
Total Support Services	**72.25**	**59.25**	**(13.00)**	**59.25**	**-**
Community Engagement					
0347 Administrative Assistant (C) [3]	-	1.00	1.00	1.00	-
2240 Police Officer [13, 19]	-	42.00	42.00	42.00	-
2300 Police Sergeant [15, 22]	-	6.00	6.00	6.00	-
2320 Police Lieutenant [6, 23]	-	4.00	4.00	4.00	-
2340 Police Captain [16]	-	1.00	1.00	1.00	-
2571 Community Services Officer [17, 24]	-	4.00	4.00	4.00	-
2573 Park & Neighborhood Specialist [25]	-	20.00	20.00	20.00	-
Total Full-Time Benefitted	**-**	**78.00**	**78.00**	**78.00**	**-**
Total Community Engagement	**-**	**78.00**	**78.00**	**78.00**	**-**
Administrative Services					
0082 Senior Office Specialist	1.00	1.00	-	1.00	-
0410 Account Clerk II	2.00	2.00	-	2.00	-
0430 Senior Account Clerk	1.00	1.00	-	1.00	-
0465 Accounting Technician (P)	1.00	1.00	-	1.00	-
2675 Police Program Supervisor	1.00	1.00	-	1.00	-
2860 Custodian	7.00	7.00	-	7.00	-
8280 Senior Accountant	1.00	1.00	-	1.00	-
8450 Senior Management Analyst	1.00	1.00	-	1.00	-
8460 Principal Management Analyst	1.00	1.00	-	1.00	-
9530 Administrative Analyst	1.00	1.00	-	1.00	-
9574 Police Administrator	1.00	1.00	-	1.00	-
Total Full-Time Benefitted	**18.00**	**18.00**	**-**	**18.00**	**-**
Total Administrative Services	**18.00**	**18.00**	**-**	**18.00**	**-**
Communications Bureau					
2490 Public Safety Dispatcher I	4.00	4.00	-	4.00	-
2493 Public Safety Dispatcher II	48.00	48.00	-	48.00	-
2510 Public Safety Communications Supervisor	7.00	7.00	-	7.00	-
2515 Police Communications Systems Analyst	1.00	1.00	-	1.00	-
2520 Public Safety Communications Manager	1.00	1.00	-	1.00	-
Total Full-Time Benefitted	**61.00**	**61.00**	**-**	**61.00**	**-**
Total Communications Bureau	**61.00**	**61.00**	**-**	**61.00**	**-**
Field Operations					
0082 Senior Office Specialist [12]	2.00	1.00	(1.00)	1.00	-
0347 Administrative Assistant (C)	1.00	1.00	-	1.00	-
2240 Police Officer [13]	205.00	180.00	(25.00)	180.00	-
2260 Police Detective [14]	7.00	-	(7.00)	-	-
2300 Police Sergeant [15]	29.00	24.00	(5.00)	24.00	-
2320 Police Lieutenant	8.00	8.00	-	8.00	-
2340 Police Captain [16]	1.00	-	(1.00)	-	-
2571 Community Services Officer [17]	5.00	4.00	(1.00)	4.00	-
2600 Range Master [8]	-	1.00	1.00	1.00	-

POLICE DEPARTMENT					
Job Code and Position Title	**Adopted FY 2025/26**	**Adopted FY 2026/27**	**Change**	**Adopted FY 2027/28**	**Change**
2605 Assistant Range Master [9]	-	1.00	1.00	1.00	-
2673 Police Program Coordinator [18]	1.00	-	(1.00)	-	-
Total Full-Time Benefitted	**259.00**	**220.00**	**(39.00)**	**220.00**	**-**
Total Field Operations	**259.00**	**220.00**	**(39.00)**	**220.00**	**-**
Special Operations					
0082 Senior Office Specialist [12]	-	1.00	1.00	1.00	-
2240 Police Officer [19]	60.00	43.00	(17.00)	43.00	-
2260 Police Detective [20]	15.00	5.00	(10.00)	5.00	-
2280 Police Pilot	5.00	5.00	-	5.00	-
2300 Police Sergeant [21, 22]	10.00	6.00	(4.00)	6.00	-
2320 Police Lieutenant [23]	5.00	2.00	(3.00)	2.00	-
2340 Police Captain	1.00	1.00	-	1.00	-
2571 Community Services Officer [24]	4.00	1.00	(3.00)	1.00	-
2573 Park & Neighborhood Specialist [25]	20.00	-	(20.00)	-	-
2673 Police Program Coordinator [18]	-	1.00	1.00	1.00	-
5450 Senior Aircraft Mechanic	2.00	2.00	-	2.00	-
9137 Crime Analyst [26]	3.00	-	(3.00)	-	-
9139 Supervisor Crime Analyst [27]	1.00	-	(1.00)	-	-
Total Full-Time Benefitted	**126.00**	**67.00**	**(59.00)**	**67.00**	**-**
Total Special Operations	**126.00**	**67.00**	**(59.00)**	**67.00**	**-**
Central Investigations					
2240 Police Officer [28]	1.00	2.00	1.00	2.00	-
2260 Police Detective [14, 20]	25.00	42.00	17.00	42.00	-
2300 Police Sergeant [21]	4.00	7.00	3.00	7.00	-
2320 Police Lieutenant	1.00	1.00	-	1.00	-
2340 Police Captain	1.00	1.00	-	1.00	-
2571 Community Services Officer	3.00	3.00	-	3.00	-
2615 Senior Forensic Specialist	3.00	3.00	-	3.00	-
2620 Supervisor Forensic Specialist	1.00	1.00	-	1.00	-
Total Full-Time Benefitted	**39.00**	**60.00**	**21.00**	**60.00**	**-**
Total Central Investigations	**39.00**	**60.00**	**21.00**	**60.00**	**-**
Special Investigations					
0082 Senior Office Specialist	1.00	1.00	-	1.00	-
2240 Police Officer [28]	1.00	-	(1.00)	-	-
2260 Police Detective [5]	20.00	21.00	1.00	21.00	-
2300 Police Sergeant	3.00	3.00	-	3.00	-
2320 Police Lieutenant	1.00	1.00	-	1.00	-
2571 Community Services Officer [7]	1.00	2.00	1.00	2.00	-
2650 Police Property & Evidence Specialist [10]	-	6.00	6.00	6.00	-
2675 Police Program Supervisor [11]	-	1.00	1.00	1.00	-
9137 Crime Analyst [26]	-	3.00	3.00	3.00	-
9139 Supervisor Crime Analyst [27]	-	1.00	1.00	1.00	-
Total Full-Time Benefitted	**27.00**	**39.00**	**12.00**	**39.00**	**-**
Total Special Investigations	**27.00**	**39.00**	**12.00**	**39.00**	**-**
Total	**628.25**	**628.25**	**-**	**628.25**	**-**

SUMMARY OF CHANGES

Staffing levels did not change from the adopted FY 2025/26 budget.

POSITION CHANGES

Reclassifications

1. Office of the Chief: Reclassify Senior Admin Assistant (C) (1.00 FTE) to Executive Assistant (C) (1.00 FTE)
2. Community Services Bureau: Reclassify Senior Programmer Analyst (1.00 FTE) to Business Systems Manager (1.00 FTE)

Reorganizations

Community Services Bureau

3. Transfer Admin Assistant (C) (1.00 FTE) to Community Engagement
4. Transfer Programmer Analyst (1.00 FTE) to Support Services

Support Services

5. Transfer Police Detective (1.00 FTE) to Special Investigations
6. Transfer Police Lieutenant (1.00 FTE) to Community Engagement
7. Transfer Community Services Officer (1.00 FTE) to Special Investigations
8. Transfer Range Master (1.00 FTE) to Field Operations
9. Transfer Assistant Range Master (1.00 FTE) to Field Operations
10. Transfer Police Property & Evidence Specialist (6.00 FTE) to Special Investigations
11. Transfer Police Programs Supervisor (1.00 FTE) to Special Investigations

Field Operations

12. Transfer Senior Office Specialist (1.00 FTE) to Special Operations
13. Transfer Police Officer (25.00 FTE) to Community Engagement
14. Transfer Police Detective (7.00 FTE) to Central Investigations
15. Transfer Police Sergeant (5.00 FTE) to Community Engagement
16. Transfer Police Captain (1.00 FTE) to Community Engagement
17. Transfer Community Services Officer (1.00 FTE) to Community Engagement
18. Transfer Police Programs Coordinator (1.00 FTE) to Special Operations

Special Operations

19. Transfer Police Officer (17.00 FTE) to Community Engagement
20. Transfer Police Detective (10.00 FTE) to Central Investigations
21. Transfer Police Sergeant (3.00 FTE) to Central Investigations
22. Transfer Police Sergeant (1.00 FTE) to Community Engagement
23. Transfer Police Lieutenant (3.00 FTE) to Community Engagement
24. Transfer Community Services Officer (3.00 FTE) to Community Engagement
25. Transfer Park and Neighborhood Specialist (20.00 FTE) to Community Engagement
26. Transfer Crime Analyst (3.00 FTE) to Special Investigations

27. Transfer Supervising Crime Analyst (1.00 FTE) to Special Investigations

Special Investigations

28. Transfer Police Officer (1.00 FTE) to Central Investigations (1.00 FTE)

Title Changes

1. Support Services: Change Extra Help (1.25 FTE) to Police Investigative Assistant (1.25 FTE)

PUBLIC LIBRARY					
Job Code and Position Title	Adopted FY 2025/26	Adopted FY 2026/27	Change	Adopted FY 2027/28	Change
Administration					
0082 Senior Office Specialist	1.00	1.00	-	1.00	-
0353 Senior Administrative Assistant (C)	1.00	1.00	-	1.00	-
0400 Account Clerk I	1.00	1.00	-	1.00	-
0460 Accounting Technician	1.00	1.00	-	1.00	-
6035 Assistant Library Director	1.00	1.00	-	1.00	-
6040 Library Director	1.00	1.00	-	1.00	-
8460 Principal Management Analyst	1.00	1.00	-	1.00	-
9261 Business Systems Analyst	1.00	1.00	-	1.00	-
9571 Administrative Services Manager	1.00	1.00	-	1.00	-
Total Full-Time Benefitted	**9.00**	**9.00**	**-**	**9.00**	**-**
Total Administration	**9.00**	**9.00**	**-**	**9.00**	**-**
Neighborhood Services					
2910 Maintenance Worker I	1.00	1.00	-	1.00	-
5785 Library Assistant [2]	19.00	18.00	(1.00)	18.00	-
5825 Library Technician	10.00	10.00	-	10.00	-
5865 Library Associate	13.00	13.00	-	13.00	-
5915 Librarian [1]	9.00	8.00	(1.00)	8.00	-
5984 Senior Librarian [1]	1.00	2.00	1.00	2.00	-
9165 Library Digital Systems Specialist	1.00	1.00	-	1.00	-
Total Full-Time Benefitted	**54.00**	**53.00**	**(1.00)**	**53.00**	**-**
5785 Library Assistant [2]	11.50	11.50	-	11.50	-
Total Half-Time Benefitted	**11.50**	**11.50**	**-**	**11.50**	**-**
5785 Library Assistant [2]	-	1.00	1.00	1.00	-
Total Part-Time Non-Benefitted	**-**	**1.00**	**1.00**	**1.00**	**-**
Total Neighborhood Services	**65.50**	**65.50**	**-**	**65.50**	**-**
Total	**74.50**	**74.50**	**-**	**74.50**	**-**

SUMMARY OF CHANGES

Staffing levels did not change from the adopted FY 2025/26 budget.

POSITION CHANGES

Reclassifications

1. Neighborhoods: Reclassify Librarian (1.00 FTE) to Senior Librarian (1.00 FTE)

Corrections From Adopted FY 2025/26 Budget

2. Neighborhoods: Corrected position type from Full-Time to Part-Time None Benefitted for Library Assistant (1.00 FTE)

PUBLIC UTILTIES DEPARTMENT - ADMINISTRATION					
Job Code and Position Title	**Adopted FY 2025/26**	**Adopted FY 2026/27**	**Change**	**Adopted FY 2027/28**	**Change**
Business Support					
9256 Business Systems Manager I	1.00	1.00	-	1.00	-
9257 Senior Business Systems Analyst	5.00	5.00	-	5.00	-
9261 Business Systems Analyst	3.00	3.00	-	3.00	-
9265 Business Systems Manager II	1.00	1.00	-	1.00	-
9266 Principal Business Systems Analyst	1.00	1.00	-	1.00	-
Total Full-Time Benefitted	**11.00**	**11.00**	**-**	**11.00**	**-**
Total Business Support	**11.00**	**11.00**	**-**	**11.00**	**-**
Field Services					
0650 Utilities Customer Service Supervisor	2.00	2.00	-	2.00	-
0670 Utilities Field Services Representative	7.00	7.00	-	7.00	-
0680 Utilities Meter Reader [1, 3]	16.00	5.00	(11.00)	5.00	-
0810 Utilities Senior Field Services Representative	13.00	13.00	-	13.00	-
0815 Utilities Field Services Technician, [3]	-	4.00	4.00	4.00	-
0831 Utilities Field Services Manager	1.00	1.00	-	1.00	-
Total Full-Time Benefitted	**39.00**	**32.00**	**(7.00)**	**32.00**	**-**
Total Field Services	**39.00**	**32.00**	**(7.00)**	**32.00**	**-**
Strategic Initiatives					
7245 Utilities Resource Analyst	1.00	1.00	-	1.00	-
7246 Utilities Senior Resource Analyst	1.00	1.00	-	1.00	-
7247 Utilities Principal Resource Analyst	3.00	3.00	-	3.00	-
7521 Utilities Power Resource Manager	1.00	1.00	-	1.00	-
8133 Principal Project Manager	1.00	1.00	-	1.00	-
8394 Utilities Principal Analyst	1.00	1.00	-	1.00	-
Total Full-Time Benefitted	**8.00**	**8.00**	**-**	**8.00**	**-**
Total Strategic Initiatives	**8.00**	**8.00**	**-**	**8.00**	**-**
Customer Engagement					
0353 Senior Administrative Assistant (C)	1.00	1.00	-	1.00	-
0610 Utilities Customer Service Representative II [4]	2.00	-	(2.00)	-	-
0613 Lead Utilities Customer Service Representative	1.00	1.00	-	1.00	-
0650 Utilities Customer Service Supervisor	1.00	1.00	-	1.00	-
1040 Utilities Program & Services Assistant	2.00	4.00	2.00	4.00	-
1050 Utilities Customer Communications Specialist	1.00	1.00	-	1.00	-
1065 Utilities Program & Services Representative [4]	3.00	3.00	-	3.00	-
1070 Utilities Senior Program & Services Representative	6.00	6.00	-	6.00	-
1073 Utilities Principal Program & Services Representative	3.00	3.00	-	3.00	-
1079 Utilities Customer Engagement Manager	1.00	1.00	-	1.00	-

PUBLIC UTILTIES DEPARTMENT - ADMINISTRATION					
Job Code and Position Title	**Adopted FY 2025/26**	**Adopted FY 2026/27**	**Change**	**Adopted FY 2027/28**	**Change**
8386 Utilities Customer Communications Coordinator	1.00	1.00	-	1.00	-
8450 Senior Management Analyst	1.00	1.00	-	1.00	-
Total Full-Time Benefitted	**23.00**	**23.00**	**-**	**23.00**	**-**
Total Customer Engagement	**23.00**	**23.00**	**-**	**23.00**	**-**
Legislative and Regulatory Risk					
7521 Utilities Power Resource Manager	1.00	1.00	-	1.00	-
Total Full-Time Benefitted	**1.00**	**1.00**	**-**	**1.00**	**-**
Total Legislative and Regulatory Risk	**1.00**	**1.00**	**-**	**1.00**	**-**
Utility Billing					
0617 Utilities Billing Representative II	10.00	10.00	-	10.00	-
0619 Lead Utilities Billing Representative	1.00	1.00	-	1.00	-
9540 Senior Administrative Analyst	1.00	1.00	-	1.00	-
Total Full-Time Benefitted	**12.00**	**12.00**	**-**	**12.00**	**-**
Total Utility Billing	**12.00**	**12.00**	**-**	**12.00**	**-**
Customer Service					
0345 Administrative Assist [11]	-	1.00	1.00	1.00	-
0610 Utilities Customer Service Representative II	49.00	49.00	-	49.00	-
0613 Lead Utilities Customer Service Representative	8.00	8.00	-	8.00	-
0650 Utilities Customer Service Supervisor	5.00	5.00	-	5.00	-
0891 Utilities Customer Service Manager	1.00	1.00	-	1.00	-
8389 Utilities Analyst [2]	-	1.00	1.00	1.00	-
Total Full-Time Benefitted	**63.00**	**65.00**	**2.00**	**65.00**	**-**
Total Customer Service	**63.00**	**65.00**	**2.00**	**65.00**	**-**
Management Services					
0345 Administrative Assist [5, 11]	3.00	-	(3.00)	-	-
0353 Senior Administrative Assistant (C) [5]	3.00	5.00	2.00	5.00	-
0360 Executive Assistant (C)	1.00	1.00	-	1.00	-
0410 Account Clerk II	1.00	1.00	-	1.00	-
0450 Senior Accounting Technician	1.00	1.00	-	1.00	-
0460 Accounting Technician [6]	1.00	-	(1.00)	-	-
6986 Building Services Project Manager	1.00	1.00	-	1.00	-
7420 Utilities General Manager	1.00	1.00	-	1.00	-
7424 Utilities Assistant General Manager - Energy Delivery	1.00	1.00	-	1.00	-
7436 Utilities Assistant General Manager - Water	1.00	1.00	-	1.00	-
8133 Principal Project Manager [7]	-	1.00	1.00	1.00	-
8260 Accountant II	2.00	2.00	-	2.00	-
8280 Senior Accountant	2.00	2.00	-	2.00	-
8366 Utilities Assistant General Manager [8]	1.00	2.00	1.00	2.00	-
8376 Utilities Assistant General Manager - Finance & Administration	1.00	1.00	-	1.00	-
8389 Utilities Analyst [6, 9]	1.00	3.00	2.00	3.00	-

PUBLIC UTILTIES DEPARTMENT - ADMINISTRATION					
Job Code and Position Title	Adopted FY 2025/26	Adopted FY 2026/27	Change	Adopted FY 2027/28	Change
8393 Utilities Senior Analyst	3.00	3.00	-	3.00	-
8394 Utilities Principal Analyst	4.00	4.00	-	4.00	-
8398 Utilities Fiscal Manager	3.00	3.00	-	3.00	-
8460 Principal Management Analyst	1.00	1.00	-	1.00	-
9244 Chief Innovation Security Officer [8]	1.00	-	(1.00)	-	-
9530 Administrative Analyst	1.00	1.00	-	1.00	-
9540 Senior Administrative Analyst [7,9]	2.00	-	(2.00)	-	-
Total Full-Time Benefitted	**36.00**	**35.00**	**(1.00)**	**35.00**	**-**
9950 Technical Intern	1.00	1.00	-	1.00	-
Total Part-Time Non-Benefitted	**1.00**	**1.00**	**-**	**1.00**	**-**
Total Management Services	**37.00**	**36.00**	**(1.00)**	**36.00**	**-**
Safety					
6765 Senior Engineering Aide [10]	1.00	-	(1.00)	-	-
8131 Project Manager	1.00	1.00	-	1.00	-
8654 Utilities Safety & Training Manager	1.00	1.00	-	1.00	-
8655 Safety Specialist	1.00	1.00	-	1.00	-
8656 Safety Coordinator [10]	1.00	2.00	1.00	2.00	-
Total Full-Time Benefitted	**5.00**	**5.00**	**-**	**5.00**	**-**
Total Safety	**5.00**	**5.00**	**-**	**5.00**	**-**
Total	**199.00**	**193.00**	**(6.00)**	**193.00**	**-**

SUMMARY OF CHANGES

Staffing levels decreased by 6.00 FTE from the adopted FY 2025/26 budget due to the reduction of Utilities Meter Readers (7.00 FTE) in Field Services and the addition of an Utilities Analyst (1.00 FTE) in Customer Service. The personnel reductions will help offset the increased costs associated with reclassifications and new positions, including the Utilities Analyst in RPU Administration and the SCADA Systems Supervisor in RPU Electric.

POSITION CHANGES

Full-Time Equivalent (FTE) Changes

1. Field Services: Decrease Meter Readers (7.00 FTE) to offset cost of new positions and reclassifications in the Electric Fund
2. Customer Service: Increase 1.00 FTE for Utilities Analyst

Reclassifications

3. Field Services: Reclassify Utilities Meter Reader (4.00 FTE) to Utilities Field Services (4.00 FTE)
4. Customer Engagement: Reclassify Utilities Customer Service Representative II (2.00 FTE) to Utilities Program/Services Representative (2.00 FTE)
5. Management Service: Reclassify Administrative Assistant (2.00 FTE) to Senior Administrative Assistant (2.00 FTE)
6. Management Service: Reclassify Accounting Technician (1.00 FTE) to Utilities Analyst (1.00 FTE)
7. Management Service: Reclassify Senior Administrative Analyst (1.00 FTE) to Principal Project Manager (1.00 FTE)

8. Management Service: Reclassify Chief Innovation Security Officer to Utilities Assistant General Manager - Resources (1.00 FTE)
9. Management Service: Reclassify Senior Administrative Analyst (1.00 FTE) to Utilities Analyst (1.00 FTE)
10. Safety: Reclassify Senior Engineering Aide (1.00 FTE) to Safety Coordinator (1.00 FTE)

Reorganizations

11. Management Service: Transfer Administrative Assistant (1.00 FTE) to Customer Service (1.00 FTE)

Title Changes

12. Customer Engagement: Change Utilities Public Benefits/Customer Relations Manager (1.00 FTE) to Customer Engagement Manager (1.00 FTE)

PUBLIC UTILITIES DEPARTMENT - ELECTRIC					
Job Code and Position Title	**Adopted FY 2025/26**	**Adopted FY 2026/27**	**Change**	**Adopted FY 2027/28**	**Change**
Power Resources					
0082 Senior Office Specialist	1.00	1.00	-	1.00	-
1130 Inventory Control Specialist I	1.00	1.00	-	1.00	-
4708 Utilities Generation Manager	1.00	1.00	-	1.00	-
4715 Utilities Generation Operations & Maintenance Supervisor	1.00	1.00	-	1.00	-
5030 Utilities Generation Technician	6.00	6.00	-	6.00	-
5031 Utilities Senior Generation Technician	2.00	2.00	-	2.00	-
5035 Utilities Generation Test Technician	3.00	3.00	-	3.00	-
5040 Utilities Senior Generation Test Technician	1.00	1.00	-	1.00	-
7040 SCADA Systems Supervisor [1]	-	1.00	1.00	1.00	-
7235 Utilities Power Scheduler/Trader	12.00	12.00	-	12.00	-
7245 Utilities Resource Analyst	3.00	3.00	-	3.00	-
7246 Utilities Senior Resource Analyst	13.00	13.00	-	13.00	-
7247 Utilities Principal Resource Analyst	6.00	6.00	-	6.00	-
7411 Utilities Generation Plant Manager	2.00	2.00	-	2.00	-
7521 Utilities Power Resource Manager	3.00	3.00	-	3.00	-
8132 Senior Project Manager	1.00	1.00	-	1.00	-
8133 Principal Project Manager	1.00	1.00	-	1.00	-
8394 Utilities Principal Analyst [2]	-	1.00	1.00	1.00	-
9230 Senior Systems Analyst	2.00	2.00	-	2.00	-
9264 Senior Geographic Information Systems Analyst [3]	3.00	2.00	(1.00)	2.00	-
9530 Administrative Analyst	1.00	1.00	-	1.00	-
Total Full-Time Benefitted	**63.00**	**64.00**	**1.00**	**64.00**	**-**
9950 Technical Intern	1.00	1.00	-	1.00	-
Total Part-Time Non-Benefitted	**1.00**	**1.00**	**-**	**1.00**	**-**
Total Power Resources	**64.00**	**65.00**	**1.00**	**65.00**	**-**
Field Operations					
0082 Senior Office Specialist	1.00	1.00	-	1.00	-
3820 Utilities Street Light Maintenance Worker	2.00	2.00	-	2.00	-
4640 Utilities Power Line Technician	42.00	42.00	-	42.00	-
4660 Utilities Electric Troubleshooter	4.00	4.00	-	4.00	-
4700 Utilities Electric Supervisor [14]	11.00	12.00	1.00	12.00	-
4711 Utilities Electric Field Manager	1.00	1.00	-	1.00	-
4720 Utilities Electric Superintendent [4]	2.00	1.00	(1.00)	1.00	-
4774 Utilities Electric Meter Supervisor [4]	-	1.00	1.00	1.00	-
7590 Construction Inspector II	2.00	2.00	-	2.00	-
7610 Senior Construction Inspector	1.00	1.00	-	1.00	-
8460 Principal Management Analyst [5]	-	1.00	1.00	1.00	-
9257 Senior Business Systems Analyst [5]	1.00	-	(1.00)	-	-
9530 Administrative Analyst	2.00	2.00	-	2.00	-
9540 Senior Administrative Analyst [6, 15]	1.00	2.00	1.00	2.00	-
Total Full-Time Benefitted	**70.00**	**72.00**	**2.00**	**72.00**	**-**
Total Field Operations	**70.00**	**72.00**	**2.00**	**72.00**	**-**

PUBLIC UTILITIES DEPARTMENT - ELECTRIC					
Job Code and Position Title	**Adopted FY 2025/26**	**Adopted FY 2026/27**	**Change**	**Adopted FY 2027/28**	**Change**
Energy Delivery Engineering					
0082 Senior Office Specialist	2.00	2.00	-	2.00	-
0345 Administrative Assist	1.00	1.00	-	1.00	-
4720 Utilities Electric Superintendent [7]	1.00	-	(1.00)	-	-
6755 Engineering Aide	7.00	7.00	-	7.00	-
6765 Senior Engineering Aide [8]	10.00	9.00	(1.00)	9.00	-
6865 Utilities Supervising Engineering Technician (Electric) [9]	5.00	4.00	(1.00)	4.00	-
6875 Engineering Technician [8,9]	8.00	10.00	2.00	10.00	-
6885 Senior Engineering Technician (Civil) [10]	1.00	-	(1.00)	-	-
6895 Utilities Senior Engineering Technician (Electric) [10]	6.00	7.00	1.00	7.00	-
7140 Principal Engineer	6.00	6.00	-	6.00	-
7175 Utilities Electric Engineer	6.00	6.00	-	6.00	-
7180 Utilities Senior Electric Engineer	16.00	16.00	-	16.00	-
7191 Utilities Electric Engineering Manager [7]	1.00	2.00	1.00	2.00	-
8132 Senior Project Manager [11]	1.00	-	(1.00)	-	-
9261 Business Systems Analyst [11]	-	1.00	1.00	1.00	-
9530 Administrative Analyst [6,12,15]	3.00	1.00	(2.00)	1.00	-
9540 Senior Administrative Analyst [12]	1.00	2.00	1.00	2.00	-
Total Full-Time Benefitted	**75.00**	**74.00**	**(1.00)**	**74.00**	**-**
9950 Technical Intern	1.00	1.00	-	1.00	-
Total Part-Time Non-Benefitted	**1.00**	**1.00**	**-**	**1.00**	**-**
Total Energy Delivery Engineering	**76.00**	**75.00**	**(1.00)**	**75.00**	**-**
Operations					
0082 Senior Office Specialist	1.00	1.00	-	1.00	-
4700 Utilities Electric Supervisor [14]	1.00	-	(1.00)	-	-
4720 Utilities Electric Superintendent	3.00	3.00	-	3.00	-
4745 Utilities Electric Meter Shop Assist	4.00	4.00	-	4.00	-
4765 Utilities Electric Meter Technician	8.00	8.00	-	8.00	-
4770 Utilities Senior Electric Meter Technician	2.00	2.00	-	2.00	-
4860 Utilities Electric Power Systems Dispatcher II	13.00	13.00	-	13.00	-
4875 Utilities Dispatch Supervisor	1.00	1.00	-	1.00	-
5000 Utilities Transformer Technician II	1.00	1.00	-	1.00	-
5020 Utilities Substation Electrician	13.00	13.00	-	13.00	-
5060 Utilities Electric Test Technician	7.00	7.00	-	7.00	-
5061 Utilities Electric Test Supervisor	1.00	1.00	-	1.00	-
5100 Utilities Substation Construction/ Maintenance Supervisor	3.00	3.00	-	3.00	-
5120 Utilities Electric Operations Manager	1.00	1.00	-	1.00	-
6755 Engineering Aide [13]	-	1.00	1.00	1.00	-
7040 SCADA Systems Supervisor	1.00	1.00	-	1.00	-
8394 Utilities Principal Analyst	1.00	1.00	-	1.00	-
9176 Network Engineer [13]	1.00	-	(1.00)	-	-
9230 Senior Systems Analyst	2.00	2.00	-	2.00	-

PUBLIC UTILITIES DEPARTMENT - ELECTRIC					
Job Code and Position Title	Adopted FY 2025/26	Adopted FY 2026/27	Change	Adopted FY 2027/28	Change
Total Full-Time Benefitted	64.00	63.00	(1.00)	63.00	-
Total Operations	64.00	63.00	(1.00)	63.00	-
Total	274.00	275.00	1.00	275.00	-

SUMMARY OF CHANGES

Staffing levels increased by 1.00 FTE from the adopted FY 2025/26 budget due to the addition of a SCADA Systems Supervisor in Power Resources.

POSITION CHANGES

Full-Time Equivalent (FTE) Changes

1. Power Resources: Increase 1.00 FTE for SCADA Systems Supervisor
2. Power Resources:Increase 1.00 FTE with the transfer of a Utilities Principal Analyst from Riverside Public Utilities - Water, Field Operations
3. Power Resources:Decrease 1.00 FTE with the transfer of a Senior Geographic Information Systems Analyst to Riverside Public Utilities - Water, Engineering

Reclassifications

4. Field Operations: Reclassify Utilities Electric Superintendent (1.00 FTE) to Utilities Electric Meter Supervisor (1.00 FTE)
5. Field Operations:Reclassify Senior Business Systems Analyst (1.00 FTE) to Principal Management Analyst (1.00 FTE)
6. Field Operations:Reclassify Administrative Analyst (1.00 FTE) to Senior Administrative Analyst (1.00 FTE)
7. Energy Delivery - Engineering: Reclassify Utilities Electric Superintendent (1.00 FTE) to Utilities Electric Engineering Manager (1.00 FTE)
8. Energy Delivery - Engineering: Reclassify Senior Engineering Aide (1.00 FTE) to Engineering Technician (1.00 FTE)
9. Energy Delivery - Engineering: Reclassify Utilities Supervising Engineering Technician (Electric) (1.00 FTE) to Engineering Technician (1.00 FTE)
10. Energy Delivery - Engineering: Reclassify Senior Engineering Technician (Civil) (1.00 FTE) to Utilities Senior Engineering Technician (Electric) (1.00 FTE)
11. Energy Delivery - Engineering: Reclassify Senior Project Manager (1.00 FTE) to Business Systems Analyst (1.00 FTE)
12. Energy Delivery - Engineering: Reclassify Administrative Analyst (1.00 FTE) to Senior Administrative Analyst (1.00 FTE)
13. Operations: Reclassify Network Engineer (1.00 FTE) to Engineering Aide (1.00 FTE)

Reorganizations

14. Operations: Transfer Utilities Electric Supervisor (1.00 FTE) to Field Operations
15. Energy Delivery Engineering: Transfer Administrative Analyst (1.00 FTE) to Field Operations

PUBLIC UTILITIES DEPARTMENT - WATER					
Job Code and Position Title	**Adopted FY 2025/26**	**Adopted FY 2026/27**	**Change**	**Adopted FY 2027/28**	**Change**
Production & Operations					
0082 Senior Office Specialist	1.00	1.00	-	1.00	-
3550 Cross Connection Specialist I [3]	-	1.00	1.00	1.00	-
3552 Senior Cross Connection Specialist	2.00	2.00	-	2.00	-
3670 Utilities Water Operations & Maintenance Supervisor	1.00	1.00	-	1.00	-
3740 Utilities Water Superintendent	2.00	2.00	-	2.00	-
4280 Utilities Water Systems Operator II	9.00	9.00	-	9.00	-
4300 Utilities Senior Water Systems Operator	1.00	1.00	-	1.00	-
4320 Utilities Water Control Systems Technician	3.00	3.00	-	3.00	-
4330 Utilities Water Systems Operations Manager	1.00	1.00	-	1.00	-
4337 Utilities Water Quality Technician	3.00	3.00	-	3.00	-
4371 Utilities Water Maintenance Electrician	3.00	3.00	-	3.00	-
4391 Utilities Water Maintenance Painter	1.00	1.00	-	1.00	-
5485 Utilities Water Maintenance Mechanic	3.00	3.00	-	3.00	-
6875 Engineering Technician [3, 4, 5, 11]	4.00	1.00	(3.00)	1.00	-
7040 SCADA Systems Supervisor	1.00	1.00	-	1.00	-
7160 Utilities Senior Water Engineer	1.00	1.00	-	1.00	-
7283 Senior Water Resources Analyst	1.00	1.00	-	1.00	-
7284 Principal Water Resource Analyst	1.00	1.00	-	1.00	-
8131 Project Manager [4]	1.00	2.00	1.00	2.00	-
8389 Utilities Analyst	2.00	2.00	-	2.00	-
9230 Senior Systems Analyst	2.00	2.00	-	2.00	-
Total Full-Time Benefitted	**43.00**	**42.00**	**(1.00)**	**42.00**	**-**
Total Production & Operations	**43.00**	**42.00**	**(1.00)**	**42.00**	**-**
Field Operations					
0082 Senior Office Specialist	1.00	1.00	-	1.00	-
3620 Utilities Water Field Helper	16.00	16.00	-	16.00	-
3660 Utilities Waterworks Pipefitter [6]	37.00	39.00	2.00	39.00	-
3680 Utilities Water Troubleshooter	4.00	4.00	-	4.00	-
3720 Utilities Water Supervisor	10.00	10.00	-	10.00	-
3740 Utilities Water Superintendent	2.00	2.00	-	2.00	-
4010 Utilities Equipment Operator	4.00	4.00	-	4.00	-
4255 Utilities Water Meter Technician II [6]	2.00	-	(2.00)	-	-
5580 Utilities Welder/Pipefitter [7]	2.00	3.00	1.00	3.00	-
5590 Utilities Assistant Shop Tool/ Fabrication Technician [7]	1.00	-	(1.00)	-	-
5600 Utilities Shop Tool/Fabrication Technician	1.00	1.00	-	1.00	-
8393 Utilities Senior Analyst [8, 9]	1.00	1.00	-	1.00	-
8394 Utilities Principal Analyst [1, 8]	1.00	1.00	-	1.00	-
9100 Utilities Data Control Clerk [9]	1.00	-	(1.00)	-	-
9530 Administrative Analyst	2.00	2.00	-	2.00	-
Total Full-Time Benefitted	**85.00**	**84.00**	**(1.00)**	**84.00**	**-**
Total Field Operations	**85.00**	**84.00**	**(1.00)**	**84.00**	**-**

PUBLIC UTILITIES DEPARTMENT - WATER					
Job Code and Position Title	Adopted FY 2025/26	Adopted FY 2026/27	Change	Adopted FY 2027/28	Change
Engineering					
0345 Administrative Assist	1.00	1.00	-	1.00	-
2801 Utilities Landscape Maintenance Contract Administrator	1.00	1.00	-	1.00	-
6755 Engineering Aide [5, 11]	-	1.00	1.00	1.00	-
6765 Senior Engineering Aide	1.00	1.00	-	1.00	-
6875 Engineering Technician	3.00	3.00	-	3.00	-
7140 Principal Engineer [10]	4.00	5.00	1.00	5.00	-
7155 Utilities Associate Water Engineer	6.00	6.00	-	6.00	-
7160 Utilities Senior Water Engineer	7.00	7.00	-	7.00	-
7193 Engineering Manager	2.00	2.00	-	2.00	-
7283 Senior Water Resources Analyst	2.00	2.00	-	2.00	-
7590 Construction Inspector II	2.00	2.00	-	2.00	-
7610 Senior Construction Inspector	1.00	1.00	-	1.00	-
7631 Chief Construction Inspector	1.00	1.00	-	1.00	-
8133 Principal Project Manager [10]	1.00	-	(1.00)	-	-
8440 Management Analyst	1.00	1.00	-	1.00	-
9259 Geographic Information Systems Analyst	1.00	1.00	-	1.00	-
9264 Senior Geographic Information Systems Analyst [2]	1.00	2.00	1.00	2.00	-
9372 Const Project Manager	1.00	1.00	-	1.00	-
Total Full-Time Benefitted	**36.00**	**38.00**	**2.00**	**38.00**	**-**
9950 Technical Intern	1.00	1.00	-	1.00	-
Total Part-Time Non-Benefitted	**1.00**	**1.00**	**-**	**1.00**	**-**
Total Engineering	**37.00**	**39.00**	**2.00**	**39.00**	**-**
Total	**165.00**	**165.00**	**-**	**165.00**	**-**

SUMMARY OF CHANGES

No changes to staffing levels from the adopted FY 2025/26 budget.

POSITION CHANGES

Full-Time Equivalent (FTE) Changes

1. Field Operations: Decrease 1.00 FTE with the transfer of a Utilities Principal Analyst to Riverside Public Utilities - Electric - Power Resources
2. Engineering: Increase 1.00 FT with the transfer of a Senior Geographic Information Systems Analyst from Riverside Public Utilities - Electric, Power Resources

Reclassifications

3. Production & Operations: Reclassify Engineering Technician (1.00 FTE) to Cross Connection Specialist (1.00 FTE)
4. Production & Operations: Reclassify Engineering Technician (1.00 FTE) to Project Manager (1.00 FTE)
5. Production & Operations: Reclassify Engineering Technician (1.00 FTE) to Engineering Aide (1.00 FTE)
6. Field Operations: Reclassify Utilities Water Meter Technician II (2.00 FTE) to Utilities Waterworks Pipefitter (2.00 FTE)

7. Field Operations: Reclassify Utilities Assistant Shop/Tools Fabrication Technician (1.00 FTE) to Utilities Welder/Pipefitter (1.00 FTE)
8. Field Operations: Reclassify Utilities Senior Analyst (1.00 FTE) to Utilities Principal Analyst (1.00 FTE)
9. Field Operations: Reclassify Utilities Data Control Clerk (1.00 FTE) to Utilities Senior Analyst (1.00 FTE)
10. Engineering: Reclassify Principal Project Manager (1.00 FTE) to Principal Engineer (1.00 FTE)

Reorganizations

11. Production & Operations: Transfer Engineering Technician/Aide (1.00 FTE) to Engineering

PUBLIC WORKS DEPARTMENT					
Job Code and Position Title	**Adopted FY 2025/26**	**Adopted FY 2026/27**	**Change**	**Adopted FY 2027/28**	**Change**
Administration					
0345 Administrative Assist	1.00	1.00	-	1.00	-
0360 Executive Assistant (C)	1.00	1.00	-	1.00	-
7213 Deputy Public Works Director - City Engineering	1.00	1.00	-	1.00	-
7217 Deputy Public Works Director - Field Operations	1.00	1.00	-	1.00	-
7400 Public Workers Director	1.00	1.00	-	1.00	-
8460 Principal Management Analyst	2.00	2.00	-	2.00	-
8656 Safety Coordinator	1.00	1.00	-	1.00	-
9580 Fiscal Manager	1.00	1.00	-	1.00	-
Total Full-Time Benefitted	**9.00**	**9.00**	**-**	**9.00**	**-**
Total Administration	**9.00**	**9.00**	**-**	**9.00**	**-**
Street Maintenance					
0082 Senior Office Specialist	2.00	2.00	-	2.00	-
2860 Custodian	1.00	1.00	-	1.00	-
2910 Maintenance Worker I	4.00	4.00	-	4.00	-
3035 Landscape Maintenance Inspector	3.00	3.00	-	3.00	-
3050 Tree Maintenance Inspector	3.00	3.00	-	3.00	-
3128 Wastewater Collection Technician I	3.00	3.00	-	3.00	-
3130 Wastewater Collection Technician II	1.00	1.00	-	1.00	-
3170 Lead Wastewater Collection Systems Technician [2]	1.00	-	(1.00)	-	-
3215 Senior Sign Technician	2.00	2.00	-	2.00	-
3230 Vector Control Technician [3]	2.00	-	(2.00)	-	-
3240 Street Maintenance Worker	8.00	8.00	-	8.00	-
3260 Senior Street Maintenance Worker [3]	18.00	20.00	2.00	20.00	-
3266 Graffiti Education Coordinator	1.00	1.00	-	1.00	-
3290 Lead Street Maintenance Worker	4.00	4.00	-	4.00	-
3310 Street Maintenance Supervisor	5.00	5.00	-	5.00	-
3365 Senior Field Service Operations Manager	1.00	1.00	-	1.00	-
4000 Heavy Equipment Operator	7.00	7.00	-	7.00	-
5190 Traffic Signal Technician II	5.00	5.00	-	5.00	-
5211 Traffic Signal Maintenance Supervisor	1.00	1.00	-	1.00	-
5505 Wastewater Mechanic Supervisor [2]	-	1.00	1.00	1.00	-
6765 Senior Engineering Aide [4]	1.00	-	(1.00)	-	-
7864 Urban Forestry & Landscape Supervisor	1.00	1.00	-	1.00	-
7867 Urban Forester Manager	1.00	1.00	-	1.00	-
8460 Principal Management Analyst	1.00	1.00	-	1.00	-
9530 Administrative Analyst [4]	-	1.00	1.00	1.00	-
Total Full-Time Benefitted	**76.00**	**76.00**	**-**	**76.00**	**-**
2935 General Service Worker (Reset)	5.00	5.00	-	5.00	-
Total Part-Time Non-Benefitted	**5.00**	**5.00**	**-**	**5.00**	**-**
Total Street Maintenance	**81.00**	**81.00**	**-**	**81.00**	**-**
City Engineering					
6755 Engineering Aide	1.00	1.00	-	1.00	-

PUBLIC WORKS DEPARTMENT					
Job Code and Position Title	**Adopted FY 2025/26**	**Adopted FY 2026/27**	**Change**	**Adopted FY 2027/28**	**Change**
6765 Senior Engineering Aide	3.00	3.00	-	3.00	-
6820 Survey Party Chief	1.00	1.00	-	1.00	-
6841 City Surveyor	1.00	1.00	-	1.00	-
6875 Engineering Technician	1.00	1.00	-	1.00	-
6885 Senior Engineering Technician (Civil)	5.00	5.00	-	5.00	-
6955 Permit Technician	2.00	2.00	-	2.00	-
7120 Associate Engineer	6.00	6.00	-	6.00	-
7130 Senior Engineer [5]	3.00	2.00	(1.00)	2.00	-
7140 Principal Engineer [5]	1.00	2.00	1.00	2.00	-
7193 Engineering Manager	3.00	3.00	-	3.00	-
7590 Construction Inspector II	11.00	11.00	-	11.00	-
7610 Senior Construction Inspector	1.00	1.00	-	1.00	-
7631 Chief Construction Inspector	1.00	1.00	-	1.00	-
7636 Construction Contract Administrator	1.00	1.00	-	1.00	-
7637 Senior Construction Project Manager	1.00	1.00	-	1.00	-
9259 Geographic Information Systems Analyst	1.00	1.00	-	1.00	-
9372 Const Project Manager	1.00	1.00	-	1.00	-
9530 Administrative Analyst	1.00	1.00	-	1.00	-
Total Full-Time Benefitted	**45.00**	**45.00**	**-**	**45.00**	**-**
Total City Engineering	**45.00**	**45.00**	**-**	**45.00**	**-**
Traffic Engineering					
6765 Senior Engineering Aide [6]	1.00	-	(1.00)	-	-
6875 Engineering Technician [6]	-	1.00	1.00	1.00	-
6885 Senior Engineering Technician (Civil)	1.00	1.00	-	1.00	-
7121 Associate Traffic Engineer	3.00	3.00	-	3.00	-
7140 Principal Engineer	1.00	1.00	-	1.00	-
7210 City Traffic Engineer	1.00	1.00	-	1.00	-
7950 Principal Planner	1.00	1.00	-	1.00	-
Total Full-Time Benefitted	**8.00**	**8.00**	**-**	**8.00**	**-**
9950 Technical Intern	0.25	0.25	-	0.25	-
Total Part-Time Non-Benefitted	**0.25**	**0.25**	**-**	**0.25**	**-**
Total Traffic Engineering	**8.25**	**8.25**	**-**	**8.25**	**-**
Sewer					
0082 Senior Office Specialist	1.00	1.00	-	1.00	-
0460 Accounting Technician	1.00	1.00	-	1.00	-
1130 Inventory Control Specialist I [7]	2.00	-	(2.00)	-	-
1150 Inventory Control Specialist II [7]	-	2.00	2.00	2.00	-
2910 Maintenance Worker I [15]	2.00	4.00	2.00	4.00	-
3130 Wastewater Collection Technician II [8,9]	11.00	9.00	(2.00)	9.00	-
3170 Lead Wastewater Collection Systems Technician [9]	3.00	4.00	1.00	4.00	-
3174 Senior Wastewater Collection Systems Technician	1.00	1.00	-	1.00	-

PUBLIC WORKS DEPARTMENT					
Job Code and Position Title	**Adopted FY 2025/26**	**Adopted FY 2026/27**	**Change**	**Adopted FY 2027/28**	**Change**
3185 Wastewater Maintenance Scheduler	3.00	3.00	-	3.00	-
4000 Heavy Equipment Operator	1.00	1.00	-	1.00	-
4112 Wastewater Plant Operator III	16.00	16.00	-	16.00	-
4120 Wastewater SCADA Systems Technician	1.00	1.00	-	1.00	-
4125 Wastewater Operations Dispatcher	4.00	4.00	-	4.00	-
4130 Senior Wastewater Plant Operator	6.00	6.00	-	6.00	-
4140 Wastewater Plant Supervisor	3.00	3.00	-	3.00	-
4150 Wastewater Operations Manager	4.00	4.00	-	4.00	-
4186 Wastewater Resource Analyst [8]	2.00	3.00	1.00	3.00	-
4420 Wastewater Plant Electric & Instruments Technician II	6.00	6.00	-	6.00	-
4470 Wastewater Electric & Instruments Supervisor	1.00	1.00	-	1.00	-
5240 Senior Wastewater Plant Electric & Instruments Technician	1.00	1.00	-	1.00	-
5490 Wastewater Maintenance Mechanic II	11.00	11.00	-	11.00	-
5500 Senior Wastewater Maintenance Mechanic [10]	2.00	1.00	(1.00)	1.00	-
5505 Wastewater Mechanic Supervisor [1, 10]	2.00	4.00	2.00	4.00	-
7035 Senior SCADA Systems Technician	1.00	1.00	-	1.00	-
7041 SCADA Systems Supervisor	1.00	1.00	-	1.00	-
7120 Associate Engineer [11]	3.00	2.00	(1.00)	2.00	-
7130 Senior Engineer	2.00	2.00	-	2.00	-
7140 Principal Engineer [12]	2.00	1.00	(1.00)	1.00	-
7193 Engineering Manager [12]	-	1.00	1.00	1.00	-
7218 Deputy Public Works Director - Wastewater	1.00	1.00	-	1.00	-
7610 Senior Construction Inspector	1.00	1.00	-	1.00	-
7636 Construction Contract Administrator [13]	-	1.00	1.00	1.00	-
7637 Senior Construction Project Manager [13]	1.00	-	(1.00)	-	-
7670 Environmental Compliance Inspector II	7.00	7.00	-	7.00	-
7675 Senior Environmental Compliance Inspector	2.00	2.00	-	2.00	-
7695 Environmental Service Coordinator	2.00	2.00	-	2.00	-
8025 Laboratory Analyst III	4.00	4.00	-	4.00	-
8029 Laboratory Quality Assurance Officer	1.00	1.00	-	1.00	-
8460 Principal Management Analyst	1.00	1.00	-	1.00	-
8648 Safety Officer	1.00	1.00	-	1.00	-
9259 Geographic Information Systems Analyst	1.00	1.00	-	1.00	-
9270 Principal Geographic Information Systems Analyst	1.00	1.00	-	1.00	-
9530 Administrative Analyst [11]	1.00	2.00	1.00	2.00	-
9540 Senior Administrative Analyst	2.00	2.00	-	2.00	-
TBD Septic Tank Hauler [15]	2.00	-	(2.00)	-	-

PUBLIC WORKS DEPARTMENT					
Job Code and Position Title	**Adopted FY 2025/26**	**Adopted FY 2026/27**	**Change**	**Adopted FY 2027/28**	**Change**
Total Full-Time Benefitted	**121.00**	**122.00**	**1.00**	**122.00**	**-**
Total Sewer	**121.00**	**122.00**	**1.00**	**122.00**	**-**
Refuse					
0082 Senior Office Specialist	1.00	1.00	-	1.00	-
2910 Maintenance Worker I	2.00	2.00	-	2.00	-
3240 Street Maintenance Worker	1.00	1.00	-	1.00	-
3260 Senior Street Maintenance Worker	2.00	2.00	-	2.00	-
3290 Lead Street Maintenance Worker	1.00	1.00	-	1.00	-
3310 Street Maintenance Supervisor	1.00	1.00	-	1.00	-
3365 Senior Field Service Operations Manager	1.00	1.00	-	1.00	-
3390 Solid Waste Operator	11.00	11.00	-	11.00	-
3400 Senior Solid Waste Operator	32.00	32.00	-	32.00	-
3410 Solid Waste Collections Supervisor I	2.00	2.00	-	2.00	-
3421 Solid Waste Collections Supervisor II	1.00	1.00	-	1.00	-
4030 Street Sweeper Oper	7.00	7.00	-	7.00	-
8460 Principal Management Analyst	1.00	1.00	-	1.00	-
9530 Administrative Analyst	1.00	1.00	-	1.00	-
Total Full-Time Benefitted	**64.00**	**64.00**	**-**	**64.00**	**-**
2935 General Service Worker (Reset)	2.00	2.00	-	2.00	-
2995 Weekend Crew Supervisor	1.00	1.00	-	1.00	-
Total Part-Time Non-Benefitted	**3.00**	**3.00**	**-**	**3.00**	**-**
Total Refuse	**67.00**	**67.00**	**-**	**67.00**	**-**
Public Parking Services					
0082 Senior Office Specialist	3.00	3.00	-	3.00	-
2421 Parking Control Representative	15.00	15.00	-	15.00	-
2422 Senior Parking Control Representative	2.00	2.00	-	2.00	-
9504 Public Parking Services Manager	1.00	1.00	-	1.00	-
9530 Administrative Analyst	1.00	1.00	-	1.00	-
9540 Senior Administrative Analyst	1.00	1.00	-	1.00	-
Total Full-Time Benefitted	**23.00**	**23.00**	**-**	**23.00**	**-**
Total Public Parking Services	**23.00**	**23.00**	**-**	**23.00**	**-**
Environmental Services					
4150 Wastewater Operations Manager [14]	-	1.00	1.00	1.00	-
4186 Wastewater Resource Analyst [14]	1.00	-	(1.00)	-	-
7682 Environmental Services Manager	1.00	1.00	-	1.00	-
Total Full-Time Benefitted	**2.00**	**2.00**	**-**	**2.00**	**-**
Total Environmental Services	**2.00**	**2.00**	**-**	**2.00**	**-**
Total	**356.25**	**357.25**	**1.00**	**357.25**	**-**

SUMMARY OF CHANGES

Staffing levels increase by 1.00 FTE from the adopted FY 2025/26 budget due to the addition of a Wastewater Mechanical Supervisor in the Sewer Fund.

POSITION CHANGES

Full-Time Equivalent (FTE) Changes

1. Sewer: Increase by 1.00 FTE for Wastewater Mechanical Supervisor

Reclassifications

2. Street Maintenance: Reclassify Lead Wastewater Collection Systems Technician (1.00 FTE) to Wastewater Mechanical Supervisor (1.00 FTE)
3. Street Maintenance: Reclassify Vector Control Technician (2.00 FTE) to Senior Street Maintenance Worker (2.00 FTE)
4. Street Maintenance: Reclassify Senior Engineering Aide (1.00 FTE) to Administrative Analyst (1.00 FTE)
5. City Engineering: Reclassify Principal Engineer (1.00 FTE) to Engineering Manager (1.00 FTE)
6. Traffic Engineering: Reclassify Senior Engineering Aide (1.00 FTE) to Engineering Technician (1.00 FTE)
7. Sewer: Reclassify Inventory Control Specialist I (2.00 FTE) to Inventory Control Specialist II (2.00 FTE)
8. Sewer: Reclassify Wastewater Collection Systems Technician (1.00 FTE) to Wastewater Resource Analyst (1.00 FTE)
9. Sewer: Reclassify Wastewater Collection Systems Technician (1.00 FTE) to Lead Wastewater Collection Systems Technician (1.00 FTE)
10. Sewer: Reclassify Senior Wastewater Maintenance Mechanic (1.00 FTE) to Wastewater Mechanical Supervisor (1.00 FTE)
11. Sewer: Reclassify Associate Engineer (1.00 FTE) to Administrative Analyst (1.00 FTE)
12. Sewer: Reclassify Principal Engineer (1.00 FTE) to Engineering Manager (1.00 FTE)
13. Sewer: Reclassify Senior Construction Project Manager (1.00 FTE) to Construction Contract Administrator (1.00 FTE)
14. Environmental Services: Reclassify Wastewater Resources Analyst (1.00 FTE) to Wastewater Operations Manager (1.00 FTE)

Corrections From Adopted FY 2025/26 Budget

1. Sewer: Position is budgeted Maintenance Worker I, with a working title of Septic Tank Hauler, until Human Resources creates a new job code and classification

MEASURE Z POSITIONS

Measure Z positions are funded by the 1¢ transaction and use tax approved by Riverside voters in November 2017 to maintain services and fund critical needs. Two schedules are provided to enhance transparency of Measure Z-funded positions: By Spending Item, and By Department.

The following table lists personnel by Spending Item, corresponding to the Measure Z Five-Year Plan beginning on page 57. Note that the Five-Year Plan spending items may include funding for non-personnel costs in addition to the funding for the positions listed below.

Measure Z Positions by Spending Item					
Job Code and Position Title	**Adopted FY 2025/26**	**Adopted FY 2026/27**	**Change**	**Adopted FY 2027/28**	**Change**
0005 - Additional Sworn Police Positions					
2240 Police Officer	53.00	53.00	-	53.00	-
2260 Police Detective	2.00	2.00	-	2.00	-
2300 Police Sergeant	5.00	5.00	-	5.00	-
Total Full-Time Benefitted	**60.00**	**60.00**	**-**	**60.00**	**-**
Total 0005 - Additional Sworn Police Positions	**60.00**	**60.00**	**-**	**60.00**	**-**
0006 - Public Safety Non-Sworn Positions and Recruitment Costs					
0082 Senior Office Specialist	2.00	2.00	-	2.00	-
2605 Assistant Range Master	1.00	1.00	-	1.00	-
2655 Police Records Specialist	4.00	4.00	-	4.00	-
2670 Police Administrative Specialist (C)	1.00	1.00	-	1.00	-
2860 Custodian	1.00	1.00	-	1.00	-
8720 Senior Human Resources Analyst	1.00	1.00	-	1.00	-
9241 Programmer Analyst	1.00	1.00	-	1.00	-
Total Full-Time Benefitted	**11.00**	**11.00**	**-**	**11.00**	**-**
2763 Police Investigative Assistant [3]	-	1.25	1.25	1.25	-
9300 Extra Help [3]	1.25	-	(1.25)	-	-
Total Part-Time Non-Benefitted	**1.25**	**1.25**	**-**	**1.25**	**-**
Total 0006 - Public Safety Non-Sworn Positions and Recruitment Costs	**12.25**	**12.25**	**-**	**12.25**	**-**
0008 - Additional Public Safety Dispatchers					
2493 Public Safety Dispatcher II	8.00	8.00	-	8.00	-
2510 Public Safety Communications Supervisor	1.00	1.00	-	1.00	-
Total Full-Time Benefitted	**9.00**	**9.00**	**-**	**9.00**	**-**
Total 0008 - Additional Public Safety Dispatchers	**9.00**	**9.00**	**-**	**9.00**	**-**
0009 - Maintain Firefighter Staffing Level					
2040 Firefighter (S)	6.00	6.00	-	6.00	-
Total Full-Time Benefitted	**6.00**	**6.00**	**-**	**6.00**	**-**
Total 0009 - Maintain Firefighter Staffing Level	**6.00**	**6.00**	**-**	**6.00**	**-**

Measure Z Positions by Spending Item					
Job Code and Position Title	**Adopted FY 2025/26**	**Adopted FY 2026/27**	**Change**	**Adopted FY 2027/28**	**Change**
0010 - Fire Captains (Training and Arson)					
2090 Fire Captain (S) [4]	1.00	-	(1.00)	-	-
2100 Fire Captain (D) [4]	3.00	4.00	1.00	4.00	-
Total Full-Time Benefitted	**4.00**	**4.00**	**-**	**4.00**	**-**
Total 0010 - Fire Captains (Training and Arson)	**4.00**	**4.00**	**-**	**4.00**	**-**
0011 - Reinstatement of Battalion Chief					
2125 Fire Battalion Chief (D)	1.00	1.00	-	1.00	-
2140 Fire Marshal	1.00	1.00	-	1.00	-
Total Full-Time Benefitted	**2.00**	**2.00**	**-**	**2.00**	**-**
Total 0011 - Reinstatement of Battalion Chief	**2.00**	**2.00**	**-**	**2.00**	**-**
0016 - Additional Fleet Mechanics for Police Department					
5340 Senior Mechanic	2.00	2.00	-	2.00	-
Total Full-Time Benefitted	**2.00**	**2.00**	**-**	**2.00**	**-**
Total 0016 - Additional Fleet Mechanics for Police Department	**2.00**	**2.00**	**-**	**2.00**	**-**
0017 - Additional Fleet Mechanics for Fire Department					
5345 Fire Mechanic	2.00	2.00	-	2.00	-
Total Full-Time Benefitted	**2.00**	**2.00**	**-**	**2.00**	**-**
Total 0017 - Additional Fleet Mechanics for Fire Department	**2.00**	**2.00**	**-**	**2.00**	**-**
0031 - Ward Action Team - City Attorney's Office					
0310 Legal Secretary	1.00	1.00	-	1.00	-
8923 Senior Deputy City Attorney	1.00	1.00	-	1.00	-
Total Full-Time Benefitted	**2.00**	**2.00**	**-**	**2.00**	**-**
Total 0031 - Ward Action Team - City Attorney's Office	**2.00**	**2.00**	**-**	**2.00**	**-**
0033 - Technology Improvements					
9252 Innovation & Technology Analyst II	1.00	1.00	-	1.00	-
Total Full-Time Benefitted	**1.00**	**1.00**	**-**	**1.00**	**-**
Total 0033 - Technology Improvements	**1.00**	**1.00**	**-**	**1.00**	**-**
0034 - 4-Person Staffing on Fire Trucks					
2040 Firefighter (S)	6.00	6.00	-	6.00	-
Total Full-Time Benefitted	**6.00**	**6.00**	**-**	**6.00**	**-**
Total 0034 - 4-Person Staffing on Fire Trucks	**6.00**	**6.00**	**-**	**6.00**	**-**

Measure Z Positions by Spending Item					
Job Code and Position Title	**Adopted FY 2025/26**	**Adopted FY 2026/27**	**Change**	**Adopted FY 2027/28**	**Change**
0039 - Public Safety & Engagement Team Program (PSET) - Urban					
2240 Police Officer	4.00	4.00	-	4.00	-
7450 Code Enforcement Officer II [1]	7.00	6.00	(1.00)	6.00	-
7460 Senior Code Enforcement Officer	1.00	1.00	-	1.00	-
8755 Outreach Supervisor [1]	-	1.00	1.00	1.00	-
8756 Outreach Worker (C) [2]	6.00	9.00	3.00	9.00	-
Total Full-Time Benefitted	**18.00**	**21.00**	**3.00**	**21.00**	**-**
Total 0039 - Public Safety & Engagement Team Program (PSET) - Urban	**18.00**	**21.00**	**3.00**	**21.00**	**-**
0046 - Park and Neighborhood Specialist (PANS) Program					
2573 Park & Neighborhood Specialist	20.00	20.00	-	20.00	-
Total Full-Time Benefitted	**20.00**	**20.00**	**-**	**20.00**	**-**
Total 0046 - Park and Neighborhood Specialist (PANS) Program	**20.00**	**20.00**	**-**	**20.00**	**-**
0048 - Office of Homeless Solutions Expansion					
0082 Senior Office Specialist	1.00	1.00	-	1.00	-
8110 Project Assistant	1.00	1.00	-	1.00	-
Total Full-Time Benefitted	**2.00**	**2.00**	**-**	**2.00**	**-**
Total 0048 - Office of Homeless Solutions Expansion	**2.00**	**2.00**	**-**	**2.00**	**-**
0049 - Public Safety & Engagement Team Program (PSET) - Wildlands					
2240 Police Officer	16.00	16.00	-	16.00	-
2300 Police Sergeant	2.00	2.00	-	2.00	-
8756 Outreach Worker (C) [2]	8.00	5.00	(3.00)	5.00	-
Total Full-Time Benefitted	**26.00**	**23.00**	**(3.00)**	**23.00**	**-**
Total 0049 - Public Safety & Engagement Team Program (PSET) - Wildlands	**26.00**	**23.00**	**(3.00)**	**23.00**	**-**
0060 - Senior & Disabled Programming					
6420 Recreation Services Coordinator	1.00	1.00	-	1.00	-
Total Full-Time Benefitted	**1.00**	**1.00**	**-**	**1.00**	**-**
Total 0060 - Senior & Disabled Programming	**1.00**	**1.00**	**-**	**1.00**	**-**
Total	**173.25**	**173.25**	**-**	**173.25**	**-**

SUMMARY OF CHANGES

Staffing levels did not change from the adopted FY 2025/26 budget.

POSITION CHANGES

Reclassifications

1. **0039 - PSET Urban:** Reclassify Code Enforcement Officer II (1.00 FTE) to Outreach Supervisor (1.00 FTE)

Reorganization

2. **0049 - PSET Wildland:** Transfer Outreach Worker (C) (3.00 FTE) to 0039 - PSET Urban

Corrections From Adopted FY 2025/26 Budget

3. **0010 - Reinstatement of Captains:** Correct job code from 2090 - Fire Captain (S) (1.00 FTE) to 2100 - Fire Captain (D) (1.00 FTE)

Measure Z Positions by Department

Job Code and Position Title	Adopted FY 2025/26	Adopted FY 2026/27	Change	Adopted FY 2027/28	Change
City Attorney's Office					
0310 Legal Secretary	1.00	1.00	-	1.00	-
8923 Senior Deputy City Attorney	1.00	1.00	-	1.00	-
Total Full-Time Benefitted	**2.00**	**2.00**	**-**	**2.00**	**-**
Total City Attorney's Office	**2.00**	**2.00**	**-**	**2.00**	**-**
Fire Department					
2040 Firefighter (S)	12.00	12.00	-	12.00	-
2090 Fire Captain (S) [3]	1.00	-	(1.00)	-	-
2100 Fire Captain (D) [3]	3.00	4.00	1.00	4.00	-
2125 Fire Battalion Chief (D)	1.00	1.00	-	1.00	-
2140 Fire Marshal	1.00	1.00	-	1.00	-
Total Full-Time Benefitted	**18.00**	**18.00**	**-**	**18.00**	**-**
Total Fire Department	**18.00**	**18.00**	**-**	**18.00**	**-**
General Services Department					
5340 Senior Mechanic	2.00	2.00	-	2.00	-
5345 Fire Mechanic	2.00	2.00	-	2.00	-
Total Full-Time Benefitted	**4.00**	**4.00**	**-**	**4.00**	**-**
Total General Services Department	**4.00**	**4.00**	**-**	**4.00**	**-**
Housing & Human Services Department					
0082 Senior Office Specialist	1.00	1.00	-	1.00	-
7450 Code Enforcement Officer II [1]	7.00	6.00	(1.00)	6.00	-
7460 Senior Code Enforcement Officer	1.00	1.00	-	1.00	-
8110 Project Assistant	1.00	1.00	-	1.00	-
8755 Outreach Supervisor [1]	-	1.00	1.00	1.00	-
8756 Outreach Worker (C)	14.00	14.00	-	14.00	-
Total Full-Time Benefitted	**24.00**	**24.00**	**-**	**24.00**	**-**
Total Housing & Human Services Department	**24.00**	**24.00**	**-**	**24.00**	**-**
Human Resources Department					
8720 Senior Human Resources Analyst	1.00	1.00	-	1.00	-
Total Full-Time Benefitted	**1.00**	**1.00**	**-**	**1.00**	**-**
Total Human Resources Department	**1.00**	**1.00**	**-**	**1.00**	**-**
Innovation & Technology Department					
9252 Innovation & Technology Analyst II	1.00	1.00	-	1.00	-
Total Full-Time Benefitted	**1.00**	**1.00**	**-**	**1.00**	**-**
Total Innovation & Technology Department	**1.00**	**1.00**	**-**	**1.00**	**-**
Parks, Recreation & Community Services Department					
6420 Recreation Services Coordinator	1.00	1.00	-	1.00	-
Total Full-Time Benefitted	**1.00**	**1.00**	**-**	**1.00**	**-**
Total Parks, Recreation & Community Services Department	**1.00**	**1.00**	**-**	**1.00**	**-**

Measure Z Positions by Department					
Job Code and Position Title	Adopted FY 2025/26	Adopted FY 2026/27	Change	Adopted FY 2027/28	Change
Police Department					
0082 Senior Office Specialist	2.00	2.00	-	2.00	-
2240 Police Officer	73.00	73.00	-	73.00	-
2260 Police Detective	2.00	2.00	-	2.00	-
2300 Police Sergeant	7.00	7.00	-	7.00	-
2493 Public Safety Dispatcher II	8.00	8.00	-	8.00	-
2510 Public Safety Communications Supervisor	1.00	1.00	-	1.00	-
2573 Park & Neighborhood Specialist	20.00	20.00	-	20.00	-
2605 Assistant Range Master	1.00	1.00	-	1.00	-
2655 Police Records Specialist	4.00	4.00	-	4.00	-
2670 Police Administrative Specialist (C)	1.00	1.00	-	1.00	-
2860 Custodian	1.00	1.00	-	1.00	-
9241 Programmer Analyst	1.00	1.00	-	1.00	-
Total Full-Time Benefitted	**121.00**	**121.00**	**-**	**121.00**	**-**
2763 Police Investigative Assistant [2]	-	1.25	1.25	1.25	-
9300 Extra Help [2]	1.25	-	(1.25)	-	-
Total Part-Time Non-Benefitted	**1.25**	**1.25**	**-**	**1.25**	**-**
Total Police Department	**122.25**	**122.25**	**-**	**122.25**	**-**
Total	**173.25**	**173.25**	**-**	**173.25**	**-**

SUMMARY OF CHANGES

Staffing levels did not change from the adopted FY 2025/26 budget.

POSITION CHANGES

Reclassifications

1. **Housing & Human Services:** Reclassify Code Enforcement II (1.00 FTE) to Outreach Supervisor (1.00 FTE)

Title Changes

2. **Police Department:** Change Extra Help (1.25 FTE) to Police Investigative Assistant (1.25 FTE)

Corrections From Adopted FY 2025/26 Budget

3. **Fire Department:** Correct job code from 2090 - Fire Captain (S) (1.00 FTE) to 2100 - Fire Captain (D) (1.00 FTE)

DEPARTMENT BUDGET DETAIL



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OVERVIEW

Departmental budget details include the following information for each applicable City department:

- **Department Overview:** Mission and/or vision statements; description of department purpose; goals; accomplishments; and challenges.
- **Department Strategic Goals, Objectives, and Performance Measures:** The City adopted a use of the Book of Work. This outlines the goals and accomplishments for each department.
- **Department Organization:** Department's summary organization chart. Refer to the Personnel section beginning on page 195 for a comprehensive personnel detail and explanation of changes.
- **Budget Overview:** Provides schedules of the department's budget and a summary of significant changes. The department summaries include the total capital budget request but do not list the capital projects to which capital funding will be allocated. Additional details of the FY 2026-2028 Capital Budget can be found in the Capital Improvement Program Overview section of this budget document (page 179), and in a separate publication titled FY 2026-2031 Capital Improvement Program available at the City's Budget website[27].
- **Division/Program Budgets:** Provides a description of the budgeted divisions/programs within the department, key statistics, and other relevant information.

DEPARTMENT DETAIL PAGE REFERENCES

City Attorney's Office 259
City Clerk's Office 267
City Council 273
City Manager's Office 277
Inspector General's Office 287
Community & Economic Development Department 291
Finance Department 309
Fire Department 325
General Services Department 338
Housing & Human Services Department 348
Human Resources Department 358
Innovation & Technology Department 367
Marketing and Communications Department 379
Mayor's Office 387
Museum of Riverside 393
Parks, Recreation & Community Services Department 399
Police Department 411
Public Library 429
Public Utilities Department 435
Public Works Department 455
Non-Departmental 474
Non-Classified 477

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CITY ATTORNEY'S OFFICE

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CITY ATTORNEY'S OFFICE

DEPARTMENT OVERVIEW

MISSION STATEMENT

The City Attorney's Office is dedicated to providing professional, ethical, high-quality legal services to the City Council, Boards and Commissions, and City staff for the benefit of all. Working as a team with individual strengths and collaborative efforts, we strive to achieve our united goal of serving our community and making the City of Riverside a better place to live, work and play.

PURPOSE



The City Attorney's Office is dedicated to fulfilling our voter approved Charter powers and duties. We regularly attend meetings of the City Council and various Boards, Commissions and Committees. Our team of lawyers represent and advise the City Council and City officers in all legal matters pertaining to their office. We represent and appear for the City in actions or proceedings in which the City is concerned or is a party, and represent and appear for City officers or employees, or former City officers or employees, in all actions and proceedings in which the officer or employee is concerned or is a party for any act arising out of the officer or employee's employment or by reason of such officer or employee's official capacity. We provide a wide range of other legal services including legal advice/opinions, approving as to legal form agreements and bonds, drafting resolutions and ordinances and amendments thereto, and guiding the implementation of the City Council's policy decisions in compliance with local, state, and federal laws, rules, and regulations.

PRIORITIES

Top priorities for the City Attorney's Office include:

- Based on the 2025 Employee Engagement Survey results and Department budget reductions, the CAO is focusing efforts on increasing staff's feeling of belonging in our office and of having their career goals met by providing individualized career development plans and promotional opportunities to enhance retention.
- Based on the recommendations from the CAO's External Performance Audit, the CAO would like to:
    - Create lead/senior level classifications for the Legal Secretary and Paralegal positions to enhance retention, professional development, and leadership opportunities.
    - Strengthen collaboration with clients by delivering more proactive and innovative legal options to achieve client objectives.
- Enhance training programs for City Council, Boards, Commissions, Committees, and Department staff.
- Finish the office renovation by painting the outdated walls and doors to modernize the office space.

ACCOMPLISHMENTS

A few of the recent accomplishments of the City Attorney's Office include:

- **Litigation Successes:** The Litigation Team has had several recent Motions for Summary Judgment granted in high exposure cases that had been reported to the City's Excess Carriers due to the significant alleged injuries: *Leotsakos v. City, Perez-Hernandez v. City,* and *Freeman v. City*.

- **Undefeated in Cannabis Appeals:** after the City adopted a regulatory framework for cannabis permits, several cannabis applicants who were denied permits filed appeals and legal actions to challenge the City's local ordinances. To date, the CAO's Municipal Division has successfully won all legal challenges.
- In 2025, the Municipal Division and the Public Safety Division, in a joint effort, filed 8 eminent domain court cases to acquire property for the 3rd Street Grade Separation Project.
- The CAO secured a new Case Management Software called Neos to replace the outdated system we were using, trained CAO staff, and transitioned to the new platform with virtually no disruption to our clients.
- The CAO was able to partially complete its office renovation. The CAO expanded its Multi-Purpose room to provide an inclusive space for all CAO staff, installed new ergonomic workstations, and installed new flooring throughout the office to eliminate tripping hazards from uneven walking surfaces.

CHALLENGES

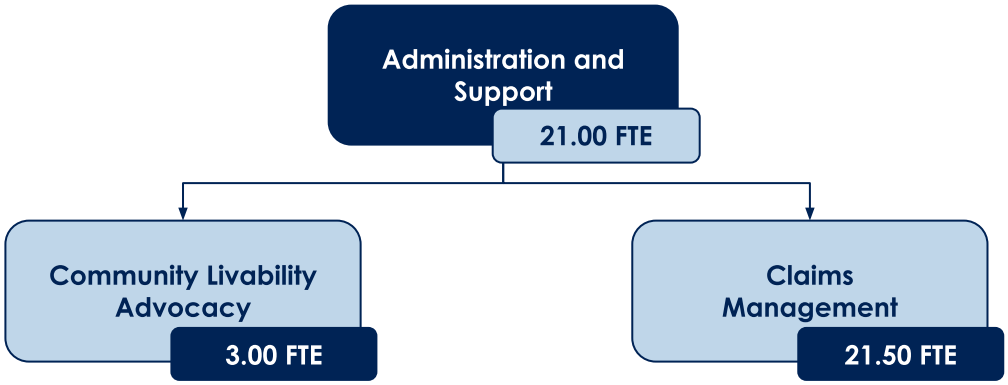
The City Attorney's Office is addressing several key challenges:

- CAO has had challenges in the area of personnel due to limited promotional opportunities and increasing workloads related to the following positions:
    - Limited promotional opportunities in the Legal Secretary and Paralegal job classifications for support staff.
    - Deputy City Attorney (DCA) are not budgeted at the top position classification within the series, promotional opportunities are available due to retirement or employment separation. Three additional Senior DCA positions would assist in retaining and providing advancement opportunities to high performing DCAs.
    - The CAO requires an additional Part-Time Risk Management Specialist due to the increase in claims over the last few years. The CAO currently utilizes a temporary employee from a staffing agency. In order to retain the existing qualified temporary employee and be cost effective the CAO requires adding a part-time position.
    - The FY 2027/2028 Budget required budget reductions which included holding a Legal Secretary position vacant, which will increase workloads for staff. Upon improvement of the City's financial situation the department will need to fill this position.
- Due to managed hiring in 2025 the City Attorney's Office renovation project was partially completed and the painting portion was not completed. The CAO offered to temporarily return $85,818.84 of its office renovation budget in exchange for being allowed to fill a critical Deputy City Attorney position in the Litigation Division. Although the CAO was able to move forward with new flooring and ergonomic furniture to provide staff with a safe work environment, the CAO still requires re-painting the office walls and doors. Upon the improvement of the City's financial situation the CAO would request funding for the completion of the project.

DEPARTMENT ORGANIZATION



Rebecca McKee-Reimbold
Interim City Attorney



A complete schedule of the department's positions, a summary of changes, and a detailed explanation of position changes can be viewed at *Personnel - City Attorney's Office* on page 196.

BUDGET OVERVIEW

The City Attorney's Office is an internal service department that provides legal services to the entire City. The General Fund cost of the City Attorney's Office is fully allocated to City departments based on caseload and work hours directly attributable to those departments' needs and services.

The following budget schedules exclude the allocation of the department produced by the Cost Allocation Plan to provide a more informative picture of the department's operating costs within each fund.

Budget Summary by Expenditure Category - All Funds

	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
EXPENDITURE CATEGORY					
Personnel	$ 6,803,744	$ 8,338,647	$ 8,493,843	$ 9,748,516	$ 10,484,394
Non-Personnel	9,002,263	4,889,885	5,726,970	7,476,170	7,495,010
Debt Service / Debt Transfers Out	5,214	23,890	3,640	3,420	2,940
Charges From Others	1,267,691	1,199,802	1,352,861	24,521	25,718
Charges to Others	(1,674,456)	(1,648,299)	(1,809,963)	(621,676)	(655,011)
Managed Savings	-	-	-	(169,578)	(169,578)
Total	**$ 15,404,456**	**$ 12,803,925**	**$ 13,767,351**	**$ 16,461,373**	**$ 17,183,473**

Budget Summary by Fund	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
FUND					
101 - General Fund [1,2]	$ 5,836,043	$ 7,625,853	$ 6,373,682	$ 5,479,570	$ 5,778,415
110 - Measure Z	343,232	369,039	422,545	439,579	464,986
630 - Liability Insurance Trust [2]	9,225,181	4,809,033	6,971,124	10,542,224	10,940,072
Total	**$ 15,404,456**	**$ 12,803,925**	**$ 13,767,351**	**$ 16,461,373**	**$ 17,183,473**

SIGNIFICANT CHANGES IN BUDGET

1. **Various / 101 - General Fund:** Includes cost reductions of $210,000 in FY 2026/27 and $258,000 in FY 2027/28 across various divisions to address the budget deficit including, but not limited to, personnel savings and quality of life programs.
2. **Personnel / 101 - General Fund and 630 - Liability Insurance Trust:** Transfer 13.50 FTE From 101 - General Fund to 630 - Liability Insurance Trust Fund in FY 2026/27. This is a technical shift and results in a net zero fiscal impact to the General Fund given that the General Fund will still be allocated its associated share of costs.

DIVISION/PROGRAM BUDGETS

The City Attorney's Office operates in a slightly different organizational structure than that represented by the accounting and budget structure, with the Administration and Support Section in the budget includes all three divisions: Litigation Services, Municipal Services, and Public Safety. The following provides a summary of these divisions.

ADMINISTRATION

Administration includes Litigation, Municipal, and Public Safety Divisions. These divisions provide necessary and critical legal advice to City Council, City officials, and all departments, boards, and commissions on a wide range of municipal issues.

Administration and Support (1300)	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
101 - GENERAL FUND					
Personnel	$ 5,879,055	$ 6,653,774	$ 6,854,631	$ 4,918,778	$ 5,255,888
Non-Personnel	1,282,344	2,251,593	974,687	941,133	962,987
Debt Service / Debt Transfers Out	1,848	20,280	-	-	-
Charges From Others	9,444	6,652	6,413	9,129	9,403
Charges to Others	(1,674,456)	(1,648,299)	(1,809,963)	(621,676)	(655,011)
Managed Savings	-	-	-	(169,578)	(169,578)
Total 101 - General Fund	**$ 5,498,235**	**$ 7,284,000**	**$ 6,025,768**	**$ 5,077,786**	**$ 5,403,689**
Total Administration and Support	**$ 5,498,235**	**$ 7,284,000**	**$ 6,025,768**	**$ 5,077,786**	**$ 5,403,689**

MUNICIPAL SERVICES

The Municipal Services Division handles drafting resolutions, ordinances, and contracts; providing advice land use and planning, development projects, real estate transactions, finance issues, elections, ethics, and conflicts of interest; and defending the City in land use and California Environment Quality Act (CEQA) lawsuits; and providing advice on public utility issues.

PUBLIC SAFETY/COMMUNITY LIVABILITY ADVOCACY

The Community Livability Advocacy Division and Public Safety program contribute to an outstanding quality of life in Riverside by managing neighborhood livability issues that are critical to the City of Riverside. This Division closely advises and works with the men and women of the Riverside Police Department, the Riverside Fire Department, and the Code Enforcement Division.

The division is proud of its role in shaping the future of our city by fighting to improve the quality of life in our neighborhoods, preventing gun violence, and fighting for the interests of residents, they also play an active role by attending community meetings, which enables the City's attorneys to understand and address the concerns of the community. The division aggressively initiates legal action to protect the community's health, welfare, quality of life and economic interest.

Community Livability Advocacy (1305)	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
101 - GENERAL FUND					
Personnel	$ 156,991	$ 157,647	$ 143,503	$ 167,730	$ 184,149
Non-Personnel	180,817	184,206	204,411	234,054	190,577
Total 101 - General Fund	**$ 337,808**	**$ 341,853**	**$ 347,914**	**$ 401,784**	**$ 374,726**
110 - MEASURE Z					
Personnel	$ 312,430	$ 366,089	$ 419,505	$ 435,959	$ 461,559
Non-Personnel	30,802	2,950	3,040	3,620	3,427
Total 110 - Measure Z	**$ 343,232**	**$ 369,039**	**$ 422,545**	**$ 439,579**	**$ 464,986**
Total Community Livability Advocacy	**$ 681,040**	**$ 710,892**	**$ 770,459**	**$ 841,363**	**$ 839,712**

LITIGATION SERVICES AND CLAIMS MANAGEMENT

The Litigation Services and Claims Management Division advocates for the City's interests in claims and lawsuits filed against or on behalf of the city, its officers, employees, and agencies. This division handles claims filed against the city. The Litigation Division handles high value personal injury cases, complex civil rights actions, personnel issues, eminent domain actions, breach of contract, challenges to constitutionality of Riverside's laws, policies and procedures, inverse condemnation cases, and Workers' Compensation cases. Lawsuits handled by this Division are litigated in state, federal and appellate courts.

In conjunction with Claims Management, providing this service in-house results in not only cost savings but enables the City to respond to and document issues at the earliest occasion to ensure they do not reoccur. This helps to reduce payouts on or eliminate similar claims. This Division also focuses on providing thorough and comprehensive legal advice, issue spotting to minimize the risk of lawsuits against the City and assisting City staff in performing their functions in compliance with California and federal laws.

Claims Management (1310)	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
630 - LIABILITY INSURANCE TRUST					
Personnel	$ 455,268	$ 1,161,137	$ 1,076,204	$ 4,226,049	$ 4,582,798
Non-Personnel	7,508,300	2,451,136	4,544,832	6,297,363	6,338,019
Debt Service / Debt Transfers Out	3,366	3,610	3,640	3,420	2,940
Charges From Others	1,258,247	1,193,150	1,346,448	15,392	16,315
Total 630 - Liability Insurance Trust	**$ 9,225,181**	**$ 4,809,033**	**$ 6,971,124**	**$ 10,542,224**	**$ 10,940,072**
Total Claims Management	**$ 9,225,181**	**$ 4,809,033**	**$ 6,971,124**	**$ 10,542,224**	**$ 10,940,072**

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CITY CLERK'S OFFICE

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CITY CLERK'S OFFICE

DEPARTMENT OVERVIEW

MISSION STATEMENT
The City Clerk's Office is committed to delivering accessible and efficient digital services and online records to residents, City Council, City staff, and business partners to foster community trust and ensure equitable public services while maintaining fiscal responsibility and adapting innovative services to meet the evolving needs of the community while supporting the City's sustainability and resiliency.

VISION STATEMENT
To offer impartial municipal election services to candidates and voters, provide legislative support to the Mayor and City Council and other legislative bodies in compliance with State and local open meeting laws, and facilitate the public's access to government records and processes.

PURPOSE
The City Clerk's Office serves the public and all City Departments through the administration of legislative processes, election services, and records management. The department supports the City Council and the City's Boards and Commissions.

GOALS
The goals of the City Clerk's Office are:

- Create a Sunshine Ordinance Quick Guide
- Process a minimum of 9,000 passport applications annually



ACCOMPLISHMENTS
Recent accomplishments of the City Clerk's Office include:

- Legal review of the Riverside Municipal Code.
- Records Retention Program completed.
- Hosted a candidate workshop for June 2, 2026.
- Launched an appointment system for passports enhancing customer service.
- Service Indicators include:
    - 2,700 public records requests processed with average response time of 3 days for routine requests
    - 108 applications for boards and commissions were received online and 38 applicants appointed to a board or commission
    - 1,183 contracts and agreements executed
    - Approximately 7,658 passport applications were handled and 6,933 photos taken.

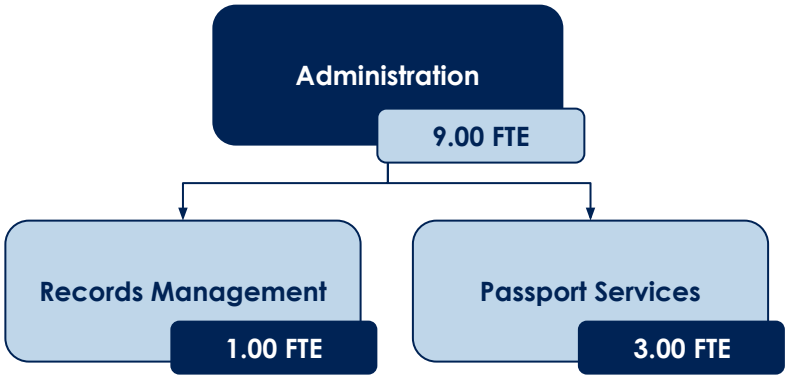
CHALLENGES
The City Clerk's Office is addressing several challenges:

- Lack of physical space for the Department on the first floor of City Hall and the need to create publicly accessible additional space.
- Identify new funding mechanisms for City Clerk initiatives.

DEPARTMENT ORGANIZATION



Donesia Gause
City Clerk



A complete schedule of the department's positions can be viewed at *Personnel - City Clerk's Office* on page 198.

BUDGET OVERVIEW

The City Clerk's Office is an internal service department that supports all City departments. Except for the Passport Acceptance Facility program, the City Clerk is fully allocated to City departments based on criteria that best represent the department's services provided to other City departments.

The following budget schedules exclude the allocation of the department produced by the Cost Allocation Plan to provide a more informative picture of the department's operating costs within each fund.

Budget Summary by Expenditure Category - All Funds

	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
EXPENDITURE CATEGORY					
Personnel	$ 1,299,057	$ 1,484,512	$ 1,651,244	$ 1,908,219	$ 2,055,158
Non-Personnel	687,475	498,507	625,213	515,385	853,010
Special Projects	16,664	17,228	18,437	12,990	13,465
Charges From Others	104,219	104,353	108,270	122,824	72,258
Charges to Others	(120,298)	(171,968)	(194,280)	(167,297)	(181,077)
Total	**$ 1,987,117**	**$ 1,932,632**	**$ 2,208,884**	**$ 2,392,121**	**$ 2,812,814**

Budget Summary by Fund	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
FUND					
101 - General Fund [1]	$ 1,985,877	$ 1,932,632	$ 2,208,884	$ 2,392,121	$ 2,812,814
110 - Measure Z	1,240	-	-	-	-
Total	**$ 1,987,117**	**$ 1,932,632**	**$ 2,208,884**	**$ 2,392,121**	**$ 2,812,814**

SIGNIFICANT CHANGES IN BUDGET

1. **Various / 101 - General Fund:** Includes cost reductions of $79,000 in FY 2026/27 and $111,000 in FY 2027/28 across various divisions to address the budget deficit including, but not limited to, records management storage, board/commission reception, and lease savings.

DIVISION/PROGRAM BUDGETS

ADMINISTRATION

The Administration Division provides legislative support to the Mayor, City Council, City Boards and Commissions, and the general public to ensure compliance of the legislative process with State and Municipal requirements.

Administration 1200, (1290)	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
101 - GENERAL FUND					
Personnel	$ 1,078,087	$ 1,174,291	$ 1,270,337	$ 1,477,669	$ 1,588,012
Non-Personnel	130,567	144,889	189,437	97,777	104,042
Special Projects	16,664	17,228	18,437	12,990	13,465
Charges From Others	63,638	62,708	65,371	68,891	72,258
Charges to Others	(120,298)	(171,968)	(194,280)	(167,297)	(181,077)
Total 101 - General Fund	**$ 1,168,658**	**$ 1,227,148**	**$ 1,349,302**	**$ 1,490,030**	**$ 1,596,700**
110 - MEASURE Z					
Charges From Others	$ 1,240	$ -	$ -	$ -	$ -
Total 110 - Measure Z	**$ 1,240**	**$ -**	**$ -**	**$ -**	**$ -**
Total Administration	**$ 1,169,898**	**$ 1,227,148**	**$ 1,349,302**	**$ 1,490,030**	**$ 1,596,700**

ELECTION SERVICES

The Election Services Division administers the City's municipal elections and related activities for candidates and voters to guarantee fair and impartial elections in compliance with State and Municipal requirements.

Election Services (1205)	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
101 - GENERAL FUND					
Non-Personnel	$ 485,293	$ 223,922	$ 329,291	$ 343,090	$ 673,489
Total 101 - General Fund	**$ 485,293**	**$ 223,922**	**$ 329,291**	**$ 343,090**	**$ 673,489**
Total Election Services	**$ 485,293**	**$ 223,922**	**$ 329,291**	**$ 343,090**	**$ 673,489**

RECORDS MANAGEMENT

The Records Management Division preserves and protects the official records of the City for administrative departments and the public so that they may be guaranteed timely access to public information.

Records Management (1210)	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
101 - GENERAL FUND					
Personnel	$ -	$ 88,080	$ 111,506	$ 150,861	$ 164,718
Non-Personnel	57,196	96,026	66,950	38,505	38,582
Total 101 - General Fund	**$ 57,196**	**$ 184,106**	**$ 178,456**	**$ 189,366**	**$ 203,300**
Total Records Management	**$ 57,196**	**$ 184,106**	**$ 178,456**	**$ 189,366**	**$ 203,300**

PASSPORT SERVICES

The Passport Services Division operates as a Passport Acceptance Facility for the United States Department of State. This division processes passport applications and passport photos for the general public.

Passport Services (1215)	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
101 - GENERAL FUND					
Personnel	$ 220,970	$ 222,141	$ 269,401	$ 279,689	$ 302,428
Non-Personnel	14,419	33,670	39,535	36,013	36,897
Charges From Others	39,341	41,645	42,899	53,933	-
Total 101 - General Fund	**$ 274,730**	**$ 297,456**	**$ 351,835**	**$ 369,635**	**$ 339,325**
Total Passport Services	**$ 274,730**	**$ 297,456**	**$ 351,835**	**$ 369,635**	**$ 339,325**



CITY COUNCIL

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CITY COUNCIL

DEPARTMENT OVERVIEW

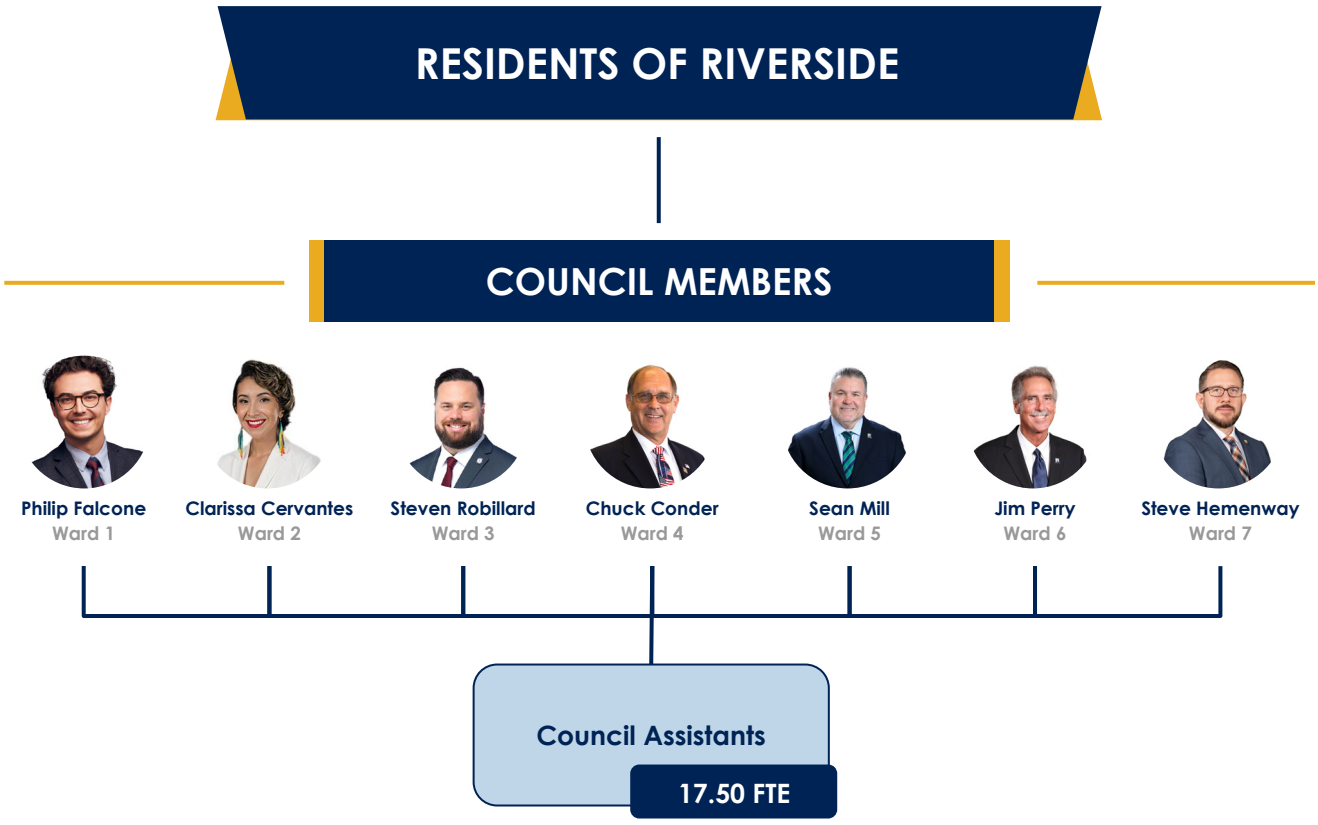
The City Council serves as the elected legislative and policy-making body of the City, enacting all laws and directing any actions necessary to provide for the general welfare of the community. The function of the City Council is established in the City Charter (Section 406) which states: "*All powers of the City shall be vested in the City Council except as otherwise provided in this Charter.*" Council Member elections are subject to a district system of government with geographical boundaries defined for each of the seven City wards. Each Council Member represents a different ward, ensuring that the citizenry receives equal representation.

CITY'S MISSION STATEMENT

The City of Riverside is committed to providing high-quality municipal services to ensure a safe, inclusive, and livable community.

DEPARTMENT ORGANIZATION

This department has a total of 17.50 personnel: seven Council Members and 10.5 Council Assistants. A complete schedule of the department's positions can be viewed at *Personnel - City Council* on page 199.



BUDGET OVERVIEW

As a department that represents the City as a whole, the City Council Department is fully cost allocated to other departments based on criteria that best represent the activities of the City Council in relation to other City departments.

The following budget schedules exclude the allocation of the department produced by the Cost Allocation Plan to provide a more informative picture of the department's operating costs within each fund.

Budget Summary by Expenditure Category - All Funds					
	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
EXPENDITURE CATEGORY					
Personnel [1]	$ 1,506,506	$ 1,886,342	$ 1,950,897	$ 2,252,895	$ 2,398,599
Non-Personnel	101,098	85,433	133,912	146,480	147,883
Special Projects	116,087	-	-	-	-
Charges From Others	41,150	42,445	50,422	50,720	55,123
Charges to Others	-	(18,893)	-	-	-
Total	**$ 1,764,841**	**$ 1,995,327**	**$ 2,135,231**	**$ 2,450,095**	**$ 2,601,605**

Budget Summary by Fund					
	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
FUND					
101 - General Fund	$ 1,764,841	$ 1,995,327	$ 2,135,231	$ 2,450,095	$ 2,601,605
Total	**$ 1,764,841**	**$ 1,995,327**	**$ 2,135,231**	**$ 2,450,095**	**$ 2,601,605**

City Council (0200)					
	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
101 - GENERAL FUND					
Personnel	$ 1,506,506	$ 1,886,342	$ 1,950,897	$ 2,252,895	$ 2,398,599
Non-Personnel	101,098	85,433	133,912	146,480	147,883
Special Projects	116,087	-	-	-	-
Charges From Others	41,150	42,445	50,422	50,720	55,123
Charges to Others	-	(18,893)	-	-	-
Total 101 - General Fund	**$ 1,764,841**	**$ 1,995,327**	**$ 2,135,231**	**$ 2,450,095**	**$ 2,601,605**
Total City Council	**$ 1,764,841**	**$ 1,995,327**	**$ 2,135,231**	**$ 2,450,095**	**$ 2,601,605**



CITY MANAGER'S OFFICE

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CITY MANAGER'S OFFICE

DEPARTMENT OVERVIEW

MISSION STATEMENT

The City Manager's Office provides leadership, direction, and support to City departments in implementing the City Council's strategic policies and priorities, promotes a City organization that is a customer and results focused in the providing of City services, improving quality of life, advancing economic prosperity, and promoting environmental stewardship. The City Manager's Office champions policies to ensure a collaborative, transparent, and ethical workplace that respects diversity, equity, and inclusiveness.



PURPOSE

Section 601 of the Riverside City Charter defines the powers and duties of the City Manager, including the requirement to "Prepare the budget annually, submit such budget to the City Council and be responsible for its administration after its adoption." The City Charter requires the City Manager's Office to carry out the City Council's policies and priorities through strategic, ethical, fiscally responsible, and proactive leadership of the administrative functions of the City organization. The City Manager's Office works in collaboration with all City departments and teams, as well as the community and external agencies, to pursue the City Council's policy direction by developing and implementing solutions and pursuing opportunities that advance quality of life and add to more effective and efficient provision of public services. Through its work, the City Manager's Office seeks to reinforce public trust, uphold public interest, advance public benefit, and accomplish public good.

GOALS

FISCAL YEAR 2026/27

Riverside is a robust and growing city providing opportunities for residents and businesses alike. Looking forward, the City Manager's office will continue to support a talented city staff team delivering outstanding customer service, ensure excellent stewardship over city funds and resources, and deliver with urgency the projects, programs, and policies directed by the Riverside City Council. Areas of focus include:

- Development of a new General Plan for Riverside, the 20-year strategic plan mandated by the State of California. This process includes dozens of community meetings to gain input and likely take three years to complete to ensure the City's new strategic plan is thorough, community grounded, and delivers on the goal of setting Riverside on a path to success in the future.
- Growing businesses and jobs in Riverside through execution of a new Economic Development Plan focused on helping existing businesses grow and succeed, bringing new businesses to Riverside, and helping create higher paying employment opportunities for Riverside residents.
- Maintain and Build Upon the Quality of Life in Riverside through professional and responsive Police, Fire, and Code Enforcement efforts, effective engagement and help for the unhoused, improvements to public spaces and facilities such as parks, medians, streets, libraries, museums, community centers and pools, and robust recreational opportunities such as festivals, concerts, youth and adult sports programs, educational and cultural offerings, and expansion of the arts.

ACCOMPLISHMENTS

FY 2025/26 accomplishments include:

- **Partner with local art organizations to empower expanded arts and culture activities in the community:** The City Manager's Office is partnering with local arts organizations, cultural institutions, artists, and community stakeholders to expand access to arts and culture activities citywide. Through coordinated outreach, event collaboration, strategic alignment of City resources, and exploration of innovative models such as artist-in-residence programs, these partnerships increase community engagement, elevate Riverside's creative identity, and support economic vitality through arts programming. Riverside is the City of Arts and Innovation, and the City is exploring how artists can help bridge the gap between governmental procedures and community expectations. This approach empowers local organizations and artists to broaden their impact across neighborhoods. Artists can design meaningful ways to gather public input, visualize complex data, and make residents feel more connected.
- **Strengthen relationships with outside organizations:** The City Manager's Office continues to strengthen relationships with regional agencies, community partners, educational institutions, nonprofit organizations, and business stakeholders. Through proactive communication and coordinated collaboration, the City is better positioned to leverage external expertise, secure funding opportunities, and advance shared priorities that support economic development, public safety, infrastructure planning, and community well-being.

A key example of this work is the City's partnership with local school districts and higher education institutions to explore job creation and long-term economic growth through Learning Institute for Flight Technology (LIFT). In collaboration with Riverside Unified School District, Alvord Unified School District, Riverside City College, California Baptist University, La Sierra University, and UC Riverside, the City is evaluating how educational pathways, industry needs, and regional asses such as Riverside Airport can be aligned to strengthen workforce development in aviation, aerospace, and related technology sectors. By cultivating strong external partnerships and aligning education, workforce development, and industry needs, Riverside remains proactive in attracting and retaining high-quality jobs, strengthening local talent and ensuring the City remains competitive in a rapidly evolving regional economy.

- **Expand employee internal communications:** To strengthen organizational alignment and transparency, the City Manager's Office has expanded internal communications across departments through the implementation of annual Town Hall meetings, and the CORE internal newsletter produced by the Marketing and Communications Department. These initiatives create meaningful opportunities or direct dialogue, provide timely updates on City priorities and accomplishments, and increase visibility into executive leadership decisions. Enhance internal communications improves employee engagement, reinforces City Council's objectives, and ensures staff at all levels understand how their work contributes to the City's broader mission and goals.
- **Collaborate with the City Council to design and implement the 7th Floor plan:** In coordination with the City Council and General Services, the City Manager's Office is leading the planning and implementation of a reconfiguration of the 7th floor at City Hall following the relocation of the City Clerk's Office to the 1st floor. This effort provides an opportunity to create a more functional and collaborative workspace that improves accessibility, enhances operational efficiency, and supports effective communication between the City Council and executive leadership. The redesigned layout will reflect best practices in workflow, privacy, and shared space utilization.
- **Coordinate across all City Departments to facilitate development, implementation, and alignment of departmental Book of Work:** The City Manager's Office provides leadership and oversight in coordinating the development, implementation, and alignment of departmental Book of Work. By working closely with departments, the City Manager's Office ensures initiatives are strategically aligned with Citywide priorities, fiscally responsible, and performance driven. Ongoing monitoring and cross departmental collaboration promote accountability, reduces

duplication of effort, and ensures measurable progress toward the City's goals during the interim period prior to the adoption of the updated General Plan in 2027.

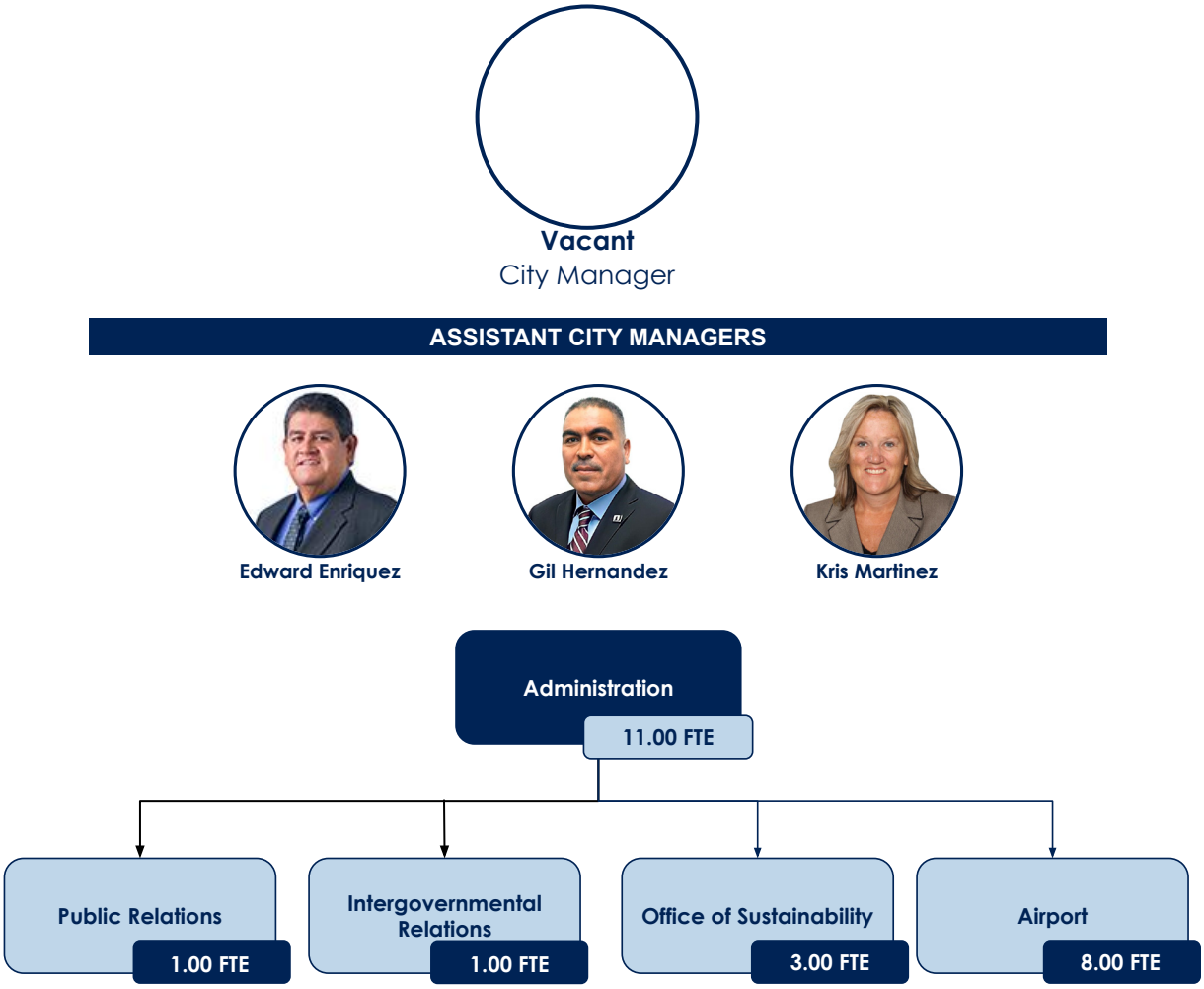
- **Airport Master Plan RFP -** The Airport is updating its 20-year Airport Master Plan to guide long term growth and operational development. The Update includes preparation of an Economic Development Plan and an Economic Impact Study, providing a comprehensive framework to support strategic investment, aviation activity, and business attraction efforts. Together, these deliverables will position the Airport to meet future demands and strengthen its role as an economic asset to the community.
- **Terminal Restroom Renovation -** The Airport completed a full renovation of the first-floor men's and women's restrooms within the terminal building. Improvements included replacements of corroded cast iron drainpipes and all water supply lines, installation of new floor and wall tile, upgraded fixtures, and the addition of complimentary women's hygiene products. The upgrades establish a new City standard for restroom renovation and enhance the overall customer experience for travelers using the facility.
- **Taxiway A Rehabilitation Project -** The Airport completed the full-length rehabilitation of Taxiway A to preserve pavement integrity and ensure continued safe aircraft operations. The project included marking removal, crack filing, asphalt slurry seal application, and installation of new pavement markings. These improvements extend the useful life of the airfield infrastructure and support ongoing compliance with safety and operational standards.
- **Extreme Heat -** The Office of Sustainability led two inaugural events this last year related to the critical climate adaptation issue for our region, extreme heat. The first was receiving a NOAA award to host a 2-day Extreme Heat Tabletop Exercise in partnership with the Fire Department's Office of Emergency Management and Red Cross Riverside. The tabletop simulated a heat wave with power outages and fires nearby and allowed city departments, RPU, and community members to discuss approaches and scenarios to help ensure that critical infrastructure, health, and safety are addressed in a coordinated manner.

The second was the Extreme Heat Summit, which hosted over 170 attendees for a full day of panels and sessions on three main topic areas: Understanding the Impact, Building Local Resilience, and Discovering Innovative Solutions. This summit was the first not only in our city, but in our region, and emphasized the impact that extreme heat can and will have on our daily lives now, and in the coming years.

- **Green Business Program -** The Office of Sustainability re-launched the Green Business Program whose mission is to help small and medium business owners improve their bottom line, protect the environment, expand the workforce, and provide a green marketplace. The program works directly with businesses to identify opportunities in 6 key areas: energy conservation, water conservation, use of non-toxic cleaners, commuting sustainably, recycling materials, and avoiding waste. This program integrates existing rebates, incentives and other programs that are offered at the local, state, and federal levels so that businesses receive the maximum benefit possible.
- **Grow Riverside** - The Office of Sustainability's Grow Riverside initiative has made strides in two critical areas including the Grow Conference and the Northside Agriculture Innovation Center. The Grow Conference, now in its 12th year, brought together over 300 key stakeholders from growers, public agencies, businesses, and community members all to contemplate the next phases of the local food system. The conference is a partnership between the city and the Inland Empire Food System Alliance with added support in the last two years from Blue Zones Riverside.

The second area is the Northside Agriculture Innovation Center which recently broke ground, launching the preparation of the site including grading, utility connections, and planting of 450 trees along a new walking trail. The next phase of the project includes the build out of the solar pole barn and a community garden.

DEPARTMENT ORGANIZATION



A complete schedule of the department's positions, a summary of changes, and a detailed explanation of position changes can be viewed at *Personnel - City Manager's Office* on page 200.

BUDGET OVERVIEW

The City Manager's Office is an internal and external service department that provides leadership and management services to the entire City. Except for the Community Police Review Commission division, the City Manager's Office is fully cost allocated to City departments based on criteria that best represent each division's role and services to City departments.

The following budget schedules exclude the allocation of the department produced by the Cost Allocation Plan to provide a more informative picture of the department's operating costs within each fund.

Budget Summary by Expenditure Category - All Funds	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
EXPENDITURE CATEGORY					
Personnel [1,2]	$ 4,967,384	$ 3,907,057	$ 5,005,239	$ 5,147,077	$ 5,526,473
Non-Personnel [1,3]	3,106,025	1,489,414	2,806,830	2,433,761	2,355,070
Special Projects	513,725	4,465	13,982	10,100	10,514
Equipment Outlay	81,224	129,147	-	-	-
Capital Outlay	1,040,571	623,980	-	-	-
Debt Service / Debt Transfers Out	2,792	-	88,330	327,540	290,230
Operating Grants	16,135	807,053	-	-	-
Charges From Others	136,724	177,770	214,871	148,185	158,158
Charges to Others	(1,170,131)	(475,478)	(695,818)	(392,459)	(402,626)
Managed Savings	-	-	-	(252,380)	(265,378)
Total	**$ 8,694,449**	**$ 6,663,408**	**$ 7,433,434**	**$ 7,421,824**	**$ 7,672,441**

Budget Summary by Fund	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
FUND					
101 - General Fund [1,2,3]	$ 5,173,240	$ 4,653,085	$ 5,426,686	$ 5,122,489	$ 5,310,517
110 - Measure Z	1,871,945	130,177	220,066	140,102	146,706
215 - Grants & Restricted Programs	511,973	431,423	(6,270)	-	-
223 - Housing & Human Services Grants	378,983	879,507	-	-	-
530 - Airport	758,308	569,216	1,792,952	2,159,233	2,215,218
Total	**$ 8,694,449**	**$ 6,663,408**	**$ 7,433,434**	**$ 7,421,824**	**$ 7,672,441**

SIGNIFICANT CHANGES IN BUDGET

1. **Various / 101 - General Fund and 110 - Measure Z:** Includes cost reductions of $426,000 in FY 2026/27 and $428,000 in FY 2027/28 across various divisions to address the budget deficit including, but not limited to, various professional services, personnel savings, and supplies, periodicals, and dues.
2. **Personnel / 101 - General Fund:** Transferred 3.00 FTE from Internal Audit to Inspector General's Office as approved by City Council on December 2, 2025.
3. **Non-Personnel / 101 General Fund:** Internal Audit (1145) moved to the newly created department, Office of the Inspector General, per City Council approval on December 2, 2025.

DIVISION/PROGRAM BUDGETS

ADMINISTRATION

The Administration Division, which includes the City Manager, Assistant City Managers, Principal Project Manager, Principal Management Analyst, and Executive Assistants, provides leadership, direction, and support to City Departments in implementing City Council policies and priorities in accordance with the City Charter. The division ensures coordination across departments, promotes organizational alignment, and supports the effective delivery of City services.

The Office of the City Manager serves as the central hub for managing the City's administrative functions and advancing strategic initiatives. The division works closely with departments to address complex operational challenges, implementing Citywide priorities, and respond to emerging issues in a timely and effective manner.

This division also includes Grant Administration, which establishes policies, tools, and resources to maximize external funding opportunities. The program provides technical assistance to departments, supports grant application development, and oversees the City's grant management framework

to ensure compliance and effective use of awarded funds. Through these efforts, the City is better positioned to secure and leverage grant funding to support priority projects and programs that benefit Riverside residents.

Administration (1100, 1135)	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
101 - GENERAL FUND					
Personnel	$ 2,444,632	$ 2,485,472	$ 2,378,185	$ 3,104,963	$ 3,325,814
Non-Personnel	815,987	735,028	896,264	764,207	641,792
Special Projects	11,688	4,465	13,982	10,100	10,514
Equipment Outlay	989	1,113	-	-	-
Capital Outlay	-	122,563	-	-	-
Charges From Others	59,083	113,721	122,119	127,497	136,724
Charges to Others	(298,700)	(304,269)	(143,492)	-	-
Managed Savings	-	-	-	(252,380)	(265,378)
Total 101 - General Fund	**$ 3,033,679**	**$ 3,158,093**	**$ 3,267,058**	**$ 3,754,387**	**$ 3,849,466**
110 - MEASURE Z					
Personnel	$ 125,113	$ -	$ -	$ -	$ -
Non-Personnel	1,628	-	-	-	-
Total 110 - Measure Z	**$ 126,741**	**$ -**	**$ -**	**$ -**	**$ -**
215 - GRANTS & RESTRICTED PROGRAMS					
Personnel	$ -	$ 304,321	$ 304,348	$ -	$ -
Non-Personnel	-	166,572	100,000	100,000	100,000
Charges to Others	-	(39,470)	(410,618)	(100,000)	(100,000)
Total 215 - Grants & Restricted Programs	**$ -**	**$ 431,423**	**$ (6,270)**	**$ -**	**$ -**
223 - HOUSING & HUMAN SERVICES GRANTS					
Capital Outlay	$ 362,848	$ 72,454	$ -	$ -	$ -
Operating Grants	16,135	807,053	-	-	-
Total 223 - Housing & Human Services Grants	**$ 378,983**	**$ 879,507**	**$ -**	**$ -**	**$ -**
Total Administration	**$ 3,539,403**	**$ 4,469,023**	**$ 3,260,788**	**$ 3,754,387**	**$ 3,849,466**

COMMUNITY POLICE REVIEW COMMISSION

This division receives and independently reviews complaints alleging misconduct by sworn employees of the Riverside Police Department. When appropriate, the Commission or City Manager may direct independent investigations of citizen complaints. The Commission provides policy recommendations to the Police Department, conducts community outreach to educate residents on its role and processes, and reviews incidents involving the death of any individual arising out of or in connection with the actions of a sworn police officer. Through its work, the Commission promotes transparency, accountability, and public trust.

Community Police Review Commission (1125)	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
101 - GENERAL FUND					
Personnel	$ 1,170	$ -	$ -	$ -	$ -
Non-Personnel	102,050	105,970	166,967	145,377	149,799
Equipment Outlay	989	1,112	-	-	-
Charges From Others	54,241	64,049	73,906	-	-
Total 101 - General Fund	**$ 158,450**	**$ 171,131**	**$ 240,873**	**$ 145,377**	**$ 149,799**
Total Community Police Review Commission	**$ 158,450**	**$ 171,131**	**$ 240,873**	**$ 145,377**	**$ 149,799**

PUBLIC RELATIONS

The Public Relations Division manages the City's public information and media relations efforts. The Public Information Officer (PIO) serves as the primary point of contact for media inquiries and coordinates timely, accurate, and consistent communication on behalf of the City.

The PIO acts as a key liaison between the City, residents, partner agencies, and the media, and provides communication support to the Office of the Mayor, who is designated by the City Charter as the City's spokesperson. The division supports proactive communication strategies that enhance transparency, improve public awareness, and strengthen community engagement.

Public Relations (1150)	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
101 - GENERAL FUND					
Personnel	$ 194,926	$ 209,573	$ 224,356	$ 246,138	$ 264,154
Non-Personnel	6,759	6,383	54,444	58,419	60,730
Total 101 - General Fund	**$ 201,685**	**$ 215,956**	**$ 278,800**	**$ 304,557**	**$ 324,884**
Total Public Relations	**$ 201,685**	**$ 215,956**	**$ 278,800**	**$ 304,557**	**$ 324,884**

INTERGOVERNMENTAL RELATIONS

The Intergovernmental Relations Division, led by the Intergovernmental Relations Officer (IRO), manages the City's legislative advocacy program and oversees state and federal lobbying efforts. The division works closely with the Mayor, City Council, and executive leadership to develop and advance legislative priorities aligned with the City's goals. It monitors policy and legislative activity, provides guidance, and represents the City in intergovernmental affairs by coordinating with local, state, and federal partners to support effective advocacy and positive working relationships.

Intergovernmental Relations (1155)	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
101 - GENERAL FUND					
Personnel	$ 159,047	$ 174,381	$ 185,233	$ 207,093	$ 224,580
Non-Personnel	8,755	89,800	275,148	232,210	239,480
Charges to Others	-	-	-	(100,000)	(100,000)
Total 101 - General Fund	**$ 167,802**	**$ 264,181**	**$ 460,381**	**$ 339,303**	**$ 364,060**
Total Intergovernmental Relations	**$ 167,802**	**$ 264,181**	**$ 460,381**	**$ 339,303**	**$ 364,060**

OFFICE OF SUSTAINABILITY

Led by the Chief Sustainability Officer, the Office of Sustainability coordinates Citywide sustainability initiatives that promote environmental stewardship, economic resilience, and long-term community well-being. The office works across departments to support compliance with state and federal requirements related to climate, air quality, water, and waste management.

The division advances policies and programs that promote clean energy, resource conservation, and sustainable development, while identifying opportunities to integrate innovation and cost effective solutions into City operations. Through collaboration with regional partners, educational institutions, and community stakeholders, the Office of Sustainability supports the City's efforts to build a resilient and environmentally responsible future.

Office of Sustainability (1180)	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
101 - GENERAL FUND					
Personnel	$ 11,108	$ 410,624	$ 521,772	$ 635,894	$ 685,890
Non-Personnel	86,451	207,052	146,016	135,430	139,044
Charges to Others	(103,170)	(131,739)	(141,708)	(192,459)	(202,626)
Total 101 - General Fund	**$ (5,611)**	**$ 485,937**	**$ 526,080**	**$ 578,865**	**$ 622,308**
110 - MEASURE Z					
Personnel	$ 6,643	$ -	$ -	$ -	$ -
Non-Personnel	47,166	130,176	220,066	140,102	146,706
Total 110 - Measure Z	**$ 53,809**	**$ 130,176**	**$ 220,066**	**$ 140,102**	**$ 146,706**
Total Office of Sustainability	**$ 48,198**	**$ 616,113**	**$ 746,146**	**$ 718,967**	**$ 769,014**

AIRPORT

The Airport Division oversees the management and operation of the Riverside Municipal Airport. The division ensures safe and efficient aviation operations, administers Federal Aviation Administration (FAA) policies and requirements, and manages the Airport's leasing program and capital improvement projects.

The division supports economic development by maintaining and enhancing aviation infrastructure, attracting aviation-related business opportunities and ensuring compliance with federal and state regulations. Through these efforts, the Airport continues to serve as an important transportation and economic asset for the City and the region.

Airport (1165)	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
530 - AIRPORT					
Personnel	$ -	$ -	$ 905,916	$ 952,989	$ 1,026,035
Non-Personnel	2,736	13,331	779,860	858,016	877,519
Equipment Outlay	77,849	126,922	-	-	-
Capital Outlay	677,723	428,963	-	-	-
Debt Service / Debt Transfers Out	-	-	88,330	327,540	290,230
Charges From Others	-	-	18,846	20,688	21,434
Total 530 - Airport	**$ 758,308**	**$ 569,216**	**$ 1,792,952**	**$ 2,159,233**	**$ 2,215,218**
Total Airport	**$ 758,308**	**$ 569,216**	**$ 1,792,952**	**$ 2,159,233**	**$ 2,215,218**



INSPECTOR GENERAL'S OFFICE

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INSPECTOR GENERAL'S OFFICE

DEPARTMENT OVERVIEW

The Office of Inspector General (OIG) was created through voter-approved Ballot Measure L, establishing a new independent Charter officer for the city. This office reports directly to the Mayor and City Council, replacing the Internal Audit Division previously housed within the City Manager's Office.

MISSION STATEMENT

The Inspector General serves as an independent watchdog for the public, responsible for identifying and addressing fraud, waste, abuse, and inefficiency across all city departments and operations. The OIG fulfills this mission by reviewing whistle-blower complaints, conducting investigations, and performing audits and operational reviews.



DEPARTMENT ORGANIZATION



BUDGET OVERVIEW

Budget Summary by Expenditure Category - All Funds	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
EXPENDITURE CATEGORY					
Personnel [1]	$ -	$ -	$ -	$ 602,653	$ 701,905
Non-Personnel	-	-	-	109,830	112,676
Total	**$ -**	**$ -**	**$ -**	**$ 712,483**	**$ 814,581**

Budget Summary by Fund	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
FUND					
101 - General Fund [1]	$ -	$ -	$ -	$ 712,483	$ 814,581
Total	**$ -**	**$ -**	**$ -**	**$ 712,483**	**$ 814,581**

SIGNIFICANT CHANGES IN BUDGETI.

Personnel / 101 - General Fund: Transferred 3.00 FTE from City Manager's Office, Internal Audit to Inspector General's Office as approved by City Council on December 2, 2025.

DIVISION/PROGRAM BUDGETS

INSPECTOR GENERAL'S OFFICE

The Inspector General's Office is a newly established function within the City's organizational structure. This budget provides funding for three full-time positions (FTEs) along with the operating expenses necessary to support the launch and ongoing work of the office.

Inspector General's Office (1500)	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
101 - GENERAL FUND					
Personnel	$ -	$ -	$ -	$ 602,653	$ 701,905
Non-Personnel	-	-	-	109,830	112,676
Total 101 - General Fund	**$ -**	**$ -**	**$ -**	**$ 712,483**	**$ 814,581**
Total Inspector General	**$ -**	**$ -**	**$ -**	**$ 712,483**	**$ 814,581**



COMMUNITY & ECONOMIC DEVELOPMENT DEPARTMENT

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COMMUNITY & ECONOMIC DEVELOPMENT DEPARTMENT

DEPARTMENT OVERVIEW

MISSION STATEMENT

The Community & Economic Development Department is committed to the highest level of public service through neighborhood enrichment, innovation, safety in our built environment, and economic growth that collectively improves the quality of place for our community.



PURPOSE

The Community & Economic Development Department exists to serve the public and is dedicated to work enthusiastically and responsively with residents, businesses, property owners, developers and investors, community organizations, elected and appointed officials, and public agency staff to accomplish investments that contribute to economic development and advance Riverside's outstanding quality of life.

PRIORITIES

- **Advance Streamline Riverside 2.0 and Development Services Modernization:** Community & Economic Development will continue to enhance efficiency improvements to development services through the implementation of Streamline Riverside 2.0, including the rebranding and expansion of the One Stop Shop model. This effort will focus on improving customer experience, increasing operational efficiency, and strengthening transparency. Key initiatives include evaluating and implementing permitting system upgrades, expanding concierge and ombudsman services, exploring the use of AI as an efficiency tool, advancing over-the-counter plan review processes, and developing self-certification program pathways. These actions are intended to reduce processing times, simplify procedures, and support a more predictable and efficient development environment.
- **Implement Place-Based Strategies and Advance Citywide Planning Efforts:** Community & Economic Development will lead the advancement of the 2026 General Plan update, including completion of community engagement, technical studies, and policy development. The Department will also implement place-based strategies to support revitalization and reinvestment across key corridors and districts, including Arlington Village, Midtown, and Downtown. In addition, the Department will continue to advance housing and land use initiatives, including adaptive reuse programs, missing middle housing prototypes, and density transfer strategies, to support sustainable growth and community development objectives.
- **Strengthen Economic Development Delivery and Elevate the City's Profile:** Economic Development will further implement the *Riverside Realized* Economic Development strategy and implementation plan to enhance business attraction, retention, and expansion efforts across the City. The Division will expand digital and marketing presence and increase engagement in national and international economic development initiatives. These efforts are intended to position Riverside as a competitive, business-ready city, while continuing to elevate its profile as a hub for innovation, investment, and job creation.

ACCOMPLISHMENTS

- **Streamlining Development and Enhancing Customer Experience:** The Community and Economic Development Department continued implementation of the Streamline Riverside initiative and the One Stop Shop Refresh to improve efficiency, predictability, and service delivery across divisions. Key enhancements included the expansion of express permitting and over-the-counter review processes, as well as the advancement of self-certification pilot programs to expedite eligible residential and commercial projects. In parallel, the Department modernized

permitting systems and internal workflows, resulting in improved interdepartmental coordination and more streamlined, customer-focused experience for applicants.

- **Strengthening Neighborhood Quality and Public Safety:** Community & Economic Development maintained a high level of operational performance in code enforcement, opening over 10,000 cases and closing more than 9,500 cases, supported by over 18,000 inspections conducted citywide. The Department also facilitated the removal of more than 15,000 signs from the public right-of-way, contributing to improved corridor aesthetics and safety. Through coordination with the Police Department and City Attorney's Office, the department strengthened nuisance abatement efforts, including the use of abatement warrants and property cleanups to address vacant properties.
- **Advancing Economic Development and Citywide Competitiveness:** The Economic Development Division successfully launched and advanced the Economic Development Implementation Plan, Riverside Realized, which includes 89 strategic actions aimed at driving economic growth and investment. The Department provided extensive business support through over 240 consultations and facilitated major engagement efforts, including participation in national and international trade missions and conferences. These efforts contributed to the attraction and advancement of key employers and industries. Additionally, the economic development team launched a rebrand of the economic development brand and digital presence, resulting in increased visibility and recognition through multiple state and national awards.

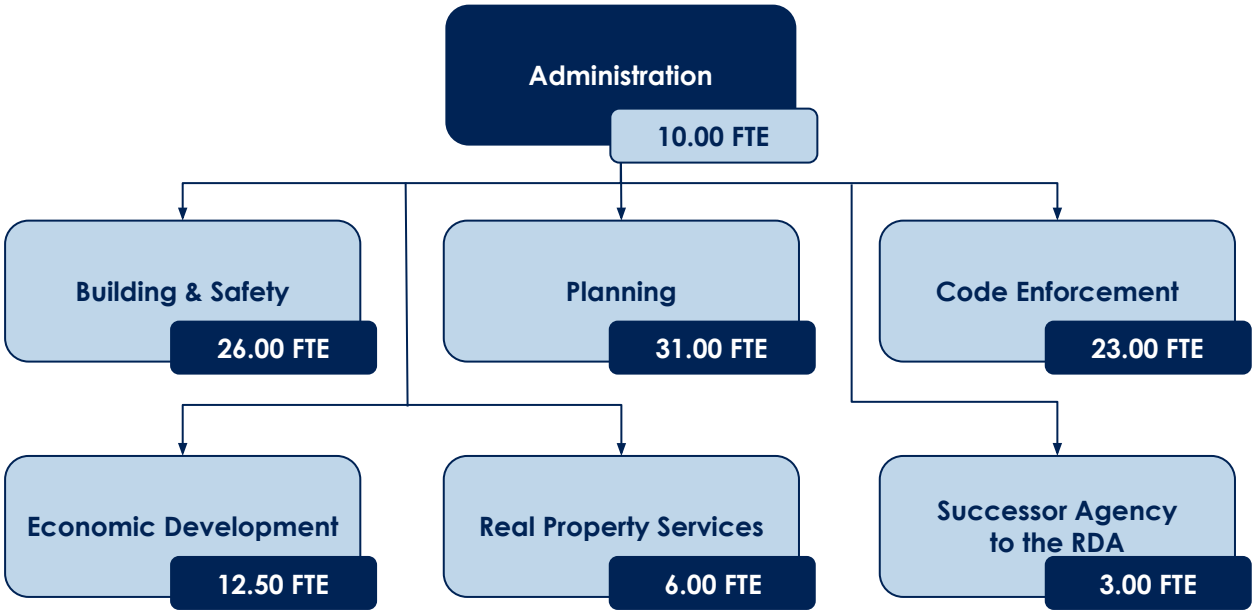
CHALLENGES

- **Staff Resources:** The ability to retain and attract a highly skilled workforce is an increasing challenge. The Department faces a shortage of talent in the regional market for various hard-to-recruit positions, including those in Building & Safety, Planning, and Economic Development. Finding new ways to retain and attract talent is critical to the Department's overall success. We will continue working with Human Resources and other partners to implement new strategies and tools to address this challenge as effectively as possible.
- **Market Uncertainty:** The economic climate within the construction industry remains challenging due to escalating interest rates, labor and material shortages, and high construction costs. Recognizing that time and predictability are critical in any development project or business opening, staff continue to find ways to streamline processes, identify clear pathways for project success, and prioritize and communicate development reviews.
- **Volume of Work:** Balancing staff's high volume of work, competing priorities, and evolving expectations is a significant challenge, especially with the ongoing efforts to retain and attract talent. However, this challenge also presents an opportunity to innovate and refine our approaches to ensure our team remains resilient and adaptable.

DEPARTMENT ORGANIZATION



Miranda Evans
CEDD Director



A complete schedule of the department's positions, a summary of changes, and a detailed explanation of position changes can be viewed at *Personnel - Community & Economic Development Department* on page 203.

BUDGET OVERVIEW

All City departments are charged a proportional cost of internal support departments based on criteria that best match the services to benefitting departments. (Refer to page 131 for a full explanation of the Cost Allocation Plan.) In FY 2026/27, the Community & Economic Development Department's support charge is net $3,117,588 and $3,255,006 in FY 2027/28 for all funds under its purview. This amount, and the amount of the support charge for all fiscal years, is excluded from the following tables to provide a more transparent view of the direct cost of Community & Economic Development Department programs and services.

The Property Services division of the Community & Economic Development Department is fully allocated based on criteria that represent the services provided to other divisions and City departments.

Budget Summary by Expenditure Category - All Funds					
	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
EXPENDITURE CATEGORY					
Personnel	$ 12,279,121	$ 12,822,904	$ 16,396,511	$ 17,293,973	$ 18,802,265
Non-Personnel [2]	11,863,474	4,937,712	3,091,654	2,328,936	2,224,258
Special Projects	2,535,196	601,033	588,000	90,500	90,500
Equipment Outlay	1,122,147	17,963	35,766	36,838	37,942
Capital Outlay	583,105	2,984,624	-	-	-
Debt Service / Debt Transfers Out	3,067,960	207,980	-	-	-
Operating Grants	5,867,532	1,471,535	-	-	-
Operating Transfers Out	-	-	250,000	-	-
Charges From Others	1,514,483	1,359,407	1,400,775	1,676,517	1,737,293
Charges To Others	(2,043,923)	(1,491,981)	(1,590,813)	(1,667,706)	(1,711,648)
Managed Savings	-	-	-	(220,747)	(230,893)
Total	**$ 36,789,095**	**$ 22,911,177**	**$ 20,171,893**	**$ 19,538,311**	**$ 20,949,717**

Budget Summary by Fund					
	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
FUND					
101 - General Fund [1,2]	$ 15,746,060	$ 15,798,966	$ 18,928,854	$ 18,540,422	$ 19,900,598
110 - Measure Z	104,162	1,558,796	-	-	-
170 - RDSA Administration	386,974	485,809	382,869	325,968	360,940
215 - Grants & Restricted Programs	6,199,848	1,925,930	860,170	671,921	688,179
220 - Community Development Block Grant (CDBG)	1,930	150	-	-	-
222 - Housing Opportunities for Persons with AIDS (HOPWA)	(702,054)	-	-	-	-
223 - Housing & Human Services Grants	347,698	429,403	-	-	-
280 - Housing Authority	11,374	-	-	-	-
401 - Capital Outlay	-	1,118,624	-	-	-
480 - RDSA 2007 Bonds	37,184	249,535	-	-	-
581 - Entertainment	13,862,598	190	-	-	-
770 - Successor Agency Trust Fund	793,321	1,343,774	-	-	-
Total	**$ 36,789,095**	**$ 22,911,177**	**$ 20,171,893**	**$ 19,538,311**	**$ 20,949,717**

SIGNIFICANT CHANGES IN BUDGET

1. **Various / 101 - General Fund:** Includes cost reductions of $740,000 in FY 2026/27 and $864,000 in FY 2027/28 across various divisions to address the budget deficit including, but not limited to, various professional services, software/licensing, and personnel savings.

2. **Non-Personnel / 101 - General Fund:** Includes $125,000 ongoing to extend previously allocated one-time funding to support additional economic development implementation efforts and increased participation in conferences and promotional material to continue to attract businesses and economic development in the City.

DIVISION/PROGRAM BUDGETS

ADMINISTRATION

The Administration Division provides comprehensive support and oversight of all financial and administrative functions for the Community & Economic Development Department. The team serves as the primary liaison for Human Resources, coordinating payroll, onboarding, and personnel transactions across all divisions, and supports the advancement of professional work for the department.

In addition, the Division manages key fiscal operations, including grants administration, budget monitoring, accounts payable and receivable, and financial reporting. Staff also coordinates procurement, contract routing, and compliance with City policies, ensuring efficient operations and strong fiscal accountability across the Department.

Administration (2800)	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
101 - GENERAL FUND					
Personnel	$ 1,608,774	$ 1,822,819	$ 2,117,249	$ 2,051,080	$ 2,247,773
Non-Personnel	80,275	186,524	52,475	57,751	56,300
Equipment Outlay	13,450	11,146	11,245	11,582	11,929
Capital Outlay	-	749,841	-	-	-
Charges From Others	109,568	127,680	135,673	139,527	143,728
Charges to Others	(663,672)	(440,886)	(444,456)	(439,938)	(448,736)
Managed Savings	-	-	-	(220,747)	(230,893)
Total 101 - General Fund	**$ 1,148,395**	**$ 2,457,124**	**$ 1,872,186**	**$ 1,599,255**	**$ 1,780,101**
215 - GRANTS & RESTRICTED PROGRAMS					
Personnel	$ 61,597	$ -	$ -	$ -	$ -
Non-Personnel	1,105	-	-	-	-
Operating Grants	434,771	84,455	-	-	-
Total 215 - Grants & Restricted Programs	**$ 497,473**	**$ 84,455**	**$ -**	**$ -**	**$ -**
Total Administration	**$ 1,645,868**	**$ 2,541,579**	**$ 1,872,186**	**$ 1,599,255**	**$ 1,780,101**

SUCCESSOR AGENCY (TO THE RDA)

The Redevelopment Successor Agency (RDSA) Division is responsible for winding down the affairs of the former Redevelopment Agency (RDA) through implementation of its Long-Range Property Management Plan. This includes selling all its vacant land sites subject to future development and completing existing projects such as the management and leasing of retail sites in the downtown area.

The duties of the Successor Agency include:

- Prepare and submit an annual Recognized Obligation Payment Schedule (ROPS) to the California Department of Finance for approval.
- Perform obligations required pursuant to any existing enforceable obligation.
- Make payments on the Successor Agency's enforceable obligations in accordance with the ROPS.
- Dispose of assets and properties of the Successor Agency in accordance with its Long-Range Property Management Plan.
- Oversee development of properties until the contracted work has been completed.

Goals and Accomplishments

One of the Successor Agency's primary goals is to dispose of Successor Agency-owned properties in accordance with its Long-Range Property Management Plan (LRPMP). To date, the Successor Agency has sold 21 properties and has 11 remaining sites (2 in-escrow) available for disposition.

Since the LRPMP was approved in 2014, the Successor Agency has been instrumental in the economic development of the city by facilitating over $200,000,000 of private investment and creating numerous jobs.

The most recent successful Successor Agency projects include, but are not limited to, Imperial Hardware Lofts, Main + Nine Lofts, Radnet Medical Office, Centerpointe Apartments/Retail, Circa on Mission Inn, Citron Apartment Homes, Magnolia Center, Eastside Health Center, Rite Aid shopping center at Five Points, and The Mark.

In 2025, the City celebrated the grand opening of the Farm-House Collective, an adaptive reuse success story now home to over 16 small businesses and an entertainment venue. The Purchase, Sale, Development Agreement for Five Points Intersection (Site C) was approved in 2026. The 2731-2871 University Avenue property was also approved for disposition and development. 1910 University Avenue & 3870 Ottawa Avenue sites are currently under negotiations for development that are anticipated to conclude late 2026. Additionally, the Successor Agency has been engaged with the Department of General Services to complete transfer of the building to the State of California while securing leasing control of the ground floor. This will allow for the attracting of new investors to the California Tower on the Main Street Pedestrian Mall.

Upcoming projects include: Farm House Collective, the Commons apartments, and other mixed-use projects. Additionally, the Successor Agency has been instrumental in attracting new investors to the California Tower on the Main Street Pedestrian Mall and exciting tenants, including Route 30 Brewing, Craftz Lounge, Palenque, Mezcal, and the Coffee Bean and Tea Leaf.

Successor Agency to the RDA (2805, 2830)	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
170 - RDSA ADMINISTRATION					
Personnel	$ 503,414	$ 528,208	$ 521,305	$ 577,119	$ 624,263
Non-Personnel	101,007	133,192	145,310	28,971	22,054
Charges From Others	218,368	132,490	137,067	140,131	143,281
Charges to Others	(435,815)	(308,081)	(412,013)	(420,253)	(428,658)
Total 170 - RDSA Administration	**$ 386,974**	**$ 485,809**	**$ 391,669**	**$ 325,968**	**$ 360,940**
480 - RDSA 2007 BONDS					
Capital Outlay	$ 37,184	$ 249,535	$ -	$ -	$ -
Total 480 - RDSA 2007 Bonds	**$ 37,184**	**$ 249,535**	**$ -**	**$ -**	**$ -**
770 - Successor Agency Trust Fund	793,321	1,343,774	-	-	-
Total Successor Agency to the RDA	**$ 1,217,479**	**$ 2,079,118**	**$ 391,669**	**$ 325,968**	**$ 360,940**

PLANNING

The Planning Division is responsible for preparing, implementing, and maintaining the City's long- range plans, policies, and development regulations. The Division has four teams including Advance Planning, Current Planning, Public Information and Historic Preservation. The Advance Planning team oversees a broad range of long-range plans, updates the land use tools needed to implement those plans, and coordinates outside agency proposals with potential impacts to the City. The Current Planning team coordinates development applications through the Development Review Committee and determines compliance with the City's codes and plans to ensure Riverside continues to be a livable, high-quality place. The Public Information team assists customers with applications and information about planning and zoning, and represents the Division in the One Stop Shop. The Historic Preservation team is responsible for identifying, designating, and protecting Cultural Resources while also providing direction on projects to ensure development does not negatively impact the historic character of the City.

Beginning in 2025, the Planning Division began to pilot a Special Projects Unit, with two experienced Senior Planners reassigned to the role of Special Project Managers responsible for coordinating all stages of high-profile, signature development projects involving City property or assets. The objective of this unit is to ensure these transformational projects can move forward in an expedited and highly coordinated manner to achieve the City Council's objectives.

Goals and Accomplishments

The four teams of the Planning Division celebrate the following accomplishments:

Current Planning Team

26 Development Review Committee Meetings for 90 projects, 119 entitlements, and 58 Conceptual Development Reviews

14 Planning Commission Meetings for 24 projects and 42 entitlements

12 City Council Meetings for 14 Projects and 39 entitlements

Advanced Planning Team

12 long-range planning projects completed or ongoing, including Quarterly Zoning Code Updates to assist in streamlining, modernizing and clarification of the code, Implementation of Housing Element Programs - Adaptive Reuse Ordinance, Prototype Plans for Missing Middle Housing, and Density Transfer Pilot Program; Completion of Riverside Alive Environmental Impact Review (EIR); the Magnolia Corridor Resilience, Reinvestment and Revitalization Strategy, Improved monitoring of development activity, interactive development activity map and Annual Progress Report 2024

- Kick-off of the General Plan and Climate Action & Adaptation Plan
- Hosted FutureFest kick-off festival, 2 community workshops, and 21 pop-up events in all 7 wards
- 4,000+ comments received
- 5 pups adopted!
- Awarded Regional Early Action Planning Grant (REAP 2.0) funds for Missing Middle Prototype Housing Plans

Historic Preservation

Eastside Library project, Citywide LED Streetlight Upgrade in Historic Districts, Cesar Chavez Center Rehabilitation project, Historic District Signs update, Accessory Dwelling Unit (ADU) Design Standards Adopted

11 Cultural Heritage Board Meetings

48 Certificates of Appropriateness (7 CHB, 41 Administrative, Evergreen Cemetery)

17 Mills Act contracts including 15 residential properties and 2 commercial properties

- Title 20 Workshop and Code Update, Removal of Historic Preservation Fund Committee; Clarify language for SB-9 (California Housing Opportunity and More Efficiency (HOME) Act) Consistency
- Completion of Certified Local Government (CLG) Grant for Women of Riverside Historic Context Statement
- Completion of Certified Local Government (CLG) Grant for ADU Design Standards at Historic Properties

Public Information Team

3,688 Customers visited the Planning Counter at the One-Stop-Shop

1,539 Planning construction plan checks, 38 landscape plan checks, 142 sign plan checks reviewed and completed

44 Temporary Use Permits processed

- Building Homes and Jobs Act (SB 2) Grant Funded Planning Module Posse Upgrades

Challenges

Finding qualified planning staff has been challenging in the current competitive job market. Over the past year, the Planning Division has added three staff members to fill existing vacancies and support the timely processing of entitlements and long-range planning deadlines. Despite these challenges, the planning staff successfully met state-mandated deadlines and collaborated effectively with applicants and other departments. Policy and regulatory projects also progressed on schedule.

The Planning Team must contend with a constantly evolving and unpredictable federal and state policy landscape. Compliance demands particularly from unfunded state mandates continue to escalate, which not only contribute to heavy workloads but also can create unexpected costs - one example being Assembly Bill (AB) 98 compliance, which will require an update to the General Plan Circulation Element to establish truck routes, contrary to years of prior City policy.

The economic climate remains challenging due to rising interest rates, cost of capital, and increasing fuel, labor and construction costs. Recognizing that time and predictability are critical in any development project or business opening, staff continues to streamline processes, identify clear pathways for project success, and prioritize and communicate development reviews. Development Review Committee meetings are primarily held virtually to expedite processing, though applicants are offered the option of in-person meetings to enhance communication.

Planning (281000, 281020, 281700)	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
101 - GENERAL FUND					
Personnel	$ 2,878,862	$ 3,399,386	$ 4,334,795	$ 4,693,805	$ 5,119,330
Non-Personnel	144,768	121,320	257,253	200,258	194,823
Special Projects	69,981	(69,981)	-	-	-
Equipment Outlay	-	-	11,146	11,480	11,824
Capital Outlay	13,050	23,200	-	-	-
Charges From Others	80,515	121,253	133,689	132,650	139,309
Charges to Others	(512,607)	(515,211)	(526,137)	(541,921)	(558,179)
Total 101 - General Fund	**$ 2,674,569**	**$ 3,079,967**	**$ 4,210,746**	**$ 4,496,272**	**$ 4,907,107**
110 - MEASURE Z					
Non-Personnel	$ 30,249	$ 1,472,085	$ -	$ -	$ -
Total 110 - Measure Z	**$ 30,249**	**$ 1,472,085**	**$ -**	**$ -**	**$ -**
215 - GRANTS & RESTRICTED PROGRAMS					
Non-Personnel	$ -	$ 3,331	$ 55,000	$ 55,000	$ 55,000
Operating Grants	10,687	30,713	-	-	-
Charges From Others	495,935	510,813	526,137	541,921	558,179
Total 215 - Grants & Restricted Programs	**$ 506,622**	**$ 544,857**	**$ 581,137**	**$ 596,921**	**$ 613,179**
Total Planning	**$ 3,211,440**	**$ 5,096,909**	**$ 4,791,883**	**$ 5,093,193**	**$ 5,520,286**

ECONOMIC DEVELOPMENT

Working with community partners to create a thriving local economy, the Economic Development Division is responsible for enabling programs, initiatives and partnerships that support and attract businesses, welcome entrepreneurship, encourage job and workforce expansion that stimulate growth, and facilitate investment throughout the City.



Northside Village Center Concert

Accomplishments

- **Stimulated interest and investment in Riverside nationally and internationally** at International Council of Shopping Centers (ICSC), Biocom, SelectUSA Investment Summit, hosting over seven international delegations, and completing a successful international trade mission to Japan and South Korea resulting in putting Riverside on the global stage presenting at the World Expo in Japan and securing a $50 million investment from Chaevi, the leading Korean electric vehicle charging infrastructure company. These efforts have resulted in over 27 business touchpoints, more than 6 qualified leads, over 68 industry contacts and meetings, totaling more than 176 hours of directly pitching Riverside to prospective partners and investors, including engagements with representatives from more than 22 countries. Alongside business development initiatives, these efforts successfully raised Riverside's economic profile at the state, national, and international level to foster continued growth, investment and awareness of Riverside's value proposition.

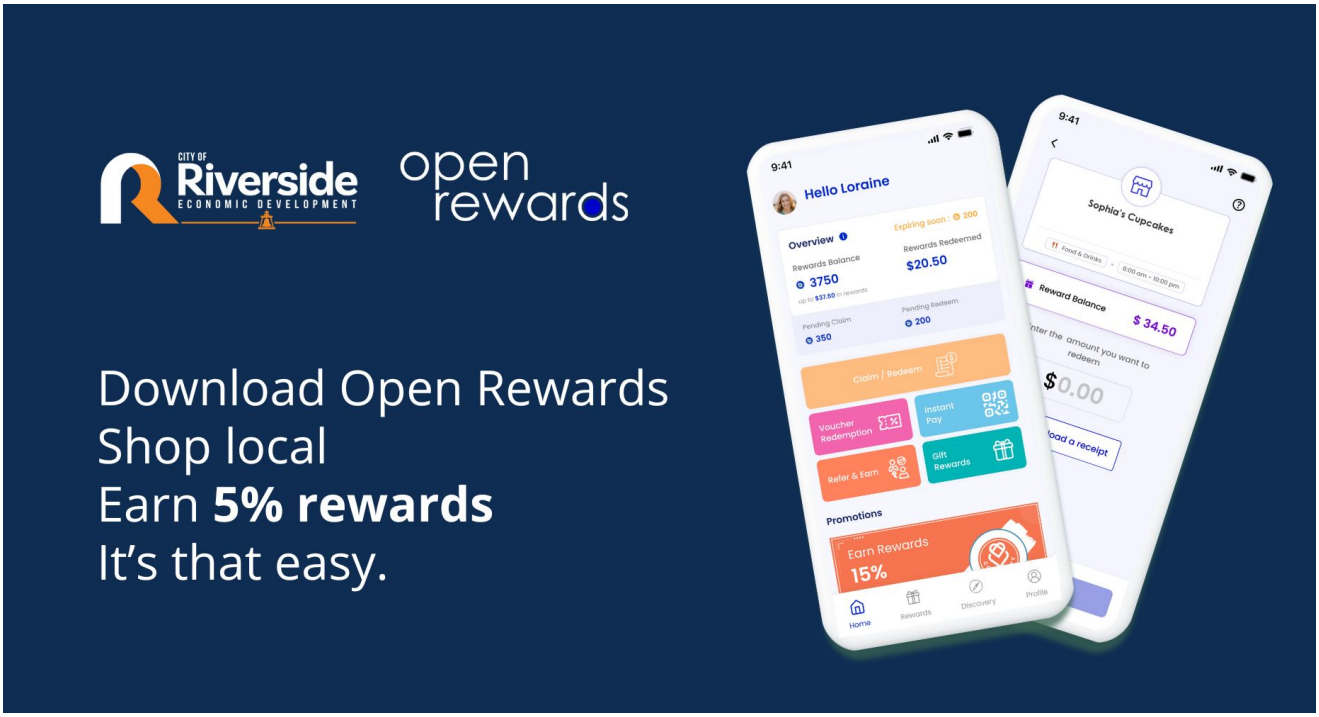


- **Successful Recruitments** for Senior Project Manager (1.00 FTE) and Project Manager (3.00 FTEs).
- **Hosted the first annual Aerospace Community Expo** at Riverside Municipal Airport on May 31, 2025, welcoming approximately 1,200 attendees and advancing efforts to connect our local youth and future workforce with career pathways in the growing aerospace sector. The event featured more than 30 vendors, including aerospace companies, flight schools, and educational institutions. Interactive aviation simulators, static aircraft displays, and STEM-focused exhibits provided hands-on engagement and exposure to industry opportunities. The Expo further reinforced the airport's role as a key community asset and economic driver, with continued opportunities to build on this momentum through future programming and partnerships. The inaugural event created a foundation to launch future annual events.



- **Economic Development successfully launched and advanced the City's first Economic Development Implementation Plan, *Riverside Realized*, an award-winning strategy with** 89 strategic actions aimed at driving economic growth and investment. *Riverside Realized* focuses on advancing eight strategic focus areas including: business attraction and marketing, business assistance and retention, advancing workforce development, investing in capital projects to drive growth, driving catalytic projects, improving collaboration and outreach, data-driven decision making, and enhancing operational efficiencies. The Division provided extensive business support through over 240 consultations and facilitated major engagement efforts, including participation in national and international trade missions and conferences. These efforts contributed to the attraction and advancement of key employers and industries. Additionally, the team enhanced Riverside's economic development brand and digital presence, resulting in increased visibility and recognition through multiple state and national awards. These awards include:
    - International Economic Development Council (IEDC) Silver Award for the Summit of Excellence and Gold Award of Excellence for Ohmio Attraction
    - California Association for Local Economic Development (CALED) Award of Merit for the Summit of Excellence and Award of Merit for the Founder's Hike
    - The Inland Empire Economic Partnership Award for Best City and Best Chamber Collaboration for the Riverside Business Hub.
- **Significant expansion of business resources and initiatives were launched.** This included the launch of the Riverside Initiative Sustaining Entrepreneurs (RISE) Program, a business retention program resulting in 65 business visits in under a year. The Founder's Hike, an initiative for healthy connections for business owners and entrepreneurs was launched in January 2025, logging miles and connections. In December 2025, the City Council unanimously supported the launch of a new mobile tool to support small businesses, Riverside Rewards. This mobile app is available in the Apple App Store and Google Play Store and provides users with rewards for shopping locally that can then be reinvested at other participating small businesses to boost Riverside's circular economy. In November 2025, the City was awarded $250,000 in THRIVE Catalyst funds to serve as seed funding for a revolving loan fund to incentivize green tech businesses to start

and expand in Riverside. Staff will continue efforts to source additional funds to establish and grow the Revolving Loan Fund to serve as an important attraction tool.



- **Significant business attraction and expansion milestones** have been achieved, reinforcing Riverside's position as a leading hub for clean technology and advanced mobility. Major wins include the grand opening of Ohmio's autonomous electric shuttle manufacturing facility; the establishment of Hyundai Rotem's hydrogen powertrain manufacturing facility; Green Power Motor Company consolidating its full operations in Riverside; the relocation of Stored Power Technology (SPT) to the City; and the execution of a Memorandum of Understanding (MOU) with Chaevi. Collectively, these accomplishments highlight Riverside's ability to attract and retain industry-leading companies, generate quality jobs, and drive sustained economic growth.
- Recognized as an Accredited Economic Development Organization (AEDO) by the International Economic Development Council (IEDC), reflecting its commitment to providing the highest level of professional economic development services. The prestigious AEDO certification is a peer-reviewed accreditation from the International Economic Development Council that evaluates an organization's structure, funding, programs, and professionalism through documentation and an on-site review. The City of Riverside's AEDO designation signals that its Economic Development Division meets nationally recognized standards of excellence and can be trusted by the community and investors to support economic growth. With this accreditation, Riverside joins fewer than 100 organizations globally and is one of only three in California to achieve AEDO status.

Challenges

Economic uncertainty impacts every aspect of economic development efforts and is being driven by a combination of interconnected factors:

- Persistent inflation pressures keeping costs elevated for businesses and consumers;
- High interest rates increasing the cost of borrowing and discouraging investment;
- Global geopolitical tensions disrupting trade flows and supply chains;
- Supply chain volatility continuing to impact production timelines and costs;
- Labor market imbalances including talent shortages and rising wage expectations;

- Slowing global economic growth reducing demand and business confidence; and
- Fluctuations in currency and capital markets affecting cross-border investment decisions.

Together, these factors create a cautious environment that can delay investment, expansion, relocation, hiring, and development decisions.

Economic Development (2815)	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
101 - GENERAL FUND					
Personnel	$ 880,337	$ 1,081,872	$ 1,873,595	$ 2,059,651	$ 2,244,234
Non-Personnel	354,163	765,690	765,421	347,589	337,934
Special Projects	303,880	521,125	588,000	90,500	90,500
Capital Outlay	-	44,944	-	-	-
Charges From Others	5,529	-	-	1,576	1,692
Charges to Others	-	(27,557)	-	-	-
Total 101 - General Fund	**$ 1,543,909**	**$ 2,386,074**	**$ 3,227,016**	**$ 2,499,316**	**$ 2,674,360**
170 - RDSA ADMINISTRATION					
Non-Personnel	$ -	$ -	$ (8,800)	$ -	$ -
Total 170 - RDSA Administration	**$ -**	**$ -**	**$ (8,800)**	**$ -**	**$ -**
215 - GRANTS & RESTRICTED PROGRAMS					
Non-Personnel	$ -	$ 51,608	$ -	$ -	$ -
Operating Grants	4,966,948	1,030,000	-	-	-
Total 215 - Grants & Restricted Programs	**$ 4,966,948**	**$ 1,081,608**	**$ -**	**$ -**	**$ -**
401 - CAPITAL OUTLAY					
Capital Outlay	$ -	$ 1,118,624	$ -	$ -	$ -
Total 401 - Capital Outlay	**$ -**	**$ 1,118,624**	**$ -**	**$ -**	**$ -**
Total Economic Development	**$ 6,510,857**	**$ 4,586,306**	**$ 3,218,216**	**$ 2,499,316**	**$ 2,674,360**

BUILDING AND SAFETY



The Building and Safety Division is dedicated to protecting the health, safety, and welfare of the community by equitably administering and enforcing the California Building codes and related standards. These codes establish essential standards designed to safeguard life, property, and public well-being by guiding the construction of safe, resilient, and accessible buildings. Our purpose is rooted in the intent of our adopted codes: to minimize risks, prevent hazards, and promote a sustainable and safe built environment that enhances the overall quality of life for our residents.

This is accomplished through comprehensive plan review, permit issuance, and ongoing inspections at every stage of construction to verify compliance with applicable codes and regulations. Upon successful completion, a Certificate of Occupancy is issued, ensuring buildings are safe to occupy and use.

Additionally, the division plays a critical role in the City's emergency preparedness and disaster response efforts by evaluating the safety and habitability of existing structures, supporting the continued well-being of residents.

Goals and Accomplishments

During this fiscal year, the Building & Safety Division advanced several key initiatives focused on streamlining permitting and improving customer access.

Notable accomplishments include:

- Expansion of Over-the-Counter Plan Review services to provide real-time approvals for eligible projects
- Development of a Self-Certification Pilot Program to expedite permit issuance for qualified design professionals
- Implementation of Express Permits for minor scopes of work
- Launch of an Amnesty Program and initiated efforts to address Legacy Structures

These efforts improved turnaround times, increased operational efficiency, and enhanced the overall customer experience while maintaining safety and regulatory standards.



Challenges

Staff retention and attraction for hard to recruit technical positions remain ongoing challenges in a highly competitive market. Maintaining competitive compensation, work-life balance, and professional development opportunities is critical to attracting and retaining qualified staff.

Additionally, the high volume of work requires continued investment in training - both internal and external - to ensure staff remain current with evolving codes, technologies, and processes.

Building & Safety (2825)	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
101 - GENERAL FUND					
Personnel	$ 2,518,204	$ 2,882,113	$ 3,758,137	$ 3,917,358	$ 4,256,912
Non-Personnel	439,338	429,747	645,179	519,871	476,698
Special Projects	28,233	-	-	-	-
Equipment Outlay	37,611	3,139	5,573	5,740	5,912
Charges From Others	358,758	201,060	208,051	386,278	397,227
Charges to Others	-	(6,848)	-	-	-
Total 101 - General Fund	**$ 3,382,144**	**$ 3,509,211**	**$ 4,616,940**	**$ 4,829,247**	**$ 5,136,749**
215 - GRANTS & RESTRICTED PROGRAMS					
Non-Personnel	$ 20,835	$ 7,030	$ 29,033	$ 75,000	$ 75,000
Debt Service / Debt Transfers Out	207,970	207,980	-	-	-
Operating Transfers Out	-	-	250,000	-	-
Total 215 - Grants & Restricted Programs	**$ 228,805**	**$ 215,010**	**$ 279,033**	**$ 75,000**	**$ 75,000**
Total Building & Safety	**$ 3,610,949**	**$ 3,724,221**	**$ 4,895,973**	**$ 4,904,247**	**$ 5,211,749**

CODE ENFORCEMENT

The Code Enforcement Division serves the citizens and business community in Riverside. The Division ensures compliance with all adopted City codes that govern the use and maintenance of public and private properties, to address homelessness, conduct unlicensed street vendor and food truck enforcement, and safeguard the health and safety of the community. The Division enforcement helps maintain the quality of life for residents through the equitable enforcement of the Riverside Municipal Code.

Goals and Accomplishments

Code Enforcement continues to promote community safety, compliance, and quality of life through reactive enforcement and strong interdepartmental collaboration. During this fiscal year, the division enhanced coordination with the Police Department and the City Attorney's Office to establish a more structured and effective fireworks enforcement process. This effort improved response coordination, clarified enforcement procedures, and strengthened the City's ability to address illegal fireworks activity.



In addition, the division processed a significantly higher number of receivership cases compared to prior years, further addressing long-standing nuisance and blighted properties. These efforts demonstrate a continued commitment to utilizing all available enforcement tools to protect public health and safety, while improving neighborhood conditions and overall community well-being.

Challenges

During this fiscal year, Code Enforcement experienced staffing constraints that impacted overall operational capacity. Vacancies and limited staffing levels required the division to prioritize high-risk and time-sensitive cases, which affected response times and the ability to address lower-priority complaints. Despite these challenges, staff remained focused on maintaining core services and advancing key initiatives through strategic coordination and resource management.

Code Enforcement (2840)	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
101 - GENERAL FUND					
Personnel	$ 2,155,709	$ 2,340,856	$ 2,900,896	$ 3,031,716	$ 3,291,996
Non-Personnel	1,003,400	932,585	1,041,763	952,082	917,562
Equipment Outlay	3,722	3,678	7,802	8,036	8,277
Charges From Others	113,940	178,623	184,238	242,847	259,984
Total 101 - General Fund	**$ 3,276,771**	**$ 3,455,742**	**$ 4,134,699**	**$ 4,234,681**	**$ 4,477,819**
110 - MEASURE Z					
Personnel	$ 15,838	$ -	$ -	$ -	$ -
Total 110 - Measure Z	**$ 15,838**	**$ -**	**$ -**	**$ -**	**$ -**
Total Code Enforcement	**$ 3,292,609**	**$ 3,455,742**	**$ 4,134,699**	**$ 4,234,681**	**$ 4,477,819**

REAL PROPERTY SERVICES



Real Property Services Division prepares right-of-entry agreements to access City- and privately-owned property, resolves title issues related to ownership of real property, provides real property valuations and estimates, administers appraisal reviews, purchase required real property interests for construction of City public projects, negotiates leases and licenses, provides property management services, disposes of surplus City-owned land, and maintains real estate records.

Accomplishments

The Real Property Services team has been instrumental in supporting infrastructure projects throughout the City. This Division secured property rights required for the construction of the Third Street Grade Separation. City property agents facilitate transactions with property and business owners. This team is also engaged in a property database initiative to enhance data accuracy and regional analysis. Real Property Services has completed over 550 property inspections, 121 Right-of Entry/Permit to Enter and Construct agreements, generated $850,611 in lease/license revenue and generated $502,311 in proceeds from the sale of surplus properties.

Challenges

Balancing staff's high volume of work, competing priorities, expectations, and changes in direction is a challenge, which is further amplified by recruitment and retention issues.

Real Property Services (2845)	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
101 - GENERAL FUND					
Personnel	$ 659,906	$ 725,364	$ 890,534	$ 963,244	$ 1,017,757
Non-Personnel	51,743	106,247	109,020	92,414	88,887
Charges From Others	129,523	87,488	75,920	91,587	93,893
Charges to Others	(219,869)	(193,398)	(208,207)	(265,594)	(276,075)
Total 101 - General Fund	**$ 621,303**	**$ 725,701**	**$ 867,267**	**$ 881,651**	**$ 924,462**
Total Real Property Services	**$ 621,303**	**$ 725,701**	**$ 867,267**	**$ 881,651**	**$ 924,462**



FINANCE DEPARTMENT

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FINANCE DEPARTMENT

DEPARTMENT OVERVIEW

MISSION STATEMENT

The mission of the Finance Department is to provide fiduciary control of the City's assets, perform fiscally related services, and provide accurate, timely, and useful financial information to support the delivery of municipal services to the City organization and the public.



PURPOSE

The Finance Department administers the financial and treasury affairs of the City of Riverside. The Department manages the City's revenues, expenditures, investments, purchasing, accounting, budgeting, and debt issuance and administration. As such, the Department provides the City's departments and residents with dependable and efficient, quality services in billing and collection for City services, cash management, and other fiscal functions in accordance with legal and professional standards.

PRIORITIES

The top priorities of the Finance Department are to:

- Ensure the safety and security of the City's financial assets.
- Provide the financial and accounting resources necessary to support the goals and operations of departments Citywide.
- Develop financial strategies to ensure sound business decisions.
- Actively support the local business economy.

ACCOMPLISHMENTS

Each year, the Finance Department participates in highly regarded professional programs that recognize achievement, quality, and excellence in financial management among state and local governments. The Finance Department's awards and recognition reflect the Department's commitment to serve the public interest with integrity, fiscal accountability, and transparency.

Some of the recent accomplishments of the Finance Department include:

- Governmental Finance Officers Association's (GFOA) Triple Crown Winner, recognizing governments who have received GFOA's Certificate of Achievement for Excellence in Financial Reporting, Popular Annual Financial Reporting Award, and the Distinguished Budget Presentation Award.
- Implemented strategies to refinance existing debt at lower interest rates such as the refinancing of $138 million in sewer revenue bonds, which is anticipated to save the Sewer Fund and ratepayers more than $21 million over the next 15 years.
- In collaboration with the Harvard Kennedy School Government Performance Lab, the Finance Department advanced the City's procurement and contract management practices to improve efficiency, strengthen community engagement, and provide comprehensive training for City departments on procurement best practices. Major updates included revised requisition instructions, required use of a new checklist and templates, and implementation of a streamlined TechHub ticket system to better track solicitations and contract management activities. The project also expanded vendor outreach through training workshops and networking events, established internal Standard Operating Procedures for the Purchasing Division, and updated applicable Administrative Policies to align with these process improvements.

- Performed a comprehensive update to development fees and charges to better align fees with costs of providing services, which had not been reviewed for a decade. City Council adopted an 80% recovery level for most development fees and charges, which is anticipated to generate an additional approximately $1.6 million in annual revenue.

CHALLENGES

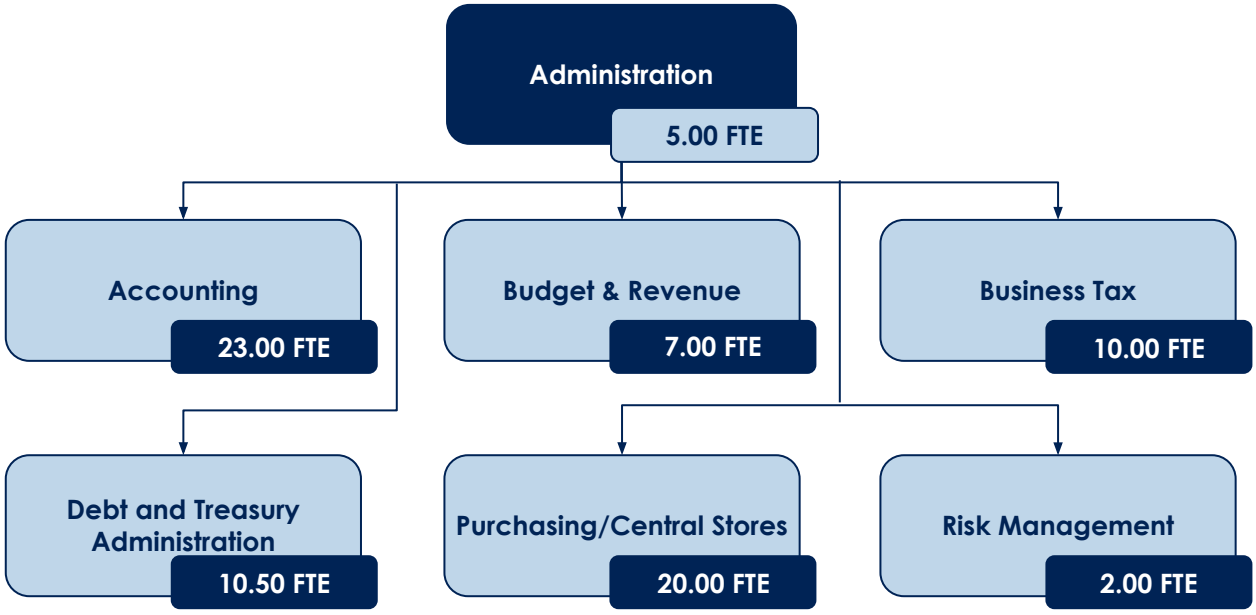
The Finance Department's most pressing challenges is excessive workloads and limitations of the City's outdated financial system which lacks the capacity to support critical business process improvements. The Finance Department is actively working on streamlining processes to gain efficiencies and will continue to explore the possibility of replacing and/or upgrading the financial system.

DEPARTMENT ORGANIZATION

A complete schedule of the department's positions, a summary of changes, and a detailed explanation of position changes can be viewed at *Personnel - Finance Department* on page 206.



Julie Nemes
Finance Director



BUDGET OVERVIEW

The Finance Department is an internal service department that supports all City departments. Except for Business Tax, Risk Management, and Central Stores, the Finance Department is fully cost allocated to City departments based on criteria that best represent each division's role and services to City departments. The Risk Management and Central Stores functions are budgeted and accounted for in Internal Service Funds which are allocated or charged to City Departments independently of the cost allocation plan. The Business Tax Division is not considered an internal service department because it serves the public, rather than internal departments, and generates program revenue.

The following budget schedules exclude the allocation of the department produced by the Cost Allocation Plan to provide a more informative picture of the department's operating costs within each fund.

Budget Summary by Expenditure Category - All Funds					
	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
EXPENDITURE CATEGORY					
Personnel [3]	$ 6,480,068	$ 7,576,586	$ 8,951,194	$ 9,938,754	$ 10,697,266
Non-Personnel [2]	46,691,494	11,425,365	10,272,325	11,223,355	12,130,593
Special Projects	202,639	120,262	250,000	250,000	250,000
Equipment Outlay	11,403	14,504	8,477	10,330	10,641
Capital Outlay	660	56,561	515	-	-
Debt Service / Debt Transfers Out [4]	64,955,675	58,457,052	46,981,781	47,500,796	45,223,877
Charges From Others	558,190	597,863	629,110	709,672	715,245
Charges to Others [3]	(478,904)	(528,679)	(519,026)	(721,072)	(737,464)
Managed Savings	-	-	-	(404)	(447)
Total Budget	**$ 118,421,225**	**$ 77,719,514**	**$ 66,574,376**	**$ 68,911,431**	**$ 68,289,711**

Budget Summary by Fund					
	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
FUND					
101 - General Fund [1,2,3]	$ 7,653,039	$ 8,754,208	$ 10,193,283	$ 10,941,930	$ 11,726,225
110 - Measure Z	14,143	12,469	26,523	22,209	22,275
291 - Special Districts	4,997,018	5,083,165	5,631,872	5,270,040	5,364,380
390 - Debt Service Fund - General [4]	59,308,478	52,686,122	41,248,759	41,588,869	39,897,863
456 - Riverwalk Assessment District	248	56,561	-	-	-
620 - Unemployment Insurance	102,133	148,526	159,755	170,003	180,854
630 - Liability Insurance Trust	2,481,238	3,366,640	3,300,796	4,805,565	5,656,337
631 - Parada Settlement Fund	38,193,706	-	-	-	-
640 - Central Stores	975,932	1,070,427	1,372,206	1,337,721	1,404,292
741 - Assessment District - Miscellaneous [3]	400,519	22,800	-	-	-
742 - Hunter Business Park District	987,090	992,392	990,160	993,020	994,050
745 - Riverwalk Assessment District	733,909	734,143	734,110	737,520	-
746 - Riverwalk Business Assessment District	304,547	300,889	304,390	306,701	307,106
753 - CFD 90-1 Highlander Debt Service	745	-	-	-	-
756 - CFD Riverwalk Vista	311,347	312,005	314,544	315,440	314,944
758 - CFD 92-1 Sycamore Canyon	662,687	662,880	666,625	667,090	670,288
759 - CFD Riverwalk Vista Area #2	389,513	389,613	380,372	391,370	390,143
760 - CFD 2014-2 Highlands	160,235	167,372	163,353	167,368	164,861
761 - CFD 2013-1 Kunny Ranch	239,781	347,427	302,007	304,273	300,776
762 - CFD 2015-1 Orangecrest Grove	172,790	177,129	172,607	167,972	171,252
763 - CFD 2015-2 Pomelo	332,127	349,576	358,764	363,582	361,424
764 - CFD 2021-3 Bridle Ridge	-	12,526	-	70,000	70,000
765 - CFD 2021-2 Riverpoint Park Place	-	2,072,644	254,250	290,758	292,641
Total Budget	**$ 118,421,225**	**$ 77,719,514**	**$ 66,574,376**	**$ 68,911,431**	**$ 68,289,711**

SIGNIFICANT CHANGES IN BUDGET

1. **Various / 101 - General Fund and 110 - Measure Z:** Includes cost reductions of $298,000 in FY 2026/27 and $304,000 in FY 2027/28 across various divisions to address the budget deficit including, but not limited to, various professional services, budget book printing, and supplies, periodicals, and dues.

2. **Non-Personnel / 101 - General Fund:** Includes $50,000 in FY 2026/27 to support a contract to provide investment management services, including but not limited to: assisting with City's California Investment Policy review and monitoring, and its compliance with the State of California Local Agency Investment Guidelines; and advising the City's investment committee.
3. **Personnel / 101 - General Fund:** Increase 1.00 FTE for Principal Management Analyst in Debt & Treasury Administration; Position will be charged 75% to 510 - Electric Fund and 25% to 550 - Sewer Fund.
4. **Debt Service / 390 - Debt Service Fund:** Recalculated debt service payments for the new Police Headquarters based on an anticipated 30-year debt issuance.

DIVISION/PROGRAM BUDGETS

ADMINISTRATION

This Administration division provides administrative support, oversight, and leadership to all divisions of the Finance Department and ensures that the department's general operations are aligned with the City's Strategic Plan, goals, and objectives.

Goals

The primary goal of the Administration Division is to apply a comprehensive fiscal management strategy to City finances, inclusive of debt financing, cash and investment management, sound budgeting methodologies, and transparent accounting practices. The many successes of the Finance Department demonstrate the benefits of this approach. Additional goals include:

- Support the implementation of new and upgrade of existing financial financing systems and other citywide systems that may impact financial processes and workflow. Modernization of the Finance Department intranet across all divisions to improve usability, accuracy, and transparency of Finance information and resources. The enhanced intranet will better support citywide department users by improving access to Finance services, tools, and guidance in a clear and consistent manner.

Administration (2300)	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
101 - GENERAL FUND					
Personnel	$ 605,561	$ 1,098,880	$ 1,330,556	$ 1,327,327	$ 1,441,431
Non-Personnel	76,239	175,412	131,316	81,326	81,888
Equipment Outlay	1,633	1,877	1,267	1,990	2,050
Charges From Others	-	424	437	450	472
Charges to Others	(10,483)	(29,704)	-	-	-
Total General Fund	**$ 672,950**	**$ 1,246,889**	**$ 1,463,576**	**$ 1,411,093**	**$ 1,525,841**
Total Administration	**$ 672,950**	**$ 1,246,889**	**$ 1,463,576**	**$ 1,411,093**	**$ 1,525,841**

DEBT AND TREASURY ADMINISTRATION

The Debt and Treasury Administration Division oversees debt issuance, cash management and treasury functions through two sections:

- The Debt Administration section manages the City's debt portfolio which exceeded $1.82 billion as of December 31, 2025. The section provides analysis and recommendations for debt financing to address financial needs and explore refunding opportunities. The section prepares all required legislative reports and securities disclosures. Additionally, this section manages ten Community Facility Districts, three Assessment Districts, two Landscape Management Districts, and one Special Lighting District within the City's boundaries.
- The Treasury section serves as custodian of the City's financial assets, managing a portfolio of cash and investment accounts, exceeding $1 billion as of December 31, 2025. The section

ensures the City's financial health overseeing daily banking operations and depository services guaranteeing that funds are always available to support essential community services and financial obligations. By leveraging automation and maintaining strong relationships with financial institutions, the Treasury section works to increase efficiency, safeguard public funds and ensure accountability through daily bank reconciliations. The section is also responsible for processing all Utility billing payments.

Goals

Treasury Section:

- Partner with the Information Technology Department to test and implement upgrades to the City's centralized cashiering and payment platforms, ensuring system reliability, accuracy and minimal disruption to operations.
- Collaborate with citywide departments to continue implementing standardized cash handling protocols, that align with industry best practices, strengthen internal controls and reduce financial and operational risk.
- Collaborate with the city's payment system vendor to implement rounding functionality in response to the phased elimination of the penny, ensuring accurate revenue collection and a smooth transition for cash-based transactions.
- Research and implement GFOA best practices in cash management, forecasting, and investment reporting to streamline processes and enhance analytical capability.

Debt Administration:

- Implement new features available in debt database software to simplify GASB and quarterly reporting. Continue providing training and updating procedural documentation for the revised reporting process.
- Explore opportunities to refinance existing debt and consider new money issuances to reduce overall debt service costs.
- Explore potential special district formations to assist with increased infrastructure and public safety costs associated with new development.
- Explore subsidy opportunities where available for Green Energy Projects and work with appropriate City Departments to complete applications for funds.

Accomplishments

Treasury Section:

- Designed and deployed the City's cannabis tax remittance payment infrastructure, including standardized reporting and intake procedures, to ensure regulatory compliance, improve revenue tracking and enhance administrative efficiency.
- Led a citywide currency reclamation effort in response to the US Treasury's 'Common Cents Act' securing sufficient penny reserves to support ongoing operations and positioning the City for a smooth transition following the phase-out of the penny minting.
- In collaboration with Debt Administration, Treasury successfully facilitated the funding of the Section 115 Pension Trust, ensuring that the yearly obligation for the remainder of budgeted funds for FY 2024-25 was received by the new Investment Advisor, and invested in a timely manner.

Debt Administration:

- Successfully launched a new Investor Relations webpage, enhancing the City's market presence by improving transparency, strengthening communication with investors and modernizing the City's financial profile.

- Successfully issued and refinanced bonds totaling over $389.7 million. This included $89.5 million to fund City infrastructure improvements, such as the Museum revitalization project and $300.2 million restructuring Sewer Revenue obligations to support the Sewer System. The sewer refinancing is projected to generate approximately $21 million in savings over the next 15 years, positioning the utility to better support its long-term rate plan and capital improvement program.

Challenges

The City is continuing its initiatives to upgrade outdated software that play a significant role in Finance and Treasury operations. It continues to focus on aligning with current industry payment processing best practices and support a seamless experience for its customers.

Given the significant volatility in the bond market due to fast changing federal policies and Geopolitical events, which have led to higher borrowing costs, the Debt Administration team will continue to monitor the market for potential savings opportunities. Additionally, the team has adopted reimbursement resolutions for all upcoming major capital projects, giving the City the flexibility to enter the market when conditions are most favorable.

Debt and Treasury Administration (2302, 2370, 2380, 2390)	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
101 - GENERAL FUND					
Personnel	$ 1,067,819	$ 1,253,312	$ 1,212,742	$ 1,602,451	$ 1,718,999
Non-Personnel	344,953	360,053	480,812	489,395	455,432
Equipment Outlay	2,754	4,793	1,751	2,090	2,153
Charges From Others	17,500	17,500	17,500	17,500	18,375
Charges to Others	(222,525)	(205,413)	(228,250)	(400,629)	(399,866)
Total General Fund	**$ 1,210,501**	**$ 1,430,245**	**$ 1,484,555**	**$ 1,710,807**	**$ 1,795,093**
110 - MEASURE Z					
Personnel	$ (1,045,030)	$ (1,232,305)	$ (1,211,835)	$ (1,326,340)	$ (1,485,195)
Debt Service / Debt Transfers Out	1,045,030	1,232,305	1,211,835	1,326,340	1,485,195
Total Measure Z	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
291 - SPECIAL DISTRICTS					
Non-Personnel	$ 4,997,018	$ 5,083,165	$ 5,631,872	$ 5,270,040	$ 5,364,380
Total Special Districts	**$ 4,997,018**	**$ 5,083,165**	**$ 5,631,872**	**$ 5,270,040**	**$ 5,364,380**
390 - DEBT SERVICE FUND – GENERAL					
Non-Personnel	$ -	$ -	$ 10,000	$ -	$ -
Debt Service / Debt Transfers Out	59,308,478	52,686,122	41,238,759	41,588,869	39,897,863
Total Debt Service Fund – General	**$ 59,308,478**	**$ 52,686,122**	**$ 41,248,759**	**$ 41,588,869**	**$ 39,897,863**
456 - RIVERWALK ASSESSMENT DISTRICT					
Capital Outlay	$ 248	$ 56,561	$ -	$ -	$ -
Total Riverwalk Assessment District	**$ 248**	**$ 56,561**	**$ -**	**$ -**	**$ -**
741 - ASSESSMENT DISTRICT – MISCELLANEOUS					
Debt Service / Debt Transfers Out	$ 400,519	$ 22,800	$ -	$ -	$ -
Total Assessment District – Miscellaneous	**$ 400,519**	**$ 22,800**	**$ -**	**$ -**	**$ -**
742 - HUNTER BUSINESS PARK DISTRICT					
Debt Service / Debt Transfers Out	$ 965,090	$ 970,392	$ 968,160	$ 971,020	$ 972,050
Charges From Others	22,000	22,000	22,000	22,000	22,000

Debt and Treasury Administration (2302, 2370, 2380, 2390)	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
Total Hunter Business Park District	**$ 987,090**	**$ 992,392**	**$ 990,160**	**$ 993,020**	**$ 994,050**
745 - RIVERWALK ASSESSMENT DISTRICT					
Debt Service / Debt Transfers Out	$ 718,909	$ 719,143	$ 719,110	$ 722,520	$ -
Charges From Others	15,000	15,000	15,000	15,000	-
Total Riverwalk Assessment District	**$ 733,909**	**$ 734,143**	**$ 734,110**	**$ 737,520**	**$ -**
746 - RIVERWALK BUSINESS ASSESSMENT DISTRICT					
Debt Service / Debt Transfers Out	$ 296,047	$ 295,889	$ 295,890	$ 298,201	$ 298,606
Charges From Others	8,500	5,000	8,500	8,500	8,500
Total Riverwalk Business Assessment District	**$ 304,547**	**$ 300,889**	**$ 304,390**	**$ 306,701**	**$ 307,106**
753 - CFD 90-1 HIGHLANDER DEBT SERVICE					
Non-Personnel	$ 745	$ -	$ -	$ -	$ -
Total CFD 90-1 Highlander Debt Service	**$ 745**	**$ -**	**$ -**	**$ -**	**$ -**
756 - CFD RIVERWALK VISTA					
Debt Service / Debt Transfers Out	$ 296,347	$ 297,005	$ 299,544	$ 300,440	$ 299,944
Charges From Others	15,000	15,000	15,000	15,000	15,000
Total CFD Riverwalk Vista	**$ 311,347**	**$ 312,005**	**$ 314,544**	**$ 315,440**	**$ 314,944**
758 - CFD 92-1 SYCAMORE CANYON					
Debt Service / Debt Transfers Out	$ 647,687	$ 647,880	$ 651,625	$ 652,090	$ 655,288
Charges From Others	15,000	15,000	15,000	15,000	15,000
Total CFD 92-1 Sycamore Canyon	**$ 662,687**	**$ 662,880**	**$ 666,625**	**$ 667,090**	**$ 670,288**
759 - CFD RIVERWALK VISTA AREA #2					
Debt Service / Debt Transfers Out	$ 378,513	$ 378,613	$ 369,372	$ 380,370	$ 379,143
Charges From Others	11,000	11,000	11,000	11,000	11,000
Total CFD Riverwalk Vista Area #2	**$ 389,513**	**$ 389,613**	**$ 380,372**	**$ 391,370**	**$ 390,143**
760 - CFD 2014-2 HIGHLANDS					
Non-Personnel	$ -	$ 3,709	$ -	$ -	$ -
Debt Service / Debt Transfers Out	147,935	151,363	151,053	155,068	152,561
Charges From Others	12,300	12,300	12,300	12,300	12,300
Total CFD 2014-2 Highlands	**$ 160,235**	**$ 167,372**	**$ 163,353**	**$ 167,368**	**$ 164,861**
761 - CFD 2013-1 KUNNY RANCH					
Non-Personnel	$ -	$ 153,944	$ -	$ -	$ -
Debt Service / Debt Transfers Out	224,781	188,483	287,007	289,273	285,776
Charges From Others	15,000	5,000	15,000	15,000	15,000
Total CFD 2013-1 Kunny Ranch	**$ 239,781**	**$ 347,427**	**$ 302,007**	**$ 304,273**	**$ 300,776**
762 - CFD 2015-1 ORANGECREST GROVE					
Non-Personnel	$ -	$ 2,674	$ -	$ -	$ -
Debt Service / Debt Transfers Out	150,790	152,455	154,607	152,972	156,252
Charges From Others	22,000	22,000	18,000	15,000	15,000

Debt and Treasury Administration (2302, 2370, 2380, 2390)	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
Total CFD 2015-1 Orangecrest Grove	**$ 172,790**	**$ 177,129**	**$ 172,607**	**$ 167,972**	**$ 171,252**
763 - CFD 2015-2 POMELO					
Debt Service / Debt Transfers Out	$ 303,759	$ 307,969	$ 305,089	$ 309,135	$ 306,188
Charges From Others	28,368	41,607	53,675	54,447	55,236
Total CFD 2015-2 Pomelo	**$ 332,127**	**$ 349,576**	**$ 358,764**	**$ 363,582**	**$ 361,424**
764 - CFD 2021-3 BRIDLE RIDGE					
Debt Service / Debt Transfers Out	$ -	$ 12,526	$ -	$ 30,000	$ 30,000
Charges From Others	-	-	-	40,000	40,000
Total CFD 2021-3 Bridle Ridge	**$ -**	**$ 12,526**	**$ -**	**$ 70,000**	**$ 70,000**
765 - CFD 2021-2 RIVERPOINT PARK PLACE					
Non-Personnel	$ -	$ 1,754,237	$ -	$ -	$ -
Debt Service / Debt Transfers Out	-	318,407	254,250	252,758	254,641
Charges From Others	-	-	-	38,000	38,000
Total CFD 2021-2 Riverpoint Park Place	**$ -**	**$ 2,072,644**	**$ 254,250**	**$ 290,758**	**$ 292,641**
Total Debt and Treasury Administration	**$ 70,211,535**	**$ 65,797,489**	**$ 53,006,368**	**$ 53,344,810**	**$ 51,094,821**

BUSINESS TAX



The Business Tax Division ensures equitable tax and fee application under the Riverside Municipal Code. The Division processes applications for all types of businesses operating within the City, including those based outside but conducting business in Riverside. With over 25,000 active licenses, business license and transient occupancy taxes are estimated to generate over $20.7 million, comprising about 5.4% of the General Fund revenue in Fiscal Year 2026/27. Effective management of this revenue is essential for funding public services such as police, fire, parks, and other public services.

This Division provides quick and direct support of the business community through various channels, including in-person services at City Hall in the One Stop Shop located on the third floor, online, or by phone.

Goals

- Continue implementation of the Business Tax Discovery Program to identify unreported businesses taxes and promote compliance for all businesses.
- Partner with the Treasury Division to test upgrades to the City's Centralized cashiering and payment platform to ensure system reliability and accuracy.
- Collaborate with the Treasury Division to ensure Cannabis Retailers comply with City Cannabis Business Tax requirements via timely submission of remittance forms and payments.

Accomplishments

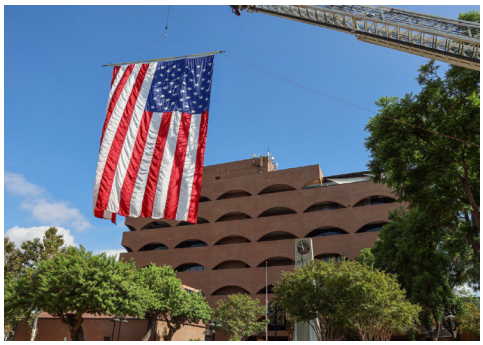
- Collected over $1 million in revenue from the Business Tax Discovery Program for rental properties.
- Collaborated with the Treasury Department in the design and implementation of the Cannabis Business Tax Remittance Form, ensuring compliance with the City's Municipal Code.

Challenges

Previous administrations' leniency and business-friendly approach resulted in administrative practices that were misaligned with the City's municipal code on business tax administration. Reintroducing tax requirements in line with the Code has been challenging, as businesses were accustomed to the more lenient application. These lax practices have led to widespread noncompliance and revenue loss, making it difficult to achieve compliance and gain support from the business community.

Business Tax (2304)	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
101 - GENERAL FUND					
Personnel	$ 501,366	$ 523,397	$ 628,084	$ 674,357	$ 735,658
Non-Personnel	657,182	416,509	421,241	451,746	464,730
Equipment Outlay	2,113	2,435	1,442	1,780	1,833
Charges From Others	245,267	281,783	281,883	281,154	292,567
Total General Fund	**$ 1,405,928**	**$ 1,224,124**	**$ 1,332,650**	**$ 1,409,037**	**$ 1,494,788**
Total Business Tax	**$ 1,405,928**	**$ 1,224,124**	**$ 1,332,650**	**$ 1,409,037**	**$ 1,494,788**

ACCOUNTING



The Accounting Division of the Finance Department safeguards the City's assets and seeks to provide accurate and timely financial data. It directs and monitors all financial transactions recorded in the accounting system, ensuring compliance with generally accepted accounting principles and guidelines. The Division reports on the City's financial position, coordinates the preparation of the City's annual financial statements, and ensures their accuracy. The Accounting Division houses four major programs:

- **General Accounting** reviews analyzes and records financial data. This section is also responsible for the month-end and year-end reconciling and closing of accounting records. General Accounting prepares the City's Annual Comprehensive Financial Report (ACFR) and summary version of the ACFR referred to as the Popular Annual Financial Report (PAFR).
- **Accounts Payable** is responsible for producing accurate and timely payments to the City's vendors while safeguarding City assets through effective internal controls.
- **Accounts Receivable/Collections** strengthens cash inflows through the creation of invoices, the monitoring of past due accounts, and the recovery of outstanding payments owed to the City.
- **Payroll** provides timely and accurate payments to City employees, while maintaining compliance with City policies & procedures, labor agreements, and State and Federal laws.

Goals

The Accounting Division strives to produce accurate and timely financial statements; take advantage of discounts on accounts payable invoices; ensure accurate and timely billing of City customers; collect all funds owed to the City through various methods; and ensure timely and accurate salary payments to City employees. In addition, this Division plans to:

- Increase financial and accounting training throughout the city.
- Cross train staff within the accounting division.
- Continue to receive the GFOA awards for the Annual Comprehensive Financial Report and Popular Annual Financial Report.

Accomplishments

The Accounting Division completed seven financial reports subject to audit, received an unmodified (clean) opinion. Two awards were received for the citywide financials, demonstrating that the Accounting Division exceeds minimum Generally Accepted Accounting Principles (GAAP) requirements:

- GFOA Certificate of Achievement for Excellence in Financial Reporting.
- GFOA Outstanding Achievement in Popular Annual Financial Reporting (PAFR).
- Successfully implemented GASB 101, establishing new accounting and reporting standards for compensated absences.

Accounting (2305)	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
101 - GENERAL FUND					
Personnel	$ 2,484,369	$ 2,452,109	$ 2,891,256	$ 3,209,980	$ 3,484,732
Non-Personnel	136,260	120,890	157,479	143,300	146,433
Equipment Outlay	989	1,112	834	950	979
Charges From Others	67,509	69,023	76,609	80,104	84,113
Charges to Others	-	(26,092)	-	-	-
Managed Savings	-	-	-	(404)	(447)
Total General Fund	**$ 2,689,127**	**$ 2,617,042**	**$ 3,126,178**	**$ 3,433,930**	**$ 3,715,810**
Total Accounting	**$ 2,689,127**	**$ 2,617,042**	**$ 3,126,178**	**$ 3,433,930**	**$ 3,715,810**

BUDGET OFFICE

The Budget Office is staffed by a team of seven individuals who work in close concert with executive leadership to monitor, analyze, and report on the City's finances and operational performance through various methods and output, including:

- Development, in tandem with City Departments, of the Annual Budget, or Biennial Budget with a comprehensive mid-cycle update and formal re-adoption by Council of the second year of the biennial budget. The resulting budget documents include a Budget in Brief; a Five-Year Capital Improvement Program that details each City project either planned or currently in process; and a Budget Book that provides significant detail about the City's financial outlook, budgeting process and projection methodologies, and departmental personnel, operations, programs, services, strategic goals, and performance measures.
- Compile and present the Annual Fees and Charges schedule for Council adoption. The Budget Team also supports departments by conducting studies for fees desired to be adjusted and for which Council approval is required. Additionally, the team works with the City Attorney's Office to ensure that the applicable Municipal Code requirements (Chapter 3.30) for the adoption or adjustment of fees and charges is adhered to.
- Manage and monitor Measure Z funds, including ensuring that Council's direction for the allocation of Measure Z revenues to individual spending initiatives is adhered to, and providing details of Measure Z activity in the quarterly financial reports.
- Prepare and present quarterly financial reports to the Budget Engagement Commission, Finance Committee, and City Council that detail the year-to-date financial performance of the City's major funds, identify and disclose any areas of potential concern to the City's financial health, and recommend corrective action if appropriate.

Goals

The Budget Team's primary goal is to research and recommend strategies for fiscal sustainability and the preservation of City programs and services by aligning financial resources with the City's strategic priorities. The Budget Team strives to produce accurate, timely, and relevant information about the City's financial performance to City leadership, the Budget Engagement Commission, City Council, and the public. The Budget Team also supports City departments in their bid to identify and maintain adequate funding for their critical programs and services.

The Budget Office has moved towards the digitization of the budget document through a 100% digital platform in order to more efficiently deliver the budget document to the constituents of the City of Riverside. In addition, this will eliminate the need for paper printed documentation and create a seamless, end-to-end, from development-to-delivery of a purely digital document. Cost savings will also be realized by eliminating the costs of a printed document.

Accomplishments

- California Society of Municipal Finance Officers (CSMFO) award for Operating Budget Excellence and Capital Budget Excellence for the City's Fiscal Year 2024-2026 Biennial Budget.
- GFOA Distinguished Budget Presentation Award for the City's Fiscal Year 2024-2026 Biennial Budget.

Budget Office (2310)	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
101 - GENERAL FUND					
Personnel	$ 827,573	$ 1,068,480	$ 1,360,084	$ 1,422,561	$ 1,532,250
Non-Personnel	87,615	101,418	118,433	101,839	100,185
Equipment Outlay	1,287	1,537	834	1,070	1,102
Charges From Others	14,150	14,915	15,363	15,824	16,615
Charges to Others	(154)	-	-	-	-
Total General Fund	**$ 930,471**	**$ 1,186,350**	**$ 1,494,714**	**$ 1,541,294**	**$ 1,650,152**
110 - MEASURE Z					
Personnel	$ -	$ -	$ 2,575	$ 2,652	$ 2,732
Non-Personnel	14,143	12,469	23,948	19,557	19,543
Total Measure Z	**$ 14,143**	**$ 12,469**	**$ 26,523**	**$ 22,209**	**$ 22,275**
Total Budget Office	**$ 944,614**	**$ 1,198,819**	**$ 1,521,237**	**$ 1,563,503**	**$ 1,672,427**

PURCHASING & CENTRAL STORES

The Purchasing division manages all aspects of the procurement process including supply management through the Central Stores division, while ensuring the City's compliance with legal mandates applicable to governmental purchasing practices. Article XI, Section 1105 of the City Charter establishes a centralized purchasing system for the City. The Division centralizes procurement for all city departments in accordance with Purchasing Resolution 24101 and adheres to a Purchasing Code of Ethics to ensure unbiased judgment in the purchasing process. Additionally, the Division addresses specific purchasing requirements for asset forfeiture funds, grants, and FEMA reimbursements.

Goals

GFOA's Distinguished Budget Presentation Award

CSMFO's Operating and Capital Budget Excellence Awards

The Purchasing Division's primary objective is to purchase required goods and services in a timely manner to meet departments' needs at a fair and reasonable price utilizing an open competitive bidding process. The Division promotes the most effective use of City funds in the procurement of materials, equipment, and services essential to providing governmental services for the citizens of Riverside. Purchasing staff place high value on friendly, personal contact with suppliers and potential suppliers of the City, striving to provide excellent customer service to all parties involved in the purchasing process. Additional goals for the Purchasing Division has also established internal goals as follows:

- Review and expand the Disadvantaged Business Enterprise (DBE) procurement policy and program to ensure equitable opportunities for a broad range of procurement types.
- Update local vendor requirements making it easier to do business with the city.
- Optimize Central Stores Operations by streamlining inventory management and distribution processes to improve operational efficiency and enhance internal customer service, ensuring timely, reliable, and high quality delivery of goods to City departments.

Accomplishments

Notable accomplishments include vendor training initiatives, implementing innovative systems, participating in prestigious training programs, updating procurement policies, and receiving recognition for procurement excellence. Within the Central Stores section, initiatives to improve operational efficiency are ongoing.

Some of the recent accomplishments of the Purchasing Division include:

- Increased vendor engagement and operational efficiency through expanded outreach efforts, including the launch of an annual vendor networking event program and a bi-monthly vendor webinar training series.
- Implemented the Team Dynamix (TechHub) system and standardized procurement processes, templates, and workflows for internal customers, enhancing service delivery, productivity, accountability, and transparency.
- Strengthened contract oversight through the establishment of a Contract Management Team and improved lifecycle management practices.
- Improved strategic planning and coordination through procurement forecasting and enhanced cross-department collaboration.
- Initiated performance measurement and continuous improvement efforts through the development of procurement dashboards, vendor performance evaluation tools, and data-driven reporting capabilities.
- Received the 2025 Achievement in Excellence for Public Procurement Award, recognizing outstanding procurement practices.

Purchasing (2315, 6400)	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
101 - GENERAL FUND					
Personnel	$ 907,399	$ 1,153,425	$ 1,442,086	$ 1,633,578	$ 1,756,629
Non-Personnel	31,786	112,205	87,786	68,454	68,639
Equipment Outlay	1,146	1,223	834	950	979
Charges From Others	49,473	50,175	51,680	53,230	55,892
Charges to Others	(245,742)	(267,470)	(290,776)	(320,443)	(337,598)
Total General Fund	**$ 744,062**	**$ 1,049,558**	**$ 1,291,610**	**$ 1,435,769**	**$ 1,544,541**
640 - CENTRAL STORES					
Personnel	$ 812,448	$ 906,759	$ 983,332	$ 1,062,373	$ 1,154,532
Non-Personnel	93,613	90,552	315,376	205,905	201,105
Equipment Outlay	1,267	1,272	1,360	1,320	1,360
Capital Outlay	412	-	515	-	-
Debt Service / Debt Transfers Out	68,069	71,708	71,460	67,960	47,120
Charges From Others	123	136	163	163	175
Total Central Stores	**$ 975,932**	**$ 1,070,427**	**$ 1,372,206**	**$ 1,337,721**	**$ 1,404,292**
Total Purchasing	**$ 1,719,994**	**$ 2,119,985**	**$ 2,663,816**	**$ 2,773,490**	**$ 2,948,833**

RISK MANAGEMENT

The Risk Management Division seeks to identify, evaluate, mitigate, and control the risk of loss, as well as manage the impact of risk on the City and its stakeholders. The Risk Management Division is responsible for procuring and maintaining the City's property and casualty insurance policies, processing property damage claims, the hazardous waste contract, damage claims, and for the emergency and non-emergency contractor panel. This division also ensures that everyone doing business with the City provides proof of the financial ability to pay for potential claims and lawsuits by submitting certificates of insurance.

Goals

The Risk Management Division is committed to Improving centralized systems for tracking incidents, exposures, and risk trends. Risk Management will continue to work with IT in expanding capabilities to the Risk dashboards and collaborating with key stakeholders on actionable items aimed at reducing and preventing the City's liabilities.

Accomplishments

The Risk Management Division has successfully created a Risk Management Dashboard that consolidates claims data into a single display. Risk Management will continue to improve the dashboard and leverage its metrics to achieve citywide risk management initiatives. Risk Management was also successful in securing lower insurance premiums for FY 26/27 and rate guarantees for specified policies.

Challenges

The rising cost of commercial insurance remains a challenge for the Risk Management Division. The property insurance market is beginning to show signs of softening, but the liability market remains volatile as nuclear verdicts continue to trend across the region. The Division will continue to explore alternatives to standard commercial excess insurance, including pools, reinsurance, joint powers authorities, and captive insurance options.

Risk Management (2320)	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
620 - UNEMPLOYMENT INSURANCE					
Non-Personnel	$ 102,133	$ 148,526	$ 159,755	$ 170,003	$ 180,854
Total Unemployment Insurance	**$ 102,133**	**$ 148,526**	**$ 159,755**	**$ 170,003**	**$ 180,854**
630 - LIABILITY INSURANCE TRUST					
Personnel	$ 318,563	$ 352,529	$ 312,314	$ 329,815	$ 355,498
Non-Personnel	1,956,101	2,889,602	2,734,307	4,221,790	5,047,404
Special Projects	202,639	120,262	250,000	250,000	250,000
Equipment Outlay	214	255	155	180	185
Debt Service / Debt Transfers Out	3,721	3,992	4,020	3,780	3,250
Total Liability Insurance Trust	**$ 2,481,238**	**$ 3,366,640**	**$ 3,300,796**	**$ 4,805,565**	**$ 5,656,337**
631 - PARADA SETTLEMENT FUND					
Non-Personnel	$ 38,193,706	$ -	$ -	$ -	$ -
Total Parada Settlement Fund	**$ 38,193,706**	**$ -**	**$ -**	**$ -**	**$ -**
Total Risk Management	**$ 40,777,077**	**$ 3,515,166**	**$ 3,460,551**	**$ 4,975,568**	**$ 5,837,191**



FIRE DEPARTMENT

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FIRE DEPARTMENT

DEPARTMENT OVERVIEW

MISSION STATEMENT

The City of Riverside Fire Department protects life, property, and the environment by providing exceptional and progressive, all-hazard emergency services, public education, and safety programs.

VISION STATEMENT

The City of Riverside Fire Department will be a world-class leader in providing progressive, professional, and exceptional fire-rescue and life safety services.



PURPOSE

Deployed from fourteen fire stations strategically spanning the City's 81 square miles, the City of Riverside Fire Department responds annually to over 47,000 emergency calls. Non-emergency services include fire code enforcement, public fire and life safety education, disaster preparedness planning, and Community Emergency Response Team training. In addition, the Riverside Fire Department is an active participant in the California Master Mutual Aid system. The department has five State of California/Office of Emergency Services fire engines, two for use on structure fires and three for use during wildland incidents and a State Water Rescue cache, which are staged in Riverside for immediate deployment throughout the state.

PRIORITIES

- Finalize the update of the Fire Department radio system infrastructure for the city's six main radio sites.
- Enable the Fire Department to achieve its vision and mission by creating a comprehensive, connected, and sustainable administrative infrastructure.
- Provide Exceptional public safety and emergency services through continuous program evaluation and process improvement.
- Ensure the Department has appropriate support functions to meet the evolving needs of the community presently and in the future.
- Continue to identify, document and categorize unfunded needs of the Fire Department.

ACCOMPLISHMENTS

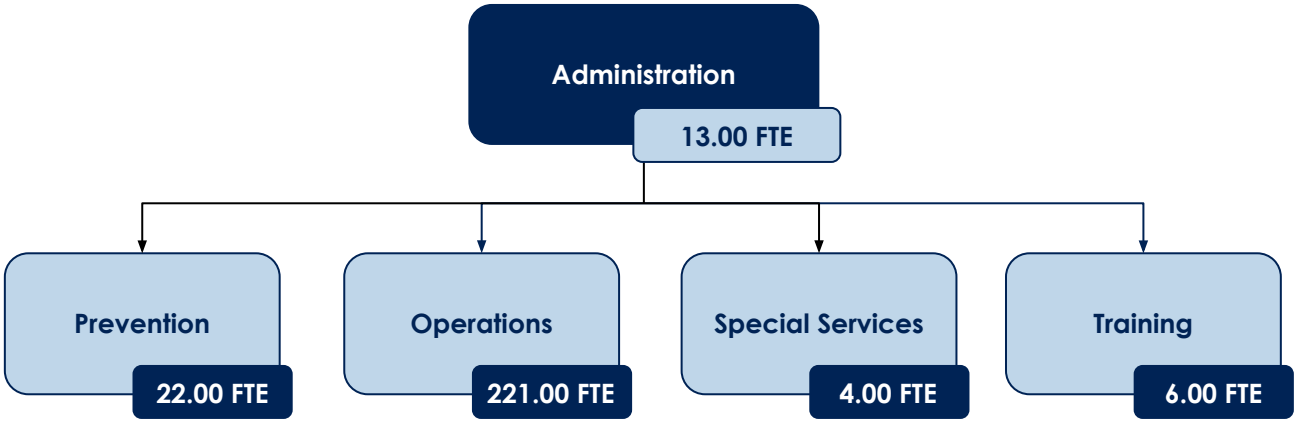
- **Implementation of Tiered Wildland Dispatch Matrix:** The Fire Department implemented a tiered wildland dispatch matrix based on predictive weather modeling to improve response effectiveness during elevated fire conditions. This approach allows for scalable resource deployment aligned with real-time risk levels, enhancing both firefighter safety and operational efficiency. The adoption of a formal Standard Operating Procedure (SOP) ensures a consistent, data-driven response framework that strengthens the City's ability to protect residents and property during wildland fire incidents.
- **Deployment of Everbridge Internal Communication System:** The Fire Department deployed the Everbridge communication platform to strengthen internal coordination and emergency notification capabilities. This system improves personnel recall, enhances situational awareness, and ensures timely dissemination of critical information during incidents. Strengthened communication capabilities support faster, more coordinated emergency response, directly benefiting community safety and service reliability.

- **Development of Phase 1 Fire Department Master Plan Implementation:** The Fire Department completed Phase 1 of its Master Plan implementation, establishing a strategic roadmap for staffing, deployment, and infrastructure improvements. This effort provides a data-driven framework to enhance response reliability, reduce system strain, and support long-term service delivery improvements. The Master Plan positions the department to meet current and future service demands while maintaining high levels of protection for the community.

DEPARTMENT ORGANIZATION



Steve McKinster
Fire Chief



A complete schedule of the department's positions, a summary of changes, and a detailed explanation of position changes can be viewed at *Personnel - Fire Department* on page 209.

BUDGET OVERVIEW

All City departments are charged a proportional cost of internal support departments based on criteria that best match the services to benefiting departments. (Refer to page 131 for a full explanation of the Cost Allocation Plan.) In FY 2026/27, the Fire Department's support charge totals $4,284,455 and in FY 2027/28 is $4,497,899. These amounts, and the amount of the support charge for all fiscal years, are excluded from the following tables to provide a more transparent view of the direct cost of Fire Department programs and services.



Budget Summary by Expenditure Category - All Funds					
	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
EXPENDITURE CATEGORY					
Personnel [1,3]	$ 64,382,926	$ 71,436,706	$ 70,570,783	$ 76,927,921	$ 78,978,229
Non-Personnel [2]	7,033,857	7,377,626	6,028,154	7,387,840	7,499,122
Special Projects	447,125	456,131	4,452,837	4,633,753	4,530,895
Equipment Outlay	1,440,720	79,904	12,865	13,251	13,649
Capital Outlay	1,488,227	3,030,352	-	-	-
Debt Service / Debt Transfers Out	1,639,494	1,632,080	1,631,110	1,620,980	874,765
Operating Grants	551,651	893,630	-	-	-
Charges From Others	6,537,677	6,849,289	5,782,011	6,671,918	6,979,027
Charges to Others	(4,514,731)	(5,160,978)	(3,450,071)	(4,178,150)	(4,339,190)
Managed Savings	-	-	-	(283,910)	(792,428)
Total	**$ 79,006,946**	**$ 86,594,740**	**$ 85,027,689**	**$ 92,793,603**	**$ 93,744,069**

Budget Summary by Fund					
	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
FUND					
101 - General Fund [1,2,3]	$ 63,710,104	$ 70,591,387	$ 72,710,695	$ 79,345,961	$ 80,746,739
110 - Measure Z [1]	7,941,728	7,276,537	11,192,485	12,199,052	11,668,543
205 - Urban Area Security Initiative (UASI)	1,881,945	3,205,756	-	-	-
215 - Grants & Restricted Programs	5,473,169	5,521,060	1,124,509	1,248,590	1,328,787
Total	**$ 79,006,946**	**$ 86,594,740**	**$ 85,027,689**	**$ 92,793,603**	**$ 93,744,069**

SIGNIFICANT CHANGES IN BUDGET

1. **Various / 101 - General Fund and 110 - Measure Z:** Includes cost reductions of $1.41 million in FY 2026/27 and $1.95 million in FY 2027/28 across various divisions to address the budget deficit including, but not limited to, fire apparatus replacements, personnel savings, and an unallocated reduction in FY 2027/28. Add total 3.00 FTE; General Service Worker (1.00 FTE) transferred from General Services, Publishing Services and Fire Community Preparedness Instructor (1.00 FTE) was approved by City Council on August 19, 2025 and the addition of (1.00 FTE) Senior Management Analyst will be offset by revenue.
2. **Non-Personnel / 101 - General Fund:** Includes $1.09 million in FY 2026/27 and $1.10 million in FY 2027/28 to support various critical needs including but not limited to Firefighting Personal Protective Equipment, Cardiac Monitors, and Firefighter Physicals.
3. **Personnel / 101 - General Fund:** In. Add total 3.00 FTE; General Service Worker (1.00 FTE) transferred from General Services, Publishing Services and Fire Community Preparedness Instructor (1.00 FTE) was approved by City Council on August 19, 2025 and the addition of (1.00 FTE) Senior Management Analyst will be offset by revenue

DIVISION/PROGRAM BUDGETS

ADMINISTRATION

The Fire Department Administration Division consists of the Fire Chief, Deputy Chiefs of Operations and Administration, Administrative Services Manager, Executive Assistant, and clerical support staff. This division provides developmental planning, sets direction and policy, controls and evaluates the department, and provides direction and oversight for all personnel matters. Administration provides clerical support services for all divisions of the department and coordinates the development and administration of the department's annual operating and capital improvement budgets.

Goals

- Finalize the update of the fire department radio system infrastructure for the city's six main radio sites.
- Continue to identify, document, and categorize unfunded needs of the Fire Department.
- Implement the Fire Department's new reporting management system Imagine Trend.
- Recertify the Fire Department with the Insurance Service Office and maintain the Fire Department's Class 1 classification.
- Assimilate the Fire Department's new Inventory Control Specialist and execute the implementation of the inventory system. This integration includes streamlining inventory processes, ensuring accurate tracking, and maintaining optimal stock levels to enhance operational efficiency and readiness.

Accomplishments

- The addition of 14 new full-time individuals to Fire Administration, Fire Prevention, Emergency Medical Services, and the Investigation's Division strengthened the department's ability to handle administrative tasks, enforce fire codes, deliver emergency medical care, and conduct thorough investigations.
- Completed the Diesel Exhaust System Project for Fire Stations 6, 13, and 14, which will optimize firefighter safety by limiting exposure to diesel exhaust emissions.

Challenges

- The Administration Division requires more staff to improve work volume, efficiency, and productivity. Nine civilian positions are responsible for overseeing the administrative tasks of a department with 266 employees. Adding more staff will enable us to implement new projects, boost productivity, and stay updated with new policies and procedures.

Administration (3500, 3590, 3595)	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
101 - GENERAL FUND					
Personnel	$ 1,541,611	$ 2,154,612	$ 2,440,974	$ 2,891,402	$ 3,043,052
Non-Personnel	438,368	426,427	432,727	407,949	438,054
Equipment Outlay	5,806	8,384	12,865	13,251	13,649
Debt Service / Debt Transfers Out	145,740	138,980	138,710	128,590	128,560
Charges From Others	704,770	367,112	376,249	408,603	422,911
Charges to Others	(17,505)	(20,802)	-	-	-
Managed Savings	-	-	-	-	(26,766)
Total 101 - General Fund	**$ 2,818,790**	**$ 3,074,713**	**$ 3,401,525**	**$ 3,849,795**	**$ 4,019,460**
110 - MEASURE Z					
Debt Service / Debt Transfers Out	$ 1,492,395	$ 1,492,400	$ 1,492,400	$ 1,492,390	$ 746,205
Total 110 - Measure Z	**$ 1,492,395**	**$ 1,492,400**	**$ 1,492,400**	**$ 1,492,390**	**$ 746,205**
Total Administration	**$ 4,311,185**	**$ 4,567,113**	**$ 4,893,925**	**$ 5,342,185**	**$ 4,765,665**

PREVENTION

The Fire Prevention Division focuses on educating the community about the benefits of proper safety practices and identifying and eliminating all types of hazardous conditions, which pose a threat to life, the environment and property. In accordance with the California Fire Code and the Riverside Municipal Code, the Riverside Fire Department is required to inspect all Riverside businesses for fire safety. The Division coordinates the fire inspection program, reviews fire plans for new construction and tenant improvements.

The Division manages the Business Emergency Plan Program, which regulates the business generation and storage of hazardous materials. The hazardous materials program is partially funded by the Certified Unified Program Agency (CUPA). The CUPA program consolidates the administration, permit, inspection, and enforcement activities that are overseen by the Riverside County Department of Environmental Health (RCDEH) Hazardous Materials Division.

Goals

- Complete all Fire Plan Reviews with a 95% on-time status.
- Complete all state mandated inspections within the fiscal year with no carryovers.

Accomplishments

- The Prevention Division in cooperation with CAL Fire reviewed all subdivisions within the Very High Fire Severity Zones, identifying areas with one means of egress. The findings were presented to the State Board of Forestry for review and recommendations.
- Reached a 91% on time Fire Plan Review timeframe. Cleared a backlog of 200 plan checks with the assistance of an external fire review vendor.
- Facilitated Assembly Bill 38 Defensible Space Inspections. The Bill requires a seller of real property located in a Very High Fire Hazard Severity Zone to provide the buyer with documentation that the property complies with defensible space standards.
- Replaced outdated fleet vehicles.
- Adopted a Defensible Space local ordinance for parcels in Fire Hazard Severity Zones and adjacent to wildland urban interface areas.
- Created a Citywide Wildfire Prevention program. The program identifies project specific parcels and adopts fuel mitigation plans to prevent wildfire on publicly owned lands.

Challenges

- Recruitment and retention of qualified personnel.
- Aging fleet with vehicles over 15 years of service.
- Insufficient personnel and equipment for a Citywide Wildfire Prevention Program.

Prevention (3505, 3525)	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
101 - GENERAL FUND					
Personnel	$ 1,686,248	$ 2,049,303	$ 2,603,378	$ 2,799,066	$ 3,017,891
Non-Personnel	143,753	147,918	133,272	134,285	134,962
Charges From Others	14,263	236,077	36,402	-	-
Charges to Others	(345,550)	(282,014)	(515,026)	(547,360)	(582,259)
Managed Savings	-	-	-	(283,910)	(304,269)
Total 101 - General Fund	**$ 1,498,714**	**$ 2,151,284**	**$ 2,258,026**	**$ 2,102,081**	**$ 2,266,325**
110 - MEASURE Z					
Personnel	$ -	$ -	$ 80	$ 266,042	$ 291,371
Non-Personnel	-	-	-	1,810	1,718
Total 110 - Measure Z	**$ -**	**$ -**	**$ 80**	**$ 267,852**	**$ 293,089**
215 - GRANTS & RESTRICTED PROGRAMS					
Personnel	$ 254,621	$ 426,565	$ 471,652	$ 525,402	$ 569,488
Non-Personnel	204,951	71,495	172,418	175,828	177,040
Charges From Others	327,656	285,745	480,439	547,360	582,259
Total 215 - Grants & Restricted Programs	**$ 787,228**	**$ 783,805**	**$ 1,124,509**	**$ 1,248,590**	**$ 1,328,787**
Total Prevention	**$ 2,285,942**	**$ 2,935,089**	**$ 3,382,615**	**$ 3,618,523**	**$ 3,888,201**



OPERATIONS

The Operations Division directly supports the department's primary mission to respond quickly to fires and other emergency incidents, responding to over 47,000 emergency calls annually. Operations employs 221 full-time firefighters, housed 24/7 in 14 fire stations spanning a primary response area of over 81 square miles.

Operations manages an effective fire suppression program that can provide protection of life, property, and the environment from the effects of fire, due to a constant state of readiness, and effective response force to serve our community. In addition, many Operations personnel have advanced skill sets in the areas of Technical Rescue training, including horse rescue, heavy rescue, high-angle rescue, confined space rescue, and swift/surface water rescue.

The areas of responsibility in Fire Operations include Emergency Medical Services (EMS), Arson, and the Urban Search and Rescue (US&R) Program. The US&R Program is a "multi-hazard" discipline that may be needed for a variety of emergencies or disasters, including earthquakes, hurricanes, typhoons, storms, tornadoes, floods, dam failures, technological accidents, terrorist activities and hazardous materials releases. The California Task Force 6, which is under the US&R Program, is one of eight in California with 200 highly skilled search and rescue personnel that respond as a resource during emergencies.

Goals

Continuing the department's status for Insurance Services Office (ISO) Class 1 classification and recertification.

Accomplishments

- Reaccredited for another five years by the Commission on Fire Accreditation International.
- Added new positions for the Emergency Medical Services Captain and three Shift Arson Investigators.

Challenges

- Recruiting and retaining qualified personnel.
- Completing the department's Ultra High Frequency (UHF) radio system refit.
- Improvement of workplace safety to reduce the incidence of work-related injuries.
- Increasing cost of goods and services has required the Department to enter into several long-term contracts to facilitate efficient use of services and lock in the cost of fees and services.

Operations (3510)	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
101 - GENERAL FUND					
Personnel	$ 52,088,295	$ 57,178,631	$ 58,751,644	$ 63,430,434	$ 64,649,876
Non-Personnel	4,235,397	4,765,337	4,630,438	6,009,911	6,106,062
Capital Outlay	-	28,154	-	-	-
Debt Service / Debt Transfers Out	1,359	700	-	-	-
Charges From Others	5,487,998	5,958,307	4,888,332	5,715,032	5,972,430
Charges to Others	(3,474,662)	(4,143,443)	(2,860,045)	(3,555,790)	(3,681,931)
Managed Savings	-	-	-	-	(453,991)
Total 101 - General Fund	**$ 58,338,387**	**$ 63,787,686**	**$ 65,410,369**	**$ 71,599,587**	**$ 72,592,446**
110 - MEASURE Z					
Personnel	$ 4,009,712	$ 4,243,543	$ 4,163,539	$ 4,633,716	$ 4,944,275
Non-Personnel	99,891	173,297	267,794	275,144	248,734
Special Projects	447,125	456,131	4,452,837	4,633,753	4,530,895
Equipment Outlay	1,154,874	71,520	-	-	-
Total 110 - Measure Z	**$ 5,711,602**	**$ 4,944,491**	**$ 8,884,170**	**$ 9,542,613**	**$ 9,723,904**
215 - GRANTS & RESTRICTED PROGRAMS					
Personnel	$ 2,167,137	$ 2,089,883	$ -	$ -	$ -
Non-Personnel	1,399,108	873,883	-	-	-
Equipment Outlay	280,040	-	-	-	-
Capital Outlay	-	168,925	-	-	-
Operating Grants	537,524	879,186	-	-	-
Total 215 - Grants & Restricted Programs	**$ 4,383,809**	**$ 4,011,877**	**$ -**	**$ -**	**$ -**
Total Operations	**$ 68,433,798**	**$ 72,744,054**	**$ 74,294,539**	**$ 81,142,200**	**$ 82,316,350**

SPECIAL SERVICES

The Special Services Division, also known as the Office of Emergency Management (OEM), administers a comprehensive all-hazards, community-based emergency management program. This division is responsible for planning for emergencies, incidents, and events that will have an impact on the City of Riverside, including coordinating response and recovery efforts through the activation of the City's Emergency Operations Center (EOC). Some of the major programs of the Special Services Division include:

- **Office of Emergency Management (OEM):** Plans and prepares for emergencies, incidents and events that will have an impact on the City of Riverside. OEM maintains a robust preparedness effort through our Community Emergency Response Team training and resident and city employee public education events. OEM works with partner organizations to identify and mitigate issues prior to an incident. The OEM also coordinates the response and recovery efforts through the activation of our EOC.
- **Office of Emergency Management Community Emergency Response Team (CERT):** CERT trains people to be self-sufficient following a major disaster when first responders are likely to be overtasked and not readily available to respond to every emergency. Participants receive 20 hours of training in basic disaster response skills, including fire safety, search and rescue, team organization, and disaster medical operations taught by Fire Department personnel. CERT members learn how to organize to assist others in their neighborhood, school or workplace following a disaster when professional responders are not immediately available to help.
- **Urban Areas Security Initiative (UASI):** The Department of Homeland Security (DHS) offers the UASI grant to enhance regional preparedness in high-threat, high-density areas and provides funding opportunities every fiscal year to address the unique multi-discipline planning,

operations, equipment, and training needs to these areas as it relates to terrorism prevention, protection, mitigation, response, and recovery.

Goals

- Develop new and updated existing city and department emergency plans.
- Strengthen community preparedness for emergencies to ensure effective response and recovery.
- Communicate response and recovery information to the community through mail, email, ReadyRiverside.org website, and Riverside Alert/Everbridge system.
- Develop and implement an inclusive strategy to expand participation in the CERT program to enhance the public's awareness of emergency response situations.
- Increase the CERT Basic classes from three to six sessions.

Accomplishments

- Secured over $3 million in funding through the UASI Program. The program assists high-threat, high-density urban areas in efforts to build and sustain the capabilities necessary to prevent and protect against terrorism.
- Secured grant funding to establish the Safety & Tribal Regional Analysis Center (STRAC).

Challenges

- Emergency management planning regulations are changing due to increased mandates.
- Increased workload and oversight requirements regarding grants management.
- Ongoing maintenance and upgrades of mobile equipment.

Special Services (3515, 3530)	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
101 - GENERAL FUND					
Personnel	$ 836,977	$ 987,798	$ 453,868	$ 471,233	$ 515,655
Non-Personnel	165,315	179,379	248,731	238,141	244,777
Capital Outlay	-	141,368	-	-	-
Charges From Others	870	2,048	589	923	1,427
Charges to Others	(433,700)	(471,084)	-	-	-
Total 101 - General Fund	**$ 569,462**	**$ 839,509**	**$ 703,188**	**$ 710,297**	**$ 761,859**
205 - URBAN AREA SECURITY INITIATIVE (UASI)					
Personnel	$ 393,718	$ 513,851	$ -	$ -	$ -
Capital Outlay	1,488,227	2,691,905	-	-	-
Total 205 - Urban Area Security Initiative (UASI)	**$ 1,881,945**	**$ 3,205,756**	**$ -**	**$ -**	**$ -**
215 - GRANTS & RESTRICTED PROGRAMS					
Personnel	$ 73,692	$ 83,101	$ -	$ -	$ -
Non-Personnel	45,215	197,170	-	-	-
Operating Grants	14,127	14,444	-	-	-
Total 215 - Grants & Restricted Programs	**$ 133,034**	**$ 294,715**	**$ -**	**$ -**	**$ -**
Total Special Services	**$ 2,584,441**	**$ 4,339,980**	**$ 703,188**	**$ 710,297**	**$ 761,859**

Grant funding, including that for the UASI Program, is appropriated by individual Council action separately from the adopted budget.



TRAINING

The Training Division executes the vision of the department through physical training methods and learning management systems for the purpose of maintaining standards set by the National Fire Protection Association, Occupational Safety and Health Administration, and other applicable organizations. Personnel train for emergency scene management (including ventilation, forcible entry, automobile extrication) and emergency patient care including CPR and Emergency Medical Technician (EMT) re-certification.

The Division is responsible for recruit training and testing, certifications and credentialing, promotional exams, and supporting overhead positions to meet emergency incident needs. In addition, the Division administers three major programs: Recruitment, Fire Explorer Post 101, and the Employee Wellness Program.

Goals

- To provide training to and serve all ranks of the Fire Department to meet the on-going needs of the organization.
- To provide effective and realistic training for all personnel based on fire service standards.

Accomplishments

- Began practical implementation of Big Box and High-Rise training program in 2023 with 22 days of classroom officer training totaling 1,816 hours. The training program provides the department with a training and certification system that defines the best Standard Command.
- Approximately 100,000 hours of training was conducted from Instructional Service Agreement (ISA) and The California Fire Fighter Joint Apprenticeship Committee (JAC) training.
- Conducted over 210 exams consisting of driver certification, probationary exams, and written exams for engineer, tiller, tractor, and squad apparatus.

Challenges

- The fifty-year-old training tower, due to wear and tear of live burns, is deteriorating and requires significant repair.

Recruitment

3 Testing sites
- Accommodated approximately 1,000 candidates for entry level positions.

Training & Education

Training
- 1410 Drills: 8
- Mobile Computing Devices (MCD): 6

Education/Classroom Hours
- JAC: 18,640 hours
- ISA: 64,367 hours

Employee Wellness Program

Cancer Prevention Program
- Extractor Project
- Diesel Exhaust System Project

Mental Health

17 Peer Support Team
18 Chaplain Program
19 Training Courses

Physical Fitness
- Santa Ana Fitness Programs

Training (3520)	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
101 - GENERAL FUND					
Personnel	$ 596,304	$ 872,713	$ 872,853	$ 1,018,049	$ 1,044,712
Non-Personnel	129,641	109,117	139,734	141,152	144,339
Charges From Others	2,120	-	-	-	-
Charges to Others	(243,314)	(243,635)	(75,000)	(75,000)	(75,000)
Managed Savings	-	-	-	-	(7,402)
Total 101 - General Fund	**$ 484,751**	**$ 738,195**	**$ 937,587**	**$ 1,084,201**	**$ 1,106,649**
110 - MEASURE Z					
Personnel	$ 734,611	$ 836,706	$ 812,795	$ 892,577	$ 901,909
Non-Personnel	3,120	2,940	3,040	3,620	3,436
Total 110 - Measure Z	**$ 737,731**	**$ 839,646**	**$ 815,835**	**$ 896,197**	**$ 905,345**
215 - GRANTS & RESTRICTED PROGRAMS					
Non-Personnel	$ 169,098	$ 430,663	$ -	$ -	$ -
Total 215 - Grants & Restricted Programs	**$ 169,098**	**$ 430,663**	**$ -**	**$ -**	**$ -**
Total Training	**$ 1,391,580**	**$ 2,008,504**	**$ 1,753,422**	**$ 1,980,398**	**$ 2,011,994**



GENERAL SERVICES DEPARTMENT

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GENERAL SERVICES DEPARTMENT

DEPARTMENT OVERVIEW

MISSION STATEMENT

The mission of the General Services Department is to provide timely, quality, and efficient support services consisting of Administration, Real Property, Fleet Management, Capital Projects and Building Services to all City departments.



PURPOSE

In addition to providing support services to other City departments, the General Services Department serves the public through oversight of the independent Raincross Hospitality Corporation which manages the activities of the Riverside Convention Center.

PRIORITIES

The primary goals of the General Services department are to:

- Ensure the City's facilities are safe, functional, and comfortable.
- Provide outstanding service to all internal and external customers.
- Coordinate the City's printing needs.
- Develop a clean fleet and fuel strategy for city vehicles and the public.
- Actively support economic development throughout the City through business-friendly leasing strategies at the City-owned Magnolia Shopping Center.

ACCOMPLISHMENTS

Recent accomplishments for the Department include:

- Broke ground on the Museum of Riverside renovation and expansion.
- Broke ground on the new SPC Jesus S. Duran Eastside Library and began renovations of the neighboring community center.
- Expanded the City's zero emission fleet.
- Advanced the structural stabilization project at the Harada House.
- Replaced HVAC at the Fire Fleet maintenance building.

CHALLENGES

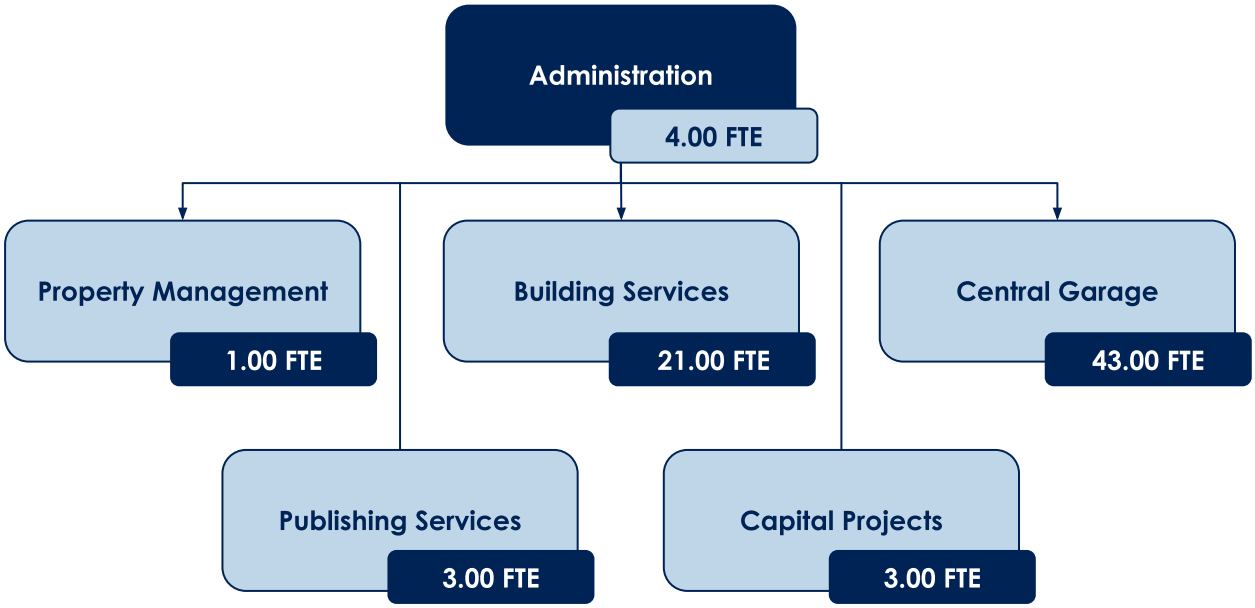
Limited financial resources impact the Department's ability to:

- Meet the City's major capital needs and the maintenance needs of municipal buildings and facilities in a proactive and timely manner; and
- Compete with higher private sector pay to recruit and retain skilled labor.

DEPARTMENT ORGANIZATION



Lee Withers
General Services Director



A complete schedule of the department's positions, a summary of changes, and a detailed explanation of position changes can be viewed at *Personnel - General Services Department* on page 211.

BUDGET OVERVIEW

The sections of the General Services Department budgeted within the General Fund are internal service divisions that provide services to other City departments; some divisions are fully allocated based on criteria that best represent services provided to other City departments, while other divisions (i.e., Publishing Services) have only general operating costs allocated and then bill City Departments directly for services provided. The Fleet Division is charged a proportional cost of the City's internal support departments based on criteria that best match the services to benefiting departments. (Refer to page 131 for a full explanation of the Cost Allocation Plan.)

In FY 2026/27, the General Service Department's net allocation across all funds totals ($3,877,285) and FY 2027/28 totals ($4,070,180) which includes citywide supports costs of $768,916 in FY 2026/27 and $808,337 in FY 2027/28 or the Central Garage (Fleet). These amounts, and the amount of the support charge for all fiscal years, is excluded from the following tables to provide a more transparent view of the direct cost of General Service Department programs and services.

Budget Summary by Expenditure Category - All Funds					
	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
EXPENDITURE CATEGORY					
Personnel [1]	$ 8,629,441	$ 10,104,689	$ 9,688,489	$ 10,466,417	$ 11,307,858
Non-Personnel	11,157,126	11,059,839	10,125,492	9,989,352	10,306,821
Special Projects	16,784,947	16,380,998	15,235,504	15,084,037	15,533,912
Equipment Outlay [2]	1,629,479	2,225,874	1,200,147	3,305,151	3,141,736
Capital Outlay [3]	4,151,394	3,297,445	20,082,428	1,677,732	1,683,244
Debt Service / Debt Transfers Out	3,562,375	3,601,229	3,684,742	3,484,383	3,381,354
Operating Grants	46,340	-	-	-	-
Operating Transfers Out	92,290	10,000,000	-	-	-
Charges From Others	748,632	835,907	864,933	884,299	938,572
Charges to Others	(485,062)	(843,232)	(720,499)	(613,722)	(655,652)
Managed Savings	-	-	-	-	(129,010)
Total Budget	**$ 46,316,962**	**$ 56,662,749**	**$ 60,161,236**	**$ 44,277,649**	**$ 45,508,835**

Budget Summary by Fund					
	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
FUND					
101 - General Fund [1]	$ 4,690,664	$ 5,109,820	$ 5,719,154	$ 5,924,506	$ 6,227,605
110 - Measure Z	483,059	505,131	1,041,665	1,203,860	1,041,573
215 - Grants & Restricted Programs	-	399	-	-	-
401 - Capital Outlay	99,321	10,355,108	-	-	-
420 - Measure Z Capital Outlay [3]	4,019,576	2,544,946	19,904,047	1,500,000	1,500,000
530 - Airport	1,596,741	1,707,138	250,000	-	-
580 - Convention Center	19,186,099	19,604,367	17,992,171	18,319,030	18,781,523
582 - Cheech Marin Center	1,006,415	3,443	-	-	-
650 - Central Garage [2]	15,235,087	16,832,397	15,254,199	17,330,253	17,958,134
Total Budget	**$ 46,316,962**	**$ 56,662,749**	**$ 60,161,236**	**$ 44,277,649**	**$ 45,508,835**

SIGNIFICANT CHANGES IN BUDGET

1. **Various / 101 - General Fund and 110 - Measure Z:** Includes cost reductions of $1.77 million in FY 2026/27 and $2.10 million in FY 2027/28 across various divisions to address the budget deficit including, but not limited to, deferred maintenance, automotive equipment/vehicle purchases, and personnel savings.

2. **Equipment Outlay / 650 - Central Garage:** FY 2026/27 increase due to vehicle purchase of $1.0 million and an increase of $500K due to the end of the Enterprise Vehicle Lease Program.

DIVISION/PROGRAM BUDGETS

ADMINISTRATION

The Administration Division provides leadership, administrative support, and fiscal management for the Department.

Administration (2200)	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
101 - GENERAL FUND					
Personnel	$ 840,784	$ 1,116,901	$ 844,809	$ 898,255	$ 988,531
Non-Personnel	11,947	25,824	24,259	22,109	22,234
Special Projects	4,501	1,979	4,795	5,000	5,000
Charges From Others	33,021	44,175	48,351	18,710	19,645
Total 101 - General Fund	**$ 890,253**	**$ 1,188,879**	**$ 922,214**	**$ 944,074**	**$ 1,035,410**
110 - MEASURE Z					
Special Projects	$ -	$ -	$ 500,000	$ -	$ -
Total 110 - Measure Z	**$ -**	**$ -**	**$ 500,000**	**$ -**	**$ -**
Total Administration	**$ 890,253**	**$ 1,188,879**	**$ 1,422,214**	**$ 944,074**	**$ 1,035,410**

PROPERTY MANAGEMENT

The Property Services Division is responsible for managing and leasing City-owned building space and cell towers.

Property Management (2205)	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
101 - GENERAL FUND					
Personnel	$ 131,385	$ 58,723	$ 153,817	$ 134,180	$ 147,332
Non-Personnel	5,898	5,374	5,052	5,448	5,465
Charges From Others	8,837	-	13,523	-	-
Managed Savings	-	-	-	-	(129,010)
Total 101 - General Fund	**$ 146,120**	**$ 64,097**	**$ 172,392**	**$ 139,628**	**$ 23,787**
Total Property Management	**$ 146,120**	**$ 64,097**	**$ 172,392**	**$ 139,628**	**$ 23,787**

BUILDING SERVICES

The Building Services Division maintains the function, appearance, and security of over 1.4 million square feet of City buildings. This Division also provides new facility design, construction specifications and project management services for both new construction and improvements to existing facilities.

Building Services (2210)	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
101 - GENERAL FUND					
Personnel	$ 2,013,003	$ 2,325,140	$ 2,695,952	$ 3,029,361	$ 3,262,846
Non-Personnel	1,386,098	1,259,915	1,277,065	1,199,882	1,254,256
Capital Outlay	20,675	33,171	178,381	177,732	183,244
Charges From Others	3,676	3,734	6,793	9,631	12,499
Charges to Others	(409,863)	(475,505)	(428,398)	(455,727)	(484,269)
Total 101 - General Fund	**$ 3,013,589**	**$ 3,146,455**	**$ 3,729,793**	**$ 3,960,879**	**$ 4,228,576**
110 - MEASURE Z					
Non-Personnel	$ 18,564	$ -	$ -	$ -	$ -
Total 110 - Measure Z	**$ 18,564**	**$ -**	**$ -**	**$ -**	**$ -**
Total Building Services	**$ 3,032,153**	**$ 3,146,455**	**$ 3,729,793**	**$ 3,960,879**	**$ 4,228,576**

CENTRAL GARAGE

The Central Garage Division is responsible for purchasing and maintaining the City vehicle fleet and managing the motor pool and auto stores. The Division provides alternative, energy efficient fueling options for city vehicles and the general public.

Central Garage (2215)	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
110 - MEASURE Z					
Personnel	$ 457,755	$ 498,481	$ 534,585	$ 595,420	$ 633,519
Non-Personnel	6,740	6,650	7,080	8,440	8,054
Equipment Outlay	-	-	-	600,000	400,000
Total 110 - Measure Z	**$ 464,495**	**$ 505,131**	**$ 541,665**	**$ 1,203,860**	**$ 1,041,573**
650 - CENTRAL GARAGE					
Personnel	$ 3,852,274	$ 4,495,395	$ 4,568,805	$ 5,031,419	$ 5,438,911
Non-Personnel	8,606,404	8,742,194	8,511,941	8,464,238	8,708,687
Equipment Outlay	1,545,505	2,111,572	1,130,177	2,664,082	2,699,005
Capital Outlay	160,706	366,462	-	-	-
Debt Service / Debt Transfers Out	405,068	455,419	378,870	435,420	337,280
Charges From Others	688,265	769,887	796,266	855,958	906,428
Charges to Others	(23,135)	(108,532)	(131,860)	(120,864)	(132,177)
Total 650 - Central Garage	**$ 15,235,087**	**$ 16,832,397**	**$ 15,254,199**	**$ 17,330,253**	**$ 17,958,134**
Total Central Garage	**$ 15,699,582**	**$ 17,337,528**	**$ 15,795,864**	**$ 18,534,113**	**$ 18,999,707**

PUBLISHING SERVICES

The Publishing Services Division processes the City's mail and daily routing and assists with printing materials.

Publishing Services (2230)	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
101 - GENERAL FUND					
Personnel	$ 234,329	$ 271,837	$ 323,946	$ 298,854	$ 323,816
Non-Personnel	104,020	85,128	75,168	77,525	78,738
Equipment Outlay	45,593	41,442	69,970	41,069	42,731
Debt Service / Debt Transfers Out	677	507	-	-	-
Charges to Others	(45,147)	(91,447)	(160,241)	(37,131)	(39,206)
Total 101 - General Fund	**$ 339,472**	**$ 307,467**	**$ 308,843**	**$ 380,317**	**$ 406,079**
Total Publishing Services	**$ 339,472**	**$ 307,467**	**$ 308,843**	**$ 380,317**	**$ 406,079**

CAPITAL PROJECTS

The Capital Projects Division provides project management services for the City's capital improvement program. This team manages minor capital projects, such as small roof repairs, flooring replacements, and facility rehabilitation; and plans and oversees major capital projects, such as renovation and construction of essential city facilities. Refer to the Capital Improvement Program Overview section on page 179 and the City's separate publication, *Five Year Capital Improvement Program Fiscal Years 2026 - 2031* for more information.

Capital Projects (2240)	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
101 - GENERAL FUND					
Personnel	$ 290,575	$ 394,259	$ 566,575	$ 478,928	$ 512,903
Non-Personnel	10,655	8,663	19,337	20,680	20,850
Total 101 - General Fund	**$ 301,230**	**$ 402,922**	**$ 585,912**	**$ 499,608**	**$ 533,753**
401 - CAPITAL OUTLAY					
Equipment Outlay	$ -	$ 9,777	$ -	$ -	$ -
Capital Outlay	7,031	345,331	-	-	-
Operating Transfers Out	92,290	10,000,000	-	-	-
Total 401 - Capital Outlay	**$ 99,321**	**$ 10,355,108**	**$ -**	**$ -**	**$ -**
420 - MEASURE Z CAPITAL OUTLAY					
Non-Personnel	$ -	$ 113,184	$ -	$ -	$ -
Equipment Outlay	38,381	45,083	-	-	-
Capital Outlay	3,981,195	2,386,679	19,904,047	1,500,000	1,500,000
Total 420 - Measure Z Capital Outlay	**$ 4,019,576**	**$ 2,544,946**	**$ 19,904,047**	**$ 1,500,000**	**$ 1,500,000**
Total Capital Projects	**$ 4,420,127**	**$ 13,302,976**	**$ 20,489,959**	**$ 1,999,608**	**$ 2,033,753**

CONVENTION CENTER

The Riverside Convention Center is the only convention center in western Riverside County and books a wide range of events from national and international conventions to local conferences and private parties. The Riverside Convention Center Division's primary function is to provide space for conventions and events in 70,000 square feet of total meeting space and 30,000 square feet of exhibit space and 26 meeting rooms. The Riverside Visitor's Bureau and the Sports Commission are also under the purview of the Convention Center.

Convention Center (2250)	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
580 - CONVENTION CENTER					
Non-Personnel	$ 162,362	$ 168,594	$ 205,590	$ 191,030	$ 208,537
Special Projects	15,951,279	16,379,019	14,730,709	15,079,037	15,528,912
Debt Service / Debt Transfers Out	3,072,458	3,056,754	3,055,872	3,048,963	3,044,074
Total 580 - Convention Center	**$ 19,186,099**	**$ 19,604,367**	**$ 17,992,171**	**$ 18,319,030**	**$ 18,781,523**
Total Convention Center	**$ 19,186,099**	**$ 19,604,367**	**$ 17,992,171**	**$ 18,319,030**	**$ 18,781,523**

CHEECH MARIN CENTER FOR CHICANO ART, CULTURE, & INDUSTRY

The Cheech Marin Center for Chicano Art, Culture, & Industry permanently houses one of the finest private collections of Chicano art (over 700 works of art) in the United States and has been exhibited in major art museums across the United States, including the Smithsonian Museum in Washington D.C. and the Los Angeles County Museum of Art (LACMA). This museum occupies the old Main Library located at 3581 Mission Inn Avenue. With the adoption of the FY 2024-2026 Biennial Budget, oversight of the Cheech Marin Center for Chicano Art has been transferred to the Parks, Recreation and Community Services Department's Arts & Cultural Affairs Division. This move enhances synergy by integrating cultural programs with recreational activities, creating opportunities for collaborative events and shared resources, and boosts community engagement by aligning museum initiatives with broader recreational programs to foster a more vibrant and connected community experience.

Cheech Marin Center (2255)	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
582 - CHEECH MARIN CENTER					
Non-Personnel	$ 196,645	$ 3,443	$ -	$ -	$ -
Special Projects	829,167	-	-	-	-
Capital Outlay	(19,397)	-	-	-	-
Total 582 - Cheech Marin Center	**$ 1,006,415**	**$ 3,443**	**$ -**	**$ -**	**$ -**
Total Cheech Marin Center	**$ 1,006,415**	**$ 3,443**	**$ -**	**$ -**	**$ -**

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HOUSING & HUMAN SERVICES DEPARTMENT

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HOUSING & HUMAN SERVICES DEPARTMENT

DEPARTMENT OVERVIEW

MISSION STATEMENT

The Housing & Human Services Department provides multi-disciplinary services and support to the City's vulnerable populations and residents that fosters resilience, self-sufficiency, housing stability, and enhances the quality of life for all.



PURPOSE

The Housing & Human Services Department stabilizes communities through centralizing programming and resources associated with trends in the sectors of affordable housing, prevention programming, and case management through the development of partnerships focused on assisting marginalized populations.

PRIORITIES

The goals of the Housing & Human Services Department include:

- Provide the first level of services to those experiencing homelessness through Riverside Access Center and outreach services.
- Create affordable housing and help households sustain their housing.
- Address complex social issues to prevent homelessness by expanding Human Services Programming.
- Collaborate with nonprofits organizations who play a crucial role in addressing social issues, supporting communities, and driving positive change.
- Provide a range of services and programs to benefit low to moderate-income persons, aid in the prevention of blight, and meet urgent needs.

ACCOMPLISHMENTS

The Housing & Human Services Department has marked many recent accomplishments; a few notable accomplishments include:

- Program outcomes for fiscal year 2024/25 include providing 168 clients with Rapid Rehousing, providing 501 clients with Emergency Shelter, facilitating 76 trips home, providing 36 motel vouchers, and 4,833 street outreach contacts.
- Successfully hosted a Faith-Based Summit that showcased city resources, highlighted legislation associated with Faith-based organizations building housing on church-owned property, and hosted a local non-profit organization vendor fair.
- Hosted the Forum on Homelessness, a collaborative approach to identifying service gaps, recognizing best practices, and establishing a subcommittee to discuss regional issues related to providing services and resources to the unhoused population.

CHALLENGES

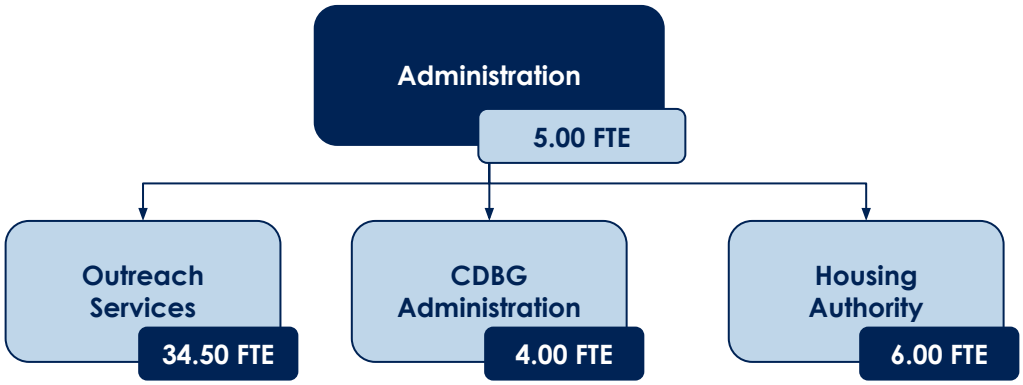
The Housing & Human Services Department challenges include:

- Passage of California Proposition 1 shifts programming from services to capital improvements.
- Administrative documentation association with managing Memorandums of Understanding with Cal Trans and Riverside County Flood Control.

DEPARTMENT ORGANIZATION



Michelle Davis
HHS Director



A complete schedule of the department's positions, a summary of changes, and a detailed explanation of position changes can be viewed at *Personnel - Housing & Human Services Department* on page 214.

BUDGET OVERVIEW

All City departments are charged a proportional cost of internal support departments based on criteria that best match the services to benefiting departments. (Refer to page 131 for a full explanation of the Cost Allocation Plan.) In FY 2026/27, the Housing & Human Services Department's support charge is net $1,053,881 and $1,106,318 in FY 2027/28 for all funds under its purview. This amount, and the amount of the support charge for all fiscal years, is excluded from the following tables to provide a more transparent view of the direct cost of the Housing & Human Services Department programs and services.

The following budget schedules exclude the allocation of the department produced by the Cost Allocation Plan to provide a more informative picture of the department's operating costs within each fund.

Budget Summary by Expenditure Category - All Funds					
	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
EXPENDITURE CATEGORY					
Personnel [1,2,3]	$ 4,308,540	$ 4,973,486	$ 5,920,067	$ 6,552,442	$ 7,062,321
Non-Personnel [1]	1,307,266	3,223,163	5,113,336	4,666,046	4,443,695
Special Projects	4,857,130	8,280,429	8,408,881	8,598,074	8,844,123
Equipment Outlay	-	-	-	200,000	-
Capital Outlay	4,711,364	2,668,505	-	-	-
Debt Service / Debt Transfers Out	140,872	150,013	140,300	142,560	109,490
Operating Grants	9,345,520	9,083,112	-	-	-
Operating Transfers Out	-	1,287,397	-	-	-
Charges From Others [4]	724,854	294,546	543,072	356,557	362,488
Charges to Others	(1,171,266)	(436,957)	(333,876)	(263,035)	(263,235)
Managed Savings	-	-	-	(341,000)	(1,350,550)
Total Budget	**$ 24,224,280**	**$ 29,523,694**	**$ 19,791,780**	**$ 19,911,644**	**$ 19,208,332**

Budget Summary by Fund					
	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
FUND					
101 - General Fund [1,2]	$ 1,494,943	$ 2,394,051	$ 2,919,270	$ 2,922,155	$ 3,135,164
110 - Measure Z [1]	2,427,883	3,942,189	6,161,996	5,989,365	4,727,800
215 - Grants & Restricted Programs	2,470,555	2,163,995	114,302	287,450	303,649
220 - Community Development Block Grant (CDBG) [4]	4,995,143	2,817,761	3,001,787	3,143,468	3,256,576
221 - Home Investment Partnership Program (HOME)	270,178	3,326,534	1,294,069	1,286,750	1,310,510
222 - Housing Opportunities for Persons with AIDS (HOPWA)	4,015,258	4,687,943	4,829,955	4,922,953	5,066,316
223 - Housing & Human Services Grants	7,262,959	9,219,736	-	-	-
225 - Neighborhood Stabilization Program	244,496	4,560	-	-	-
280 - Housing Authority [3,4]	1,042,865	966,925	1,470,401	1,359,503	1,408,317
Total Budget	**$ 24,224,280**	**$ 29,523,694**	**$ 19,791,780**	**$ 19,911,644**	**$ 19,208,332**

SIGNIFICANT CHANGES IN BUDGET

1. **Various / 101 - General Fund and 110 - Measure Z:** Includes cost reductions of $1.02 million in FY 2026/27 and $1.33 million in FY 2027/28 across various divisions to address the budget deficit including, but not limited to, PSET encampment clean up, personnel savings, and shifting costs to grants.
2. **Personnel / 101 - General Fund:** Reduce by 0.50 FTE; 2.50 FTE transferred from Parks, Recreation and Community Services Department, Recreation per City Council approval on February 24, 2026 and 3.00 FTE reduced per City Council approval on August 19, 2025.
3. **Personnel / 280 - Housing Authority**: Reduce by 1.00 FTE due to conclusion of grant funding.
4. **Charges From Others / 280 - Housing Authority:** Elimination of administrative assistance from the Community and Economic Development Department in the amount of $99K.

DIVISION/PROGRAM BUDGETS

ADMINISTRATION

The Administration Division provides leadership, administrative support, and fiscal management for the Department, ensuring alignment of various departments with the City's strategic plan.

Administration (2500, 2525, 2530, 2545)	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
101 - GENERAL FUND					
Personnel	$ 335,427	$ 749,084	$ 853,925	$ 1,081,687	$ 1,188,603
Non-Personnel	13,529	73,788	47,586	61,700	62,381
Special Projects	-	-	-	5,000	5,120
Charges From Others	-	62	-	-	-
Charges to Others	(164,052)	(60,679)	-	-	-
Managed Savings	-	-	-	(150,000)	(150,000)
Total General Fund	**$ 184,904**	**$ 762,255**	**$ 901,511**	**$ 998,387**	**$ 1,106,104**
215 - GRANTS & RESTRICTED PROGRAMS					
Personnel	$ -	$ (147)	$ -	$ -	$ -
Non-Personnel	108,273	476,724	114,302	286,535	302,235
Capital Outlay	383,324	44,481	-	-	-
Operating Grants	-	301,648	-	-	-
Charges From Others	-	-	-	915	1,414
Charges to Others	(390,488)	(7,560)	-	-	-
Total Grants & Restricted Programs	**$ 101,109**	**$ 815,146**	**$ 114,302**	**$ 287,450**	**$ 303,649**
223 - HOUSING & HUMAN SERVICES GRANTS					
Personnel	$ 56,915	$ 3,518	$ -	$ -	$ -
Capital Outlay	88,347	357,741	-	-	-
Operating Grants	7,117,697	7,571,080	-	-	-
Operating Transfers Out	-	1,287,397	-	-	-
Total Housing & Human Services Grants	**$ 7,262,959**	**$ 9,219,736**	**$ -**	**$ -**	**$ -**
225 - NEIGHBORHOOD STABILIZATION PROGRAM					
Non-Personnel	$ -	$ 111	$ -	$ -	$ -
Capital Outlay	244,496	4,449	-	-	-
Total Neighborhood Stabilization Program	**$ 244,496**	**$ 4,560**	**$ -**	**$ -**	**$ -**
Total Administration	**$ 7,793,468**	**$ 10,801,697**	**$ 1,015,813**	**$ 1,285,837**	**$ 1,409,753**

OUTREACH SERVICES

Increase the availability of services to the homeless population with a focus on physical, mental health, and substance use disorder treatment. Improve health and wellness in the community by reducing the number of encampments and provide shelter beds and resources through community collaboratives and partnerships.

The duties include:

- Linking clients in the Santa Ana River Bottom and throughout the city with services including emergency shelter.

- Provide resources including kennel usage for pets for individuals accessing services at the Hulen Campus, monthly life skills classes, hygiene kits, trips back home, and completion of housing documentation.

Responds to 311 service calls for the removal of encampments located in parks and public spaces while linking individuals experiencing homelessness to available resources.

Goals and Accomplishments

- Provide outreach services seven days a week by introducing weekend hours at the Access Center and deploying PSET Outreach Teams to key areas in the city.
- Successful implementation of the Riverside-At-Work program providing seven individuals with jobs, life skills training, and access to resources.
- Implementation of ArcGIS Survey 123 software to track PSET and Access Center metrics & outcomes, provide a public facing dashboard, and real time location of service needs fulfillment.

Outreach Services (2505)	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
101 - GENERAL FUND					
Personnel	$ 653,291	$ 911,831	$ 855,200	$ 1,238,979	$ 1,322,624
Non-Personnel	144,116	189,992	587,803	634,848	652,714
Charges From Others	244,833	67,012	70,338	52,441	56,282
Charges to Others	(75,629)	(51,294)	-	-	-
Total General Fund	**$ 966,611**	**$ 1,117,541**	**$ 1,513,341**	**$ 1,926,268**	**$ 2,031,620**
110 - MEASURE Z					
Personnel	$ 1,706,688	$ 1,642,469	$ 2,167,437	$ 2,664,043	$ 2,859,904
Non-Personnel	721,195	2,299,720	3,975,741	3,316,322	3,068,446
Equipment Outlay	-	-	-	200,000	-
Charges From Others	-	-	18,818	-	-
Managed Savings	-	-	-	(191,000)	(1,200,550)
Total Measure Z	**$ 2,427,883**	**$ 3,942,189**	**$ 6,161,996**	**$ 5,989,365**	**$ 4,727,800**
215 - GRANTS & RESTRICTED PROGRAMS					
Non-Personnel	$ 94,669	$ -	$ -	$ -	$ -
Capital Outlay	-	17,385	-	-	-
Total Grants & Restricted Programs	**$ 94,669**	**$ 17,385**	**$ -**	**$ -**	**$ -**
Total Outreach Services	**$ 3,489,163**	**$ 5,077,115**	**$ 7,675,337**	**$ 7,915,633**	**$ 6,759,420**

HUMAN SERVICES

The Human Services Division supports the City of Riverside's Book of Work by fostering an inclusive environment that strengthens resilient neighborhoods through education, awareness, and community building. The Division provides an ongoing resource list of City departments for neighborhood groups, facilitating community presentations and assistance. Additionally, the Division implements grants focused on neighborhoods and human services, conducts needs assessments in rental communities, and connects residents to essential resources. Examples of their work include promoting healthy lifestyles through social enhancement and engagement activities.

Goals and Accomplishments

- Completed the Citywide Community Engagement Policy and Toolkit to be used by City department and neighborhood groups.

- Hosted the initial Nonprofit collaborative meeting to establish a nonprofit coalition identifying shared goals, client demographics, and information regarding the non-profit revolving loan fund.
- Awarded and implemented the Connecting Neighbors to Neighbors grant to benefit community building and neighborhood sustainability efforts in the Arlanza community.

Human Services (2510)					
	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
101 - GENERAL FUND					
Personnel	$ 446,616	$ 492,792	$ 500,567	$ -	$ -
Non-Personnel	39,384	23,968	41,076	-	-
Special Projects	7,000	1,464	2,500	(2,500)	(2,560)
Charges to Others	(149,572)	(140,945)	(39,725)	-	-
Total General Fund	**$ 343,428**	**$ 377,279**	**$ 504,418**	**$ (2,500)**	**$ (2,560)**
Total Human Services	**$ 343,428**	**$ 377,279**	**$ 504,418**	**$ (2,500)**	**$ (2,560)**

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) ADMINISTRATION

The Community Development Block Grant (CDBG) Division administers grant programs that use federal entitlement funding from the United States Department of Housing and Urban Development (HUD) such as CDBG and the Housing Opportunities for Persons with AIDS (HOPWA). The grant program is implemented through an Annual Action Plan process that includes community outreach, input from various City department staff and review by City Council. Funds are allocated to various non-profit organizations and City departments to implement needed activities.

The Division is key to the City's demonstrated success in sustainable neighborhood revitalization. The community-based strategy addresses the physical, economic, and social needs of the community by providing quality housing, a suitable living environment, and expanded economic opportunities for low- to moderate-income persons.

Goals and Accomplishments

For FY 2025/26 the City of Riverside received entitlement funding allocations, that were administered by the CDBG Grants Division, as follows:

- CDBG in the amount of $2.7 million; and
- HOPWA in the amount of $4.7 million.

Activities eligible for funding under the CDBG program include acquisition of real property, construction, rehabilitation or improvements to public facilities, housing-related services and activities, economic development, public services, and program planning and administration. Eligible activities are required to meet at least one of the three CDBG program National Objectives, which are:

1. Assist low- and moderate-income persons
2. Aid in the prevention or elimination of slum or blight
3. Meet urgent community needs

The City of Riverside extended its allocation of program FY 2025/26 CDBG funding for the following CDBG eligible activities: Public Facilities/Public Improvement Projects, Public Service Activities, Housing Projects, and Planning and Administration.

The City of Riverside has been designated by HUD as the Grantee jurisdiction administering the HOPWA funding designated for the Eligible Metropolitan Service Area (EMSA) encompassing Riverside and San Bernardino Counties. HOPWA funds may be used for housing projects, short-term rental assistance, mortgage payments, utility payments, counseling, clinic-based healthcare, homecare, and program administration. For program FY 2025-2026, the City sub-contracted with the Foothill AIDS Project and

Housing Authority of the County of Riverside (HACR), Tru Evolution, and Lutheran Social Services to serve as Project Sponsors and facilitate HOPWA activities throughout the region.

Community Development Block Grant (CDBG) Administration (2515, 2520)	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
220 - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)					
Personnel	$ 529,799	$ 555,638	$ 576,368	$ 654,601	$ 707,115
Non-Personnel	64,930	98,760	82,944	96,912	92,443
Special Projects	634,379	413,468	2,406,661	2,478,861	2,553,227
Capital Outlay	3,592,480	1,765,962	-	-	-
Debt Service / Debt Transfers Out	44,045	46,938	47,160	44,590	34,650
Charges From Others	214,131	11,648	33,552	12,699	13,336
Charges to Others	(84,621)	(74,653)	(144,898)	(144,195)	(144,195)
Total Community Development Block Grant (CDBG)	**$ 4,995,143**	**$ 2,817,761**	**$ 3,001,787**	**$ 3,143,468**	**$ 3,256,576**
221 - HOME INVESTMENT PARTNERSHIP PROGRAM (HOME)					
Special Projects	$ 236,523	$ 3,326,534	$ 1,164,663	$ 1,187,955	$ 1,211,715
Charges From Others	33,655	-	129,406	98,795	98,795
Total Home Investment Partnership Program (HOME)	**$ 270,178**	**$ 3,326,534**	**$ 1,294,069**	**$ 1,286,750**	**$ 1,310,510**
222 - HOUSING OPPORTUNITIES FOR PERSONS WITH AIDS (HOPWA)					
Special Projects	$ 3,945,968	$ 4,517,104	$ 4,685,057	$ 4,778,758	$ 4,922,121
Operating Grants	-	96,186	-	-	-
Charges From Others	69,290	74,653	144,898	144,195	144,195
Total Housing Opportunities for Persons with AIDS (HOPWA)	**$ 4,015,258**	**$ 4,687,943**	**$ 4,829,955**	**$ 4,922,953**	**$ 5,066,316**
Total Community Development Block Grant (CDBG) Administration	**$ 9,280,579**	**$ 10,832,238**	**$ 9,125,811**	**$ 9,353,171**	**$ 9,633,402**

HOUSING AUTHORITY

The Housing Authority facilitates the development of quality affordable housing opportunities for individuals and families. The Division also oversees housing rehabilitation programs to address health and safety issues for owner-occupied homes. Programs that are overseen by the Division promote self-sufficiency and neighborhood revitalization. The Division also oversees programs that help homeless individuals exit life from the streets and achieve housing stability. This allows individuals to become self-sufficient. Programs also assist low-income renters with past due rent and utility bills to ensure housing stability.

Goals and Accomplishments

For FY 2024/25 the City of Riverside had grants exceeding $27.3 million available for Housing Authority programs to create, expand, stabilize affordable housing options and services for low-income households and those that are homeless or at risk of homelessness. This includes roll-over prior year funds and program income, HUD entitlement grants of $974,099 in HOME Investment Partnerships Program (HOME) funds and $251,666 in Emergency Solutions Grant funds and State Permanent Local Housing Allocation, Homeless Housing Assistance and Prevention Program, and Prohousing Incentive Pilot Program funds.

During the 2024/25 program year, HOME and Permanent Local Housing Allocation (PLHA) funds were used for the development of 32 affordable housing units for transitional aged youth. The City currently has 455 affordable housing units in the pipeline for development, including 75 permanent supportive

housing units. Approximately 90 of these units are expected to be completed in the current program year.

The Housing Authority continues to apply for funding for the assistance of low-income individuals and communities and the development of affordable housing.

Housing Authority (2535)	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
101 - GENERAL FUND					
Capital Outlay	$ -	$ 136,976	$ -	$ -	$ -
Total General Fund	**$ -**	**$ 136,976**	**$ -**	**$ -**	**$ -**
215 - GRANTS & RESTRICTED PROGRAMS					
Capital Outlay	$ 46,954	$ 217,266	$ -	$ -	$ -
Operating Grants	2,227,823	1,114,198	-	-	-
Total Grants & Restricted Programs	**$ 2,274,777**	**$ 1,331,464**	**$ -**	**$ -**	**$ -**
280 - HOUSING AUTHORITY					
Personnel	$ 579,804	$ 618,301	$ 966,570	$ 913,132	$ 984,075
Non-Personnel	121,170	60,100	263,884	269,729	265,476
Special Projects	33,260	21,859	150,000	150,000	154,500
Capital Outlay	355,763	124,245	-	-	-
Debt Service / Debt Transfers Out	96,827	103,075	93,140	97,970	74,840
Charges From Others	162,945	141,171	146,060	47,512	48,466
Charges to Others	(306,904)	(101,826)	(149,253)	(118,840)	(119,040)
Total Housing Authority	**$ 1,042,865**	**$ 966,925**	**$ 1,470,401**	**$ 1,359,503**	**$ 1,408,317**
Total Housing Authority	**$ 3,317,642**	**$ 2,435,365**	**$ 1,470,401**	**$ 1,359,503**	**$ 1,408,317**



HUMAN RESOURCES DEPARTMENT

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HUMAN RESOURCES DEPARTMENT

DEPARTMENT OVERVIEW

MISSION STATEMENT

The Human Resources Department is committed to integrity and transparency in our interactions with others, fostering an inclusive and diverse culture, and building a safe, cohesive working environment that ensures individual and organizational success.



PURPOSE

The Human Resources Department aspires to be a trusted strategic partner by delivering progressive, people centered solutions that support a high-performing workforce to ensure the City of Riverside thrives.

PRIORITIES

The goals of the Human Resources Department include:

- Leverage relationships with universities and external stakeholders to continue to increase attendance at job/career fairs, community events and brand the City as a premiere employer. Engage with City Departments to attend recruitment events. collaborate with Training staff for marketing of intern and volunteer programs.
- Secure funding to conduct an RFP for a Talent Management System which will provide a learning management system, automate our performance appraisal process, and allow us to manage our succession management program.
- Begin a comprehensive review of approximately 310 unrepresented job descriptions over the next four fiscal years by department, to ensure up-to-date duties, experience, and education requirements.
- Complete the Job Description Analysis to include Essential Function Job Analysis for each classification.
- Effectively decrease the safety incident rate across the city. Increase Workplace Audit inspections of City facilities to ensure safety compliance, mitigate risk and identify hazards. Work with departments on corrective action plans and implementation.

ACCOMPLISHMENTS AND GOALS

- The City successfully completed the 2025 Employee Engagement Survey and is now focused on translating the results into meaningful organizational improvements. Human Resources has been partnering closely with departments to communicate department specific survey results and facilitate employee action sessions designed to gather direct feedback and identify opportunities for improvement. These collaborative sessions provide employees with a voice in shaping workplace priorities and help departments better understand the factors influencing engagement, morale, and productivity. Based on the feedback gathered, Human Resources is working with Department Heads to evaluate recommendations and determine practical, forward-looking actions that address employee concerns while supporting departmental operations. Action sessions have been completed citywide, and the next phase will involve meeting with the City Manager's Office to review key themes and develop strategic, citywide recommendations. This effort reinforces the City's commitment to fostering a culture of transparency, engagement, and continuous improvement across the organization.
    - **Goal:** Implement and track citywide engagement initiatives based on survey results, establish measurable performance indicators to monitor progress, and prepare for the next employee engagement survey cycle to ensure continuous improvement in employee experience and organizational effectiveness.

- Human Resources is working to modernize the classification and compensation request process by establishing an electronic, online submission and tracking system for reclassification requests, new classification proposals, salary studies, and job description reviews or updates. This initiative will create a centralized and transparent process that allows departments to submit requests electronically and ensure consistent documentation throughout the review process. By replacing manual and e-mail based submissions with a structured digital workflow, the system will improve efficiency, enhance accountability, and support more timely evaluations of classification and compensation matters. Additionally, the platform will allow Human Resources to better prioritize workload, maintain historical records, and analyze trends in classification activity across the organization. This effort aligns with the City's broader goal of leveraging technology to streamline internal processes and improve service delivery to departments.
    - **Goal:** Implement and optimize the electronic classification and compensation request system to standardize workflows, improve consistency, and enhance service delivery by establishing clear timelines and increasing visibility into request status for departments.
- Human Resources is working to streamline and enhance the employee offboarding process to ensure employees receive timely, clear, and supportive guidance as they transition from City employment. This initiative focuses on providing employees with comprehensive offboarding and retirement information prior to their separation date, allowing them to better understand final pay, benefits continuation, retirement options, and other important next steps. By proactively communicating this information, the Human Resources Department aims to create a more organized and positive transition experience while reducing last-minute administrative challenges. As part of this effort, Human Resources will also implement a formal exit interview process to systematically capture employee feedback on their experience with the City. insights gathered through these interviews will help identify trends, inform workforce strategies, and support continuous improvement across the employee lifecycle. Together, these enhancements reinforce the City's commitment to providing a consistent, transparent, and supportive employee experience from onboarding through separation.
    - **Goal:** Standardize the offboarding process across all departments, implement a consistent exit interview program with actionable reporting, and use collected data to improve retention strategies, workforce planning, and overall employee experience.

CHALLENGES

The Human Resources Department's challenges are primarily related to limited funding available for highly desirable programs.

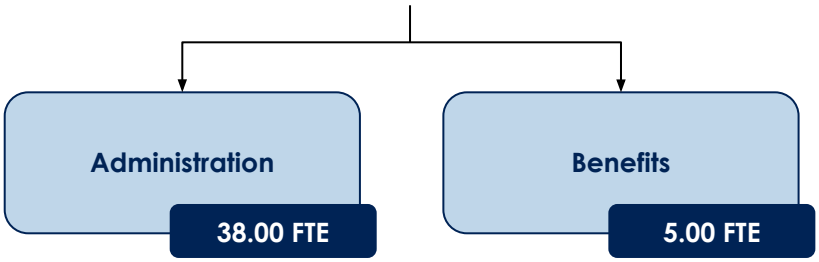
- Sustaining and enhancing a comprehensive benefits program requires ongoing modernization of policies and procedures, improved communication strategies, and continuous evaluation to ensure alignment with employee needs and best practices.
- The Talent and Organization Development Division delivers an average of 12 days of training per month and does not have a dedicated training room. It is difficult to find an available space. The larger conference rooms are often partially booked and not available for a full day. Sometimes reservations for conference rooms are cancelled for other meetings. Additionally, the Departments are unable to use their conference rooms when Human Resources are using it for employee training.
- The Classification and Compensation Division is composed of two staff members and the Deputy Director as the working Manager. The volume of requests for reclassifications, salary surveys, job description changes, creation of new positions, etc. is significant as services are offered to all City departments. Some projects have to be outsourced to consultants as the workload is not feasible for two staff members, these usually include large scale class/comp studies and other surveys requested as part of the negotiation process. In addition, modification of existing job descriptions and creation of new classes that are represented by a Union requires meet and confer and this process can be lengthy and delay implementation of changes.

- Attracting and retaining top talent remains a challenge as private sector employers often offer more competitive compensation and greater flexibility. The City must continue to enhance its total rewards strategy by addressing compensation, flexible work options, professional development, and workplace culture.
- Aging IT equipment and outdated software systems present ongoing challenges for the Human Resources Department, impacting operational efficiency, data management, and service delivery. Modernization is needed to support evolving workforce needs and improve overall system reliability and performance.

DEPARTMENT ORGANIZATION



Rene Goldman
Director



A complete schedule of the department's positions, a summary of changes, and a detailed explanation of position changes can be viewed at *Personnel - Human Resources Department* on page 216.

BUDGET OVERVIEW

The Human Resources Department is an internal service department that supports all City departments. Except for the Workers' Compensation division, the Human Resources Department is fully cost allocated to City departments based on criteria that best represent each division's role and services to City departments. The Workers' Compensation Division resides in an Internal Service Fund which is charged to City Departments independently of the cost allocation plan, through rates computed based on FTE, claims history, and reserve requirements.

The following budget schedules exclude the allocation of the department produced by the Cost Allocation Plan to provide a more informative picture of the department's operating costs within each fund.

Budget Summary by Expenditure Category - All Funds					
	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
EXPENDITURE CATEGORY					
Personnel [1,2]	$ 4,895,339	$ 5,685,395	$ 6,428,211	$ 6,901,640	$ 7,453,103
Non-Personnel [1]	7,074,685	7,002,021	7,914,911	7,607,305	7,878,920
Special Projects [1]	244,686	509,192	734,060	563,830	538,830
Debt Service / Debt Transfers Out	57,406	61,716	61,150	58,050	41,750
Charges From Others	471,004	539,653	564,223	714,040	751,744
Charges to Others	(710,727)	(810,309)	(771,914)	(881,782)	(950,098)
Managed Savings	-	-	-	(104,518)	(147,543)
Total	**$ 12,032,393**	**$ 12,987,668**	**$ 14,930,641**	**$ 14,858,565**	**$ 15,566,706**

Budget Summary by Fund					
	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
FUND					
101 - General Fund [1,2]	$ 4,020,115	$ 5,122,049	$ 6,444,052	$ 6,073,968	$ 6,427,638
110 - Measure Z	168,701	152,423	188,431	188,153	198,317
215 - Grants & Restricted Programs	65,708	9,160	-	-	-
610 - Workers' Compensation Trust	7,777,869	7,704,036	8,298,158	8,596,444	8,940,751
Total	**$ 12,032,393**	**$ 12,987,668**	**$ 14,930,641**	**$ 14,858,565**	**$ 15,566,706**

SIGNIFICANT CHANGES IN BUDGET

1. **Various / 101 - General Fund:** Includes cost reductions of $498,000 in FY 2026/27 and $541,000 in FY 2027/28 across various divisions to address the budget deficit including, but not limited to, talent management system, citywide employee training, and personnel savings.
2. **Personnel / 101 - General Fund:** Transfer Principal Human Resources Analyst (1.00 FTE) to Community & Economic Development, Administration per City Council approval on August 19, 2025.

DIVISION/PROGRAM BUDGETS

ADMINISTRATION

Seven functional teams are budgeted within the Administration Division and provide services to all City departments:

- **Administration:** Develops and administers the Department's budget; maintains citywide personnel records; processes employee transactions; maintains and updates salary schedule to ensure compliance with the Fringe Benefit and Salary Plan and all Memorandum of Understanding (MOU) agreements; and coordinates the Annual Employee Service Awards.
- **Benefits and Wellness:** Administers and implements all benefits for active employees, retirees, and their families; oversees and coordinates the Citywide Wellness program to promote a healthy and supportive work environment.
- **Classification and Compensation:** The Classification and Compensation Division establishes and maintains the City's Classification Plan which includes maintaining existing job classifications/ specifications, creation of new classifications, compensation and classification structures and practices to ensure equity, consistency, and pay competitiveness as well as ensuring existing employees are assigned to the appropriate classification in accordance to duties performed.
- **Employee and Labor Relations:** Builds collaborative working relationships with employees, management, and employee organizations. Oversees collective bargaining, labor and employee relations, facilitates performance coaching discipline, investigations, the grievance process.

- **Human Resources Information Systems (HRIS):** Analyzes, validates, and captures the business and technological needs of the Human Resources Department through strategic planning and implementation.
- **Recruitment and Selection:** The Recruitment and Selection Team specializes in attracting, evaluating, and onboarding top talent. With a focus on fairness, efficiency, and candidate experience, we ensure that every hire aligns with our organization's values and long-term goals.
- **Safety:** Implements preventive and corrective measures to mitigate risk and maintain a culture of safety through training compliance with regulatory agencies.
- **Talent and Organization Development (TOD):** Designs, delivers, and facilitates citywide training and development programs for all employees and leaders. This team coordinates the Municipal Volunteer Program, manages internship programs, provides assessments, group team and individual coaching, and creates custom programs and solutions that address individual, team, department and organizational needs that build a productive culture.

Administration (2100)	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
101 - GENERAL FUND					
Personnel	$ 4,062,729	$ 4,759,514	$ 5,551,126	$ 5,924,854	$ 6,404,447
Non-Personnel	433,528	614,664	871,565	507,524	514,984
Special Projects	179,290	500,387	734,060	563,830	538,830
Debt Service / Debt Transfers Out	-	824	-	-	-
Charges From Others	55,295	56,969	59,215	64,060	67,018
Charges to Others	(710,727)	(810,309)	(771,914)	(881,782)	(950,098)
Managed Savings	-	-	-	(104,518)	(147,543)
Total 101 - General Fund	**$ 4,020,115**	**$ 5,122,049**	**$ 6,444,052**	**$ 6,073,968**	**$ 6,427,638**
110 - MEASURE Z					
Personnel	$ 167,141	$ 150,953	$ 186,911	$ 186,343	$ 196,599
Non-Personnel	1,560	1,470	1,520	1,810	1,718
Total 110 - Measure Z	**$ 168,701**	**$ 152,423**	**$ 188,431**	**$ 188,153**	**$ 198,317**
215 - GRANTS & RESTRICTED PROGRAMS					
Non-Personnel	$ 312	$ 355	$ -	$ -	$ -
Special Projects	65,396	8,805	-	-	-
Total 215 - Grants & Restricted Programs	**$ 65,708**	**$ 9,160**	**$ -**	**$ -**	**$ -**
Total Administration	**$ 4,254,524**	**$ 5,283,632**	**$ 6,632,483**	**$ 6,262,121**	**$ 6,625,955**

Worker's Compensation

The Worker's Compensation Division administers and manages Workers' Compensation benefits to all City employees and volunteers that may include medical care, temporary disability benefits, permanent disability benefits, supplemental job displacement benefits, and death benefits as structured by the State of California Self-Insured plan and or the City of Riverside Memorandum of Understanding.

Benefits (2115)	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
610 - WORKERS' COMPENSATION TRUST					
Personnel	$ 665,469	$ 774,928	$ 690,174	$ 790,443	$ 852,057
Non-Personnel	6,639,285	6,385,532	7,041,826	7,097,971	7,362,218
Debt Service / Debt Transfers Out	57,406	60,892	61,150	58,050	41,750
Charges From Others	415,709	482,684	505,008	649,980	684,726
Total 610 - Workers' Compensation Trust	**$ 7,777,869**	**$ 7,704,036**	**$ 8,298,158**	**$ 8,596,444**	**$ 8,940,751**
Total Benefits	**$ 7,777,869**	**$ 7,704,036**	**$ 8,298,158**	**$ 8,596,444**	**$ 8,940,751**

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INNOVATION & TECHNOLOGY DEPARTMENT

CITY OF RIVERSIDE

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INNOVATION & TECHNOLOGY DEPARTMENT

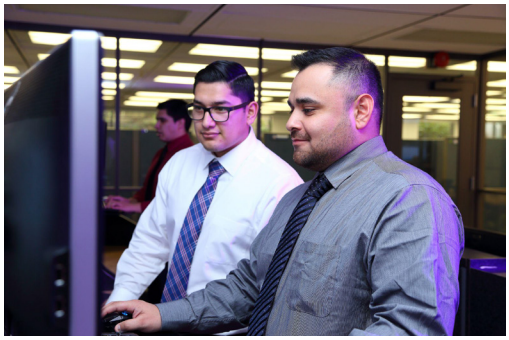
DEPARTMENT OVERVIEW

MISSION STATEMENT

The Innovation & Technology Department (IT) dedicated to working collaboratively with City departments and community partners to improve the quality of life in the City through innovation and economic development, We are committed to delivering practical, reliable, and forward thinking solutions to City problems, optimize processes through information technology leadership and professional services, and provide an exciting, challenging, and rewarding environment where our team members derive satisfaction from challenging assignments, continued professional growth, personal accomplishments, and the success of City of Riverside departments in meeting their operational and service objectives.

PURPOSE

Technology is at the core of virtually every service the City of Riverside delivers, enabling increased productivity, around-the-clock operation, faster response times, and improved relationships with residents, businesses, organizations, and visitors. One of the primary roles of the IT Department is to guide the use of technology citywide. The department evaluates the business and operational needs of City departments and provides recommendations that support a unified and efficient technology framework that will benefit the City as one organization.



PRIORITIES

The Innovation & Technology Department's strategic goals and objectives are:

- Improve cybersecurity and disaster recovery capabilities to protect citywide infrastructure.
- Develop a 5-year citywide technology strategic plan.
- Create a citywide Comprehensive Continuity of Operations Plan.
- Modernize citywide information systems and infrastructure to improve efficiency and security.
- Expand government transparency efforts through technology and innovation.
- Complete Windows 11 migration.
- Expand free Wi-Fi in City parks and public facilities.
- Expand the City's video security camera system.
- Provide excellent customer service to internal City technology users.

ACCOMPLISHMENTS

The IT Department celebrated the following recent accomplishments:

- Rivy AI Chatbot – 24/7 resident access to City services
- "The Dash" Dashboard – Real-time Citywide performance insights
- Implemented new Helpdesk System
- Replaced 100+ cameras within City limits
- Real Time Crime Center implementation
- TeamDynamix Expansion – streamlined workflows Citywide
- Infrastructure upgrades to the Permitting and CIS Billing systems

CHALLENGES

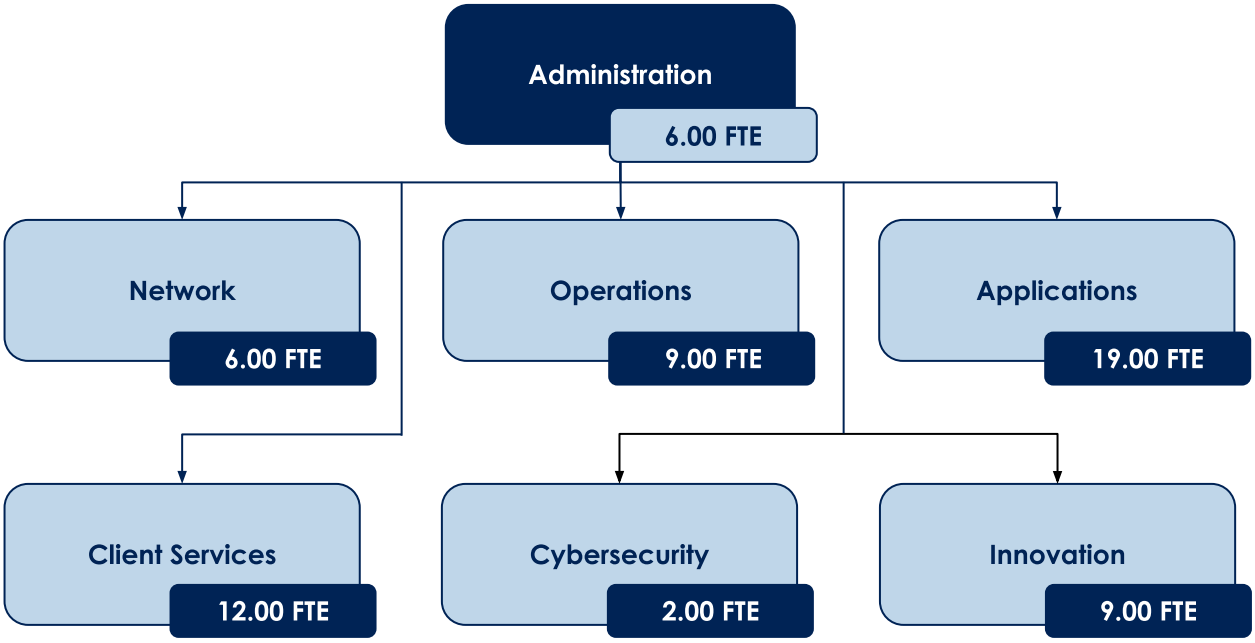
Technology continues to evolve rapidly, and the City must adapt to new tools, changing technologies and increasing cybersecurity threats. Adequate funding is crucial to ensure IT positions are properly aligned with the depth, breadth, and complexity of our responsibilities. The Department's most significant challenges are directly tied to limited General Fund resources, which impact our ability to meet increasing technology needs:

- Exponential business growth and demand is outpacing the integration of IT capacity, staffing, and support considerations in the adoption of new programs and technologies.
- Predictable Infrastructure Funding: Securing sustained, programmatic funding for technology lifecycle replacement to eliminate the financial risks and unfunded liabilities of reactive, break-fix maintenance.
- Sustainable Technology Growth: Balancing the long-term financial obligations of expanding new technology programs with the compounding operational costs of aging legacy systems and existing unfunded needs prior to making new long term fiscal and operational commitments.
- Maintaining existing levels of services with continued staffing shortages (due to recruitment and retention challenges)
- Compliance and Cybersecurity challenges due to decentralization of services.

DEPARTMENT ORGANIZATION



George Khalil
Chief Innovation Officer



A complete schedule of the Department's positions, a summary of changes, and a detailed explanation of position changes can be viewed at *Personnel - Innovation & Technology Department* on page 217.

BUDGET OVERVIEW

The Innovation & Technology Department is an internal service department that supports all City departments. Except for expenditures funded by Measure Z, the Department is fully cost allocated to City departments based on criteria that best represent each division's role and services to City departments.

The following budget schedules exclude the allocation of the department produced by the Cost Allocation Plan to provide a more informative picture of the department's operating costs within each fund.

Budget Summary by Expenditure Category - All Funds					
	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
EXPENDITURE CATEGORY					
Personnel	$ 8,325,009	$ 9,351,862	$ 10,425,719	$ 11,530,510	$ 12,351,300
Non-Personnel [1]	7,922,112	12,871,254	7,853,521	8,436,876	8,690,788
Special Projects	-	-	800,000	400,000	400,000
Equipment Outlay [1]	750,182	808,320	1,408,818	715,220	711,890
Capital Outlay	269,966	-	-	-	-
Debt Service / Debt Transfers Out	10,907	9,536	-	-	-
Charges From Others	2,276	1,447	1,493	1,458	1,565
Charges to Others	(2,696,523)	(2,922,543)	(3,011,999)	(3,219,847)	(3,382,822)
Total	**$ 14,583,929**	**$ 20,119,876**	**$ 17,477,552**	**$ 17,864,217**	**$ 18,772,721**

Budget Summary by Fund					
	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
FUND					
101 - General Fund [1]	$ 13,513,076	$ 19,190,921	$ 15,173,049	$ 16,625,756	$ 17,521,558
110 - Measure Z [1]	763,906	917,614	2,304,503	1,238,461	1,251,163
215 - Grants & Restricted Programs	36,981	-	-	-	-
401 - Capital Outlay	-	8,784	-	-	-
420 - Measure Z Capital Outlay	269,966	2,557	-	-	-
Total	**$ 14,583,929**	**$ 20,119,876**	**$ 17,477,552**	**$ 17,864,217**	**$ 18,772,721**

SIGNIFICANT CHANGES IN BUDGET

1. **Various / 101 - General Fund and 110 - Measure Z:** Includes cost reductions of $985,000 in FY 2026/27 and $1.01 million in FY 2027/28 across various divisions to address the budget deficit including software maintenance support and funds to replace security cameras.

DIVISION/PROGRAM BUDGETS

ADMINISTRATION

The Administration Division oversees the overall operations of the Innovation & Technology Department and ensures efforts support the City's strategic goals and initiatives. The team establishes the department's long-term strategic technology direction, facilitates project prioritization through the Executive Leadership Team (ELT), oversees all approved technology projects as well as citywide technology procurements, establishes policies and procedures, and seeks ways to bring positive attention to the City of Riverside's innovative technology initiatives. The division provides oversight and leadership to all IT Department divisions in the pursuit of department goals and provides essential administrative support in terms of procurement, contract management, and budget oversight.

Administration (2400, 2490)	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
101 - GENERAL FUND					
Personnel	$ 1,038,197	$ 1,073,694	$ 1,073,796	$ 1,255,316	$ 1,362,322
Non-Personnel	175,845	210,781	174,127	317,011	328,451
Charges From Others	2,276	1,447	1,493	1,458	1,565
Charges to Others	-	(11,990)	-	-	-
Total 101 - General Fund	**$ 1,216,318**	**$ 1,273,932**	**$ 1,249,416**	**$ 1,573,785**	**$ 1,692,338**
110 - MEASURE Z					
Non-Personnel	$ (949)	$ (130)	$ -	$ -	$ -
Special Projects	-	-	800,000	400,000	400,000
Equipment Outlay	675,865	769,832	1,343,818	650,220	646,890
Debt Service / Debt Transfers Out	949	130	-	-	-
Total 110 - Measure Z	**$ 675,865**	**$ 769,832**	**$ 2,143,818**	**$ 1,050,220**	**$ 1,046,890**
401 - CAPITAL OUTLAY					
Equipment Outlay	$ -	$ 8,784	$ -	$ -	$ -
Total 401 - Capital Outlay	**$ -**	**$ 8,784**	**$ -**	**$ -**	**$ -**
420 - MEASURE Z CAPITAL OUTLAY					
Equipment Outlay	$ -	$ 2,557	$ -	$ -	$ -
Capital Outlay	269,966	-	-	-	-
Total 420 - Measure Z Capital Outlay	**$ 269,966**	**$ 2,557**	**$ -**	**$ -**	**$ -**
Total Administration	**$ 2,162,149**	**$ 2,055,105**	**$ 3,393,234**	**$ 2,624,005**	**$ 2,739,228**

NETWORK



The Network Division provides the core network foundation for which most other services rely upon daily. A fast and reliable network is critical to ensuring that daily City operations run smoothly and without interruption. The division manages four major technology areas – wired networks, wireless networks, video security, and telecommunications – serving all City facilities and employees.

In addition to these core functions, the division secures, maintains, and supports the City's network perimeter and internal firewalls to protect against unauthorized access. These responsibilities require extensive expertise, specialized training, and years of experience to perform effectively. The systems maintained by the Network Division are used across the City every day, helping staff deliver high quality services to the community.

Major programs and services of the Network Division include:

- Network Infrastructure and Connectivity: The division manages and maintains the City's enterprise LAN, WAN, and wireless networks; configures and troubleshoots routers, switches, firewalls, and VLANs; and ensures high network availability, performance, and resiliency across more than 70 City facilities.
- Network Security & Protection: Maintains firewall and VPN services, supports network access control systems, monitors security events, implements security best practices, and ensures compliance to protect the City from cyber threats.

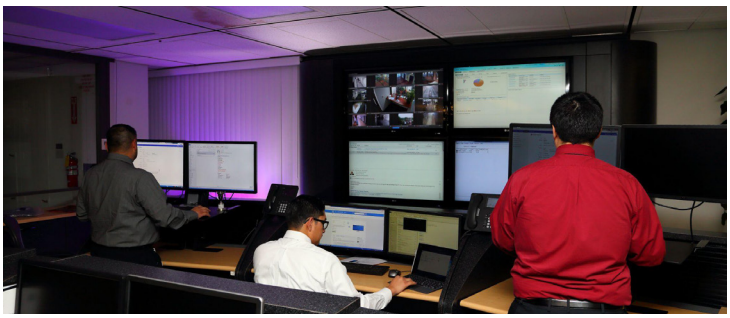
- Wireless, Voice, and Communications Services: Deploys and optimizes citywide Wi Fi, maintains VoIP systems, SIP trunks, and voice gateways, and resolves issues with telephony and unified communications.
- Video Security Systems: Supports and maintains more than 1,000+ video security cameras, manages Genetec video systems, troubleshoots VMS issues, and assists departments with video access and review.
- Infrastructure, Monitoring & Disaster Recovery: Installs and upgrades network hardware in data centers and MDF/IDF sites, maintains UPS and environmental monitoring systems, performs configuration backups and firmware updates, and supports redundant paths and failover systems for business continuity.

Network (2405)	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
101 - GENERAL FUND					
Personnel	$ 800,204	$ 965,918	$ 1,050,646	$ 1,128,639	$ 1,202,294
Non-Personnel	460,304	1,020,032	903,427	1,002,023	1,038,693
Equipment Outlay	16,756	27,147	25,000	25,000	25,000
Total 101 - General Fund	**$ 1,277,264**	**$ 2,013,097**	**$ 1,979,073**	**$ 2,155,662**	**$ 2,265,987**
215 - GRANTS & RESTRICTED PROGRAMS					
Equipment Outlay	$ 36,981	$ -	$ -	$ -	$ -
Total 215 - Grants & Restricted Programs	**$ 36,981**	**$ -**	**$ -**	**$ -**	**$ -**
Total Network	**$ 1,314,245**	**$ 2,013,097**	**$ 1,979,073**	**$ 2,155,662**	**$ 2,265,987**

OPERATIONS

The Operations Division manages the City's core technology systems, including datacenter infrastructure, system administration, storage, databases, and day-to-day operational services. The division focuses on maintaining reliable uptime, ensuring efficient and scalable use of technology resources, supporting the full lifecycle of City systems, and preparing for emergencies through strong disaster-recovery practices. The team also upholds technology standards, license compliance, and system design and performance across the City.

Major programs and services of the Operations Division include:



- **Datacenter infrastructure:** Designing and maintaining a secure and reliable hosting environment with infrastructure redundancy and disaster recovery capabilities that support the City's Continuity of Operations Plan (COOP).
- **System Administration:** Supporting the City's Windows, Linux, VMWare, Oracle VM virtualization technologies, and physical "bare-metal" server systems. Services include provisioning, deployment, upgrades, security patching administration, and pro-active event, issue, and outage alert monitoring.
- **Storage Administration:** Managing business computer storage requirements through provisioning, deployment, maintenance, upgrades, and proactive event, issue, and outage alert monitoring to ensure the Storage Area Network (SAN) environment is healthy and running at peak performance.

- **Database Administration:** Supporting the City's Structured Query Language (SQL) and Oracle database environments through design, provisioning, upgrades, and proactive monitoring, along with database administration services.
- **Operational Services:** Upholding IT usage and license compliance policies based on Information Technology Infrastructure Library (ITIL) best practices, and providing support for technology operations, e-discovery, and Tier 2 client services.
- **Datacenter:** Managing City datacenter enterprise backup and offsite storage according to City Requirements ensuring information is secure and recoverable.

Operations (2410)	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
101 - GENERAL FUND					
Personnel	$ 1,470,681	$ 1,626,873	$ 1,658,026	$ 1,825,941	$ 1,932,967
Non-Personnel	3,711,565	6,286,928	2,674,988	2,443,205	2,521,351
Equipment Outlay	3,740	-	40,000	40,000	40,000
Debt Service / Debt Transfers Out	4,653	824	-	-	-
Charges to Others	(376,924)	-	-	-	-
Total 101 - General Fund	**$ 4,813,715**	**$ 7,914,625**	**$ 4,373,014**	**$ 4,309,146**	**$ 4,494,318**
Total Operations	**$ 4,813,715**	**$ 7,914,625**	**$ 4,373,014**	**$ 4,309,146**	**$ 4,494,318**

APPLICATIONS

The Applications Division manages the planning, architecture, design, development, testing, delivery, and support of enterprise-wide applications. The enterprise-wide applications consist of commercial-off-the-shelf (COTS) solutions, maintenance and upgrades of existing systems, and the development of new systems using the Software Development Life Cycle (SDLC). The Applications Division consists of one Enterprise Applications Manager leading a team of seventeen personnel supporting over 100 City applications.

The Applications Division provides application support services and software engineering services.

- **Application support services** include ticket/break-fix (e.g., event, incident, and problem management), routine[CG1.1] support (e.g., platform updates and security patches), maintenance (e.g., changes for new business requirements or legislation), and operations (e.g., moves, adds, and changes), and user management/audit).
- **Software engineering services** involve the development of new software systems and solutions. The services include specialties in requirement analysis, business process re-engineering, software design, vendor implementation, software construction, software testing, and software deployment. Most of the Applications staff's time is spent providing support services for the City.

Applications (2415)	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
101 - GENERAL FUND					
Personnel	$ 2,451,366	$ 2,743,498	$ 3,213,139	$ 3,497,825	$ 3,749,009
Non-Personnel	2,472,380	2,683,467	2,864,241	2,991,493	3,083,402
Equipment Outlay	16,840	-	-	-	-
Debt Service / Debt Transfers Out	2,466	8,582	-	-	-
Charges to Others	(2,054,974)	(2,779,800)	(2,899,885)	(3,077,065)	(3,226,509)
Total 101 - General Fund	**$ 2,888,078**	**$ 2,655,747**	**$ 3,177,495**	**$ 3,412,253**	**$ 3,605,902**
Total Applications	**$ 2,888,078**	**$ 2,655,747**	**$ 3,177,495**	**$ 3,412,253**	**$ 3,605,902**

CLIENT SERVICES

The Client Services Division supports City employees by managing workstations, helpdesk services, IT orders, hardware and software inventory, mobile device management, hardware asset tracking, and PC imaging. As the primary point of contact for technology assistance, the division helps City staff resolve software and equipment issues quickly and effectively. Client Services helpdesk and field technicians provide both remote and in-person support, including assistance for the City's Fire, Police, and first responders who rely on specialized technology in the field. The Client Services Division's work ensures that City staff have the tools they need to serve the community safely and efficiently.

Major services of the Client Services Division include:

- Asset Management: Managing, maintaining, and supporting more than 6,000 technology assets citywide, including desktops, laptops, tablets, mobile phones, monitors, printers, displays, and specialized public-safety devices.
- Respond to citywide help desk requests covering issues from basic troubleshooting to advanced incident response.
- Provide 24/7 support for first responders and critical City operations to ensure uninterrupted services across public-safety functions.
- Implement and support modern technology solutions, such as cloud-based device provisioning and Teams Room setups for hybrid meeting environments.

Client Services (2420)	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
101 - GENERAL FUND					
Personnel	$ 1,076,258	$ 1,266,749	$ 1,429,529	$ 1,559,963	$ 1,687,971
Non-Personnel	68,483	60,400	50,749	566,560	566,952
Charges to Others	(3,180)	(27,262)	-	-	-
Total 101 - General Fund	**$ 1,141,561**	**$ 1,299,887**	**$ 1,480,278**	**$ 2,126,523**	**$ 2,254,923**
Total Client Services	**$ 1,141,561**	**$ 1,299,887**	**$ 1,480,278**	**$ 2,126,523**	**$ 2,254,923**

CYBERSECURITY

The Cybersecurity Division protects the City's technology systems and information by designing, implementing, and maintaining security programs that follow industry and regulatory standards. The team provides ongoing security awareness training to City staff, manages technology security controls, auditing, and monitoring, and supports the departments with guidance on safe and responsible technology use. The Cybersecurity Division also helps the City and the community navigate cybersecurity requirements and best practices to keep information secure.

Major programs and services of the Cybersecurity Division include:

- **Security Awareness Training:** Annual training for more than 2,700 employees to help prevent cyber-related risks and protect sensitive information.
- **Secure Technology Design, Implementation, and Infrastructure Protection:** Ongoing support for Request for Proposal (RFP) design, vendor selection, scope development, and project implementation to ensure that all technology initiatives are secure by design per industry best practices.
- **Advanced Endpoint Protection:** Implement and maintain advanced computer protection to mitigate and reduce the risk of unauthorized malicious software, ransomware and other threats through advanced security tools and monitoring.
- **Technology Risk Management:** Highly engaged with the City Attorney's Office, Finance - Risk Management Division, and City departments to apply proper risk mitigation or transfer of risk,

and to assess the risk-exposure analysis associated with each vendor and respective proposed technology solution.

- **Phishing Simulation:** Perform ongoing phishing simulations to identify vulnerabilities and provide targeted training that helps employees recognize suspicious activity, mitigating future risk.
- **Threat Hunting:** Proactively identifying anomalies, containing threats early, and improving business processes to avoid cyber threats.
- **Malware, Ransomware, and Other Threat Mitigation, Containment, and Eradication:** Implement and maintain defense-in-depth methodology to detect, contain, eradicate, and adapt to ongoing cyber threats.
- **Technology Regulatory Compliance:** Ensuring the City meets all legal and regulatory obligations for criminal justice data, financial and health information, utility systems, and other applicable cybersecurity requirements.

Cybersecurity (2425)	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
101 - GENERAL FUND					
Personnel	$ 30,810	$ 39,181	$ 222,148	$ 283,212	$ 310,135
Non-Personnel	258,386	185,749	273,470	258,618	267,898
Charges to Others	(102,394)	(103,491)	(112,114)	(142,782)	(156,313)
Total 101 - General Fund	**$ 186,802**	**$ 121,439**	**$ 383,504**	**$ 399,048**	**$ 421,720**
110 - MEASURE Z					
Personnel	$ 86,481	$ 145,817	$ 159,165	$ 180,891	$ 196,865
Non-Personnel	1,560	1,965	1,520	7,350	7,408
Total 110 - Measure Z	**$ 88,041**	**$ 147,782**	**$ 160,685**	**$ 188,241**	**$ 204,273**
Total Cybersecurity	**$ 274,843**	**$ 269,221**	**$ 544,189**	**$ 587,289**	**$ 625,993**

INNOVATION

The Innovation Division is responsible for building internal and external capacity to drive innovation and change through government experience review, process improvement, and innovation outreach. The Division promotes and supports cost effective and modern technology solutions such as GIS, data analytics, artificial intelligence, machine learning, project management, and business process automation to enhance operational efficiency and improve the overall experience for residents and employees.

Major programs and services of the Innovation Division include:

- **Geographic Information System (GIS) Services:** Provide GIS services to users that include geospatial data, software, hardware, and processes utilized to collect, manage, analyze, and present geographic and geo-referenced data. The GIS platform supports multiple City departments, provides 400+ data layers, and is integrated with multiple City systems.
- **Data Analytics Services:** Offering Data Analytics and Business Intelligence (BI) services to citywide users, encouraging, empowering, and promoting cross-departmental data sharing and collaboration. Conduct structured and unstructured data mining to gain insights into meaningful information to drive innovation and to improve decision making.
- **Business Process Re-Engineering and Automation:** Evaluating, reviewing, and improving business processes for performance and efficiency, using data as evidence to guide decisions, and implementing low-cost automation solutions to reduce manual work and increase efficiency.
- **Open Data/Data Governance Policy and Framework:** Establishing secure and transparent methods for sharing data within and across the City, its partner agencies, and the public. Additionally, the team chairs the quarterly data governance committee meetings.

- **Project Management:** Managing capital and technology projects and maintaining a citywide project management framework that promotes collaboration and successful project delivery.
- **Continuity of Operations Planning (COOP):** Developing the City's COOP playbook, from a technology perspective, in collaboration with departments and the Emergency Operations Center (EOC) to sustain emergency operations during natural disasters, cyber-attacks, or pandemics.
- **Industry Outreach:** Industry outreach efforts include partnering with local entrepreneurs, tech startups, incubators and accelerators, and educational institutions to promote innovation and local talent. This includes STEM outreach, coding programs for children through the non-profit organization SmartRiverside, internships with the University of California Riverside and Riverside Community College, and coordinating the City's Smart Cities Initiative.

Innovation (2440)					
	Actual FY 2023/24	**Actual FY 2024/25**	**Adopted FY 2025/26**	**Adopted FY 2026/27**	**Adopted FY 2027/28**
101 - GENERAL FUND					
Personnel	$ 1,371,012	$ 1,490,132	$ 1,619,270	$ 1,798,723	$ 1,909,737
Non-Personnel	774,538	2,422,062	910,999	850,616	876,633
Debt Service / Debt Transfers Out	2,839	-	-	-	-
Charges to Others	(159,051)	-	-	-	-
Total 101 - General Fund	**$ 1,989,338**	**$ 3,912,194**	**$ 2,530,269**	**$ 2,649,339**	**$ 2,786,370**
Total Innovation	**$ 1,989,338**	**$ 3,912,194**	**$ 2,530,269**	**$ 2,649,339**	**$ 2,786,370**



MARKETING & COMMUNICATIONS DEPARTMENT

CITY OF RIVERSIDE

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MARKETING AND COMMUNICATIONS DEPARTMENT

DEPARTMENT OVERVIEW

MISSION STATEMENT

The mission of the City of Riverside Department of Marketing and Communications is to strategically amplify the City's identity, values, and initiatives. Through innovative marketing and communication strategies, we aim to engage residents, businesses, and visitors. We are committed to crafting compelling narratives that showcase Riverside's unique character, achievements, and opportunities. Internally, we prioritize communication and collaboration, ensuring our team is well-equipped to effectively convey the City's messages. Our mission is to foster civic pride, promote economic growth, and enhance the overall well-being of our community through creative and impactful marketing initiatives.

PURPOSE

The Department of Marketing and Communications manages and enhances the City of Riverside's image, brand, and messaging by promoting the City's products, services, and values to employees, stakeholders, and the public. The department ensures consistency in branding, visual identity standards, multimodal communication, language access, photography, social media, content creation, television, live streams, press conferences, web design, graphic design, internal communications, emergency notifications, and advertising, all with the intention of creating and maintaining a clear identity for the City of Riverside.

PRIORITIES

- **Strategic Communications:** Lead citywide messaging and information sharing to ensure residents, employees, and stakeholders receive clear, accurate, and timely communications. This includes crisis communications, executive messaging, internal communications, and coordination with departments to communicate major initiatives and public programs.
- **Digital Media & Community Engagement:** Manages the City's digital presence across websites and social media platforms, creating engaging content that informs residents, promotes City services, and strengthens community connection. This area also supports digital storytelling, online engagement, and analytics to measure public reach and effectiveness.
- **Video Production & Broadcast Media (RiversideTV):** Produces professional video content and manages the City's government access channel to support transparency and storytelling. Responsibilities include broadcasting City Council meetings, producing informational programming, and creating video features that highlight City initiatives, community stories, and public services.
- **Branding, Marketing & City Promotion:** Promotes Riverside's identity, economic opportunities, and cultural assets through coordinated marketing campaigns and place-based initiatives. This includes citywide branding efforts, the Visit Riverside tourism initiative, district and placemaking marketing, event promotion, and strategic efforts that position Riverside as a destination for residents, visitors, businesses, and investors.
- **Creative Services, Design & Brand Stewardship:** Provides graphic design and creative services for City departments while maintaining the integrity of Riverside's visual identity. This includes development of marketing materials, publications, signage, and visual assets, as well as oversight of logo usage, service marks, and trademark protections to ensure the City's brand is used consistently and appropriately.

ACCOMPLISHMENTS

2025

California Association of Public Information Officials (CAPIO) Strategic, Timely, Accurate, and Responsive (STAR) Awards

- Riverside 2024: A Year of Growth and Innovation - Promotion of a City/County/Public Agency (2+ Full-Time).
- Inside Riverside | Ep. 56 | Riverside scientists recognized & our local parks upgrade - News Monthly/Weekly.
- Riverside Connect: Connecting You Where You Want to Go - Graphic Animation.
- Riverside Linemen & Firefighters Safety Training - Emergency Management - EOC.
- Shindigs in Riverside: Where Great Food, Drinks, and Live Music Come Together - Economic Development.

American Advertising Awards (ADDY) American Advertising Federation - Inland Empire

- Riverside Arts & Culture District - Gold Award - Entrant: City of Riverside (Category: Out-of-Home Campaign).
- Explore Article: The Rustik Fork - Silver Award - Entrant: City of Riverside (Category: Editorial Spread or Feature).
- Fox Arts Center Box Office Wrap - Bronze Award - Entrant: City of Riverside (Category: Out-of-Home - Large Venue).
- Insect Fair 2024 Social Promo - Bronze Award - Entrant: City of Riverside (Category: Social Media).
- Explore Article Copy: Rustik Fork - Bronze Award - Entrant: City of Riverside (Category: Copywriting).
- Festival of Lights 2024 Social Promo - Bronze Award - Entrant: City of Riverside (Category: Social Media)
- Watch Riverside TV Website - Bronze Award - Entrant: City of Riverside (Category: Website).
- City of Riverside Sustainability Logo - Gold Award - Entrant: Compelle (City of Riverside) (Category: Logo Design).
- Arlington Village Branding - Silver Award - Entrant: Compelle (City of Riverside) (Category: Outdoor Board - Multiple Boards).
- Riverside Turning Dreams To Reality - Silver Award - Entrant: Compelle (City of Riverside) (Category: Internet Commercial).
- Riverside Economic Development Logo Design - Bronze Award - Entrant: Compelle (City of Riverside) (Category: Logo Design).

2026

American Advertising Awards (ADDY) American Advertising Federation - Inland Empire

- Midtown Branding - Gold Award - Entrant: City of Riverside (Category: Graphics/Logo).
- Join RFD Core Values Video - Silver Award - Entrant: City of Riverside (Category: Video).

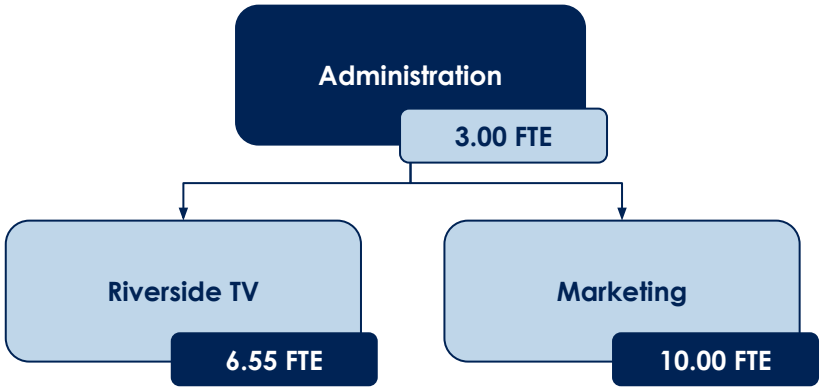
CHALLENGES

- Allocating limited team resources to various marketing activities. Additional staffing is needed to address the volume of work, efficiency, and productivity.
- Effectively managing organizational workload within the context of available resources and ensuring equitable benefit within the community.

DEPARTMENT ORGANIZATION



Kaitlin Reierson
Director



A complete schedule of the department's positions, a summary of changes, and a detailed explanation of position changes can be viewed in the *Personnel – Marketing & Communications Department* on page 219.

BUDGET OVERVIEW

All City departments are charged a proportional cost of internal support departments based on criteria that best match the services to benefiting departments. (Refer to page 131. for a full explanation of the Cost Allocation Plan.) In FY 2026/27, the Department's support charge is net $280,543 and in FY 2027/28 is net $293,526 for all funds under its purview. This amount, and the amount of the support charge for all fiscal years, is excluded from the following tables to provide a more transparent view of the direct cost of Marketing & Communications Department programs and services.

Budget Summary by Expenditure Category - All Funds

	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
EXPENDITURE CATEGORY					
Personnel	$ -	$ 2,116,885	$ 2,476,621	$ 2,821,652	$ 3,061,521
Non-Personnel [1,2]	-	921,895	1,183,936	703,951	606,024
Special Projects	-	445,269	517,645	522,705	527,916
Equipment Outlay	-	909	-	-	-
Debt Service / Debt Transfers Out	-	1,892	-	-	-
Charges From Others	-	6,000	6,000	6,000	6,000
Charges to Others	-	(834,898)	(824,050)	(949,952)	(1,031,996)
Total	**$ -**	**$ 2,657,952**	**$ 3,360,152**	**$ 3,104,356**	**$ 3,169,465**

Budget Summary by Fund	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
FUND					
101 - General Fund [1,2]	$ -	$ 2,364,577	$ 3,010,152	$ 2,754,356	$ 2,819,465
215 - Grants & Restricted Programs	-	293,375	350,000	350,000	350,000
Total	**$ -**	**$ 2,657,952**	**$ 3,360,152**	**$ 3,104,356**	**$ 3,169,465**

SIGNIFICANT CHANGES IN BUDGET

1. **Various / 101 - General Fund:** Includes cost reductions of $165,000 in FY 2026/27 and $172,000 in FY 2027/28 across various divisions to address the budget deficit including, but not limited to, interpretation services to align budget with actual expenditures and banners/billboards.
2. **Non-Personnel / 101 - General Fund:** Includes $430,000 General Fund in FY 2026/27 and $330,000 FY 2027/28 to support the continuation of one-time funds for the visit riverside campaign, city branding initiatives, and television content curation.

DIVISION/PROGRAM BUDGETS

ADMINISTRATION

The Administration team performs a variety of roles and responsibilities including but not limited to: Coordinating and gathering relevant project information, project management and execution, providing support on complex administrative duties, managing the budget, developing strategies that will improve efficiency, data gathering and analysis, and more. Daily, this organized team works closely with the entire department providing support and anticipating staff and client needs.

Administration (1400)	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
101 - GENERAL FUND					
Personnel	$ -	$ 514,015	$ 632,047	$ 735,048	$ 799,791
Non-Personnel	-	430,633	587,205	135,510	136,498
Special Projects	-	-	(45,000)	-	-
Equipment Outlay	-	909	-	-	-
Charges to Others	-	(28,006)	(62,238)	(80,849)	(86,917)
Total 101 - General Fund	**$ -**	**$ 917,551**	**$ 1,112,014**	**$ 789,709**	**$ 849,372**
215 - GRANTS & RESTRICTED PROGRAMS					
Non-Personnel	$ -	$ (1,892)	$ -	$ -	$ -
Special Projects	-	287,375	344,000	344,000	344,000
Debt Service / Debt Transfers Out	-	1,892	-	-	-
Charges From Others	-	6,000	6,000	6,000	6,000
Total 215 - Grants & Restricted Programs	**$ -**	**$ 293,375**	**$ 350,000**	**$ 350,000**	**$ 350,000**
Total Administration	**$ -**	**$ 1,210,926**	**$ 1,462,014**	**$ 1,139,709**	**$ 1,199,372**

RIVERSIDE TV

The RiversideTV Division delivers a diverse range of programming that is accessible across multiple cable systems and platforms. RiversideTV broadcasts an extensive array of content, including City Council and Committee meetings, live feeds, high school and college football games, and an array of other videos. Renowned for its award-winning coverage of local high schools and Riverside Community College Tigers football, RiversideTV's sports coverage rivals that of major sports networks. Moreover, viewers have access to a wide variety of programs, including weekly news updates, business spotlights, live streams of City Council and Committee meetings, press conferences, emergency communications, cooking and gardening episodes, in-person studio interviews, rich historical content, and much more.

Goals & Accomplishments

- Media Innovation and Expansion: Explore and implement innovative approaches for content creation on RiversideTV, and additional interactive programming to stay at the forefront of media trends to capture diverse audience interests.
- Industry Spotlights: Multi-channel campaigns and original video series (Life Works Here and In Good Company) highlighting Riverside's key industries, businesses and economic momentum.

Challenges

- Increase in content production with limited staffing resources.

Riverside TV (1405)	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
101 - GENERAL FUND					
Personnel	$ -	$ 626,777	$ 739,407	$ 753,798	$ 812,943
Non-Personnel	-	65,536	156,141	129,317	129,227
Special Projects	-	27,548	72,488	28,163	28,858
Charges to Others	-	(30,442)	(123,473)	(132,194)	(141,887)
Total 101 - General Fund	**$ -**	**$ 689,419**	**$ 844,563**	**$ 779,084**	**$ 829,141**
Total Riverside TV	**$ -**	**$ 689,419**	**$ 844,563**	**$ 779,084**	**$ 829,141**

MARKETING

The Marketing Division is comprised of four key components: graphic design, RPU Customer Communications, web design, and social media.

The Graphic Design Team is responsible for visualizing, creating, and branding all elements of the City of Riverside. Their tasks encompass a wide range, including general print and digital collateral, logo development, adherence to brand standards, electronic signage, and the execution of comprehensive marketing campaigns. On average, the Graphic Design Team completes approximately 1,400+ projects annually, including comprehensive initiatives and campaigns.

Since 2018, the department, previously known as the Office of Communications, has expanded its scope to include Riverside Public Utilities (RPU), collaborating closely with RPU Management and Customer Engagement teams to address internal and external customer communication needs.

Through regular communication and collaboration, strategic and effective guidance and support are ensured. The team emphasizes creative storytelling, develops strategic project and customer communications plans, produces print and digital collateral, aids in recruitment efforts, promotes rebate and assistance programs, enhances RPU branding, conducts email marketing, manages social media, and more. During the Fiscal Year 2024/25, significant milestones were achieved, including: Overseeing more than 1,200 social media posts; completing 232 graphics projects; managing nearly 250 webpages; facilitating approximately 55 RPU meetings and videos; and maintaining an email database with an engagement rate of 71%, surpassing the industry average of 56%.

The Web Design Team oversees a vast digital landscape, managing over 14,400 ADA compliant City-wide web pages and 19 department sites with a collective viewership exceeding 7 million page views. With a dedication to excellence, the team also invests over 1,000 hours annually in maintaining nearly 250 RPU webpages, ensuring they meet high standards of functionality and accessibility. In addition to front-end web development and maintenance, the team spearheads strategic digital initiatives and stands up websites tailored for emergency situations. Moreover, they play a pivotal role in executing extensive and integrated marketing campaigns across various website platforms.

The Social Media Project Coordinator maintains the organization's social presence through the oversight of all City-related platforms (44 accounts), while serving as the administrator and executor of relevant content on both the City platforms as well as RPU's. The past year, all accounts combined had a reach of over 20 million. The Social Media Project Coordinator routinely collaborates and trains all

departments on best practices and security policies. Additionally, the Social Media Project Coordinator routinely gathers and analyzes social media growth, trends, and relevant statistics for all departments to measure success and identify areas for growth.

Goals & Accomplishments

- Enhance the Communications and Marketing for Riverside Public Utilities (RPU): Focus on the value of RPU services, sustainability initiatives, and capital projects and developments with both residential and commercial customers.
- Innovated Communication Strategies: Visited Riverside Advertising & Reach to develop and implement polished digital campaigns reaching 20M+ people and expanding tourism visibility.
- Visit Riverside Brand Audit: Completed a comprehensive brand audit and stakeholder engagement process to refine messaging and strengthen Riverside's destination identity.
- Industry Spotlights: Multi-channel campaigns and original video series (Life Works Here and In Good Company) highlighting Riverside's key industries, businesses, and economic momentum.
- Logos/Branding: Evaluated and refreshed City logos, usage, and service marks to ensure consistency, clarity, and effective brand representation.
- Crisis Communications: Identify and train primary and backup messengers to deliver clear, coordinated communication during emergencies and critical incidents.

Marketing (1410)					
	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
101 - GENERAL FUND					
Personnel	$ -	$ 976,093	$ 1,105,167	$ 1,332,806	$ 1,448,787
Non-Personnel	-	427,618	440,590	439,124	340,299
Special Projects	-	130,346	146,157	150,542	155,058
Charges to Others	-	(776,450)	(638,339)	(736,909)	(803,192)
Total 101 - General Fund	**$ -**	**$ 757,607**	**$ 1,053,575**	**$ 1,185,563**	**$ 1,140,952**
Total Marketing	**$ -**	**$ 757,607**	**$ 1,053,575**	**$ 1,185,563**	**$ 1,140,952**



MAYOR'S OFFICE

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MAYOR'S OFFICE

DEPARTMENT OVERVIEW

MISSION STATEMENT



The mission of the Office of the Mayor, derived from the City Charter, is threefold:

1. Represent and advocate for the interests of residents.
2. Collaborate with the City Council in the development of public policy.
3. Act as the City's chief communicator and ambassador.

PURPOSE

The Office of the Mayor advances its mission by advocating for Riverside's interests at the regional, state, and federal levels; supporting policy development in partnership with the City Council; engaging and informing the public; and overseeing programs that serve residents and strengthen the broader community.

GOALS

The goals of the Mayor's Office are aligned with the City Charter and organized around three core areas: Advocacy, Policy Leadership, and serving as Chief Communicator.

- **Advocacy:** Leveraging opportunities at the state and federal levels to secure Riverside's fair share of funding and shape policies that impact the City, consistent with Riverside's legislative platform.
- **Policy Leadership:** Partner with the City Council to advance key policy initiatives while guiding state and federal legislation and regulations that benefit Riverside residents. This work is further strengthened through leadership and membership roles on the California Air Resources Board, Southcoast Air Quality Management District, Southern California Association of Governments, Big City Mayors coalition, and the U.S. Conference of Mayors.
- **Chief Communicator:** Serve as the City's primary voice by sharing timely information on City actions, promoting available resources, cultivating strategic partnerships, advocating for Riverside's interests, supporting business recruitment, and elevating the City's brand.

ACCOMPLISHMENTS



Accomplishments of the Mayor's Office include the following:

- **Advocacy:**
  - Secured more than $300 million in State and Federal funding in collaboration with the City Manager's Office.
  - Obtained over $30.0 million in Homeless Housing, Assistance, and Prevention (HHAP) funds since 2020. Secured over $2.0 million in funding for the planning and renovation of the Armory at Fairmount Park.
- **Policy Leadership:**
  - Presided over more than 200 City Council Meetings.
  - Successfully implemented the Mayor's Challenge to End Youth Homelessness in partnership with the Housing and Human Services Department.

- Advocated for Riverside's priorities through active participation on regional boards and commissions.
- As Chair of the Big City Mayor's coalition, hosted the inaugural C13 Summit, establishing a more proactive approach to the legislative cycle.
- Led efforts with the Big City Mayor's coalition to advance reforms to state mental health laws and increase housing production.
- Successfully opposed the proposed diversion of 60% of Santa Ana River funding to Orange County, ensuring equitable distribution for all jurisdictions along the river.

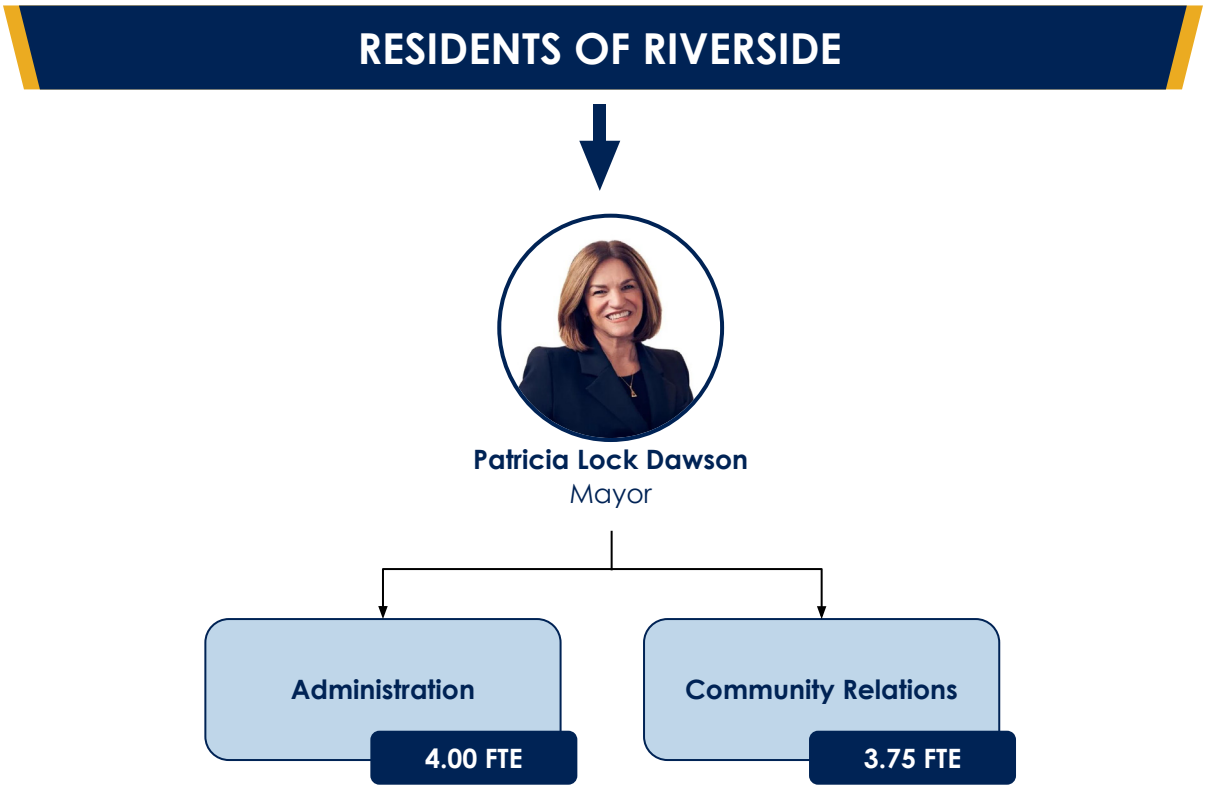
- **Communication and Community Engagement:**
  - Advanced economic development by positioning Riverside as a Green Technology Hub and attracting six advanced manufacturing companies to the City.
  - Revitalized the Sister City Program, expanding opportunities for cultural exchange, economic development, and educational collaboration.
  - Responded to more than 11,000 constituent service requests.
  - Participated in over 500 community outreach and public events.

CHALLENGES

The Mayor's Office is working to address several ongoing challenges:

- Responding to the homelessness crisis within the constraints of local jurisdictional authority.
- Sustaining a high-performing City team aligned around shared goals, while elevating Riverside's profile and enhancing quality of life for residents.

DEPARTMENT ORGANIZATION



A complete schedule of the department's positions can be viewed at *Personnel - Mayor's Office* on page 221.

BUDGET OVERVIEW

As a department that represents the City as a whole, the Mayor's Office is fully cost allocated to other departments based on criteria that best represent the activities of the department in relation to other City departments.

The following budget schedules exclude the allocation of the Department produced by the Cost Allocation Plan to provide a more informative picture of the Department's operating costs within each fund.

Budget Summary by Expenditure Category - All Funds					
	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
EXPENDITURE CATEGORY					
Personnel [1]	$ 728,041	$ 892,503	$ 1,031,707	$ 1,188,822	$ 1,274,362
Non-Personnel	75,538	52,743	114,544	107,425	108,761
Special Projects	49,966	59,553	67,388	67,996	68,051
Charges From Others	30	224	265	273	287
Charges to Others	(17,631)	(39,857)	-	-	-
Total	**$ 835,944**	**$ 965,166**	**$ 1,213,904**	**$ 1,364,516**	**$ 1,451,461**

Budget Summary by Fund					
	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
FUND					
101 - General Fund [1]	$ 835,944	$ 965,166	$ 1,213,904	$ 1,364,516	$ 1,451,461
Total	**$ 835,944**	**$ 965,166**	**$ 1,213,904**	**$ 1,364,516**	**$ 1,451,461**

SIGNIFICANT CHANGES IN BUDGET

1. **Non Personnel / 101 - General Fund:** Includes a decrease of approximately $10,000 for travel and meeting expenses associated with the Big City Mayors and U.S. Conference of Mayors, maintaining $34,000 in FY 2026/27 and FY 2027/28.

DIVISION/PROGRAM BUDGETS

ADMINISTRATION

The Administration Division provides general oversight to the Mayor's Office and carries out the overarching mission of the department.

Administration (0100)					
	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
101 - GENERAL FUND					
Personnel	$ 430,485	$ 541,923	$ 561,837	$ 608,036	$ 644,546
Non-Personnel	61,157	44,862	58,870	58,102	59,244
Special Projects	6,086	15,751	23,550	23,601	23,654
Charges From Others	30	224	265	273	287
Charges to Others	-	(36,462)	-	-	-
Total 101 - General Fund	**$ 497,758**	**$ 566,298**	**$ 644,522**	**$ 690,012**	**$ 727,731**
Total Administration	**$ 497,758**	**$ 566,298**	**$ 644,522**	**$ 690,012**	**$ 727,731**

COMMUNITY SUPPORT

The Community Support Division performs community outreach to the benefit of the City and its residents.

Community Relations (0120)	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
101 - GENERAL FUND					
Personnel	$ 297,556	$ 350,580	$ 469,870	$ 580,786	$ 629,816
Non-Personnel	14,381	7,881	55,674	49,323	49,517
Special Projects	43,880	43,802	43,838	44,395	44,397
Charges to Others	(17,631)	(3,395)	-	-	-
Total 101 - General Fund	**$ 338,186**	**$ 398,868**	**$ 569,382**	**$ 674,504**	**$ 723,730**
Total Community Relations	**$ 338,186**	**$ 398,868**	**$ 569,382**	**$ 674,504**	**$ 723,730**



MUSEUM OF RIVERSIDE

CITY OF RIVERSIDE

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MUSEUM OF RIVERSIDE

DEPARTMENT OVERVIEW

MISSION STATEMENT

As a center for learning, the Museum of Riverside interacts with the community to collect, preserve, explore, and interpret the cultural and natural history of Riverside and its region.



PURPOSE

The Museum of Riverside stewards collections and coordinates programming centered on artifacts, archives, and historic sites owned by the City of Riverside. The Museum oversees three historic sites: National Historic Landmark Harada House, National Register-listed Museum, and the National Register-listed Victorian Heritage House Museum.

PRIORITIES

- Continue main Museum rehabilitation and expansion with grand reopening in FY 2027/28.
- Begin rehabilitation of National Historic Landmark Harada House and construction of Interpretive Center.
- Continue the production of a full-length documentary film about the rehabilitation of the National Historic Landmark Harada House and Harada family story.
- Anticipate and plan for all aspects of post-reopening operations.

ACCOMPLISHMENTS

- Record event attendance numbers, year-round community engagement
- Launch of the new Museum of Riverside website
- Heritage House site fencing project completed, improving site security and visitor experience

CHALLENGES

- Continued closure of the main Museum site pending renovation and expansion. Without its main downtown site open to the public, the Museum will continue to be challenged to identify other sites to offer programs and engage with the community. The Museum has to date risen to this challenge successfully by working with cultural community partners who are hosting Museum programs and exhibitions.
- Discovery of unforeseen conditions during excavation of the main Museum site has extended the schedule of the main Museum construction project.

DEPARTMENT ORGANIZATION



Robyn G. Peterson, Ph.D.
Museum Director

Facilities and Operations
16.50 FTE

A complete schedule of the department's positions, a summary of changes, and a detailed explanation of position changes can be viewed at *Personnel - Museum of Riverside* on page 222.

BUDGET OVERVIEW

All City departments are charged a proportional cost of internal support departments based on criteria that best match the services to benefiting departments. (Refer to page 131 for a full explanation of the Cost Allocation Plan.) The Museum's support charge totals $232,188 in FY 2026/27 and $243,203 in FY 2027/28. This amount, and the amount of the support charge for all fiscal years, is excluded from the following tables to provide a more transparent view of the direct cost of the Museum of Riverside's programs and services.

Budget Summary by Expenditure Category - All Funds

	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
EXPENDITURE CATEGORY					
Personnel [1,2]	$ 1,398,677	$ 1,492,945	$ 1,903,594	$ 2,124,001	$ 2,613,199
Non-Personnel [1,2]	583,788	622,739	631,123	678,436	1,819,756
Special Projects	35,999	47,457	65,000	31,000	20,000
Capital Outlay	586,805	194,018	-	-	-
Debt Service / Debt Transfers Out	(1,284,934)	34,113	2,282,279	2,922,096	2,920,122
Charges From Others	9,190	47,508	53,535	61,882	70,173
Charges to Others	(293,312)	126,496	-	-	-
Managed Savings	-	-	-	(158,103)	(158,103)
Total	**$ 1,036,213**	**$ 2,565,276**	**$ 4,935,531**	**$ 5,659,312**	**$ 7,285,147**

Budget Summary by Fund

	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
FUND					
101 - General Fund [1]	$ 2,057,347	$ 2,236,359	$ 2,687,439	$ 2,771,462	$ 4,399,297
110 - Measure Z [1]	(1,314,627)	8,403	2,248,092	2,887,850	2,885,850
215 - Grants & Restricted Programs	287,516	237,672	-	-	-
401 - Capital Outlay	5,977	82,842	-	-	-
Total	**$ 1,036,213**	**$ 2,565,276**	**$ 4,935,531**	**$ 5,659,312**	**$ 7,285,147**

SIGNIFICANT CHANGES IN BUDGET

1. **Various / 101 - General Fund and 110 - Measure Z:** Includes cost reductions of $163,000 in FY 2026/27 and FY 2027/28 to address the budget deficit including personnel savings, travel and meeting expenses, and printing.
2. **Various / 101 - General Fund:** Includes $50,000 in FY 2026/27 and $1.43 million in FY 2027/28 to support various critical needs including Museum education overtime and Main Museum reopening. Increase by 2.00 FTE in FY 2026/27 and 4.00 FTE in FY 2027/28 for the re-opening.

DIVISION/PROGRAM BUDGETS

MUSEUM FACILITIES AND OPERATIONS

The operations and programs of the Museum have been consolidated into one division. The purpose of the division is to manage the Museum renovation, maintain facilities, and revitalize the institution.

Museum Facilities (5305, 5390)	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
101 - GENERAL FUND					
Personnel	$ 1,398,677	$ 1,492,945	$ 1,903,594	$ 2,124,001	$ 2,613,199
Non-Personnel	578,521	614,336	631,123	678,436	1,819,756
Special Projects	35,999	47,457	65,000	31,000	20,000
Debt Service / Debt Transfers Out	34,960	34,113	34,187	34,246	34,272
Charges From Others	9,190	47,508	53,535	61,882	70,173
Managed Savings	-	-	-	(158,103)	(158,103)
Total 101 - General Fund	**$ 2,057,347**	**$ 2,236,359**	**$ 2,687,439**	**$ 2,771,462**	**$ 4,399,297**
110 - MEASURE Z					
Non-Personnel	$ 5,267	$ 8,403	$ -	$ -	$ -
Debt Service / Debt Transfers Out	(1,319,894)	-	2,248,092	2,887,850	2,885,850
Total 110 - Measure Z	**$ (1,314,627)**	**$ 8,403**	**$ 2,248,092**	**$ 2,887,850**	**$ 2,885,850**
215 - GRANTS & RESTRICTED PROGRAMS					
Capital Outlay	$ 580,828	$ 111,176	$ -	$ -	$ -
Charges to Others	(293,312)	126,496	-	-	-
Total 215 - Grants & Restricted Programs	**$ 287,516**	**$ 237,672**	**$ -**	**$ -**	**$ -**
401 - CAPITAL OUTLAY					
Capital Outlay	$ 5,977	$ 82,842	$ -	$ -	$ -
Total 401 - Capital Outlay	**$ 5,977**	**$ 82,842**	**$ -**	**$ -**	**$ -**
Total Museum Facilities	**$ 1,036,213**	**$ 2,565,276**	**$ 4,935,531**	**$ 5,659,312**	**$ 7,285,147**

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PARKS, RECREATION & COMMUNITY SERVICES DEPARTMENT

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PARKS, RECREATION & COMMUNITY SERVICES DEPARTMENT

DEPARTMENT OVERVIEW

MISSION STATEMENT

The mission of the Parks, Recreation, and Community Services Department is to provide innovative recreational experiences and social enrichment opportunities to address the changing needs for people of all ages and cultures, in a variety of attractive parks, trails, landscapes, and facilities.



PURPOSE

The Parks, Recreation and Community Services Department is dedicated to serving Riverside's youth, families, and seniors through a wide range of activities and programs. The department operates recreational locations comprised of 10 community centers, 7 public swimming pools, 3 senior centers, a public golf course, numerous playgrounds, sports venues, an innovation and nature center, and 58 parks. The operations of the department are staffed by more than 300 full-time and part-time staff members throughout the year. The department also receives support from interns, volunteers of all ages, and local community groups.

PRIORITIES

The goals of the Parks, Recreation and Community Services Department include:

- **Ensure Safe, Clean, and Sustainable Parks:** Maintain well-kept, secure, and environmentally responsible parks and facilities that residents can enjoy and trust.
- **Achieve Commission for Accreditation of Park and Recreation Agencies (CAPRA) Accreditation:** Pursue national accreditation to demonstrate excellence, accountability, and continuous improvement in parks and recreation services.
- **Enhance Quality of Life for All Residents:** Deliver inclusive parks, recreation programs, community services, and arts and culture opportunities that enrich the lives of residents of all ages and abilities.

ACCOMPLISHMENTS

The Parks, Recreation and Community Services Department celebrates the following accomplishments:

- Advanced key departmental priorities across strategic planning, accreditation, and program delivery through development of the PRCSD Senior Strategic Plan aligned with state and regional aging frameworks, establishment of a cross-sector advisory committee to guide data collection and community engagement, and initiation of a senior needs assessment and workforce pipeline in partnership with Senior Community Service Employment Program (SCSEP); efforts also included significant progress toward Commission for Accreditation of Park and Recreation Agencies (CAPRA) Accreditation, execution of new recreational service agreements at Fairmount Park, and expansion of adaptive recreation programs to enhance equitable access across parks and community centers.
- Elevated arts and cultural initiatives through designation as a California Arts Council Arts & Cultural District, successful delivery of events and programs across all seven wards, development and implementation of an Artist-in-Residence Program; and national recognition through presentations highlighting the City of Riverside's work at leading conferences, including Americans for the Arts and the American Alliance of Museums.
- The Parks, Recreation and Community Services Department is committed to maintaining playgrounds at park sites to promote safety and recreational opportunities for children. Playgrounds are highly valued in the City of Riverside and often serve as the heart of a public neighborhood park and help Make Life Better. This investment revitalizes the parks and creates

a positive gathering space for new parents, grandparents, and children to build a strong community. By working with park site users, the Riverside Police Department, and surrounding communities to gather input for the designs of nine new playgrounds, the PRCSD Team was able to successfully install new playground equipment and surfacing at park sites throughout the city.

- Enhanced transit operations and customer accessibility through procurement and implementation of new scheduling software enabling electronic fare payment and mobile reservation management for Riverside Connect users, while successfully completing the Federal Transit Administration's Triennial Review with only one minor finding.

CHALLENGES

The Parks, Recreation and Community Services Department continues to face several operational and financial challenges that impact service delivery, project implementation, and long-term planning efforts, including:

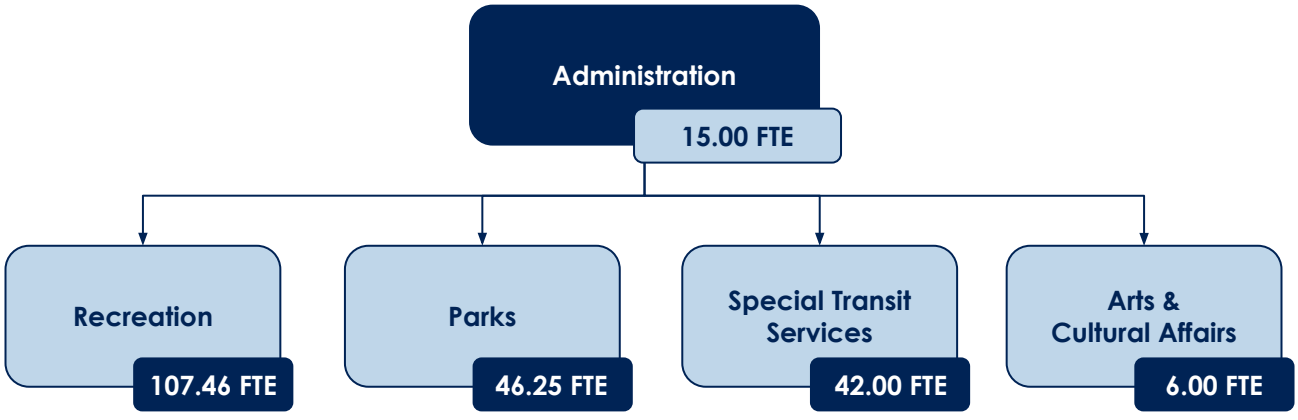
- Continued reductions in deferred maintenance funding limit the Department's ability to address aging infrastructure and follow through on planned facility and park improvement projects.
- Implementation of the new defensible space initiative is necessary to support public safety and risk reduction efforts; however, ongoing operational and maintenance funding needs associated with the initiative were not originally incorporated into the Department's existing budget structure.
- Ongoing increases in the cost of supplies, equipment, materials, and contracted services continue to impact department-wide operations. Staff must continually identify creative and efficient ways to maintain programs, services, and facilities within existing budget constraints.

DEPARTMENT ORGANIZATION

A complete schedule of the department's positions, a summary of changes, and a detailed explanation of position changes can be viewed at *Personnel - Parks, Recreation & Community Services Department* on page 223.



Pamela M. Galera
PRCS Director



Parks, Recreation & Community Services Department

BUDGET OVERVIEW

All City departments are charged a proportional cost of internal support departments based on criteria that best match the services to benefiting departments. (Refer to page 131 for a full explanation of the Cost Allocation Plan.) The Parks, Recreation & Community Services Department's support charge totals $3,440,686 in FY 2026/27 and $3,605,224 in FY 2027/28. This amount, and the amount of the support charge for all fiscal years, is excluded from the following tables to provide a more transparent view of the direct cost of the Parks, Recreation & Community Services Department's programs and services.

Budget Summary by Expenditure Category - All Funds

EXPENDITURE CATEGORY	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
Personnel [1, 2, 4]	$ 14,938,734	$ 18,001,316	$ 19,640,551	$ 20,720,809	$ 22,106,446
Non-Personnel [1, 3]	16,259,755	19,297,933	18,762,991	19,147,322	19,647,769
Special Projects [1]	413,222	3,889,585	4,636,439	4,621,544	4,283,082
Equipment Outlay [1]	28,111	531,527	39,994	34,997	35,385
Capital Outlay [1]	3,238,079	17,436,654	3,193,267	2,203,567	1,663,695
Debt Service / Debt Transfers Out	3,470,739	6,409,917	6,587,815	6,576,064	6,507,363
Operating Grants	77,621	113,044	-	-	-
Operating Transfers Out	389,454	1,084,431	-	-	-
Charges From Others	824,167	568,444	629,137	723,663	771,422
Charges to Others	(2,041,488)	(1,045,797)	(512,798)	(588,528)	(641,993)
Managed Savings	-	-	-	(471,035)	(664,946)
Total	**$ 37,598,394**	**$ 66,287,054**	**$ 52,977,396**	**$ 52,968,403**	**$ 53,708,223**

Budget Summary by Fund

FUND	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
101 - General Fund [1, 2]	$ 26,384,653	$ 31,918,569	$ 35,411,219	$ 35,422,070	$ 36,277,869
110 - Measure Z [1]	261,294	441,896	758,318	696,653	664,690
215 - Grants & Restricted Programs	3,078,750	2,364,863	-	-	-
291 - Special Districts	9,496	51,991	93,400	96,200	99,100
292 - Riverwalk Landscape Maintenance District	117,389	124,032	184,040	191,415	191,913
401 - Capital Outlay	2,785	11,979,193	400,000	-	-
411 - Special Capital Improvement	1,750,000	3,042,275	3,050,644	3,055,972	3,058,259
413 - Regional Park Special Capital Improvements	184,635	41,771	-	-	-
420 - Measure Z Capital Outlay	878,761	3,433,805	2,500,000	2,000,000	1,500,000
560 - Special Transit [2, 3]	4,930,631	6,017,626	5,378,263	6,220,941	6,571,637
581 - Entertainment	-	5,795,182	3,802,987	3,835,869	3,859,737
582 - Cheech Marin Center	-	1,075,851	1,398,525	1,449,283	1,485,018
Total	**$ 37,598,394**	**$ 66,287,054**	**$ 52,977,396**	**$ 52,968,403**	**$ 53,708,223**

SIGNIFICANT CHANGES IN BUDGET

1. **Various / 101 - General Fund and 110 - Measure Z:** Includes cost reductions of $2.67 million in FY 2026/27 and $3.86 million in FY 2027/28 across various divisions to address the budget deficit including, but not limited to, citywide and ward events, security patrol at parks, parks capital improvements, and personnel savings.
2. **Personnel / 101 - General Fund:** Decreased by 2.50 FTE due to transfer of Lead Outreach Worker (1.00 FTE) and Outreach Workers (1.50 FTE) to Housing & Homeless Services, Homeless Outreach.

3. **Non-Personnel / 101 - General Fund:** Includes $400,000 ongoing to support costs associated with a new Memorandum of Understanding with Riverside Arts Council for the administration and management of Festival of Lights.
4. **Personnel / 560 - Special Transit**: Increase by 6.00 FTE for MiniBus Drivers as approved by City Council on September 16, 2025.

DIVISION/PROGRAM BUDGETS

ADMINISTRATION

The Administration Division is responsible for the fiscal and administrative functions of the department and ensuring the alignment of department operations with the City's, goals, and objectives. Duties handled by Administration include grant administration, support of the Park and Recreation Commission, budgetary and fiscal oversight, policy development, university internships, and public liaisons.

The Planning & Design Division continues to lead transformative capital improvement and master planning efforts across the City, with a significant focus on the revitalization of Fairmount Park. Major Fairmount initiatives include completion of the Fairmount Park Master Plan to guide future improvements while preserving its historic integrity; bidding and improvement of the Fairmount Park Rose Garden; renovation of the Fairmount Armory including pickleball court construction and concessionaire activation; implementation of the University Wash Arroyo Improvements funded by the Flood Control District; issuance of an RFP for Fairmount Park Golf Course entertainment, programming, and concessionaire enhancements; storm drain outlet improvements; and exploration of surplus land sales to reinvest in park infrastructure and amenities.

Administration (101-5200, 5290)	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
101 - GENERAL FUND					
Personnel	$ 2,096,375	$ 2,303,641	$ 2,633,263	$ 2,907,879	$ 3,154,529
Non-Personnel	556,157	371,102	410,963	402,411	427,809
Special Projects	-	454	500	500	500
Equipment Outlay	6,771	7,517	6,500	6,500	6,500
Debt Service / Debt Transfers Out	1,474,080	173,718	173,740	165,769	165,786
Charges From Others	83,345	85,995	92,213	123,994	129,412
Charges to Others	(413,232)	(479,080)	(377,727)	(387,189)	(418,569)
Managed Savings	-	-	-	(162,930)	(162,930)
Total 101 - General Fund	**$ 3,803,496**	**$ 2,463,347**	**$ 2,939,452**	**$ 3,056,934**	**$ 3,303,037**
215 - GRANTS & RESTRICTED PROGRAMS					
Capital Outlay	$ 520,420	$ 1,642,311	$ -	$ -	$ -
Operating Grants	77,621	110,661	-	-	-
Total 215 - Grants & Restricted Programs	**$ 598,041**	**$ 1,752,972**	**$ -**	**$ -**	**$ -**
401 - CAPITAL OUTLAY					
Capital Outlay	$ -	$ 715,627	$ -	$ -	$ -
Operating Transfers Out	-	781,533	-	-	-
Total 401 - Capital Outlay	**$ -**	**$ 1,497,160**	**$ -**	**$ -**	**$ -**
411 - SPECIAL CAPITAL IMPROVEMENT					
Debt Service / Debt Transfers Out	$ 1,750,000	$ 3,042,275	$ 3,050,644	$ 3,055,972	$ 3,058,259
Total 411 - Special Capital Improvement	**$ 1,750,000**	**$ 3,042,275**	**$ 3,050,644**	**$ 3,055,972**	**$ 3,058,259**
413 - REGIONAL PARK SPECIAL CAPITAL IMPROVEMENTS					
Capital Outlay	$ 117,623	$ 41,771	$ -	$ -	$ -
Total 413 - Regional Park Special Capital Improvements	**$ 117,623**	**$ 41,771**	**$ -**	**$ -**	**$ -**
420 - MEASURE Z CAPITAL OUTLAY					
Capital Outlay	$ 113,996	$ 35,860	$ -	$ -	$ -
Operating Transfers Out	-	4,995	-	-	-
Total 420 - Measure Z Capital Outlay	**$ 113,996**	**$ 40,855**	**$ -**	**$ -**	**$ -**
Total Administration	**$ 6,383,156**	**$ 8,838,380**	**$ 5,990,096**	**$ 6,112,906**	**$ 6,361,296**

RECREATION AND COMMUNITY SERVICES



The Recreation and Community Services Division is committed to enhancing quality of life through equitable, inclusive, and data-driven programs and services. Guided by community input and aligned with national best practices, the Division continues to advance strategic initiatives that promote access, well-being, and high-quality service delivery. Key efforts include the development of a senior strategic plan, expansion of Adaptive Recreation programs to ensure inclusive access for individuals with developmental and physical disabilities, enhancement of youth and adult programming, and pursuit of accreditation through the CAPRA.

Recreation (5205, 5210, 5225, 5230, 5270)	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
101 - GENERAL FUND					
Personnel	$ 5,724,161	$ 6,992,984	$ 7,613,362	$ 7,213,297	$ 7,575,149
Non-Personnel	2,804,443	3,295,807	3,289,045	3,237,219	3,201,541
Special Projects	390,027	421,027	421,027	421,027	434,678
Equipment Outlay	7,003	12,922	15,044	15,345	15,654
Capital Outlay	-	70,512	-	-	-
Charges From Others	16,401	18,541	15,500	19,919	20,535
Charges to Others	(79,458)	(31,726)	-	-	-
Managed Savings	-	-	-	(148,000)	(341,911)
Total 101 - General Fund	**$ 8,862,577**	**$ 10,780,067**	**$ 11,353,978**	**$ 10,758,807**	**$ 10,905,646**
110 - MEASURE Z					
Personnel	$ -	$ 47,739	$ 95,551	$ 118,763	$ 126,096
Non-Personnel	-	90,062	119,500	124,323	124,899
Capital Outlay	-	59,238	293,267	203,567	163,695
Total 110 - Measure Z	**$ -**	**$ 197,039**	**$ 508,318**	**$ 446,653**	**$ 414,690**
215 - GRANTS & RESTRICTED PROGRAMS					
Personnel	$ 96,981	$ 41,012	$ -	$ -	$ -
Non-Personnel	1,395,474	334,656	-	-	-
Equipment Outlay	-	62,394	-	-	-
Capital Outlay	1,061,923	455,625	-	-	-
Operating Transfers Out	389,454	71,603	-	-	-
Charges to Others	(1,052,678)	(353,521)	-	-	-
Total 215 - Grants & Restricted Programs	**$ 1,891,154**	**$ 611,769**	**$ -**	**$ -**	**$ -**
401 - CAPITAL OUTLAY					
Capital Outlay	$ -	$ 1,259,803	$ -	$ -	$ -
Operating Transfers Out	-	226,300	-	-	-
Total 401 - Capital Outlay	**$ -**	**$ 1,486,103**	**$ -**	**$ -**	**$ -**
420 - MEASURE Z CAPITAL OUTLAY					
Capital Outlay	$ 3,497	$ 399,503	$ -	$ -	$ -
Total 420 - Measure Z Capital Outlay	**$ 3,497**	**$ 399,503**	**$ -**	**$ -**	**$ -**
Total Recreation	**$ 10,757,228**	**$ 13,474,481**	**$ 11,862,296**	**$ 11,205,460**	**$ 11,320,336**

PARKS

The Parks Maintenance & Operations Division continues to prioritize infrastructure preservation, sustainability, and public safety across the City's park system. Ongoing efforts include addressing deferred maintenance and citywide park improvements, upgrading select parks to the CalSense Water Management System to enhance water efficiency, converting park lighting to energy-efficient LED fixtures, and strengthening urban forest management to improve tree health and reduce fire fuel risks. These initiatives support safe, sustainable, and well-maintained public spaces for the community.



Parks (5215, 5270)	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
101 - GENERAL FUND					
Personnel	$ 3,610,310	$ 4,222,254	$ 4,915,475	$ 5,238,492	$ 5,634,906
Non-Personnel	10,216,357	10,478,093	11,942,824	12,269,393	12,645,475
Special Projects	13,529	7,560	118,645	96,814	98,941
Equipment Outlay	14,337	445,067	18,450	13,152	13,231
Debt Service / Debt Transfers Out	-	66	-	-	-
Charges From Others	359,201	36,411	35,161	84,122	88,733
Charges to Others	(495,588)	(156,318)	(135,071)	(201,339)	(223,424)
Managed Savings	-	-	-	(160,105)	(160,105)
Total 101 - General Fund	**$ 13,718,146**	**$ 15,033,133**	**$ 16,895,484**	**$ 17,340,529**	**$ 18,097,757**
110 - MEASURE Z					
Personnel	$ 10,530	$ -	$ -	$ -	$ -
Non-Personnel	250,764	244,857	250,000	250,000	250,000
Total 110 - Measure Z	**$ 261,294**	**$ 244,857**	**$ 250,000**	**$ 250,000**	**$ 250,000**
215 - GRANTS & RESTRICTED PROGRAMS					
Capital Outlay	$ 589,555	$ 122	$ -	$ -	$ -
Total 215 - Grants & Restricted Programs	**$ 589,555**	**$ 122**	**$ -**	**$ -**	**$ -**
291 - SPECIAL DISTRICTS					
Special Projects	$ 9,496	$ 51,991	$ 93,400	$ 96,200	$ 99,100
Total 291 - Special Districts	**$ 9,496**	**$ 51,991**	**$ 93,400**	**$ 96,200**	**$ 99,100**
292 - RIVERWALK LANDSCAPE MAINTENANCE DISTRICT					
Non-Personnel	$ 37,120	$ 36,062	$ 93,553	$ 98,411	$ 93,828
Special Projects	170	-	-	-	-
Charges From Others	80,099	87,970	90,487	93,004	98,085
Total 292 - Riverwalk Landscape Maintenance District	**$ 117,389**	**$ 124,032**	**$ 184,040**	**$ 191,415**	**$ 191,913**
401 - CAPITAL OUTLAY					
Capital Outlay	$ 2,785	$ 8,995,930	$ 400,000	$ -	$ -
Total 401 - Capital Outlay	**$ 2,785**	**$ 8,995,930**	**$ 400,000**	**$ -**	**$ -**
413 - REGIONAL PARK SPECIAL CAPITAL IMPROVEMENTS					

Parks (5215, 5270)	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
Capital Outlay	$ 67,012	$ -	$ -	$ -	$ -
Total 413 - Regional Park Special Capital Improvements	**$ 67,012**	**$ -**	**$ -**	**$ -**	**$ -**
420 - MEASURE Z CAPITAL OUTLAY					
Capital Outlay	$ 761,268	$ 2,993,447	$ 2,500,000	$ 2,000,000	$ 1,500,000
Total 420 - Measure Z Capital Outlay	**$ 761,268**	**$ 2,993,447**	**$ 2,500,000**	**$ 2,000,000**	**$ 1,500,000**
Total Parks	**$ 15,526,945**	**$ 27,443,512**	**$ 20,322,924**	**$ 19,878,144**	**$ 20,138,770**

SPECIAL TRANSPORTATION

The Special Transportation Division is advancing initiatives to improve service reliability, safety, accessibility, and sustainability. Key efforts include transitioning to zero-emission transit services, providing free rides to expand community access, upgrading communication systems, and replacing aging vehicles. The Division is also procuring its first two electric buses—funded through Low Carbon Fuel Standard (LCFS) credits generated by Riverside Public Utilities—and a mobile Electric Vehicle charging trailer to support near-term operations as charging infrastructure is developed. In parallel, the Division is conducting a Comprehensive Operational Analysis to guide short- and long-term service improvements.

Special Transportation Fund (Fund 560)	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
560 - SPECIAL TRANSIT					
Personnel	$ 3,400,377	$ 3,447,123	$ 3,392,638	$ 4,172,704	$ 4,462,771
Non-Personnel	999,006	1,175,609	1,332,803	1,401,819	1,503,527
Equipment Outlay	-	2,718	-	-	-
Capital Outlay	-	766,905	-	-	-
Debt Service / Debt Transfers Out	246,659	287,224	262,460	249,330	176,570
Operating Grants	-	2,383	-	-	-
Charges From Others	285,121	337,515	390,362	397,088	428,769
Charges to Others	(532)	(1,851)	-	-	-
Total 560 - Special Transit	**$ 4,930,631**	**$ 6,017,626**	**$ 5,378,263**	**$ 6,220,941**	**$ 6,571,637**
Total Special Transportation Fund	**$ 4,930,631**	**$ 6,017,626**	**$ 5,378,263**	**$ 6,220,941**	**$ 6,571,637**

ARTS & CULTURAL AFFAIRS

The Arts & Cultural Affairs Division is advancing strategic initiatives that strengthen Riverside's creative economy, cultural vibrancy, and customer experience. Key efforts include: A comprehensive Arts Plan in coordination and implementation with the General Plan, advocacy and leading a Percent for the Arts Program tied to new development, and activation of the newly designated Arts & Culture District by the State of California. The Division will enhance marketing efforts at The Box, strengthen and support artists, arts, tourism and with a focus on external arts and cultural events to increase accessibility and efficiency.

Arts & Cultural Affairs (5240)	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
101 - GENERAL FUND					
Personnel	$ -	$ 946,563	$ 990,262	$ 1,069,674	$ 1,152,995
Non-Personnel	434	162,744	194,162	178,855	183,077
Special Projects	-	2,553,486	3,032,867	3,012,003	2,629,863
Equipment Outlay	-	909	-	-	-
Charges From Others	-	1,621	5,014	5,268	5,494
Charges to Others	-	(23,301)	-	-	-
Total 101 - General Fund	**$ 434**	**$ 3,642,022**	**$ 4,222,305**	**$ 4,265,800**	**$ 3,971,429**
581 - ENTERTAINMENT					
Non-Personnel	$ -	$ 2,887,257	$ 631,616	$ 660,608	$ 682,595
Special Projects	-	900	70,000	70,000	70,000
Debt Service / Debt Transfers Out	-	2,906,634	3,100,971	3,104,993	3,106,748
Charges From Others	-	391	400	268	394
Total 581 - Entertainment	**$ -**	**$ 5,795,182**	**$ 3,802,987**	**$ 3,835,869**	**$ 3,859,737**
582 - CHEECH MARIN CENTER					
Non-Personnel	$ -	$ 221,684	$ 498,525	$ 524,283	$ 535,018
Special Projects	-	854,167	900,000	925,000	950,000
Total 582 - Cheech Marin Center	**$ -**	**$ 1,075,851**	**$ 1,398,525**	**$ 1,449,283**	**$ 1,485,018**
Total Arts & Cultural Affairs	**$ 434**	**$ 10,513,055**	**$ 9,423,817**	**$ 9,550,952**	**$ 9,316,184**

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POLICE DEPARTMENT

CITY OF RIVERSIDE

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POLICE DEPARTMENT

DEPARTMENT OVERVIEW

MISSION STATEMENT

The Riverside Police Department is dedicated to improving the quality of life by creating a safe environment in partnership with the people we serve. We act with integrity and grit to reduce fear and crime, while treating all with respect, compassion, and fairness.



VISION STATEMENT

We will engage our community through exemplary service and unequaled professionalism, while employing a work force that reflects the diversity of our city. We will commit to implementing the latest technology available and best practices to meet the demands of 21st Century modern policing. We will invest in the success of our employees of the Riverside Police Department by providing excellent training opportunities, advancement, and personal growth.

CORE VALUES

The core values of the Police Department are:

- **Humility:** Humility is the quality of having strength without arrogance. Humble leaders understand the need for others to succeed and are constantly looking for ways to develop and expand the leadership opportunities of those that work for them. They promote based on skill, talent, hard work, and performance. One with humility is never afraid to admit they can learn from others.
- **Grit:** Grit is courage, resolve, and strength of character. One with grit is an indomitable and irrepressible spirit that doesn't back down in the face of failure or obstacles. Grit acts like a driving force for someone to never give up or quit. True leaders have grit, and find a way to navigate the roadblocks, or run through them, to move closer to their vision and goal.

PRIORITIES

The goals of the Police Department are:

- **Community Safety and Engagement:** The Police Department is committed to reducing crime, enhancing the Department's social media presence, and addressing homelessness.
- **Employee Wellness and Development:** The Police Department is dedicated to preserving and promoting the personal and professional health of RPD employees.
- **Organizational Efficiency:** The Police Department is continuously evaluating and enhancing technology, organizational structure, and facilities to meet the growing needs of the RPD employees and the community.

ACCOMPLISHMENTS

Recent accomplishments of the Police Department include:

- Established a Real Time Information Center (RTIC) and piloted Drone First Responder (DFR) program to enhance RPD's situational awareness, operational efficiency, officer safety, and improve response times to calls for service.
- Established an in house National Integrated Ballistic Information Network (NIBIN) program that will be utilized by RPD personnel to scan, store and compare digital images of fired bullet casing from scenes and rapidly link firearm related crimes to specific guns across jurisdictions, providing forensic intelligence that help investigators identify suspects, map gun trafficking networks, and solve cases faster.

- Upgraded Body Worn Camera technology and Digital Evidence Management System to improve efficiency in capturing evidence in the field and then utilizing the evidence more effectively during investigations.
- Expanded Traffic Bureau staffing by increasing the Motor Officers to 16 enhancing traffic safety and collision response.
- Secured grant funding to support officer resilience and wellness initiatives.
- Completed Phase I design and continue to make significant progress on the new police headquarters building tentatively scheduled for completion within the next three years.
- RPD upgraded radios and radio technology to improve communication and safety for RPD personnel and the residents we serve.

CHALLENGES

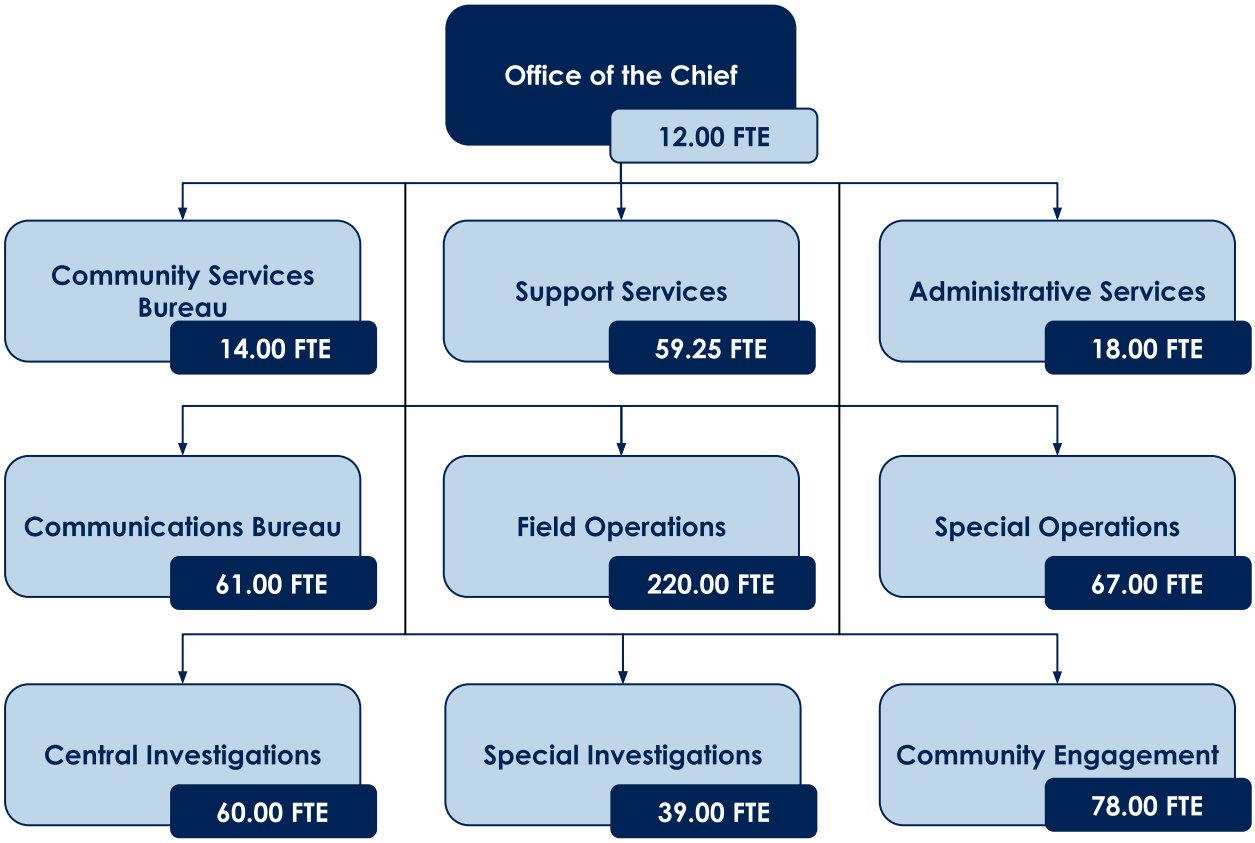
Ongoing specific challenges for the Police Department include:

- Identifying the necessary funding to renew the Computer-Aided Dispatch (CAD), Records Management System (RMS), and Mobile Motorola agreements, and fully implement the Drone First Responder (DFR) program.
- Maintaining the necessary fleet inventory with a reduced vehicle maintenance and replacement budget.
- Potential staffing deficit due to projected retirements in FY 2027/28.
- Upcoming national events such as the 2028 Summer Olympics and the national election cycle increasing operational strain and increased overtime costs.
- Keeping pace with technological advancements to ensure employees have the necessary tools to complete required tasks.

DEPARTMENT ORGANIZATION



Larry Gonzalez
Chief of Police



A complete schedule of the department's positions, a summary of changes, and a detailed explanation of position changes can be viewed at *Personnel - Police Department* on page 226.

BUDGET OVERVIEW

All City departments are charged a proportional cost of internal support departments based on criteria that best match the services to benefiting departments. (Refer to page 131 for a full explanation of the Cost Allocation Plan.) The Police Department's support charge totals $8,834,610 in FY 2026/27 and $9,268,802 in FY 2027/28. This amount, and the amount of the support charge for all fiscal years, is excluded from the following tables to provide a more transparent view of the direct cost of the Police Department's programs and services.

Budget Summary by Expenditure Category - All Funds					
	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
EXPENDITURE CATEGORY					
Personnel	$ 119,011,002	$ 126,247,836	$ 137,180,417	$ 147,089,054	$ 154,700,320
Non-Personnel	13,427,331	13,541,836	12,512,928	16,084,636	16,566,454
Special Projects	2,438,182	3,397,680	2,559,141	1,458,677	1,478,510
Equipment Outlay [1]	508,613	5,220,948	-	-	-
Capital Outlay	-	300,000	-	-	-
Debt Service / Debt Transfers Out [2]	2,292,273	2,987,508	6,304,019	5,381,636	5,381,456
Operating Grants	1,708,337	2,004,006	-	-	-
Charges From Others	995,328	1,024,096	1,062,748	1,155,379	1,210,282
Charges to Others	(3,269,980)	(3,171,304)	(2,509,739)	(2,844,461)	(3,010,658)
Managed Savings	-	-	-	(900,000)	(2,903,202)
Total	**$ 137,111,086**	**$ 151,552,606**	**$ 157,109,514**	**$ 167,424,921**	**$ 173,423,162**

Budget Summary by Fund					
	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
FUND					
101 - General Fund	$ 111,296,320	$ 118,900,105	$ 125,638,448	$ 134,757,014	$ 138,336,405
110 - Measure Z	22,248,193	29,360,517	31,471,066	32,667,907	35,086,757
215 - Grants & Restricted Programs	3,566,573	3,291,984	-	-	-
Total	**$ 137,111,086**	**$ 151,552,606**	**$ 157,109,514**	**$ 167,424,921**	**$ 173,423,162**

SIGNIFICANT CHANGES IN BUDGET

1. **Various / 101 - General Fund and 110 - Measure Z:** Includes cost reductions of $2.29 million in FY 2026/27 and $4.32 million in FY 2027/28 across various divisions to address the budget deficit including but not limited to, non-sworn personnel savings, vehicle replacement, and an unallocated reduction in FY 2027/28.

2. **Various / General Fund and 110 - Measure Z:** Includes $2.03 million in FY 2026/27 and $2.89 million in FY 2027/28 to support various critical needs including public safety overtime and the Public Safety Enterprise Communication System.

DIVISION/PROGRAM BUDGETS

OFFICE OF THE CHIEF

The Office of the Chief includes the Chief of Police and two deputy chiefs overseeing all administration and operation of the department. The Chief of Police is responsible for all of the administrative responsibilities of the Department including investigation of all misconduct, coordination of community programs, public information, and all other human relations functions. Two deputy chiefs assist the Chief of Police with the day-to-day functions: the Deputy Chief of Administration provides oversight of the Administrative Services, Support Services, and Community Engagement Divisions; and the Deputy Chief of Operations provides oversight of the Field Operations, Investigations, and Special Operations Divisions.



Honor Guard

Office of the Chief (3100)	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
101 - GENERAL FUND					
Personnel	$ 4,233,462	$ 4,803,750	$ 4,359,453	$ 4,616,707	$ 4,838,303
Non-Personnel	92,941	52,165	134,378	75,453	75,479
Special Projects	20,000	-	-	-	-
Capital Outlay	-	300,000	-	-	-
Charges From Others	802,207	823,379	851,745	932,282	977,717
Charges to Others	(120,793)	(81,985)	-	-	-
Managed Savings	-	-	-	-	(27,656)
Total 101 - General Fund	**$ 5,027,817**	**$ 5,897,309**	**$ 5,345,576**	**$ 5,624,442**	**$ 5,863,843**
Total Office of the Chief	**$ 5,027,817**	**$ 5,897,309**	**$ 5,345,576**	**$ 5,624,442**	**$ 5,863,843**

COMMUNITY SERVICES BUREAU

The Community Services Bureau (CSB) was established to serve as a resource for residents by providing educational information regarding crime prevention and strengthening community relationships. CSB has also been tasked with enhancement and development of the Department's youth and community-based programs. The youth programs are designed to educate college and high school students in leadership skills and develop them into law-abiding residents who care about and respect the community. CSB personnel coordinate the community programs that include the Citizen's Academy, Police Explorer #714, Neighborhood and Business Watch, Opportunity with Education (OWE), Teen 2 Teen, the Volunteer Unit, You Are Not Alone (YANA), and Youth Court.

Community Services Bureau (3101)	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
101 - GENERAL FUND					
Personnel	$ 2,196,134	$ 2,196,796	$ 2,826,491	$ 2,918,328	$ 3,091,687
Non-Personnel	126,397	96,033	132,057	138,395	139,454
Charges to Others	(48,305)	(63,488)	-	-	-
Managed Savings	-	-	-	-	(26,504)
Total 101 - General Fund	**$ 2,274,226**	**$ 2,229,341**	**$ 2,958,548**	**$ 3,056,723**	**$ 3,204,637**
110 - MEASURE Z					
Personnel	$ -	$ -	$ -	$ 143,879	$ 153,180
Total 110 - Measure Z	**$ -**	**$ -**	**$ -**	**$ 143,879**	**$ 153,180**
215 - GRANTS & RESTRICTED PROGRAMS					
Non-Personnel	$ -	$ 26,181	$ -	$ -	$ -
Total 215 - Grants & Restricted Programs	**$ -**	**$ 26,181**	**$ -**	**$ -**	**$ -**
Total Community Services Bureau	**$ 2,274,226**	**$ 2,255,522**	**$ 2,958,548**	**$ 3,200,602**	**$ 3,357,817**

SUPPORT SERVICES



The Support Services Division is responsible for providing oversight and management of the Department's Personnel Bureau, Training Bureau, Records Bureau, Communications Bureau, and Internal Affairs Bureau. Support Services oversees the background investigation process of every Police Department applicant, manages the training of both sworn and civilian personnel, and ensures that all personnel comply with Peace Officer Standards and Training (POST) training mandates.

- **Internal Affairs Bureau:** Investigates allegations of misconduct and improper job performance by the Department's sworn and civilian personnel, as well as all incidents in which police employees are involved in traffic collisions, property damage, vehicle pursuits, uses of force, and police dog bites.
- **Personnel Bureau:** Charged with the responsibility for recruitment, employment, Workers' Compensation, and training. The Personnel Bureau is also responsible for maintaining complete and accurate personnel records for all members of the Department, which includes processing all personnel matters. The Personnel Bureau works in tandem with the Human Resources Department.
- **Records Bureau:** Responsible for collecting and disseminating criminal and incident reports. The Records Bureau is also responsible for entering critical data from case reports into the Records Management System (RMS).
- **Training Bureau:** Maintains a Training Plan sufficient to meet all training requirements imposed by statute, POST, or any other legal statute.

Support Services (3102)	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
101 - GENERAL FUND					
Personnel	$ 7,574,078	$ 8,231,871	$ 8,555,904	$ 7,721,342	$ 8,158,702
Non-Personnel	1,363,871	1,760,506	1,352,758	1,391,173	1,406,716
Equipment Outlay	-	1,634,288	-	-	-
Debt Service / Debt Transfers Out	-	424	-	-	-
Charges to Others	(52,924)	(59,669)	-	-	-
Managed Savings	-	-	-	-	(298,158)
Total 101 - General Fund	**$ 8,885,025**	**$ 11,567,420**	**$ 9,908,662**	**$ 9,112,515**	**$ 9,267,260**
110 - MEASURE Z					
Personnel	$ 668,981	$ 895,713	$ 863,878	$ 710,992	$ 754,498
Non-Personnel	12,720	12,050	42,170	21,730	20,864
Equipment Outlay	-	3,296,344	-	-	-
Total 110 - Measure Z	**$ 681,701**	**$ 4,204,107**	**$ 906,048**	**$ 732,722**	**$ 775,362**
215 - GRANTS & RESTRICTED PROGRAMS					
Operating Grants	$ 25,753	$ 3,600	$ -	$ -	$ -
Total 215 - Grants & Restricted Programs	**$ 25,753**	**$ 3,600**	**$ -**	**$ -**	**$ -**
Total Support Services	**$ 9,592,479**	**$ 15,775,127**	**$ 10,814,710**	**$ 9,845,237**	**$ 10,042,622**

COMMUNITY ENGAGEMENT

The Community Engagement Division (CED) includes the four Neighborhood Policing Centers (North, East, Central, and West), School Resource Officers, Problem Oriented Policing Team, Park and Neighborhood Specialists, Public Safety and Engagement Team, and the Community Behavioral Health Assessment Team. The collective staff strives to address emerging crime trends, maintain safe school campuses, create safe parks and neighborhoods, reduce retail crime and develop working partnerships with all of our Riverside communities.

- **Neighborhood Policing Centers (North, East, Central, and West)** are tasked with managing resources and coordinating efforts to reduce crime in their assigned geographic areas, while addressing issues of neighborhood livability.
- **Public Safety and Engagement Team (PSET)** is a multi-departmental team that focuses on homeless issues throughout the City.
- **Community Behavioral Health Assessment Team (CBAT)** consists of two specially trained police officers and two County of Riverside clinical therapists who respond to calls for law enforcement service involving mental health issues in our community.
- **School Resource Officers (SRO)** are assigned to schools from the Riverside Unified School District and the Alvord Unified School District within the City of Riverside and are responsible for safety, crime prevention, and mentoring in schools.
- **Problem Oriented Policing (POP) Teams** proactively identify, analyze, and address root causes of chronic crime, quality of life issues, and nuisance behaviors.
- **Park and Neighborhood Specialists (PANS)** serve as public stewards of parks, public spaces, buildings, and neighborhoods, providing assistance and information to all, reinforcing the appropriate use and care of parks and public spaces, and, when necessary, keeping the peace.

Community Engagement (3103)	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
101 - GENERAL FUND					
Personnel	$ -	$ 430,770	$ -	$ 8,168,393	$ 8,685,657
Non-Personnel	-	-	-	2,580	2,580
Total 101 - General Fund	**$ -**	**$ 430,770**	**$ -**	**$ 8,170,973**	**$ 8,688,237**
110 - MEASURE Z					
Personnel	$ -	$ -	$ -	$ 6,665,567	$ 7,200,445
Non-Personnel	-	-	-	39,780	37,736
Total 110 - Measure Z	**$ -**	**$ -**	**$ -**	**$ 6,705,347**	**$ 7,238,181**
Total Community Engagement	**$ -**	**$ 430,770**	**$ -**	**$ 14,876,320**	**$ 15,926,418**

ADMINISTRATIVE SERVICES

The Administrative Services Division provides business and support services for the department and the citizens of Riverside. Responsibilities of the division include Fiscal Management, Accounting, Facilities Management, and Grants Management.

- **Accounting:** Processes all requests for purchases and payments and assists in budget preparation. This unit is also responsible for account reconciliation and the processing of bimonthly payroll for department employees. This unit arranges for travel and accommodations to training schools and conferences for department employees.
- **Facilities Management:** Responsible for building maintenance in the four main police facilities and several off-site facilities.
- **Fiscal Management:** Responsible for the preparation and administration of the department's budget, grants, asset forfeiture funds, payroll, contract management, and accounting.
- **Grant Management:** Responsible for grant research and development, financial report documentation, grant monitoring including expenditures and revenues, and department compliance in the use of grant funds. The Grant Unit is also the principal liaison for grant monitoring and financial audits inspections.

Administrative Services (3105, 3145, 3190, 3195)	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
101 - GENERAL FUND					
Personnel	$ 1,592,129	$ 1,813,390	$ 1,817,269	$ 2,059,804	$ 2,200,751
Non-Personnel	3,513,635	4,991,272	3,877,497	3,940,856	4,052,096
Special Projects	30,000	10,000	30,000	-	-
Equipment Outlay	1,556	510	-	-	-
Debt Service / Debt Transfers Out	1,791,140	1,748,926	859,920	796,710	796,530
Charges From Others	84,302	92,126	99,916	109,909	119,267
Charges to Others	(251,068)	(280,230)	(222,757)	(252,917)	(269,142)
Managed Savings	-	-	-	-	(920,260)
Total 101 - General Fund	**$ 6,761,694**	**$ 8,375,994**	**$ 6,461,845**	**$ 6,654,362**	**$ 5,979,242**
110 - MEASURE Z					
Personnel	$ 127,747	$ 146,772	$ 165,970	$ 172,505	$ 183,619
Non-Personnel	15,370	6,200	228,715	237,425	245,724
Equipment Outlay	21,556	65,487	-	-	-
Debt Service / Debt Transfers Out	501,133	1,238,158	5,444,099	4,584,926	4,584,926
Total 110 - Measure Z	**$ 665,806**	**$ 1,456,617**	**$ 5,838,784**	**$ 4,994,856**	**$ 5,014,269**
215 - GRANTS & RESTRICTED PROGRAMS					
Non-Personnel	$ 392,968	$ 320,323	$ (2,099)	$ (2,200)	$ (2,310)
Equipment Outlay	214,861	214,077	-	-	-
Operating Grants	1,298,647	1,401,955	-	-	-
Charges From Others	-	1,960	2,099	2,200	2,310
Total 215 - Grants & Restricted Programs	**$ 1,906,476**	**$ 1,938,315**	**$ -**	**$ -**	**$ -**
Total Administrative Services	**$ 9,333,976**	**$ 11,770,926**	**$ 12,300,629**	**$ 11,649,218**	**$ 10,993,511**

COMMUNICATIONS BUREAU

The Communications Bureau serves as the primary link between the public and the emergency services for police, fire, and medical aid. Dispatchers are expected to receive emergency and non-emergency calls from the public for the Police and Fire Departments, along with other City departments. The Dispatch Center is staffed by Public Safety Dispatchers and Communications Supervisors. The Center has served as the City's Public Safety Communications Center for both the Police and Fire Departments since 1984, when the Dispatch Centers for both Departments merged to form one centralized answering point for all emergency services.

Communications Bureau (3110)	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
101 - GENERAL FUND					
Personnel	$ 6,157,845	$ 6,248,314	$ 7,636,925	$ 8,224,620	$ 8,842,254
Non-Personnel	364,788	320,626	348,539	387,741	391,257
Charges From Others	86,640	86,640	86,640	86,640	86,640
Charges to Others	(2,387,862)	(2,083,302)	(2,138,975)	(2,421,756)	(2,570,457)
Managed Savings	-	-	-	(900,000)	(972,554)
Total 101 - General Fund	**$ 4,221,411**	**$ 4,572,278**	**$ 5,933,129**	**$ 5,377,245**	**$ 5,777,140**
110 - MEASURE Z					
Personnel	$ 1,356,212	$ 1,346,406	$ 1,395,771	$ 1,577,058	$ 1,670,524
Non-Personnel	16,367	13,270	23,700	26,280	25,433
Total 110 - Measure Z	**$ 1,372,579**	**$ 1,359,676**	**$ 1,419,471**	**$ 1,603,338**	**$ 1,695,957**
Total Communications Bureau	**$ 5,593,990**	**$ 5,931,954**	**$ 7,352,600**	**$ 6,980,583**	**$ 7,473,097**

FIELD OPERATIONS

The Field Operations Division is the largest division of the Police Department and home to sworn uniformed personnel. The Field Operations Division provides first response to all emergencies, performs preliminary investigations, and provides basic patrol services to the City of Riverside. Patrol officers serve as the backbone for the Riverside Police Department as uniformed responders handling a wide variety of calls for service 24-hours a day. This Division also manages the following programs and teams:

- **The Field Training Officer (FTO) program,** where specially trained senior officers teach new officers in the field after graduating from a police academy or transferring to the department.
- **The Firearms Training Unit** is responsible for training and qualifying all department members in firearms and less lethal munitions.
- **The Downtown Entertainment District (DED) Team** focuses on working with downtown business operators, security, and others to make the downtown entertainment district a safe place to live, work and visit.
- **The Community Service Officers** are civilian employees that perform law enforcement support duties which include: conducting traffic collision investigations, taking non-emergency police reports (in the field), conducting traffic control, holding crime scenes, taking photographs, performing evidence collection for criminal cases, and any other non-emergency law enforcement functions.

Field Operations (3115)	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
101 - GENERAL FUND					
Personnel	$ 40,999,379	$ 42,088,603	$ 49,062,255	$ 42,181,038	$ 44,470,177
Non-Personnel	3,575,106	2,605,607	2,680,111	5,657,580	5,409,330
Operating Grants	-	422	-	-	-
Charges From Others	17,151	14,963	17,320	19,320	19,320
Charges to Others	(179,106)	(249,163)	(20,600)	(42,381)	(43,652)
Managed Savings	-	-	-	-	(130,768)
Total 101 - General Fund	**$ 44,412,530**	**$ 44,460,432**	**$ 51,739,086**	**$ 47,815,557**	**$ 49,724,407**
110 - MEASURE Z					
Personnel	$ 13,919,357	$ 15,020,148	$ 13,902,858	$ 15,369,166	$ 16,193,936
Non-Personnel	1,098,913	1,122,629	959,738	1,161,768	2,015,974
Special Projects	2,063,080	2,918,718	2,180,011	1,109,547	1,129,380
Total 110 - Measure Z	**$ 17,081,350**	**$ 19,061,495**	**$ 17,042,607**	**$ 17,640,481**	**$ 19,339,290**
215 - GRANTS & RESTRICTED PROGRAMS					
Personnel	$ 85,805	$ 86,982	$ -	$ -	$ -
Non-Personnel	47,243	60,647	-	-	-
Operating Grants	312,493	458,105	-	-	-
Total 215 - Grants & Restricted Programs	**$ 445,541**	**$ 605,734**	**$ -**	**$ -**	**$ -**
Total Field Operations	**$ 61,939,421**	**$ 64,127,661**	**$ 68,781,693**	**$ 65,456,038**	**$ 69,063,697**

SPECIAL OPERATIONS

The Special Operations Division provides oversight of the daily operations of the Special Weapons and Tactics Team, Air Support Unit, Traffic Unit, Canine Unit, Technical Service Unit, the Post-release Accountability and Compliance Team and the Drone First Responder and Real Time Information Center. The Division provides support and resources throughout the Department and to national and regional law enforcement partners.



Riverside Police Department Aviation Unit

- **Aviation Support Unit (ASU):** The ASU is tasked with providing aerial support and expertise for the Department's patrol, investigative, administrative, and City government needs. The ASU is responsible for enhancing the safety of the community and police personnel through the strategic deployment of airborne technologies.
- **Post-Release Accountability and Corrections Team (PACT):** PACT is a partnership between the Riverside Police Department, Corona Police Department, Riverside County District Attorney's Office, Riverside County Probation Department, and the Bureau of Alcohol, Tobacco and Firearms (ATF). PACT focuses on "high-risk" probationers and "at-large" offenders that pose the most risk to public safety. PACT is dedicated to conducting compliance checks, conducting criminal investigations, and locating probationers who have absconded and fall under the terms of the California Public Safety Realignment Act of 2011 (AB109) through sustained, proactive, and coordinated investigations, which result in the location and apprehension of offenders.
- **Special Weapons and Tactics (SWAT):** SWAT is a designated group of officers that are selected, trained, and equipped to work as a coordinated team to resolve critical incidents that are hazardous, complex, or unusual and that typically exceed the capabilities of first responders

or other investigative units. SWAT responds to hostage rescue situations, barricaded subjects, citizen/officer rescues, warrant services, dignitary protection, crowd control, escort of sensitive materials, counter terrorist/terrorist activity, and other unusual incidents where specific expertise or specialized equipment is necessary to resolve the incident.

- **Traffic Unit:** The Traffic Unit investigates traffic collisions, responds to complaints, and uses data-driven information to proactively reduce traffic collisions. The unit does directed enforcement to address issues such as driving under the influence (DUI), distracted driving, speeding, and seat belt enforcement, and regularly creates traffic safety checkpoints, all of which are supported by grant funds. The unit helps to provide traffic control at special events and has a variety of community education programs to promote traffic safety. Detectives in the Traffic Unit conduct investigations on hit and run accidents and all traffic related deaths. Traffic Officers undergo specialized, professional training in traffic issues and by combining enforcement with education, aim to enhance roadway safety.
- **Technical Services Unit (TSU):** The Technical Services Unit (TSU) works closely with the fire department and state and local agencies to collaboratively respond to and mitigate threats involving hazardous devices or other special circumstances. They utilize specialized equipment and complete rigorous training to maintain their proficiency.
- **Canine (K-9) Unit:** The K-9 Unit is an essential part of the department's public safety mission through detecting illegal substances, firearms, and explosives, finding missing persons, and apprehending suspects. Each canine and handler undergo rigorous, ongoing training to provide valuable professional assistance to law enforcement operations.
- **Drone First Responder (DFR) and Real Time Information Center (RTIC):** The Drone First Responder program deploys drones from fixed, automated nests to emergency scenes within seconds of a call for service, often arriving before patrol units to provide live aerial footage. The Real-Time Information Center is a centralized hub processing live video, data analytics, and police database information to enhance situational awareness for officers in the field. Although these two programs can work independently from each other, the Police Department can achieve maximum benefit and efficiency by using them together.

Special Operations (3120, 3125)	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
101 - GENERAL FUND					
Personnel	$ 20,333,312	$ 21,268,694	$ 22,227,858	$ 19,155,583	$ 19,863,253
Non-Personnel	1,781,557	1,619,193	2,234,307	2,281,322	2,034,623
Special Projects	7,255	155,286	8,000	8,000	8,000
Charges From Others	5,028	5,028	5,028	5,028	5,028
Charges to Others	(154,622)	(266,514)	(127,407)	(127,407)	(127,407)
Managed Savings	-	-	-	-	(380,798)
Total 101 - General Fund	**$ 21,972,530**	**$ 22,781,687**	**$ 24,347,786**	**$ 21,322,526**	**$ 21,402,699**
110 - MEASURE Z					
Personnel	$ 2,309,038	$ 3,214,269	$ 6,192,286	$ 220,086	$ 227,233
Non-Personnel	37,079	64,311	71,870	77,610	75,740
Equipment Outlay	100,640	42	-	-	-
Total 110 - Measure Z	**$ 2,446,757**	**$ 3,278,622**	**$ 6,264,156**	**$ 297,696**	**$ 302,973**
215 - GRANTS & RESTRICTED PROGRAMS					
Personnel	$ 266,985	$ 202,665	$ -	$ -	$ -
Non-Personnel	607,342	-	-	-	-
Equipment Outlay	170,000	10,200	-	-	-
Operating Grants	38,453	5,115	-	-	-
Total 215 - Grants & Restricted Programs	**$ 1,082,780**	**$ 217,980**	**$ -**	**$ -**	**$ -**
Total Special Operations	**$ 25,502,067**	**$ 26,278,289**	**$ 30,611,942**	**$ 21,620,222**	**$ 21,705,672**

CENTRALIZED INVESTIGATIONS

The Centralized Investigations Bureau is responsible for conducting follow-up criminal investigations and preparing cases for prosecution. Investigations include homicides, officer-involved shootings, assaults, armed robberies, sexual assaults, domestic violence, fraud cases, computer crimes, identity theft, vandalisms, as well as collecting and processing seized evidence from crime scenes. The major programs conducted within this Division include:

- **The Domestic Violence Unit** investigates all crimes involving domestic violence, criminal protective order violations, child custody violations, and physical elder abuse.
- **The Economic Crimes Unit** investigates fraud, counterfeit credit cards, counterfeit checks, identity theft and embezzlement, as well as allegations of financial elder abuse.
- **The Property Crimes Unit** investigates crimes related to theft of or damage to property. These crimes include vandalism to businesses or personal property, commercial and residential burglaries, thefts from persons, shoplifting, incidents of mail theft, defrauding of inn keepers, and incidents of trespassing.
- **The Auto Theft (GTA) Unit** investigates stolen vehicles, thefts from vehicles and vandalisms to vehicles. They also investigate embezzled vehicles from rental companies or private party agreements.
- **The Forensics Unit** provides crime scene investigation services for all manner of crime scenes with a focus on violent crime. The unit is staffed by civilian Forensic Specialists trained to operate in the field and laboratory environments.
- **The Robbery/Homicide Unit** investigates homicides, kidnappings, carjackings, major assaults, robberies, suspicious deaths, and other crimes against persons.
- **The Computer Forensics Unit** is responsible for the preservation, acquisition, and analysis of digital evidence.
- **The Homicide Cold Case Unit** specializes in investigating unresolved homicides.

Central Investigations (3130)	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
101 - GENERAL FUND					
Personnel	$ 10,452,548	$ 11,055,747	$ 10,502,285	$ 16,869,796	$ 17,456,815
Non-Personnel	297,151	375,265	327,823	419,200	415,550
Special Projects	317,847	313,676	341,130	341,130	341,130
Charges to Others	(75,300)	(86,045)	-	-	-
Managed Savings	-	-	-	-	(133,446)
Total 101 - General Fund	**$ 10,992,246**	**$ 11,658,643**	**$ 11,171,238**	**$ 17,630,126**	**$ 18,080,049**
110 - MEASURE Z					
Personnel	$ -	$ -	$ -	$ 549,588	$ 567,545
Total 110 - Measure Z	**$ -**	**$ -**	**$ -**	**$ 549,588**	**$ 567,545**
215 - GRANTS & RESTRICTED PROGRAMS					
Personnel	$ -	$ 115,670	$ -	$ -	$ -
Total 215 - Grants & Restricted Programs	**$ -**	**$ 115,670**	**$ -**	**$ -**	**$ -**
Total Central Investigations	**$ 10,992,246**	**$ 11,774,313**	**$ 11,171,238**	**$ 18,179,714**	**$ 18,647,594**

SPECIAL INVESTIGATIONS

Special Investigations conducts investigations of cases involving narcotics, vice activities, gangs, graffiti vandalism, prostitution, human trafficking, and underage alcohol purchases. Special Investigations also oversees preliminary asset forfeiture activities and assists Federal and State drug task forces. The major programs and task forces housed in this Division include:

- **The Gang Unit** investigates crimes committed by criminal street gangs operating in the City of Riverside.
- **The Graffiti Unit** is currently housed within the Gang Unit. The Graffiti detective investigates tagging and other vandalism crimes committed within the City.
- **The Narcotics Unit** investigates street to mid-level narcotics sales operations.
- **The Vice Unit** is responsible for handling investigations related to human trafficking, labor trafficking, and prostitution. They also investigate municipal code violations related to massage establishments, billiard halls, alcohol establishments, taxi services, psychic services, and gambling.
- **The Crime Analysis Unit** plays a critical role in collecting and analyzing crime data to provide investigative teams with crucial insights for addressing criminal activity.
- **The Property Unit** has the primary responsibility to safeguard and store all items booked as evidence related to criminal proceedings and to process items turned in as found property for safekeeping.
- **Task Forces** include: Orange County Regional Computer Forensics laboratory, High Intensity Drug Trafficking Area, Inland Crackdown Allied Taskforce, and Riverside County Child Exploration Team.

Special Investigations (3135)	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
101 - GENERAL FUND					
Personnel	$ 6,665,608	$ 6,835,775	$ 7,671,214	$ 9,764,602	$ 10,141,741
Non-Personnel	83,233	91,364	101,364	227,943	220,208
Charges to Others	-	(908)	-	-	-
Managed Savings	-	-	-	-	(13,058)
Total 101 - General Fund	**$ 6,748,841**	**$ 6,926,231**	**$ 7,772,578**	**$ 9,992,545**	**$ 10,348,891**
215 - GRANTS & RESTRICTED PROGRAMS					
Personnel	$ 72,382	$ 245,501	$ -	$ -	$ -
Non-Personnel	650	4,194	-	-	-
Operating Grants	32,991	134,809	-	-	-
Total 215 - Grants & Restricted Programs	**$ 106,023**	**$ 384,504**	**$ -**	**$ -**	**$ -**
Total Special Investigations	**$ 6,854,864**	**$ 7,310,735**	**$ 7,772,578**	**$ 9,992,545**	**$ 10,348,891**

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PUBLIC LIBRARY

CITY OF RIVERSIDE

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PUBLIC LIBRARY

DEPARTMENT OVERVIEW

MISSION STATEMENT
The mission of the Riverside Public Library is to be the cultural and learning center for the community, encouraging the joy and wonder of reading, the wisdom of diverse ideas, and the power of lifelong learning.

VISION STATEMENT
To be the foremost promoter of self-directed life-long learning. We spark curiosity and provide tools for discovery.

PURPOSE
The Riverside Public Library supports the circulation of a collection of more than 886,337 items to over 240,781 borrowers. The Library delivers its services through the Main Library and seven neighborhood branches: Arlanza, Arlington, SSgt. Salvador J. Lara Casa Blanca, SPC Jesus S. Duran Eastside, La Sierra, Marcy and Orange Terrace.



Supported with grant funds from the California State Library, the Adult and Family Literacy Program actively recruits volunteer tutors to assist adult learners and their young families. The Riverside Public Library continues to expand access beyond the four walls of its facilities through mobile, remote, and online service opportunities. The new EV Riverside Public Mobile Library brings programming opportunities, including storytimes, crafts, and emerging technologies, directly to Riverside residents through participation in community events across the city. Remote lockers further increase access by making library materials available for check-out 24 hours a day, 7 days a week at seven locations throughout Riverside. Online resources and digital services also broaden access by allowing residents to connect with library materials, programs, and learning opportunities whenever and wherever needed. The Library further enhances local access to services through reciprocal borrowing agreements with the Inland Library System.

PRIORITIES
The broad goal of Library Administration is to provide policy direction, leadership, and vision; administration; and fiscal management to enable the Riverside Public Library to achieve program outcomes while complying with federal, state, local, and other requirements. The Library's specific goals are to:

- Continue construction of the SPC Jesus Duran Eastside Library to deliver expanded resources, technology, and community spaces for the Eastside neighborhood.
- Establish and implement a comprehensive life-safety training schedule to ensure staff readiness in emergency response and support safe environments across all branches.
- Identify sustainable funding sources to maintain the increased $500,000 library materials budget and support ongoing expansion of physical and digital collections.

ACCOMPLISHMENTS
Some notable accomplishments for the Library include:

- **Ojos del Tiempo Corner:** Established a dedicated space at the Casa Blanca Library to celebrate and preserve local history and culture.
- **Blue Zone Worksite Certification:** Certified all library locations as Blue Zone worksites to promote employee wellness and support a healthier work environment.

- **Arlanza Library Redesign:** Completed redesign of the children's and technology areas to enhance learning opportunities, youth engagement, and access to technology.

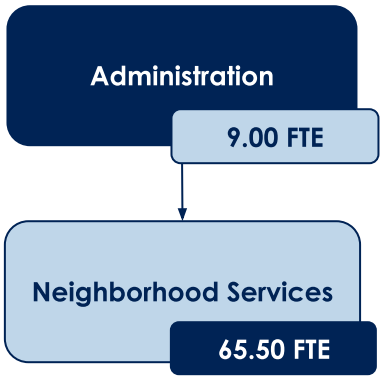
CHALLENGES

- Secure ongoing funding for library materials to support a growing and diverse collection.
- Maintaining adequate staffing levels to meet the evolving needs of the Riverside community while ensuring staff have access to ongoing training and professional development opportunities.
- Ensure funding for new and emerging technologies, infrastructure improvements, and service enhancements needed to support modern library operations and expanded community access.

DEPARTMENT ORGANIZATION



Erin Christmas
Director



A complete schedule of the department's positions, a summary of changes, and a detailed explanation of position changes can be viewed at *Personnel - Public Library* on page 231.

BUDGET OVERVIEW

All City departments are charged a proportional cost of internal support departments based on criteria that best match the services to benefiting departments. (Refer to page 131 for a full explanation of the Cost Allocation Plan.) The Library's support charge totals $1,169,242 in FY 2026/27 and $1,224,136 in FY 2027/28. This amount, and the amount of the support charge for all fiscal years, is excluded from the following tables to provide a more transparent view of the direct cost of Public Library programs and services.

Budget Summary by Expenditure Category - All Funds					
	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
EXPENDITURE CATEGORY					
Personnel	$ 5,386,830	$ 6,240,591	$ 7,167,036	$ 7,767,964	$ 8,424,124
Non-Personnel [1,2]	2,392,741	3,181,153	3,486,303	3,091,609	3,173,633
Special Projects	372,738	483,237	-	-	-
Equipment Outlay	-	55,926	72,981	20,000	20,000
Capital Outlay	-	184,871	-	-	-
Debt Service / Debt Transfers Out	3,505,718	3,501,607	3,501,683	3,474,506	3,471,459
Operating Grants	1,327,057	426,200	-	-	-
Charges From Others	218,688	225,203	255,885	271,883	289,680
Charges to Others	(18,779)	(61,554)	-	-	-
Managed Savings	-	-	-	(292,951)	(321,220)
Total	**$ 13,184,993**	**$ 14,237,234**	**$ 14,483,888**	**$ 14,333,011**	**$ 15,057,676**

Budget Summary by Fund					
	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
FUND					
101 - General Fund [1,2]	$ 8,675,009	$ 10,498,538	$ 11,747,258	$ 11,595,636	$ 12,323,551
110 - Measure Z	2,738,750	2,737,000	2,736,630	2,737,375	2,734,125
215 - Grants & Restricted Programs	1,771,234	998,396	-	-	-
420 - Measure Z Capital Outlay	-	3,300	-	-	-
Total	**$ 13,184,993**	**$ 14,237,234**	**$ 14,483,888**	**$ 14,333,011**	**$ 15,057,676**

SIGNIFICANT CHANGES IN BUDGET

1. **Various / 101 - General Fund:** Includes cost reductions of $362,000 in FY 2026/27 and $392,000 in FY 2027/28 to support a strategic closure of several underutilized libraries on Sundays.
2. **Non-Personnel / 101 - General Fund**: Includes $500,000 General Fund in FY 2026/27 and FY 2027/28 to extend previously allocated one time funding to support the ongoing purchase of books and materials to ensure there is a diverse collection of materials that meet the needs of the community.

DIVISION/PROGRAM BUDGETS

ADMINISTRATION

The Administration Division plans, organizes, coordinates, and directs department operations, including the recruitment and development of Library staff.

Administration (5130, 5190)	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
101 - GENERAL FUND					
Personnel	$ 1,201,716	$ 1,391,928	$ 1,436,663	$ 1,560,265	$ 1,675,306
Non-Personnel	1,095,681	996,879	1,334,810	986,051	1,031,591
Debt Service / Debt Transfers Out	766,920	764,583	765,053	737,131	737,334
Charges From Others	188,144	173,201	200,788	243,796	260,265
Total 101 - General Fund	**$ 3,252,461**	**$ 3,326,591**	**$ 3,737,314**	**$ 3,527,243**	**$ 3,704,496**
110 - MEASURE Z					
Debt Service / Debt Transfers Out	$ 2,738,750	$ 2,737,000	$ 2,736,630	$ 2,737,375	$ 2,734,125
Total 110 - Measure Z	**$ 2,738,750**	**$ 2,737,000**	**$ 2,736,630**	**$ 2,737,375**	**$ 2,734,125**
Total Administration	**$ 5,991,211**	**$ 6,063,591**	**$ 6,473,944**	**$ 6,264,618**	**$ 6,438,621**

NEIGHBORHOOD SERVICES

This Division is responsible for the direct delivery of library services to the community, including collection acquisition and maintenance, access to information and emerging technologies, and programs for all ages and interests.

The Library subsidizes a portion of its operating costs through gifts, trusts, and grants. Appropriations funded by these revenue sources are budgeted through Council action when received and are therefore not included in the adopted budget.

Neighborhood Services (5135, 5140, 5145)	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
101 - GENERAL FUND					
Personnel	$ 4,185,114	$ 4,848,663	$ 5,730,373	$ 6,207,699	$ 6,748,818
Non-Personnel	1,229,965	2,108,987	2,151,493	2,105,558	2,142,042
Equipment Outlay	-	55,926	72,981	20,000	20,000
Capital Outlay	-	168,371	-	-	-
Debt Service / Debt Transfers Out	48	24	-	-	-
Operating Grants	-	(472)	-	-	-
Charges From Others	26,200	52,002	55,097	28,087	29,415
Charges to Others	(18,779)	(61,554)	-	-	-
Managed Savings	-	-	-	(292,951)	(321,220)
Total 101 - General Fund	**$ 5,422,548**	**$ 7,171,947**	**$ 8,009,944**	**$ 8,068,393**	**$ 8,619,055**
215 - GRANTS & RESTRICTED PROGRAMS					
Non-Personnel	$ 67,095	$ 75,287	$ -	$ -	$ -
Special Projects	372,738	483,237	-	-	-
Capital Outlay	-	13,200	-	-	-
Operating Grants	1,327,057	426,672	-	-	-
Charges From Others	4,344	-	-	-	-
Total 215 - Grants & Restricted Programs	**$ 1,771,234**	**$ 998,396**	**$ -**	**$ -**	**$ -**
420 - MEASURE Z CAPITAL OUTLAY					
Capital Outlay	$ -	$ 3,300	$ -	$ -	$ -
Total 420 - Measure Z Capital Outlay	**$ -**	**$ 3,300**	**$ -**	**$ -**	**$ -**
Total Neighborhood Services	**$ 7,193,782**	**$ 8,173,643**	**$ 8,009,944**	**$ 8,068,393**	**$ 8,619,055**



PUBLIC UTILITIES DEPARTMENT

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PUBLIC UTILITIES DEPARTMENT

DEPARTMENT OVERVIEW

MISSION STATEMENT
Riverside Public Utilities is committed to the highest quality water and electric services at the lowest possible rates to benefit the community.



VISION STATEMENT
Riverside Public Utilities will be recognized as a unique community asset with a global reputation for innovation, sustainability, and enhanced quality of life.

PURPOSE
The Riverside Public Utilities Department (RPU) is responsible for providing electric and water service to customers with a service area population of approximately 320,000, encompassing 82 square miles.

PRIORITIES
The goals of Riverside Public Utilities include:

- Rapidly decrease Riverside's carbon footprint by acting urgently to reach a zero-carbon electric grid with the goal of reaching 100% zero-carbon electricity production by 2040 while continuing to ensure safe, reliable and affordable energy for all customers.
- Implement the requisite measures to achieve citywide carbon neutrality no later than 2040.
- Planning accordingly to meet or exceed electric and water utility regulations and mandates.
- Provide, expand, and ensure equitable access to sustainable modes of transportation that connect people to opportunities such as employment, education, healthcare, and community amenities.
- Complete the Hunter Substation Replacement Project in 2027.
- Begin construction of the first PFAS Water Treatment Plant.

ACCOMPLISHMENTS
The Riverside Public Utilities Department's recent accomplishments include:

- RPU is now serving more than 50% of its retail load using clean (renewable and/or carbon-free) energy and expects this number to exceed 70% by 2027.
- Completed the construction of the Seven Oaks Dam Enhanced Recharge Project (Phase 1B) - joint project with San Bernardino Valley Municipal Water District to improve the resiliency of RPU's water supply and support the health of the Bunker Hill water Basin.
- Completed the 2025 Urban Water Management Plan and updated the Water Conservation Ordinance.
- As part of the main replacement program, completed the Taft Street, Monticello (Phase 1), and Brunswick Avenue main replacement projects, which replace leaking, aged, and undersized mains to improve system reliability and reduce water loss.

CHALLENGES
The Riverside Public Utilities Department's most pressing challenges are:

- Increased regulatory requirements that will require additional staff time and financial resources from the Utility for compliance including Lead Service Lateral Inventory and sampling, Per- and Polyfluoroalkyl Substances (PFAS) and Perfluorooctanoic Acid (PFOA) treatment, cross-connection control policy update, water loss auditing, and cybersecurity.

- Rehabilitation and replacement of aging water infrastructure including wells, pipelines, booster stations and reservoirs.
- Equipment supply-chain and interconnection delays continue to impact the development of new renewable resources.
- The lead time for acquiring new renewable resources has increased significantly, along with the contracting risks associated with these projects.
- Increased lead times for material manufacturing and delivery, and increased cost and reduced availability of raw materials due to a high demand from EV manufacturers.
- Increasing water supply and system resiliency to address future uncertainties due to climate variability and extreme weather conditions.

DEPARTMENT ORGANIZATION



David A. Garcia
Public Utilities
General Manager

Administration — 193.00 Total FTE
- Business Support — 11.00 FTE
- Customer Engagement — 23.00 FTE
- Customer Service — 65.00 FTE
- Field Services — 32.00 FTE
- Legislative & Regulatory Risk — 1.00 FTE
- Management Services — 36.00 FTE
- Strategic Initiatives — 8.00 FTE
- Utility Billing — 12.00 FTE
- Safety — 5.00 FTE

Electric — 275.00 Total FTE
- Power Resources — 65.00 FTE
- Energy Delivery Engineering — 75.00 FTE
- Field Operations — 72.00 FTE
- Operations — 63.00 FTE

Water — 165.00 Total FTE
- Production & Operations — 42.00 FTE
- Field Operations — 84.00 FTE
- Engineering — 39.00 FTE

A complete schedule of the Department's positions, summary of changes, and a detailed explanation of position changes can be viewed at the *Personnel* section in the three primary divisions of Administration (page 232), Electric (page 236), and Water (page 239).

BUDGET OVERVIEW

A comprehensive discussion of the adopted budget and long-term financial outlook is available in *Five-Year Financial Plans* section of this document for the Electric (page 60) and Water (page 63) funds. The Electric Fund (Fund 510) includes the entire Administrative function of the Public Utilities Department; administrative costs allocated to the Water Fund are recorded in the Charges To Others and Charges From Others line items.

All City departments are charged a proportional cost of internal support departments based on criteria that best match the services to benefiting departments. (Refer to page 131 for a full explanation of the Cost Allocation Plan.) In FY 2026/27, the Public Utility Department's support charge totals $11,789,273 and $12,369,369 in FY 2027/28. This amount, and the amount of the support charge for all fiscal years, is excluded from the following tables to provide a more transparent view of the direct cost of the Riverside Public Utility Department's programs and services.

Budget Summary by Expenditure Category - All Funds					
	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
EXPENDITURE CATEGORY					
Personnel [1]	$ 95,624,631	$ 107,496,332	$ 111,620,278	$ 120,391,597	$ 128,823,713
Non-Personnel	294,932,822	288,184,429	328,605,846	351,951,945	323,201,272
Special Projects	7,977,757	9,122,799	17,483,130	12,434,589	12,655,074
Equipment Outlay	19,573	7,265,824	240,060	5,728,210	220,970
Capital Outlay	57,502,404	60,596,153	103,295,379	125,421,620	113,848,327
Debt Service / Debt Transfers Out	69,856,799	75,745,998	85,214,780	87,485,430	94,321,236
Operating Transfers Out	53,396,600	53,445,600	56,198,700	60,377,500	64,701,400
Charges From Others	17,647,670	20,058,665	20,417,534	21,785,992	22,995,538
Charges to Others	(32,060,738)	(35,777,378)	(47,808,497)	(48,097,764)	(48,047,002)
Total	**$ 564,897,518**	**$ 586,138,422**	**$ 675,267,210**	**$ 737,479,119**	**$ 712,720,528**

Budget Summary by Fund					
	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
FUND					
510 - Electric [1]	$ 448,963,975	$ 481,368,350	$ 531,557,738	$ 570,581,768	$ 549,277,486
511 - Electric – Public Benefit Programs	8,032,048	10,348,741	16,476,830	12,915,887	13,355,186
520 - Water	107,105,592	93,576,212	125,701,449	152,541,661	148,606,173
521 - Water Conservation	794,532	845,119	1,531,193	1,439,803	1,481,683
640 - Central Stores	1,371	-	-	-	-
Total	**$ 564,897,518**	**$ 586,138,422**	**$ 675,267,210**	**$ 737,479,119**	**$ 712,720,528**

SIGNIFICANT CHANGES IN BUDGET

1. **Personnel / 510 - Electric Fund:** Decrease 5.00 FTE due to reduction of Meter Readers (7.00 FTE) to offset cost of position reclassifications and the addition of an Utilities Analyst (1.00 FTE) in Administration, Customer Service and SCADA Systems Supervisor (1.00 FTE) in Electric, Power Resources.
2. **Special Projects / 521 - Electric Public Benefits Fund:** Decreased from FY 2025/26 due to a decrease of $4.0 million in the Electric Public Benefits Fund to various accounts
3. **Equipment Outlay / 520 Water Fund:** Increase in FY 2026/27 for one-time purchase of vehicles and equipment.
4. **Capital Outlay / 510 Electric Fund:** Increase $10.9 million due to capital improvement projects.
5. **Capital Outlay / 520 Water Fund:** Increase $10.7 million due to capital improvement projects.

DIVISION/PROGRAM BUDGETS

ADMINISTRATION

The Administration Division provides administrative oversight, leadership, and support to all divisions in the Public Utilities Department. The Division's primary responsibility is to ensure the overall fiscal health of the Department, while ensuring alignment with the City's goals, and objectives.

Goals and Accomplishments

The Administration Division directly supports the overarching goals of the RPU Department. Recent accomplishments of the Administration Division include:

- Expanded 3-1-1 community outreach by 27%, supported by monthly engagement events. Throughout the year, 3-1-1 assisted 125,208 calls, processed 158,479 service requests, attended over 23 community events, and supported 37,440 service and mobile requests.
- Riverside Public Utilities Customer Service delivered consistent, convenient, and personalized service through multiple access points including email, phone calls, and in-person interactions. This included answering 166,275 Customer Service calls and processing 15,700 website requests, while increasing operational efficiency by reducing the average call wait time by one minute.
- Deployed technology that enhances the customer experience through improved digital accessibility and service tracking. Currently working on implementing a customer hold call back option in the Utility Customer Service call center.
- Increased paperless billing enrollment by 25%, adding more than 3,600 customers through coordinated multi-level campaigns such as staff-driven outreach, bill inserts, customer lobby promotions, and Interactive Voice Response (IVR) hold-message promotions.
- Received an unmodified (clean) opinion from the City's independent auditor, confirming that the financial statements for FY 2024/25 were presented fairly and in conformity with generally accepted accounting principles. Additionally, RPU had no audit findings, material weaknesses, or significant deficiencies identified during the audit.

Fitch Ratings affirmed the Electric Utility AA- and Water Utility AA+ bond ratings with stable outlooks.

- Received fourth American Public Power Award (APPA) for Celebrating 30 Years in Education campaign, which highlighted the Customer Engagement Team's energy efficiency and water conservation educational program that has been delivered to over 300,000 young Riversiders.
- Hosted the Annual Customer Engagement Summit (ACES) in conjunction with the California Municipal Utilities Association (CMUA), bringing together a host of California utilities to learn more about industry best practice and showcase RPU programs and innovations.
- Hosted the annual Southern California Public Power Authority (SCPPA) tour, providing local publicly owned utilities the opportunity to tour our facilities and see firsthand the impact of RPU's commercial and other efficiency programs.
- Led on the CMUA visit to the Customer Resource Center, providing an opportunity to position RPU at front and center providing best-in-class customer engagement, outreach and program offerings.
- Facilitated a new Community Working Group, to engage with community leaders and stakeholders on Public Benefits programs.
- Reinstated Key Accounts Breakfast with RPU's commercial customers to share with them details on program enhancements, helping them to maximize energy savings and reduce overheads.

MANAGEMENT SERVICES

The Management Services Division is responsible for the administration of finance, accounting, budget, rates, and property management.

Management Services (6000)	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
510 - ELECTRIC					
Personnel	$ 13,284,455	$ 15,066,174	$ 6,610,950	$ 6,837,494	$ 7,433,583
Non-Personnel	5,888,992	5,310,679	6,971,500	8,176,528	8,006,145
Special Projects	9,139	14,520	56,970	58,110	59,270
Equipment Outlay	19,573	-	208,080	185,590	187,700
Capital Outlay	928,410	751,490	-	500,000	750,000
Charges From Others	2,634,512	2,873,052	2,986,949	3,307,819	3,482,567
Charges to Others	(7,982,077)	(9,057,426)	(6,430,723)	(7,137,245)	(7,399,135)
Total Electric	**$ 14,783,004**	**$ 14,958,489**	**$ 10,403,726**	**$ 11,928,296**	**$ 12,520,130**
Total Management Services	**$ 14,783,004**	**$ 14,958,489**	**$ 10,403,726**	**$ 11,928,296**	**$ 12,520,130**

WORKFORCE DEVELOPMENT

Workforce Development is responsible for developing a comprehensive training plan for the department, with a focus on developing employees' skills to allow for professional development.

Work Force Development (6002)	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
510 - ELECTRIC					
Non-Personnel	$ 87,131	$ 42,653	$ 140,540	$ 143,350	$ 146,210
Charges From Others	523,615	529,459	567,696	637,929	693,329
Charges to Others	(114,740)	(161,242)	(162,013)	(174,980)	(182,521)
Total Electric	**$ 496,006**	**$ 410,870**	**$ 546,223**	**$ 606,299**	**$ 657,018**
Total Work Force Development	**$ 496,006**	**$ 410,870**	**$ 546,223**	**$ 606,299**	**$ 657,018**

OPERATIONAL TECHNOLOGY

The Operational Technology Division liaisons with the Innovation and Technology Department on technology needs to create the utility of the future.

Operational Technology (6003, 6006)	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
510 - ELECTRIC					
Personnel	$ 147,980	$ 93,208	$ 1,010	$ -	$ -
Non-Personnel	538,610	698,746	2,051,330	4,315,810	2,132,620
Debt Service / Debt Transfers Out	29,498	24,459	-	-	-
Charges From Others	286,501	370,833	400,346	283,083	303,629
Charges to Others	(618,805)	(626,006)	(626,005)	(626,006)	(626,006)
Total Electric	**$ 383,784**	**$ 561,240**	**$ 1,826,681**	**$ 3,972,887**	**$ 1,810,243**
Total Operational Technology	**$ 383,784**	**$ 561,240**	**$ 1,826,681**	**$ 3,972,887**	**$ 1,810,243**

BUSINESS SUPPORT

The Business Support Division is responsible for eleven operating systems related to the meter-to-cash process for Electric and Water billing.

Business Support (6004)	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
510 - ELECTRIC					
Personnel	$ 1,388,677	$ 1,567,216	$ 1,802,526	$ 1,886,555	$ 2,043,210
Non-Personnel	2,146,305	2,328,507	2,386,660	2,889,430	3,023,788
Charges From Others	157,946	167,699	183,210	222,219	227,709
Charges to Others	(923,527)	(1,248,234)	(1,286,039)	(1,372,028)	(1,432,933)
Total Electric	**$ 2,769,401**	**$ 2,815,188**	**$ 3,086,357**	**$ 3,626,176**	**$ 3,861,774**
Total Business Support	**$ 2,769,401**	**$ 2,815,188**	**$ 3,086,357**	**$ 3,626,176**	**$ 3,861,774**

UTILITY BILLING

The Utility Billing Division is responsible for reviewing the accuracy of all individual account billing components and addresses billing concerns for customers.

Utility Billing (6005)	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
510 - ELECTRIC					
Personnel	$ 993,254	$ 1,031,141	$ 1,285,085	$ 1,364,402	$ 1,450,830
Non-Personnel	240,955	222,958	259,070	182,736	149,359
Charges From Others	175,782	203,962	208,856	241,006	246,249
Charges to Others	(541,730)	(558,561)	(560,926)	(566,322)	(599,142)
Total 510 - Electric	**$ 868,261**	**$ 899,500**	**$ 1,192,085**	**$ 1,221,822**	**$ 1,247,296**
Total Utility Billing	**$ 868,261**	**$ 899,500**	**$ 1,192,085**	**$ 1,221,822**	**$ 1,247,296**

SAFETY

The Safety Division liaisons with the Human Resources Department to ensure safety procedures are followed within the Department and coordinates safety-related training.

Safety (6007)	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
510 - ELECTRIC					
Personnel	$ 574,549	$ 556,862	$ 713,107	$ 780,619	$ 850,184
Non-Personnel	99,475	125,445	74,460	115,154	113,499
Charges From Others	9,413	24,819	24,642	14,360	14,982
Charges to Others	(100,716)	(225,369)	(232,572)	(230,571)	(312,078)
Total 510 - Electric	**$ 582,721**	**$ 481,757**	**$ 579,637**	**$ 679,562**	**$ 666,587**
Total Safety	**$ 582,721**	**$ 481,757**	**$ 579,637**	**$ 679,562**	**$ 666,587**

STRATEGIC INITIATIVES

The Strategic Initiatives Division is responsible for monitoring the regulations and legislation that have the potential to impact the utility; overseeing specific regulatory compliance reporting and program development; and undertaking special projects for the interface of customers and the utility. The Division also supports administrative functions supporting the Board of Public Utilities.

Strategic Initiatives (6009)	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
510 - ELECTRIC					
Personnel	$ -	$ 494,643	$ 1,776,644	$ 1,730,050	$ 1,887,266
Non-Personnel	-	495	75,444	162,863	160,225
Special Projects	-	-	1,430,000	730,000	730,000
Charges From Others	-	-	-	219,474	221,091
Charges to Others	-	-	-	(298,052)	(322,206)
Total 510 - Electric	**$ -**	**$ 495,138**	**$ 3,282,088**	**$ 2,544,335**	**$ 2,676,376**
Total Strategic Initiatives	**$ -**	**$ 495,138**	**$ 3,282,088**	**$ 2,544,335**	**$ 2,676,376**

FIELD SERVICES

The Field Services Division is responsible for the reading and recording of Electric and Water meters for billing purposes, as well as initiating and terminating meter service.

Field Services (6010)	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
510 - ELECTRIC					
Personnel	$ 2,769,062	$ 3,011,643	$ 3,949,205	$ 3,782,837	$ 4,093,735
Non-Personnel	661,503	515,732	620,890	673,099	661,152
Charges From Others	1,125	89,093	91,446	54,446	55,103
Charges to Others	(686,621)	(542,160)	(569,166)	(30,603)	(93,882)
Total 510 - Electric	**$ 2,745,069**	**$ 3,074,308**	**$ 4,092,375**	**$ 4,479,779**	**$ 4,716,108**
Total Field Services	**$ 2,745,069**	**$ 3,074,308**	**$ 4,092,375**	**$ 4,479,779**	**$ 4,716,108**

CUSTOMER SERVICE

The Customer Service Division is responsible for establishing new service or disconnecting service for Electric, Water, Sewer and Trash, as well as explaining bills, taking bill payments, and assisting customers with payment arrangements. The 311 Call Center accepts all service requests for City operations.

Customer Service (6015)	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
510 - ELECTRIC					
Personnel	$ 4,807,197	$ 5,426,841	$ 6,168,397	$ 6,962,872	$ 7,561,510
Non-Personnel	3,223,955	3,973,084	1,818,150	2,095,238	2,114,575
Charges From Others	1,793,170	2,456,311	2,463,840	2,929,893	3,034,403
Charges to Others	(3,715,631)	(3,860,732)	(3,950,406)	(4,682,596)	(4,989,374)
Total 510 - Electric	**$ 6,108,691**	**$ 7,995,504**	**$ 6,499,981**	**$ 7,305,407**	**$ 7,721,114**
Total Customer Service	**$ 6,108,691**	**$ 7,995,504**	**$ 6,499,981**	**$ 7,305,407**	**$ 7,721,114**

CUSTOMER ENGAGEMENT

The Customer Engagement Division provides a range of services, including developing and implementing energy efficiency and water conservation programs and education, outreach and marketing, direct customer assistance via a dedicated Customer Resource Center, key account support for commercial customers and mandatory data reporting on energy efficiency and water savings. The Customer Engagement Division delivers:

- Key account support and liaison for commercial customers; assisting them in maximizing energy efficiency savings.

- Energy efficiency and water conservation education which includes a range of in-person and virtual lessons offered to various school ages. Includes comprehensive STEM Power Up Learning Lab (PULL) and STEM FUNdamentals program. Marketing and communications resources, supporting the wide range and significant volume of direct customer communications and outreach the team provides. Includes event facilitation, procurement of sustainable outreach materials and information available in different languages and formats to meet the needs of our community.
- Developing and enhancing customer programs for water conservation and energy efficiency, providing a broad range of residential and commercial rebates, and direct installation programs to support energy savings.
- Low-income customer support via the Sharing Households Assist Riverside's Energy (SHARE) and Energy Savings Assistance Programs. Assist mobile home and multi-family residents via a direct installation program, providing residents access to no-cost energy efficiency upgrades and devices.

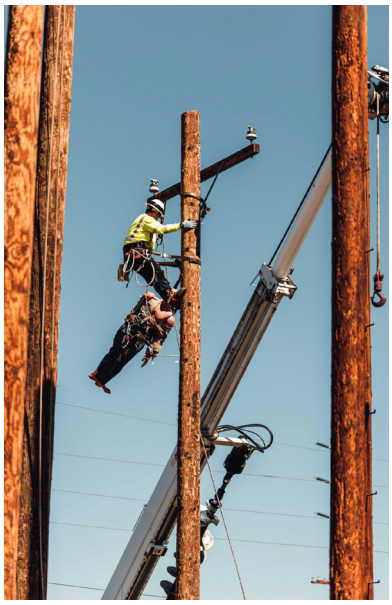
Customer Engagement (6020)	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
510 - ELECTRIC					
Personnel	$ 2,297,995	$ 2,468,885	$ 2,937,190	$ 3,362,048	$ 3,650,414
Non-Personnel	370,074	281,523	1,142,340	1,199,503	1,193,883
Special Projects	152,494	139,174	186,520	172,000	172,000
Charges From Others	967,864	293,877	324,179	582,798	656,269
Charges to Others	(2,436,753)	(2,477,046)	(2,584,823)	(3,443,002)	(3,708,043)
Total 510 - Electric	**$ 1,351,674**	**$ 706,413**	**$ 2,005,406**	**$ 1,873,347**	**$ 1,964,523**
511 - ELECTRIC – PUBLIC BENEFIT PROGRAMS					
Non-Personnel	$ 101,761	$ 66,152	$ -	$ -	$ -
Special Projects	6,772,725	8,134,208	14,228,890	9,924,192	10,141,549
Debt Service / Debt Transfers Out	7,755	7,754	7,760	7,760	-
Charges From Others	1,149,807	2,140,627	2,240,180	2,983,935	3,213,637
Total 511 - Electric – Public Benefit Programs	**$ 8,032,048**	**$ 10,348,741**	**$ 16,476,830**	**$ 12,915,887**	**$ 13,355,186**
Total Customer Engagement	**$ 9,383,722**	**$ 11,055,154**	**$ 18,482,236**	**$ 14,789,234**	**$ 15,319,709**

LEGISLATIVE AND REGULATORY RISK

The Legislative and Regulatory Risk Division is responsible for the day-to-day operations of the Internal Compliance Program regarding the purchase and sale of energy related products in the energy market.

Legislative and Regulatory Risk (6025)	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
510 - ELECTRIC					
Personnel	$ 264,114	$ 300,607	$ 278,930	$ 298,249	$ 313,874
Non-Personnel	92,434	92,729	273,840	280,081	285,038
Charges From Others	30,401	37,497	37,644	26,661	26,837
Charges to Others	(49,180)	(79,274)	(82,363)	(83,276)	(85,400)
Total 510 - Electric	**$ 337,769**	**$ 351,559**	**$ 508,051**	**$ 521,715**	**$ 540,349**
Total Legislative and Regulatory Risk	**$ 337,769**	**$ 351,559**	**$ 508,051**	**$ 521,715**	**$ 540,349**

ELECTRIC



The Electric Utility is committed to providing the highest quality electric service to its customers. The Electric Utility serves approximately 320,000 residents in the electric service territory in its entirety. This includes approximately 114,000 residential and commercial meters. The Electric Utility owns approximately 14,000 distribution transformers, more than 1,300 circuit miles of distribution cables connecting them with more than 22,000 poles overhead, and more systems underground. The transmission system has almost 100 miles of cable. The Electric Utility is also responsible for operating and maintaining its 14 substations within the City and maintaining and managing wholesale and renewable power.

Goals and Accomplishments

The goal of the Electric Utility is to ensure the highest quality and reliable service to our customers. The Electric Utility is proactive in replacing aging overhead, underground and substation electrical infrastructure. Recent accomplishments demonstrating the critical and strategic efforts to achieve these goals include::

- RPU is now serving more than 50% of its retail load using clean (renewable and/or carbon-free) energy and expects this number to exceed 70% by 2027.
- Riverside Transmission Reliability Project (RTRP)
    - 69kV Sub-transmission System Reliability Construction in process. The new 69kV sub-transmission line segments will provide additional connections from Riverside's existing generation facilities to key substations (to relieve the congestion overloads) and provide sufficient power flow to meet existing electric system demand during normal and planned/unplanned outage conditions within Riverside's electric system. In addition, the connections to the substations will allow Riverside's electrical facilities to run effectively and efficiently. The project is designed to increase reliability and strengthen RPU's sub-transmission system.
    - The new 69kV line from Riverside Energy Resource Center (RERC) to the Harvey Lynn Substation has been completed and is operational.
    - The new 69kV line from Riverside Energy Resource Center (RERC) to Freeman Substation started construction in the fall of 2024 and should be operational in 2028.
- Hunter Substation Replacement Project
    - A design-build Contract is currently in the construction phase for the replacement of the Hunter Substation over a period of 4 years.
    - Project will provide additional capacity to residents, businesses and community in the area for load growth.
    - Innovative project management with close collaboration and coordination with other divisions to upgrade existing distribution facilities to serve the North Side and surrounding areas.
    - Estimated to be in service 2027.



Existing Hunter Substation



Proposed Hunter Substation

- Continue to provide electrical utility designs for 4kV to 12kV conversions, as well as pole and cable replacement projects throughout the City and provide additional capacity and improve power quality and electric service to the area.







Breaker Replacement at Substations

Challenges

- Equipment supply-chain and interconnection delays continue to impact the development of new renewable resources.
- The lead time for acquiring new renewable resources has increased significantly, along with the contracting risks associated with these projects.
- Increased lead times for material manufacturing and delivery, and increased cost and reduced availability of raw materials due to a high demand from EV manufacturers.

Operations Division

The Electric Operations division provides a self-contained and comprehensive system ownership that coordinates the safe and effective operations and restoration of the sub-transmission and distribution electric system. This includes the 24/7 Dispatch Control Center, Substation Construction and Maintenance, Supervisory Control and Data Acquisition (SCADA), Substation Test, Grid Management, and Electric Meter Shop divisions.

Operations (6100)	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
510 - ELECTRIC					
Personnel	$ 9,874,682	$ 11,198,887	$ 14,310,847	$ 14,909,145	$ 15,774,033
Non-Personnel	2,339,896	2,373,080	3,161,720	3,108,347	3,153,372
Capital Outlay	8,765	8,765	-	-	-
Charges From Others	545,778	441,552	430,931	210,573	219,058
Charges to Others	(2,488,341)	(2,805,786)	(5,268,452)	(3,580,327)	(3,733,554)
Total 510 - Electric	**$ 10,280,780**	**$ 11,216,498**	**$ 12,635,046**	**$ 14,647,738**	**$ 15,412,909**
Total Operations	**$ 10,280,780**	**$ 11,216,498**	**$ 12,635,046**	**$ 14,647,738**	**$ 15,412,909**

Field Operations

Field Operations oversees overhead and underground construction and maintenance, streetlight maintenance, contract administration, inspection, and line clearance tree trimming.

Field Operations (6105)	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
510 - ELECTRIC					
Personnel	$ 13,211,079	$ 15,816,092	$ 17,425,830	$ 19,122,608	$ 20,194,383
Non-Personnel	7,796,387	9,083,838	9,783,080	10,803,005	10,571,967
Equipment Outlay	-	3,109,066	-	-	-
Debt Service / Debt Transfers Out	-	673	-	-	-
Charges From Others	891,915	1,003,057	1,108,332	969,910	1,000,357
Charges to Others	(3,920,545)	(5,835,901)	(9,212,504)	(8,994,649)	(9,439,850)
Total 510 - Electric	**$ 17,978,836**	**$ 23,176,825**	**$ 19,104,738**	**$ 21,900,874**	**$ 22,326,857**
Total Field Operations	**$ 17,978,836**	**$ 23,176,825**	**$ 19,104,738**	**$ 21,900,874**	**$ 22,326,857**

Energy Delivery Engineering Division

The Engineering Division plans and executes Electric capital projects and is responsible for system planning, system protection, customer engineering, maps and records, and design of all system improvements and changes. This division also plans adequate transmission and distribution capacity to supply the needs of all electric customers. The reliability of service at a system level is reviewed and recommendations are made for improvements, which are eventually added to the transmission and distribution projects in the Capital Improvement Program (CIP).

Energy Delivery Engineering (6110, 6130)	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
510 - ELECTRIC					
Personnel	$ 8,930,019	$ 10,249,912	$ 12,317,043	$ 13,263,693	$ 14,393,090
Non-Personnel	1,711,347	3,578,546	2,126,000	2,698,986	2,226,521
Capital Outlay	26,409,325	54,925,462	68,722,302	79,656,035	75,594,192
Charges From Others	1,292,218	1,351,935	1,352,260	1,416,766	1,438,719
Charges to Others	(2,174,577)	(2,506,238)	(5,311,656)	(3,817,360)	(4,006,305)
Total 510 - Electric	**$ 36,168,332**	**$ 67,599,617**	**$ 79,205,949**	**$ 93,218,120**	**$ 89,646,217**
Total Energy Delivery Engineering	**$ 36,168,332**	**$ 67,599,617**	**$ 79,205,949**	**$ 93,218,120**	**$ 89,646,217**

Power Resources

The Power Resources Division is made up of five core units. Three of these units (Market Operations, Contracts & Settlements, and Resource Planning) are responsible for procuring, maintaining, and managing RPU's wholesale transmission assets and power supply/generation resources. A fourth unit

(Generation) manages and maintains all our internal generation assets, and a fifth unit (Technology Integration) specializes in implementing technology solutions to enhance operational efficiency and optimize utility operational utilization. RPU currently has seventeen different generation resources serving our retail load; these include thermal (natural gas and coal), hydro and nuclear resources, as well as eleven renewable resources, seven solar photovoltaic (PV) resources, two geothermal resources portfolios, and two wind resources. Additionally, RPU expects to begin receiving energy from an additional, out-of-state renewable wind resource within the next two years.

Power Resources (6120)	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
510 - ELECTRIC					
Personnel	$ 11,972,926	$ 12,340,871	$ 13,547,439	$ 14,338,196	$ 15,394,550
Non-Personnel	247,554,479	234,759,477	269,149,362	281,084,752	255,152,994
Special Projects	361,986	172,004	-	-	-
Equipment Outlay	-	-	31,980	32,620	33,270
Debt Service / Debt Transfers Out	37,331	47,042	-	-	-
Charges From Others	345,383	454,508	457,309	338,523	350,326
Charges to Others	(7,568)	(161,646)	-	-	-
Total 510 - Electric	**$ 260,264,537**	**$ 247,612,256**	**$ 283,186,090**	**$ 295,794,091**	**$ 270,931,140**
Total Power Resources	**$ 260,264,537**	**$ 247,612,256**	**$ 283,186,090**	**$ 295,794,091**	**$ 270,931,140**

Fiscal Management Divisions

The fiscal management of Electric Fund obligations is managed by the Administration Division of the Electric Fund, however, the budgeting and accounting for these items are recorded in the Electric Fund, Electric Division. The two fiscal management divisions include Electric Fund debt obligations and the General Fund Transfer.

The General Fund Transfer is an 11.5% transfer of the gross operating revenue of the Electric Fund, excluding surcharges, to the City's General Fund per Article XII, Section 1204 of the City's municipal code.

Fiscal Management Divisions (6125, 6126)	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
510 - ELECTRIC					
Debt Service / Debt Transfers Out	$ 48,556,010	$ 53,797,888	$ 58,431,905	$ 57,660,320	$ 60,448,145
Operating Transfers Out	45,289,100	45,215,300	47,015,500	50,551,600	54,077,500
Charges to Others	-	-	(2,044,100)	(1,950,600)	(1,946,800)
Total 510 - Electric	**$ 93,845,110**	**$ 99,013,188**	**$ 103,403,305**	**$ 106,261,320**	**$ 112,578,845**
Total Fiscal Management Divisions	**$ 93,845,110**	**$ 99,013,188**	**$ 103,403,305**	**$ 106,261,320**	**$ 112,578,845**

WATER



The Water Utility is responsible for extracting, treating, and delivering high-quality water to over 66,000 metered customers within a service area population of approximately 320,000 spanning 82 square miles at the lowest possible rates to benefit the community. To that end, the Water Utility is made up of three main groups: Production and Operations, Field Operations, and Engineering. The Water Utility oversees the production and distribution of domestic, irrigation, and recycled water to meet the daily demand of utility customers. The Water Utility also estimates future water demand projections and develops cost effective water supply alternatives to meet future demands.

Goals and Accomplishments

The Water Utility seeks to provide high-quality water service to its customers at the lowest possible rates and to maintain the water system infrastructure. Goals and accomplishments of the Water Utility include:

- Completed construction of the Seven Oaks Dam Enhanced Recharge Project (Phase 1B) – a joint project with San Bernardino Valley Municipal Water District to improve the resiliency of and augment RPU's water supply, and support the health of the Bunker Hill Basin.
- As part of the Well Rehabilitation Program, completed rehabilitation projects to maintain water supply production and well efficiency.
- Completed the design of the Palmyrita PFAS Water Treatment Plant.
- Completed the construction of approximately 4,200 lineal feet of new waterlines to serve three new developer projects.
- As part of the main replacement program, completed the Taft Street, Monticello (Phase 1), and Brunswick Avenue main replacement projects, which replace leaking, aged, and undersized mains to improve system reliability and reduce water loss.
- Completed the 2025 Urban Water Management Plan.
- Update the Water Conservation Ordinance.
- As part of the on-going well rehabilitation program, complete electrical upgrades at the Garner D and Garner 6 wells.
- Complete Mt. Vernon Booster Station rehabilitation.
- As part of the ongoing main replacement program, complete construction of the Pierce Street, Dundee Road, Delano Drive, Driftwood Drive, Cellini Drive, California Avenue, and Golden Avenue main replacement projects.
- Completed a multi-agency collaboration with Riverside Fire Department and Local Water Agencies on the innovative Pump Pod, which will increase water savings by up to 4.5 million gallons.
- Initiated turf removal project with the Auto Centers which aims to remove over 116,000 sq. ft of turf.

Challenges

- Increased regulatory requirements that will require additional staff time and financial resources from the Utility for compliance including Lead Service Lateral Inventory and school sampling; PFAS treatment; cross-connection control policy update; updated leak registry requirements; water loss auditing and cybersecurity.

- Rehabilitation and replacement of aging water infrastructure including wells, pipelines, booster stations and reservoirs.
- Increasing water supply and system resiliency to address future uncertainties due to climate variability and extreme weather conditions.
- March 2024, City Council directed RPU to cease collecting the Water Conservation Surcharge, which was a 1.5% surcharge collected from customers. This presents challenges to future program funding as the remainder of the fund is spent down.



Improve System Reliability, Reduce Costs

694 Service Laterals Replaced
34 Fire Hydrants Replaced
4 Water Main Valves Replaced

125
Water Leaks Repaired

Ensure Accurate Metering of Water Consumption

4406 Small Meters Replaced
41 Large Meters Replaced
241 Large Meter Calibrations

36,004
Water Quality Checks

Production & Operations

The Production & Operations Division is responsible for the production, treatment, testing, and distribution of domestic, irrigation, and recycled water to meet the daily demand of the water system.

Production & Operations (6200)	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
520 - WATER					
Personnel	$ 5,943,731	$ 6,553,001	$ 7,415,820	$ 8,054,329	$ 8,600,583
Non-Personnel	15,818,893	17,081,861	18,346,040	21,086,012	21,695,734
Special Projects	104,458	121,157	156,060	159,180	162,360
Equipment Outlay	-	-	-	1,140,000	-
Charges From Others	1,300,027	1,413,799	1,444,421	1,379,013	1,468,540
Charges to Others	(227,872)	(30,654)	(117,386)	(70,372)	(58,071)
Total 520 - Water	**$ 22,939,237**	**$ 25,139,164**	**$ 27,244,955**	**$ 31,748,162**	**$ 31,869,146**
Total Production & Operations	**$ 22,939,237**	**$ 25,139,164**	**$ 27,244,955**	**$ 31,748,162**	**$ 31,869,146**

Field Operations

The Field Operations Division is responsible for the construction and maintenance of water transmission and distributions systems, including water main replacements, system connections, fire hydrant installations, and installations of new and replacement water services. The Meter Shop installs, replaces, and maintains water meters, as well as tests new and existing meters for accuracy.

Field Operations (6205)	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
520 - WATER					
Personnel	$ 11,364,825	$ 11,935,628	$ 14,384,849	$ 15,997,495	$ 16,873,352
Non-Personnel	5,186,086	6,022,805	6,854,010	9,709,181	9,301,170
Equipment Outlay	-	4,156,758	-	4,370,000	-
Charges From Others	2,694,914	3,410,394	3,364,195	2,779,294	2,984,519
Charges to Others	(4,531,103)	(3,984,021)	(6,898,905)	(8,402,640)	(6,935,137)
Total 520 - Water	**$ 14,714,722**	**$ 21,541,564**	**$ 17,704,149**	**$ 24,453,330**	**$ 22,223,904**
Total Field Operations	**$ 14,714,722**	**$ 21,541,564**	**$ 17,704,149**	**$ 24,453,330**	**$ 22,223,904**

Engineering Division

The Engineering Division is responsible for all long-range facility planning, budgeting, design, construction management, and mapping of Water capital projects. This Division is also responsible for estimating future water demands, developing cost-effective water supply alternatives, and safeguarding the quality and quantity of the City's water resources.

Engineering (6210, 6230)	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
520 - WATER					
Personnel	$ 7,800,086	$ 9,384,721	$ 6,695,406	$ 7,701,005	$ 8,309,116
Non-Personnel	1,008,768	1,532,320	2,363,300	2,029,590	2,064,180
Special Projects	65,897	29,400	238,140	180,837	155,415
Capital Outlay	30,154,533	4,910,436	34,573,077	45,265,585	37,504,135
Debt Service / Debt Transfers Out	-	631	-	-	-
Charges From Others	2,564,151	2,466,864	2,386,455	2,958,757	3,111,011
Charges to Others	(1,540,952)	(1,617,082)	(2,470,458)	(2,637,135)	(2,176,565)
Total 520 - Water	**$ 40,052,483**	**$ 16,707,290**	**$ 43,785,920**	**$ 55,498,639**	**$ 48,967,292**
Total Engineering	**$ 40,052,483**	**$ 16,707,290**	**$ 43,785,920**	**$ 55,498,639**	**$ 48,967,292**

Operational Technology Division

The Operational Technology Division is responsible for the implementation of informational technology projects to optimize system operations, enhance cybersecurity, improve system reliability, provide real-time monitoring, and reduce energy costs.

Operational Technology (6213)	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
520 - WATER					
Non-Personnel	$ 65,445	$ 90,343	$ 1,008,110	$ 1,198,280	$ 1,048,840
Debt Service / Debt Transfers Out	10,219	8,469	-	-	-
Total 520 - Water	**$ 75,664**	**$ 98,812**	**$ 1,008,110**	**$ 1,198,280**	**$ 1,048,840**
Total Operational Technology	**$ 75,664**	**$ 98,812**	**$ 1,008,110**	**$ 1,198,280**	**$ 1,048,840**

Water Conservation Division

The Water Conservation Program is administered by the Customer Engagement Division and is funded by the Water Conservation Surcharge. The Water Conservation Surcharge is a 1.5% surcharge applied to all RPU water customer accounts calculated by applying the surcharge to the amount of a customer's water bill. The surcharge was authorized by the City Council in Resolution No. 20695, adopted on May 25, 2004, and extended in Resolution No. 22675, adopted on May 31, 2014. Authorized uses of the surcharge include:

1. Conservation, education, and water use efficiency programs.
2. Research, development, and demonstration programs to advance science and technology with respect to water conservation. Under the Water Conservation Program, RPU staff support water conservation efforts and continue to provide high quality water conservation programs to water customers as well as meet existing regulatory water savings mandates for the State of California.

Water Conservation (6220)	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
521 - WATER CONSERVATION					
Non-Personnel	$ 326	$ 3,456	$ -	$ -	$ -
Special Projects	511,058	512,336	1,186,550	1,210,270	1,234,480
Charges From Others	283,148	329,327	344,643	229,533	247,203
Total 521 - Water Conservation	**$ 794,532**	**$ 845,119**	**$ 1,531,193**	**$ 1,439,803**	**$ 1,481,683**
Total Water Conservation	**$ 794,532**	**$ 845,119**	**$ 1,531,193**	**$ 1,439,803**	**$ 1,481,683**

Fiscal Management Divisions

The fiscal management of the Water Fund is managed by the Administration Division of the Electric Fund; however, the budgeting and accounting for Water finances is recorded in the Water Fund. The two fiscal management divisions include Water Fund debt obligations and the General Fund Transfer.

The General Fund Transfer is an 11.5% transfer of the gross operating revenue of the Water Fund, excluding surcharges, to the City's General Fund per Article XII, Section 1204 of the City's municipal code.

Fiscal Management Divisions (6225, 6226)	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
520 - WATER					
Debt Service / Debt Transfers Out	$ 21,215,986	$ 21,859,082	$ 26,775,115	$ 29,817,350	$ 33,873,091
Operating Transfers Out	8,107,500	8,230,300	9,183,200	9,825,900	10,623,900
Total 520 - Water	**$ 29,323,486**	**$ 30,089,382**	**$ 35,958,315**	**$ 39,643,250**	**$ 44,496,991**
Total Fiscal Management Divisions	**$ 29,323,486**	**$ 30,089,382**	**$ 35,958,315**	**$ 39,643,250**	**$ 44,496,991**

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PUBLIC WORKS DEPARTMENT

CITY OF RIVERSIDE

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PUBLIC WORKS DEPARTMENT

DEPARTMENT OVERVIEW

MISSION STATEMENT

The mission of the Public Works Department is to enhance the quality of life for City residents and businesses by operating and maintaining the City's streets, trees, landscape, wastewater, storm drain and refuse systems, and public parking in the most effective, efficient, and responsible manner.

PURPOSE

The Public Works Department plays a vital role in providing a myriad of City services to promote quality of life for the City of Riverside including:



- Sewer system and wastewater treatment facility
- Storm drains
- Solid waste collection and recycling
- Construction permitting, inspection, and plan checking services
- Public parking system
- Optimizing traffic flow and enhancement of traffic safety measures for vehicular and pedestrian traffic
- Designing infrastructure elements for transportation, parking, sewer, and storm drain facilities
- Crossing guard services
- Animal services
- Street maintenance
- Maintaining and developing the City's urban forestry

PRIORITIES

The goal of the Publics Works Department is continued implementation of efficient and cost-effective services to preserve and enhance Riverside's infrastructure and promote a safe and healthy environment for our residents.

ACCOMPLISHMENTS

The Public Works Department celebrates the following recent accomplishments:

- Completed $63 million in Capital Improvement Projects.
- Paved 49.21 miles of roads.
- Trimmed 13,390 trees throughout the City.
- Implemented the Pilot Downtown Valet Parking Program in January 2026.
- Purchased 17 new heavy vehicles for Refuse.

CHALLENGES

The Public Works Department is currently addressing the following critical issues:

- The Santa Ana Regional Water Quality Board has issued a tentative order that would establish a regional Municipal Separate Storm Sewer System (MS4) permit with far-reaching economic consequences across the entire Public Works Department. Challenges that would result should the proposed MS4 permit be adopted include:

  - An estimated $400 million in capital improvement costs for retrofits, treatment systems, and green infrastructure
  - Ongoing inspection costs of water quality control features
  - Mandated integrated pest management program adoption
  - Increased maintenance costs of existing drainage facilities
  - Strict numerical thresholds related to water quality at our stormwater outfalls and within the Santa Ana River
  - Substantially increased costs for transportation projects, potentially impactful to all sidewalk and roadway (including maintenance) projects

- As of 2026, the proposed permit remains under review and has not been adopted. The Department continues to comply with current MS4 requirements while closely monitoring developments and participating in regional coordination efforts. Future budgets may require additional resources to address these potential new mandates while maintaining essential public works services.
- One of the primary challenges facing the Sewer Fund is rising cost pressures from ongoing operations, aging infrastructure, and evolving regulatory requirements. Sewer rates have not been adjusted since 2018 and have not kept pace with increasing expenditures. As a result, current projections indicate a growing variance between revenues and expenditures. By the end of FY 2026/27, the Sewer Fund is expected to face challenges in fully funding planned Capital Improvement Projects (CIP) and maintaining adequate reserve levels. A deficit position is anticipated beginning in FY 2027/28. To ensure long-term fiscal sustainability and the continued reliability of the sewer system, the City of Riverside is evaluating a potential sewer rate adjustment. A proposed rate adjustment is anticipated to be presented to the City Council during FY 2026/27.
- To address Refuse Fund financial and operational challenges, the City Council adopted a new residential solid waste structure from November 1, 2023, through June 30, 2028. Although the adopted five-year solid waste rate plan is projected to bring in additional revenue, a draw on Refuse Fund reserves will be required for at least two more years. This is the result of an intentional phase-in of increased residential rates, designed to gradually bring the fund into balance while mitigating the financial impacts of the new rates on customers. Accordingly, the Refuse Fund is expected to operate in a deficit position of $2.041 million in FY 2026/27 and a deficit position of $1.82 million in FY 2027/28. Solid Waste recently expanded it's fleet with the addition of 17 new collection vehicles which is expected to improve operational reliability.For a comprehensive review of the Refuse Funds financial position and long-term outlook refer to the Refuse Fund Five-Year Financial Plan on page 66.
- The Pavement Management Program helps maintain approximately 875 centerline miles of roads. The program utilizes roadway survey information to systematically recommend preventative and preservation strategies to maximize benefits to the community. The work includes, but is not limited to:
  - roadway repaving
  - crack and asphalt repairs
  - asphalt and street repairs due to water line damage
  - sidewalk repairs

The City's annual Measure Z paving budget will be reduced by $15.28 million over the next five years. Although this reduction is anticipated to be offset by Measure A funds at least over several years, this decrease may impact the City's ability to continue addressing the Pavement Condition Index (PCI).

The Department continues to explore innovative approaches to further augment street rehabilitation funding. This includes researching best practices and studying other programs. Additionally, the

Department is closely monitoring the Riverside County Transportation Commission's Traffic Relief Plan, which, if approved by voters, could provide an additional $7.0 million annually for pavement management.

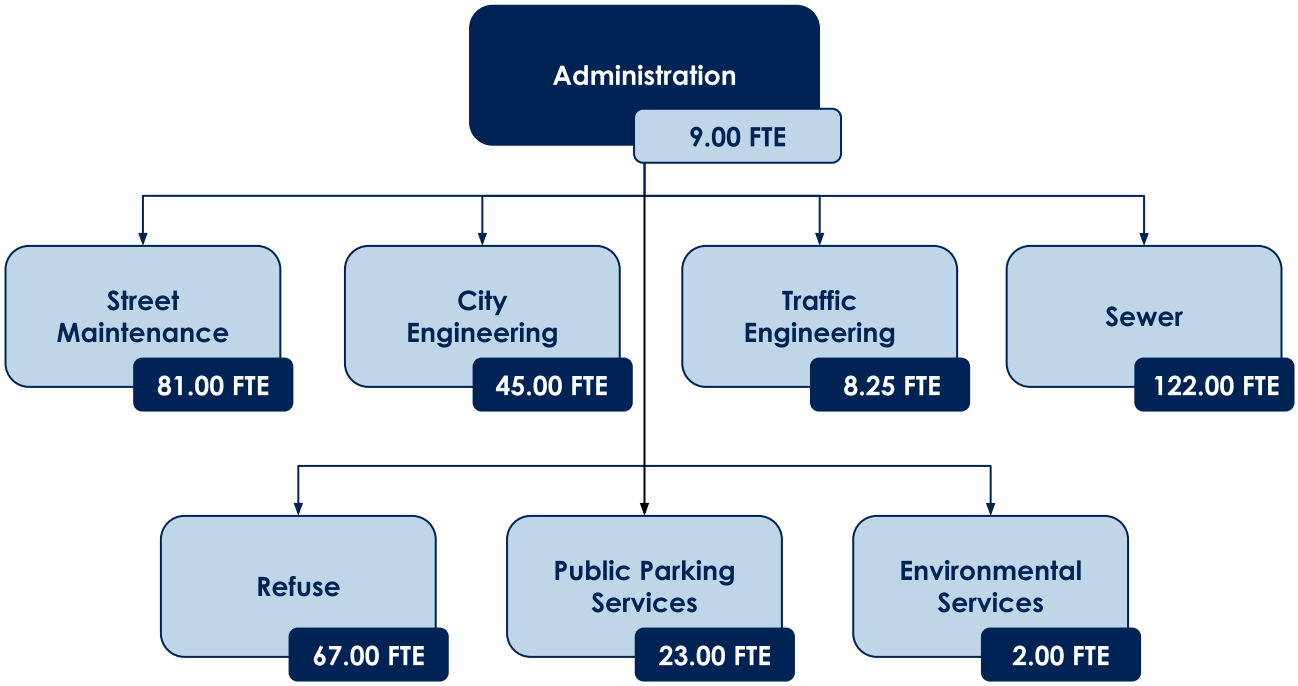
To mitigate the impact of street cuts on road conditions, the City is conducting a Pavement Trench Cut Study. Upon completion, recommendations will be implemented to require contractors, utility companies, and other entities performing street excavations to contribute financially to road repair.

Public Works remains committed to developing sustainable and stable pavement management strategies to ensure the long-term health of our city's roadways.

DEPARTMENT ORGANIZATION



Nathan Mustafa
Director



A complete schedule of the department's positions, a summary of changes, and a detailed explanation of position changes can be viewed at *Personnel - Public Works* on page 242.

BUDGET OVERVIEW

Five-Year Financial Plans including both revenues and expenses are available in the Five-Year Financial Plans section of this document for the Refuse (page 66), Sewer (page 69), and Public Parking (page 71) funds. The General Fund includes the overarching administrative function of the Public Works Department; allocation of the administrative costs related to the Refuse, Sewer, and Public Parking funds are recorded in Charges to Others in the respective funds.

All City departments are charged a proportional cost of internal support departments based on criteria that best match the services to benefitting departments. (Refer to page 131 for a full explanation of the Cost Allocation Plan.) In FY 2026/27, the Public Works Department's support charge totals $7,417,598 and $7,779,245 in FY 2027/28 for all funds under the Department's purview. This amount, and the amount of the support charge for all fiscal years, is excluded from the following tables to provide a more transparent view of the direct cost of the Public Works Department's programs and services.

Budget Summary by Expenditure Category - All Funds

	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
EXPENDITURE CATEGORY					
Personnel [5]	$ 39,724,730	$ 43,255,234	$ 48,834,193	$ 53,195,138	$ 57,195,996
Non-Personnel [1]	58,424,528	59,255,428	65,399,642	63,821,593	63,574,487
Special Projects [1]	9,582,346	12,373,498	13,005,649	12,633,925	13,245,225
Equipment Outlay [1]	2,792,353	10,376,618	2,356,387	2,254,598	2,355,002
Capital Outlay [3, 4, 6]	53,136,046	97,920,541	32,950,464	39,794,422	46,304,640
Debt Service / Debt Transfers Out	35,306,149	35,062,845	38,362,706	34,603,727	36,196,812
Operating Grants	75,237	1,958,133	-	-	-
Operating Transfers Out	2,111,891	660,627	-	-	-
Charges From Others	12,175,680	12,744,868	12,561,458	13,698,463	14,266,294
Charges to Others	(18,342,974)	(18,465,865)	(16,696,837)	(17,589,844)	(18,410,532)
Managed Savings	-	-	-	(500,000)	(944,936)
Total	**$ 194,985,986**	**$ 255,141,927**	**$ 196,773,662**	**$ 201,912,022**	**$ 213,782,988**

Budget Summary by Fund					
	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
FUND					
101 - General Fund [1,2]	$ 17,968,759	$ 22,064,993	$ 25,208,030	$ 24,606,495	$ 25,375,690
110 - Measure Z [1]	5,285,072	5,798,475	4,850,000	2,550,000	2,550,000
215 - Grants & Restricted Programs	152,758	2,326,561	-	-	-
230 - Special Gas Tax [3]	18,558,788	20,036,482	14,652,973	17,928,329	16,959,720
240 - Air Quality Improvement Fund	492,020	80,695	423,275	427,640	432,660
260 - NPDES Storm Drain	1,628,595	1,314,297	1,531,312	1,575,627	1,622,533
292 - Riverwalk Landscape Maintenance District	289,417	347,127	391,874	424,427	441,312
293 - Highlander Landscape Maintenance District	104,248	130,483	114,801	145,362	149,646
391 - Debt Service Fund – Public Works	2,724,689	2,723,000	2,725,250	2,723,000	2,721,250
401 - Capital Outlay	1,387,673	3,132,862	-	-	-
410 - Storm Drain	278,097	293,927	150,000	150,000	150,000
420 - Measure Z Capital Outlay	16,920,439	16,133,469	11,475,000	8,800,000	8,300,000
430 - Capital Outlay – Grants	882,433	20,540,733	-	-	-
431 - Transportation Projects	162,185	210	-	-	-
432 - Measure A Capital Outlay [4]	7,683,964	11,945,600	7,502,250	16,962,300	13,971,050
433 - Transportation Development Impact Fees	123,721	62,660	-	-	-
434 - Transportation Uniform Mitigation Fee (TUMF)	1,637,236	6,400,470	-	-	-
540 - Refuse	34,168,845	42,261,047	38,139,744	40,765,633	42,712,012
550 - Sewer [5,6]	73,456,936	90,653,561	79,021,623	72,875,792	85,053,491
570 - Public Parking	11,080,111	8,895,275	10,587,530	11,977,417	13,343,624
Total	**$ 194,985,986**	**$ 255,141,927**	**$ 196,773,662**	**$ 201,912,022**	**$ 213,782,988**

SIGNIFICANT CHANGES IN BUDGET

1. **Various / 101 - General Fund and 110 - Measure Z:** Includes cost reductions of $3.5 million in FY 2026/27 and $4.5 million in FY 2027/28 across various divisions to address the budget deficit including, but not limited to, pavement rehabilitation (offset by Measure A), construction material, personnel savings.
2. **Various / 101 - General Fund:** Includes $2.0 million General Fund in FY 2026/27 and $2.6 million in FY 2027/28 to support critical needs including funding for Animal Services County contract and city programming, and irrigation supplies, repair, and replacement.
3. **Capital Outlay / 230 - Special Gas Tax Fund:** Increase in Capital Outlay in the amount of $3.2 million in the Special Gas Tax Fund.
4. **Capital Outlay / 432 - Measure A Capital Outlay Fund :** Increase $9.3 million in the Measure A Capital Outlay Fund.
5. **Personnel / 550 - Sewer Fund:** Increase 1.00 FTE for Wastewater Mechanical supervisor in Sewer; Position will be charged to 510 - Electric Fund and 550 - Sewer Fund.
6. **Capital Outlay / 550 - Sewer Fund:** Increase in Capital Outlay in the amount of $9.8 million in the Sewer Fund.

DIVISION/PROGRAM BUDGETS

ADMINISTRATION

This Division provides administrative support, oversight and leadership to Public Works divisions and manages the Department's general operations to ensure efficient and effective service delivery while ensuring alignment with the City's Strategic Plan, goals, and objectives.

The Administrative division also oversees two public health and safety contracts for the City:

- **Animal Control** (field and shelter services) are provided by the County of Riverside, Department of Animal Services. Their staff provide enforcement of state and local laws in addition to picking up stray animals, responding to dog attacks, dog bites, humane investigations of neglect, barking complaints, dead animal pickup issuing dog licenses, kennel/cattery inspections, issuance of warnings/citations, and operating a 64,000 square foot campus that facilitates veterinary care, adoptions, training classes and more.
- **School Crossing Guards** services are provided by All City Management Services (ACMS). Crossing guards assist elementary, middle, or high School students going to and from schools in the Riverside Unified School District, Alvord Unified School District, and private schools within the City. ACMS coordinates scheduling and posting of crossing guards at locations determined by the respective school districts.

Administration (4100, 4190)	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
101 - GENERAL FUND					
Personnel	$ 1,584,241	$ 1,729,701	$ 1,939,612	$ 2,045,977	$ 2,205,065
Non-Personnel	80,254	85,730	107,027	259,641	249,131
Debt Service / Debt Transfers Out	1,352,810	1,363,443	1,367,122	1,369,489	1,364,645
Charges From Others	129,848	118,520	123,464	132,364	140,950
Charges to Others	(2,689,942)	(2,794,628)	(2,901,881)	(3,382,306)	(3,551,517)
Total 101 - General Fund	**$ 457,211**	**$ 502,766**	**$ 635,344**	**$ 425,165**	**$ 408,274**
391 - DEBT SERVICE FUND – PUBLIC WORKS					
Debt Service / Debt Transfers Out	$ 2,724,689	$ 2,723,000	$ 2,725,250	$ 2,723,000	$ 2,721,250
Total 391 - Debt Service Fund – Public Works	**$ 2,724,689**	**$ 2,723,000**	**$ 2,725,250**	**$ 2,723,000**	**$ 2,721,250**
Total Administration	**$ 3,181,900**	**$ 3,225,766**	**$ 3,360,594**	**$ 3,148,165**	**$ 3,129,524**

STREET MAINTENANCE

The Streets Maintenance Division provides maintenance of public right-of-way for residents and the public as well as support services to other departments. This Division has several sections that perform unique functions:



The **Administration Section** provides administrative support, oversight, and leadership to the Division. This section's primary responsibility is to manage the division's general operations to ensure efficient and effective service delivery while ensuring alignment with the City's Strategic Plan, goals, and objectives.

The **Streets Maintenance Section** provides maintenance for City rights-of-way, including: paving residential streets, parking lots, road repair, and other projects as needed; concrete repair of sidewalks, curb/gutters, driveway approach, cross gutters, etc.; street painting and striping of curbs, crosswalks, stencils, parking spaces, etc.; grading of streets, shoulders, and alleys; slurry and crack seal; pothole maintenance; guardrail repair and replacement; walls and fencing repair; sign repair and replacement; graffiti removal; weed control; and, storm events repairs.



The **Storm Drain Maintenance Section** maintains the City's drainage systems to facilitate a clean and healthy environment and to assist in the prevention of flooding conditions.

The **Traffic Signal Maintenance Section** provides maintenance of all City traffic signals, inspection of all traffic signal construction projects, and repair of damaged traffic signal equipment as needed to ensure they operate for optimum pedestrian and motorist use.

The **Urban Forestry and Landscape Section** provides landscape maintenance in public rights-of-way, reverse frontages, and medians. The City uses independent contractors for landscape and street tree maintenance and tree trimming for utility line clearance. They also work with private contractors, volunteer organizations, and citizens when working in and around trees and landscaping within the City jurisdiction. Urban Forestry and Landscape oversees approximately 167,000 trees and manages over 450 acres of landscaping throughout the 81 square miles of the City of Riverside.

Street Maintenance (4110)	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
101 - GENERAL FUND					
Personnel	$ 7,106,189	$ 7,822,248	$ 9,381,393	$ 10,194,434	$ 10,943,834
Non-Personnel	10,460,890	11,005,276	12,570,017	12,269,856	12,468,144
Special Projects	1,000	3,000	18,638	18,976	19,335
Debt Service / Debt Transfers Out	-	27	-	-	-
Charges From Others	965,923	918,734	939,352	1,199,318	1,286,002
Charges to Others	(5,967,241)	(5,864,583)	(6,282,607)	(5,992,333)	(6,388,024)
Managed Savings	-	-	-	(409,090)	(773,130)
Total 101 - General Fund	**$ 12,566,761**	**$ 13,884,702**	**$ 16,626,793**	**$ 17,281,161**	**$ 17,556,161**
110 - MEASURE Z					
Non-Personnel	$ 3,706,958	$ 3,549,886	$ 3,250,000	$ 1,750,000	$ 1,750,000
Special Projects	-	-	1,600,000	800,000	800,000
Equipment Outlay	1,578,114	2,248,589	-	-	-
Total 110 - Measure Z	**$ 5,285,072**	**$ 5,798,475**	**$ 4,850,000**	**$ 2,550,000**	**$ 2,550,000**
292 - RIVERWALK LANDSCAPE MAINTENANCE DISTRICT					
Non-Personnel	$ 167,763	$ 166,103	$ 256,097	$ 276,805	$ 282,410
Charges From Others	121,654	181,024	135,777	147,622	158,902
Total 292 - Riverwalk Landscape Maintenance District	**$ 289,417**	**$ 347,127**	**$ 391,874**	**$ 424,427**	**$ 441,312**
293 - HIGHLANDER LANDSCAPE MAINTENANCE DISTRICT					
Non-Personnel	$ 104,248	$ 130,483	$ 114,801	$ 145,362	$ 149,646
Total 293 - Highlander Landscape Maintenance District	**$ 104,248**	**$ 130,483**	**$ 114,801**	**$ 145,362**	**$ 149,646**
Total Street Maintenance	**$ 18,245,498**	**$ 20,160,787**	**$ 21,983,468**	**$ 20,400,950**	**$ 20,697,119**

CITY ENGINEERING

The City Engineering Division is comprised of five sections providing for the planning, design, and construction management of street, storm water, and sewer collection improvements, including right-of-way acquisition and environmental compliance. This Division ensures the City's infrastructure will meet existing and future needs of the citizens of Riverside. This Division is organized into several sections that provide services in support of the division and its purpose:

The **Engineering Section** manages the planning and engineering design of transportation, parking, sewer, and storm water facilities.

The **Contract Administration Section** provides construction engineering and inspection services for the City's capital improvement projects as well as private development projects; oversees the issuance of various permits within the public right-of-way; and ensures private development projects are constructed in accordance with City standards.

The **Land Development Section** provides services to anyone who is developing or redeveloping property within the City of Riverside by issuing various types of permits, processing plan checks, and handling research requests. They also work closely with other departments to provide conditions of approval associated with Building & Safety permits and Planning cases such as lot line adjustments, rezoning, conditional use permits, design reviews, tract/parcel maps, and more.

The **Survey/Land Records Management Section** plans and conducts preliminary, construction, and boundary surveys to establish alignments, elevations, and other geodetic measurements for City projects; writes legal descriptions for use in easements, deeds, leases, or other legal documents; and reviews and performs map checking of parcel maps, tract maps, and other survey related items for private development related projects which are submitted by private Engineering/Surveying firms.



Additionally, the City Engineering Division applies and secures grant funding from multiple sources such as: Active Transportation Program (ATP); Clean Transportation Funding - Mobile Source Air Pollution Reduction Review Committee (MSRC); Congestion Mitigation Air Quality (CMAQ) Program; Highway Safety Improvement Program (HSIP); Riverside County Flood Control & Water Conversation District (RCFCD & WCD); Surface Transportation Program (STP); Transportation Uniform Mitigation Fee (TUMF) Program; Northside Specific Plan Master Drainage Plan (MDP) Study and Highgrove Channel – Secure funding for MDP study and Highgrove channel improvements.

City Engineering (4115)	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
101 - GENERAL FUND					
Personnel	$ 6,015,808	$ 6,861,381	$ 7,348,668	$ 8,161,801	$ 8,796,314
Non-Personnel	380,992	365,881	304,238	308,559	309,731
Debt Service / Debt Transfers Out	-	4,001	-	-	-
Charges From Others	716,500	672,401	689,123	812,841	820,088
Charges to Others	(4,505,583)	(4,985,974)	(4,810,118)	(4,826,971)	(4,970,627)
Managed Savings	-	-	-	(45,455)	(85,903)
Total 101 - General Fund	**$ 2,607,717**	**$ 2,917,690**	**$ 3,531,911**	**$ 4,410,775**	**$ 4,869,603**
215 - GRANTS & RESTRICTED PROGRAMS					
Operating Grants	$ -	$ (10,000)	$ -	$ -	$ -
Total 215 - Grants & Restricted Programs	**$ -**	**$ (10,000)**	**$ -**	**$ -**	**$ -**
Total City Engineering	**$ 2,607,717**	**$ 2,907,690**	**$ 3,531,911**	**$ 4,410,775**	**$ 4,869,603**

TRAFFIC ENGINEERING

The Traffic Engineering Division of the Public Works Department facilitates the safe and efficient movement of traffic within the City by optimizing traffic flow on arterial streets; enhancing roadway, neighborhood, and school zone safety; and improving traffic management citywide by applying state-of-the-art traffic and transportation engineering technologies and methods. The major programs and services provided by this Division include:

- Traffic impact analyses
- School traffic studies
- Signing, striping and traffic signal plans for capital improvement projects
- Traffic signals management and signal modifications
- Traffic Management Center operations and oversight, allowing engineers to monitor live traffic and adjust signal timing as needed
- Active transportation and safety projects
- Vehicle and traffic safety research in concert with local universities

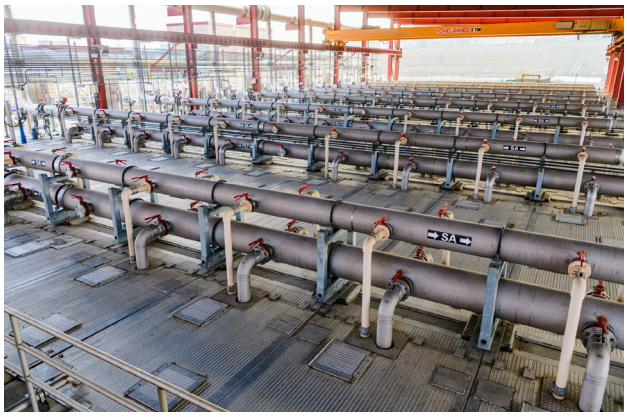
Traffic Engineering (4120)	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
101 - GENERAL FUND					
Personnel	$ 1,016,663	$ 1,317,754	$ 1,478,329	$ 1,669,652	$ 1,814,888
Non-Personnel	1,175,530	2,761,389	2,883,374	733,871	683,352
Equipment Outlay	-	750,000	-	-	-
Charges From Others	464,740	471,345	509,905	587,461	589,612
Charges to Others	(332,864)	(534,825)	(459,805)	(455,595)	(459,661)
Managed Savings	-	-	-	(45,455)	(85,903)
Total 101 - General Fund	**$ 2,324,069**	**$ 4,765,663**	**$ 4,411,803**	**$ 2,489,934**	**$ 2,542,288**
Total Traffic Engineering	**$ 2,324,069**	**$ 4,765,663**	**$ 4,411,803**	**$ 2,489,934**	**$ 2,542,288**

SEWER

The Sewer Division, also known as the Wastewater Services Division, operates and maintains the Riverside Water Quality Control Plant (RWQCP) that serves a population of more than 300,000 within the City and 96,000 customers within the surrounding communities of Jurupa, Rubidoux, Edgemont, and Highgrove. The City's collection system consists of approximately 800 miles of gravity sewers and

20 wastewater pump stations. The RWQCP provides preliminary, secondary, and tertiary treatment for approximately 46 million gallons per day. The operation of the Sewer Division is managed by individual teams as follows:

- **Administration and Regulatory Compliance** provides administrative support, oversight, and leadership to the Division. The section's primary responsibility is to manage the Division's general operations, finances, and regulatory reporting to ensure efficient and effective service delivery while ensuring alignment with the City's Strategic Plan, goals, and objectives.
- **Collection System Maintenance** provides sewer maintenance and repair activities to minimize the number of complaints, reduce the frequency of wastewater overflows, and respond to service requests while protecting public health, the environment, and meeting regulatory requirements.
- **Plant Maintenance** provides machinery and equipment maintenance, and repair and replacement planned, preventive, and emergency) support for the Division to optimize the useful life and operation of all Sewer treatment operational processes and assets.
- **Electrical and Instrument Maintenance** conducts electrical and instrument maintenance (planned, preventive, and emergency) for the Division to optimize the useful life of operational assets.
- **Supervisory Control and Data Acquisition (SCADA) Maintenance** installs, configures, tests, and troubleshoots control equipment such as Programmatic Logic Controllers (PLC), computer network servers, and related software. They also supervise and provide direction and inspection of contractors performing repair or installation and programming of PLCs and related software.



- **Treatment Services** provides the treatment and recycling of the community's wastewater in compliance with all federal, state, and local regulations/requirements. This includes handling Public Works 311 customer service calls 24 hours per day, 7 days per week.
- **Environmental Compliance** administers and implements the City's Environmental Protection Agency (EPA) required Pretreatment Program and provides services to the City's commercial and industrial business to ensure that they will meet regulatory water quality requirements for discharge to the City's sewer system.
- **The Warehouse Section** orders, receives, accepts, and unpacks incoming equipment and supplies to support plant operations and maintenance activities. In addition, staff check and maintain stock records and inventories; review delivery receipts with purchase orders; assign stock numbers to incoming supplies and materials; and place items in their assigned location.
- **Laboratory Services** provides accurate and timely laboratory analyses and information for the Division to monitor and ensure compliance with all federal, state, and local regulation/ requirements.
- **Capital Engineering Services** plans and designs wastewater facility improvements, including construction activities, so that the City's infrastructure and assets will meet the existing and future needs of the business.
- **Plant Construction Support** administers the Division's capital improvement construction project contracts and inspection activities in an efficient and timely manner.

Sewer (4125)	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
215 - GRANTS & RESTRICTED PROGRAMS					
Operating Grants	$ -	$ 1,894,500	$ -	$ -	$ -
Total 215 - Grants & Restricted Programs	**$ -**	**$ 1,894,500**	**$ -**	**$ -**	**$ -**
550 - SEWER					
Personnel	$ 15,056,640	$ 16,504,368	$ 18,072,232	$ 19,894,723	$ 21,349,941
Non-Personnel	20,601,714	21,235,793	23,919,968	24,393,206	23,390,174
Special Projects	2,210,563	2,243,645	2,453,639	2,511,419	2,578,592
Equipment Outlay	355,567	528,620	1,230,708	941,138	841,138
Capital Outlay	8,735,800	23,292,603	3,860,000	290,000	10,090,000
Debt Service / Debt Transfers Out	25,850,933	25,936,989	28,123,322	24,100,266	25,949,150
Charges From Others	2,384,997	2,683,833	2,358,429	2,553,458	2,687,362
Charges to Others	(1,739,278)	(1,772,290)	(996,675)	(1,808,418)	(1,832,866)
Total 550 - Sewer	**$ 73,456,936**	**$ 90,653,561**	**$ 79,021,623**	**$ 72,875,792**	**$ 85,053,491**
Total Sewer	**$ 73,456,936**	**$ 92,548,061**	**$ 79,021,623**	**$ 72,875,792**	**$ 85,053,491**

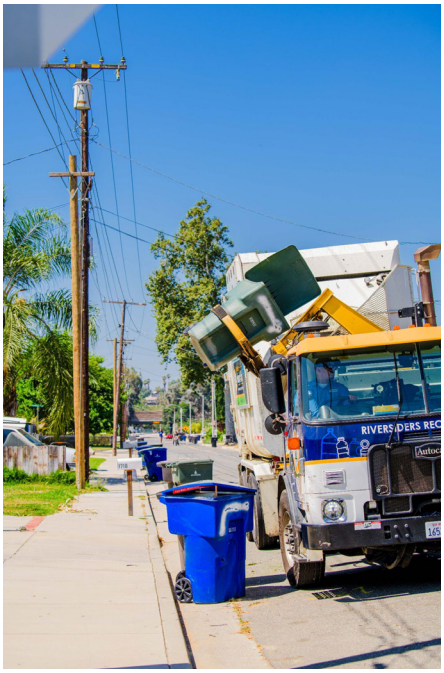
*Although the entire Sewer Fund falls under the purview of the Public Works Department, some activity is not recorded within the Department. For a comprehensive view of the Sewer Fund budget, refer to the Sewer Fund Five-Year Financial Plan on page 69 and the expenditure schedules in the Expenditure Overview section page 133).

REFUSE

The Refuse Division provides high quality trash and recycling services for commercial and residential customers within the City of Riverside and operates the City's street sweeping program. The Refuse Division is organized by sections with unique responsibilities that support the Refuse program:

The **Administration Section** provides administrative support, oversight, and leadership to the Division. Their primary responsibility is to manage the Division's general operations to ensure efficient and effective service delivery while ensuring alignment with the City's Strategic Plan, goals, and objectives.

The **Collection Section** provides trash collection to promote a clean, healthy, and beautiful environment through curbside and drop-off trash collections. Convenient curbside and drop-off trash collection services promote a healthy, clean, and beautiful environment. Several disposal options are available for residents, from regularly scheduled trash, green waste, and recyclables pickup to special pickup services for bulky items, appliances, and used oil. There are also several Clean-Up Riverside's Environment (CURE) collection events held throughout the year to assist residents with the proper disposal of household items.



The **Refuse Disposal Section** provides services required to maintain the closed landfill including maintaining and complying with proper State and Federal permits.

The **Street Sweeping Section** provides bi-weekly street cleaning service along streets with curb and gutter improvements and increased levels in high traffic areas such as downtown. Sweeping is provided not only to beautify the City, but also to comply with Federal Clean Water requirements which require the City to take measures to prevent debris and contaminants from entering our waterways. Street sweeping is one of the most effective ways to meet this goal and is required under our permit to discharge water from storm drains into the Santa Ana River.

The **General Government Section** supports the services of Keep Riverside Clean and Beautiful (KRCB). KRCB is a nonprofit organization which coordinates community volunteer events throughout the year for City residents, including litter pick up, graffiti paint outs, and beautification projects. They also administer the Adopt-a-Street and Adopt-a-Trail programs to encourage volunteers to help keep our streets and trails clean and beautiful.

Refuse (4130)	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
215 - GRANTS & RESTRICTED PROGRAMS					
Non-Personnel	$ 162,600	$ 332,223	$ -	$ -	$ -
Special Projects	4,600	-	-	-	-
Operating Grants	75,350	73,633	-	-	-
Total 215 - Grants & Restricted Programs	**$ 242,550**	**$ 405,856**	**$ -**	**$ -**	**$ -**
540 - REFUSE					
Personnel	$ 7,225,701	$ 6,796,265	$ 8,215,991	$ 8,613,848	$ 9,236,565
Non-Personnel	15,907,575	14,400,272	15,234,410	16,241,995	16,697,370
Special Projects	7,154,637	10,013,990	8,206,572	8,538,562	9,078,524
Equipment Outlay	106,187	6,701,383	1,100,000	1,300,000	1,500,000
Capital Outlay	55,590	363,318	224,588	282,509	344,217
Debt Service / Debt Transfers Out	599,876	690,274	1,418,120	1,741,940	1,534,385
Charges From Others	3,446,334	3,665,630	3,787,242	4,097,590	4,372,717
Charges to Others	(327,055)	(370,085)	(47,179)	(50,811)	(51,766)
Total 540 - Refuse	**$ 34,168,845**	**$ 42,261,047**	**$ 38,139,744**	**$ 40,765,633**	**$ 42,712,012**
Total Refuse	**$ 34,411,395**	**$ 42,666,903**	**$ 38,139,744**	**$ 40,765,633**	**$ 42,712,012**

PUBLIC PARKING SERVICES



The Public Parking Services Division operates as a citywide ambassadorship to enhance the quality of life to residents, businesses, commuters, and visitors on a daily basis by educating the public on parking policies and maximizing parking opportunities.

Division staff administers and manages the City's parking facilities which include garages, parking lots, and on-street parking; oversees parking enforcement; processes parking citations; assigns preferential parking; oversees valet parking, and provides and maintains parking meters and garage access control equipment in the downtown area. The Division is comprised of two sections:



- **Operations** oversees all administrative tasks of the division including contract management; policy development and implementation; downtown parking operations; on-street metered parking, off-street metered parking, garage self-parking, monthly parking, event parking and valet parking; parking security, garage surveillance and parking cleanliness and customer service addressing citation payments, preferential permit zones (PPZ) applications, citation appeals, and service request management, etc.
- **Enforcement** is composed of parking control representatives responsible for ensuring that vehicles are parked in compliance with local parking laws and ordinances. Parking enforcement includes Street Sweeping, City-Wide Service Requests, Auto Center Time-Limited Zones, Downtown Metered Spaces, Downtown Reserved Spaces, School Dropoff/Pickup, Fire Lanes, Loading Zones, Red Curbs, Time-Limited Spaces, Fire Hydrants, Disabled Spaces, Preferential Permit Zones (PPZ), Commercial Parking, Overnight Recreational Vehicle (RV) Parking, and all parking regulations authorized in the California Vehicle Code and Riverside Municipal Code.

Public Parking Services (4150, 4151)	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
570 - PUBLIC PARKING					
Personnel	$ 1,396,472	$ 1,944,821	$ 2,020,500	$ 2,231,010	$ 2,426,748
Non-Personnel	5,453,065	4,994,999	6,396,330	7,081,986	7,227,918
Equipment Outlay	-	114,000	-	-	-
Capital Outlay	1,046,620	837,437	900,000	1,193,381	2,300,000
Debt Service / Debt Transfers Out	1,778,851	1,620,861	2,001,642	1,944,032	1,904,132
Operating Transfers Out	2,111,891	-	-	-	-
Charges From Others	337,438	474,416	444,130	586,418	626,397
Charges to Others	(1,044,226)	(1,091,259)	(1,175,072)	(1,059,410)	(1,141,571)
Total 570 - Public Parking	**$ 11,080,111**	**$ 8,895,275**	**$ 10,587,530**	**$ 11,977,417**	**$ 13,343,624**
Total Public Parking	**$ 11,080,111**	**$ 8,895,275**	**$ 10,587,530**	**$ 11,977,417**	**$ 13,343,624**

CAPITAL PROJECTS

This division is used to track the departments' capital projects related to public parking, railroad, storm drain, and transportation facilities that are funded by general and/or restricted revenue sources. Enterprise fund capital projects are recorded in their respective funds. Please refer to the *Capital Improvement Program Overview* section beginning on page 179 for more information, and the City's separate publication titled *FY 2026-2031 Capital Improvement Program* for project details.

Capital Improvement Projects (4135, 4195)	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
101 - GENERAL FUND					
Non-Personnel	$ 20,651	$ -	$ -	$ -	$ -
Equipment Outlay	15,850	17,672	25,679	13,460	13,864
Charges to Others	(23,500)	(23,500)	(23,500)	(14,000)	(14,500)
Total 101 - General Fund	**$ 13,001**	**$ (5,828)**	**$ 2,179**	**$ (540)**	**$ (636)**
230 - SPECIAL GAS TAX					
Capital Outlay	$ 15,471,691	$ 16,909,385	$ 11,565,876	$ 14,841,232	$ 13,872,623
Operating Transfers Out	-	40,000	-	-	-
Charges From Others	3,087,097	3,087,097	3,087,097	3,087,097	3,087,097
Total 230 - Special Gas Tax	**$ 18,558,788**	**$ 20,036,482**	**$ 14,652,973**	**$ 17,928,329**	**$ 16,959,720**
401 - CAPITAL OUTLAY					
Capital Outlay	$ 1,387,673	$ 2,746,857	$ -	$ -	$ -
Operating Transfers Out	-	386,005	-	-	-
Total 401 - Capital Outlay	**$ 1,387,673**	**$ 3,132,862**	**$ -**	**$ -**	**$ -**
410 - STORM DRAIN					
Capital Outlay	$ 278,097	$ 293,927	$ 150,000	$ 150,000	$ 150,000
Total 410 - Storm Drain	**$ 278,097**	**$ 293,927**	**$ 150,000**	**$ 150,000**	**$ 150,000**
420 - MEASURE Z CAPITAL OUTLAY					
Personnel	$ 1,007	$ -	$ -	$ -	$ -
Capital Outlay	16,919,432	16,133,469	11,475,000	8,800,000	8,300,000
Total 420 - Measure Z Capital Outlay	**$ 16,920,439**	**$ 16,133,469**	**$ 11,475,000**	**$ 8,800,000**	**$ 8,300,000**
430 - CAPITAL OUTLAY – GRANTS					
Capital Outlay	$ 882,546	$ 20,540,733	$ -	$ -	$ -

Capital Improvement Projects (4135, 4195)	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
Operating Grants	(113)	-	-	-	-
Total 430 - Capital Outlay – Grants	**$ 882,433**	**$ 20,540,733**	**$ -**	**$ -**	**$ -**
431 - TRANSPORTATION PROJECTS					
Capital Outlay	$ 162,185	$ 210	$ -	$ -	$ -
Total 431 - Transportation Projects	**$ 162,185**	**$ 210**	**$ -**	**$ -**	**$ -**
432 - MEASURE A CAPITAL OUTLAY					
Non-Personnel	$ 6,500	$ -	$ -	$ -	$ -
Equipment Outlay	-	16,354	-	-	-
Capital Outlay	4,678,474	9,113,672	4,775,000	14,237,300	11,247,800
Debt Service / Debt Transfers Out	2,998,990	2,724,250	2,727,250	2,725,000	2,723,250
Operating Transfers Out	-	91,324	-	-	-
Total 432 - Measure A Capital Outlay	**$ 7,683,964**	**$ 11,945,600**	**$ 7,502,250**	**$ 16,962,300**	**$ 13,971,050**
433 - TRANSPORTATION DEVELOPMENT IMPACT FEES					
Capital Outlay	$ 123,721	$ 62,660	$ -	$ -	$ -
Total 433 - Transportation Development Impact Fees	**$ 123,721**	**$ 62,660**	**$ -**	**$ -**	**$ -**
434 - TRANSPORTATION UNIFORM MITIGATION FEE (TUMF)					
Capital Outlay	$ 1,637,236	$ 6,257,172	$ -	$ -	$ -
Operating Transfers Out	-	143,298	-	-	-
Total 434 - Transportation Uniform Mitigation Fee (TUMF)	**$ 1,637,236**	**$ 6,400,470**	**$ -**	**$ -**	**$ -**
Total Capital Improvement Projects	**$ 47,647,537**	**$ 78,540,585**	**$ 33,782,402**	**$ 43,840,089**	**$ 39,380,134**

ENVIRONMENTAL SERVICES

The Environmental Services Division of the Public Works Department administers environmental programs related to storm water and air quality. Through these programs, the Division improves local waterways and regional air quality and ensures compliance with local and state regulatory agencies.

The Environmental Services team participates in and implements compliance strategies for Total Maximum Daily Load (TMDL) programs for both Canyon Lake/Lake Elsinore and the Middle Santa Ana River TMDLs for Nutrients and Bacteria, respectively. The team also represents the City at Santa Ana Region Technical Advisory Committee (TAC) meetings.

The major programs in this Division include:

- Perform inspections of City facilities and sites' Water Quality Management Plans (WQMP).
- Implement the Trash Capture Plan to comply with State Trash Amendments.
- Perform stormwater sampling to identify areas or sources that have high concentrations of the target pollutants of nutrients and bacteria.
    - Administer the following Air Quality Programs: Riverside Go Transit: Sales of discounted bus passes to City residents; City Pass: City employees ride Riverside Transit Authority buses for free; Alternative Fuel Rebate Program: $500 rebate for electric vehicle purchases; and Rideshare Program: Quarterly prize drawing for employees who rideshare.

Environmental Services (4140)	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
240 - AIR QUALITY IMPROVEMENT FUND					
Non-Personnel	$ 75,838	$ 64,713	$ 103,210	$ 104,242	$ 105,284
Special Projects	14,621	12,946	316,800	319,968	323,774
Equipment Outlay	399,993	-	-	-	-
Charges From Others	1,568	3,036	3,265	3,430	3,602
Total 240 - Air Quality Improvement Fund	**$ 492,020**	**$ 80,695**	**$ 423,275**	**$ 427,640**	**$ 432,660**
260 - NPDES STORM DRAIN					
Personnel	$ 322,009	$ 278,696	$ 377,468	$ 383,693	$ 422,641
Non-Personnel	119,950	162,680	260,170	256,070	261,327
Special Projects	196,925	99,917	410,000	445,000	445,000
Equipment Outlay	336,642	-	-	-	-
Capital Outlay	133,488	304,172	-	-	-
Charges From Others	519,581	468,832	483,674	490,864	493,565
Total 260 - NPDES Storm Drain	**$ 1,628,595**	**$ 1,314,297**	**$ 1,531,312**	**$ 1,575,627**	**$ 1,622,533**
Total Environmental Services	**$ 2,120,615**	**$ 1,394,992**	**$ 1,954,587**	**$ 2,003,267**	**$ 2,055,193**

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NON-DEPARTMENTAL

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NON-DEPARTMENTAL

DEPARTMENT OVERVIEW

The Non-Departmental budget includes activities that are not specific to departmental operations. Such activities include: Development Agreements; General Debt; General Fund Operating Transfers; Animal Control contract; Crossing Guards contract; City Hall building maintenance and occupancy costs; and, Employee Parking.

BUDGET OVERVIEW

Budget Summary by Expenditure Category - All Funds

EXPENDITURE CATEGORY	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
Personnel [1]	$ 29,725	$ 297,240	$ (9,578,086)	$ (13,181,747)	$ (11,216,569)
Non-Personnel [2]	5,599,676	7,219,950	6,879,260	(2,468,530)	3,191,154
Special Projects	4,120,775	3,882,035	5,464,084	6,279,708	7,129,070
Capital Outlay	-	748,507	-	-	-
Debt Service / Debt Transfers Out [3]	18,824,690	20,550,220	20,381,837	20,937,111	19,842,016
Operating Grants	1,632,598	1,825,127	-	-	-
Operating Transfers Out	70,539,029	104,901,921	49,190,041	30,805,351	31,250,750
Charges From Others	503,725	563,385	568,815	699,086	732,397
Charges to Others	(1,696,448)	(2,323,622)	(2,343,581)	(2,697,017)	(2,800,416)
Total	**$ 99,553,770**	**$ 137,664,763**	**$ 70,562,370**	**$ 40,373,962**	**$ 48,128,402**

Budget Summary by Fund

FUND	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
101 - General Fund	$ 76,930,271	$ 78,053,693	$ 42,656,203	$ 20,434,786	$ 29,862,376
110 - Measure Z	19,939,556	25,998,718	27,906,167	19,939,176	18,266,026
215 - Grants & Restricted Programs	2,683,943	32,863,845	-	-	-
401 - Capital Outlay	-	748,507	-	-	-
Total	**$ 99,553,770**	**$ 137,664,763**	**$ 70,562,370**	**$ 40,373,962**	**$ 48,128,402**

SIGNIFICANT CHANGES IN BUDGET

1. **Personnel / 101 - General Fund:** Amounts includes sick and vacation payoff for separating and retiring employees and the budgeted vacancy factor.
2. **Non-Personnel / 101 - General Fund:** Decreased due to a one-time General Liability true-up. Other City funds are covering their proportional share of $7.5 million in historical contributions originally made by the General Fund and Measure Z to achieve City Council reserve targets.
3. **Operating Transfers Out / 101 - General Fund:** Decreased due to updated Section 115 Trust contributions and capital improvement project funding.

DIVISION/PROGRAM BUDGETS

CITY MANAGER

The City Manager's Office oversees this Division which includes funding for the City's operational audits as well as unforeseen costs via a Fiscal Management account.

City Manager (7211)	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
101 - GENERAL FUND					
Special Projects	$ 195,070	$ 257,800	$ 500,000	$ 387,000	$ 387,000
Charges From Others	8,028	8,783	9,061	11,533	12,377
Total 101 - General Fund	**$ 203,098**	**$ 266,583**	**$ 509,061**	**$ 398,533**	**$ 399,377**
215 - GRANTS & RESTRICTED PROGRAMS					
Personnel	$ 31,868	$ 297,240	$ -	$ -	$ -
Operating Grants	1,632,598	1,825,127	-	-	-
Operating Transfers Out	1,019,477	30,730,008	-	-	-
Charges From Others	-	11,470	-	-	-
Total 215 - Grants & Restricted Programs	**$ 2,683,943**	**$ 32,863,845**	**$ -**	**$ -**	**$ -**
Total City Manager	**$ 2,887,041**	**$ 33,130,428**	**$ 509,061**	**$ 398,533**	**$ 399,377**

GENERAL SERVICES

This Non-Departmental Division is used to track financial activity associated with city-owned property, including City Hall. General Services provides oversight for this Division.

General Services (7222)	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
101 - GENERAL FUND					
Personnel	$ (2,143)	$ -	$ -	$ -	$ -
Non-Personnel	1,494,321	1,443,826	1,475,848	1,465,108	1,535,377
Debt Service / Debt Transfers Out	766,010	754,185	754,792	729,331	729,551
Charges From Others	35,628	20,000	20,600	42,381	43,652
Total 101 - General Fund	**$ 2,293,816**	**$ 2,218,011**	**$ 2,251,240**	**$ 2,236,820**	**$ 2,308,580**
110 - MEASURE Z					
Non-Personnel	$ -	$ 169,353	$ -	$ -	$ -
Total 110 - Measure Z	**$ -**	**$ 169,353**	**$ -**	**$ -**	**$ -**
401 - CAPITAL OUTLAY					
Capital Outlay	$ -	$ 748,507	$ -	$ -	$ -
Total 401 - Capital Outlay	**$ -**	**$ 748,507**	**$ -**	**$ -**	**$ -**
Total General Services	**$ 2,293,816**	**$ 3,135,871**	**$ 2,251,240**	**$ 2,236,820**	**$ 2,308,580**

FINANCE

The Finance Department administers this Non-Departmental Division, which was established to track development agreements; to record operating transfers for specific funds; and to allocate miscellaneous citywide costs including merchant fees and Corporation Yard use.

Finance (7223)	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
101 - GENERAL FUND					
Personnel	$ -	$ -	$ (9,578,086)	$ (13,181,747)	$ (11,216,569)
Non-Personnel	2,510,359	3,432,117	2,894,706	(6,958,724)	(1,497,275)
Special Projects	6,003	114,333	250,000	150,000	150,000
Debt Service / Debt Transfers Out	16,385,150	18,122,665	17,954,245	18,534,630	19,112,465
Operating Transfers Out	51,253,526	50,015,918	23,556,674	12,539,325	12,984,724
Charges From Others	251,502	262,315	265,708	267,465	269,755
Charges to Others	(1,696,448)	(2,323,622)	(2,343,581)	(2,697,017)	(2,800,416)
Total 101 - General Fund	**$ 68,710,092**	**$ 69,623,726**	**$ 32,999,666**	**$ 8,653,932**	**$ 17,002,684**
110 - MEASURE Z					
Special Projects	$ -	$ -	$ 600,000	$ -	$ -
Debt Service / Debt Transfers Out	1,673,530	1,673,370	1,672,800	1,673,150	-
Operating Transfers Out	18,266,026	24,155,995	25,633,367	18,266,026	18,266,026
Total 110 - Measure Z	**$ 19,939,556**	**$ 25,829,365**	**$ 27,906,167**	**$ 19,939,176**	**$ 18,266,026**
Total Finance	**$ 88,649,648**	**$ 95,453,091**	**$ 60,905,833**	**$ 28,593,108**	**$ 35,268,710**

COMMUNITY & ECONOMIC DEVELOPMENT

This Division is overseen by the Community & Economic Development Department; it was established to track property maintenance for several former Redevelopment Agency (RDA) properties that are now owned by the City.

Community & Economic Development (7228)	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
101 - GENERAL FUND					
Non-Personnel	$ 15,285	$ 14,124	$ 51,960	$ 52,120	$ 52,190
Total 101 - General Fund	**$ 15,285**	**$ 14,124**	**$ 51,960**	**$ 52,120**	**$ 52,190**
Total Community & Economic Development	**$ 15,285**	**$ 14,124**	**$ 51,960**	**$ 52,120**	**$ 52,190**

PUBLIC WORKS

The Public Works Department is responsible for this Division. Non-Departmental programs in this Division include animal control (outsourced to the County of Riverside), employee parking, shopping cart retrieval, crossing guards, and Keep Riverside Clean and Beautiful (KRCB).

Public Works (7241)	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
101 - GENERAL FUND					
Non-Personnel	$ 1,579,711	$ 2,160,530	$ 2,456,746	$ 2,972,966	$ 3,100,862
Special Projects	3,919,702	3,509,902	4,114,084	5,742,708	6,592,070
Charges From Others	208,567	260,817	273,446	377,707	406,613
Total 101 - General Fund	**$ 5,707,980**	**$ 5,931,249**	**$ 6,844,276**	**$ 9,093,381**	**$ 10,099,545**
Total Public Works	**$ 5,707,980**	**$ 5,931,249**	**$ 6,844,276**	**$ 9,093,381**	**$ 10,099,545**

NON-CLASSIFIED

DEPARTMENT OVERVIEW

The Non-Classified budget includes activities that are not specific to departmental operations. Such activities include: Debt Service/Debt Transfers Out, Operating Transfers Out, funding Designated for Future Operations, and Water General Fund Transfer Offset.

BUDGET OVERVIEW

Budget Summary by Expenditure Category - All Funds

EXPENDITURE CATEGORY	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
Non-Personnel	$ 10,469,423	$ 18,636,525	$ -	$ -	$ -
Capital Outlay	150,602	-	-	-	-
Debt Service / Debt Transfers Out	18,734,297	18,044,878	16,899,550	16,680,250	14,918,010
Operating Transfers Out	26,450,066	19,685,925	15,975,000	15,152,750	23,692,540
Water General Fund Transfer (GFT) Offset	8,107,500	8,522,700	9,183,200	9,825,900	10,623,900
Transfer to Section 115 Trust Set-Aside [1]	35,000,000	-	-	-	-
Transfer to Infrastructure Reserve	7,677,114	10,388,220	-	-	-
Total	**$ 106,589,002**	**$ 75,278,248**	**$ 42,057,750**	**$ 41,658,900**	**$ 49,234,450**

Budget Summary by Fund

FUND	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
101 - General Fund [1,2]	$ 50,784,614	$ 19,089,920	$ 9,183,200	$ 12,678,650	$ 10,623,900
110 - Measure Z [1]	17,087,898	18,252,500	15,975,000	12,300,000	11,300,000
115 - Section 115 Pension Trust	406,850	76,116	-	-	12,392,540
215 - Grants & Restricted Programs	-	1,254,425	-	-	-
280 - Housing Authority	40,541	-	-	-	-
281 - Low/Mod Housing Asset Fund	9,267,256	-	-	-	-
390 - Debt Service Fund – General	-	161,887	-	-	-
420 - Measure Z Capital Outlay	54,371	-	-	-	-
530 - Airport	-	49	-	-	-
540 - Refuse	-	331	-	-	-
550 - Sewer	-	1,012	-	-	-
570 - Public Parking	-	(12,740)	-	-	-
610 - Workers' Compensation Trust	2,054,423	2,811,173	-	-	-
620 - Unemployment Insurance	(1,790)	(1,276)	-	-	-
630 - Liability Insurance Trust	8,707,332	7,389,634	-	-	-
631 - Parada Settlement Fund	(189,089)	89,232	-	-	-
632 - GFT Settlement Fund	-	8,310,318	-	-	-
640 - Central Stores	(102,104)	76,636	-	-	-
650 - Central Garage	651	(41,017)	-	-	-
770 - Successor Agency Trust Fund	18,478,049	17,820,048	16,899,550	16,680,250	14,918,010
Total	**$ 106,589,002**	**$ 75,278,248**	**$ 42,057,750**	**$ 41,658,900**	**$ 49,234,450**

DIVISION/PROGRAM BUDGETS

NON-CLASSIFIED

The Non-Classified budget includes activities that are not specific to departmental operations.

Non-Classified	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
101 - GENERAL FUND					
Operating Transfers Out	$ -	$ 179,000	$ -	$ 2,852,750	$ -
Water General Fund Transfer (GFT) Offset	8,107,500	8,522,700	9,183,200	9,825,900	10,623,900
Transfer to Section 115 Trust Set-Aside	35,000,000	-	-	-	-
Transfer to Infrastructure Reserve	7,677,114	10,388,220	-	-	-
Total 101 - General Fund	**$ 50,784,614**	**$ 19,089,920**	**$ 9,183,200**	**$ 12,678,650**	**$ 10,623,900**
110 - MEASURE Z					
Operating Transfers Out	$ 17,087,898	$ 18,252,500	$ 15,975,000	$ 12,300,000	$ 11,300,000
Total 110 - Measure Z	**$ 17,087,898**	**$ 18,252,500**	**$ 15,975,000**	**$ 12,300,000**	**$ 11,300,000**
115 - SECTION 115 PENSION TRUST					
Debt Service / Debt Transfers Out	$ 406,850	$ 76,116	$ -	$ -	$ -
Operating Transfers Out	-	-	-	-	12,392,540
Total 115 - Section 115 Pension Trust	**$ 406,850**	**$ 76,116**	**$ -**	**$ -**	**$ 12,392,540**
215 - GRANTS & RESTRICTED PROGRAMS					
Operating Transfers Out	$ -	$ 1,254,425	$ -	$ -	$ -
Total 215 - Grants & Restricted Programs	**$ -**	**$ 1,254,425**	**$ -**	**$ -**	**$ -**
280 - HOUSING AUTHORITY					
Operating Transfers Out	$ 40,541	$ -	$ -	$ -	$ -
Total 280 - Housing Authority	**$ 40,541**	**$ -**	**$ -**	**$ -**	**$ -**
281 - LOW/MOD HOUSING ASSET FUND					
Operating Transfers Out	$ 9,267,256	$ -	$ -	$ -	$ -
Total 281 - Low/Mod Housing Asset Fund	**$ 9,267,256**	**$ -**	**$ -**	**$ -**	**$ -**
390 - DEBT SERVICE FUND – GENERAL					
Debt Service / Debt Transfers Out	$ -	$ 161,887	$ -	$ -	$ -
Total 390 - Debt Service Fund – General	**$ -**	**$ 161,887**	**$ -**	**$ -**	**$ -**
420 - MEASURE Z CAPITAL OUTLAY					
Operating Transfers Out	$ 54,371	$ -	$ -	$ -	$ -
Total 420 - Measure Z Capital Outlay	**$ 54,371**	**$ -**	**$ -**	**$ -**	**$ -**
530 - AIRPORT					
Debt Service / Debt Transfers Out	$ -	$ 49	$ -	$ -	$ -
Total 530 - Airport	**$ -**	**$ 49**	**$ -**	**$ -**	**$ -**
540 - REFUSE					
Debt Service / Debt Transfers Out	$ -	$ 331	$ -	$ -	$ -
Total 540 - Refuse	**$ -**	**$ 331**	**$ -**	**$ -**	**$ -**

Non-Classified	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Adopted FY 2026/27	Adopted FY 2027/28
550 - SEWER					
Debt Service / Debt Transfers Out	$ -	$ 1,012	$ -	$ -	$ -
Total 550 - Sewer	**$ -**	**$ 1,012**	**$ -**	**$ -**	**$ -**
570 - PUBLIC PARKING					
Debt Service / Debt Transfers Out	$ -	$ (12,740)	$ -	$ -	$ -
Total 570 - Public Parking	**$ -**	**$ (12,740)**	**$ -**	**$ -**	**$ -**
610 - WORKERS' COMPENSATION TRUST					
Non-Personnel	$ 2,054,423	$ 2,811,173	$ -	$ -	$ -
Total 610 - Workers' Compensation Trust	**$ 2,054,423**	**$ 2,811,173**	**$ -**	**$ -**	**$ -**
620 - UNEMPLOYMENT INSURANCE					
Non-Personnel	$ (1,790)	$ (1,276)	$ -	$ -	$ -
Total 620 - Unemployment Insurance	**$ (1,790)**	**$ (1,276)**	**$ -**	**$ -**	**$ -**
630 - LIABILITY INSURANCE TRUST					
Non-Personnel	$ 8,707,332	$ 7,389,634	$ -	$ -	$ -
Total 630 - Liability Insurance Trust	**$ 8,707,332**	**$ 7,389,634**	**$ -**	**$ -**	**$ -**
631 - PARADA SETTLEMENT FUND					
Non-Personnel	$ (189,089)	$ 89,232	$ -	$ -	$ -
Total 631 - Parada Settlement Fund	**$ (189,089)**	**$ 89,232**	**$ -**	**$ -**	**$ -**
632 - GFT SETTLEMENT FUND					
Non-Personnel	$ -	$ 8,310,318	$ -	$ -	$ -
Total 632 - GFT Settlement Fund	**$ -**	**$ 8,310,318**	**$ -**	**$ -**	**$ -**
640 - CENTRAL STORES					
Non-Personnel	$ (102,104)	$ 76,636	$ -	$ -	$ -
Total 640 - Central Stores	**$ (102,104)**	**$ 76,636**	**$ -**	**$ -**	**$ -**
650 - CENTRAL GARAGE					
Non-Personnel	$ 651	$ (41,017)	$ -	$ -	$ -
Total 650 - Central Garage	**$ 651**	**$ (41,017)**	**$ -**	**$ -**	**$ -**
770 - SUCCESSOR AGENCY TRUST FUND					
Non-Personnel	$ -	$ 1,825	$ -	$ -	$ -
Capital Outlay	150,602	-	-	-	-
Debt Service / Debt Transfers Out	18,327,447	17,818,223	16,899,550	16,680,250	14,918,010
Total 770 - Successor Agency Trust Fund	**$ 18,478,049**	**$ 17,820,048**	**$ 16,899,550**	**$ 16,680,250**	**$ 14,918,010**
Total Expenditures	**$ 106,589,002**	**$ 75,278,248**	**$ 42,057,750**	**$ 41,658,900**	**$ 49,234,450**

GLOSSARY



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GLOSSARY OF TERMS

Accrual Basis of Accounting
The basis of accounting by which revenues are recorded when earned and expenditures are recorded as soon as they result in liabilities for benefits received.

Amortization
Amortization is an accounting technique used to periodically lower the book value of a loan or an intangible asset over a set period of time.

Annual Comprehensive Financial Report (ACFR)

Financial report organized by fund, which provides a balance sheet that compares assets with liabilities and fund balance. The ACFR is also an operating statement that compares revenues with expenditures.

Appropriation

A specific amount of money authorized by the City Council for an approved purpose or individual project.

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

Balanced Budget
A budget in which planned expenditures do not exceed planned funds available. A biennial budget is structurally balanced when, over the course of two fiscal years, ongoing revenues equal ongoing expenditures, and limited duration or one-time revenues are only used for limited-duration or one-time costs.

Baseline Budget
A baseline budget serves as the starting point for City departments' budget development, and typically includes initial revenue and expenditure projections.

Basis of Budgeting

Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America.

Beginning/Ending Fund Balance

Unencumbered resources available in a fund from the prior/current year after payment of the prior/current year expenses.

Bond

A certificate of debt issued by an entity, guaranteeing payment of the original investment, plus interest, by a specified future date.

Budget
An annual financial plan that identifies revenues, types, and levels of services to be provided, and the amount of funds that can be spent.

Budget Calendar
The schedule of key dates or milestones which the City follows in the preparation and adoption of the budget.

Budget Message

A general discussion of the preliminary/adopted budget presented in writing as part of, or supplemental to, the budget document. The budget message explains principal budget issues against the background of financial experience in recent years and presents recommendations made by the City Manager.

California Public Employees Retirement System (CalPERS, or PERS)

The California Public Employees Retirement System (CalPERS) is the agency providing pension benefits to all City employees.

Capital Expenditures

Capital expenditures are related to major construction projects such as roads, buildings, and parks. These expenditures are typically capitalized and depreciated over time.

Capital Improvement Program (CIP)

A multi-year financial plan describing the proposed expenditures for and construction of physical assets, such as parks, streets, sewerage, cultural, and recreational facilities.

Capital Projects

Projects that purchase or construct capital assets. A capital project may encompass the purchase of land and/or the construction of a building or facility, infrastructure improvements, or major purchases of costly items with an extended life span.

Capital Outlay

Equipment (fixed assets with a value of $5,000 or more or $1,000 for electronic equipment) and an estimated useful life of more than one year, such as automobiles and office furniture, which appear in the operating budget.

Community Development Block Grant (CDBG)

Funds established to account for revenues from the federal government and expenditures as prescribed under the Community Development Block Grant (CDBG) program.

Contingency

An appropriation of funds to cover unforeseen events that occur during the fiscal year, such as federal mandates, shortfalls in revenue, and similar eventualities.

Council-Manager Form of Government

An organizational structure in which the Mayor and City Council appoint an independent City Manager to be the chief operating officer of a local government. The City Council sets policies, and the City Manager is responsible for implementing those policies effectively and efficiently.

Continuing Appropriations or Carryovers

Funding approved in the budget but not expended during the particular fiscal year for which they were adopted. These appropriations are carried forward into the next fiscal year for their original intended purpose. Capital and grant appropriations are carried over automatically; all other appropriations require Council approval for carryover.

Cost Allocation

A method used to charge the citywide internal support of General Fund departments to other funds and departments, such as enterprise funds and internal service funds.

Debt Service

The payment of principal and interest on borrowed funds, such as bonds.

Department

An organizational unit consisting of programs or divisions. Examples include the Police Department, Library, and Human Resources Department.

Deficit

The excess of the liabilities of a fund over its assets. The excess of expenditures over revenues during an accounting period; or, in the case of proprietary funds, the excess of expense over income during an accounting period.

Depreciation

(1) Expiration in the service of life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy, or obsolescence. (2) That portion of the cost of a capital asset which is charged as an expense during a particular period.

Encumbrance

A legal obligation to expend funds for an expenditure that has not yet occurred.

Enterprise Fund

A fund type established to account for the total cost of selected governmental facilities and services that are operated similar to private enterprises.

Equipment Outlay

A category of expenditures that captures purchases of capital equipment, such as furniture, vehicles, large machinery, and other items.

Estimate or Projection

Represents a prediction, using quantitative or qualitative methods, of current or future year revenue and expenditures.

Expenditure

The actual spending of funds set aside by appropriation for identified goods and services.

Fee

A general term for a charge assessed by the government in exchange for providing a service or carrying out a specific activity.

Fines, Forfeitures, and Penalties

A revenue category that contains monies resulting from violations of various city and state laws, and from damage to city property.

Fiscal Year

A twelve-month period of time designated as the budget year. The City of Riverside's fiscal year is July 1 to June 30.

Full-Time Equivalent (FTE)

A position converted to the decimal equivalent of a full-time position based on 2,080 hours per year (2,912 hours per year for certain Fire Department personnel). For example, a part-time Typist Clerk working 20 hours per week would be equivalent to one-half of a full-time position, or 0.50 FTE.

Fund

A set of inter-related accounts to record revenues and expenditures associated with a specific purpose.

Fund Balance

The amount of financial resources in a given fund. While some fund balances are restricted and nonspendable as defined by the Governmental Accounting Standards Board, other fund balances are "available" and are not restricted to fund existing commitments and are therefore available for any use permitted for the fund.

Gann Limit (Proposition 4)

Under this article of the California Constitution, the City must compute an annual appropriation limit that states a ceiling on the total amount of tax revenues the City can appropriate annually.

Generally Accepted Accounting Principles (GAAP)

Uniform minimum standards used by state and local governments for financial recording and reporting that have been established by the accounting profession through the Governmental Accounting Standards Board (GASB).

General Fund (101)

The primary fund used by the City for which revenues and expenditures are not legally restricted for use. Examples of departments operating within the General Fund include Fire, Police, and City Manager.

Governmental Accounting Standards Board (GASB)

The Governmental Accounting Standards Board (GASB) was organized in 1984 by the Financial Accounting Foundation to establish standards of financial accounting and reporting for state and local governmental entities. Its standards guide the preparation of external financial reports of those entities.

Governmental Funds

Governmental funds are used to account for most of a government's tax-supported activities. Under current GAAP, there are five types of governmental funds: general, special revenue, debt service, capital projects, and permanent funds. Governmental funds are used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities. The measurement focus in these fund types is on the determination of financial position and changes in financial position (sources, uses, and balances of financial resources), rather than on net income determination. The statement of revenues, expenditures, and changes in fund balance is the primary governmental fund type operating statement. It may be supported or supplemented by more detailed schedules of revenues, expenditures, transfers, and other changes in fund balance.

Grant

Contributions of cash or other assets from another governmental agency or other organization to be used or expended for a specific purpose, activity, or facility.

Infrastructure

Facilities that support the daily life and growth of the City, for example, roads, water lines, and sewers.

Interfund Transfers

A transfer of funds between funds for specific purposes as approved by the appropriate authority.

Internal Service Department

A department that provides support services to all City departments. Examples of Internal Service departments include Finance, Human Resources, and General Services.

Internal Service Funds

Funds used to report activities related to providing goods or services on a cost-reimbursement basis to other funds, departments, or divisions.

Levy

To impose taxes, special assessments, or charges for the support of City activities.

Licenses and Permits

Revenue category that accounts for recovering costs associated with regulating business activity.

Major Funds

On a budgetary basis, a major fund is defined as a fund whose total revenues or expenditures, excluding other financing sources and uses, exceed ten percent (10%) of citywide revenues or expenditures.

Mission Statement

A broad statement that describes the reason for the existence of an organization or organizational unit, such as a department.

Non-Personnel Expenses

General operating expenditures such as professional services, printing, postage, insurance, minor materials and equipment, supplies, travel, training, and utilities.

National Pollution Discharge Elimination System (NPDES)

The National Pollution Discharge Elimination System (NPDES) is a permitting process with which the City is required to comply to ensure that storm water runoff is not contaminated.

Objective

Describes an outcome to be accomplished in specific, well-defined and measurable terms and is achievable within a specific timeframe.

Ordinance

A formal legislative enactment by the governing board (City Council) of a municipality. If it is not in conflict with any higher form of law, an Ordinance has the full force and effect of law within the boundaries of the municipality to which it applies.

Operating Budget

The annual appropriation of funds for on-going program costs, which include salaries, benefits, maintenance, operation, and capital outlay items.

Personnel Expenses

An expenditure category that captures expenses related to employee compensation, such as salaries and fringe benefits. Personnel expenses include salaries, pensions, retirement, special pay, overtime pay, and insurance for full-time and part-time employees of the City.

Preliminary Budget

Departmental budgets proposed by City departments and presented to the City Manager, Budget Engagement Commission, and to the City Council in a workshop setting. Feedback gained from these presentations and interactions are incorporated into departmental budgets, with the compilation of all departmental and non-departmental budgets becoming the Proposed Budget.

Program

Represents major areas or functions; defined as a service provided to citizens, other departments, or other agencies.

Projection or Estimate

Represents a prediction, using quantitative or qualitative methods, of current or future year revenue and expenditures.

Proposed Budget

A balanced budget presented to the City Council by the City Manager. Any City Council changes to the proposed budget are incorporated into the final adopted budget.

Proprietary Funds

Recipients of goods or services pay directly to these funds. Revenues are recorded at the time services are provided, and all expenses incurred in earning the revenues are recorded in the same period. As a result, there is a direct cause and effect relationship between revenue and expenses in these funds.

Qualitative

A method of forecasting revenues or expenditures that relies on judgment, such as the advice of subject matter experts and expectations or observations of potentially influential events on the subject matter.

Quantitative

A method of forecasting revenues or expenditures that relies on measurable data, such as historical trends, statistical analysis, and other mathematical methods of analysis.

Revenues

Funds received from the collection of taxes, fees, permits, licenses, interest, and grants during the fiscal year.

Redevelopment Obligation Retirement Fund (RORF)

A Redevelopment Obligation Retirement Fund, which is a requirement of the legislation dissolving California Redevelopment Agencies. The assets and liabilities of each former Redevelopment Project Area are housed in individual RORFs and reported in the Successor Agency Trust Fund.

Special Project

An account created for operating expenditures that relate to a specific project, program, or initiative and is therefore be segregated from general expenditures.

Special Revenue Fund

Funds that track the expenditure of revenues received for a specific purpose; the purpose is usually defined by the grantor or provider of the resources.

Transfers

Authorized exchanges of money, positions, or other resources between organizational units or funds.

Transient Occupancy Tax (TOT)

Transient Occupancy Tax (TOT) is a tax that is levied on occupants of hotel and motel rooms in the City.

Working Capital

The year-end balance of current assets less current liabilities.

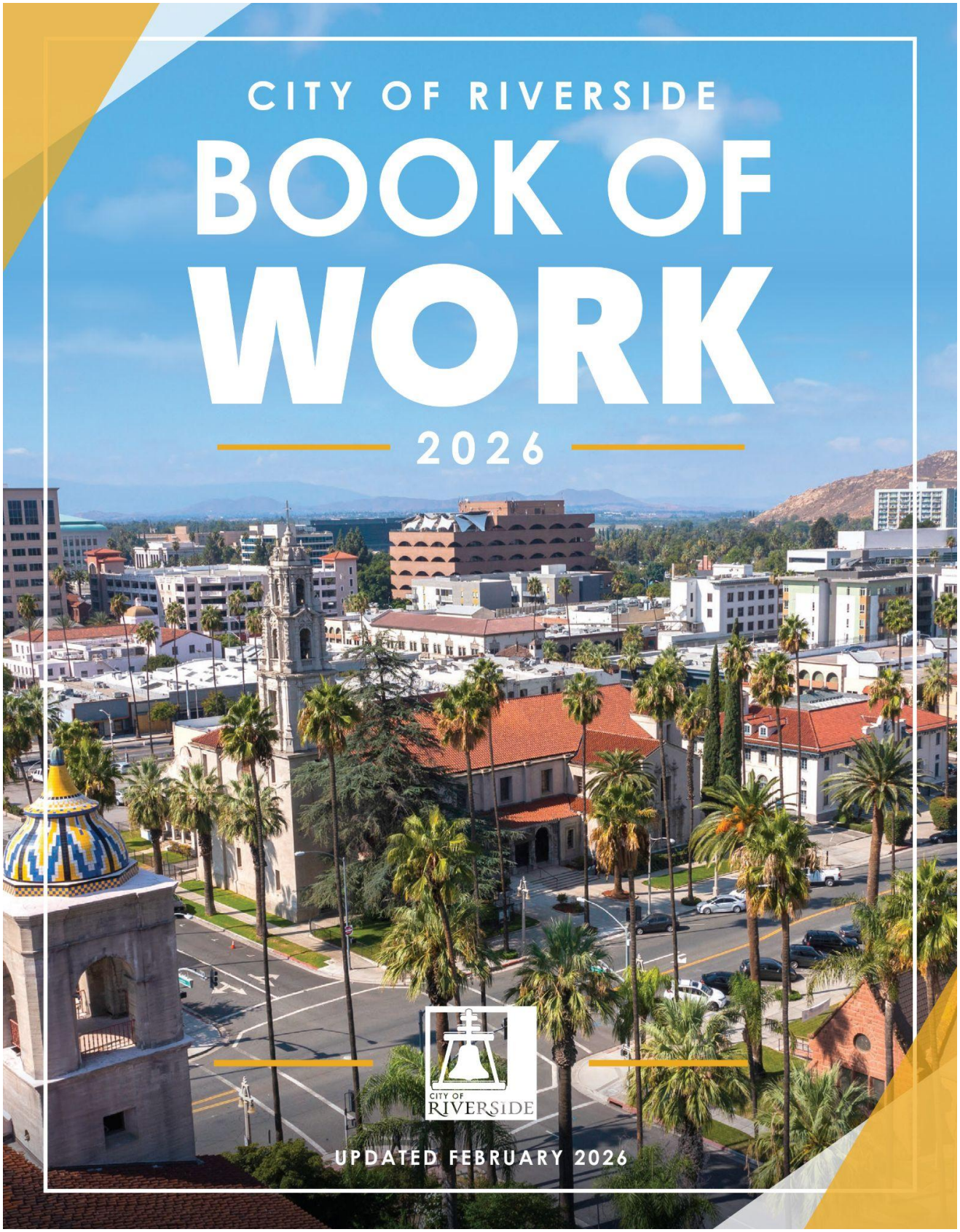
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APPENDICES



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APPENDIX A: BOOK OF WORK



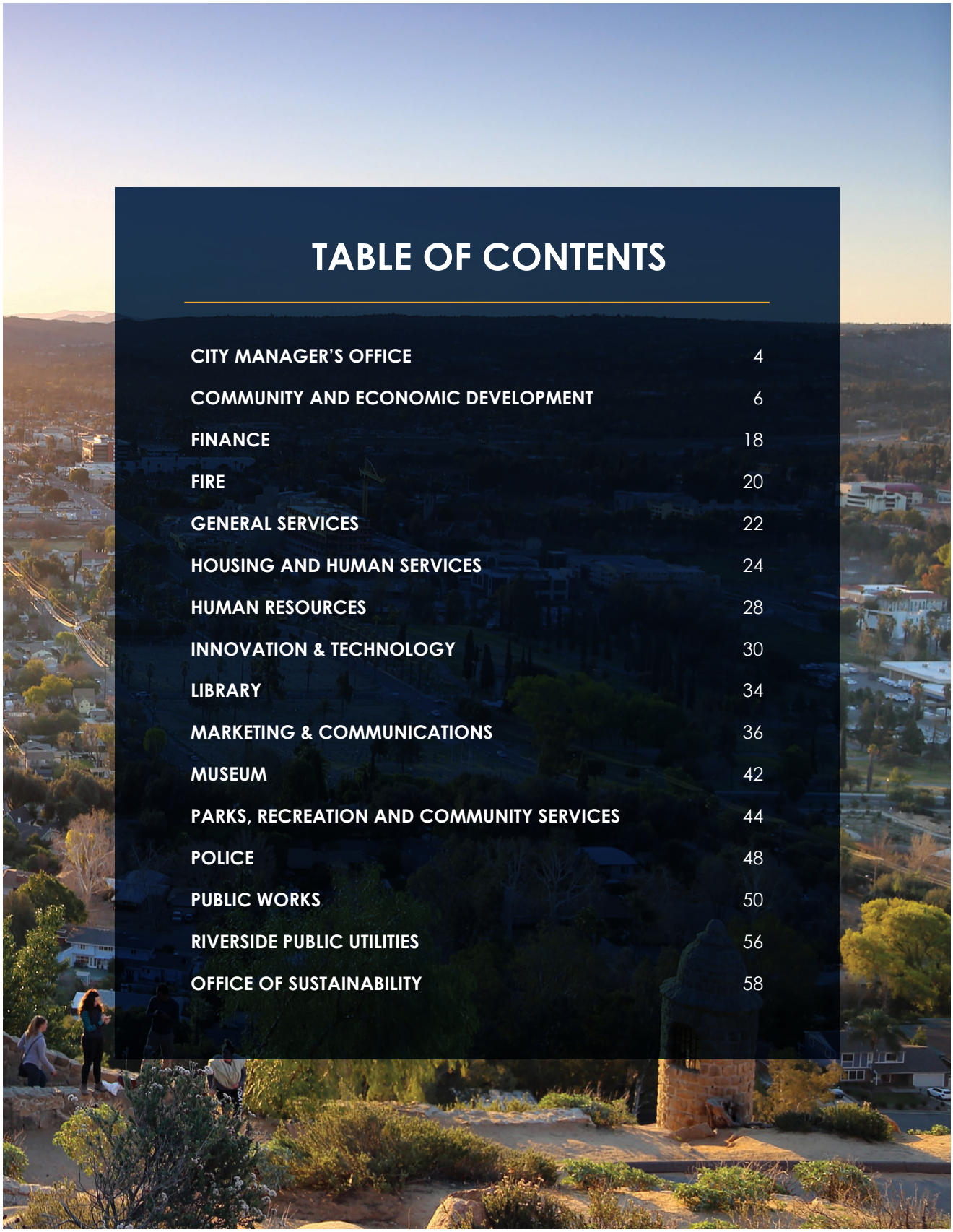


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CITY MANAGERS OFFICE

Objective	Continued / New	Status
Partner with local art organizations to empower expanded arts and culture activities in the community.	New	In Progress
Strengthen relationships with outside organizations.	New	In Progress
Expand employee internal communications.	Continued	In Progress
Improve data collection, analysis, and display.	Continued	In Progress
Collaborate with the City Council to design and implement the 7th Floor floor plan	New	In Progress

CITY MANAGERS OFFICE

Collaborate with the City Council to advance ward specific priorities and initiatives	New	In Progress
Coordinate across all City Departments to facilitate development, implementation, and alignment of departmental Book of Work	New	In Progress
Airport West Side Development: 18 acres of potential economic development. Evaluate proposals and make recommendations 1st QTR.	Continued	In Progress
Airport Master Plan RFP	Continued	In Progress
Airport Ramp Repaving	New	On Hold
Airport Taxiway A Rehabilitation Grant	Continued	In Progress
Lobby for federal funding	New	In Progress
Airport Roofing	Continued	In Progress
Renovate former Flight Service Station building	New	In Progress
Install EV chargers	New	In Progress
Airport Marquee	New	In Progress
Terminal 2nd Floor Restroom Renovation	New	In Progress
Economic Development Plan	New	In Progress
Economic Impact Study	New	In Progress



COMMUNITY AND ECONOMIC DEVELOPMENT

Objective	Continued / New	Status
Grow a high performing, high functioning team: hire, retain and develop highly skilled staff and align staff with mission and goals. Deputy Community Development - Under recruitment Planning City Planner - Under recruitment Building - fully staffed Code Manager hired Senior Officers - hired Officers - under recruitment Econ Dev Senior Project Managers - under recruitment Project Managers - under recruitment Real Property Services - fully staffed Department Retreat scheduled Training/Mentoring/Coaching - on going	Continued	In Progress

COMMUNITY AND ECONOMIC DEVELOPMENT

Transparency and Accountability: Provide goals and initiatives, show progress and share meaningful data based project dashboards (CEDD/IT) Website updates Project Roadmaps and white papers to identify milestones and progress	Continued	In Progress
One Stop Shop Refresh: Focused, continuous service improvements Continue Phase II Implementation Plan and Improvement Loop: • Staff Training, SOP's, Customer Service Excellence, Hybrid/Cross Training and onboarding • Resources: Technology Updates, Staffing, Concierge, Streamline Team, phone system upgrade, etc. • Marketing/Branding: Website, videos/promotionals, gear, office refresh, etc. • Report Outs, Messaging and Data Collection/Review - City Council, Committees, external partners, community	Continued	In Progress
a. Launch the CEDD One Stop Shop Refresh to include a Concierge Program and Ombudsman Program for developers and businesses to more easily and predictably navigate the entitlement process. Track all commercial, industrial and office projects to track timing for entitlements.	Continued	In Progress
5 Omnibus Updates. Audit Development/Entitlement Process and identify areas to improve efficiencies and predictability	Continued	In Progress
a. Industrial Standards (Good Neighbor Policy) - Update industrial standards per LUC direction. Q1 - February 2025 (PC)	Continued	In Progress
b. Bio/Green Tech Ordinance Update - Audit and review code to incentivize bio and green tech uses.	New	On Hold
Update and improve front counter handouts and FAQs - Temporary signs, RC Zones, Temporary Use Permits - Explore Visualizing the Code video options, Spanish translation	Continued	In Progress
Improve Customer Experience: Provide Senior staff at counter for public counter assistance, inquiries, and solution building. Increase front counter staff training - Customer Service, Sign Design and Solution Building"	Continued	In Progress

COMMUNITY AND ECONOMIC DEVELOPMENT

General Plan Update: All 2025 milestones completed Near-term deliverables and milestones through 2026: City-wide community workshop events for education/participation Land Use Scenario workshops and alternatives explored Regular updates and briefings to City Council, Commissions, Boards and Committees GPAC and CPAC meetings Technical Studies and Element Work Drafting of GP Policies including 14 urban design focus areas, land use and mobility alternatives, updated GP elements and revised GP policies, programs and maps	New	In Progress
Placemaking - Resilience, Reinvestment, Revitalization Update and presentation to Economic Development Committee February 2025	New	In Progress
Metrolink Station Placemaking Effort - Q2 2026	Continued	In Progress
Ward 6 and Ward 7 Effort - pilot project identified, project team kick off Q1 2026	Continued	In Progress
a. Arlington Village/ACD/Midtown - Audit and streamline code for regulatory tools to improve business attraction and retention	Continued	In Progress
b. Arlington Village/ACD/Midtown - Safety and Security strategies. Implementation programs in conjunction with Police, Code and community members.	Continued	In Progress
c. Arlington Village/ACD/Midtown: Vacant Buildings Policy: enforcement policy update and SOP to improve rehabilitation of stagnant/vacant properties public nuisance abatement (CEDD)	Continued	In Progress
d. Arlington Village/ACD/Midtown - vacant and underutilized property strategies	Continued	In Progress

COMMUNITY AND ECONOMIC DEVELOPMENT

1. Research and pursue strategic opportunities for property acquisition for city-led revitalization and business incubation needs such as Riverside Magnolia Plaza for a Makers Hive at 9234 Magnolia and food truck gathering location behind, corner of Magnolia and Van Buren (9502-9508, 9512, 9516, 9518 Magnolia Avenue) for a mixed-use opportunity, and small storefronts such as 9446 Magnolia for pop-up retail uses. Present these properties and the benefits for businesses in legislative asks and seek additional capital stack opportunities.	Continued	In Progress
2. Arlington Village/ACD/Midtown - Expand public art program for vacant storefronts by rotating art displays	Continued / New	In Progress
g. Arlington Village - 9234 Magnolia Avenue - Revitalization and Temporary use options	Continued	In Progress
h. Arlington Village - Facade Improvement Program	Continued	In Progress
i. Activate large sidewalks by 1) exploring outdoor dining for restaurants and 2) encouraging businesses to open up to the street	Continued	In Progress
k. Arlington Village Corridor - purchase corner of Van Buren and Magnolia revitalization project Property secured, parking lot secured, additional resources and strategies initiated"	Continued	In Progress
l. Midtown BID Formation - consultant support secured, outreach and initial input, next steps identified Q4 2026	Continued	In Progress
n. 10455 Magnolia Avenue - Adjacent to Northgate Market	Continued	In Progress
o. Review of Downtown Entertainment Uses - Review all existing alcohol and entertainment uses, determine compliance, next steps, and any necessary changes to the code or process improvements	Continued	In Progress
p. Work to fill vacancies downtown from 10th to 14th.	Continued	In Progress
Sign Design Handbook - Handbook to assist business with sign design	Continued	In Progress
Code Enforcement Cases and Planning Support - Continue to work with Code Enforcement and bring property owners into compliance and through entitlements/permits, if necessary	Continued	In Progress
Housing Element Programs No Net Loss - need clarity and direction on zone capacity, banking, HAA	Continued	On Hold

COMMUNITY AND ECONOMIC DEVELOPMENT

Density Transfer Pilot Program - University Ave Successor Agency Properties. For Council Consideration Q2 2026"	Continued	In Progress
Adaptive Reuse Ordinance - Case studies under development and interdepartmental consultations are happening to identify where the RMC can be amended to address the AR program. Planning Commission Q2, City Council Q3	Continued	In Progress
Missing Middle Prototypes - REAP 2.0 Designs are complete and submitted to building and safety for plan check Q4 2025, ready for release Q2 2026	Continued	In Progress
Faith Based Housing Toolkit. Q1 2026	Continued	In Progress
Riverside Community Hospital Hospital - construction of next phase. Q1 - April 2025 (DRC)	Continued	In Progress
Northside Specific Plan Entitlements: Sports Complex and Mixed Use Village	Continued	In Progress
AG Park (Bob Beers)	Continued	In Progress
Former Alin Party Rentals Site	Continued	In Progress
General Plan Amendments - 7-11 on Arlington. Q1 - April 2025 (CPC), May (CC)	Continued	In Progress
General Plan Amendments - Mikasa Apartments. Q2 (CPC)	Continued	In Progress
General Plan Amendments - Van Buren Apartments	Continued	In Progress
General Plan Amendments - La Sierra Apartments	Continued	In Progress
Community Workshops on Historic Preservation Requirements/COAs - Conduct community workshops for benefits of Historic Preservation and Certificate of Appropriateness, and Mills Act. Q2 - June 2025, Q3 - October 2025	New	In Progress
Substandard Buildings Policy: Implement a new policy to expedite the abatement of substandard buildings that exceed reasonable time limits for code compliance. Due diligence phase: Dilapidated Buildings Code Enforcement Workflow under review. Meeting with CAO to advance SOP and present options in Q1 2025 (CEDD, CAO)	Continued	In Progress
Weed Abatement and Defensible Space Policy: Create an enforcement policy and SOP for High Fire Areas and Mitigation. Collaborate with Fire Department to develop an effective SOP and Policy for both Weed abatement and Defensible Space in high and very high fire severity zones within the City. Q-2 2025 (CEDD, Fire)	Continued	In Progress

COMMUNITY AND ECONOMIC DEVELOPMENT

Create a Demolition Fund: In support of the updated Substandard Buildings Policy, allocate resources needed to fund City abatement action (demolition) when needed in cases that warrant immediate action for health and safety or public nuisances within the City. Present options to City Council Q2-2025 (CEDD, CAO)	Continued	In Progress
Implement new Housing Inspection Policy (SB 548). SB 548 focuses on enhancing housing safety and inspection protocols for multi-unit residential buildings. This legislation requires local enforcement agencies to develop clear policies for inspecting buildings where code violations or substandard conditions may pose safety risks to residents. This is a significant change from existing law, which traditionally has not required inspections or enforcement, and is part of a statewide trend to deal with substandard housing. Q-2 2025 - coordinate with B&S to develop SOP and updated policy to address substandard multi-family housing.	Continued	In Progress
Food Truck Ordinance Update: consider revisions to ordinance regarding times of operation downtown, locations, and review of definitions. Restrict food trucks in single family residential zones. LUC in Q2 2026. 1) Food Trucks downtown is restricted to metered parking during certain hours after 7 pm. 2) Change Ordinance language to further regulate food trucks and trailers (definition update) 3) change food trucks to certain vehicular zones 35 MPH or less. (CEDD, PD, CAO)	Continued	In Progress
Homeless on Private Property Policy: work to develop a SOP and Policy to streamline enforcement actions on private property. (PD, H&H, CEDD, CMO)	Continued	In Progress
Conduct a regional Code Training Event in Riverside: updated policies on search and seizure, vendor laws, officer safety in the field, etc.	Continued	In Progress
Consideration of Fox Theater Sales (FINANCE, CEDD, PARKS): valuation. Build dashboard displaying City properties for sale, in escrow, under construction or recently sold/acquired. "	Continued	In Progress
Food Lab Lease Management	Continued	In Progress
Dispose of All Successor Agency Property by December 2026	Continued	In Progress
Finalize an Economic Development Implementation Plan, Riverside Realized Carry out the initiatives submit for award recognition "	Continued	In Progress
a. Engage in New Market Tax Credit study to identify opportunity projects.	Continued	In Progress

COMMUNITY AND ECONOMIC DEVELOPMENT

Conclude California Tower lease extension or Cal Tower transfer to city. (CMO, CEDD).	Continued	In Progress
Create a standalone website with a new domain.	New	In Progress
Publish monthly articles and features in the SDBJ, LABJ and OCBJ	Continued	In Progress
Explore launching a podcast including, name, theme music, objectives, content calendar, guest speakers, hosting platform and sustainability.	Continued	In Progress
Launch a City of Riverside Economic Development LinkedIn to raise the City's profile and business development leads.	Continued	In Progress
Create individual work plans for each area of excellence to include which conferences we should be at, periodicals and journals to advertise in, key contacts to build relationships with, compelling message platforms, mapping existing businesses and suppliers in Riverside, researching businesses and suppliers poised for expansion or relocation opportunities to attract them to Riverside and understanding needs, opportunities and voids Riverside can position itself to meet.	Continued	In Progress
a. Aerospace: Create, plan and host an Aerospace Conference, Career Fair and Community Expo	Continued	In Progress
b. Complete a comprehensive economic forecast analysis for each area of excellence.	Continued	In Progress
c. Arts and Tourism: Complete the Sports Complex Study awarded to Hunden Partners, present results to EDC and City Council.	Continued	In Progress
d. Arts and Tourism: Complete a Film Industry Growth Plan to attract local filming opportunities with an emphasis on the indie film industry.	Continued	In Progress
e. Arts and Tourism: Assist the Mayor's Office in advancing the vision for a Dosan An Chang Ho Museum and Cultural Arts Center; consider issuing a formal RFP for a developer.	Continued	In Progress
f. Bio/Medical: Research locations and capital stack to create an additional Bio Incubator and Graduator space.	Continued	In Progress
Apply to become an IEDC Accredited EDO.	Continued	In Progress
a. Position Riverside to host the 2026 or 2027 CALED Annual Conference.	Continued	In Progress

COMMUNITY AND ECONOMIC DEVELOPMENT

1. Pursue public nuisance abatement of previous Just Tires site vacant in front of Forever 21; learn owner's goals for the site and recommend development opportunities that complement the mall's offerings, market the site at ICSC 2025	Continued	In Progress
2. Promote opportunity sites to developers in general and at ICSC for the corner properties of Magnolia and Van Buren to encourage redevelopment into highest and best use	Continued	In Progress
b. BIOCOM Continue to grow Riverside's presence in Life Science, Biotech and Green Tech. Strengthen and build relationships with partners locally, regionally, nationally and internationally. Attract businesses to bring high paying jobs to the region	Continued	In Progress
c. International Downtown Association: build resources and strategies to improve our Placemaking efforts in all Wards, strengthen our BID resources and bring new tools and techniques back to the Downtown and the key community gathering spaces throughout the City	Continued	In Progress
Seek strategic award opportunities to elevate the City's economic development standing including: IEDC, CALED, Red Tape to Red Carpet, APA, etc. Apply for at least 3 awards in calendar year. Awarded 7 this year including CALED, IEDC, Red Tape to Red Carpet and Beautification 2025	Continued/New	In Progress
Publish an RFP for retail attraction and recruitment assistance (e.g., Retail Coach, Kosmont) pilot program to assist in curating a more competitive mix of retailers to fill key vacancies in each ward and bolster the city's overall retail profile.	Continued	On Hold
Increase earned media on Riverside's economic development rise and offerings.	Continued	In Progress
Assess obstacles and lower the barriers to entry for opening a small business.	Continued	In Progress
a. Create an economic development data dashboard that will be housed on the new website.	Continued	In Progress
b. Create an annual report with department performance on KPIs, city-wide and ward-specific data.	Continued	In Progress
c. Track all impact and outputs utilizing Salesforce. Where possible, connect RPU's Salesforce account with Economic Development's Salesforce. Hold team trainings.	Continued	In Progress

COMMUNITY AND ECONOMIC DEVELOPMENT

Convene quarterly Data Team meetings to track and report on progress to promote accountability.	Continued	In Progress
Explore revisions to the business tax application form to provide helpful data and insight into the local business community to enable staff to provide tailored resources and assistance (e.g., number of FTEs, MBE, WBE, DBE, VBE, etc.).	Continued	In Progress
Create a Spanish version of the Business Resources Guide published in December 2024.	Continued	On Hold
Create and publish a 2.0 Business Resource Guide to improve upon the current version.	Continued	In Progress
Create a Tactical Guide to opening a business in Riverside based on business type and feedback received from Chamber entrepreneur advisory group. Can be printed and web-based as a tool in the new website.	Continued	In Progress
Increase reach and participation in business support programs such as the Opportunity Zone workshops.	Continued	In Progress
Draft and publish a Riverside Shop Local Holiday Gift Guide.	Continued	In Progress
Draft a Downtown Five-Year Strategic Plan to guide overall vision and efforts for this key area of the city.	Continued	In Progress
a. Develop a Main Street Business Assistance strategy to drive more foot traffic to Downtown businesses who are not benefiting from their proximity to the Convention Center or Festival of Lights.	Continued	In Progress
b. Draft and launch a survey for all downtown businesses to determine the impacts of Festival of Lights and opportunities for inclusive economic development, additional programming and utilization of parking as a mechanism for business support.	Continued	In Progress
c. Add more seasonal events and programming downtown and provide opportunities for businesses to engage outside of their storefronts.	Continued	In Progress
d. Partner with SBDC to launch a local Small Business Market building off the success of their 2024 Small Business Saturday Holiday Market in Temecula.	Continued	In Progress
Meet quarterly with the management team of the Galleria to stay up-to-date on mall performance, new retailers, vacancy rates, operational assistance, and site selection assistance for vacancies such as former TGI Friday's	Continued	In Progress

COMMUNITY AND ECONOMIC DEVELOPMENT

Strengthen relationship with the Auto Center BID with quarterly meeting	Continued	In Progress
Assist in opening and promotion of the new Lexus dealership	Continued	In Progress
Map existing programs in regional and city workforce development ecosystem. Identify needs and gaps.	Continued	In Progress
Map higher education ecosystem and talent pipeline including Riverside Community College, UCR, La Sierra University, CBU, and CSUSB to include: i. Number of students per institution and 10 year enrollment trends per institution ii. Top program areas of study per institution iii. Alignment with programs of study and areas of excellence iv. High demand areas of study and occupations not included within areas of excellence v. Identify current internship and work-based learning opportunities vi. Apprenticeship opportunities vii. Identify factors contributing to brain drain in the community viii. Other relevant findings	Continued	In Progress
Small Business Development Center (SBDC) and Women's Business Center (WBC): Leverage the resources provided by SBDC and WBC by holding quarterly coordination meetings, annual joint-teambuilding events, and working towards renewing contract; increase awareness of existing programs, provide additional training opportunities for businesses	Continued	In Progress
Riverside Greater Chambers of Commerce: Capitalize on the relationship with the Chamber and utilize them for attraction assistance, partner to hold City tours and career fairs for large employers attracted to the city; identify opportunities to increase the value-add from the Chamber including their reach and impact and prepare to renegotiate their agreement with the city.	Continued	In Progress
Inland Empire Growth and Opportunity (IEGO): Build relationship and explore opportunities to collaborate such as through the California Jobs First Program. Explore their potential role as an EDC for the region.	Continued	In Progress
Build strong ecosystem partnerships within the Chamber of Commerce space including the Inland Empire Chamber, Hispanic Chamber of Commerce, Black Chamber of Commerce and Asian Chamber of Commerce.	Continued	In Progress
County of Riverside Office of Economic Development: participate in their summit events, keep in frequent communication on attraction opportunities and ensure Riverside is competitive advantages over the other cities in the county they serve.	Continued	In Progress

COMMUNITY AND ECONOMIC DEVELOPMENT

Increase involvement with CBU Family Business Center; set quarterly meetings and attend all Community Coffee events; capture metrics of their outreach and assistance to businesses.	Continued	In Progress
UCR - EPIC SBDC: Better coordination and collaboration to support an ecosystem of entrepreneurial excellence, increased awareness of startups they are working with, their needs and how we can keep that talent in Riverside.	Continued	In Progress
Engage with Riverside Visitors and Convention Bureau and Sports Commission to elevate Riverside's profile as a gathering place of the top thinkers in their fields, and work with the Sports Commission to Leverage LA28 opportunities. Seek opportunities to fill Riverside hotels for LA28.	Continued	In Progress
Engage with Riverside Community College, Cal Baptist University, La Sierra University, UCR and Cal State San Bernardino to understand the needs of graduates and their talent pipeline	Continued	In Progress
Engage in workforce development opportunities to reduce brain drain within Riverside including job fairs, convenings with top employers and connections to higher education, and opportunities for increased first time home owner programs to keep graduates living and working in Riverside	Continued	In Progress
City Workforce Development: Meet monthly with Workforce Development to partner on increasing educational attainment levels and connections with institutions for higher ed and employers.	Continued	In Progress
City Office of Sustainability: Hold monthly coordination meetings to support green technology and sustainability efforts.	Continued	In Progress
Riverside Public Utility: Leverage their visits to top 200 energy users for the Stay Visit Program; provide Business Resource Guide Postcards in the new business kit provided by RPU that will connect them to ED staff; promote RPU as a unique cost-savings asset that differentiates Riverside from competitors	Continued	In Progress
Build relationships with brokers by hosting an annual Broker's Mixer	Continued	On Hold
Welcome new businesses to Riverside with a annual New Business Reception to connect them with tools and resources, networking opportunities and create an entrepreneurial environment to attract more businesses.	Continued	On Hold
Draft a New Business Welcome Letter from Mayor Lock Dawson to go to all new businesses upon receiving a business tax; include Business Resource Guide	Continued	In Progress
Explore establishing an Economic Advancement Center in areas of need, in concert with non-profits and other agencies, cross pollinate with HR, CBU, SBA, etc.	Continued	On Hold


CITY OF
RIVERSIDE



FINANCE

Objective	Continued / New	Status
Local Vendor Preference (LVP) Program Enhancement to lower barriers to entry for local businesses, streamline participation processes, and increase opportunities for local vendors to do business with the City.	Continued	In Progress
Disadvantaged Business Enterprise (DBE) Program Enhancement to expand equitable procurement opportunities, increase participation among underrepresented businesses, and strengthen community engagement.	Continued	In Progress
Strategic Procurement and Contract Management Reform Project, in collaboration with the Harvard Kennedy School Government Performance Lab, to enhance the City's procurement and contract management processes, foster stronger community engagement, and provide comprehensive training for City departments on procurement best practices.	Continued	In Progress
Implement Phase 1 (Compliance) of the P-Card Compliance and Efficiency Enhancement Project to strengthen the City's P-Card program and ensure effective and accountable use of public funds.	Continued	In Progress
Facilitate City departments' research and creation of new special districts, including Assessment Districts, Business Improvement Districts, and Community Facility Districts, to enhance funding mechanisms and support community and economic development.	Continued	In Progress

FINANCE

Conduct Development Impact Fee studies, developing updated and new fee proposals to establish and maintain a reasonable relationship between new development and the resulting demand for public facilities and infrastructure.	Continued	In Progress
Enhance revenue collection and recognition practices related to accounts receivable and special revenue deposits, supporting revenue forecasting and improving revenue collection.	Continued	In Progress
Explore the development of additional long-term funding strategies and reserve policies to effectively manage critical priorities, including park maintenance, economic development, technology upgrades, vehicle replacement, and other capital assets and infrastructure.	Continued	In Progress
In partnership with the IT Department, execute a phased ERP System Replacement to modernize financial and operational processes, enhance data integration, and improve service delivery. This project will prioritize strategic resource planning to support implementation while ensuring continuity of essential City functions	Continued	In Progress
Review general liability claims settlement, litigation trends, and associated costs to identify strategies for cost reduction.	Continued	In Progress
Establish a collaborative, interdepartmental Risk Management Working Group to develop proactive strategies for reducing the City's overall liability and fostering a culture of organizational safety.	Continued	In Progress
Identify business segments within the City where revenues should fully cover the program costs and research the potential for creating new enterprise funds.	Continued	In Progress
Advance practices and policies to streamline and strengthen the City's payment processing and reconciliation operations and systems.	Continued	In Progress
Modernization of the Finance Department intranet across all divisions to improve usability, accuracy, and transparency of Finance information and resources. The enhanced intranet will better support citywide department users by improving access to Finance services, tools, and guidance in a clear and consistent manner.	New	In Progress
In collaboration with RPU, Public Works, and other City departments, optimize Central Stores operations to support Citywide service delivery by streamlining inventory and distribution functions, improving operational efficiency, and ensuring timely, reliable, and high-quality service aligned with departmental operational needs.	New	In Progress
Facilitate financing to support critical city infrastructure projects, to include the new Police Headquarters.	New	In Progress



FIRE

Objective	Continued / New	Status
Review, Develop, and implement department-wide all-hazard incident training.	Continued	In Progress
Evaluate and implement a tiered Wildland Dispatching matrix based on predicted weather models and memorialize information developed as an SOP.	Continued	In Progress
Implement advanced accountability system (Tablet Command), which includes Field Maps, Zone Haven, and MDC.	Continued	In Progress
Develop a Community Wildfire Protection Plan for public (Parks, RPU, Public Works) and private property.	Continued	In Progress
Operationalize the Defensible Space Program with community notifications in inspections.	Continued	In Progress
Ensure proper accounting of UASI funds, work with auditor to develop process/policy for checks and balances.	New	In Progress
Enhance and regularly exercise the activation of the Emergency Operations Center to effectively manage both routine and unique incidents.	Continued	In Progress

FIRE

Develop, implement, memorialize, and exercise a crisis communication plan for large scale incidents.	Continued	In Progress
Develop and implement adaptable evacuation and notification plans.	Continued	In Progress
Review, develop, implement, and find a location for a cache of critical resources (e.g., drinking water, nourishment, hose, medical supplies) for large scale incident	Continued	In Progress
Review, develop, and implement inventory control process for all aspects of the Fire Department organization to include but not limited to hose, medical supplies, station supplies, tool & equipment, and apparatus.	Continued	In Progress
Develop and implement Everbridge for Fire Department internal communications.	New	In Progress
Public information initiative for Everbridge Emergency Notifications and information.	Continued	In Progress
Review each of the City of Riverside evacuations centers and develop a process to exercise each of the centers.	Continued	In Progress
Starlink - Identify and purchase Starlink and identify the process and procedure for the fire department.	Continued	In Progress
Integrate Fire Department Master Plan with 2023-2028 Strategic Plan.	New	In Progress
Develop design for new Fire Stations.	Continued	On Hold
Hire civilian Fire Marshal.	Continued	On Hold
Review Fire Preventions account strings and develop an Enterprise account.	Continued	On Hold
Identify assignments and report requirements for the new Division Chief assignment.	Continued	In Progress
Develop Plan for Phase 1 of the Master Plan requirements.	New	In Progress
Stand up Safety Fusion Center.	Continued	In Progress



GENERAL SERVICES

Objective	Continued / New	Status
Museum Expansion and Rehabilitation	Continued	In Progress
Construct new Jesus S. Duran Eastside Library	Continued	In Progress
Break ground on new Downtown Police Dept. Headquarters	Continued	In Progress
Cesar Chavez Community Center Renovations	Continued	In Progress
Harada House Structural Stabilization	Continued	In Progress
Riverside County Transitional Housing (Hulen Place)	Continued	In Progress

GENERAL SERVICES

Access Center Improvements (Hulen Place)	Continued	In Progress
City Attorney's Office improvements	Continued	In Progress
Emergency generators at Fire Stations 4, 6, 7, 8, 9, and 11	Continued	In Progress
Install new above ground Police Department Jet fuel tank	Continued	In Progress
City Hall Elevator Renovation and Modernization	Continued	In Progress
Exterior painting of Fox Entertainment Plaza	Continued	In Progress
Airport projects - roofing replacements on the main terminal building, Waypoint building and hangar, replacement of main terminal exterior stairwell, renovation of old FAA building	Continued	In Progress
City Hall lobby renovations	Continued	In Progress
Develop an ADA Self-Evaluation and Transition Plan	Continued	In Progress
Expand use of City-owned electric vehicles and charging infrastructure	Continued	In Progress
Develop and formalize Vehicle Preventative Maintenance Program that aims to reduce vehicle/equipment downtime and develop greater in-house expertise through training, certifications, internship, and educational opportunities	Continued	In Progress
Reduce backlog of surplus vehicles by 75%	New	In Progress
Retain a Design-Build Entity and begin design work for expansion of the Riverside Convention Center	New	In Progress
Replace nearly 80,000 s.f. of non-functional turf at the City Corp Yard with water-efficient landscaping, funded by a rebate from MWD	New	In Progress



HOUSING & HUMAN SERVICES

Objective	Continued / New	Status
Work with the Riverside County University Health Systems - Behavioral Health to identify programming gaps in the Substance Abuse continuum of care of services including housing resources needed for those exiting treatment programs and reach out to cities within Riverside County to discuss how we can work collaboratively to address these gaps	Continued	In Progress
Research Foster Care Program for Animals for our unhoused population	Continued	On Hold
Seek veterinarian services for the Riverside Access Center Pet Kennel	Continued	On Hold
Complete rehabilitation of the Riverside Access Center	Continued	In Progress
Create new landlord incentive program marketing materials and market the program to landlords countywide	New	In Progress
Complete the purchase of an ADA van, explore connectivity for electric vehicles.	Continued	In Progress

HOUSING & HUMAN SERVICES

Allocate opioid settlement monies on treatment beds	New	In Progress
Conduct biannual meetings with cities throughout the county and Riverside County staff on homelessness to complete a homeless programs resources map and identify gaps in programming countywide.	Continued	In Progress
Conduct at least four saturation day events in areas with a high concentration of homelessness.	Continued	In Progress
Improve Hulen Campus environment (rehabilitation of the pet kennel and gate at the Access Center, a Hulen Campus directory sign, paint exterior of Hulen Place, and increase lighting). Seek grant funds to cover project costs.	Continued	In Progress
Review the Homelessness Action Plan with the Housing and Homelessness Committee	New	In Progress
Create HHS performance outcome infographic report and update every six months to be displayed on HHS's website and City's social media platforms	New	In Progress
Add three new affordable housing projects to the pipeline for development	Continued	In Progress
Assess the household's demographic data on multifamily housing properties' affordable housing wait lists to identify affordable housing development needs.	Continued	On Hold
Apply for Round 4 Prohousing Incentive Program grant funds and advocate for ongoing funding.	New	In Progress
Apply for the next round of Permanent Local Housing Allocation.	New	On Hold
Apply for funding from Altura Credit Union to purchase household items for Rental Assistance Program participants.	New	In Progress

HOUSING & HUMAN SERVICES

Work with Habitat for Humanity to identify funding resources to develop homeownership units on Garden Street in Ward 5	New	In Progress
Create a Nonprofit Collaborative webpage to share information on the nonprofits serving our community and their outcomes. The webpage will include a donation link to support the "Say No to Panhandling" campaign.	New	In Progress
City employee donation opportunity, pre tax (discuss w/ HR)	New	On Hold
Conduct resource fairs at affordable housing properties.	New	On Hold
Develop marketing plan to highlight successes of programs and partners	New	In Progress
Advertise Program Outcomes on HHS website and social media every six months	New	In Progress
Meet with faith based organizations who are doing feedings to partner with service providers, discuss affordable housing opportunities on vacant land and use vacant buildings for a Make It Cozy program.	New	In Progress
Conduct an asset map of homeless programs throughout Riverside County, identify homeless programming needs, and discuss subregional and regional opportunities	New	In Progress
Develop intervention strategies on at-risk residents (i.e. court eviction notifications, RPU delinquent customers, etc.)	New	In Progress
Pursue five manufactured housing on surplus properties	New	On Hold


BLDG. 7
7-101 - 7-104
7-201 - 7-204



HUMAN RESOURCES

Objective	Continued / New	Status
Streamline and automate the internal City volunteer hiring process and Livescan process though the implementation of a new Volunteer Management System. (HR)	Continued	In Progress
Develop an Employee Experience Program	Continued	In Progress
Youth Service Corp Intern Program	Continued	In Progress
Explore Employee Benefit Enhancements to aide in employee attraction/ retention	Continued	In Progress
Modernize existing job descriptions skills, and educational requirements.	Continued	In Progress
Develop automated workflow process to submit Classification & Compensation study requests.	Continued	In Progress
Develop Power BI Dashboards to enhance accessibility to real time stats	Continued	In Progress
Develop Electronic Process for bill payment process	Continued	In Progress

HUMAN RESOURCES

Review hiring, retention, and promotion practices to ensure that they reflect a commitment to fairness, equal opportunity and merit principals.	Continued	In Progress
Revise job descriptions to use more inclusive language and qualifications, ensuring all candidates have equal access to opportunities.	Continued	In Progress
Offboarding & Retirement Process Improvement:	New	N/A
Recruitment Visibility & Engagement Project	New	N/A
Benefits & Wellness Survey Launch	New	N/A
Blue Zones Worksite Certification of City Hall	New	N/A
Enhance Wellness & Safety Fair	New	N/A
Revamp Wellness Challenges	New	N/A
Develop Classification & Compensation Tracking Platform	New	N/A
Classification & Compensation Software Evaluation	New	N/A
TechHub HR Service Implementation	New	N/A
Enhance Citywide Safety Training	New	N/A
Enhance Safety Audit Plan	New	N/A
SafeCity Emergency Action Initiative	New	N/A
Safety Performance & Insight Initiative	New	N/A
Develop GIS Map for Citywide AED locations	New	N/A
Childcare Program	New	N/A
Leave of Absence (LOA) Process Enhancement and Policy Update	New	N/A
Develop online learning library	Continued	On Hold



INNOVATION & TECHNOLOGY

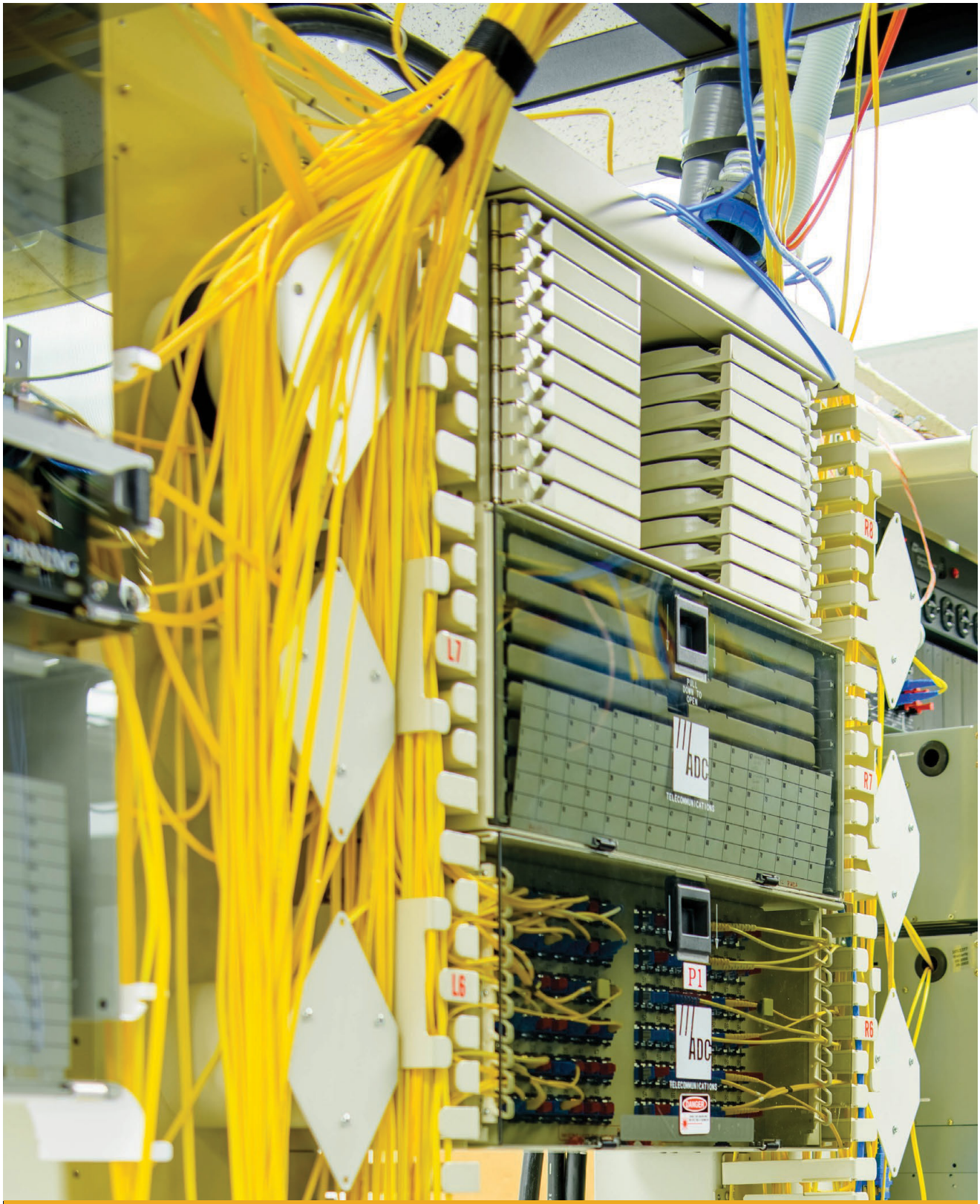
Objective	Continued / New	Status
Expand free Wi-Fi at City parks and public facilities	New	N/A
Expand the City's video security camera system.	Continued	N/A
Develop a public safety security cameras masterplan in partnership with RPD	New	N/A
Develop digital equity strategic masterplan incorporating the results of a community needs survey	New	N/A
Complete the Scope of works and execute agreement for permitting system phase 2 to provide enhanced developer and applicant friendly public portal	New	N/A
Create multi-year Citywide paperless operations masterplan	New	N/A
Complete the Finance and HR systems (ERP) gap/needs analysis to streamline City operations and reduce duplicate processes, duplicate and isolated systems, improve staff and customer experience through modem applications	Continued	N/A

INNOVATION & TECHNOLOGY

Complete the CRM/ 311 system gap/needs analysis to streamline City operations and reduce duplicate processes and improve staff and customer experience through modem applications.	Continued	N/A
Develop a 5-year Citywide technology strategic plan.	Continued	N/A
Complete Windows 11 migration	Continued	N/A
Complete City website upgrade	New	N/A
Publish GIS Master plan aligning Citywide geo-special operations and strategy	New	N/A
Expand GIS and Enterprise application mobile access for field personnel	New	N/A
Enhance the City's cybersecurity and disaster recovery capabilities.	Continued	N/A
Conduct a disaster recovery exercise and restoration of a complex multi-server system.	Continued	N/A
Conduct a simulated data center failover, including department functional validation.	Continued	N/A
Support Riverside Fiber ISP expansion.	Continued	N/A
Complete Utility Billing system upgrade	Continued	N/A
SOA-CRM and SOA-CIS upgrade	Continued	N/A

INNOVATION & TECHNOLOGY

Crywolf Online Payment system update	Continued	N/A
Special Assessment District Mapping and Deployment	Continued	N/A
RPU End of Life cameras replacements	Continued	N/A
Decommission and replace legacy Load Balancer Infrastructure	Continued	N/A
ArcGIS Enterprise 11.5 Upgrade	Continued	N/A
Develop PD Online Payment Application	Continued	N/A
Paperless Procurement Process Modernization	New	N/A
Internal service delivery platform AI Implementation	New	N/A
Decommission and upgrade legacy database clusters	Continued	N/A
Solid Waste Route Updates in GIS	New	N/A
Rivy Ai - Phase II integration and feature enhancements for location awareness and CRM integration	New	N/A
Public Works Trash Fees updates	Continued	N/A
NHS Outreach Survey Update	New	N/A


R8
L7
R7
P1
L6
R6
ADC
TELECOMMUNICATIONS
ADC
TELECOMMUNICATIONS

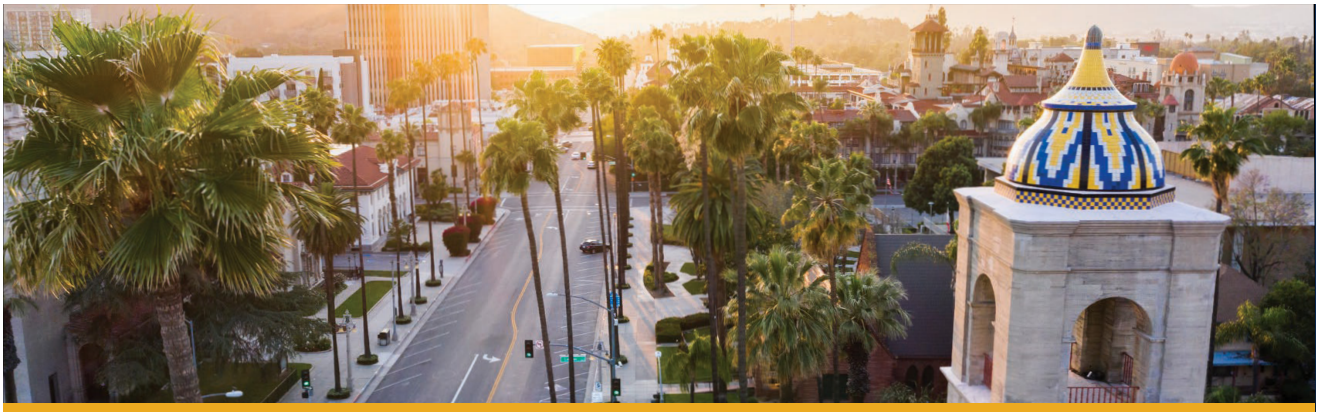


LIBRARY

Objective	Continued / New	Status
Establish partnerships with local schools in preparation of the 2029 goal of every third grader having a library card.	Continued	In Progress
Launch Archival Management soft software for management of materials	Continued	In Progress
Identify, purchase, and install a new customer incident tracking system	Continued	In Progress
Develop and use staff scheduling software	Continued	In Progress

LIBRARY

Continue construction on SPC Jesus Duran Eastside Library	Continued	In Progress
Identify additional, sustainable funding sources to maintain an increased library materials budget ($500,000)	Continued	In Progress
Establish and utilize a life safety training schedule	Continued	In Progress
Identify funding to complete window restoration at Arlington Library	Continued	In Progress
Identify funding for modernization and ADA improvements at La Sierra Library	Continued	In Progress
Create a teen area at the Orange Terrace Library	Continued	In Progress
Establish the Ojos del Tiempo corner at Casa Blanca Library	New	In Progress
Certify Libraries as Blue Zone worksites	New	In Progress
Complete multiple library facilities projects including • New Carpet at Arlanza • New Carpet at La Sierra • Redesign teen/kids area at Orange Terrace Library • Install reading room doors at Main Library • Create mobile vehicle parking at Casa Blanca Library	New	In Progress



MARKETING & COMMUNICATIONS

Objective	Continued / New	Status
Define Messaging and Brand Guidelines: Update existing Brand Standards Manual. Clearly define guidelines that encompass visual branding elements, messaging, and logo use. Ensure consistency across all channels, including print, digital, and social media.	Continued	In Progress
Internal Branding: Ensure that all members of the Marketing and Communication Department, and marketing ambassadors from all departments, understand and embrace the City's brand. Conduct internal workshops and training sessions to reinforce the importance of consistent branding by way of a Marketing Committee.	Continued	In Progress
Logos: Conduct a comprehensive evaluation of all City logos, their usage, branding, and service mark registrations to ensure consistency, effectiveness, and appropriate application across all departments and communications.	Continued	In Progress
Northside: Create and execute a marketing plan for the Northside Water Park Complex, highlighting its potential role in LA28, to position Riverside as a premier sports and recreation destination.	Continued	In Progress
Industry Spotlights: Develop and regularly feature industry spotlights that showcase key sectors contributing to Riverside's economic growth. Use various communication channels, including social media, photography, editorials, advertorials, press releases, and RiversideTV to highlight success stories, innovations, and opportunities within these industries.	Continued	In Progress

MARKETING & COMMUNICATIONS

Partnerships with Educational Institutions: Collaborate with local educational institutions to strengthen the connection between academia and industry. Highlight educational programs that align with workforce needs, attracting businesses seeking a skilled workforce.	Continued	In Progress
Account and Content Maintenance and Optimization: Regularly review and optimize profiles on major social media platforms, ensuring they are complete, visually appealing, and aligned with the City's brand guidelines.	Continued	In Progress
Social Media Advertising: Develop targeted social media advertising campaigns to reach specific demographics and promote key initiatives, events, and economic development efforts within Riverside.	Continued	In Progress
Content Collaboration: Collaborate with local influencers, businesses, and community leaders for co-created content. Leverage these relationships to broaden the reach and increase engagement with diverse audiences.	Continued	N/A
Training for City Staff: Provide regular training sessions for City staff involved in email marketing and social media management to ensure a consistent and unified approach. Educate staff on best practices, content guidelines, and crisis management strategies.	Continued	In Progress
Expand RiversideTV Programming: Diversify RiversideTV programming to include more innovative and interactive content. This may involve featuring local tech initiatives, startup stories, and advancements in Riverside.	Continued	In Progress
Crowdsourced Content Projects: Engage the community in crowdsourced content projects that leverage innovative media formats. Encourage students and residents to contribute content, such as user-generated music, films, and videos.	Continued	In Progress
Print and Digital Marketing Campaigns: Launch targeted marketing campaigns to reach potential tourists through social media, search engines, and travel websites. Utilize engaging visuals and compelling content to showcase Riverside's unique offerings to those outside jurisdictional boundaries.	New	In Progress

MARKETING & COMMUNICATIONS

LA28: Attract tourists, athletes, and coaches to stay in Riverside during the LA28 Olympic Games, positioning the city as an ideal and accessible destination for Olympic visitors.	Continued	In Progress
Partnerships with Travel Agencies and Tourism Organizations: Establish partnerships with travel agencies and tour operators to include Riverside in their itineraries. Provide them with promotional materials and incentives to encourage tourist bookings.	Continued	In Progress
Collaboration with Local Influencers: Collaborate with local influencers, travel bloggers, and content creators to showcase Riverside's tourism offerings. Leverage their reach and influence to attract a wider audience.	Continued	N/A
Placemaking & District Identity: Identify, name, and brand key corridors and gathering spaces to support tourism, economic activity, and stronger neighborhood identity.	New	N/A
Networking Events: Promote and participate in professional organizations and networking events, both virtual and in-person, to connect with external stakeholders. Create opportunities for casual interactions and relationship-building.	Continued	In Progress
Joint Marketing Initiatives: Collaborate with external businesses and organizations on joint marketing initiatives. This could include co-branded campaigns, shared events, or collaborative content creation to amplify messages.	New	N/A
Public Service Announcements (PSAs) :Create and disseminate PSAs on various media channels to communicate important information, updates, and initiatives from RPU. Utilize RiversideTV for visually engaging and accessible PSAs.	Continued	In Progress
RiversideTV Programming for RPU: Integrate RPU-related content into RiversideTV programming. Showcase behind-the-scenes operations, employee spotlights, and educational segments to engage the community and highlight RPU's services and programming.	Continued	In Progress

MARKETING & COMMUNICATIONS

Internal Communication Platform: Implement a dedicated internal communication platform to facilitate timely communication among staff members, including those in the field. Utilize tools such as Everbridge, Microsoft Teams, or customized intranet for efficient information sharing via text and email.	Continued	N/A
CORE Internal Newsletters: Create and distribute internal newsletters that highlight departmental achievements, updates, and important information. Include staff member spotlights, project updates, and relevant announcements to keep everyone informed.	Continued	In Progress
Podcast Series on Riverside Stories: Launch a podcast series that regularly highlights unique stories, experiences, and achievements within Riverside. Feature interviews with community members, leaders, and influencers to add a personal touch to the City's narrative.	Continued	N/A
Identification of Crisis Spokespersons: Identify and train key spokespersons within the organization (and back-ups) who will be responsible for communicating with the media, public, and stakeholders during a crisis. Ensure these individuals are well-versed and trained in crisis communication techniques.	Continued	In Progress
Emergency Notification Systems: Implement, update, and maintain an emergency notification system to quickly disseminate critical information to residents, stakeholders, and employees during a crisis. Ensure multiple communication channels are utilized for maximum reach.	Continued	In Progress
Collaboration with Emergency Services: Establish strong collaboration with local emergency services, law enforcement, and relevant agencies, particularly partnering with Public Information Officers. Create communication protocols for coordinated responses and information sharing during emergencies.	Continued	N/A
Pre-Approved Crisis Messages: Develop pre-approved crisis messages for common scenarios. These messages should be crafted in advance to ensure timely and consistent communication. Tailor them to specific incidents as needed during a crisis.	Continued	In Progress

MARKETING & COMMUNICATIONS

Internal Communication Protocols: Establish clear internal communication protocols for disseminating information among City employees during a crisis. Use dedicated communication channels to keep staff and electeds informed and aligned.	Continued	In Progress
Online Crisis Resource Center: Create an online crisis resource center on the City's website. This centralized hub should provide up-to-date information, official statements, and resources for residents and media during a crisis.	Continued	N/A
Accessible Website and Digital Platforms: Conduct accessibility audits for the City of Riverside website and digital platforms. Ensure that online content is accessible to individuals with disabilities, including compliance with web content accessibility guidelines (WCAG).	Continued	In Progress
Green Awareness Campaigns: Launch awareness campaigns to educate residents and businesses about the importance of sustainable living. Focus on simple actions individuals can take to reduce their environmental impact.	Continued	In Progress
Green Events Promotion: Actively promote and support green events, such as environmental fairs, tree planting initiatives, and clean-up campaigns. Use various communication channels to encourage community participation.	Continued	In Progress
Sustainable Transportation Campaigns: Develop marketing campaigns to promote sustainable transportation options, such as biking, walking, and public transit. Encourage the use of electric vehicles and communicate the City's efforts to improve green transportation infrastructure.	Continued	N/A



MUSEUM

Objective	Continued / New	Status
Continue construction on renovated and expanded downtown Museum location.	Continued	In Progress
Submit anticipated financial impacts of downtown Museum reopening, including a staffing plan and future estimated operating budgets.	Continued	In Progress
Continue work to realize a comprehensive cultural mapping project with multiple partners.	Continued	In Progress
Expand and refine the Museum's formal and informal relationships with external educational institutions, including RUSD and Alvord, to achieve a wider range of curriculum-based programs.	Continued	In Progress
Continue to improve Museum volunteer recruitment and training and expand available opportunities.	Continued	In Progress
Begin rehabilitation of Harada House and construction of its Interpretive Center.	New	In Progress
Advance the multi-year production of a feature-length documentary about Harada House, the Harada family's civil rights story, and the City's work to save and open the house.	New	In Progress
Offer public programming that reflects diversity, provides multi-cultural education, and encourages equitable program participation.	Continued	In Progress
Offer public interpretation of new downtown Museum's sustainably features.	Continued	In Progress


MUSEUM of RIVERSIDE
MUSEUM of RIVERSIDE



PARKS, RECREATION AND COMMUNITY SERVICES

Objective	Continued / New	Status
Develop a Senior Strategic Plan - a comprehensive plan to improve the well-being and quality of life for Riverside's senior population specific to housing and food insecurities.	Continued	In Progress
Create the opportunities for Seniors to Engage in Paid Employment or Volunteer Work - Throughout all community centers/programs.	Continued	In Progress
Continue with the Commission for Accreditation of Parks and Recreation Agencies (CAPRA) with the National Recreation and Park Association (NRPA) - Goal is to receive accreditation by September 2026	Continued	In Progress
Enhance and implement Adaptive Recreation - programming for the Disabled (Developmental and Physical)	Continued	In Progress
Develop the Arts Master Plan	Continued	In Progress

PARKS, RECREATION AND COMMUNITY SERVICES

Develop and implement a Percent for the Arts Program that applies a development fee to new projects (based on a percentage of development value).	New	In Progress
Implement the Year of Arts & Culture District	New	In Progress
Improve and Enhance Customer Experience with Special Event Permit Process (PRCSD Lead with all other departments)	Continued	In Progress
Implement Improved Marketing Strategy at The Box	Continued	In Progress
Develop and Implement Citywide City-hosted Sponsorship Program	New	In Progress
Development and Implement an Artist Training Program	Continued	In Progress
Continue to work towards Zero Emissions for PRCSD Transit Services	Continued	In Progress
Offer Free Rides throughout the year	Continued	In Progress
Convert the radio system from analog to digital (RPU)	Continued	In Progress
Replace Transit Admin Vehicle	Continued	In Progress
AED Units for all Transit buses	Continued	In Progress
Bus Replacement - Order 10 new 16 passenger buses to replace 10 current buses that have met its useful life benchmark	Continued	In Progress
Comprehensive Operations Analysis (COA)	Continued	In Progress
Transit Bus Yard Assessment Project	Continued	In Progress
Complete building renovations and pickleball court construction, and engage concessionaires for the Fairmount Armory	Continued	In Progress
Bid Fairmount Park Rose Garden	Continued	In Progress

PARKS, RECREATION AND COMMUNITY SERVICES

Complete Fairmount Park Master Plan that will identify improvements that will increase activity while preserving the historic integrity	Continued	In Progress
Complete Fairmount Park University Wash Arroyo Improvements funded by the Flood Control District	Continued	In Progress
Issue RFP for Fairmount Park Golf Course Entertainment/Programming Improvements and Concessionaire	New	In Progress
Fairmount Storm Drain Outlet	New	In Progress
Explore public sale of surplus land for funding at Fairmount and other sites	New	In Progress
Finalize the River District Feasibility Study	Continued	In Progress
Complete the Gateway Project Suite Park Master Plans	Continued	In Progress
Complete community input and design for the renovation of the Bobby Bonds Skatepark; then build and renovate.	Continued	In Progress
Complete the Bordwell Park Gymnasium	Continued	In Progress
Begin Construction of the Cesar Chavez Community Center Renovations	Continued	In Progress
Begin Construction of the Gage Canal Trail - Palmyrita Ave to Blaine Street	Continued	In Progress
Issue RFP for Hole Lake Master Plan	New	In Progress
Explore opportunities for a new pool at La Sierra Park	New	In Progress

PARKS, RECREATION AND COMMUNITY SERVICES

Begin community meetings and grant applications for Mission Ranch Park	New	In Progress
Complete renovation of Patterson Park	Continued	In Progress
Complete playground replacements	Continued	In Progress
Explore opportunity for senior center and pool in Ward 4	New	In Progress
Explore funding opportunities to renovate Joyce Jackson Community Center at Nichols Park as a community resilience center and add deaf cultural community center wing	New	In Progress
Explore funding opportunities for Ruth Lewis Community Center renovation at Reid Park	New	In Progress
Continue Deferred Maintenance	Continued	In Progress
Upgrade three parks to CalSense Water Management System	Continued	In Progress
Continue City-wide Park Deferred Improvements	Continued	In Progress
Upgrade Park Lighting with LED	Continued	In Progress
Improve Management of City Trees / Control Fire Fuel Sources	Continued	In Progress
Simplify permitting process for outside arts and culture events.	New	In Progress

POLICE

Objective	Continued / New	Status
Bring back El Protector event through increased campaign to sign up participants	New	On Hold
Expansion of real-time crime center. a. Integrate Flock cameras b. Public outreach for business and privately owned cameras."	New	In Progress
Implement mobile CAD capabilities for Field Operations.	New	In Progress
Achieve full Public Safety Dispatcher Staffing by Dec 2025.	New	In Progress
Achieve full Police Officer Staffing by Dec 2025.	Continued	In Progress
Expand the Parks and Neighborhood Specialist Program.	Continued	On Hold
Moving forward with the design of the new police headquarters.	Continued	In Progress
Collect data for nuisance properties to support enforcement of nuisance abatement laws.	New	In Progress
Fully staff the Public Safety Engagement Team (Urban and Wildland).	New	In Progress
Assist HR and Fire with the selection, background investigations, and placement of three (3) Crime Analysts to support the new Inland Empire Region's Fusion Center (STRAC)	New	In Progress


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PUBLIC WORKS

Objective	Continued / New	Status
Initiate Construction of the Market Street Bridge	New	In Progress
Hole Lake Conservation Easement and Park Master Plan	New	New
South Main Street Complete Streets Project	New	In Progress
Continued GIS Systems Enhancements & Innovation	Continued	In Progress
Complete Construction of the Civil Rights Walk	Continued	In Progress

PUBLIC WORKS

Initiate Construction of the Third Street Grade Separation	Continued	In Progress
Initiate Construction of the Mission Inn Avenue Bridge	Continued	In Progress
Railroad: Complete Construction of the Cridge, Brockton and Palm Quiet Zones	Continued	In Progress
Long Term Rail Plan & Commuter Rail	Continued	In Progress
Over the counter Public Art permits: Collaborate with Arts and Culture to allow for "over the counter" public art permits to simplify minor work within the right of way on locations such as traffic signal cabinets.	Continued	In Progress
Support City Manager's Office to establish CFDs for Paving: Continue to provide data, justification, and analysis to support the establishment of CFDs or other creative funding mechanisms to fund pavement maintenance	Continued	In Progress
Next Grade Separation: Spruce Street. Seek Planning funding	Continued	In Progress
Downtown Valet Program Pilot Launch	Continued	In Progress
Parking Garage Repairs Bid - Q1 2026	New	In Progress
Northside Master Drainage Plan	Continued	In Progress

PUBLIC WORKS

Vision Zero Plan or Towards Zero Deaths Plan (Milestone: Award Consultant Contract scheduled on Jan 6 2026 CC meeting and begin project)	Continued	In Progress
Safe Routes to School Planning (Milestone: Individualized Safe Route To School Action Plan scheduled to be completed in 2026 as well as citywide SRTS master plan)	Continued	In Progress
Highway Safety Improvement Program Cycle XI: Complete Project Construction (Milestone: Award Construction Contract & Begin Construction Project) Bid 8183 (Citywide Retroreflective Backplates & Right turn Overlap projects)	Continued	In Progress
Highway Safety Improvement Program Cycle XI: Complete Project Construction (Milestone: Award Construction Contract & Begin Construction Project) Bid 8184 (Mission Inn Median + HFST)	Continued	In Progress
ADA Master Plan	New	Pending
Consideration of a Pavement Trench Cut Fee	Continued	Pending
Graffiti Plan (Consultant): Engage a third party consultant to assess current anti-graffiti efforts, analyze current abatement and public education strategies to reduce graffiti, and enhance graffiti education program and efficacy of field teams	Continued	In Progress

PUBLIC WORKS

Solid Waste Route Optimization: Review existing solid waste and street sweeping routes and assess opportunities to optimize routes to enhance service	Continued	In Progress
Vehicle Repair Enhancements: Work closely with General Services to reduce vehicle/equipment downtime, thereby enhancing customer service. Foster development of in-house expertise for complex systems requiring frequent repairs. Explore options to minimize repair backlogs through use of vendors & manufacturers where appropriate.	Continued	In Progress
Third-Party Special Event Support: Build in-house capacity/resources, develop standard operating procedures and (if necessary) fees for Public Works to support on-street special events by deploying City-owned portable vehicle barriers	Continued	In Progress
Urban Forest management software system implementation	Continued	In Progress
Solid Waste: Pilot Program for Smaller Trash Cart	Continued	In Progress
Adoption of new sewer rates to support ongoing operation and maintenance as well as 5 year capital improvement needs for the plant and collection systems, identified in the City Council-approved 2019 Master Plan. 3 Phase Process:	Continued	In Progress
Phase I Update Rate Analysis with current O&M costs and Coordination with CMO	Continued	In Progress
Phase II Outreach including Preliminary Presentations to City Council and Public	Continued	In Progress
Phase III Proposition 218 and City Council Approval	Continued	In Progress

PUBLIC WORKS

Implementation of Public Private Partnership (P3) with Anaergia in expanding food waste conversion to renewable natural gas (RNG), along with conversion of Class B to Class A Biosolids to reduce impacts to the environment and landfills. (PW) 3 Phase Project:	Continued	In Progress
Phase II: Construct (up to 24 mo)	Continued	In Progress
P3 Grant Funded Projects:	Continued	In Progress
Digester 5 Rehab = $2M CalRecycle	Continued	In Progress
Food Waste Receiving = $10M CalRecycle	Continued	In Progress
Complete CCB2 upgrade Chemical Optimization, reducing treatment processes by half with anticipated 50% cost saving of chemical usage.	Continued	In Progress
Initiate GIS mapping of the WQP w/ Asset Management Integration	Continued	In Progress
Water Quality: New Stormwater Permit	Continued	In Progress


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RIVERSIDE PUBLIC UTILITIES

Objective	Continued / New	Status
Evaluate the challenge of tiered water rates and study other water rate models.	Continued	In Progress
Complete a review and develop a streamlined strategy for the development review process as well as to support economic development by the end of the year.	Continued	In Progress
Increase inventory of critical long lead equipment such as electrical transformers, copper wire, copper pipe, etc.	Continued	In Progress

RIVERSIDE PUBLIC UTILITIES

Implement a customer call back option	Continued	In Progress
Implementation of Non-potable and Recycled Water Master Plan	Continued	In Progress
Address historical water quality issues affecting the City's groundwater supplies.	Continued	In Progress
Address emerging water quality issues affecting the City's groundwater supplies.	Continued	In Progress
Improve electric outage communication to customers by providing accurate real time event status.	Continued	In Progress
Increase utility response time by narrowing the search grid to locate the cause of the outage.	Continued	In Progress
Maintain the City's current local energy production by replacing the aging and obsolete Springs Generation facility.	New	In Progress
Develop an Energy Efficiency program strategy to address load capacity and the state's future mandates for the electrification of transportation and buildings.	Continued	In Progress
Develop a comprehensive Water Conservation Strategy that supports the Making Conservation a California Way of Life regulation requirements.	Continued	In Progress
In collaboration with the Board of Public Utilities, implement items on the Board Work Plan for 2026.	Continued	In Progress

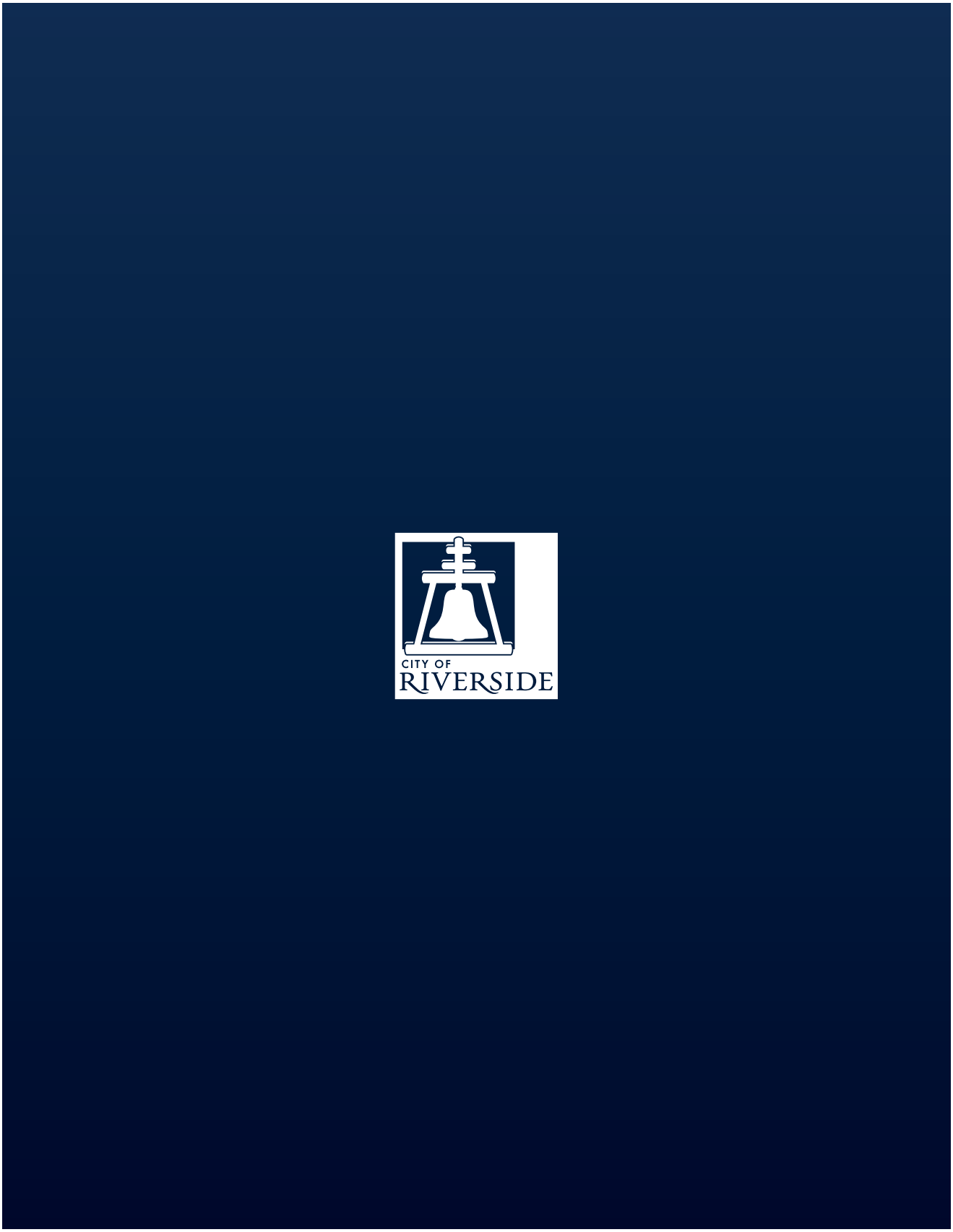


OFFICE OF SUSTAINABILITY

Objective	Continued / New	Status
Develop Zero Waste City Events Plan for a variety of events types	New	On Hold
Blue Zone implementation program for the City of Riverside.	Continued	In Progress
Grow Green Business Network by supporting existing businesses in reducing energy and water consumption, preventing pollution, diverting waste from landfills and educating their staff in creating a cleaner healthier environment	Continued	In Progress
Recruit and support new Green Tech businesses in Riverside	Continued	In Progress
Host first Ag Workforce Training cohort as part of the Northside Ag Innovation Center	New	In Progress
Host Grow Riverside 2025 in partnership with Riverside Food Systems Alliance.	Continued	In Progress
Complete Phase 1 construction at the Northside Ag Innovation Center	New	In Progress
Implement Zero Emission Vehicle (ZEV) Transitional Plan including planning for infrastructure upgrades,	New	In Progress

OFFICE OF SUSTAINABILITY

Develop a citywide ZEV Policy with appropriate departments.	New	In Progress
Develop plan for zero emission infrastructure upgrades to electric charging and hydrogen fuel stations, as well as solar canopies throughout the bus yard.	Continued	In Progress
Lead the Regional Climate Collaboratives to fund community building and climate resilience planning.	Continued	On Hold
Lead Inflation Reduction Act submission process for the city, coordinating with departments for eligible capital projects and with Finance on preparing necessary documents.	Continued	On Hold
Lead the Climate Action and Adaption Plan efforts. Lead the Climate Plan Advisory Committee (CPAC) meetings to illicit input and feedback from community experts. Develop Mitigation Measures and Climate Actions. Develop Sustainability Framework and Climate Vulnerability Assessment	Continued	In Progress
Submit to LEED for Cities designation developed by US Green Building Council	New	In Progress
Develop Sustainable Procurement Policy and practices	Continued	On Hold
Develop and host Sustainability Trainings for Staff including on topics such as: climate impacts, latest technology updates, effective climate actions, etc.	Continued	In Progress
Incorporate sustainability into New Staff Orientation, Job Descriptions and City collateral material to elevate it as a value within the City as well as provide useful information	Continued	In Progress
Assist in pursuing grants related to sustainability	Continued	In Progress
Assist with implementation of all-electric autonomous shuttles deployed in City; manufactured by Ohmio and operated by RTA	New	In Progress


CITY OF
RIVERSIDE

City of Riverside

Financial Health Indicators

5-YEAR TREND AND COMPARABLE CITIES

FISCAL YEARS 2021-2025

INFORMATION OBTAINED FROM AUDITED CITY ANNUAL COMPREHENSIVE FINANCIAL REPORTS (ACFR)

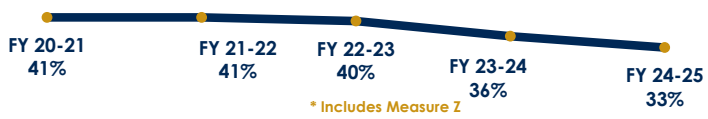
FINANCIAL POSITION
Can the City Pay its Bills Now?

A city has a strong financial position if it has sufficient cash and other liquid resources available. Without those resources, it will have to borrow money, delay payments, or liquidate some of its other assets, all of which carry significant financial costs.

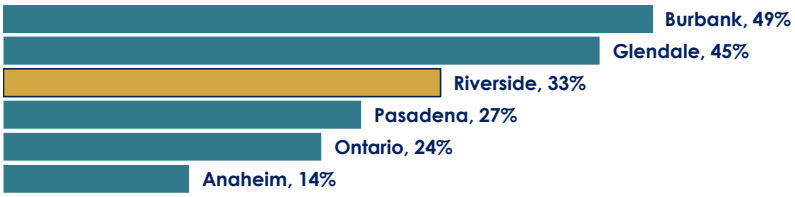
FINANCIAL HEALTH INDICATOR #1 – GENERAL FUND RESERVE RATIO

A declining fund balance reserve can be a sign of fiscal stress. This indicator is important in identifying a trend of deteriorating fund balance reserves as well as how rapidly it is deteriorating. A **higher ratio** suggests larger reserves are available to address unexpected resource needs in the long run.

5-YEAR GENERAL FUND RESERVE RATIO *
City of Riverside



FY 24-25 GENERAL FUND RESERVE RATIO – COMPARABLE CITIES



** The chart only includes Riverside's 20% policy reserves and assigned reserves to ensure comparability across cities. It does not reflect Riverside's other committed reserves, such as technology, infrastructure, and Section 115 Trust reserves, which have been strategically set aside for future needs*

FINANCIAL HEALTH INDICATOR #1 – INSIGHT

This ratio reflects the General Fund, including Measure Z, and examines committed General Fund reserves for economic contingencies and available unassigned fund balance divided by annual General Fund revenues. This formula differs from the formula used by the City to calculate year-end reserves for the General Fund alone.

Despite a decline in FY 24-25 ratio, overall General Fund revenues increased by $34.8 million. The decrease in unassigned fund balance was primarily due to an increase in restricted fund balance of $16.7 million for the City's pension liability. These were due to contributions to the section 115 trust and will be used to offset future CALPERS payments. There was also an increase in the committed fund balance of $7.7 million for the City's economic contingency and other purposes. The City has a strong General Fund reserve ratio when compared to the other cities.

Despite the exclusion of strategically committed reserves, the City's General Fund reserve ratio is comparable to other cities. The Government Finance Officers Association (GFOA) recommends maintaining reserves of no less than two months of regular General Fund operating revenues or expenditures, which comes to roughly 16.67%. The City maintains policy reserves equal to 20% of the following fiscal year's budgeted expenditures.

FINANCIAL POSITION (Cont.)
Can the City Pay its Bills Now?

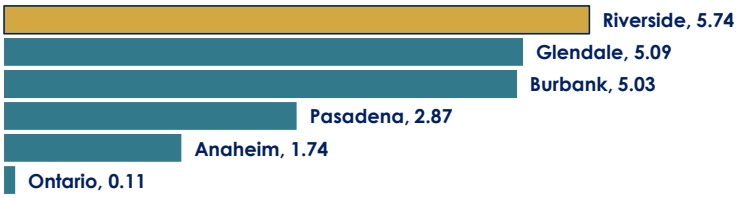
FINANCIAL HEALTH INDICATOR #2 – GENERAL FUND LIQUIDITY RATIO

A negative ratio may indicate a city does not have sufficient cash available to meet its current obligations as they come due. This indicator is important in identifying a trend of deteriorating cash as well as how rapidly it is deteriorating. A **higher ratio** suggests a greater capacity for paying off short-term obligations.

5-YEAR GENERAL FUND LIQUIDITY RATIO *
City of Riverside



FY 24-25 GENERAL FUND LIQUIDITY RATIO – COMPARABLE CITIES



FINANCIAL HEALTH INDICATOR #2 – INSIGHT

This financial health indicator includes Measure Z. Over the past five years, the City has been showing a positive and upward trend in the liquidity ratio. This indicates that the City is able to pay its bills as payments are due by measuring readily available cash, such as unrestricted cash and investments, compared to the total liability obligations, such as payables and accrued payroll. There is an assumption that Measure Z, which is General Fund tax dollars, would be used in the event the City's main General Fund is unable to meet its obligations without the additional financial support from Measure Z.

While having cash readily available for paying off short-term obligations sounds responsible, a high cash ratio may indicate an organization is inefficient in the utilization of cash or not maximizing the potential benefit of low-cost loans. Over the past few years, the City has experienced significant increases in general city revenues, resulting in an improved liquidity position. Consequently, the City's ratio, comparative to its peers, indicates a strong General Fund liquidity ratio. A ratio of 1.0 indicates an agency has enough liquid assets to cover its short-term financial obligations.

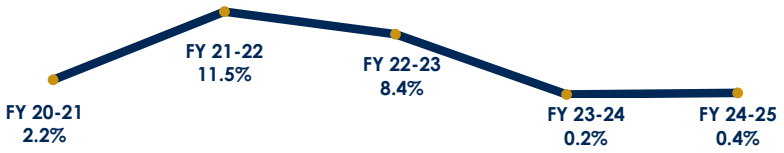
FINANCIAL PERFORMANCE
Can the City's Revenues Cover its Expenses?

A city not only needs to pay its bills promptly but also ensure that the revenue it brings in regularly is adequate to cover its annual expenses. Missing this mark can adversely affect service levels and the City's credit rating, which is important for existing loan covenants and any future potential debt financing.

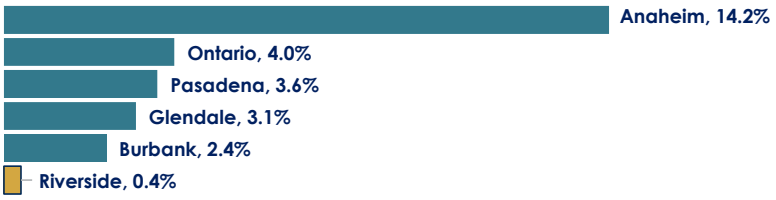
FINANCIAL HEALTH INDICATOR #3 – GENERAL GOVERNMENT GROWTH IN NET POSITION RATIO

Ideally, revenues from the City's programs should cover the expenses incurred for those programs; otherwise, reserves may be required to cover the excess costs. A **higher ratio** suggests that annual costs are adequately funded, and an increasing ratio indicates an improving financial condition.

5-YEAR GENERAL GOVERNMENT GROWTH IN NET POSITION RATIO
City of Riverside



FY 24-25 GENERAL GOVERNMENT GROWTH IN NET POSITION RATIO – COMPARABLE CITIES



FINANCIAL HEALTH INDICATOR #3 – INSIGHT

This ratio measures the change in General Government net position compared to the total net position. When revenues exceed expenses and assets exceed liabilities, an increase in the ratio will be seen. The FY 21-22 increase was primarlily attributable to an increase in sales tax of $23.6 million; an increase in property tax of $7.8 million; and a reduction in salaries and benefits of $48 million, which was due to an actuarial accounting treatment of the CalPERS pension liability and generation of a net pension asset. The decrease in FY 22-23 was due to increased expenses of $57.6 million compared to the prior fiscal year. This was primarily due to an increase in salaries and benefits resulting from an actuarial accounting treatment which resulted in the return of a net pension liability from decreased CalPERS investment returns. The decrease in FY 23-24 was due to an increase in Governmental Activities expenses of $119.2 million. General Government expenses increased by $74 million, primarily driven by a contingent litigation liability of $37.9 million related to transfers from the Water Fund to the General Fund, increased claims liabilities of $10.8 million, and an increased adjustment of $6.8 million for an increase in net pension liability. Public Safety expenses were up $35.9 million driven by a $17.4 million rise in pension liabilities, $11.9 million in other personnel costs as vacant positions were filled, and $6.6 million in non-personnel costs, including grant expenditures. In FY 24-25, the ratio remained relativaly flat at 0.4%. This was due to revenues slightly outpacing expenses to show a marginal growth in this fiscal year.

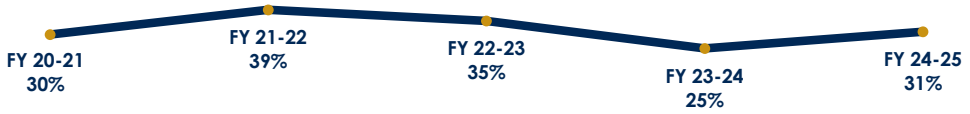
A government agency should try to strike a balance between the growth of financial reserves and spending resources to maintain a healthy community. The City's FY 24-25 ratio indicates that resources are not being spent faster than they are earned, thus maintaining fiscal responsibility. Additionally, it suggests that funds are not overly accumulated but are being used to benefit the community.

FINANCIAL PERFORMANCE (Cont.)
Can the City's Revenues Cover its Expenses?

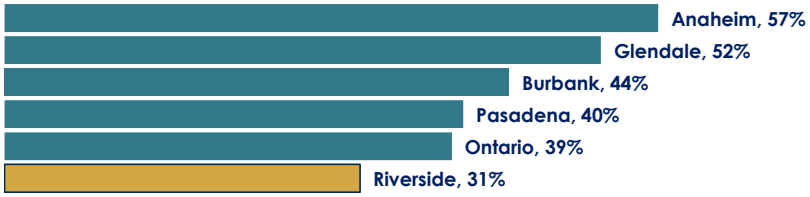
FINANCIAL HEALTH INDICATOR #4 – GENERAL GOVERNMENT OPERATING MARGIN RATIO

A city charges for services and may receive grants and aid from other governments (e.g., Federal and State). A **higher ratio** suggests that basic government services are more self-sufficient through charges, fees, and grants, and are less reliant on general tax dollars to fund program expenditures.

5-YEAR GENERAL GOVERNMENT OPERATING MARGIN RATIO
City of Riverside



FY 24-25 GENERAL GOVERNMENT OPERATING MARGIN RATIO – COMPARABLE CITIES



FINANCIAL HEALTH INDICATOR #4 – INSIGHT

This ratio illustrates how much of the City's expenditures were funded by charges, fees, and grants rather than general tax dollars to fund program expenditures. The ratio increase in FY 24-25 can be attributed to a 12% increase in expenditures compared to FY 23-24, while program revenues increased by 40%.

The primary reason for the revenue increase was a $20.8 million increase in ARPA activity from the prior year and $16 million in funds from Caltrans related to the third street grade separation. The increase in expenditures in FY 24-25 is mainly from increased street maintenance and an increase in the self insurance claims liability.

The other cities appear to fund their operations more heavily by charges, fees, and grants than the City of Riverside. In April 2025, updated developer fees were adopted by City Council. This ratio is expected to trend higher in the future as revenues become more closely aligned with the service costs.

The table below illustrates in further detail the ratio of expenditures funded by charges, fees, and grants:

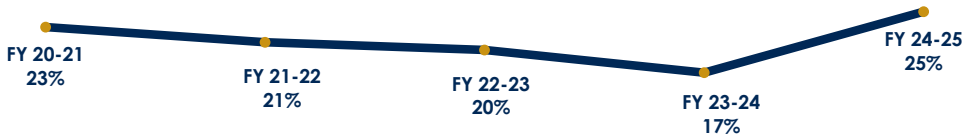
City	Charges for Services	Operating Grants	Capital Grants	Total Ratio
Anaheim	18%	29%	10%	57%
Glendale	22%	26%	4%	52%
Burbank	25%	18%	1%	44%
Pasadena	19%	17%	4%	40%
Ontario	30%	3%	6%	39%
Riverside	8%	13%	10%	31%

FINANCIAL PERFORMANCE (Cont.)
Can the City's Revenues Cover its Expenses?

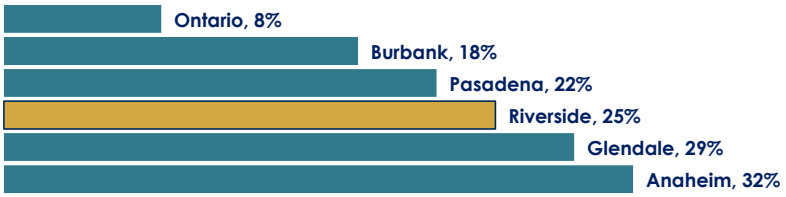
FINANCIAL HEALTH INDICATOR #5 – GENERAL GOVERNMENT OWN SOURCE REVENUE RATIO

Revenues from grants are used to support some City functions. Other functions, such as public safety, are mainly funded by general tax dollars. This ratio illustrates the extent to which general government revenues were supported by grants. A **lower ratio** suggests that the City is not heavily reliant on grants and is more reliant on general tax dollars and charges for services.

5-YEAR GENERAL GOVERNMENT OWN SOURCE REVENUE RATIO
City of Riverside



FY 24-25 GENERAL GOVERNMENT OWN SOURCE REVENUE RATIO – COMPARABLE CITIES



FINANCIAL HEALTH INDICATOR #5 – INSIGHT

This ratio explains the proportion of revenues from grants (25%) compared to general tax dollars and charges for services (75%). Approved grant amounts are recognized over the life of the grant as funds are spent and not in the year when the grant was approved. The City of Riverside experienced an increased ratio starting FY 20-21. This was primarily due to COVID-19 related grants, such as the CARES Act, American Rescue Plan Act (ARPA), and Emergency Rental Assistance Program. The final COVID-19 grant revenues were recognized in FY 24-25 and should not appear in future fiscal years. The following table illustrates the normalized ratio in the absence of these major COVID-19 grant funds.

Fiscal Year	Exclusion	Normalized Ratio
FY 20-21	$28.0M CARES Act grant, $6.8M COVID-19 related grants	16%
FY 21-22	$19.3M Emergency Rental Assistance Program, $2.7M ARPA funds recognized	16%
FY 22-23	$26.7 million in ARPA funds recognized	15%
FY 23-24	$11.7 million in ARPA funds recognized	15%
FY 24-25	$32.4 million in ARPA funds recognized	20%

LONG-TERM SOLVENCY
Can the City Pay its Bills in the Future?

A city will have bills in the future, and its current financial condition will influence its ability to pay them. For the long-term future, a city needs to ensure that its revenue sources can cover long-term spending needs and provide services to a growing and changing population.

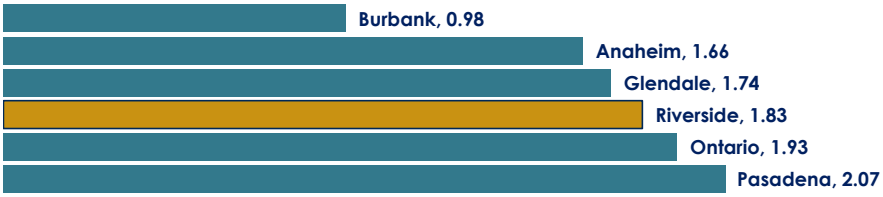
FINANCIAL HEALTH INDICATOR #6 – GENERAL GOVERNMENT NEAR-TERM SOLVENCY RATIO

This ratio demonstrates a city's ability to pay a larger portion of its debts with annual revenues. A **lower ratio** indicates a stronger financial condition.

5-YEAR GENERAL GOVERNMENT NEAR-TERM SOLVENCY RATIO
City of Riverside



FY 24-25 GENERAL GOVERNMENT NEAR-TERM SOLVENCY RATIO – COMPARABLE CITIES



FINANCIAL HEALTH INDICATOR #6 – INSIGHT

The City has both short-term and long-term obligations that must be paid in the future. The fewer number of years of annual revenue needed to pay the City's obligations, the stronger the City's financial condition. The reason for the decrease in FY 21-22 was primarily due to an actuarial accounting treatment which eliminated the City's net pension liability and generated a net pension asset, which reduced the overall liability of the City. In FY 22-23, the net pension asset returned to a net pension liability primarily due to a decrease in CalPERS investment returns. In FY 23-24, the ratio increased predominantly due to an increase of $17.4 million in pension liabilities. In FY 24-25, the ratio decreased as revenue percentage growth outpaced governmental liabilities. The revenue increase was mainly due to recognition of $32.4 million in ARPA revenues.

Additionally, with the issuance of the pension obligation bond in FY 19-20, the City converted an unfunded pension liability to a fixed debt obligation. By replacing the unfunded liability with bonded debt, the City was able to significantly reduce interest expense over the life of the obligation. Consequently, the City does not exhibit a strong general government near-term solvency ratio compared to the other cities, which is mainly attributed to the City's outstanding debt. However, this ratio should be considered in relation to the other ratios within this document. The City of Riverside does have higher outstanding debt than most of the comparative cities, but the overall debt, including pension and (OPEB) liabilities, per resident, is comparatively lower than most of the cities as indicated in financial health indicator #7.

LONG-TERM SOLVENCY (Cont.)
Can the City Pay its Bills in the Future?

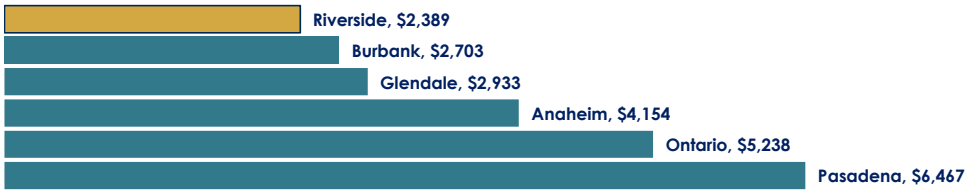
FINANCIAL HEALTH INDICATOR #7 – GENERAL GOVERNMENT DEBT, PENSION LIABILITY & OPEB BURDEN PER RESIDENT RATIO

Lower debts, pension liability, and other post-employment benfits (OPEB) per capita result in a smaller debt burden on taxpayers. A **lower ratio** indicates a stronger financial condition.

5-YEAR GENERAL GOVERNMENT DEBT, PENSION LIABILITY & OPEB BURDEN PER RESIDENT RATIO
City of Riverside



FY 24-25 GENERAL GOVERNMENT DEBT, PENSION LIABILITY & OPEB BURDEN PER RESIDENT RATIO



FINANCIAL HEALTH INDICATOR #7 – INSIGHT

The reason for the decrease in FY 21-22 was primarily due to an acturial accounting treatment that eliminated the City's net pension liability and generated a net pension asset, thus reducing the overall liability of the City. The increase in FY 22-23 was due to the return of a net pension liability primarily caused by CalPERS' decreased investment returns. FY 23-24 and FY 24-25 remained relatively flat as the liability items increased at the same pace as the City's population.

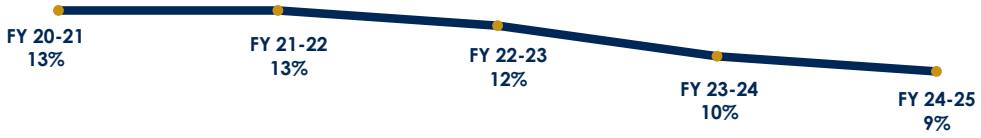
When all debt, pension liability, and OPEB are included, the City of Riverside has the lowest debt per resident compared to the other cities.

LONG-TERM SOLVENCY (Cont.)
Can the City Pay its Bills in the Future?

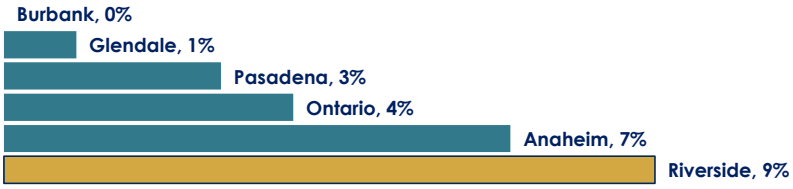
FINANCIAL HEALTH INDICATOR #8 – GOVERNMENTAL FUNDS COVERAGE RATIO

A city has principal and interest payments on debts. The lower the amount of these payments compared to all its other expenditures, the stronger its financial condition. A **lower ratio** indicates a stronger financial condition.

5-YEAR GOVERNMENTAL FUNDS COVERAGE RATIO
City of Riverside



FY 24-25 GOVERNMENTAL FUNDS COVERAGE RATIO – COMPARABLE CITIES



FINANCIAL HEALTH INDICATOR #8 – INSIGHT

This ratio explains the percentage of principal and interest payments made in comparison to the total non-capital governmental fund expenditures. In FY 19-20, a new pension obligation bond was issued which increased expenditures in future fiscal years.

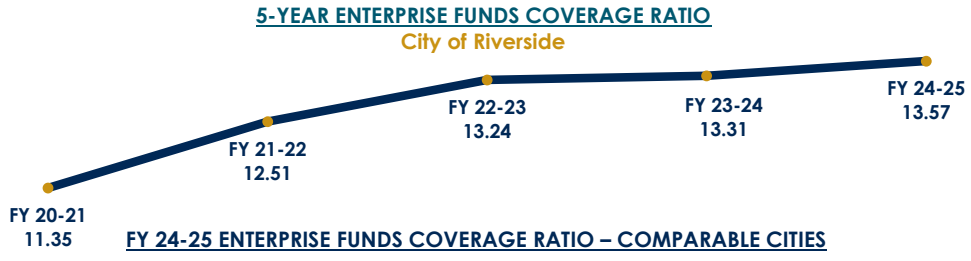
The City of Riverside has a higher ratio than the comparative cities, indicating that the City has higher principal and interest payments and more overall long-term debt. The City did have more long-term debt than the comparative cities, primarily due to the issuance of a $432 million pension obligation bond in FY 19-20, of which $325 million was related to governmental funds.

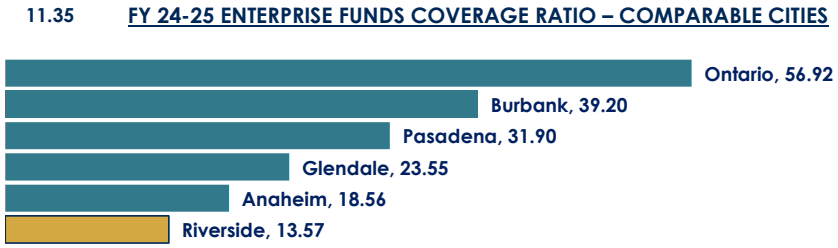
The CalPERS Unfunded Accrued Liability (UAL) is not recorded as debt in the Annual Comprehensive Financial Report. When POBs are issued to pay down the UAL, the liability is classifed as debt and the interest and principal payments are included in calculation of this indicator. Therefore, cities that have not issued POBs may have a lower ratio than cities that have issued POBs. As of June 30, 2025, the City of Riverside had $488 million of long-term debt allocated to its general government. Of this amount, $304 million was for the 2017 and 2020 pension obligation bonds, while the remaining $184 million of the City's general government debt was for various citywide improvement projects and capital leases. Although the City of Riverside shows the highest ratio, indicating a weaker financial condition at first glance – this is primarily due to the conversion of an unfunded liability to a pension bond in order to achieve long-term interest savings.

LONG-TERM SOLVENCY (Cont.)
Can the City Pay its Bills in the Future?

FINANCIAL HEALTH INDICATOR #9 – ENTERPRISE FUNDS COVERAGE RATIO

Just as a city's governmental services need to pay their debts (e.g., bonds) in the long term, its enterprise funds need to do so as well. The City's Enterpise Funds include Electric, Water, Sewer, Airport, Refuse, Special Transportation, Public Parking, and Civic Entertainment Funds. A **higher ratio** indicates a stronger financial condition.





FINANCIAL HEALTH INDICATOR #9 – INSIGHT

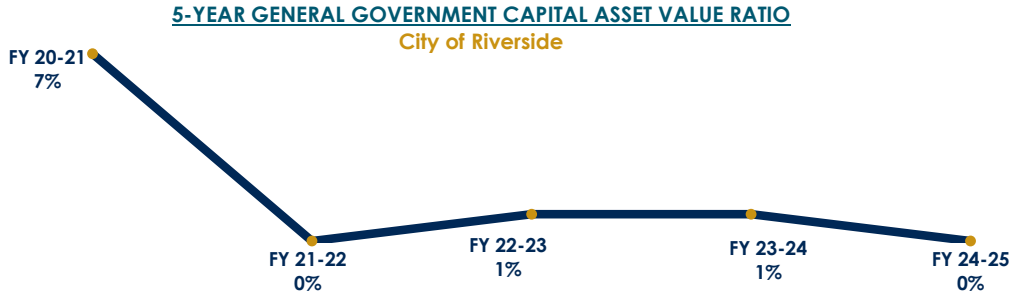
This ratio represents the interest payments made in comparison to total Enterprise Fund revenues. The ratio has been increasing since FY 20-21 as long-term debt has been paid down, resulting in lower interest payments, as well as gradually increasing revenues.

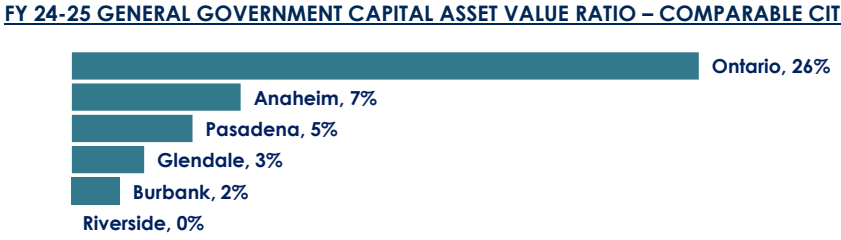
The City's Enterprise Funds Coverage Ratio appears to be low in relation to the comparative cities primarily due to the City's significant investments in capital assets for the Electric, Water, and Sewer Funds, with major capital assets funded through debt issuance.

LONG-TERM SOLVENCY (Cont.)
Can the City Pay its Bills in the Future?

FINANCIAL HEALTH INDICATOR #10 – GENERAL GOVERNMENT CAPITAL ASSET VALUE RATIO

Capital assets include land, buildings, vehicles, and public infrastructure. Most of the City's capital assets decrease in value over time due to depreciation. A declining ratio means that the overall value of a city's assets decreased over the year, indicating some assets may need to be renovated or replaced. A **higher ratio** indicates a stronger financial condition.





FINANCIAL HEALTH INDICATOR #10 – INSIGHT

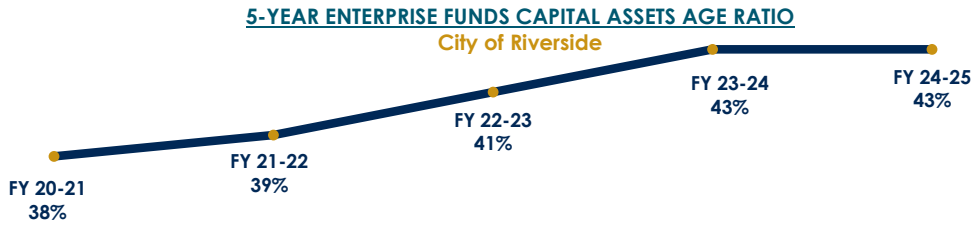
The City showed a higher than average ratio in FY 20-21. This was due to a prior period adjustment of $80.3 million for land and infrastructure additions resulting from a change in calculation of street mileage from a system upgrade that maintans street mileage. Excluding this one-time adjustment, the ratio for FY 20-21 would have been 1%. The increase in FY 20-21 also reflects the completion of the Main Library. The ratio between 0% and 1% in FYs 22-23 through 24-25 indicates that the replacement of the City's general government capital assets slightly outpaced the depreciation of older capital assets.

The City of Riverside's ratio is generally in line with the comparative cities, indicating that the City's capital assets are being replaced around the same rate as they are aging.

LONG-TERM SOLVENCY (Cont.)
Can the City Pay its Bills in the Future?

FINANCIAL HEALTH INDICATOR #11 – ENTERPRISE FUNDS CAPITAL ASSETS AGE RATIO

Depreciable capital assets include buildings, vehicles, and public infrastructure. These assets are depreciated over their useful life as they age, resulting in a reduction in their value. A **lower ratio** indicates Enterprise Funds' capital assets are newer and may not require as much replacement and/or maintenance costs compared to older capital assets.





FINANCIAL HEALTH INDICATOR #11 – INSIGHT

This ratio indicates the percentage of Enterprise Fund capital assets that have been depreciated. The City's Enterprise Funds' capital assets have aged nearly every year over the past five years, as evidenced by the annual increase in the ratio, with a leveling off in FY 24-25. However, they appear to be in better condition when compared to the other cities; nevertheless, Enterprise Funds and their assets vary from one city to another.

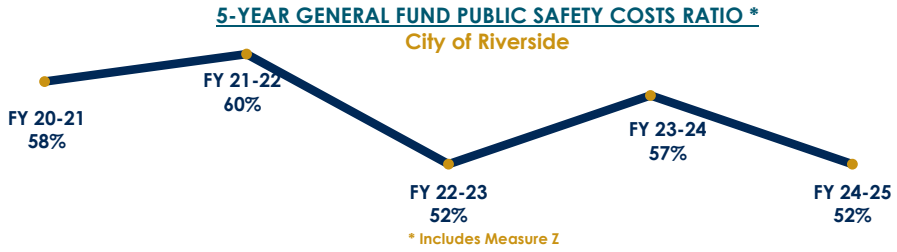
While the City's ratio is lower comparated to its peers, the increasing trend in this ratio shows that the capital assets are progressively aging and could require additional maintenance or replacement costs in the future.

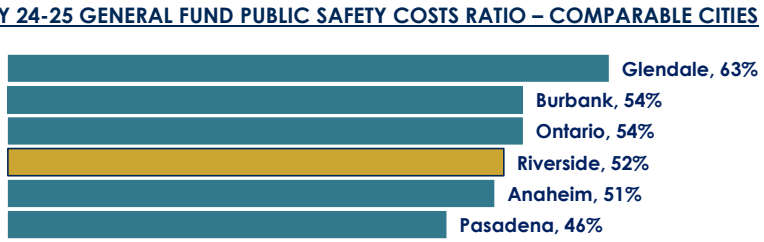
RESOURCE ALLOCATION

The following indicator is for informational purposes only to provide a better understanding of how the City is allocating its resources.

INDICATOR #12 – GENERAL FUND PUBLIC SAFETY COSTS RATIO

This ratio compares the total costs of General Fund public safety, which includes police and fire, to total General Fund expenditures and transfers out. A **higher ratio** indicates more funds are dedicated to public safety.





INDICATOR #12 – INSIGHT

In FY 21-22, the ratio increased mainly due to vehicle replacement costs of $3.7 million, increasing overall public safety expenditures. FY 22-23 had a decline of 8% compared to the previous fiscal year, mainly due to the overall General Fund expenditures outpacing the Public Safety expenditures for the fiscal year. The overall General Fund expenditure increases were primarily due to the implementation of a new accounting pronouncement (GASB 96 Subscription-Based IT Arrangements), automotive purchases, and Measure Z transfers for capital projects. The increase in FY 23-24 is due to a rise in pension costs, as well as additional personnel costs as vacant positions were filled. FY 23-24 overall General Fund also had a reduction in transfers out to other funds from the prior year; therefore, making Public Safety's proportionate expenditures higher. FY 24-25 saw a decrease in the ratio due to overall General Fund expenditures outpacing the Public Safety expenditures. The Public Safety costs increased by 6% compared to the prior fiscal year, whereas overall General Fund expenditures increased by 16%.

GLOSSARY

General Government: Includes all Citywide activity, including any debt and fixed assets. Excludes Enterprise Funds and Fiduciary Funds such as the Successor Agency and Custodial Funds.

Governmental Funds: Includes all Citywide activity, excluding any debt and fixed assets. Excludes Enterprise Funds, Fiduciary Funds, and Internal Service Funds such as Self-Insurance Trust Funds, Central Stores, and Central Garage Funds.

Enterprise Funds: Includes activity, including any debt and fixed assets, associated with Electric, Water, Sewer, Airport, Refuse, Special Transportation, Public Parking, and Civic Entertainment Funds.

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RESOLUTION NO. 24384

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF RIVERSIDE, CALIFORNIA, ESTABLISHING THE APPROPRIATIONS LIMIT FOR FISCAL YEAR 2026-2027 FOR THE CITY OF RIVERSIDE IN ACCORDANCE WITH THE PROVISIONS OF DIVISION 9 OF TITLE 1 OF THE GOVERNMENT CODE OF THE STATE OF CALIFORNIA.

WHEREAS Article XIII B of the Constitution of the State of California as proposed by the Initiative Measure approved by the people at the special statewide election held on November 6, 1979, as amended by Proposition 111 approved on June 5, 1990, and operative July 1, 1990, provides that the total annual appropriations subject to limitation of each local government shall not exceed the appropriations limit of such entity for the prior year adjusted for the change in the cost of living and the change in population except as otherwise specially provided for in said Article; and

WHEREAS the State Legislature added Division 9 (commencing with Section 7900) to Title 1 of the Government Code of the State of California to implement Article XIII B of the California Constitution; and

WHEREAS Section 7902(b) of the Government Code sets forth the method for determining the appropriations limit for each local jurisdiction; and

WHEREAS Section 7910 of the Government Code provides that each year the governing body of each local jurisdiction shall, by resolution, establish its appropriations limit and make other necessary determinations for the following fiscal year pursuant to Article XIII B at a regularly scheduled meeting or a noticed special meeting; and

WHEREAS Section 7910 also requires that for fifteen (15) days prior to such adoption of the resolution, the records and documentation used to determine the appropriations limit and other necessary determinations shall be made available to the public for viewing; and

WHEREAS the City Council of the City of Riverside wishes to establish the appropriations limit for fiscal year 2026-2027 for the City of Riverside in accordance with the provisions of Article XIII B of the Constitution and Sections 7900, *et seq.*, of the Government Code.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Riverside,

California, as follows, that:

Section 1: It is hereby found and determined that the documentation used in the determination of the appropriations limit and any other necessary determinations for the City of Riverside for fiscal year 2026-2027 was available to the public in the Finance Department of said City at least fifteen (15) days prior to the date of adoption of this resolution.

Section 2: The City Council of the City of Riverside elects to use the change in California per capita income as the cost-of-living adjustment factor and the annual population change for the City of Riverside as the population adjustment factor.

Section 3: The City of Riverside reserves the right to adjust or amend the appropriations limit based upon the use of alternative growth factors as authorized by Proposition 111 if such changes or revisions would result in a more advantageous appropriations limit, now or in the future.

Section 4: The appropriations limit of the City of Riverside for fiscal year 2026-2027, as established in accordance with Sections 7902(b) and 7910 of the California Government Code, shall be $490,785,658.

ADOPTED by the City Council this 23rd day of June, 2026.

PATRICIA LOCK DAWSON
Mayor City of Riverside

Attest:

DONESIA GAUSE
City Clerk, City of Riverside

I, Donesia Gause, City Clerk of the City of Riverside, California, hereby certify that the foregoing resolution was duly and regularly adopted at a meeting of the City Council of said City at its meeting held on the 23rd day of June, 2026, by the following vote, to wit:

Ayes: Falcone, Cervantes, Robillard, Conder, Mill, Perry and Hemenway

Noes:

Absent:

Abstain:

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of the City of Riverside, California, this 1st day of July, 2026.

DONESIA GAUSE
City Clerk, City of Riverside

CA #313891 SBM 05/06/26

APPROPRIATION LIMIT CALCULATION

A	B	C	D	E*	F	G	H	I
	Provided by State of California	*(B+100) / 100*	*Provided by State of California*	*(CY-PY) / PY) X 100*	*(E+100) / 100*	*CxF*	*H Prior Year X G*	*H Current Year x Base Year*
	PER CAPITA PERSONAL INCOME			**POPULATION**			**GANN LIMIT****	
FISCAL YEAR	**% CHANGE FROM PRIOR YEAR**	**% CHANGE MINUS EXCLUSIONS AS A RATIO**	**ON JANUARY 1**	**% CHANGE FROM PRIOR YEAR**	**% CHANGE AS A RATIO**	**FISCAL YEAR FACTOR**	**CUMULATIVE FACTOR**	**APPROPRIATION LIMIT**
1978 - 79	-	-	156,067	-	-	-	-	**$ 34,629,923**
1979 - 80	10.17	1.1017	163,908	5.02	1.0502	1.1571	1.1571	40,070,284
1980 - 81	12.11	1.1211	167,742	2.34	1.0234	1.1473	1.3276	45,974,686
1981 - 82	9.12	1.0912	170,770	1.81	1.0181	1.1109	1.4748	51,072,210
1982 - 83	6.79	1.0679	172,775	1.17	1.0117	1.0804	1.5934	55,179,319
1983 - 84	2.35	1.0235	175,793	1.75	1.0175	1.0414	1.6593	57,461,431
1984 - 85	4.74	1.0474	179,709	2.23	1.0223	1.0707	1.7767	61,526,984
1985 - 86	3.74	1.0374	183,419	2.06	1.0206	1.0588	1.8812	65,145,811
1986 - 87	2.30	1.0230	192,153	4.76	1.0476	1.0717	2.0161	69,817,388
1987 - 88	3.04	1.0304	199,021	3.57	1.0357	1.0672	2.1516	74,509,742
1988 - 89	3.93	1.0393	206,026	3.52	1.0352	1.0759	2.3149	80,164,809
1989 - 90	4.98	1.0498	209,728	1.80	1.0180	1.0687	2.4738	85,667,504
1990 - 91	4.21	1.0421	218,499	4.18	1.0418	1.0857	2.6858	93,009,047
1991 - 92	4.14	1.0414	230,016	5.27	1.0527	1.0963	2.9444	101,964,345
1992 - 93	(0.64)	0.9936	238,061	3.50	1.0350	1.0284	3.0279	104,855,944
1993 - 94	2.72	1.0272	242,249	1.76	1.0176	1.0453	3.1650	109,603,706
1994 - 95	0.71	1.0071	244,191	0.80	1.0080	1.0152	3.2130	111,265,943
1995 - 96	4.72	1.0472	247,800	1.48	1.0148	1.0627	3.4144	118,240,409
1996 - 97	4.67	1.0467	243,421	(1.77)	0.9823	1.0282	3.5107	121,575,271
1997 - 98	4.67	1.0467	241,630	(0.74)	0.9926	1.0390	3.6476	126,316,107
1998 - 99	4.15	1.0415	250,799	3.79	1.0379	1.0810	3.9431	136,549,249
1999 - 00	4.53	1.0453	254,262	1.38	1.0138	1.0597	4.1786	144,704,596
2000 - 01	4.91	1.0491	259,738	2.15	1.0215	1.0717	4.4782	155,079,721
2001 - 02	7.82	1.0782	265,684	2.29	1.0229	1.1029	4.9389	171,033,727
2002 - 03	(1.27)	0.9873	269,402	1.40	1.0140	1.0011	4.9444	171,224,191
2003 - 04	2.31	1.0231	274,100	1.74	1.0174	1.0409	5.1468	178,233,288
2004 - 05	3.28	1.0328	277,030	1.07	1.0107	1.0438	5.3724	186,045,798
2005 - 06	5.26	1.0526	285,537	3.07	1.0307	1.0849	5.8286	201,843,969
2006 - 07	3.96	1.0396	287,820	0.80	1.0080	1.0479	6.1079	211,516,107
2007 - 08	4.42	1.0442	291,398	1.24	1.0124	1.0572	6.4572	223,612,339
2008 - 09	4.29	1.0429	296,842	1.87	1.0187	1.0624	6.8600	237,561,272
2009 - 10	0.62	1.0062	300,430	1.21	1.0121	1.0184	6.9860	241,924,642

A	B	C	D	E*	F	G	H	I
	Provided by State of California	*(B+100) / 100*	*Provided by State of California*	*(CY-PY) / PY) X 100*	*(E+100) / 100*	*CxF*	*H Prior Year X G*	*H Current Year x Base Year*
	PER CAPITA PERSONAL INCOME			**POPULATION**			**GANN LIMIT****	
FISCAL YEAR	**% CHANGE FROM PRIOR YEAR**	**% CHANGE MINUS EXCLUSIONS AS A RATIO**	**ON JANUARY 1**	**% CHANGE FROM PRIOR YEAR**	**% CHANGE AS A RATIO**	**FISCAL YEAR FACTOR**	**CUMULATIVE FACTOR**	**APPROPRIATION LIMIT**
2010 - 11	(2.54)	0.9746	304,051	1.21	1.0121	0.9863	6.8906	238,620,947
2011 - 12	2.51	1.0251	306,779	0.90	1.0090	1.0343	7.1269	246,803,998
2012 - 13	3.77	1.0377	308,452	0.55	1.0055	1.0434	7.4359	257,504,644
2013 - 14	5.12	1.0512	311,896	1.12	1.0112	1.0629	7.9039	273,711,448
2014 - 15	(0.23)	0.9977	313,975	0.67	1.0067	1.0044	7.9383	274,902,718
2015 - 16	3.82	1.0382	317,248	1.04	1.0104	1.0490	8.3275	288,380,684
2016 - 17	5.37	1.0537	324,637	2.33	1.0233	1.0782	8.9791	310,945,542
2017 - 18	3.69	1.0369	326,733	0.65	1.0065	1.0436	9.3705	324,499,693
2018 - 19	3.67	1.0367	325,801	(0.29)	0.9971	1.0337	9.6867	335,449,675
2019 - 20	3.85	1.0385	328,042	0.69	1.0069	1.0456	10.1288	350,759,564
2020 - 21	3.73	1.0373	328,096	0.02	1.0002	1.0375	10.5083	363,901,620
2021 - 22	5.73	1.0573	324,243	(1.17)	0.9883	1.0449	10.9800	380,236,555
2022 - 23	7.55	1.0755	317,788	(1.99)	0.9801	1.0541	11.5739	400,803,266
2023 - 24	4.44	1.0444	313,617	(1.31)	0.9869	1.0307	11.9291	413,103,814
2024 - 25	3.62	1.0362	316,690	0.98	1.0098	1.0464	12.4821	432,252,162
2025 - 26	6.44	1.0644	320,278	1.13	1.0113	1.0765	13.4365	465,304,960
2026 - 27	4.95	1.0495	321,884	0.50	1.0050	1.0548	14.1723	490,785,658

*CY = Current Year; PY = Prior Year

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APPENDIX D: LIST OF ACRONYMS

Acronym	Definition
AAF	American Advertising Federation
AB	Assembly Bill (California)
ACD	Automatic Call Distributer
ACES	Annual Customer Engagement Summit
ACFR	Annual Comprehensive Financial Report
ACMS	All City Management Services
ACORN	AC Operations & Resource Network
ADA	Americans with Disabilities Act
ADDY	American Advertising Award
ADU	Accessory Dwelling Unit
AEDO	Accredited Economic Development Organization
AI	Artificial Intelligence
APEX	Attraction, Promotion, Expansion, & Capital
APP	Mobile application
APPA	American Public Power Association
AQI	Air Quality Index
AQMD	Air Quality Management District
ARPA	American Rescue Plan Act
ASU	Aviation Support Unit
ATF	Bureau of Alcohol, Tobacco and Firearms
ATP	Active Transportation Program
BEC	Budget Engagement Commission
BEST	Business Expansion, Support, & Talent
BI	Business Intelligence
BNSF	Burlington Northern Santa Fe
BOFA	Bank of America
BYOD	Bring Your Own Device
C13	California's Big City Mayors
CAC	California Arts Council
CAD	Computer Aided Dispatch
CAISO	California Independent System Operator
CAPIO	California Association of Public Information Officials
CALED	California Association for Local Economic Development
Cal/OSHA	Division of Occupational Safety and Health of California
CalPERS	California Public Employees' Retirement System
CalTrans	California Department of Transportation
CAO	City Attorney's Office
CAP	Cost Allocation Plan
CAPP	California Arrearage Payment Program
CAPRA	Commission for Accreditation of Parks and Recreation Agencies
CARB	California Air Resources Board
CARES	Coronavirus Aid, Relief, and Economic Security Act
CAU	Crime Analysis Unit
CBAT	Community Behavioral Health Assessment Team
CBU	California Baptist University
CBC	California Building Code
CDBG	Community Development Block Grant
CED	Community Engagement Division (Riverside Police Department)
CEQA	California Environmental Quality Act
CERT	Community Emergency Response Team
CFAI	Commission on Fire Accreditation International

Acronym	Definition
CFD	Community Facilities District
CFS	Cubic Square Feet Per Second
CHB	Cultural Heritage Board
CIP	Capital Improvement Program
CIS	Customer Information System
CLG	Certified Local Government
CMAQ	Congestion Mitigation Air Quality
CMO	City Manager's Office
CMUA	California Municipal Utilities Association
COI	Certificate of Insurance
COOP	Continuity of Operations Plan
COPS	Certificates of Participation
CORE	City of Riverside Employee
COVID-19	Coronavirus Disease 2019
CPCN	Certificate of Public Convenience and Necessity
CPI	Consumer Price Index
CPP	COVIC-19 Prevention Program
CPR/AED	Cardiopulmonary Resuscitation/Automated External Defibrillator
CPR	Cardiopulmonary Resuscitation
CPRC	Community Police Review Commission
CPRS	California Park & Recreation Society
CPSE	Center for Public Safety Excellence
CPUC	California Public Utilities Commission
CRTF	Cannabis Regulation Task Force
CSB	Community Services Bureau
CSO	Chief Sustainability Officer
CSMFO	California Society of Municipal Finance Officers
CTE	Career Technical Education
CUPA	Certified Unified Program Agency
CURE	Clean Up Riverside's Environment
CWEA	California Water Environment Association
CWWAPP	California Water and Wastewater Arrearage Management Program
DART	Days Away, Restricted, or Transferred
DBE	Disadvantaged Business Enterprise
DED	Downtown Entertainment District
DEI	Diversity, Equity, and Inclusion
DFR	Drone First Responder
DHS	Department of Homeland Security
DGS	Department of General Services (California)
DOF	Department of Finance (California)
DRC	Design Review Committee
DUI	Driver Under the Influence
EDD	Employment Development Department
EDO	Economic Development Organization
EIR	Environmental Impact Report
ELT	Executive Leadership Team
EOC	Emergency Operations Center
EMS	Emergency Medical Services
EMSA	Eligible Metropolian Service Area
EMT	Emergency Medical Technician
EPA	Environmental Protection Agency
EPIC	Engagement, Practical Skills & Tools, Innovation, Communication Teamwork
ERA	Emergency Rental Assistance

Acronym	Definition
ERAP	Emergency Recovery Assistance Program
ERP	Enterprise Resource Planning
ESG-CV	Emergency Solutions Grant - CARES Act
EV	Electric Vehicle
FAA	Federal Aviation Administration
FDI	Foreign Direct Investment
FEMA	Federal Emergency Management Agency
FHSZ	Fire Hazard Severity Zone
FRA	Federal Railroad Administration
FTE	Full-Time Equivalent
FTO	Field Training Officer
FTZ	Foreign Trade Zone
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association
GFT	General Fund Transfer
GHG	Greenhouse Gas
GIS	Geographic Information System
GTA	Grand Theft Auto
HACR	Housing Authority of the County of Riverside
HAWK	High-Intensity Activated Crosswalk
HdL	Hinderliter, de Llamas and Associates, Limited Liability Corporation
HHAP	Homeless Housing, Assistance, and PRevention
HIDTA	High Intensity Drug Trafficking Area
HOME	HOME Investment Partnerships Program
HOPWA	Housing Opportunities for Persons with Aids
HRIS	Human Resources Information System
HSIP	Highway Safety Improvement Program
HUD	U.S. Department of Housing and Urban Development
HVAC	Heating, Ventilation, and Air Conditioning
IDS	Infrastructure Design Services
IEDC	International Economic Development Council
ICSD	International Council of Shopping Centers
INCA	Inland Crackdown Allied Task Force
IPP	Intermountain Power Project
IRAT	Inland Regional Apprehension Team
IRC	Inland Regional Center
IRO	Intergovernmental Relations Officer
ISA	Instructional Service Agreement
ISF	Internal Service Fund
ISO	Insurance Services Office
IT	Innovation & Technology
ITIL	Information Technology Infrastructure Library
IVR	Interactive Voice Response
JAC	Joint Apprenticeship Committee
JADU	Junior Accessory Dwelling Unit
JPA	Joint Powers Authority
JPM	JP Morgan
K-9	Canine (police dog unit designation)
KRCB	Keep Riverside Clean and Beautiful
kV	Kilovolt
LA28	Los Angeles 2028 Olympics

Acronym	Definition
LACMA	Los Angeles County Museum of Art
LCFS	Low Carbon Fuel Standard
LED	Light Emitting Diode
LIFT	Learning Institute for Flight Technology
LMD	Landscape Maintenance District
LMR	Land Mobile Radio
LMS	Land Management System
LRPMP	Long-Range Property Management Plan
MCD	Mobile Computing Device
MDP	Master Drainage Plan
MISAC	Municipal Information Systems Association of California
MOU	Memorandum of Understanding
MPN	Medical Provider Network
MRF	Material Recovery Facility
MS4	Municipal Separate Storm Sewer System
MSRC	Mobile Source Air Pollution Reduction Review Committee
MW	Megawatt
MZ	Measure Z
NACHA	National Automated Clearing House Association
NIBIN	National Integrated Ballistic Information Network
NFPA	National Fire Protection Association
NOAA	National Oceanic and Atmospheric Administration
NPC	Neighborhood Policing Center
NPDES	National Pollution Discharge Elimination System
OEM	Office of Emergency Management
OES	Office of Emergency Services
OIG	Office of Inspector General
ONT	Ontario International Airport
OSS	One Stop Shop
OWE	Opportunity with Education
PACT	Post-Release Accountability and Corrections Team
PAFR	Popular Annual Financial Report
PANS	Park and Neighborhood Specialists Program
PARCS	Parking Access and Revenue Control System
PBB	Priority Based Budgeting
PC	Personal Computer
PCI	Payment Card Industry (Security Standards Council)
PEG	Public, Educational and Governmental [Access Channels]
PERS	Public Employees' Retirement System
PFAS	Per- and Polyfluoroalkyl Substances
PFOA	Perfluorooctanoic Acid
PIO	Public Information Officer
PIT	Point in Time (Homeless Count)
PLAY	Police Leading Active Youth
PLC	Programmatic Logic Controller
PLHA	Permanent Local Housing Allocation
POB	Pension Obligation Bond
POP	Problem Oriented Policing
POST	Peace Officer Standards and Training
PPZ	Preferential Parking Zone
PRCSD	Parks, Recreation & Community Services Department
PSEC	Public Safety Enterprise Communication System
PSET	Public Safety Engagement Team

Acronym	Definition
PULL	Power Up Learning Lab
PV	Photovoltaic
PW	Public Works
RAID	Riverside Auto-Theft Interdiction Detail [Task Force]
RCC	Riverside Community College
RCCD	Riverside Community College District
RCDEH	Riverside County Department of Environmental Health
RCFCD	Riverside County Flood Control & Water Conversation District
RCFL	Regional Computer Forensics Laboratory
RDA	Redevelopment Agency
RDSA	Redevelopment Successor Agency
REAP	Regional Early Action Planning
RERC	Riverside Energy Resource Center
RFP	Request for Proposal
RHNA	Regional Housing Needs Allocation
RISE	Riverside Initiative Sustaining Entrepreneurs
RMRA	Road Maintenance & Recovery Act
RMC	Riverside Municipal Code
RMS	Records Management System
ROPS	Recognized Obligation Payment Schedule
RORF	Redevelopment Obligation Retirement Fund
RPTTF	Redevelopment Property Tax Trust Fund
RFD	Riverside Fire Department
RPD	Riverside Police Department
RPU	Riverside Public Utilities
RTIC	Real Time Information Center
RTRP	Riverside Transmission Reliability Project
RV	Recreational Vehicle
RWQCP	Riverside Water Quality Control Plant
SAN	Storage Area Network
SB	Senate Bill (California)
SBDC	Small Business Development Center
SCADA	Supervisory Control and Data Acquisition
SCE	Southern California Edison
SCSEP	Senior Community Service Employment Program
SCPPA	Southern California Public Power Authority
SDLC	Software Development Life Cycle
SHARE	Sharing Households Assist Riverside's Energy
SLAD	Street Light Assessment District
SOP	Standard Operating Procedures
SOV	Statement of Values
SPT	Stored Power Technology
SQL	Structured Query Language
SRO	School Resource Officer
STEAM	Science, Technology, Engineering, Art, and Math
STEM	Science, Technology, Engineering, and Math
STAR	Strategic, Timely, Accurate, and Responsive (CAPIO STAR Awards Program)
STP	Surface Transportation Program
STRAC	Safety and Tribal Regional Analysis Center
STREAM	Science, Technology, Reading, Engineering, Arts and Mathematics
SWAT	Special Weapons and Tactics
TAC	(Santa Ana Region) Technical Advisory Committee
TEFRA	Tax Equity and Fiscal Responsibility Act

Acronym	Definition
TEZ	Totally Easy
TMDL	Total Maximum Daily Load
TMS	Talent Management System
TOD	Training and Organizational Development
TOT	Transient Occupancy Tax
TRIR	Total Recordable Injury Rate
TSU	Technical Services Unit
TULIP	Tenant User Liability Insurance Program
TUMF	Transportation Uniform Mitigation Fee
TUT	Transaction and Use Tax
UAL	Unfunded Accrued Liability
UASI	Urban Area Security Initiative
UC	University of California
UCR	University of California, Riverside
UHF	Ultra-High Frequency
UOC	Utility Operations Center
UP	Union Pacific Railroad
US&R	Urban Search and Rescue
USA	United States of America
UUT	Utility User Tax
VM	Virtual Machine
VoIP	Voice Over Internet Protocol
VPN	Virtual Private Network
WCD	(Riverside County Flood Control &) Water Conversation District
WCOC	West Coast Operations Center
WIFI	Wireless Fidelity
WMP	Wildfire Mitigation Plan
WQCP	(Riverside) Water Quality Control Plant
WQMP	Water Quality Management Plan
YANA	You Are Not Alone
YWCA	Young Women's Christian Association