2025-27 Financial Plan

2025-26 Adopted Budget

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

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City of San Luis Obispo
California

For the Biennium Beginning

July 01, 2023

Christopher P. Morrill

Executive Director

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Financial Plan Reader's Guide

Financial Plan Reader's Guide

The Financial Plan Reader's Guide is intended to provide a basic understanding of the structure and contents of the Financial Plan document. The document is divided into the following sections:

Introduction

This section includes a message from the City Manager giving an overview of the budget highlights. The message also provides the financial context for the City's Financial Plan and outlines some key initiatives and investments in the plan.

City Profile

This section introduces the Mayor, Vice Mayor, and the three City Councilmembers and provides the reader with a brief overview of the City of San Luis Obispo, its location, population, interesting community information, as well as highlights of the services available to citizens and businesses. This section also includes the City of San Luis Obispo's organizational structure.

Financial Plan Framework

This section includes the City Council's adopted Budget Policies and Budget Balancing Strategies, which work together to provide a framework to guide staff in the development of the two-year Financial Plan and annual budgets.

Strategic Planning

This section provides an overview of the City's public engagement and budget development process. It also provides a summary of survey responses and input from the Community Forum that the City Council considers when developing its goals for the two-year Financial Plan. The Council's adopted Major City Goals and staff's proposed workplan to make progress on the Major City Goals are also included in this section.

Financial Plan Overview

This section provides a high-level overview of all the components presented in the following sections of this document, in more detail. Included in this section is an overview of the City's fund structure and description of the major funds to help the reader to understand how the overall budget in structured. This section also provides a summary of the 'All Funds' budget and more detailed information for the General Fund, including a description of funding sources and uses. Information about transfers between funds, capital investments, debt obligations and beginning and ending fund balances for all funds is also included. Also included is information about the use of Local Revenue Measure (the City's 1.5% sales tax approved by voters in November 2020). Finally, this section provides a consolidated long-term financial outlook for the General Fund, including a discussion of the factors influencing the forecast for the coming two years as well as the 2027-29 Financial Plan.

Operating Budgets

This section provides a summary of each department's budget compared to the prior year as well as the employee summary. Further details provide a greater understanding about department operations, key highlights, and financial line-item summaries comparing the current budget to prior year budgets and the proposed budget for the coming two years. Performance measures are also included in this section to highlight the work being done to address key objectives within each department. In addition to providing details on department budgets, this section also provides information for other, non-operating City funds. Finally, this section also outlines the City's debt capacity and considerations given when looking at issuing debt. It outlines the City's creditworthiness and comments from the last rating review. Information on current debt for all the major funds including outstanding principal, the annual debt payment, and the year the debt will be retired is also included.

Capital Improvement Plan

This section provides an overview of the ten-year Capital Improvement Plan (CIP) including information about the CIP development process and an overview of project funding sources. The following information about each project proposed to be funded in the ten-year period is also included in this section: a description of each project, project cost, source of funding and the amount of funding to be allocated in each of the next ten years, and operating impacts of the projects.

Reference Material

This section includes additional information to help the reader gain a better understanding of the budget, including: identification of the basis of budgeting and accounting, information about the City's pension obligations, City Council-adopted Fiscal Policies, a glossary and acronym glossary, and the appropriation limit calculation.

Honorable Mayor and Members of the City Council,

I am pleased to present the City's balanced 2025-27 Financial Plan. This overall $217.6 million budget ($117.6 million General Fund) for Fiscal Year 2025-26 reflects current economic realities, and significant input from our community, advisory bodies, and the City Council. We have worked collaboratively to develop a financial plan that reflects our shared priorities and steels us against some short-term and long-term challenges.

With this budget, we find ourselves in a time of transition. Revenue growth is slowing and costs are rising. There is growing uncertainty resulting from a rapid shift in national economic policy via tariffs, and potential significant state and federal budget cuts. And for the first time in many years, we are facing a structural imbalance in the General Fund.

But this is not a budget of retreat. It reflects a thoughtful, forward-looking approach. The proposed budget protects the City's current services, invests in City infrastructure, continues progress on long-standing Major City Goals, and aligns with our community's values of responsibility, equity, and sustainability.

The proposed decisions that make up this plan were not arrived at lightly. City staff, under the guidance of the City Council, looked carefully at how to adapt to a new fiscal reality while still moving the City forward. We have prioritized thoughtfully, and made tradeoffs. Where we have chosen to enhance investments, we have done so with the intention to focus on areas of greatest need.

While the circumstances are different than years past, our approach should be familiar for San Luis Obispo. Our community and organization have long prioritized disciplined financial management, collaborative governance, and proactive planning. These values have carried us through prior economic downturns, natural disasters, and a global pandemic – and they guide us once again today.

Understanding the Shift: A New Economic Reality

The City has seen strong revenue growth in recent years. Sales Tax and Transient Occupancy Tax (TOT) revenue surged as the economy recovered from COVID-19 and as the community supported the passage of the Local Revenue Measure (LRM) in November 2020. During the same time period, development activity increased significantly as the City permitted several large-scale developments to meet housing targets set by the State. This has resulted in an increase in development-related fee revenues over the last several years. The City has used this revenue growth to advance capital projects and expand key services.

Unfortunately, that revenue growth has slowed. Our current economic reality reflects broader statewide and national trends, with inflation cooling consumer spending locally and interest rate hikes chilling development activities. And while our economy remains fundamentally strong, the pace of revenue growth has clearly slowed.

Over the past year, we have seen:

- **Flattening sales tax revenues**, including LRM receipts, which were previously expected to grow more significantly but are now trending below what was forecasted last year by at least $2.4 million annually.

- **Declining development-related revenue** – As noted in prior budget reports, due to a slowing of development activity, we are seeing a decrease in development services revenue of approximately $2 million in FY 2024-25 and are forecasting a continuation of this decrease into the two years of the 2025-27 Financial Plan.
- **Rising personnel and project delivery costs**, including increases in the cost of construction materials, insurance, utilities, and employee compensation to recruit and retain a talented workforce.
- **Ongoing inflationary pressures**, which continue to influence consumer behavior, project costs, and labor market dynamics.

As a result of what we have seen in the current year, I activated the City's established Fiscal Health Contingency Plan (FHCP) in mid-April of this year in an effort to control expenditures and provide flexibility to address the structural deficit. Activation of the plan includes both a hiring and travel chill. Under the FHCP, departments must seek permission of the FHCP committee and the City Manager to fill vacant positions and proceed with training-related travel. Neither are prohibited entirely, but the hiring chill and travel chill force us to prioritize our expenditures to ensure that we are addressing critical needs.

Development of the 2025-27 Financial Plan

When we set out to develop the 2025-27 Financial Plan, the long-term forecast showed a General Fund deficit of $2.5 million in FY 2025-26 due to slowed revenue growth and increasing costs. Staff took the following actions to bring the budget into balance for the upcoming year:

- Departments were directed to constrain their non-staffing budgets to FY 2024-25 adopted levels. Typically, non-staffing budgets grow by the rate of inflation, matching the increase in costs for things like fuel, office supplies, training, and travel. So, holding those non-staffing costs flat represents a cut in expenses. To ensure that this exercise does not significantly impact service levels in the 2025-27 Financial Plan period, departments were asked to identify the impacts of keeping non-staffing costs at FY 2024-25 levels. Most noted that the constrained base budget exercise would result in little to no flexibility to address unanticipated items that may arise over the course of the next two years. Three departments identified a need to restore budget to address priority items. These include:
    - $45,000 to the Police Department to cover the cost of the Animal Services contract with the County and other contract increases for critical public safety supports;
    - $20,000 to the Public Works Department to continue sidewalk scrubbing in the downtown area; and
    - $20,000 to the Administration/IT Department to support ongoing tree and vegetation fuel management.

  The constrained base budget exercise reduced non-staffing expenditures by $1.6 million compared to what was forecasted for FY 2025-26, based on prior trends.

- LRM-funded capital expenditures were reduced by approximately $1.0 million in FY 2025-26 and $1.5 million in FY 2026-27 compared to what was initially forecasted and were transferred to the operating budget. The impacts of this transfer are expected to be minimal. The decreased funding for capital expenditures will help to address staff capacity constraints to deliver the ambitious Capital Improvement Plan that has almost tripled in size due to the passage of the LRM

in 2020. In FY 2024-25, 70% of the LRM collected is supporting capital expenditures. For FY 2025-26, that amount decreases to 69% and in FY 2026-27 to 67%. The Financial Plan assumes that the LRM will generate $33.6 million overall in FY 2025-26 and $34.8 million overall in FY 2026-27.

- The staffing savings assumption for the General Fund was increased from 3% to 4%, based on historical trends. This resulted in a $600,000 decrease to staffing costs and is not expected to have a noticeable impact due to natural attrition rates and the time that it takes to fill vacant positions.
- More than $10.0 million in Significant Operating Budget Changes (SOBCs) were requested by departments. Of that amount, $4.2 million was requested from the General Fund, but only $741,199 of new expenditures are proposed for the General Fund in this budget to address the most significant organizational needs, while reflecting community priorities. Detailed information about proposed SOBCs can be found in the 'Operating Budgets' section of this Financial Plan.

Though they might appear modest, actions taken to close the forecasted deficit for FY 2025-26 reflect our deep commitment to accomplishing the community's priorities. These targeted reductions allow us to live within our means, preserve service levels, and remain nimble in the face of economic change and uncertainty. This two-year Financial Plan includes measured, proactive steps to close the immediate deficit and chip away at the long-term structural issues, all while upholding our values and strategic commitments.

Consistent with the City's new Budget Balancing Strategies approved by the City Council earlier in the budget development process, the actions taken to balance the budget for FY 2025-26, and the triggering of the FHCP, are largely short-term in nature. While short-term strategies do not solve structural issues, using them wisely provides time to allow us to develop thoughtful long-term solutions that restore structural balance, while still preserving our ability to make progress on the Council's adopted Major City Goals and maintain the essential services residents rely on every day.

Building the Future, Together: Strategic Investments in Community Priorities

Despite the economic uncertainty and budgetary constraints we are currently facing, this Financial Plan makes strategic investments in the City Council's adopted Major City Goals and other community priorities. The 'Financial Planning Process' section of this document provides detailed information about the workplans that staff has developed to help advance the following Major City Goals over the coming two fiscal years:

- Cultural Vitality, Economic Resilience, and Fiscal Sustainability
- Diversity, Equity, and Inclusion
- Homelessness Response
- Housing and Neighborhood Livability- Healthy, Safe, and Affordable
- Infrastructure and Sustainable Transportation
- Open Space, Climate Action, and Resilience

In addition to our planned progress on Major City Goals, this Financial Plan also funds other important priority areas including:

- Planning for the development of a fifth fire station, a critical addition that will improve response times and resilience in growing neighborhoods in the southern part of our community.

- Implementation of a communications plan to provide information about the Citywide Single Vote method for electing City Councilmembers to advance fair, diverse representation in local elections.
- Continuing public outreach and engagement training for City employees, including ways to better reach underserved and underrepresented communities.
- Continuing to support innovative partnerships with the County to provide mental health support through our Community Action Team and Mobile Crisis Unit
- Construction of the first phase of the Righetti Community Park, bringing new recreational amenities and green space to families and residents in the Orcutt Area and throughout the city.
- Investments in open space stewardship, trail maintenance, and native habitat restoration continue to reflect our community's deep connection to the natural environment.
- Investments in major mobility improvements, including the Prado Road Bridge replacement, Prado Road/Highway 101 interchange, Broad Street Corridor enhancements, and multiple complete streets projects.
- Implementation of Tier 1 projects from the City's Active Transportation Plan and expand safe walking and biking options citywide.
- Continuing to implement the Lead by Example Work Program to reduce municipal emissions and improve energy efficiency across City operations.
- Investments in water and sewer projects to strengthen our ability to deliver clean water, support future smart growth, and adapt to climate extremes such as prolonged droughts.
- Supporting the expansion of the Prado Safe Parking Program, family shelter access, and hotel voucher programs to address housing insecurity.
- Using existing resources, we will begin implementation planning for new renter protection policies, a strategic plan for safe housing, and neighborhood livability standards, with Council study sessions beginning in fall 2025.
- Continuing to provide support for SLO Restaurant Month, Buy Local Bonus, and new implementation steps for the Economic Development Strategic Plan.

These are not just budget lines. They are commitments to safety, connection, equity, resilience, quality of life and the sustainability of all of the programs and services that the City provides. They reflect the very best of what local government can do when guided by clear community goals and shared values.

Moving Forward- Strategic Restraint

While the proposed budget is in balance for the two-year Financial Plan, the long-term forecast for the General Fund identifies a structural deficit of almost $3 million in FY 2027-28 and $2 million in FY 2028-29. The deficit is driven largely by the City's obligation to bring a fifth fire station online in FY 2027-28, but also acknowledges increased expenditures and slowed revenue growth due to general economic conditions. The purpose of the City's long-standing process of developing and maintaining a long-term forecast is to look beyond the current budget year so that we have the time to develop thoughtful and sustainable strategies to bring the budget back into balance. If left undressed, the forecasted deficit will only grow more challenging in future years.

Despite the positive investments included in this Plan, several requests for new or expanded services were not able to be funded at this time. Departments submitted more than $10.0 million ($4.2 million from the General Fund) in Significant Operating Budget Changes (SOBCs), many of which responded to important community needs, workload demands, or increasing state mandates.

After careful analysis, only $4.1 million ($741,199 from the General Fund) is included in this proposed budget. Some of the needs that were not included in this budget are:

- New externally-facing staff positions across multiple departments that would have helped to address existing deficits or expanded service delivery. These requested positions would have required cuts elsewhere or new revenue, and would ultimately result in a further widening of the structural deficit in future years. Examples include but are not limited to staff resources for urban forestry, maintenance, dispatch services, and recreation and aquatic programs.
- Additional enhancements to homelessness and housing response, beyond what can be supported with current partnerships and allocations.
- Expanded public programming, community engagement, and special events services that would have required ongoing resources without offsetting revenues.
- Internal staffing and support roles that would improve efficiency or capacity, but which were ultimately determined to be less urgent than core operational needs.

On the capital side, we have also made strategic decisions to fund the projects, or phases of projects, that can realistically be completed each year, also taking into account the important commitments, plans, and identified safety and maintenance needs of our assets and infrastructure. This resulted in a decrease in the total number of projects identified for funding each year. However, we have also presented a ten-year plan to show where projects will be phased in over a longer time horizon or where design work will be delayed until work can realistically be completed. For example:

- Projects with limited near-term readiness or without clear external funding sources were deprioritized in favor of those that can be implemented more efficiently or that leverage grant dollars.
- Citywide initiatives, such as downtown revitalization concepts or significant City facility upgrades, are moving forward in planning phases but are not yet fully funded for construction.
- Some Tier 1 Active Transportation projects are not individually itemized in the CIP but are instead supported through a general implementation account to allow for more flexible, scalable delivery based on staff and grant resources.

These decisions were not easy, but they were necessary. Rather than overextending ourselves and making the challenge in future years that much harder to address, we chose to prioritize what we can deliver well. We focused funding on maintaining existing services, addressing critical workload gaps, and preserving organizational stability.

While we have developed this balanced proposed spending plan for the coming two years, we acknowledge the many uncertainties ahead of us. The decisions we have made in this financial plan are not just about this two-year period; they are about preparing for what will come next. The City will continue to monitor economic trends, revenue performance, and workload demands throughout the plan period, and use the FHCP currently in place to increase our flexibility to address the forecasted deficit. Staff will soon begin the hard work of developing a plan to thoughtfully and methodically bring the budget into balance in the long-term. The community's priorities and City Council's Major City Goals will guide us in this work. Addressing the structural deficit will include:

- Re-examining service delivery models to enhance efficiency and equity.
- Prioritizing the programs and services that we are mandated to carry out, ensure the safety of our community and help to advance our Major City Goals and community priorities.
- Exploring opportunities to maximize collection of revenues that are due to the City.
- Leveraging grants, partnerships, and one-time funds to maximize impact without committing to unsustainable cost growth.

In short, we are planning not just for today, but for the years ahead. And we are doing so in a way that reflects San Luis Obispo's tradition of community engagement, long-term thinking and responsible financial management. By holding off now in some areas, we are preserving the capacity to say "yes" later—when the time, resources, and conditions are right.

A Word of Thanks

We developed this proposed Financial Plan in partnership with the people we serve. This plan was shaped by input from thousands of residents, through surveys and comment letters, and with engagement at meetings and forums. We heard from longtime stakeholders and new voices alike who brought thoughtful and insightful ideas to the table. Thank you to everyone who shared their ideas, concerns, and hopes for our City. Together, we will continue to strive toward an equitable and responsive public process, one where people feel heard, and where government reflects the diversity of the people it serves.

I am incredibly grateful for the leadership and guidance provided by the City Council in developing this financial plan. Your dedication to serving our community, broadening community participation in the budget process, and doggedness in finding a way to both balance our budget in tough economic conditions and maintain an ambitious and achievable work plan is inspiring. Thank you to the advisory bodies, including the Revenue Enhancement Oversight Commission for their review of the LRM proposed budget, and the Planning Commission for reviewing the draft CIP budget. Last, but certainly not least, I want to thank Finance staff, Department Heads, managers, fiscal officers and other participating City staff for their heavy lift to develop the operating and CIP budgets. It was a true team effort, and I am sincerely appreciative for your contributions to our collective success. Though this budget reflects the efforts of all those mentioned above, this budget simply would not be possible without the strategic leadership and the innumerable hours put in by our Finance Director, Emily Jackson and Principal Budget Analyst, Riley Kuhn. I am deeply grateful for their commitment to keeping our City Council and community informed of our financial condition throughout the year, such that there really are no surprises. Their approach allows us to be proactive in meeting the moment.

Looking Ahead: A Path Forward, Together

The 2025-27 Financial Plan is built for stability. It is a product of cautious optimism and pragmatic stewardship – of both our dollars and our community's values. It does not solve every challenge, but it does the most important thing- it protects what we have built, responds to today's needs, and creates room for continued progress on our Major City Goals for all members of our community. We do not know what the future holds. But we do know how we will meet it: together, with clarity, resilience, and a shared sense of purpose.

In closing, I want to again thank our staff, City Council, and community for being part of this important process. Your partnership and your perspective have made this a better plan and has made San Luis Obispo a more resilient city.

With gratitude and resolve,

Whitney McDonald
City Manager
City of San Luis Obispo

CITY PROFILE

City Council

The City of San Luis Obispo is a charter city and operates under the "Council-Mayor-City Manager" form of municipal government. The five-member City Council consists of the directly-elected Mayor, a Vice Mayor and three City Council Members. The Mayor is elected to a two-year term and the Council Members are elected to four-year terms.

The City Council is the legislative authority and sets the policies under which the City operates. The City Council has the power to adopt ordinances and resolutions, make appointments to the City's advisory bodies, establish policies and approve programs, appropriate funds, adopt budgets, and approve contracts. The Mayor presides at all meetings of the City Council and is recognized as the official head of the City for all ceremonial purposes.

Once a Financial Plan has been adopted, the Council's focus moves to 1) advocacy for its major initiatives at the Federal, State, County and Community Partner level - 2) Leadership for Community Partnerships, Regionalism, Governance - 3) Monitor the impact and outcomes of work programs and direct appropriate adjustments.

Michelle Shoresman	**Emily Francis**	**Erica A. Stewart**	**Jan Howell Marx**	**Michael R. Boswell**
Vice Mayor	Councilmember	Mayor	Vice Mayor	Councilmember

City Council Vision

The City of San Luis Obispo is a dynamic community embracing its future while respecting its past with core values of civility, sustainability, diversity, inclusivity, regionalism, partnership, and resiliency.

Community Overview

Located mid-way between San Francisco and Los Angeles, San Luis Obispo is the County seat and a number of federal and state regional offices and facilities are located here, including Cal Poly State University, Cuesta Community College, the regional Water Quality Board, California Highway Patrol Dispatch Center, and Caltrans District 5 Offices. The City's ideal weather and natural beauty provide numerous opportunities for outdoor recreation at nearby City and State Parks, lakes, beaches, and wilderness areas.

One of California's oldest communities, the historical roots of San Luis Obispo run deep, anchored by the enduring presence of Indigenous Peoples dating back at least 15,000 years ago in the Diablo Canyon region. These first peoples hunted and shore-picked shellfish. The Yak titʸu titʸu Yak tiłhini Northern Chumash Tribe, who have called the region home for over 10,000 years, have been integral in the historical development of the city. By 1504, coastal land exploration took place by Spanish vessels, which carried members of the Filipino community. Spanish invasion and colonization in 1769 led to the establishment of missions throughout California. The San Luis Obispo de Tolosa Mission was founded in 1772, the fifth mission in the California chain of 21 missions, around which the City of San Luis Obispo developed. It was first incorporated in 1856 as a General Law City and became a Charter City in 1876. As a Charter City, San Luis Obispo has more local authority than cities that incorporate under the general laws of the State of California. The Charter is the City's governing document, and any changes must be approved by the voters. The City's Charter has been amended several times since its adoption, most recently in August 2011.

The City's distance from major metropolitan areas to the north (San Francisco) and south (Los Angeles) have allowed it to retain its historic and scenic qualities, which contribute to the superb quality of life residents enjoy and that attract visitors from all over the world. In fact, in 2010, the City was dubbed the "Happiest City in North America" by National Geographic author Dan Buettner.

Another key feature contributing to the City's great quality of life is its delightful downtown. The heart of which is the Mission Plaza. With its wonderful creek side setting and beautifully restored mission and parish church, Mission Plaza is the community's cultural and social center.

This historic plaza is complemented by a bustling downtown offering great shopping, outdoor and indoor dining, night life, and its famous Thursday Night Farmers' Market, where you can buy locally grown fresh produce and enjoy an outdoor BBQ.

This unique blend of history, culture, commerce, and entertainment make San Luis Obispo's downtown one of the most attractive, interesting, and economically vibrant downtowns in America.

San Luis Obispo is a full-service city that provides police, fire, water, sewer, streets, transit, parking, planning, building, engineering, and parks and recreation service to the community. The City operates under the Council-Mayor-City Manager form of government. The City Council appoints the City Manager and City Attorney. All other department heads are appointed by the City Manager.

City at a Glance

13.6
Square Miles

Incorporated in 1856 as a General Law City and became a Charter City in 1876.

49,244
Population
(largest city in SLO County)

23,575
Total Housing Units

$61,862
Median Household Income

38% **62%**
Owned vs. Rented

63%
In the Labor Force

47 **61**
Public Safety Sworn Personnel

Water Supply

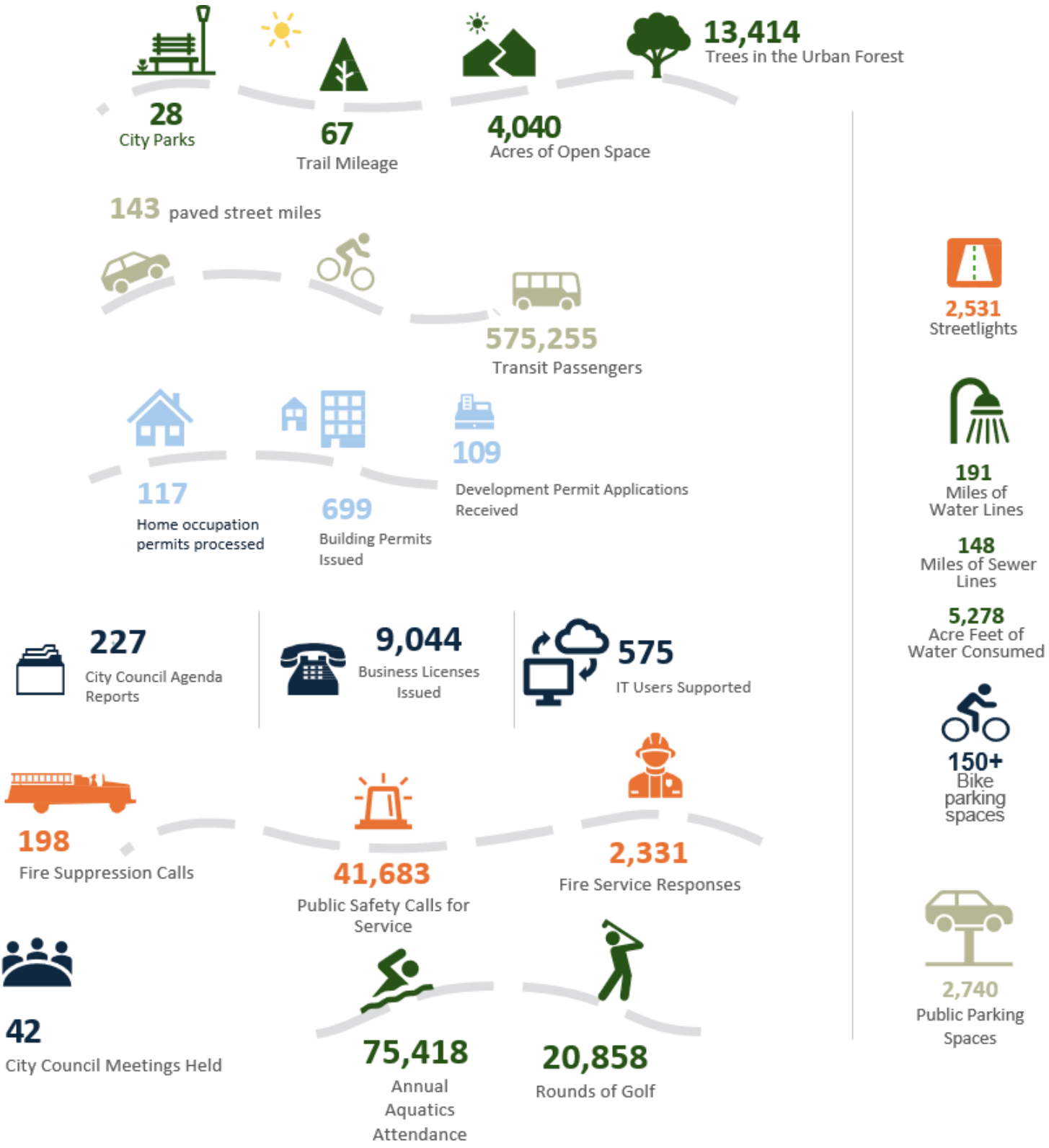
Salinas & Whale Rock:	5,278 AF*
Nacimiento**:	0 AF

Total acre feet delivered: **5,278 AF**

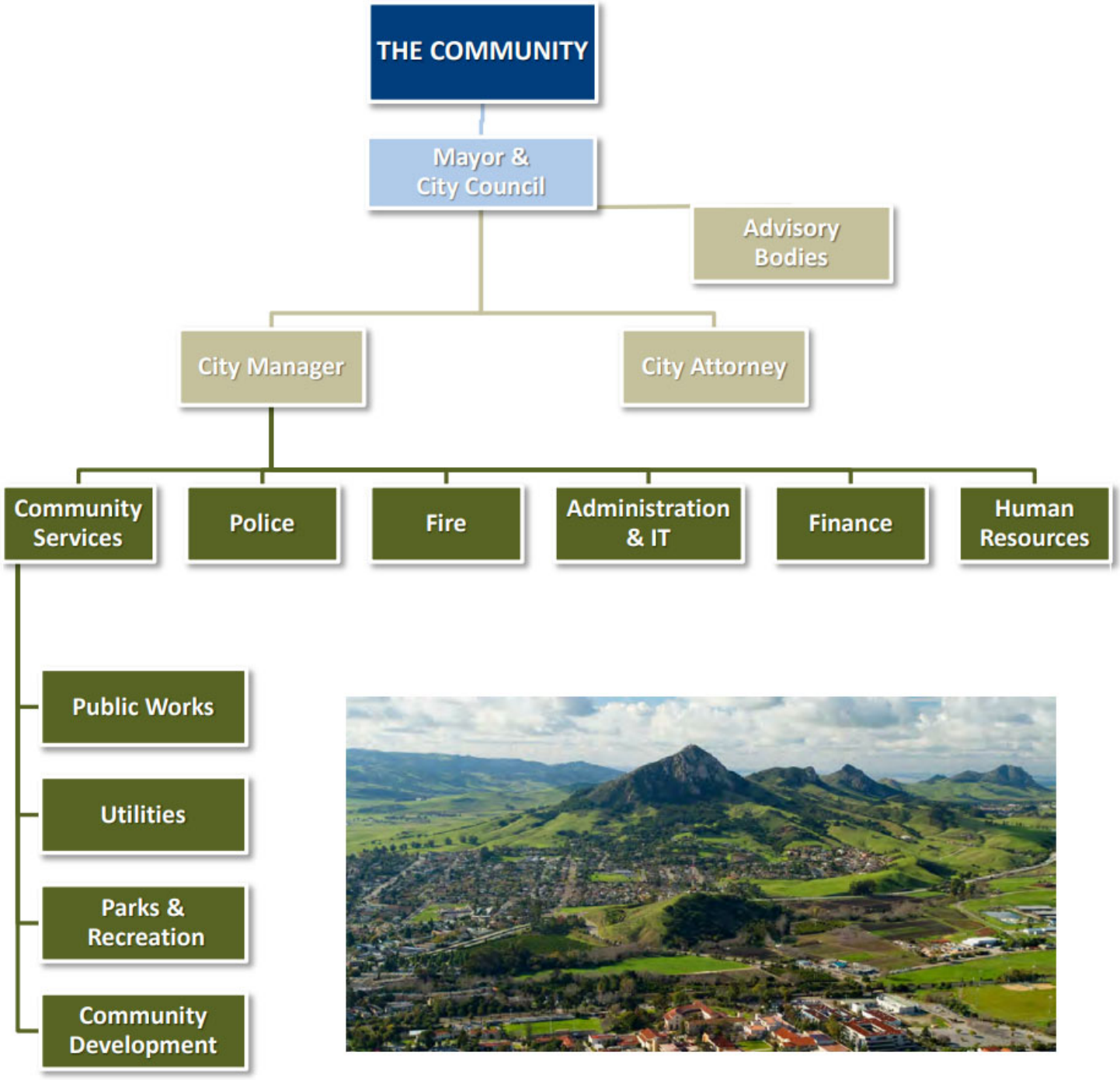
*AF = acre feet

**Offline due to storm damage

City Services Highlights



Organizational Chart



Organizational Values

FINANCIAL PLAN FRAMEWORK

Budget Policies

Financial Plan Purpose and Organization

A. **Financial Plan Objectives.** Through its Financial Plan, the City will link resources with results by:

1. Identifying community needs for essential services.
2. Organizing the programs required to provide these essential services.
3. Establishing program policies and goals, which define the nature and level of program services required.
4. Identifying activities performed in delivering program services.
5. Proposing objectives for improving the delivery of program services.
6. Integrate climate risk and climate action considerations throughout all financial decisions.
7. Integrate Diversity, Equity, and Inclusion (DEI) considerations throughout all financial decisions.
8. Identifying and appropriating the resources required to perform program activities and accomplish program objectives.
9. Setting standards to measure and evaluate the:
    a. Output of program activities.
    b. Accomplishment of program objectives.
    c. Expenditure of program appropriations.

B. **Two-Year Budget**. Following the City's favorable experience, the City will continue using a two-year financial plan, emphasizing long-range planning and effective program management. The benefits identified when the City's first two-year plan was prepared for 1983-85 continue to be realized:

1. Reinforcing the importance of long-range (“strategic”) planning in managing the City's fiscal affairs.
2. Concentrating on developing and budgeting for the accomplishment of significant goals and objectives.
3. Establishing realistic timeframes for achieving goals and objectives.
4. Creating a pro-active budget that provides for stable operations and assures the City's long-term fiscal health.
5. Promoting more orderly spending patterns.
6. Reducing the amount of time and resources allocated to preparing annual budgets.

C. **Measurable Objectives.** The two-year financial plan will establish measurable program and performance objectives and allow reasonable time to accomplish those objectives.

D. **Second Year Budget.** Before the beginning of the second year of the two-year cycle, the Council will review progress during the first year and approve appropriations for the second fiscal year.

E. **Operating Carryover.** Operating program appropriations not spent during the first fiscal year may be carried over for specific purposes into the second fiscal year with the approval of the City Manager.

F. **Goal Status Reports.** The status of major program objectives will be formally reported to the Council on an ongoing, periodic basis.

G. **Mid-Year Budget Reviews.** The Council will formally review the City's fiscal condition, and amend appropriations if necessary, six months after the beginning of each fiscal year.

Long-Term Financial Planning

A. **Balanced Budget.** The City will maintain a balanced budget over the two-year period of the Financial Plan. This means that:
   1. Operating revenues must fully cover operating expenditures, including debt service.
   2. Ending fund balance (or working capital in the enterprise funds) must meet minimum policy levels. For the general and enterprise funds, this level has been established at 20% of operating expenditures. Additionally, it includes the revenue and rate stabilization reserves as set forth in the City's fiscal policies under the Fund Balances and Reserves section.
   3. Under this policy, it is allowable for total expenditures to exceed revenues in a given year; however, in this situation, beginning fund balance can only be used to fund capital improvement plan projects, or other "one-time," non-recurring expenditures.

B. **Long-Term Liabilities and Maintenance of Infrastructure.** The City will give priority to applying unassigned fund-balance due to one-time expenditure savings or one-time increase in revenue to pay down long-term unfunded liabilities and invest in infrastructure and equipment.

C. **Consideration of Climate Risk and Climate Action.** The City is aware of the increasingly severe and frequent natural, economic, and social disruptions presented by a rapidly changing climate. The City is also aware of the financial benefits (e.g., reduced operational costs, prudent asset management, access to green bonds, etc.) of managing climate risk and orienting towards a carbon neutral municipal operations and community. The City will include climate risk and climate action considerations in its long-term financial planning.

D. **Consideration of Diversity, Equity, and Inclusion (DEI).** On June 18th, 2020, the City Council took action to affirm racism as a public health crisis and committed to making San Luis Obispo a welcoming, inclusive, and safe community for everyone (R-11132). The City Council also set a vision of a community with core values of diversity and inclusivity in the adoption of its 2019-21 Major City Goals. The City is committed to supporting diversity, equity, and inclusion in is operations and in the community. The City will include DEI considerations in its long-term financial planning.

E. **Revenue Stabilization Reserve – General Fund.** As outlined in the City's Fund Balance and Reserve policy, the City Council can activate a Revenue Stabilization Reserve in its General Fund to counteract any adverse revenue forecast during a period of economic uncertainties pertaining to the City's largest tax revenue sources. For the 2023-25 Financial Plan, this reserve has been set at $2 million and is included in the long-term forecast.

Financial Reporting and Administration

A. **Annual Reporting.** The City will prepare annual financial statements as follows:
   1. In accordance with Charter requirements, the City will contract for an annual audit by a qualified independent certified public accountant. The City will strive for an unqualified auditors' opinion.
   2. The City will use generally accepted accounting principles in preparing its annual financial statements and will strive to meet the requirements of the GFOA's Award for Excellence in Financial Reporting program.
   3. The City will issue audited financial statements within 180 days after year-end.

B. **Interim Reporting.** The City will prepare and issue timely interim reports on the City's fiscal status to the Council and staff. This includes on-line access to the City's financial management system by City staff; monthly reports to program managers; more formal quarterly reports to the Council and Department Heads; mid-year budget reviews; and interim annual reports.

C. **Budget Administration.** As set forth in the City Charter, the Council may amend or supplement the budget at any time after its adoption by majority vote of the Council members. The City Manager has the authority to make administrative adjustments to the budget as long as those changes will not have a significant policy impact nor affect budgeted year-end fund balances.

D. **Development Services Revenue.** The City Manager may allocate or designate 75% of over-realized Development Services revenues exceeding adopted budget for the current fiscal year for temporary Development Services expenditures for the purpose of timely processing of development permit applications in the current fiscal year or throughout life of applicable projects. Any and all City Manager authorized allocations and funds set aside in a designation for future use, shall be reported to the Council on a semi-annual basis.

For a comprehensive list of the City's financial policies, please see the reference section.

Fiscal Policy Compliance

The City of San Luis Obispo has created policies and procedures that guide effective government management. Adopting these as formal policies endures that they outlive staff changes, promoting stability and continuity. The City is currently in compliance with all policies as summarized in the chart below and in the details within the reference section of this report.

Fiscal Policy *(linked to policy detail)*	**Compliant?**
1. General Revenue Management	✓
2. User Fee Cost Recovery	✓
3. Enterprise Fund Fees & Rates	✓
4. Revenue Distribution	✓
5. Investments	✓
6. Appropriations Limitation	✓
7. Fund Balances and Reserves	✓
8. CalPERS and Unfunded Liabilities	✓
9. Capital Improvement Management	✓
10. Capital Financing and Debt Management	✓
11. Human Resource Management	✓
12. Contracting for Services	✓
13. Productivity	✓

Budget Balancing Strategies

The City's Fiscal Policies guide staff in the management of the City's finances and provide a foundation for budget balancing strategies to ensure the long-term financial sustainability of City operations, regardless of financial condition. In July 2014, the City Council adopted the Fiscal Responsibility Philosophy to ensure a focus on the long-term health of the organization. The components of the Philosophy provide clear guidance for ensuring fiscal responsibility, and the Budget Balancing Strategies serve to operationalize that guidance. These budget balancing strategies are subject to at least bi-annual review and are approved by the City Council with adoption of the two-year Financial Plan every other June.

Consistent with adopted fiscal policies, staff provides quarterly budget updates to the City Council which provides the opportunity to identify budgetary issues and implement corrective measures if needed. These strategies guide both development and management of the budget, both in times of budgetary growth and contraction. One of the overarching objectives of the City's Budget Balancing Strategies is to strike a balance between ensuring fiscal sustainability and continuing to provide programs and services to the community.

This section provides an overview of the City's Budget Balancing Strategies and is divided into two parts outlining the City's preferred strategies and approaches in times of (1) budgetary contraction and (2) budgetary growth.

In Times of Financial Difficulty

When faced with financial difficulty, the City should identify budget balancing strategies that address both short and long-term budget gaps, while also minimizing the impact of budget reductions to the community and employees. It also becomes increasingly important to focus on employee retention as the cost of turnover can outweigh savings produced by vacancies. Focusing on creative and cost neutral or low-cost options to keep turnover at sustainable levels is crucial for maintaining and delivering core services to the public during challenging times.

Depending on the level or type of financial difficulty being experienced, short and long-term budget balancing strategies may be needed over multiple years. An important consideration in developing and implementing budget balancing strategies is identifying the timeframe for fixing the problem and bringing about structural balance. Utilizing reserves and other short-term budget balancing solutions can soften the impact of reductions to programs and services. However, it is imperative that these short-term solutions be used judiciously to maintain the City's overall fiscal health. Relying too heavily on short-term solutions can delay implementation of strategies to address budget deficits and may increase deficits in the long-term.

Following is an outline of the City's preferred budget balancing strategies and approaches in times of financial difficulty:

Long-Term Budget Balancing Strategies

1. **Priority Driven-** Development of recommendations to balance the budget should be based upon consideration of legal mandates, community health and safety, basic service needs, Council's

identified Major City Goals and other identified priorities. Proposed budget reductions should take into consideration funding requests for programs that are discretionary and for programs that are mandated by state, federal, or local legal requirements and/or health and safety needs.

2. **All Departments Participate-** While departmental budgets vary significantly due to the services provided, identified priorities, expected levels of service, and departmental revenue sources (amongst many other variables), all departments should participate in the closing of a budget gap. More specifically, no department should be exempt from consideration of budget reductions.

3. **Long-Term Budget Reductions-** At the guidance of the City Manager, the Finance Department should require departments to incorporate a prioritized list of expenditure reductions into their annual budget submittals. Potential reductions submitted by departments should not impact the City's ability to meet legal mandates, and should reflect consideration of basic service needs, community expectations and the Council's identified Major City Goals. If reductions are necessary, targeted reduction amounts should be included as part of the detailed budget instructions provided to departments. If needed, reduction lists will generally be required during development of the two-year Financial Plan or Supplemental Budgets,

4. **Mid-Year Budget Reductions-** Mid-year reductions may be necessary in any given fiscal year depending upon general economic conditions, recently passed legislation, or unanticipated action by other levels of government at any particular point in time. The intent of the mid-year reductions is to help keep the current year budget in balance and to create additional unassigned fund balance at year-end for use as a funding source in the subsequent budget year.

5. **City Share of Cost-** Some City programs are funded wholly or in part by external funding sources including Federal allocations, grants, and user fees. These funding sources may not cover the entirety of program expenditures, requiring a contribution from the City. Staff should carefully monitor external funding sources over time to ensure that they keep pace with the cost of providing the related service to ensure that the City's share of cost does not increase over time. If external funding sources decrease or are eliminated, the associated expenditures should be considered for reduction or elimination as well. If staff believes that continuation of externally funded programs should continue despite a loss of funding, staff should inform the City Council of the loss of external funding sources and request appropriation of identified City dollars and funding sources to continue the program in full or in part.

6. **Engage Employees and Employee Associations-** Labor costs account for the majority of the City's operating budget. City staff and negotiators are obligated to meet and confer in good faith with employee associations to negotiate labor agreements that are fiscally sustainable and aligned with the Council adopted Compensation Philosophy and Labor Relations Objectives.

7. **Revenue Generation-** Addressing budget shortfalls requires an evaluation of both revenues and expenditures. While the City is limited in its ability to generate new revenue, there is opportunity within existing City processes to ensure that the City is able to maximize existing revenues. In order to do this, the City should:

- Conduct fee studies at least every three years, consistent with Section 2 of the City's Fiscal Policies related to User Fee Cost Recovery Goals to ensure that the cost of services that provide an individual benefit are offset by fees for those services. As a part of the regular fee studies, Council should also consider policies around fee cost recovery and make adjustments if needed.
- Focus on enforcement of requirements in the City's Municipal Code to ensure that the City is recovering its costs for providing services. It should be noted that proactive enforcement of Municipal Code requirements requires a considerable investment of staff time which may limit the City's ability to make significant progress in this area.
- Revisit existing agreements with outside agencies to ensure that the City is maximizing recovery of costs for specific services provided through those agreements.
- Explore opportunities to increase rates for specific taxes, where the tax rate being charged is under the maximum authorized by the City Council.

The City should carefully consider the impact on the community when taking any action to increase revenue, as general economic conditions impacting the City's budget also impact members of the community.

8. **Revisit Capital/Operating Split of Local Revenue Measure Expenditures.** In November 2020, City voters passed a Local Revenue Measure (LRM), authorizing a 1.5% local sales tax to protect and maintain services and public infrastructure. The sales tax that the City collects due to the LRM funds both capital and operating expenses. Historically, the City has allocated 75% of LRM revenues to capital costs and 25% to operating costs. Staff should revisit the capital/operating split to ensure that the City is able to use LRM dollars to fund priority needs and minimize operating budget reductions to the greatest extent possible.

Short-Term Solutions That Do Not Address a Long-Term Structural Budget Gap:

1. **Hiring "Chill"-** The purpose of a hiring "chill" is two-fold: to contain costs in the current year by slowing the recruitment of vacant positions or holding certain positions vacant so that additional unassigned fund balance is available for the subsequent budget year and to allow for attrition with respect to the reduction of positions (i.e. reduce or eliminate the need for layoffs). The decision about which positions to hold vacant or slow recruitments for should also be based upon priority and need, which a focus on minimizing impacts to the community to the extent possible. Attrition is a helpful tactic but should not be the driving strategy in reducing costs.

2. **Defer capital improvement and information technology projects that rely on the General Fund-** This option saves money in the near-term but if these types of projects are continuously deferred, City facilities and systems may deteriorate and the cost of repairs may increase over time.

3. **Minimize building and information technology maintenance expenditures-** Similar to deferring capital improvement and automation projects that require General Fund, this option saves General Fund in the near-term. However, over time, if maintenance is deferred, City facilities and automation may deteriorate, leading to higher repair costs.

4. **Early Retirement-** Early retirement programs may be offered on a case-by-case basis. The intent of an early retirement program is to reduce the number of potential layoffs by enticing individuals who are considering retirement to retire sooner rather than later in order to create attrition opportunities. Depending upon the specifics, an early retirement program may or may not provide cost savings. In instances where the program does not provide a cost savings (or is cost neutral), the sole benefit would be to reduce layoffs.

5. **Use of One-Time Reserves-** The City has set aside money in reserves, some of which is not designated for a specific purpose. This money is budgeted every year and has historically been used to help pay for unexpected costs or to help fund one-time projects. Some of these reserves are available to help address a budget gap. However, since reserves are one-time in nature, the use of reserves to fund ongoing operational expenditures should be limited and not considered to be a long-term operational funding source.

Other Unlikely Strategies

1. **Furloughs-** This approach has not historically been used by the City because it is challenging to implement without significant impacts to services provided to the community.

2. **Eliminate Training-** Maintaining a skilled workforce is important for every organization, especially one as labor intensive as the City. This approach should not be included in the budget balancing strategies because in times of budget reductions, additional demands are placed upon employees and, during these times, it will be more important than ever to maintain and enhance the performance of the workforce in order to successfully manage an increased workload. While training plans and expenditures may be cut back in times of financial difficulty, they should not be eliminated.

In Times of Financial Recovery and Growth

The goal of the recovery process is to assure that the City remains adaptable to changing conditions. To ensure long-term fiscal stability, the City must prioritize funding existing financial and operating deficits over the addition of new programs and projects.

In times of financial recovery and growth, the City aims to strike a balance in the following areas:

- Financial security
- Programs and services
- Employee compensation and workforce investment

Following is an outline of the City's approach:

Financial Security

In times when the City has funds available to support expansion of the budget, there should be a balance between the restoration of programs and services and the funding of the reserves, contingencies and designations that have been reduced to balance the budget in prior years. The City aims to maintain healthy reserves and low debt levels in order to allow for future organizational stability and continuity of services. Consideration of financial security includes a review of the following:

- **Ratio of reserves to the City's General Fund operating budget-** The City's goal is to maintain a prudent level of savings that allows the City to plan for future needs and "weather" economic downturns. The industry standard target is to have a 20% reserve as a percent of the operating budget.
- **Debt Ratios-** The City's Debt Management policy is to generally keep the ratio of general fund debt service costs below 10% of General Fund revenue and never exceed 15%. A ratio under 5% is considered to be favorable by credit rating agencies.
- **Asset Maintenance and Replacement:** These costs are often first to be cut in hard times and, if left unfunded, will create significant liabilities. The City should ensure deferred maintenance is prioritized by setting aside funding for asset replacement as funds become available.

Programs and Services

Development and delivery of new programs and services or modification to existing programs and services provided to the community are based on an evaluation of need thorough an annual process that invites submittal of Significant Operating Budget Changes (SOBC's) by Department Heads to the City Manager. The SOBC provides the City Manager with a written proposal for adding resources to a department's budget. The written proposal must include:

- A summary of the current situation and need that the SOBC will address and any relevant background to support the request.
- A description of how the requested resources will address the identified need.
- Identification of intended results in terms of efficiency, quality of service, outcomes, and key performance indicators.
- A description of how additional resources will address a high priority City service need or Major City Goal.
- An analysis of alternative solutions to address the identified problem.
- The expected timeline for implementing the request, including major milestones along the way.

SOBCs that are recommended by the City Manager are dependent upon Council priorities, existing service needs, the availability of funding, consistency with existing policies and budget balancing strategies, and the anticipated results or outcomes that will be achieved by adding the resources.

Requests for new capital projects are evaluated bi-annually by the CIP Review Committee as part of the development of the two-year Financial Plan. Proposals for new projects require submittal of a Project Initiation Form which must include:

- Proposed project title.
- Project function (community and neighborhood livability, community safety, culture and recreation, environmental health and open space, fiscal health and governance, or infrastructure and transportation).
- Identification of project as being annual asset maintenance, asset replacement, a new asset or a non-asset project.
- Identification of project alignment with related City priorities (Local Revenue Measure, Major City Goal, adopted planning documents, or other important objective,).
- A description of the project purpose and need, including a detailed scope of work.

- Identification of project consistency with the Climate Action Plan or Diversity, Equity and Inclusion considerations.
- Information about project schedule and delivery, including planning or design phase services and any expected permit needs, advisory body reviews, or anticipated public outreach.
- Project cost estimates and identified funding sources. As a part of this, departments should also identify ongoing costs to maintain assets, including staffing and needs.

Employee Compensation and Workforce Investment

The City is committed to providing competitive compensation as part of an overall strategy to attract and retain highly qualified employees. City staff and negotiators work to develop and maintain positive employee relations while also ensuring that negotiated labor agreements are fiscally sustainable and acceptable to the community. The City Council-adopted Compensation Philosophy and Labor Relations Objectives establish the intent of and guide the City's approach to labor relations.

The City Council adopted a Compensation Philosophy in 2011 which indicates that the City should require the following in evaluating competitive compensation:

- Financial sustainability
- Community acceptability
- The relevant labor market
- Internal relationships
- Other relevant factors, including changes in economic condition, natural disasters, states of emergency, changes in City services, and changes in regulatory or legal requirements

The City Council also adopted the following Labor Relations Objectives in 2014, which were revised in 2018 to operationalize the Compensation Philosophy and guide labor negotiations with employee groups:

- Maintain fiscal responsibility by ensuring that fair and responsible employee compensation expenditures are supported by on-going revenues. (Theme – Fiscal Responsibility)
- Continue to make progress in the area of long-term systemic pension cost containment and reduction, including reversing the unfunded pension liability trend and other actions consistent with State law. (Theme – Cost Containment/Reduction)
- Continue to effectively manage escalating health benefit costs through balanced cost sharing and other means while maintaining comprehensive health care coverage for all eligible employees. (Theme – Cost Containment)
- As necessary to attract and retain well qualified employees at all levels of the organization, provide competitive compensation as articulated in the City's Compensation Philosophy, including relevant local, statewide or national labor markets. (Theme – Recruitment and Retention)
- Employee labor agreements will be negotiated in good faith, in a timely manner that avoids retroactivity provisions unless there is a compelling need. (Theme – Cost Containment)
- Contract provisions shall take into consideration the City's ability to effectively and efficiently implement and administer them using the City's financial and human resources systems to ensure accuracy and compliance with federal, state, and local laws. (Theme – Best Practices and Compliance)

The City recognizes that improvements to and success of programs and services for the community is

dependent upon recruiting and maintaining a talented and skilled workforce.

STRATEGIC PLANNING PROCESS

Strategic Planning Process

For over thirty years, the City has used an extensive process to create its two-year financial plan and corresponding budgets. The benefits of budgeting based on a two-year plan include:

1. Reinforcing the importance of long-range ("strategic") planning in managing the City's fiscal affairs.
2. Concentrating on budgeting to accomplish significant objectives over a multi-year period.
3. Establishing realistic timeframes for achieving objectives.
4. Creating a proactive budget that supports stable operations and assures the City's long-term fiscal health.

Major City Goals represent the most important, highest priority goals for the City to accomplish over the next two years, and as such, resources should be included in the 2025-27 Financial Plan.

The fundamental purpose of the City's budget process is to link, through public engagement and strategic deliberation, the interest of the community to the available financial resources to achieve desired outcomes. The process allows the City Council to engage the community in identifying strategic priorities in the form of Major City Goals while also providing information regarding the City's established ongoing services, including the day-to-day work and responsibilities carried out by City employees to support residents' quality of life.

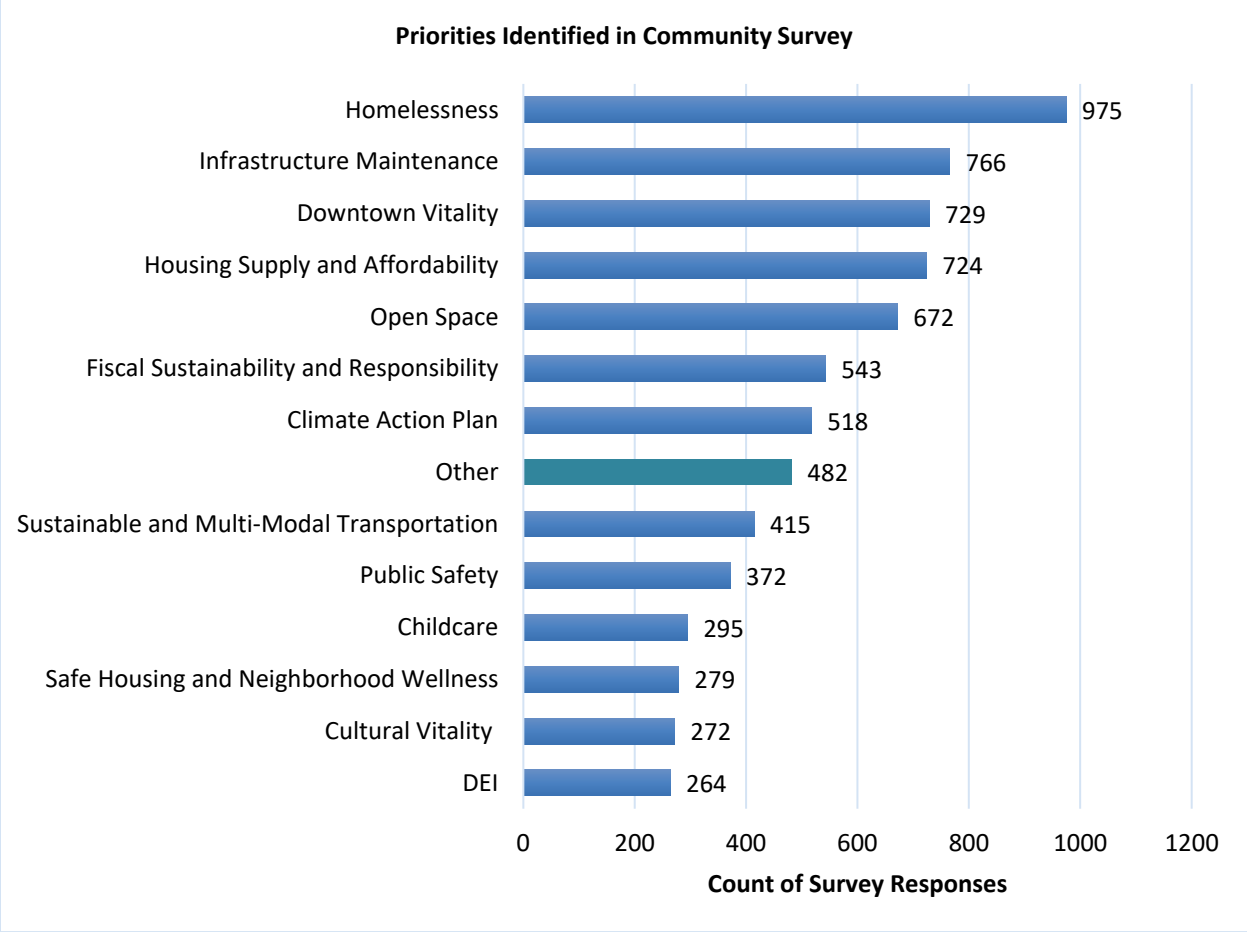
Public Engagement

As a part of the financial planning process, there are a variety of opportunities for the community to provide input to the City Council relative to establishment of their Major City Goals. Every two years, the City seeks input through a community survey, outreach to advisory bodies, and public comment at regular City Council meetings, including the Community Forum.

Community Survey

The public engagement process for the 2025-27 Financial Plan formally kicked off in mid-November, with the release of a community survey to gather community input relative to the priorities that should guide development of Major City Goals for the 2025-27 Financial Plan period. The survey was open for one month and community members were notified of the survey through utility bill mailings, social media posts, promotions on the City's website and at advisory body meetings. In total, 1,629 community members responded to the survey, representing a 25% increase in participation compared to the prior community survey for the 2023-25 Financial Plan. The top five priorities identified in the survey were: homelessness, infrastructure maintenance, downtown vitality, housing supply and affordability, and open space. With expectations that the budget will tighten in the coming years, the survey also provided an opportunity for respondents to identify how the City might adjust funding current projects or services to accomplish any new priorities. Approximately 45% of respondents provided input, with recurring suggestions for prioritizing basic services, addressing homelessness, improving cost efficiency, and balancing priorities.

The chart below summarizes the priorities identified by respondents in the community survey:



The top 20 themes in the 'other' category included (in order):

1. More Parks and Recreation facilities
2. Parking rates and policies
3. Transportation/traffic improvements
4. Addressing homelessness
5. Healthcare access and medical system
6. Neighborhood wellness and code enforcement
7. Less bike lanes and infrastructure
8. Housing supply and affordability
9. Adobes and historic preservation
10. Broad Street corridor improvements
11. Downtown vitality and cleanliness
12. Tobacco concerns and second-hand smoke
13. Rental protections
14. Public safety issues
15. Prioritize Righetti Park construction
16. Infrastructure maintenance
17. Accessibility for seniors and disabled community
18. Laguna Lake dredging
19. Permitting process improvements
20. More bike lanes and infrastructure

The information gathered through the Community Survey helped the City Council in finalizing plans for the Community Forum, including establishment of the topics for the stations that were set up for community members to learn more about the City's programs and services and vote for ideas to advance the community's priorities.

Community Forum

The Community Forum was held on January 23, 2025 at the Ludwick Community Center in San Luis Obispo. Over 200 community members participated in person or virtually. The forum kicked off with a welcome by the Mayor, and introductory comments by the City Manager and Finance Director, and included a walk-through environment and nine interactive booths including:

1. Diversity, Equity and Inclusion
2. Downtown Vitality and Economic Development
3. Homelessness
4. Housing Supply and Affordability, Neighborhood Wellness
5. Infrastructure, Sustainable and Multi-Modal Transportation
6. Climate Action, Open Space
7. Fiscal Sustainability
8. Public Safety
9. New Ideas

Each booth was staffed by employees with expertise in each topic area and attendees had the opportunity to have conversations with each other and with staff and submit votes on actions that the City could take to make progress in priority areas. The meeting concluded with public comment.

After the forum, the community feedback and ranking of priorities was compiled and presented to Council at the all-day goal-setting workshop held on Saturday, February 8, 2025. The goal setting workshop is described below and results can be found at www.slocity.org.

Local Revenue Measure Annual Citizen Oversight Meeting & Advisory Body Input

The Community Forum also met requirements related to oversight of the Local Revenue Measure (the City's one-and-a-half percent local sales tax), by providing an opportunity for the Revenue Enhancement Oversight Committee (REOC) to review and discuss the use of the revenue generated by the Local

Revenue Measure with the community.

With passage of the Local Revenue Measure in 2020, the community set the spending priorities for the measure funding as (not numbered by priority): 1) Protect Financial Stability, 2) Community Safety and Emergency Preparedness, 3) Creek and Flood Protection, 4) Address Homelessness, 5) Safe and Clean Public Spaces, 6) Economic Development and Business Retention, 7) Youth/Senior Services and Recreation Facilities, 8) Street Maintenance and Transportation, 9) Open Space/Natural Areas Preservation and Maintenance, 10) Other Services and Projects.

Goal Setting Workshop

The City Council's goal setting process was a day-long facilitated Goal Setting Workshop on February 8, 2025. At this workshop, the Council reviewed all community input provided via the Community Survey, at the Community Forum, via public comment at regular City Council Meetings, as well as input provided by several of the City's advisory bodies. The culmination of all the community input resulted in the development of the City Council's Major City Goals for the 2025-27 Financial Plan. The Major City Goals adopted by the City Council are discussed in more detail later in this section and include:

Cultural Vitality, Economic Resilience, and Fiscal Sustainability

Diversity, Equity, and Inclusion

Homelessness Response

Housing and Neighborhood Livability- Healthy, Safe, and Affordable

Infrastructure and Sustainable Transportation

Open Space, Climate Action, and Resilience

Budget Calendar

FINANCIAL PLANNING

Public Engagement

- Community Surveys
- Advisory Bodies
- Letters from Community Groups
- Public Comment
- Community Forum

Staff Budget Preparation

Revenue & expenditure forecasts

Departments prepare base budgets and propose operating changes

Draft Major City Goal work programs

Draft Capital Improvement Plan

Prepare Financial Plan Document

NOVEMBER 2024

JUNE 2025

Council Meetings

December 10, 2024: Setting the Stage & Strategic Scan Provide Council with the framework for the two-year financial plan and present an update on the City's fiscal status, general plan, and Major City Goal work programs.

January 15, 2025: Budget Foundation Review with Council the goal setting process, approve City's budget and fiscal policies, discuss economic outlook, and review current and long-term capital outlook plan.

January 23, 2025: Community Forum

February 8, 2025: Council Goal-Setting Workshop Review and prioritize goals and establish strategic priorities for the 2023-25 Financial Plan.

April 15, 2025: Strategic Budget Direction Provide feedback and guidance to City Manager and staff regarding the draft budget allocations and Major City Goal work programs.

June 17, 2025: Preliminary Budget Review 2025-27 Financial Plan and 2025-26 Budget and adopt if there are no changes directed by Council.

FINANCIAL PLANNING

CULTURAL VITALITY, ECONOMIC RESILIENCE & FISCAL SUSTAINABILITY
INFRASTRUCTURE AND SUSTAINABLE TRANSPORTATION
DIVERSITY, EQUITY & INCLUSION
CITY OF SAN LUIS OBISPO
MAJOR CITY GOALS
HOUSING AND NEIGHBORHOOD LIVABILITY - HEALTHY, SAFE AND AFFORDABLE
HOMELESSNESS RESPONSE
OPEN SPACE, CLIMATE ACTION, AND RESILIENCE

Cultural Vitality, Economic Resilience, and Fiscal Sustainability

1 - Improve the local business environment, support Downtown vitality, and help businesses thrive	Estimated Completion Date
a. Finalize a Community Work Force Agreement to support future construction work for the Prado Interchange and Public Safety Center projects.	TBD
b. Implement a Business Welcome program to support business attraction, retention and expansion efforts including start up checklists for the 17 most common business types.	FY 2027 Q3
c. Create a disaster preparedness and resiliency guide for businesses and host an annual training.	FY 2027 Q4
d. Work with partners to create a roadmap for the development of a potential conference facility in Downtown SLO.	FY 2027 Q4

2 - Support the cultural arts, including the Cultural Arts District	
a. Complete the construction of the Mission Plaza Project to enhance the experience of the plaza and downtown.	FY 2026 Q2
b. Complete the construction of the Cultural Arts District Parking Structure.	FY 2026 Q3
c. Complete the update to the City's Historic Resources Inventory. Complete initial phase of the project updating the Historic Preservation Ordinance and Historic Context Statement (Phase 1) and complete the update of the Historic Resources Inventory (Phase 2).	FY 2026 Q2 FY 2027 Q4
d. Implement the City's Lease and Grant Agreements with SLO REP to support construction of the new theater and a successful opening.	FY 2027 Q4
e. Manage the tenanting and ongoing operations of a vendor in the Mission Plaza kiosk.	FY 2027 Q4

3 - Support initiatives to assist the local workforce to develop the skills needed to secure quality jobs and local businesses and employers to attract and retain talent	
a. Work with CAPSLO and other non profits to provide grants to support new and expanded private childcare options and evaluate other approaches, e.g. permit streamlining, fee subsidies, if needed.	FY 2027 Q4
b. Evaluate opportunities to partner with Cal Poly, SLCUSD, and County for employer-supported childcare programs.	FY 2027 Q4
c. Support the creation or expansion of coworking opportunities, such as the Hothouse, or other shared resource facilities to lower the barriers to entry for new businesses and provide opportunities for community members to build skills.	FY 2027 Q4
d. Analyze and annually share relevant data and insights from the business retention and expansion program regarding labor needs with industry and workforce training partners.	FY 2027 Q4

4 - Promote the City as an appealing community for people to live, work, visit, and invest	
a. Implement the approved brand strategy to continue to build awareness of San Luis Obispo as a destination and increase occupancy in hotels.	FY 2027 Q4
b. Create a program to support business-led efforts to identify and promote business areas throughout the City.	FY 2027 Q4
c. Conduct a study session with the City Council to explore innovative and alternative funding methods to address the needs of business areas throughout the City.	FY 2027 Q3

Cultural Vitality, Economic Resilience, and Fiscal Sustainability (continued)

5 - Balance operational needs and infrastructure investments with consideration of the long-term fiscal sustainability of the City organization	
a. Develop and implement a long-term strategy to address the forecasted General Fund deficit in the 2027-29 Financial Plan period.	FY 2026 Q4
b. Conduct an RFP process to evaluate banking service providers that will provide secure banking services at the best value to the City.	FY 2026 Q2
c. Conduct an RFP process to identify a consultant to prepare the City's annual cost allocation plan to ensure that enterprise funds are appropriately reimbursing the General Fund for services provided to them.	FY 2027 Q1
d. Refine the administration of the City's business license and business tax program to enhance consistency of communications and clarity around enforcement actions in order to maximize collection of business tax revenue.	FY 2027 Q3
e. Complete an analysis of the existing infrastructure financing program and develop a plan to implement improvements that enhance transparency and efficiency.	FY 2027 Q4
f. Complete a fiscal analysis of the golf operations at the Laguna Lake Golf Course and conduct a Council Study Session to evaluate fiscal impacts, capital needs, and potential reuse options prior to major infrastructure investments.	FY 2026 Q3
g. Develop a strategic framework that connects existing strategic plans, incorporates the City's mission and vision, and outlines core services to support a longer-term planning approach beyond the two-year Financial Plan.	FY 2026 Q4 FY 2027 Q4

Diversity, Equity, and Inclusion

1 - Increase access and belonging for all community members	Estimated Completion Date
a. Provide an annual update and receive feedback on City DEI efforts at the Diversity Partners Network (DPN), which includes representatives from Cal Poly, Cuesta College, and other local organizations involved in the diversity, equity, and inclusion space.	FY 2027 Q4
b. Conduct an annual Community Academy program and increase application outreach, especially to underserved and underrepresented communities.	FY 2026 Q4 FY 2027 Q4
c. Host at least two listening sessions with minority- and women-owned businesses (MWOBs) to receive input on the tools they need, and any barriers to overcome, to be successful business owners in the community.	FY 2027 Q4
d. Develop and distribute to the community and partners a brief annual report from the Office of DEI highlighting outcomes and results of DEI work.	FY 2026 Q4 FY 2027 Q4
e. Complete the portion of the Broadband Plan funded through the Last Mile Federal Funding Account.	FY 2027 Q2

2 - Facilitate programs and initiatives to support diverse community engagement and representation	
a. Implement a communications plan to provide education and information about the City's new Citywide Single Voting System.	FY 2027 Q1
b. Partner with Diversity Coalition's BIPOC Board Leadership Program to increase representation of underserved and underrepresented groups on City Advisory Bodies through a separate training/panel session in conjunction with the existing program.	FY 2026 Q2
c. Provide annual and on-demand training of the City's Public Engagement and Noticing Manual for applicable City employees, including updates to better reach underserved and underrepresented communities.	FY 2027 Q4
d. Develop and distribute a "how to" guide in Spanish and other languages on how to participate in public meetings and share public comment.	FY 2026 Q2
e. Incorporate a land acknowledgement into City Council meetings and advisory body meetings.	FY 2026 Q4

3 - Operationalize inclusive practices in City processes and policies	
a. Create a Citywide Title VI Implementation Plan and other required documents.	FY 2026 Q4
b. Annually review four City policies and practices, as identified by City departments and the Office of DEI, to ensure inclusive language and processes.	FY 2027 Q4
c. Embed equity considerations into the City financial planning and budget process such as updating the Significant Operating Budget Change form.	FY 2027 Q4

4 - Foster an inclusive organizational culture with equitable practices in recruiting, hiring, and retention	
a. Develop and implement equity and inclusivity training for staff of all levels (Directors, Managers, Staff, etc.).	FY 2026 Q4
b. Develop and implement a set of DEI-focused best practices in screening and interviewing processes, such as a blind application review.	FY 2027 Q4
c. Take the San Luis Obispo County Family-Friendly Workplace Assessment and implement any recommendations as feasible.	FY 2027 Q4
d. Integrate DEI competencies into performance evaluations for management level positions, which can include, but is not limited to, training, team development, and project implementation.	FY 2027 Q4
e. Annually report out on demographic data collected in NeoGov for City job applicants and Oracle for paid advisory body members and identify targeted strategies to address potential equity gaps.	FY 2026 Q3 FY 2027 Q3

Housing & Neighborhood Livability – Healthy, Safe, and Affordable

	Estimated Completion Date
1 - Facilitate sustainable growth that aligns with climate, economic, and housing goals	
a. Organize a focus group to explore barriers to residential infill development—including specific discussions about the Downtown Core—and produce a memo to Council to help guide updates to the Zoning Regulations.	FY 2027 Q2
b. Conduct a study session on the status of the City's growth management regulations.	FY 2026 Q2
c. Conduct a study session on implications and implementation of State Fire Hazard maps for local responsibility areas.	FY 2026 Q2
d. Implement actions and requirements of the State Fire Hazard Severity maps	Ongoing
2 - Promote the expansion and diversification of housing opportunities for all	
a. Conduct an educational forum and improve the implementation of Below Market Rate (BMR) best practices to market and streamline the purchase and rental process for BMR units.	FY 2027 Q1
b. Create an informational handbook to assist the community in understanding state and local regulations for the development of ADUs and the creation of Urban Lot Splits and evaluate options for adopting pre-approved ADU plans.	FY 2026 Q2
c. Annually, or as needed for compliance, and by obtaining information from housing partners, complete updates to the Zoning Regulations to implement state law and to address identified barriers to affordable housing and housing production.	FY 2026 Q3 FY 2027 Q3
d. Work with SLOCOG to determine the City's RNHA allocation for the 7th Cycle Housing Element Update.	FY 2027 Q4
e. Initiate an update to the 7th Cycle Housing Element through the creation of an RFP for consultant services, and present RFP to the City Council with a study session on potential scoping for Land Use and Circulation Element Update	FY 2027 Q4
3 - Ensure housing is safe, healthy, and affordable, while facilitating stronger protections for renters	
a. Conduct a study session with the City Council to identify needs and opportunities regarding renter protections, based on the memo produced in 2024, and receive direction on items for further consideration and development.	FY 2026 Q2
b. Conduct a study session with the City Council on potential Rental Housing Registry. This study session would discuss parameters of potential registry and discussion of resources needed for establishment and ongoing maintenance of registry.	FY 2026 Q3
c. Adopt and implement updated California Building Standards and local amendments (building code)	FY 2026 Q1
d. Create a strategic plan for the safe housing program, and conduct outreach and engagement with a focus on both tenants and landlords.	FY 2027 Q2
4 - Foster diverse, connected, and safe neighborhoods that are livable for all	
a. Initiate an update to the Tree Regulations to streamline housing projects.	FY 2027 Q4
b. Conduct a study session with Council on Code Enforcement priorities related to safe/livable neighborhoods and receive feedback on priorities. Discuss potential updates to property maintenance standards.	FY 2026 Q4
c. Update property maintenance standards to ensure they align with City priorities related to safe and livable neighborhoods and housing.	FY 2027 Q2
d. Create a project plan and standard operating procedures for Community Development enforcement of zoning code regulations pertaining to Greek houses. Consider potential updates to zoning code to facilitate efficient regulation of Greek houses.	FY 2026 Q3

Homelessness Response

1 - Collaborate with partners to prevent and reduce homelessness	Estimated Completion Date
a. *Data* - Support efforts to improve data access between City, County and service providers to more effectively facilitate connecting unhoused individuals to shelter and services. Identify data platform needs and develop implementation plans.	FY 2027 Q4
b. *Prevention* - Collaborate quarterly with SLO County and housing and homeless services providers to streamline resources to enable individuals and families to remain in housing.	FY 2027 Q4
c. *Homeless Services* - Meet monthly with CAPSLO to support effectiveness of the 40 Prado Homeless Service Center, including updates to Good Neighbor Policy which will be presented to Council in Q2 of FY25-26.	FY 2026 Q2
d. *Justice Services* - Continue and expand collaborations between the City Attorney/City Prosecutor, SLOPD & SLO Fire (CAT/MCU/CSOs/LPTs), County Behavioral Health, and SLO Courts to coordinate criminal warrant and Municipal Code criminal misdemeanor prosecution efforts to enhance criminal diversion, social services, and specialty court connections, including mental health, drug and alcohol, veteran's support, CARE Court, conservatorship and housing and benefits services.	FY 2027 Q4
e. *Regional Compact* - Work with SLO County jurisdictions to develop and execute regional MOU to clearly outline jurisdictional responsibilities to prevent and address homelessness, create accountability measures, and ensure equitable resource allocations.	FY 2026 Q4
2 - Leverage external funding to expand crisis response and continuum of shelter and housing programs with regional partners	
a. *Homekey* - Utilize State Homekey funding to implement Calle Joaquin Homekey project, providing 75 permanent supportive housing units which are scheduled to be fully occupied in Q1 of FY-25.	FY 2026 Q1
b. *Encampment Resolution Funds* - Complete outreach work as described in the City's Subrecipient Agreement with SLO County for implementation of the Welcome Home Village project to address encampments along the Bob Jones Bike Trail.	FY 2026 Q4
c. *Other Funding Opportunities* - Actively seek and vet additional funding sources to expand crisis response efforts and continuum of shelter programs in collaboration with regional partners. Report on any progress to Council in Q4 of FY26-27, unless grant applications are brought to Council for approval in advance of that timeline.	FY 2027 Q4
3 - Implement the Homelessness Response Strategic Plan (HRSP)	
a. *Safe Parking* - Facilitate implementation of the Rotating Overnight Safe Parking Pilot Program in partnership with CAPSLO and local faith community partners to expand safe parking capacity and address vehicular homelessness.	FY 2027 Q4
b. *Hotel Voucher Program* - Continue implementation of Hotel Voucher Program to provide expanded capacity at 40 Prado Homeless Services Center as the CAPSLO Family Shelter is developed at 46 Prado Rd.	FY 2027 Q4
c. *Feedback Sessions* - Conduct feedback sessions with six key stakeholder groups to inform updates to the HRSP and address specific issues related to health, safety, and community well-being for each stakeholder group.	FY 2027 Q3
d. *HRSP Update* - Update the HRSP for 2027-2031 in alignment with the Countywide Plan to Address Homelessness.	FY 2027 Q4

Homelessness Response (continued)

4 - Refine approaches to reduce the impacts of homelessness to balance safety, health, and community well-being	
a. *SLOPD CAT & CSO Teams* - Continue/refine operation of a coordinated homelessness response including the Police Department's Community Action Team (CAT), Licensed Psychiatric Technician contracted through the County's Behavioral Health Department and a Community Service Officer (CSO). Identify potential funding sources to ensure sustainability of CAT and CSO positions.	FY 2027 Q4
b. *SLOFD MCU Team* - Continue/refine operations of the Fire Department's Mobile Crisis Unit (MCU), including integration of a Licensed Psychiatric Technician contracted through the County's Behavioral Health Department. Identify potential funding sources to ensure sustainability of MCU positions.	FY 2027 Q4
c. *Outreach & Coordination* - Facilitate bi-weekly interdepartmental field team meetings and bi-weekly inter-agency outreach meetings to coordinate outreach, enforcement, and encampment cleanup efforts to reduce community-wide impacts of homelessness.	FY 2027 Q4
d. *Ask SLO* - Receive and respond to community member Ask SLO requests related to homelessness response and transient encampments to more efficiently address health and safety concerns. In response to Ask SLO requests, Homelessness Response staff will coordinate Field Team process for posting camps, conducting outreach, storing belongings, addressing cleanup needs, and tracking data in alignment with the City's CAMP Standards.	FY 2027 Q4
e. *Environmental Mitigation* - Coordinate efforts to mitigate environmental impacts and protect creek systems in collaboration with regional agencies including quarterly meetings with Caltrans, CHP, and SLO County. Develop and implement a Vegetation Management Plan.	FY 2027 Q4

Infrastructure and Sustainable Transportation

1 - Advance street safety improvements and support Vision Zero goals for all road users	Estimated Completion Date
a. Start construction of the 2025 Arterials Paving project which could include streets such as Sacramento Dr, Tank Farm, and Calle Joaquin depending on available funding.	FY 2026 Q2
b. Start construction of the 2026 Roadway Sealing Project in Pavement Areas 2 & 3.	FY 2027 Q1
c. Start construction of the South/King Signalized Crossing	FY 2026 Q3
d. Start construction of the California/Taft Roundabout.	FY 2026 Q4

2 - Continue implementation of the Active Transportation Plan, including expansion of multimodal transportation networks to improve connectivity, advocating for regional financial support as necessary.	
a. Start construction of the Higuera Complete Streets Project.	FY 2026 Q3
b. Complete the South Broad St. Corridor Plan and initiate Demonstration Project.	FY 2027 Q4
c. Complete public outreach and concept design for the Foothill Complete Streets project.	FY 2026 Q4
d. Promote the Roll and Stroll Education Campaign.	FY 2027 Q4
e. Bring final recommendation for Grand Avenue to Council to be implemented with the 2027 Paving Project.	FY 2027 Q3

3 - Ensure public spaces, roads, and utilities support future growth and development	
a. Finalize the design plans for construction of the Prado Bridge Widening Project.	FY 2027 Q4
b. Complete the WRRF Upgrade Project.	FY 2026 Q3
c. Complete the Prado Interchange Final Value Engineering Report and Council Update.	FY 2027 Q1
d. Evaluate and implement EV firefighting tools and technology to protect waterways and infrastructure.	FY 2026 Q4
e. In collaboration with Avila Ranch contractor, pursue design and construction of interim Fire Station 5 to achieve a projected opening date of 2028.	FY 2029

4 - Build out park infrastructure to support community recreation and accessibility	
a. Start construction of Righetti Ranch Park (Phase 1).	FY 2026 Q2
b. Start construction of Devaul Ranch Playground Replacement Project.	FY 2026 Q3
c. Advertise for construction bids for the Emerson Park Replacement Project.	FY 2027 Q1

5 - Support policies and programs aimed at expanding mass transportation and public transit	
a. Execute new SLO Transit Operations and Maintenance Agreement.	FY 2026 Q2
b. Reinstate transit services to pre-pandemic levels.	FY 2026 Q3
c. Increase route frequency and reduce headways consistent with recommendations of the 2025 Short Range Transit Plan.	FY 2027 Q4
d. Provide transit service to San Luis Ranch and Avila Ranch neighborhoods.	FY 2027 Q4
e. Expand and promote the Downtown Access Pass (DAP) program.	FY 2027 Q4

Open Space, Climate Action, and Resilience

1 - Continue implementation of the Climate Action Plan (CAP) and Lead by Example (LBE) Plan Work Programs	Estimated Completion Date
a. Adopt and implement updated energy reach codes (e.g., local amendments to the 2025 California Energy Code) (CAP)	FY 2027 Q2
b. Work with CAPSLO to complete the Department of Energy Buildings Upgrade Prize pilot projects (installing energy efficiency upgrades in 10 low-income occupied manufactured homes) and report to Council on potential energy bill savings next steps (CAP)	FY 2027 Q2
c. Complete the 2027-2031 Climate Action Plan and GHG Inventory Update (CAP)	FY 2027 Q3
d. Complete publicly accessible EV charging projects at various City property while continuing to develop policy and funding resources to expand access to EV charging infrastructure on public and private property (CAP)	FY 2027 Q3
e. Convene a circular economy stakeholder forum to inform future circular economy actions (CAP)	FY 2027 Q1
f. Partner with the Integrated Waste Management Authority (IWMA) to develop and distribute waste education materials to HOAs and property managers, with a focus on food waste diversion in high-turnover multi-family complexes and mobile home communities. (CAP)	FY 2027 Q4
g. Develop and adopt internal polices focused on zero emissions buildings, facilities, and vehicles (LBE)	FY 2026 Q2
h. Complete investment grade audits for building electrification retrofits at Swim Center, City Hall, and Corporation Yard (LBE)	FY 2027 Q1
i. Conduct a year-long campaign to connect employees to low emissions commute options (LBE)	FY 2027 Q3
j. Install publicly accessible EV charging projects at the Cultural Arts District Parking Structure.	FY 2026 Q3

2 - Implement disaster mitigation efforts to reduce risks from floods and fires	
a. Complete Construction of the Mid-Higuera Bypass Project	FY 2026 Q4
b. Complete the Vegetation Management Plan (VMP)	FY 2027 Q2
c. Treat at least 25 acres of vegetative fuels in high wildfire risk areas of City creeks and Open Space	FY 2027 Q4
d. Complete Waterway Management Plan, Volume 1 update	FY 2027 Q4

3 - Strengthen community resilience through emergency preparedness, community networks, and planning efforts	
a. Launch comprehensive community outreach and engagement opportunities on a quarterly basis that (i) provide general climate resilience and disaster preparedness resources, (ii) incorporate climate justice considerations in scheduling, location, and content, and (iii) support the projects described in MCG tasks 2b, 2c, and 2e	Ongoing
b. Empower community organizations to host "pop-up" resilience hub events and support block and neighborhood-level preparedness efforts	Ongoing
c. Evaluate Community Emergency Response Team (CERT) / Listos program alternatives for community engagement and resiliency, and evaluate community receptivity to "Firewise" community designations	FY 2027 Q4
d. Conduct a study session to consider options for funding stormwater and / or creek maintenance and flood preparedness in support of CASE programs	FY 2026 Q2

Open Space, Climate Action, and Resilience

4 - Protect, sustain and advance open space and natural and historic resources	
a. Pursue priority land conservation opportunities to expand the Greenbelt, identify funding opportunities and resources, and engage with priority landowners on an annual basis	Ongoing
b. Complete Johnson Ranch Open Space Riparian Restoration Project	FY 2027 Q3
c. Revive traditional ecological knowledge and cultural activities on City Open Space through annual engagement and dialogue with the leadership of local indigenous tribes	FY 2027 Q4
d. Plant at least 125 native trees in Open Space through partnerships in furtherance of the "10 Tall" goal	FY 2027 Q3
e. In partnership with Friends of La Loma Adobe, complete property boundary adjustment, initiate structural stabilization of the adobe, and complete trailhead connection as part of the Reservoir Canyon Natural Reserve	FY 2027 Q4

5 - Expand trail connectivity and accessibility to support biking, hiking, and outdoor enjoyment for all community members	
a. Implement Firefighter Trail realignment at Reservoir Canyon Natural Reserve	FY 2027 Q4
b. Implement HiBar and Panorama Trail extensions at Miossi Open Space	FY 2027 Q4
c. Initiate Morro View to Durata Vista Connector Trail at Irish Hills Natural Reserve	FY 2027 Q4
d. Enhance accessibility for all through bilingual docent led hikes, Junior Ranger Camp, and environmental education	FY 2027 Q4
e. Develop a sustainable trail strategy plan that incorporates passive recreation, public amenities, and equitable access, while ensuring natural resource protection	FY 2027 Q3

Financial Plan Overview

The financial plan overview provides a summary level presentation of the City's budget information. Included in this section is:

- An overview of the City's fund structure and description of the major funds;
- A summary of the City's 'all funds' budget (including the General Fund, Capital Projects funds, Special Revenue funds, Debt Service fund, Enterprise funds, and Internal Service funds);
- An overview of the City's revenue sources and expenditure categories;
- An overview of transfers between funds;
- An overview of the proposed use of Local Revenue Measure (LRM) dollars; and
- The long-term forecast for the General Fund.

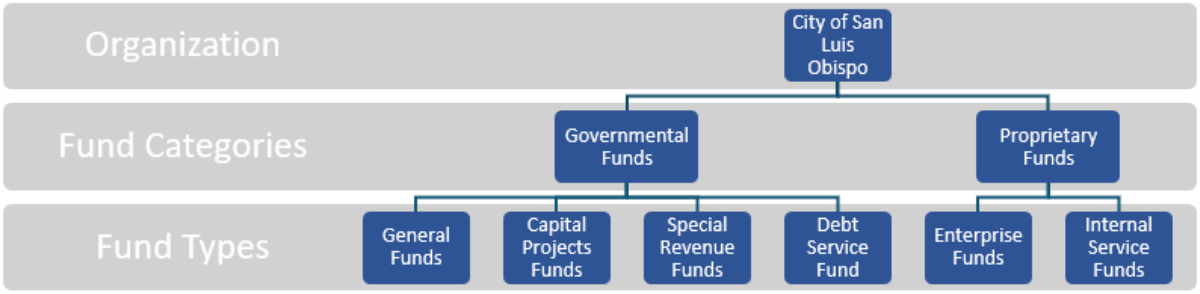
More detailed information about individual department budgets can be found in the 'Operating Budgets' section of the budget document.

The budget document includes detailed information for fewer funds than are included in the City's Annual Comprehensive Financial Report (ACFR). For information pertaining to funds other than those included in the budget document, please refer to the City's ACFR, which is available on the Finance Department's website.

Fund Structure

The City's financial structure is separated into governmental and business activities. Revenues and expenditures are balanced at the fund level to ensure that the City has the capacity to support anticipated costs. Business activities (proprietary funds) are distinguished from governmental funds by their similarity to private sector enterprises and are financed largely through user charges.

The following graphic provides an overview of the City's budgetary fund structure and additional information about each fund included in this document follows.



Governmental Funds

General Fund

The General Fund is the main operating fund for general government operations and is primarily funded through various tax revenues and user fees that are intended to recover the cost of providing specific services.

General Fund

Funding Sources	Funding Uses

Tax & Franchise Revenue
• Sales Tax
• Property and Lodging Tax
• Utility User and Business Tax
• Cannabis and Franchise Tax
Service Fees
• Planning and Building
• Parks & Recreation Fees
• Public Safety Fees
	Municipal Services
	• Public Safety
	• Parks & Recreation
	• Public Works
	• Community Development
	• General Government
	  ◦ Administration
	  ◦ City Attorney
	  ◦ HR and Finance

Local Revenue Measure (LRM) funding is part of the General Fund and accounts for the local 1.5-cent sales tax measure approved by the voters in 2020 via Measure G-20. LRM funding is used in accordance with the community's priorities for services and capital improvement projects. The City's Municipal Code, under Section 3.15 – Community Services and Investment Transactions and Use Tax, guides the use of LRM revenue and provides fiscal accountability provisions. The Revenue Enhancement Oversight Committee, as directed by Municipal Code Section 2.14, makes recommendations to the City Council regarding the use of LRM funding.

Special Revenue Funds

Special revenue funds are established to separate and account for revenues that are restricted or committed to specific governmental activities. Special Revenue Funds include:

- Downtown Business Improvement District
- Gas Tax Fund
- Transportation Development Act Fund
- Law Enforcement Grant Fund
- Public Art (Private Sector Contributions) Fund
- Tourism Business Improvement District Fund
- Avila Ranch Community Facilities District (CFD)
- San Luis Ranch Community Facilities District (CFD)

Capital Project Funds

The Capital Project Funds account for financial resources used for the acquisition, construction, maintenance and replacement of major capital assets. The City has typically prepared a five-year Capital Improvement Plan (CIP), which is refreshed every two years with development of the two-year Financial Plan. The plan does not appropriate funding but rather serves as a budgeting tool to identify appropriations to be made through the adoption of the City's annual budgets. The CIP included in this financial plan presents a ten-year plan for the construction of capital projects based on projected revenues for the entire ten-year planning horizon. More information on the Capital Improvement Plan can be found in the 'Capital Budget' section of this document. Capital Project Funds include:

- Capital Outlay Fund
- Parkland Development Fund
- Transportation Impact Fee Fund
- Open Space Protection Fund
- Airport Area Impact Fee Fund
- Affordable Housing Fund
- Fleet Replacement Fund
- Los Osos Valley Road sub-Area Fee Fund
- Information Technology Replacement Fund
- Major Facility Replacement Fund
- Infrastructure Investment Capital Fund

Debt Service Fund

The Debt Service Fund is set up to receive dedicated revenues used to make principal and interest payments on City debt. It is used to account for the accumulation of resources for, and the payment of, general obligation and special assessment debt principal, interest and related costs, except the debt service accounted for in the Special Revenue funds and Enterprise funds.

Proprietary Funds

Water Enterprise Fund

The City's Water Fund is a business-activity and is funded predominately through its own rates to provide service. The City treats and delivers water to the public from three surface reservoirs as well as recycled water for landscape irrigation. The water service is provided to all property owners in the City including parks and sport fields.

Water Enterprise Fund

Funding Sources	Funding Uses
Service Charges and Fees - Water Service Charges - Base Fee Revenue - Cal Poly Sales - Recycled Water Sales - Development Impact Fees	- Sources of Supply - Water Treatment - Water Distribution - Water Resources Management - Administration and Engineering - Capital Infrastructure - Debt Financing

Sewer Enterprise Fund

The City's Sewer Fund is also a business-activity and fund and operates and maintains the City's sanitary sewer system and the Water Resource Recovery Facility. An efficient sanitary sewer system that collects and treats wastewater provides a foundation for public health and community well-being. Rates and charges are the primary source of revenue for this fund.

Sewer Enterprise Fund

Funding Sources	Funding Uses
Service Charges and Fees • Sewer Service Charges • Base Fee Revenue • Cal Poly Sales • Development Impact Fees • Industrial User Charges	• Water Resource Recovery Facility • Wastewater Collection • Water Quality Lab • Environmental Compliance • Administration and Engineering • Capital Infrastructure • Debt Financing

Parking Enterprise Fund

The City's Parking Fund implements the Access and Parking Management Plan and directs the operation and maintenance of the City's parking facilities. These facilities include parking lots in Downtown and Railroad Square, on-street parking, residential parking districts, and three parking structures (with a fourth structure coming online in 2026). The operation is paid for by parking user fees.

Parking Enterprise Fund

Funding Sources	Funding Uses
Service Fees • Parking Meters Collection • Parking Structure Collection • Parking Leases • Long-term Parking • Parking in-lieu Fees • Parking Citations/Fines	• Parking Operation, Security, & Cleaning • Public Education & Engagement • Administration • Capital Infrastructure • Debt

Transit Enterprise Fund

The City's Transit Fund provides daily fixed-route transit service to the general public within City limits and to Cal Poly University. It also includes the downtown trolley service connecting downtown with the lodging district on upper Monterey Street. The services are paid for by user fares and federal and state funding. Federal funding is subject to single audit requirements.

Transit Enterprise Fund

Sources of Fund	Uses of Funds
• Federal & State Grants • Fare Box Revenue	• Public Transit Operation • Administration

Insurance Internal Service Fund

The Insurance Fund accounts for the payment of the City's annual premiums for liability, workers' compensation, special events, volunteer, property, and other insurances needed to protect the City and to manage the fluctuations in claims-related expenses.

Relationship Between Funds and Departments

The City's organizational structure consists of departments performing various activities necessary for the operations of the City, while the City's finances are reported in funds. The following table portrays the City's departments and the sources of revenue they use to provide services.

Fund	Administration/IT	Community Development	City Attorney	Finance	Fire Department	Human Resources	Parks & Recreation	Public Works	Police	Utilities
	Department									
General Fund	x	x	x	x	x	x	x	x	x	x*
Debt Service fund				x						
Insurance Fund				x		x				
Water Fund										x
Sewer Fund										x
Whalerock Fund										x
Parking Fund								x		
Transit Fund								x		
Avila and San Luis Ranch CFDs								x		
Public Safety Equipment Funds					x				x	
Downtown Business Improvement District	x									
Gas Tax Fund								x		
Transportation Development Act Fund								x		
Law Enforcement Grant Fund									x	
Public Art Fund							x	x		
Tourism Business Improvement District Fund	x									
Capital Outlay Funds**								x		
Parkland Development Fund							x	x		
Transportation Impact Fee Funds								x		
Public Safety Impact Fee Funds					x				x	
Open Space Protection Fund							x	x		
Airport Area Impact Fee Fund								x		
Affordable Housing Fund		x								
Los Osos Valley Road sub-Area Fee Fund								x		
Information Technology Replacement Fund	x									

**Solid Waste and Stormwater programs only*

***The Public Works department manages the Capital Improvement Plan, but the funds support capital projects for all departments*

All Funds Budget Summary

The following tables provide a high-level summary of the City's total budget (including General funds, Capital Projects funds, Special Revenue funds, Debt Service funds, Enterprise funds, and Internal Service funds) for the most recently completed fiscal year, current budget year, and the two Financial Plan years.

Total Funding Sources – All Funds Combined

The following table provides a summary level view of proposed revenue for all funds. It does not include an assumption for use of or contribution to fund balance, which is detailed later in this section.

	Actuals	Budget	Financial Plan	
Citywide	**FY 2023-24**	**FY 2024-25**	**FY 2025-26**	**FY 2026-27**
Tax & Franchise Revenue	100,917,864	103,548,018	105,593,017	108,595,745
Fee & Other Revenue				
General Fund	18,921,201	22,531,267	11,638,024	12,002,916
Water Fund	29,218,924	28,656,148	34,409,451	32,178,522
Sewer Fund	23,891,953	20,798,900	21,768,825	23,320,050
Parking Fund	13,247,779	9,991,861	9,575,955	10,472,230
Transit Fund	6,475,111	17,059,186	12,028,458	14,365,515
Other Funds	11,094,797	9,907,111	10,627,752	11,165,663
Total Revenue	**203,767,628**	**212,492,492**	**205,641,483**	**212,100,641**
YoY Change		*4%*	*-3%*	*3%*

Total Funding Uses – All Funds Combined

The following table provides a summary level view of proposed expenditures for all fund types by fund:

	Actuals	Budget	Financial Plan	
Citywide	**FY 2023-24**	**FY 2024-25**	**FY 2025-26**	**FY 2026-27**
General Fund	118,691,743	126,511,337	117,607,178	120,844,660
Water Fund	29,876,176	40,870,113	40,025,257	33,548,476
Sewer Fund	38,716,328	35,805,101	29,034,524	28,106,201
Parking Fund	28,922,763	52,855,425	11,514,113	10,101,970
Transit Fund	6,560,413	17,220,676	9,615,713	14,236,283
Other Funds	8,315,742	9,378,496	9,817,626	10,224,310
Total	**231,083,164**	**282,641,147**	**217,614,410**	**217,061,901**
YoY Change		*22%*	*-23%*	*0%*

The following table provides a summary level view of proposed expenditures for all fund types by expenditure category:

	Actuals	Budget	Financial Plan	
Citywide	**FY 2023-24**	**FY 2024-25**	**FY 2025-26**	**FY 2026-27**
Staffing	83,892,572	92,379,683	93,392,221	98,791,633
Other Operating Expenditures	50,862,532	64,542,218	61,764,911	58,547,011
Capital Expenditures	83,379,691	110,309,845	47,124,561	44,707,596
Debt Service	12,948,369	15,409,401	15,332,717	15,015,661
Total	**231,083,164**	**282,641,147**	**217,614,410**	**217,061,901**
YoY Change		*22%*	*-23%*	*0%*

These expenditures are higher than revenues due to assumed use of fund balance, which is detailed

Fund Reserves

The following table shows reserve balances for each of the City's five major funds (General Fund and four enterprise funds). Reserves are intended to help the City to address unanticipated, one-time needs or opportunities. The City's Fund Balance and Reserve Policy requires that the City maintain a minimum fund balance of 20% of operating expenditures in the General Fund and 20% of operating expenditures in each of the four enterprise funds.

	Actuals	Budget	Financial Plan	
	FY 2023-24	**FY 2024-25**	**FY 2025-26**	**FY 2026-27**
General Fund	10,826,500	14,586,832	14,974,278	15,441,535
% of Operating Budget	*15%*	*20%*	*20%*	*20%*
Water Fund	4,560,481	5,545,556	6,391,710	5,742,308
% of Operating Budget	*20%*	*20%*	*20%*	*20%*
Sewer Fund	3,730,854	4,145,169	4,251,397	4,311,282
% of Operating Budget	*20%*	*20%*	*20%*	*20%*
Parking Fund	1,366,872	1,557,229	1,529,383	1,528,548
% of Operating Budget	*20%*	*20%*	*20%*	*20%*
Transit Fund	885,711	1,026,210	1,198,438	1,409,159
% of Operating Budget	*20%*	*20%*	*20%*	*20%*

Undesignated Fund Balance

The following table shows the undesignated fund balance for the General Fund and unreserved working capital for the enterprise funds. This is the amount of fund balance above and beyond the amount required for reserved and assigned balances.

	Actuals	Budget	Financial Plan	
	FY 2023-24	**FY 2024-25**	**FY 2025-26**	**FY 2026-27**
General Fund	9,167,831	42,768	1,670,321	1,203,064
Water Fund	35,687,583	13,751,272	7,727,498	11,182,990
Sewer Fund	42,985,231	17,618,524	10,559,771	5,908,795
Parking Fund	48,555,133	5,501,212	3,590,901	3,961,997
Transit Fund	1,265,386	961,870	3,202,388	3,120,899

The General Fund undesignated balance is typically used to fund additional discretionary payments towards the City's unfunded pension obligations and additional unbudgeted fund balance will be needed to meet the $2.0 million annual target.

Overview of City Funding Sources – General Fund

The City's operations are funded through a variety of sources. Following is a summary of the City's major revenue categories for the General Fund and identification of factors that are considered when forecasting revenue for the coming budget year. Information about funding sources for the City's four Enterprise funds are included in the 'Operating Budgets' section of this document, under the Public Works and Utilities departments, which administer Enterprise fund programs.

	Actuals	Budget	Financial Plan	
General Fund	**FY 2023-24**	**FY 2024-25**	**FY 2025-26**	**FY 2026-27**
Tax & Franchise Revenue				
Sales Tax	53,404,212	56,383,599	55,470,441	57,110,216
Property Tax	23,723,431	23,446,385	25,944,966	27,112,490
Transient Occupancy Tax	11,063,012	10,586,256	11,099,705	11,145,652
Utility User Tax	6,301,505	6,622,639	6,605,306	6,671,359
Business Tax	2,942,923	3,317,338	3,230,170	3,262,472
Franchise Fees	2,366,286	2,091,800	2,242,429	2,293,556
Cannabis Tax	1,116,495	1,100,000	1,000,000	1,000,000
Total Tax & Franchise Revenue	**100,917,864**	**103,548,018**	**105,593,017**	**108,595,745**
YoY Change		*3%*	*2%*	*3%*
User Fees				
Development Review	6,276,972	6,585,331	4,606,812	4,706,435
Parks & Recreation	2,415,605	2,079,727	2,280,283	2,320,590
Fire	2,267,237	1,629,575	1,759,183	1,774,654
Police	1,022,145	819,293	690,200	690,200
Business Licenses	703,544	700,600	632,470	732,469
Total User Fees	**12,685,503**	**11,814,526**	**9,968,947**	**10,224,348**
YoY Change		*-7%*	*-16%*	*3%*
General Government	6,235,698	1,984,742	1,669,077	1,778,568
2023 Storm Reimbursement		8,732,000		
Total Revenue	**119,839,064**	**126,079,285**	**117,231,041**	**120,598,661**
YoY Change		*5%*	*-7%*	*3%*

Sales and Use Taxes

Sales Tax is regulated by the State and applies to all retail sales of goods and merchandise except those sales specifically exempted by law. Use Tax is also regulated by the State and generally applies to storage, use, or other consumption of goods purchased from retailers in transactions not subject to a sales tax. Use Tax may also apply to purchases shipped to a California consumer from another state. The Sales and

Use Tax rate in the city is 8.75%, of which 2.5% is paid to the City. Sales and Use Tax revenue projections are based on forecasts provided by HdL, the City's sales tax consultant.

Property Tax

Property Tax is regulated by the State and collected and distributed to various governmental agencies by the County. The formula for calculating property taxes is determined by Proposition 13 (the People's Initiative to Limit Property Taxation), which was passed by California voters in 1978. Prop 13 sets the tax rate for real estate at one percent of a property's assessed value and limits changes to a property's assessed value based on the Consumer Price Index to two percent each year. Under Prop 13, reassessment of a new base year value is only set upon a change of ownership or the completion of new construction.

The City receives approximately 10% of all property taxes collected in the city limits. Property Tax revenues are projected by the County Assessor each year based on the total assessed value of the city, which is estimated by taking into account inflationary factors such as the Consumer Price Index, new construction, and transfers of ownership which trigger a reassessment of property values.

Transient Occupancy Tax

Transient Occupancy taxes (TOT), commonly knowns as a "bed tax," are charged to visitors who stay in hotels, motels, short-term rentals or similar lodgings for less than 30 days. The TOT rate is currently set at 10%. TOT revenue is projected each year by taking into account the number of beds, average daily rates, occupancy statistics, and other historical trends.

Utility Users Tax

Utility User taxes (UUT) are imposed on the consumption of utility services, including telecommunications, electricity, gas, video, and water. Utility companies collect UUT from their customers as part of their regular billing procedures and then send collected funds to the City. The UUT rates for each utility were approved by voters and are currently set at 4.8% for telecommunications and video and 5% for electricity, gas and water. UUT revenue is projected each year based on historical trends.

Franchise Fees

Franchise Fees are a form of rent for use of public streets and roadways. Examples of businesses that pay franchise fees include trash collectors, cable television companies, electric utilities and oil and natural gas pipeline companies. Federal and state law limits the amount of some franchise fees (for example, video and cable television franchise fees). Franchise fees for provision of video services (like television programming) are overseen by the state. Franchise Fee revenue is projected each year based on historical trends.

Business Tax

The City imposes a tax on the approximately 9,300 business operators that do business within the city. Payment of the annual business tax is required in order for businesses to maintain an active business license, as required by the Municipal Code. The City's business tax rate is fifty cents per thousand dollars or 0.05% of a business' annual gross receipts. Business Tax revenue is projected each year based on historical trends.

Cannabis Tax

In 2018, voters in the city supported Measure F-18, enabling a cannabis tax on all cannabis businesses that operate in the city. The measure passed by voters enables the City to charge a tax of up to 10% of gross receipts for retail and delivery businesses and up to $10 per canopy square foot for cultivation. The tax rate is currently set at 6% of gross receipts. Cannabis tax revenue is projected each year based upon the number of cannabis operators and historical trends.

Fees for Service

The City charges fees for individualized services that are only used by certain members of the community (these services include but are not limited to: checking plans for new construction, certain recreation services, and issuance of business licenses). Fees for these services exist so that the burden of covering the cost of these services is borne by the individuals using them, rather than the general taxpayer. Fee revenue is projected each year based on changes to the City's fee schedule and other trends such as construction activity or external economic factors which indicate demand for services.

- Development Review revenue is proposed to decrease by $2.0M or 30% compared to FY 2024-25, based on revenue collection trends in the first half of FY 2024-25. Revenues are projected to remain stagnant over the next two years as the new budget projections are more aligned with nationwide development trends.
- Parks & Recreation revenue is proposed to increase by $0.2M, or 10%, due to a continued rise in outdoor rentals and special events, leading to more applications and permits; improved tracking of childcare and camp revenues, which have historically exceeded budget estimates; an increase in youth athletic program revenue; and a trend toward customers purchasing multi-day swim passes instead of single-use passes.
- Fire revenue is proposed to increase by $0.1M or 8% due in large part to an updated contract with Cal Poly for fire services that increases with annual CPI and now includes contributions to a replacement tiller-ladder truck that would be heavily used on the campus's many multi story buildings. Other increases come from the department's Certified Unified Program Agency (CUPA) and Fire and Life Safety Inspections.
- Police revenue is proposed to decrease by $0.1M or 16%. Drivers include more accurate forecasting of alarm tracking fees (the fee for permits and false alarms decreased slightly as well due to the fee study earlier this fiscal year) and lower administrative citation revenue based on recently observed trends.
- Business Licenses revenue is proposed to decrease by $0.1M or 10% largely driven by fewer cannabis business license renewals.

General Government

This category is a catch-all for revenues that do not fit into one of the major revenue categories discussed above. Revenues in this category come from a variety of sources including investment income, rental payments, grants, and other miscellaneous revenue. Revenue in this category is projected each year based on a variety of factors, including historical trends, City fee and rent amounts, and availability of grant funding. In recent years, this line item has significantly outperformed budget driven by higher than usual interest rates and investment income and the budget has not been increased to reflect this trend in order to remain appropriately conservative in an uncertain environment.

Overview of City Funding Uses – General Fund

Expenditures by Department – General Fund

The following chart shows how much of the expenditure budget is allocated to each department within the General Fund.

	Actuals	Budget	Financial Plan	
Department	**FY 2023-24**	**FY 2024-25**	**FY 2025-26**	**FY 2026-27**
Police	23,246,393	23,493,292	25,598,563	26,920,831
Fire	15,943,005	16,972,642	18,225,120	19,003,900
Public Works	15,832,158	17,210,449	17,428,593	17,855,449
Administration & IT	11,561,925	11,789,346	11,319,639	11,371,325
CDD	7,171,915	8,827,700	8,374,657	8,424,562
Parks & Rec	5,401,385	5,989,589	6,222,696	6,363,030
Finance	2,277,595	2,616,331	2,770,356	2,852,226
Non-Departmental	406,522	1,225,038	2,401,694	3,463,325
HR	2,171,424	2,277,718	2,037,833	2,118,360
City Attorney	1,470,929	1,514,049	1,657,575	1,719,298
Utilities	1,652,306	1,608,927	1,381,663	1,430,212
Total	**87,135,556**	**93,525,079**	**97,418,388**	**101,522,518**
YoY Change		*7%*	*4%*	*4%*

Expenditures by Category – General Fund

This table shows the breakdown of operating costs by category:

	Actuals	Budget	Financial Plan	
General Fund	**FY 2023-24**	**FY 2024-25**	**FY 2025-26**	**FY 2026-27**
Staffing	68,749,198	74,412,682	78,762,988	83,299,523
YoY Change		*8%*	*6%*	*6%*
Other Operating Expenditures	18,395,830	19,112,397	18,655,401	18,222,995
YoY Change		*4%*	*-2%*	*-2%*
Total	**87,145,028**	**93,525,079**	**97,418,388**	**101,522,518**
YoY Change		*7%*	*4%*	*4%*

Staffing

Staffing includes employee wages and benefits (including the pension, health benefits for employees and their dependents), other benefits provided in labor agreements, and applicable payroll taxes. This category represents the single largest expenditure in the City's budget and in individual departmental budgets. Staffing costs are projected based on the number of City employees, labor agreements, and the cost of employee benefits.

Other Operating Expenditures

Other Operating Expenditures include contract services, materials, equipment, utilities and other expenses to support delivery of City programs and services. Contract services represent approximately half of operating expenditures, as the City relies heavily on consultants and contractors to deliver services and supplement the work of City staff. Other Operating Expenditure costs are projected based on the cost of contracts, changes to the Consumer Price Index and the need for services and supplies to support City operations.

In order to constrain budgets in response to reduced revenue projections, all departments were required to submit Other Operating Expenditures budgets with no increase from approved ongoing FY 2024-25 levels. This exercise generated savings of $1.6 million and the primary impact will be limited ability to respond to unplanned needs citywide.

Consolidated Financing Sources and Uses Summary

	Actuals	Budget	Financial Plan	
Citywide	**FY 2023-24**	**FY 2024-25**	**FY 2025-26**	**FY 2026-27**
Financing Sources				
Tax & Franchise Revenue	100,917,864	103,548,018	105,593,017	108,595,745
Fee & Other Revenue				
General Fund	18,921,201	22,531,267	11,638,024	12,002,916
Water Fund	29,218,924	28,656,148	34,409,451	32,178,522
Sewer Fund	23,891,953	20,798,900	21,768,825	23,320,050
Parking Fund	13,247,779	9,991,861	9,575,955	10,472,230
Transit Fund	6,475,111	17,059,186	12,028,458	14,365,515
Other Funds	11,094,797	9,907,111	10,627,752	11,165,663
Other Financing Sources*	27,315,536	70,148,655	11,972,927	4,961,260
Total Sources	**231,083,164**	**282,641,147**	**217,614,410**	**217,061,901**
*Includes cancellation of reserves and designations and use of fund balance				
Financing Uses by Function				
General Fund	118,691,743	126,511,337	117,607,178	120,844,660
Water Fund	29,876,176	40,870,113	40,025,257	33,548,476
Sewer Fund	38,716,328	35,805,101	29,034,524	28,106,201
Parking Fund	28,922,763	52,855,425	11,514,113	10,101,970
Transit Fund	6,560,413	17,220,676	9,615,713	14,236,283
Other Funds	8,315,742	9,378,496	9,817,626	10,224,310
Total Uses by Function	**231,083,164**	**282,641,147**	**217,614,410**	**217,061,901**
Financing Uses by Type				
Staffing	83,892,572	92,379,683	93,392,221	98,791,633
Other Operating Expenditures	50,862,532	64,542,218	61,764,911	58,547,011
Capital Expenditures	83,379,691	110,309,845	47,124,561	44,707,596
Debt Service	12,948,369	15,409,401	15,332,717	15,015,661
Total Uses by Type	**231,083,164**	**282,641,147**	**217,614,410**	**217,061,901**

Cancellations of reserves and designations reflect use of those funds and allow the City to fund expenditures with assigned or reserved fund balance rather than revenue.

This table includes all budgeted City funds and is intended to provide insights into the total consolidated budgets. Year-over-year changes are generally driven by capital expenditures, appropriations of which can change from year to year and will carry over into future years until spent.

Interfund Transfers

In order to align the costs and benefits of various City expenditures and support the goals and policies of the City Council, transfers are made between funds. The following table shows the various funds making transfers to the General Fund. Additional detail on each transfer can be found below.

Operating Transfers In	FY 2025-26	FY 2026-27
From:		
Public Art Fund	93,403	93,403
Gas Tax Fund	1,413,527	1,415,380
Housing Fund	207,000	207,000
Transportation Impact Fee Fund	280,000	280,000
TBID Fund	44,399	44,583
Parking Fund	300,444	440,635
Sewer Fund	1,326,870	1,326,870
Water Fund	1,150,922	1,150,922
IT Replacement Fund	152,000	152,000
Avila Ranch CFD	234,122	337,373
San Luis Ranch CFD	207,243	142,826
Total	**5,409,931**	**5,590,991**

Public Art Fund: Annual operating transfers to the General Fund cover the cost of the Public Art Coordinator position and annual operating costs for supplies and services.

Gas Tax Fund: Gas tax revenue is received in a separate fund and transferred into the General Fund to be spent on City roads and transportation infrastructure.

Housing Fund: The Affordable Housing Fund makes an annual transfer to the General Fund to cover its operating costs, including the cost of the below market rate administrator.

Transportation Impact Fee Fund: This ongoing transfer is made to cover at least half of the debt service for the obligations incurred to finance the Los Osos Valley Road overpass project.

TBID Fund: The Tourism Business Improvement District transfers 2% of its assessment revenue to the General Fund to cover operating expenses.

Parking Fund: This transfer includes debt service costs on an interfund loan used to acquire the parking lot at 1166 Higuera, an annual transfer related to construction at the former Garden Street parking lot, and a reimbursement for right of way maintenance covered by the cost of services plan.

Sewer & Water Funds: These transfers are for right of way maintenance costs incurred by the General Fund covered by the cost of services plan.

IT Replacement Fund: This transfer covers the annual cost to administer the EnerGov software tool.

Avila Ranch & San Luis Ranch CFDs: As called for in their respective agreements, the Community Facilities Districts make transfers to reimburse the General Fund for agreed upon costs, such as police, fire, infrastructure construction and maintenance, and administration.

The General Fund also makes transfers out for certain expenditures detailed in the table below:

Operating Transfers Out	FY 2025-26	FY 2026-27
To:		
Public Safety Replacement Fund	236,226	236,226
Insurance Fund	6,000,000	6,000,000
Debt Service Fund	1,886,566	1,512,468
Total	**8,122,792**	**7,748,694**

Public Safety Equipment Replacement Fund: These transfers are used to generate a balance to replace equipment at predetermined intervals. By using a replacement fund, the City is able to set aside funding for significant purchases while shielding General Fund budgets from irregular spending trends.

Insurance Fund: These transfers cover the cost of workers' compensation and liability insurance policies. The transfers are in excess of the annual premium amounts and the difference can be used to pay uninsured claims in current and future years.

Debt Service Fund: Transfers to the debt service fund are made to cover annual debt service payments on General Fund obligations. The FY 2025-26 amount includes $161,601 to alleviate an outstanding interfund balance created by an error made in a prior year.

The following table details transfers out of the General Fund, which includes the Local Revenue Measure Fund, to the various Capital Outlay funds:

Capital Transfers Out	FY 2025-26	FY 2026-27
To:		
General Capital Outlay Fund	22,539,982	24,560,448
Fleet Fund	1,103,000	212,000
IT Replacement Fund	1,625,784	492,228
Facilities Maintenance Fund	44,838	-
Public Art Fund	210,000	310,000
Total	**25,523,604**	**25,574,676**

The table below details the transfers into the General Fund under the Cost Allocation Plan:

Reimbursement Transfers In	FY 2025-26	FY 2026-27
From:		
Water Fund	1,668,116	1,751,522
Sewer Fund	1,813,285	1,903,949
Whale Rock Fund	301,576	316,655
Parking Fund	1,420,288	1,491,302
Transit Fund	467,804	491,194
Total	**5,671,069**	**5,954,622**

The Cost Allocation Plan was presented to Council on April 15, 2025, and can be found at the following link: https://opengov.slocity.org/WebLink/DocView.aspx?id=207438&dbid=0&repo=CityClerk

Local Revenue Measure Investments

Introduction

In November 2020, the city's voters approved a local sales tax measure (Measure G-20) to provide additional revenue for community services and infrastructure improvements. As a General Purposes Tax, the City's Local Revenue Measure (LRM) expenditures are categorized as General Fund capital improvement project costs or operating costs. The community set the spending priorities for the measure funding as:

- Protect Financial Stability
- Community Safety and Emergency Preparedness
- Creek and Flood Protection
- Address Homelessness
- Safe and Clean Public Areas
- Economic Development and Business Retention
- Youth/Senior Services and Recreation Facilities
- Street Maintenance and Transportation (includes bicycle and pedestrian improvements)
- Open Space/Natural Areas Preservation and Maintenance
- Other Services and Projects

Staff's proposed allocation of the revenue is reviewed by the Revenue Enhancement Oversight Commission (REOC), an advisory body to the City Council, to ensure alignment with the priorities identified in the ballot language.

Revenue and Expenditure Forecast Highlights

LRM represents the single largest funding source for the City's General Fund. As a result, fluctuations to LRM can have a significant impact on the City's ability to provide high quality programs and services and deliver needed and desired infrastructure projects to the community. Staff works with HdL, the City's sales tax consultant, to track LRM revenue and develop projections for how this revenue source will perform in future years.

- The Local Revenue Measure is the City's largest revenue source. It is also one most volatile to economic conditions and recessionary impacts.
- The current revenue projections reflect a cooling of the economy over 2023-25 but not a recession. The forecast of revenues may change over time and updates will be provided to the REOC and Council.
- Higher labor and raw material costs along with inflationary pressures drive taxable good prices upward and, absent any changes in consumer behavior, increase Measure G-20 revenue; however, higher prices have also significantly increased the City's own expenditure costs.

Balance between Capital Investment and Operating Budget Support

LRM funding is primarily used to fund capital projects. In the first full year after passage of Measure G-20, the budget allocated 74% of the LRM towards capital projects. These previous allocations towards capital projects have exceeded staff's capacity to deliver those projects, leading to delays and funds sitting idle when they could have been used elsewhere.

The table below details the original annual budget allocations since passage of Measure G-20:

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
Capital Allocation	74%	70%	73%	70%	69%	67%
Operating Allocation	26%	30%	27%	30%	31%	33%

To better align funding availability, community identified needs, and capacity constraints, the Financial Plan includes an increased allocation to operating expenses. Staff will carefully evaluate this allocation going forward as needs shift.

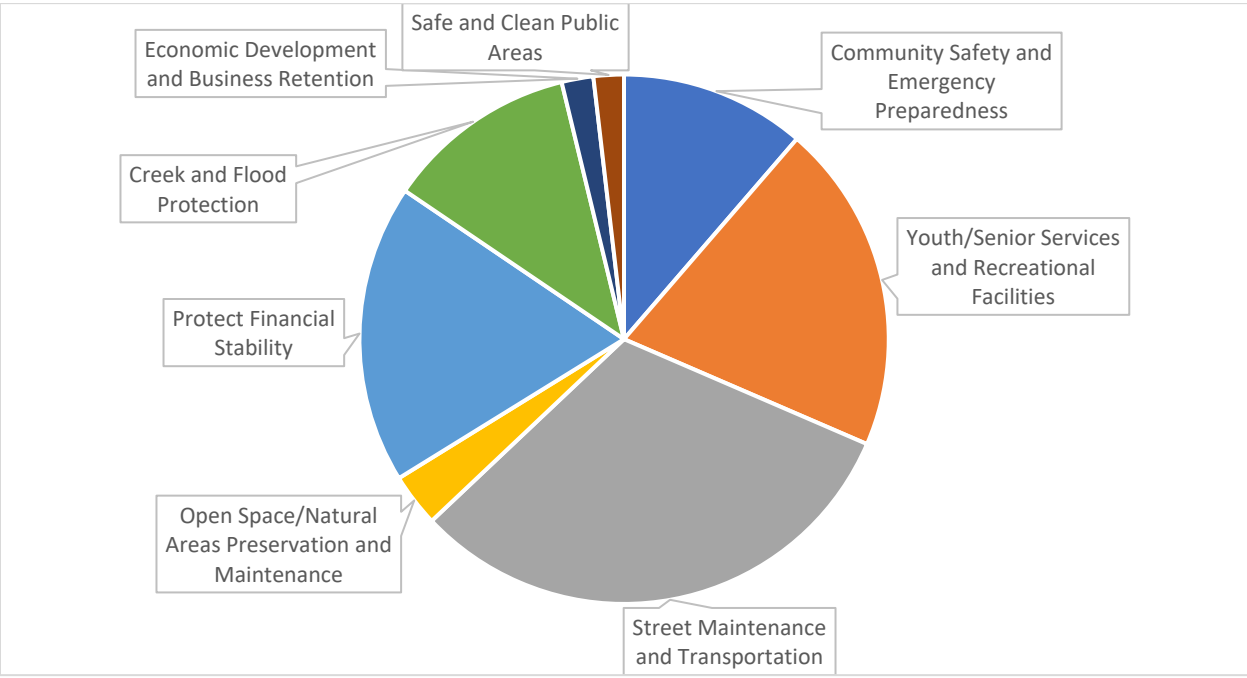
Local Revenue Measure Uses

Expenditures are broken into the ten categories as identified in the Measure G-20 (Local Revenue Measure) ballot language. The tables below summarize the proposed allocation of LRM by ballot measure category:

Total LRM Expenditures	FY 2025-26	FY 2026-27
Youth/Senior Services and Recreational Facilities	8,584,621	2,676,539
Street Maintenance and Transportation	7,623,547	7,892,703
Community Safety and Emergency Preparedness	5,501,353	7,085,023
Protect Financial Stability	4,635,346	4,695,532
Open Space/Natural Areas Preservation and Maintenance	1,620,420	1,859,512
Other Services and Projects	1,040,084	1,154,192
Address Homelessness	934,256	994,834
Safe and Clean Public Areas	666,433	586,329
Creek and Flood Protection	556,016	5,120,335
Economic Development and Business Retention	409,922	440,000
Total	**31,572,000**	**32,505,000**

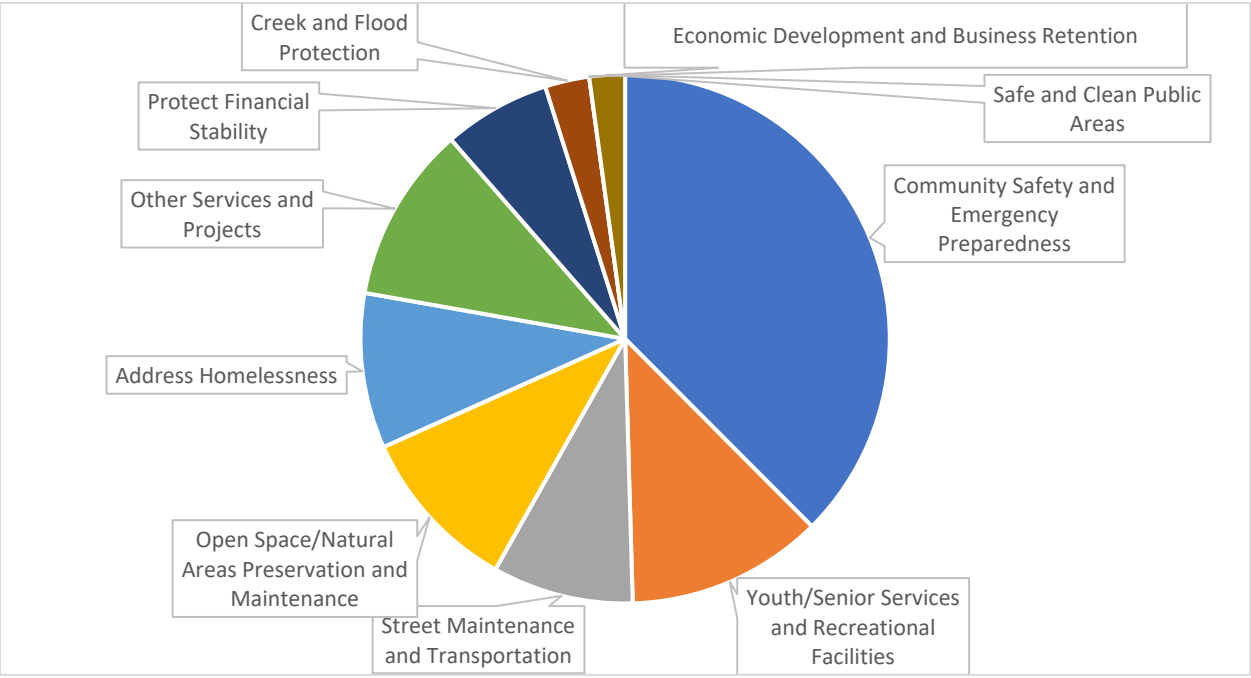
Capital expenditures of LRM fall under the following ballot measure categories:

Capital Expenditures	FY 2025-26	FY 2026-27
Community Safety and Emergency Preparedness	1,843,668	3,111,133
Youth/Senior Services and Recreational Facilities	7,418,330	1,400,500
Street Maintenance and Transportation	6,786,601	6,977,000
Open Space/Natural Areas Preservation and Maintenance	675,000	743,500
Protect Financial Stability	4,000,000	4,000,000
Creek and Flood Protection	293,682	4,833,315
Economic Development and Business Retention	409,922	440,000
Safe and Clean Public Areas	455,000	355,000
Total	**21,882,204**	**21,860,448**



For LRM expenditures supporting the City's operating needs, the following table summarizes Operating Expenditures by Priority stated in the ballot measure:

Operating Expenditures	FY 2025-26	FY 2026-27
Community Safety and Emergency Preparedness	3,657,685	3,973,890
Youth/Senior Services and Recreational Facilities	1,166,291	1,276,039
Street Maintenance and Transportation	836,946	915,703
Open Space/Natural Areas Preservation and Maintenance	945,420	1,116,012
Address Homelessness	934,256	994,834
Other Services and Projects	1,040,084	1,154,192
Protect Financial Stability	635,346	695,532
Creek and Flood Protection	262,334	287,020
Economic Development and Business Retention	-	-
Safe and Clean Public Areas	211,433	231,329
Total	**9,689,796**	**10,644,552**



The tables below include line item detail on Capital and Operating expenditures by priority:

Capital Expenditures	FY 2025-26	FY 2026-27
LRM Priority: Community Safety and Emergency Preparedness	**1,843,668**	**3,111,133**
Fire Station 3&4 Remodel	1,017,000	
1042 Walnut (Police Station) EV Charging Station	412,000	
Station 5 Fire Apparatus	300,000	300,000
1106 Walnut HVAC Controls	75,000	
Fire Station 1 Vehicle Wash Area	40,000	150,000
Various City Facilities EV Charging Stations	30,000	30,000
Police Building - 1042 TI (Hydronic System)		1,000,000
Patrol - Type VI Fire Engine		350,000
Police Building - 1042 TI (HVAC Package Unit Replacement)		300,000
Corporation Yard EV Charging Station		240,000
Public Safety Center Programming		200,000
Police Patrol Electric SUV (1 -2 Vehicles Per Year) EV		115,000
City Hall Fire Alarm Fire Alarm Control Panel		115,000
Investigations Mini Van (1614) Hybrid		70,000
Investigations SUV (1535)		65,000
Police Department Emergency Communications Center Workstation/Carpet Replacement		50,000
IT Room Heat Pump Replacements		20,000
PD Data Storage		106,133
Fire Station 1 Administration Building Roof	(30,332)	
LRM Priority: Creek and Flood Protection	**293,682**	**4,833,315**
Pismo Street Retaining Wall Adjacent to Vista Grande	100,000	1,900,000
Mitigation Planting	100,000	1,583,315
Bridge Maintenance	93,682	
Drainage Infrastructure Replacement		750,000
Laguna Lake Golf Course Bridge Replacement		600,000
LRM Priority: Economic Development and Business Retention	**409,922**	**440,000**
Roadway Barricade Enhancements	150,000	
Recycling-Solid Waste Big Belly in Downtown (15 locations per year)	85,000	85,000
Banner Arms, Bench Arm Rests, Signs	25,000	25,000
Downtown Zig-Zag Lighting		20,000
Public Art Coordination	110,000	110,000
Public Art Installations	100,000	100,000
Public Art Procurement		100,000
Open SLO Downtown Renewal	(60,078)	
LRM Priority: Open Space/Natural Areas Preservation and Maintenance	**675,000**	**743,500**
Urban Forest Maintenance	400,000	400,000
Open Space Acquisition	150,000	150,000
General Open Space Maintenance	75,000	75,000
Open Space Fencing	50,000	50,000
Urban Forest Pickup (0852) EV		68,500
LRM Priority: Protect Financial Stability	**4,000,000**	**4,000,000**
CIP Reserve	4,000,000	4,000,000

Capital Expenditures	FY 2025-26	FY 2026-27
LRM Priority: Safe and Clean Public Areas	**455,000**	**355,000**
City Hall Drought Tolerant Landscaping and Restroom	300,000	
Sidewalk Replacement and Cleaning	140,000	250,000
Concrete Bench & Table Replacement Various Locations	15,000	15,000
Neighborhood Traffic Improvements		35,000
Facility Roll Up Door Replacenets - Various Locations		20,000
Mission Plaza Railing Upgrade		35,000
LRM Priority: Street Maintenance and Transportation	**6,786,601**	**6,977,000**
Paving Project (Yearly)	3,960,000	3,000,000
ATP - Higuera Complete Street Project	2,500,000	
Prado Road Bridge & Road Widening	2,267,551	
Meadow Park Parking Lot Paving	178,236	
Traffic Signs & Striping Maintenance	160,000	130,000
Traffic Signal Asset Maintenance and Replacements (ADA)	100,000	200,000
No Parking Sign Installations	90,858	100,000
Transportation Impact Fee Program Update	50,000	
Ramona Crossing Improvements	20,000	200,000
Transportation Monitoring & Modeling Update	15,000	55,000
South Street Median Landscaping	(852)	
Madonna Road Landscaping and Irrigation Replacement	(25,900)	
Railroad Safety Trail Taft to Pepper	(27,150)	
Bob Jones Trail and RRST Solar Lighting	(48,381)	
Broad Street - West Side - Higuera to Marsh	(73,342)	
Railroad Safety Trail Fencing Replacement	(111,867)	
Prado Road Interchange	(2,267,551)	
California & Taft Roundabout		2,250,000
Vision Zero Program Implementation		250,000
Streets- Sweeper (1703) EV		200,000
ATP - Foothill Boulevard Complete Street Project (Planning and Design)		200,000
Bicycle Facility Improvements		100,000
Streetlights		80,000
Facilities Maintenance 3/4 ton Pickup with Utility Bed (0829) EV		75,000
Engineering Compact Pickup (0905) EV		65,000
Corp Yard Material Storage Stalls		50,000
Parks Maint Turf Tender (0609)		22,000

Capital Expenditures	FY 2025-26	FY 2026-27
LRM Priority: Youth/Senior Services & Recreation Facilities	**7,418,330**	**1,400,500**
Righetti Park - Phase 1 (Play Structure and Fields)	6,500,000	
DeVaul Ranch Playground Replacement	585,000	
Parks Play Surfacing	285,000	285,000
Compacting Big Belly in Small Parks	85,000	
Parks Maintenance 3/4 ton Pickup (0832)(0903) EV	65,000	68,500
Irrigation Mainline Leak Repair	50,000	50,000
Swim Center Olympic Pool Thermal Blankets	50,000	
Circulation Pump Rebuild	(3,595)	
Meadow Park Exercise/Par Course Equipment Replacement	(40,000)	
Sinsheimer Stadium Irrigation and Drainage Replacement	(158,075)	
Golf Course Pro Shop - Flood Damage Repair		250,000
Parks and Recreation Roofing, Siding, and Exterior Painting		170,000
Landscape Controller System Upgrade to Calsense		150,000
Parks Maint Refuse Truck F450 (1015)		80,000
Streets Maint Compact Pickup (0223) (GPR Truck) EV		80,000
Golf Course Truck (0819) EV		68,500
Sinsheimer Park Playground Turf, Soft Surface Replacement, and Hillside Turf (every 5 years)		50,000
Islay Park Flatwork Replacement		40,000
Parks Maintenance Compact Pickup (0848) Hybrid/EV		38,500
Senior Center Paint and Window		35,000
Swim Center Multipurpose Room flooring		25,000
Laguna Lake Golf Course Maintenance		10,000
Total	**21,882,204**	**21,860,448**

Operating Expenditures	FY 2025-26	FY 2026-27
Priority: Address Homelessness	**934,256**	**994,834**
Administrative Specialist (FTE=1)	86,935	95,116
Homelessness Response Manager (FTE=1)	141,191	154,477
Hotel voucher program	45,000	45,000
Mobile Crisis Unit Operating Expenditures	136,000	136,000
Parks and Open Space Environmental Clean-Up Resources	100,000	100,000
Police Community Service Officer (FTE=4)	425,130	464,242
Priority: Community Safety and Emergency Preparedness	**3,657,685**	**3,973,890**
Emergency Manager (FTE=1)	157,160	171,949
Public Safety Dispatcher (FTE=1)	119,699	130,963
Fire Captain (FTE=1)	253,046	276,327
Fire Marshal (FTE=1)	192,861	211,009
Firefighter (FTE=9)	1,473,693	1,609,273
Police Officer (FTE=5)	989,409	1,080,879
Police Sergeant (FTE=1)	235,590	257,264
Public Safety Equipment Replacement	236,226	236,226

Operating Expenditures	FY 2025-26	FY 2026-27
Priority: Creek and Flood Protection	**262,334**	**287,020**
City Biologist (FTE=1)	165,028	180,557
Sweeper Operator (FTE=1)	97,306	106,463
Priority: Open Space Preservation and Maintenance	**945,420**	**1,116,012**
Tree and Vegetation Management	16,792	100,000
Maintenance Worker II Parks (FTE=1)	75,822	82,956
Maintenance Worker III Parks (FTE=1)	96,925	106,045
Open Space Technician (FTE=1)	79,553	87,039
Ranger Service Worker (FTE=6)	550,577	602,386
Sustainability and Natural Resources Analyst (FTE=1)	125,752	137,585
Priority: Other Services and Projects	**1,040,084**	**1,154,192**
Capital Improvement Program Administrative Manager (FTE=1)	160,980	176,128
Capital Projects Manager III (FTE=1)	147,853	161,766
Centralized Resident Inquiry Platform	40,000	60,000
Engineering Inspector IV (FTE=2)	290,846	318,215
Maintenance Contract Coordinator (FTE=2)	205,883	225,257
Supervising Civil Engineer (FTE=1)	194,522	212,826
Priority: Protect Financial Stability	**635,346**	**695,532**
Financial Analyst (FTE=1)	129,224	141,384
Financial Specialist (FTE=2)	188,663	206,816
System Application Specialist I (FTE=1)	149,582	163,658
Technology Project Manager (FTE=1)	167,878	183,675
Priority: Safe and Clean Public Areas	**211,433**	**231,329**
Beautification Gardener (FTE=1)	107,778	117,920
Streets Crew Coordinator (FTE=1)	103,655	113,409
Priority: Street Maintenance and Transportation	**836,946**	**915,703**
Active Transportation Manager (FTE=1)	152,017	166,322
Signal and Street Lighting Technician (FTE=1)	122,876	134,439
Streets Maintenance Operator (FTE=4)	433,722	474,535
Transportation Planner Engineer II (FTE=1)	128,331	140,407
Priority: Youth/Senior Services and Recreational Facilities	**1,166,291**	**1,276,039**
Aquatics Coordinator (FTE=1)	111,135	121,593
Childcare Teacher (Supplemental Staff)	295,098	322,867
Parks Maintenance Specialist (FTE=2)	197,109	215,657
Recreation Coordinator Community Services (FTE=1)	83,027	90,840
Volunteer Coordinator (FTE=1)	91,741	100,374
Youth Services Coordinator (FTE=1)	115,202	126,042
Youth Services Program Specialist Childcare Site Director (FTE=3)	272,979	298,667
Total	**9,689,796**	**10,644,552**

Long-Term Forecast for the General Fund

The forecast is used to provide a long-term vision in the financial decision-making process. While staff cannot predict the future, it is important to identify future events that will have a material impact on the City's finances and the forecast helps staff navigate these events. The forecast for the General Fund is balanced for the two-year Financial Plan based on the following assumptions:

- The City's practice is to budget for staffing costs without an assumption of vacancies throughout the year. This conservative approach ensures that the City is able to meet its payroll obligations and also helps to support unanticipated and unbudgeted overtime costs that departments may incur throughout the year. The City has historically assumed a 3% staffing savings each year and that assumption has been increased from 3% to 4%. This is in line with recent trends and realizing a 4% savings will save the General Fund $0.6M annually.
- The percentage of Local Revenue Measure funds allocated to capital projects, which has ranged from 74% in FY 2021-22 to 70% in FY 2024-25, has been reduced to 69% and 67% in FY 2025-26 and FY 2026-27. These percentages do not take into consideration the allocation of any costs associated with staffing who are necessary to develop and build the City's capital projects. Additionally, it is not anticipated that this shift will change the amount or type of capital projects that the City will complete during the lifetime of the current Capital Improvement Plan (CIP) because the number and type of projects that the City is able to complete in each year of the CIP is driven by the staff resources available to manage the projects. The proposed CIP has been developed to more accurately reflect the City's capacity to complete projects based on staff resources.

These solutions, in conjunction with the development of constrained base operating budgets, should allow the General Fund to operate throughout the term of the Financial Plan without service level impacts. The out-years of the forecast, however, still indicate a deficit, driven by the following factors:

- A fifth fire station will come online in FY 2027-28 and the operating costs are assumed to be $2.0M per year, including one-time startup costs, staffing, and other operating costs.
- Capital Expenditures are programmed to increase after the 2025-27 Financial Plan ends.

The actions taken to balance the budget for FY 2025-26 are consistent with the City's Budget Balancing Strategies but are short-term in nature and are not intended to address the forecasted deficit in future years. During the financial plan, staff will work to develop longer-term strategies to address forecasted budget deficits consistent with the Budget Balancing Strategies.

The forecast for the General Fund, including recommended Significant Operating Budget Changes, a staffing contingency, and salary savings assumptions not included in the budgetary tables above is shown below:

	Actuals	Current Budget	Financial Plan		Forecast	
	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
Tax & Franchise Revenue						
Sales Tax	$ 53,404,212	$ 56,383,599	$ 55,470,441	$ 57,110,216	$ 59,109,074	$ 61,177,891
Property Tax	23,723,431	23,446,385	25,944,966	27,112,490	28,061,427	29,043,577
Transient Occupancy Tax	11,063,012	10,586,256	11,099,705	11,145,652	11,535,750	11,939,501
Utility User Tax	6,301,505	6,622,639	6,605,306	6,671,359	6,904,857	7,146,527
Business Tax	2,942,923	3,317,338	3,230,170	3,262,472	3,376,659	3,494,842
Franchise Fees	2,366,286	2,091,800	2,242,429	2,293,556	2,373,830	2,456,915
Cannabis Tax	1,116,495	1,100,000	1,000,000	1,000,000	1,035,000	1,071,225
Total Tax & Franchise Revenue	**100,917,864**	**103,548,018**	**105,593,017**	**108,595,745**	**112,396,596**	**116,330,477**
User Fees						
Development Review	6,276,972	6,585,331	4,606,812	4,706,435	4,847,628	4,968,819
Parks & Recreation	2,415,605	2,079,727	2,280,283	2,320,590	2,390,207	2,449,962
Fire	2,267,237	1,629,575	1,759,183	1,774,654	1,827,894	1,873,591
Police	1,022,145	819,293	690,200	690,200	710,906	728,679
Business Licenses	703,544	700,600	632,470	732,469	754,443	773,304
Total User Fees	**12,685,503**	**11,814,526**	**9,968,947**	**10,224,348**	**10,531,078**	**10,794,355**
General Government	6,235,698	1,984,742	1,669,077	1,778,568	1,703,801	1,710,662
2023 Storm Reimbursement	-	8,732,000	-	-	-	-
Total Fees & Other Revenue	**18,921,201**	**22,531,267**	**11,638,024**	**12,002,916**	**12,234,879**	**12,505,017**
Total Revenue	**119,839,064**	**126,079,285**	**117,231,041**	**120,598,661**	**124,631,475**	**128,835,494**
Operating Expenditures						
Staffing	68,749,198	75,190,611	76,242,202	80,695,405	85,122,790	87,645,765
Other Operating Expenditures	18,395,715	22,281,607	18,655,401	18,222,995	19,185,360	19,557,109
Cost Allocation	(5,511,628)	(5,367,608)	(5,671,069)	(5,954,622)	(6,252,354)	(6,564,971)
Total Operating Expenditures	**81,633,285**	**92,104,610**	**89,226,534**	**92,963,778**	**98,055,797**	**100,637,902**
Debt Service	1,852,660	1,757,889	1,724,965	1,512,468	1,515,354	1,513,783
Financing Activity	387,683	-	-	-	-	-
Capital	32,770,281	26,010,000	25,523,604	25,574,676	27,602,020	28,154,060
General Fund	*6,718,344*	*3,610,000*	*3,641,400*	*3,714,228*	*3,788,513*	*3,864,283*
LRM	*26,051,937*	*22,400,000*	*21,882,204*	*21,860,448*	*23,813,508*	*24,289,778*
Other Transfers	2,047,833	6,638,838	1,132,074	793,739	431,088	468,155
Total Expenditures	**118,691,743**	**126,511,337**	**117,607,178**	**120,844,660**	**127,604,259**	**130,773,901**
Revenue - Expenditures	**$ 1,147,322**	**$ (432,051)**	**$ (376,136)**	**$ (246,000)**	**$ (2,972,783)**	**$ (1,938,407)**
Use of Fund Balance	8,344,032	9,167,831	376,136	246,000	-	-
Surplus / (Deficit)	**9,491,354**	**8,735,780**	-	-	**(2,972,783)**	**(1,938,407)**

The forecast above indicates balanced budgets for the two-year Financial Plan, deficits in the out-years, and would have the following impacts on fund balance:

	Actuals	Current Budget	Financial Plan		Forecast	
	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
Ending Fund Balance	**43,096,828**	**42,664,776**	**42,288,640**	**42,042,640**	**39,069,857**	**37,131,450**
Operating Reserve	10,826,500	14,586,832	14,974,278	15,441,535	16,186,567	16,623,984
Committed & Assigned Funds	23,102,497	28,035,177	25,644,041	25,398,041	25,398,041	25,398,041
Undesignated Fund Balance	9,167,831	42,768	1,670,321	1,203,064	(2,514,751)	(4,890,575)
Reserve Level	***15%***	***20%***	***20%***	***20%***	***20%***	***20%***

Undesignated fund balance is generated when revenues exceed expenditures or when reserved or assigned fund balances are eliminated. Relying on this balance to fund ongoing operations would lead to structural deficits and is not recommended.

OPERATING BUDGETS

Operating Budget Introduction

This section of the document provides detail on departmental budgets. Each departmental section includes:

- The department's mission statement;
- An overview of the services that the department provides;
- A budget summary that breaks out staffing costs from other operating expenditures and compares budgeted amounts to the current year budget and prior year actuals;
- Detailed information about the department's programs (budgeted in cost centers), along with the total expenditures for each cost center and Full Time Equivalent staff positions budget to each cost center;
- A fiscal analysis to describe notable changes to the department's budget, compared to the current year;
- A summary of Significant Operating Budget Changes (SOBCs) proposed for the department;
- A discussion of opportunities and challenges the department expects to address in the Financial Plan timeframe;
- A summary of the department's contributions towards addressing the City Council's adopted Major City Goals;
- A summary of 2025-27 departmental goals; and
- The department's performance measures which are designed to evaluate departmental performance in meeting the City's goals and objectives.

Most departments are budgeted entirely within the General Fund and are primarily supported by tax and user fee revenue. The exception to this is the Public Works Department and Utilities Department which both operate programs that are supported primarily by rates paid by users of those services (Parking and Transit programs in Public Works and Water and Sewer programs in Utilities). The departmental sections for Public Works and Utilities are expanded to include information about Enterprise Fund programs, including a long-term forecast and fund analysis (similar to the information provided for the General Fund in the 'Financial Plan Overview' section of the document).

This introductory section includes information to provide the reader with more context, including information about all SOBCs requested by departments and a summary of regular staff positions allocated by the City Council.

Significant Operating Budget Changes (SOBCs)

The City provides programs and services similar to those provided by other municipalities in California. Over time, the services that the City provides have been adjusted in response to the needs and desires of the community and now include a large spectrum of departments, programs, and objectives.

Existing services are considered ongoing and the costs for those services serve as a starting point for development of the two-year Financial Plan and annual budgets. However, those services could change based on the community engagement, changes in business needs, new technologies and goal-setting process as the evolving needs of the community change and other, not yet established services might become more urgent or desired. It is therefore important to consider the current programs as a switch

often requires a trade-off due to lack of available funding.

The City's budget development process requires that augmentations to the budget to support new services or address existing service needs be formally requested via submittal of an SOBC. Requests are reviewed by the City Manager who determines which requests will be recommended to the City Council for consideration and budget appropriation. A request can be brought forth for a variety of reasons but is generally considered under the following circumstances:

1. Essential for the protection of health and safety.
2. Needed for the advancement of Major City Goals.
3. Needed to provide ongoing services to the community.

SOBCs are divided into two categories:

1. One-time: requests that create a budgetary impact the during the Financial Plan period, but do not impact the budget on an ongoing basis.
2. Ongoing: requests that adjust the operating program budget for long-term service delivery.

In line with guidance from previous plans, departments were asked to submit only very critical new operating budget requests, specifically ongoing budget requests. The Leadership Team reviewed the SOBCs with the City Manager and narrowed the requests down to only mission critical core services and/or health and safety related items that could be funded within available resources.

Requested SOBCs

The table below summarizes all of the SOBCs submitted by departments as part of the 2025-27 Financial Plan development process. The requests recommended for approval are highlighted in yellow. More information on the recommended SOBCs can be found in the departmental summaries that follow.

ID	Department	SOBC Description	Fund	FY 2025-26	FY 2026-27	One-Time/ Ongoing
1	Administration/IT	Funding for voter engagement plan.	General Fund	90,000	30,000	One-Time
	Funding to develop and implement a comprehensive public engagement plan before the 2026 Municipal Election to inform residents about the change to Citywide Single Vote and increase voter registration.					
2	Administration/IT	Funding for CAPSLO grant program to support new and expanded private childcare options.	General Fund	25,000	25,000	One-Time
	Funding to support childcare grant program administered by CAPSLO, to provide grants of up to $5,000 for family child care home business owners and up to $10,000 for prospective child care centers for those looking to start-up or expand. This request will be supported by the Tenant Improvements/Economic Development Assigned Fund Balance.					
3	Administration/IT	Funding for Economic Development Strategic Plan implementation.	General Fund	66,000	66,000	One-Time
	Planned expenditures for FY 2025-26 include $30,000 to explore a potential conference facility at the current courthouse building downtown and $20,000 to support the promotion of business areas beyond downtown. Planned expenditures for FY 2026-27 include $50,000 to support work on disaster resilience for businesses. An additional $16,000 in each year would support data collection and analysis on economic, wage, and employment trends to inform programming. This request will be supported by the Tenant Improvements/Economic Development Assigned Fund Balance.					
4	Administration/IT	Funding to support SLO Restaurant Month and Buy Local Bonus program, and advertising in support of local businesses.	General Fund	155,000	155,000	One-Time
	Planned expenditures for each fiscal year include $20,000 for SLO Restaurant Month, $110,000 for the Buy Local Bonus program during the holidays, and $25,000 in advertising expenses to promote these programs and carry through messaging to the community about supporting local businesses and restaurants in other times of the year. This request will be supported by the Tenant Improvements/Economic Development Assigned Fund Balance.					
5	Administration/IT	Add 1.00 FTE Information Technology Assistant (Help Desk).	General Fund	95,190	95,190	Ongoing
	Position to support the Information Technology Help Desk to improve responsiveness to help desk tickets and organizational technology needs.					
6	Administration/IT	Establishment of an IT Department (funding supports reclassification of IT Manager and Supervisor positions).	General Fund	47,216	47,216	Ongoing
	Funding for reclassification of Information Technology Manager and Information Technology Supervisors to support creation of standalone Information Technology Department.					
7	Community Development	Funding for expansion of CAPSLO's Prado Safe Parking program.	General Fund	13,000	13,000	Ongoing
	Funding to support the expansion of the 40 Prado Safe Parking program from 7 to 12 spaces and the additional case management staffing needs associated with this change.					
8	Community Development	Funding for CAPSLO's Rotating Overnight Safe Parking pilot program.	General Fund	80,984	29,864	One-Time
	Funding to support monthly rotation between six host sites, providing 12 additional safe parking spaces to expand capacity for the 40 Prado Safe Parking Program.					
9	Community Development	Funding for CAPSLO's Hotel Voucher Program.	General Fund	90,000	90,000	Ongoing
	Funding to support creation of additional shelter capacity when 40 Prado Homeless Services Center is unable to accommodate individual and/or family referrals for shelter, as outlined in the City's Langley Settlement Agreement.					
10	Community Services Group	Funding for consultant expense to conduct an impact fee and infrastructure finance program analysis and impact fee study update.	General Fund	190,136	-	One-Time
	Funding for a consultant to analyze the City's current impact fee and infrastructure financing programs to identify changes to be implemented to create more streamlined and efficient programs; and update the impact fee program to ensure proper impact fee levels to fund the infrastructure needs of the City and produce feasibility analysis to illustrate how existing/proposed fees impact projects and compare to other agencies.					
11	Fire	Funding for temporary Administrative Captain.	General Fund	193,834	-	One-Time
	Temporary position to provide oversight of capital projects, transportation planning and MCU supervision.					
12	Fire	Funding for fire suppression equipment for electric vehicles.	General Fund	10,800	-	One-Time
	Funding to purchase four (one for each station) electric vehicle fire suppression blankets to address the increased number of electric vehicle fires.					
13	Fire	Funding to increase fuel budget.	General Fund	30,000	30,000	Ongoing
	Funding to increase the budget for fuel costs necessary due to increased calls for service and increased cost of fuel.					
14	Fire	Add 1.00 FTE Public Affairs Manager.	General Fund	119,302	119,302	Ongoing
	Position to focus on public education, management of public events, and development of inward and outward emergency outreach communications strategies.					
15	Fire	Add 1.00 FTE Fire Vehicle Mechanic.	General Fund	136,000	136,000	Ongoing
	Position to maintain and repair all Fire vehicles, and provide support to existing City fleet program by performing repairs to other public safety vehicles.					
16	Fire	Increase overtime for Emergency Response and Medic Rescue.	General Fund	985,071	985,071	Ongoing
	Funding to support overtime in order to maintain constant staffing levels, backfill for vacancies, and ensure support of special events or out of county deployments.					

ID	Department	SOBC Description	Fund	FY 2025-26	FY 2026-27	One-Time/ Ongoing
17	Human Resources	Add 0.50 FTE Human Resources Specialist to support recruitments.	General Fund	50,184	50,184	Ongoing
	Half time position to support recruitments which have increased due to an increase in the number of positions Citywide, and expedite the filling of vacant positions.					
18	Parks and Recreation	Add 1.00 FTE Recreation Supervisor for Aquatics and Facilities.	General Fund	125,050	121,350	Ongoing
	Funding to support reorganization of the Aquatics and Facilities divisions by adding a full-time supervisor position and providing a moderate increase to the Aquatics supplemental salary staffing budget to expand the Head Lifeguard role. Addition of the Recreation Supervisor position is necessary to properly distribute workloads and support the current and expanding year-round programs and services for each division.					
19	Parks and Recreation	Funding for Public Art Coordinator contract position.	General Fund	80,731	80,731	One-Time
	Funding to extend the term of the Public Art Coordinator contract position through the end of the 2025-27 Financial Plan period. The position supports projects and programs focused on community engaging art and activation, including the Utility Art Box program, community art showcases and artist workshop series, serves as a liaison to City and county-wide art coalitions, assesses and schedules maintenance to all City art inventory, and supports larger projects (large murals and sculptures) with community partners. This request will be supported by the Public Art Fund.					
20	Police	Funding for public safety Community Aided Dispatch (CAD) to CAD software.	General Fund	12,500	12,500	Ongoing
	Funding to upgrade the current CAD to CAD system to provide emergency communications center staff with reliable and supported technology and ensure continued sharing of critical 9-1-1 information with other resources to effectively support the community.					
21	Police	Funding for controlled substance testing.	General Fund	23,000	23,000	Ongoing
	Funding for controlled substances testing services provided by the County of San Luis Obispo Sheriff's lab. Having a local lab process these types of tests for evidentiary purposes in a timely manner greatly benefits investigative efforts.					
22	Police	Add 2.00 FTE Police Officers and associated equipment.	General Fund	324,282	308,604	Ongoing
	Positions to increase the level of sworn staffing in the Police Department to support the City's growing needs for effective public safety and community policing. This requests aligns with the department's recently completed staffing study, conducted by the Center for Public Safety Management, which recommended the additional of 11 sworn positions and three civilian positions. The new positions will be partially supported by COPS Hiring Program funding which covers up to 75% of the entry-level salary and benefits for each approved position for a three year period. The requested amounts include $281,400 for salaries and benefits and $42,882 for equipment in the first year, and $306,278 for salaries and benefits and $2,326 for equipment in the second year.					
23	Police	Add 1.00 FTE Dispatcher.	General Fund	112,295	115,664	Ongoing
	Position to address the need to increase staff during peak call times to improve efficiencies. This requests aligns with the department's recently completed staffing study, conducted by the Center for Public Safety Management, which recommended the additional of 11 sworn positions and three civilian positions.					
24	Police	Funding for annual subscription for body worn cameras and in-car video.	General Fund	-	95,000	Ongoing
	Funding for annual subscription costs for body worn camera and in-car video systems. Officers wear body worn cameras to enhance officer and community safety, improve transparency and reduce liability. The in-car video system captures video footage (including audio) from inside and outside of the police vehicle. The in-car video is critical to producing evidence and providing another perspective that the body worn cameras cannot capture.					
25	Police	Funding for Police Officer safety equipment (tasers).	General Fund	17,500	17,500	One-Time
	Funding to support the purchase of 15 tasers used by law enforcement personnel to de-escalate and resolve potentially dangerous situations non-lethally. The use of tasers enhances officer safety while minimizing the risk of physical injury to others.					
26	Police	Funding for four License Plate Reader (LPR) cameras.	General Fund	18,140	-	One-Time
	Funding to purchase four License plate reader (LPR) cameras to automatically detect and analyze license plate information for public safety use. The requested amount includes the purchase of the cameras and a 10 year camera license contract.					
27	Police and Fire	Funding for Community Action Team (CAT) and Mobile Crisis Unit (MCU) Licensed Psychiatric Technicians.	General Fund	235,062	246,816	Ongoing
	Funding for the contract with the County of San Luis Obispo to provide two contract Licensed Psychiatric Technicians (LPT) to the City's Community Action Team and Mobile Crisis Unit to provide direct intervention to individuals experiencing a mental health crisis. The contract LPTs assist individuals with available resources, provide follow-up support, and offer personal service coordination, case management, rehabilitation services, referrals (housing and other services) social skill development, and family reunification. The requested amount supports half of the cost of the LPT for the CAT and the full cost for the LPT for the MCU. The request and will be supported by the City's Opioid Settlement funds.					
28	Public Works	Funding for maintenance of North Chorro Greenway bike lane.	General Fund	82,000	82,000	Ongoing
	Funding to support maintenance of the North Chorro Greenway bike lanes, including irrigation of planters and sweeping to keep the lanes free from debris.					
29	Public Works	Add 1.00 FTE Engineering Inspector for CIP Engineering.	General Fund	134,000	134,000	Ongoing
	Position to increase construction inspection capacity to ensure appropriate oversight of projects to protect the public from construction risks, limit construction deficiencies, reduce the long-term maintenance cost of infrastructure, and to ensure that all work meets the community's expectations. Inspection resources support the on-time delivery of CIP projects as well as private development.					

ID	Department	SOBC Description	Fund	FY 2025-26	FY 2026-27	One-Time/ Ongoing
30	Public Works	Add 1.00 FTE Maintenance Contracts Coordinator for landscaping.	General Fund	101,551	101,551	Ongoing
	Position to coordinate contract services to maintain various locations for a variety of services including irrigation system leak repair, weed abatement, and the routine landscape maintenance of pocket parks and City facilities.					
31	Public Works	Add 1.00 FTE Communications Coordinator for Mobility Services and Capital Improvement projects.	General Fund, Parking Fund, Transit Fund	88,410	88,410	Ongoing
	Position to continue the communications support needed by the Mobility Services Division and provide focused communications support the Capital Improvement Program by creating a full-time, permanent position to replace an existing contract position. The Mobility Services Division has on-going engagement needs for outreach and implementation of mobility programs, including the Parking Technology Roadmap, Short-Range Transit Plan, and Active Transportation Plan. These plans require extensive public engagement, marketing, education and noticing as they directly impact the community and are critical to achieving the City's Major City Goals. The Capital Improvement program has an ongoing need for communications support for capital projects, including developing communications plans, public outreach, content creation, website and social media management, stakeholder engagement, crisis communications, evaluation and reporting, meeting coordination and support, presentation and report assistance, training and outreach coordination, public inquiry and complaint management, and contractor and consultant communication support. Expense is split between the General Fund ($35,364), Parking Fund ($26,523) and Transit Fund ($26,523).					
32	Public Works	Add 2.00 FTE Parking Enforcement Officers.	Parking Fund	165,892	165,892	Ongoing
	Positions to replace five existing part-time supplemental Parking Enforcement Officers to perform a wide variety of compliance-focused activities, including checking for active parking sessions, ensuring safe parking practices are followed, digitally chalking timed parking zones, managing commercial loading zones, and monitoring preferential parking permit districts. Several new timed parking areas and an expansion of an existing parking district have been added to the current workload, permanently stretching the capabilities of the existing part-time Parking Enforcement Officers.					
33	Public Works	Funding for Grants Coordinator contract position.	Transit Fund	88,409	-	One-Time
	Position to support efforts to secure additional funding for operations and capital needs that will assist the City to meet its modal shift goals and help provide funding to support implementation of the Zero Emission Bus Rollout Plan, Transit Innovation Study, and the Short-Range Transit Plan.					
34	Public Works	Add 2.00 FTE Maintenance Workers for Parking and Transit programs.	Parking and Transit funds.	156,005	156,005	Ongoing
	Positions to provide maintenance support for the Parking and Transit programs. Parking program support includes maintenance of the new Cultural Arts District Parking Structure and expansion of the Parking program, including expansion of paid parking areas. Transit program support includes maintenance of transit assets (schedule holders, signage, benches, trash cans, shelters and solar lights).					
35	Public Works	Add 1.00 FTE Parking Meter Repair Worker.	Parking Fund	87,531	87,531	Ongoing
	Position to perform meter collection services and maintain any existing and new single-space and multi-space pay stations as well as maintain payment equipment in the garages.					
36	Public Works	Funding for increased purchased transportation contract.	Transit Fund	181,773	341,514	Ongoing
	Funding to support contract with contract transit operations and maintenance services provider and support hiring incentives to attract and retain transit workers.					
37	Public Works	Funding for implementation of Short-Range Transit Plan.	Transit Fund	581,300	1,446,100	Ongoing
	Funding to support implementation of Short-Range Transit Plan in order to maintain eligibility for certain Federal funding. Recommendations in the Short-Range Transit plan include reinstatement of services to pre-pandemic levels, increasing service frequency on certain routes, providing academic service year-round, operating certain routes on weekends, adding a new route to serve the Avila Ranch development, and implementing a microtransit pilot program to supplement evening service.					
38	Public Works	Funding for Transit Intern (temporary position, 900 hours).	Transit Fund	21,703	21,703	Ongoing
	Position to assist the Transit program in continuing to meet the City's responsiveness to resident submitted issues, and maintaining and accurately reporting operational information as required by State and Federal agencies.					
39	Public Works	Funding for Transit Service and Planning software.	Transit Fund	50,000	50,000	Ongoing
	Funding to support transit service and planning software to update bus stop times, meet on-time performance standards, recommend route realignments, and address other operational needs. Use of the software will help to improve the implementation of service change recommendations by updating timed stops based on real-time conditions, improving transfers between routes, and maximizing existing fleet through better driver and vehicle scheduling.					
40	Public Works	Funding for Streets Maintenance overtime.	General Fund	25,000	25,000	Ongoing
	Funding to address increased overtime costs incurred due to support of the Downtown Farmer's Market, an increase in after-hours events and traffic control needs as requested by the Police Department.					
41	Public Works	Add 1.00 FTE Maintenance Worker for Parks Maintenance.	General Fund	82,840	82,840	Ongoing
	Position to build capacity in the Parks Maintenance Program which maintains 26 parks, collects and disposes of solid waste, and provides portable restrooms for the Downtown Farmer's Market each week, reducing reliance on contractors.					
42	Public Works	Add 1.00 FTE Heavy Equipment Mechanic for Fleet Services.	General Fund	94,902	94,902	Ongoing
	Position to support the Fleet Maintenance Program, supporting the procurement, disposal, outfitting, maintenance, and repair of 300 assets.					
43	Public Works	Add 2.00 FTE Parks Maintenance Specialists and needed supplies to maintain the Righetti Ranch Community Park.	General Fund	225,325	225,325	Ongoing
	Addition of positions to support maintenance at future Righetti Ranch Community while maintaining current levels of maintenance provided by Parks Maintenance Workers at 26 facilities with over 110 acres of improved surfaces.					

ID	Department	SOBC Description	Fund	FY 2025-26	FY 2026-27	One-Time/ Ongoing
44	Public Works	Add 1.00 FTE Urban Forester.	General Fund	93,392	93,392	Ongoing
	Position to assist with maintenance of approximately 14,000 inventoried City-owned trees in the public right-of-way and City facilities and parks. Some of this work is currently being performed by a retired annuitant that cannot extend beyond June 2025.					
45	Utilities	Funding for improvements to 879 Morro Street office customer facing office area.	Sewer and Water funds	20,500	-	One-Time
	Funding for improvements to Utilities office at 879 Morro. Improvements include: reducing noise distractions to improve employee efficiency, creating a barrier between areas accessible by staff and those accessible by the public to improve employee safety, and meet Americans with Disabilities Act (ADA) requirements by allowing for automated door opening and closing. Expense is split evenly between the Water and Sewer funds.					
46	Utilities	Funding for Water and Wastewater Rate Study and Restructure Study.	Sewer and Water funds	85,000	-	One-Time
	Funding to support a contract with a rate setting consultant to update water and wastewater rates within the Utilities Department. Work will include a Rate Restructure Study to examine water and wastewater rate structures for legal compliance, equity and fairness, and long-term fiscal sustainability; and a Biannual Rate Study to examine water and wastewater expenditures and revenues to forecast what level of revenue increase will be required to offset projected expenditures to ensure long-term fiscal sustainability. Expense is split evenly between the Water and Sewer funds. The funding for the bi-annual Rate Study ($14,200) is ongoing, and the remainder is for the Rate Restructure Study and is one-time.					
47	Utilities	Funding for a Local Limits Study.	Sewer Fund	130,000	-	One-Time
	Funding for the Local Limits Study to evaluate residential, commercial, and industrial sewage characteristics to determine the composition of existing sources. Data collected from the study will be compared to treatment capacities at the Water Resource Recovery Facility (WRRF) and will ultimately be used to codify new discharge limits for the City's regulated industrial dischargers. The Study is a requirement of the City as determined by the Regional Water Quality Control Board (RWQCB) based on EPA requirements.					
48	Utilities	Add 1.00 FTE Water Treatment Plant (WTP) Maintenance Mechanic.	Water Fund	58,694	120,609	Ongoing
	Position to free up time for WTP operators to conduct well operations and provide redundancy to maintenance operations at the plant. Addition of the position will allow for coverage of maintenance activities during additional operational hours and will improve succession planning, reducing the likelihood that the WTP has any period of time without a qualified maintenance mechanic on staff. The position would be filled halfway through FY 2025-26.					
49	Utilities	Add 1.00 FTE Utilities Engineering Technician.	Sewer, Water and Whale Rock funds	117,662	118,468	Ongoing
	Position to replace existing contract position to continue supporting water and sewer operations by building capacity to complete lower level work so that engineers and supervisors can focus on critical capital improvement projects and grant-related work. Expense is split between Water (40%), Sewer (50%) and Whale Rock (10%) funds.					
50	Utilities	Add 0.25 FTE Utility Billing Assistant *(increase 0.75 FTE position to full-time).*	Water and Sewer Funds	18,282	19,055	Ongoing
	Increasing the Utility Billing Assistant position from 0.75 FTE to 1.00 FTE will enhance customer service response times by ensuring adequate staffing levels, ensure continued accuracy and efficiency in utility billing processing, reduce reliance on overtime, and support the Utilities Administration team. Expense is split evenly between the Water and Sewer funds.					
51	Utilities	Funding for contract position to support Cityworks integration in FY 2026-27 and FY 2027-28.	Water and Sewer Funds	-	139,197	One-Time
	Funding to support a contract position to lead integration of Cityworks integrations with GIS, upgrades and modifications. Expense is split evenly between Water and Sewer funds.					
52	Utilities	Funding for two interns for Water and Water Treatment Plant GIS (1,000 hours each).	Water Fund	48,229	50,245	Ongoing
	Funding for intern positions to support the Water Treatment Plant and GIS. One intern will be used to populate GIS with Water Treatment Plant information and the second intern will be focused on operations and used to fill any vacant roles or needs the department may have.					
53	Utilities	Funding to support over hire of a Water Treatment Plant Operator to allow for training of new employee due to retirement.	Water and Whale Rock funds	73,016	-	One-Time
	Funding to support temporary overhire of positions to support transition of long tenured staff by enabling overlap between retiring and new staff. The requested funding supports a staff transition at the Water Treatment Plant and Whale Rock. Expense is split between the Water (58%) and Whale Rock (42%) funds. The City is responsible for 55.05% of the Whale Rock contribution and the remaining amount is covered by Cal Poly and the California Men's Colony.					
54	Utilities	Funding for Water legal services.	Water Fund	50,000	50,000	One-Time
	Funding to increase the Water Fund's legal services account. This increase will provide additional funding to receive legal services to oppose recent surface water rights applications by a local water purveyor that are conflicting with the City's interests.					
55	Utilities	Funding to comply with State mandated increase to bi-annual water quality reports.	Water Fund	23,000	23,000	Ongoing
	Funding to comply with a State mandated increase to bi-annual water quality reports as required by the Environmental Protection Agency's (EPA) to the Consumer Confidence Report (CCR), commonly known as the Water Quality Report, as required by the American's Water Infrastructure Act (AWIA) of 2018. These revisions require an increase in how often the report is required to be sent, from once per year to twice per year. This regulatory change necessitates additional funding to cover the increased costs associated with printing, mailing, and distribution.					
56	Utilities	Funding for increased State Water Resources Control Board (SWRCB) plan check fees.	Water Fund	7,500	7,500	Ongoing
	Funding for increased SWRCB plan check fees for the review and approval of recycled water plans to support continued compliance with State regulations. Payment of these fees are necessary to proceed with new and modified recycled water projects, ensuring public health, water conservation, and regulatory adherence.					

ID	Department	SOBC Description	Fund	FY 2025-26	FY 2026-27	One-Time/ Ongoing
57	Utilities	Funding for Chorro Valley Access Road repairs.	Water Fund	-	252,000	One-Time
	Funding to support the City's portion of repairs to the Chorro Valley Access Road due to damages caused by the 2023 winter storms. The road provides access to sections of the Nacimiento and Salinas pipelines that provide raw water to the City. This project is being delivered by the County of San Luis Obispo. Total project costs exceed $4,000,000 but are being fronted by the County of San Luis Obispo, through the State Water Project budget. Expense reflects the City's share of the project cost that is not eligible for FEMA reimbursement.					
58	Utilities	Funding for Nacimiento Pipeline repair (Yerba Buena Creek Crossing).	Water Fund	494,188	-	One-Time
	Funding for repair of the Nacimiento Pipeline at the Yerba Buena Creek crossing in Santa Margarita. The repairs were paid for utilizing reserves from the City's Nacimiento budget that is held by the County. This funding is being requested to replenish Nacimiento Reserves for the funding utilized for this project so that the County is able to quickly allocate funding for future pipeline repair projects.					
59	Utilities	Funding for Salinas Dam Access Road repairs.	Water Fund	4,000,000	-	One-Time
	Funding for repairs to the access road to the Salinas Reservoir. The reservoir is managed by the County of San Luis Obispo by contract and the City is responsible for payment for all work associated with the dam and reservoir. During the winter storms of 2023, the Salinas Reservoir reached maximum capacity and overtopped the spillway (as designed). Flows pushed out of the spillway against the hillside that supports the access road to the dam and caused significant damage. The damage will impair access to the dam and pump station if erosion worsens and could also result in the delivery pipeline being washed out if not addressed. Expense reflects the City's share of cost for this project and is expecting to receive FEMA/CALOES reimbursement for 93.75% of the total project cost.					
60	Utilities	Funding for Water Distribution and Wastewater Collections staff training to obtain commercial driver's licenses.	Sewer and Water funds	20,000	20,000	Ongoing
	Funding for Water Distribution Operators and Wastewater Collections Operators to obtain commercial driver's licenses (CDL) in order to drive essential City vehicles. CDL requirements exist in both job descriptions and are required to progress past step one in the City's Skills Based Pay program. The federal government and State of California recently changed CDL training requirements to require that these employees participate in15 hours of behind the wheel training with a certified trainer.					
61	Utilities	Funding for Water Distribution construction materials cost increases.	Water Fund	37,100	37,100	Ongoing
	Funding to support increases to construction materials and supplies, specifically materials for trench repairs and piping materials. In addition to increased costs, funding supports increasing volumes of materials being purchased, as these materials are generally consumed as part of emergency waterline repair work.					
62	Utilities	Funding for Chilled Water System rehabilitation.	Water Fund	58,000	-	One-Time
	Funding to support transition to a glycol-based system for ozone disinfection at the Water Treatment Plant to improve efficiency, reduce maintenance needs, and eliminate reliance on third-party services. This upgrade supports regulatory compliance, enhances system reliability, and aligns with the City's goals of fiscal responsibility and infrastructure sustainability.					
63	Utilities	Funding to support operations of two new Water Treatment Plant (WTP) groundwater wells.	Water Fund	50,000	95,000	Ongoing
	Funding to support operation of the City's two new groundwater wells. The groundwater well project was funded with grant funding and to meet grant requirements, the City must treat the water from the new wells to remove PCE contamination and then pump the water into the City's drinking water system after treatment. This funding will support the completion of State required water quality sampling/analysis, provide maintenance of the new wells, and purchase chlorine for disinfection to meet the City's regulatory permit requirements.					
64	Utilities	Funding for non-routine Water Treatment Plant (WTP) maintenance.	Water Fund	35,000	30,000	One-Time
	Funding to support non-routine maintenance that is required every 5-7 years at the City's Water Treatment Plant. Funding will pay for 7-year maintenance of pressure reducing valves at the City's Transfer Pump Station (TPS) and 5-year maintenance of the City's ozone system.					
65	Utilities	Funding for replacement of computer/controller for two NTU (turbidity) meters at the Water Treatment Plant.	Water Fund	10,000	-	One-Time
	Funding to replace the computer/controller for two NTU (turbidity) meters at the Water Treatment Plant (WTP). One NTU controller is associated with the washwater treatment plant and the other with the package thickener. This equipment is monitored for regulatory compliance and to ensure appropriate operation of WTP equipment. The NTU controllers have been recommended for replacement by the manufacturer and are no longer supported by the manufacturer.					
66	Utilities	Funding for Water Resource Recovery Facility (WRRF) Recycled Water maintenance.	Water Fund	148,100	143,100	Ongoing
	Funding for recycled water maintenance and improvements within the bounds of the WRRF property. Many of the elements included were historically budgeted for within the Sewer Fund, since wastewater treatment historically required the use of chlorine. With the recent WRRF upgrade, the wastewater treatment process no longer requires chlorine use, which shifts all costs related to maintenance of chlorine systems to the Source of Supply cost center within the Water Fund. Major increases include funding to replace two existing sodium hypochlorite (chlorine) tanks, and an increase in chlorination costs. This work is required to ensure that the recycled water system does not encounter bacteriological regrowth within the distribution system, ensuring that recycled water remains safe for community use.					
67	Utilities	Funding for Wastewater Intern.	Sewer Fund	65,055	67,806	Ongoing
	Funding for an intern position to help address staffing turnover by performing critical work in the Water Quality Lab and Environmental Programs sections, including regulatory requirements and laboratory accreditation efforts.					
68	Utilities	Funding for Wastewater legal services to support implementation of regulatory changes in wastewater division programs.	Sewer Fund	60,000	35,000	One-Time
	Funding to support legal services to mitigate and minimize fines and ongoing operating and capital expenditures arising from several significant regulatory changes associated with the wastewater division programs (Water Resource Recovery Facility, Environmental Programs, Water Quality Lab) while achieving all requirements and water quality objectives.					

ID	Department	SOBC Description	Fund	FY 2025-26	FY 2026-27	One-Time/ Ongoing
69	Utilities	Funding for Sewer Fund strategic staffing plan.	Sewer Fund	-	27,000	One-Time
	Funding to support a Sewer Fund strategic staffing plan to better understand the workforce needs specific to the upgraded Water Resource Recovery Facility (WRRF).					
70	Utilities	Funding for increased biosolids hauling and disposal services at the Water Resource and Recovery Facility (WRRF).	Sewer Fund	276,630	301,630	Ongoing
	Funding to support increased biosolids hauling and disposal services at the WRRF. This service has an associated multi-year contract that fluctuates depending on actual volumes produced and current fuel (transportation) pricing.					
71	Utilities	Funding for modified Water Resource Recovery Facility (WRRF) program updates.	Sewer Fund	252,000	245,700	Ongoing
	Funding to address new requirements associated with the upgraded WRRF, ensuring regulatory compliance. This request is related to a comprehensive plant upgrade and a complete overhaul of the prior years' baseline budgets.					
72	Utilities	Funding for increased Water Resource Recovery Facility (WRRF) regulatory requirements and permits.	Sewer Fund	44,450	25,428	Ongoing
	Funding to support regulatory fees and permits required to legally operate the upgraded WRRF. This request will also support expected fines associated with violations and ongoing compliance challenges related to the WRRF's new discharge permit.					

Recommended SOBCs by Funding Source

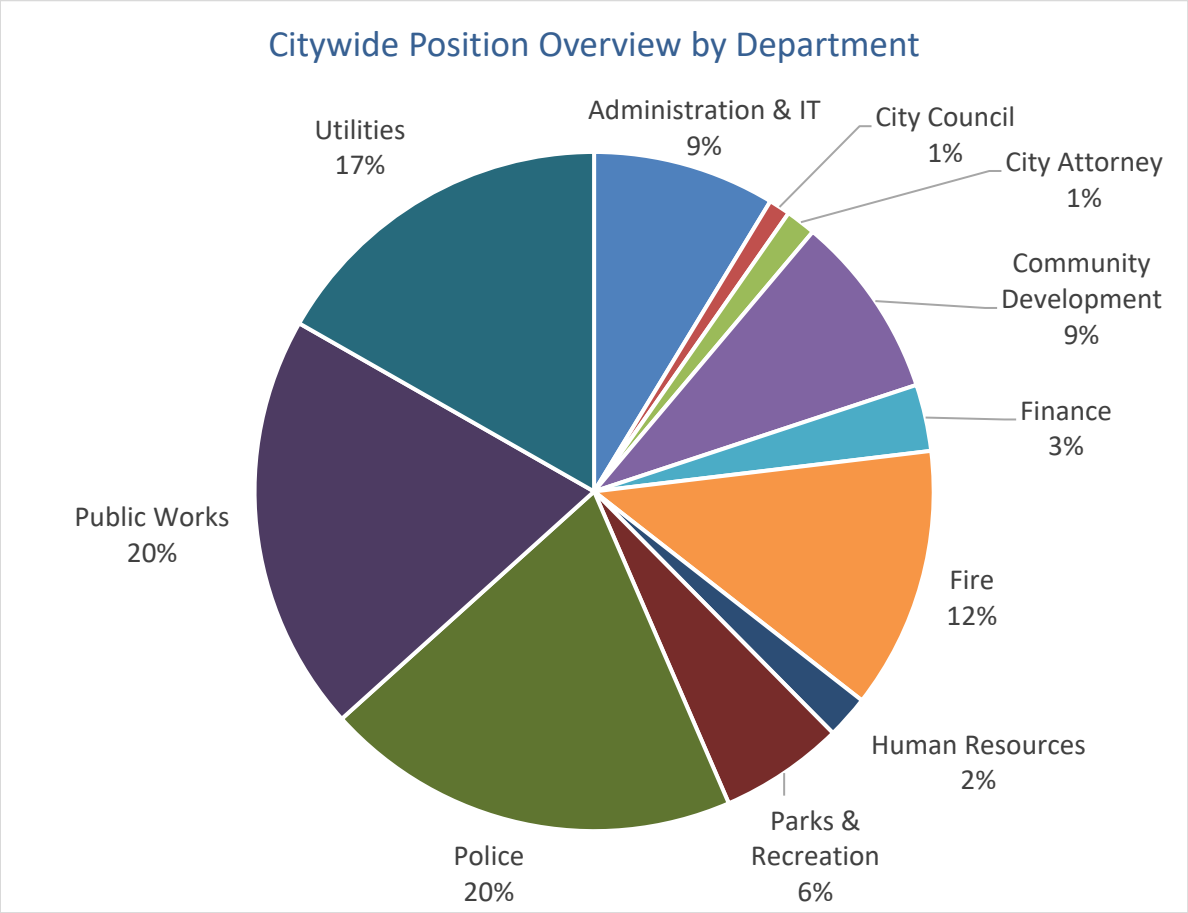
The total recommended SOBCs by funding source, net of any offsets which include grants, assigned fund balances, and contributions from other funds, is detailed in the table below:

	FY 2025-26	FY 2026-27
General Fund	741,199	609,042
Water	1,449,535	945,067
Sewer	988,857	850,924
Parking	26,523	26,523
Transit	861,299	1,885,840
Total	**4,067,413**	**4,317,396**

Employee Summary

Department specific employee counts by program can be found in the Department Operating Budget section. This section is intended to provide an overview of full-time-equivalent regular staffing. These positions are approved by Council on an ongoing basis and generally are essential to delivering the City's core services. Temporary staffing is not included here as the need for temporary staff resources can vary based on community demand. Because the need for temporary staffing is variable, departments that rely on temporary staffing are provided a temporary staffing budget that they can flexibly use to support temporary needs and community demand, rather than allocated, regular positions which are specific to a particular program and staffed on an ongoing basis.

The chart below shows how regular FTE (not including temporary positions) are allocated among departments:



The table below presents the Full Time Equivalent (FTE) positions based on their reporting structure. Some positions work across different programs or departments. Sometimes positions are moved between programs; however, net changes in the number of positions overall requires Council approval.

This table will differ from 'Department Program' tables included in the operating department summaries in this section, which show how headcount is allocated according to budget and frequently include

smaller allocations to allocate costs more accurately. For example, one employee in Administration & IT is included in the table below as 1.00 FTE but is included in the Administration & IT department summary as 0.67 FTE and in Utilities as 0.33 FTE because of how the position is funded.

	Actual	Budget	Financial Plan		
Department	**FY 2023-24**	**FY 2024-25**	**FY 2025-26**	**FY 2026-27**	**Change**
Administration & IT	42.50	42.50	42.50	42.50	-
City Council	5.00	5.00	5.00	5.00	-
City Attorney	6.00	7.00	7.00	7.00	-
Community Development	40.00	43.00	43.00	43.00	-
Finance	14.00	15.50	15.50	15.50	-
Fire	60.50	61.00	61.00	61.00	-
Human Resources	10.00	10.00	10.00	10.00	-
Parks & Recreation	30.00	29.00	29.00	29.00	-
Police	95.00	95.00	97.00	97.00	2.00
Public Works	94.50	97.50	99.50	99.50	2.00
Utilities	77.00	77.75	80.00	80.00	2.25
Total	**474.50**	**483.25**	**489.50**	**489.50**	**6.25**

As shown above, this budget recommends an increase of 6.25 FTE or 1.3% compared to FY 2024-25 approved staffing. The additions are detailed in the recommended Significant Operating Budget Changes for the respective departments, and include two Police Officers, one Heavy Equipment Mechanic, one Communications Coordinator converted from temporary to regular staffing, one Water Treatment Plant Maintenance Technician, one Engineering Technician, and an increase in staffing for an existing Utility Billing Assistant position from 0.75 FTE to 1.00 FTE.

ADMINISTRATION AND INFORMATION TECHNOLOGY DEPARTMENT

Mission Statement

Providing leadership for the City organization in our quest to deliver exceptional service by facilitating community participation and government transparency, implementing City Council goals and programs, and fostering trust, respect and dignity for the City and the community members we serve.

About the Department

The City Administration and Information Technology Department oversees many of the daily operations of the City of San Luis Obispo, ensuring effective implementation of City Council policies and programs. As a lead department for several of the Council's Major City Goals, it provides strategic leadership, policy guidance, and operational support to advance the City's priorities.

Through the Office of the City Manager, the department plays a key role in public affairs and communications—promoting transparency, fostering community engagement, and representing San Luis Obispo's interests at the regional, state, and federal levels. It advocates for supportive policies and secures resources that contribute to the City's long-term success.

The Office of Economic Development and Tourism drives local economic growth, supporting businesses and enhancing the economy through tourism promotion and placemaking. The Office of Diversity, Equity, and Inclusion works to make both the City organization and the broader community more inclusive and welcoming. The Office of Sustainability and Natural Resources manages critical environmental initiatives, including the Climate Action Program, Natural Resources Program, and Creeks and Watersheds Program.

The department also oversees the City Clerk's Office, which ensures open government and public access to records, and directs the Information Technology Division, which provides essential network infrastructure, technical support, and strategic IT planning.

The department also includes the Assistant City Manager (ACM) position. The ACM serves as the Community Services Group (CSG) administrator, overseeing the Directors of the Public Works, Utilities, Community Development and Parks and Recreation departments. This purpose of this CSG administrative position, which reports directly to the City Manager, is twofold: 1) focus on improving customer service, process/programmatic efficiencies, and collaboration within and between the CSG departments, and 2) enhance coordination between the CSG departments, Administration and IT and other City departments.

As the City's primary liaison to key community and regional partners—including the County of San Luis Obispo, Cal Poly, the Chamber of Commerce, Downtown SLO, REACH, Central Coast Community Energy and others—the department strengthens partnerships that enhance San Luis Obispo's quality of life and long-term well-being.

Budget at a Glance

	Actuals	Budget	Financial Plan	
Administration & IT	**FY 2023-24**	**FY 2024-25**	**FY 2025-26**	**FY 2026-27**
Staffing	6,730,558	7,052,146	7,139,371	7,344,293
YoY Change		*5%*	*1%*	*3%*
Other Operating Expenditures	4,831,367	4,737,200	4,180,267	4,027,032
YoY Change		*-2%*	*-12%*	*-4%*
Total	**11,561,925**	**11,789,346**	**11,319,639**	**11,371,325**
YoY Change		*2%*	*-4%*	*0%*

Department Programs

Program	Total Expenditures	Staffing
1001 Office of the City Manager: The Office of the City Manager provides leadership, strategic direction, and operational oversight for the City of San Luis Obispo. Staff within this program are responsible for advising the City Council, implementing Council policies and programs, and ensuring the efficient management of day-to-day City operations. Core functions include citywide communications, legislative advocacy, policy development, grant application management, and organizational analysis. The Office also promotes best practices across departments and fosters collaboration between City departments, governmental agencies, regulatory bodies, and community partners to advance the City's priorities.	1,651,007	7.00 FTE
1002 City Council: The Council governs the City of San Luis Obispo by enacting and enforcing all laws and regulations concerning municipal affairs, subject only to limitations and restrictions of the City Charter and the State Constitution. Seventeen standing advisory bodies help the Council with this work.	200,724	0.00 FTE
1003 Cultural Activities: The Cultural Activities Program administers partnerships with the Cal Poly Performing Arts Center, CityCounty Public Library, San Luis Obispo Museum of Art, the History Center of San Luis Obispo, San Luis Obispo Repertory Theatre, and other cultural organizations that provide community value.	-	0.00 FTE
1004 Economic Development: The Economic Development Program emphasizes support for creation of head-of-household jobs, collaborates with Cal Poly, Cuesta College, the business community, and other agencies to promote innovation and entrepreneurship, and supports economic activities, including tourism, to ensure the overall economic health and quality of life.	777,621	1.50 FTE
1005 Office of Sustainability and Natural Resources: The Office of Sustainability and Natural Resources provides leadership and catalyzes positive action through collaborative engagement, policy development, and project implementation, and creates measurable benefits for the City of San Luis Obispo and our region through Natural Resources, Climate Action, Creeks and Watersheds, and Community Partnerships.	949,227	4.00 FTE
1006 Tourism and Bid Promotion: The City established a Tourism Business Improvement District (TBID) as requested by the local lodging industry in 2008. The district levies an assessment on all lodging properties for the purpose of tourism promotion for the benefit of the district's constituents. The assessment is a special revenue and is administered in a separate and distinct fund. Note, this budget shows $0 here and is included in the fund summary for the TBID fund.	-	1.30 FTE
1007 Community Promotion: The Community Promotions program works to improve the quality of life for all City residents and visitors. The program implements projects to help promote the City as a regional trade, recreation, and tourist center consistent with community goals. The program is administered by the Promotional Coordinating Committee (PCC) and works collaboratively with the City's Tourism Business Improvement District (TBID) to ensure a unique San Luis Obispo experience for residents and visitors.	398,545	0.20 FTE

Program	Total Expenditures	Staffing
1008 Downtown Assoc Admin: The Downtown Business Improvement District (DBID) was established in 1975 as a parking and promotions district for the City's downtown area. As a special fee district, fees are collected from business license holders operating within the designated area and revenue supports the operations of Downtown SLO, a non-profit organization. The City and Downtown SLO (DSLO) agreed by contract that DSLO would provide various services for the economic, social, cultural, and environmental vitality and beautification of downtown San Luis Obispo. The assessment is a special revenue and is administered through a separate and distinct fund.	246,713	0.00 FTE
1009 Community Services Group Administration: The Community Services Group Administration's focus is on the production of core services, fiscal management of the Capital Improvement Program, General Fund Departmental budgets and the four enterprise funds, the advancement of key Major City Goals and objectives, identification of new departmental efficiences, communication with the public, and City staffing transitions.	639,244	2.50 FTE
1010 Office of DEI: The Office of Diversity, Equity, & Inclusion (DEI) is responsible for supporting organizational initiatives rooted in advancing San Luis Obispo's efforts to be a more inclusive and equitable community. The Office leads the implementation of the DEI Major City Goal (MCG) by working in collaboration with all City Departments to prioritize strategies and engage in meaningful practices, while enhancing partnership opportunities with community providers and planning groups to embed DEI concepts and tools in community-driven spaces. The Office promotes and works toward organizational wellbeing and justice, fosters healthy work environments, enhances hiring practices, strengthens public engagement, and creates inclusion in budgeting, planning, and policymaking. The Office also provides support to the Human Relations Commission (HRC) in reviewing, approving, and recommending grant applications.	708,209	2.00 FTE
1021 Office of the City Clerk: The City Clerk's office handles a myriad of duties relating to the official business of the City Council, its commissions, and committees. The City Clerk's office is responsible for keeping minutes of City Council meetings; compiling the agenda and collecting backup information for each council meeting; processing council agreements; recording official documents; handling legal advertising; conducting municipal elections; maintaining current files on all commissions and committees; maintaining the city seal; and handling all other legal or official documents.	758,454	4.50 FTE
1031 Boysen Ranch Conservation: Boysen Ranch consists of approximately 116 acres bounded by Los Osos Valley Road, Foothill Boulevard, and O'Connor Way. In 2005, the City accepted and currently holds a series of conservation easements that protect approximately 25 acres at the Boysen Ranch to mitigate for impacts to wetlands and waters by the Home Depot, Costco, and other Irish Hills Plaza development projects on Los Osos Valley Road. Boysen Ranch is part of the City's designated greenbelt. The funding was set up as an endowment to fund monitoring and maintenance of the restored wetland area. Budget for this program can be found in the Boysen Ranch fund summary.	-	0.00 FTE

Program	Total Expenditures	Staffing
1101 IT Network Services: The IT Network Services Program is responsible for ensuring that the City's information technology resources are effectively managed and used as key tools in improving organizational productivity, effectiveness, customer service and public access to City information. IT support services range from end user support to infrastructure design, installation, and maintenance. The Network Services program also provides training to City staff on the use of implemented technologies and applications. Additional Core Services include support of the City's Public Safety departments and their technology needs. The Network Services program works with the Utilities departments to install, maintain, and secure their critical SCADA (Supervisory Control and Data Acquisition) systems. The IT Project Manager provides project management expertise and support to ensure IT projects are implemented effectively.	3,630,747	8.55 FTE
1103 IT Information Services: The IT Information Services Program operates and maintains the City's geographic information system (GIS), enterprise databases, and enterprise applications. The Program provides accurate and comprehensive information services for managing resources, making informed decisions, and expediting work processes. The City's GIS and enterprise applications have expanded over the years due to the valuable insights the data provides, and the IT Information Services Program continues to position itself to best serve the City's needs now and into the future.	1,605,860	8.67 FTE
Total	**11,566,351**	**40.22 FTE**

Note: The budgets above may include expenditures outside of the General Fund and therefore will not tie to the General Fund departmental budget.

Fiscal Analysis

Overall department expenditures are proposed to decrease by $418,021 or 4% compared to FY 2024-25. In an effort to constrain expenditure growth, which are generally driven by annual adjustments to City employee compensation, non-staffing costs were reduced or held flat with FY 2024-25 adopted levels. This was achieved through a careful review of budgets resulting in trade-offs and reallocations within the department's programs. Any increases in non-staffing costs were primarily driven by contractual agreements for software subscriptions or other services. Offsets included reduced costs for some fees including employee parking, modifying an IT network security project and reductions based on historical spending levels. The department will have very limited flexibility to respond to emerging needs and will assume some operational risk related to network security and computer replacement that is ultimately acceptable, but further reductions would more significantly impact services. The department will also use one-time Local Revenue Measure funds designated for economic development to continue current economic development initiatives that do not have ongoing funding as described in the SOBC table below.

The proposed budget includes four SOBCs (all one-time) in the amount of $336,000, summarized in the table below.

Significant Operating Budget Changes

SOBC Description	2025-26			2026-27			One-Time/ Ongoing
	Expense	Offset	General Fund Contribution	Expense	Offset	General Fund Contribution	
Funding for voter engagement plan.	90,000	-	90,000	30,000	-	30,000	One-Time
Funding for CAPSLO grant program to support new and expanded private childcare options.	25,000	25,000	-	25,000	25,000	-	One-Time
Funding for Economic Development Strategic Plan implementation.	66,000	66,000	-	66,000	66,000	-	One-Time
Funding to support SLO Restaurant Month and Buy Local Bonus program, and advertising in support of local businesses.	155,000	155,000	-	155,000	155,000	-	One-Time
Total	**336,000**	**246,000**	**90,000**	**276,000**	**246,000**	**30,000**	

Opportunities and Challenges

The Administration and IT Department faces a dynamic and evolving landscape, shaped by shifts in federal policies, technological advancements, and local funding changes. One significant challenge is navigating changes at the federal level, particularly in relation to grant funding, executive orders, and regulatory changes. Despite these uncertainties, the City remains committed to progressing on the work identified by the community and City Council in the DEI strategic plan and the Climate Action Plan. In addition, Proposition 4[1] may present opportunities for new funding for climate adaptation and resilience work.

The City Clerk's Office is experiencing an increased workload, specifically managing a record number of public meetings and public records requests. Additionally, staff from across the department will be focused on the transition to a Citywide Single Vote election system. This presents both a challenge and an opportunity, requiring extensive community engagement and education ahead of the 2026 elections.

In IT, rising costs for infrastructure and software maintenance, coupled with an ever-evolving cybersecurity landscape, create ongoing challenges. The Information Services Oracle Core Team continues to refine the City's Enterprise Resource Planning (ERP) system, ensuring compliance and improving efficiency post-implementation. Artificial intelligence presents both risks and opportunities, necessitating thoughtful policies to ensure its safe and effective use. Meanwhile, the execution of the $4.8 million grant-funded Broadband Project is a major step forward in expanding high-speed internet access to unserved or underserved locations in the community, reinforcing the City's commitment to digital equity.

For the Economic Development and Tourism programs, uncertainty in the economic climate and potential softening of growth in sales tax and transient occupancy taxes are challenges. The Economic Development Program has benefitted in recent years from one-time funding to support local businesses to assist in recovery from the COVID-19 pandemic. This funding is expected to be fully expended during this Financial Plan and efforts will shift to more focused support through a Business Retention and Expansion program. In addition, partner organizations in the community are increasingly challenged to find sufficient,

[1] Proposition 4, approved in 2024, authorizes bonds for safe drinking water, wildfire prevention, and protecting communities and natural lands from climate risks.

sustainable funding for their operations and programming likely resulting in increased pressure on City programs and funding.

Major City Goal Contributions

The City Administration and IT Department plays a central role in advancing the City Council's Major City Goals by providing leadership, policy guidance, and operational support across multiple initiatives and programs. Many of the department's core services and daily operations directly contribute to the progress of key priorities, including Cultural Vitality, Economic Resilience, and Fiscal Sustainability; Diversity, Equity, and Inclusion; and Open Space, Climate Action, and Resilience. Highlights for the 2025-27 Financial Plan include:

- Cultural Vitality, Economic Resilience, and Fiscal Sustainability:
    - Implement a Business Welcome program to support business attraction, retention and expansion efforts including start up checklists for the 18 most common business types.
    - Work with partners to create a roadmap for the development of a potential conference facility in Downtown SLO.
    - Work with CAPSLO and other non profits to provide grants to support new and expanded private childcare options and evaluate other approaches, e.g. permit streamlining, fee subsidies, if needed.
    - Conduct a study session with the City Council to explore innovative and alternative funding methods to address the needs of business areas throughout the City.
- Diversity, Equity and Inclusion:
    - Implement a communications plan to provide education and information about the City's new Citywide Single Voting System.
    - Provide annual and on-demand training of the City's Public Engagement and Noticing Manual for applicable City employees, including updates to better reach underserved and underrepresented communities.
    - Develop and implement equity and inclusivity training for staff of all levels (Directors, Managers, Staff, etc.).
    - Develop and implement a set of DEI-focused best practices in screening and interviewing processes, such as a blind application review.
- Open Space, Climate Action, and Resilience:
    - Complete publicly accessible EV charging projects at various City properties while continuing to develop policy and funding resources to expand access to EV charging infrastructure on public and private property.
    - Complete investment grade audits for building electrification retrofits at the Swim Center, City Hall, and Corporation Yard.
    - Launch comprehensive community outreach and engagement opportunities on a quarterly basis that (i) provide general climate resilience and disaster preparedness resources, (ii) incorporate climate justice considerations in scheduling, location, and content, and (iii) supports the projects described in the [Major City Goal].
    - Pursue priority land conservation opportunities to expand the Greenbelt, identify funding opportunities and resources, and engage with priority landowners on an annual basis.

2025-27 Department Goals

The department's strategic priorities for the 2025-27 Financial Plan are intended to support the advancement of the City's overall objectives tied to Major City Goals, Department Strategic Plans, and other priorities that may arise. These goals are in addition to ongoing services described in the 'Department Programs' section above.

Strategic Goal(s)

Continue to lead the City's Communications Program and provide timely, accurate and concise communications that provide opportunities for the community to engage with the City.

Continue to manage the City's Information Technology Program to provide reliable resources for improving organizational productivity, effectiveness and customer service to the entire City organization and the community.

Work with regional partners to focus on the creation of moderate income plus jobs, promoting innovation and entrepreneurship, and supporting economic activities, including tourism, to ensure the overall economic health and quality of life of the community.

Implement the primary tasks set forth for the next two years as identified in the Climate Action Plan for Community Recovery, Lead by Example Plan, and the Climate Adaptation and Safety Element of the General Plan. Sustain commitment and expand focus on Open Space protection and stewardship, as well as fire fuel reduction and creek and flood control maintenance.

Further the commitment to making San Luis Obispo a welcoming and inclusive City for all by continuing to incorporate diversity, equity, and inclusion into all programs and policies, and advancing the DEI Strategic Plan.

Performance Measures

Performance measures are designed to determine accountability, improve service quality, allocate resources, and evaluate departmental performance in meeting San Luis Obispo's goals and objectives.

Objective: Provide public information to as many people in San Luis Obispo as possible.				
Strategic Goal: Inform and engage the community				
	2023-24 Actual	**2024-25 Projected**	**2025-26 Target**	**2026-27 Target**
Measure: Open City Hall Satisfaction/Approval Rating	92%	92%	92%	92%
Notes: When users provide input on a topic via Open City Hall, they are asked how they liked using it. This measure allows us to track how satisfied users are with the engagement tool itself.				
Measure: # of email subscribers	3,490	10,000	15,000	20,000
Notes: The City switched to a new email marketing system and has been in the process of consolidating all subscriber lists. The increases reflected here are mostly due to this consolidation.				
Measure: # of Pageviews on slocity.org	2,053,372	1,700,000	1,700,000	2,300,000
Notes: Changes in expected targets are due to elections (2025-26 is a non-election year, whereas 2026-27 is an election year)				

Objective: Provide information and receive feedback to inform climate and reslience activities through internal and external engagement events **and opportunities.**				
Strategic Goal: Work toward the community and organizational carbon neutrality goals				
	2023-24 Actual	**2024-25 Projected**	**2025-26 Target**	**2026-27 Target**
Measure: Number of cross-departmental Green Team meetings	10	10	10	10
Notes: Implementation of the City's Lead by Example Plan is coordinated through the Green Team function				
Measure: Number of community engagement events and opportunties	10	10	10	10
Notes: Community engagement events will focus on community wildfire preparedness and resilience, as well as the 2027-2031 Climate Action Plan Update				

Objective: Provide reliable IT resources to the organization and community.				
Strategic Goal: Support the efficient and effective delivery of City services				
	2023-24 Actual	**2024-25 Projected**	**2025-26 Target**	**2026-27 Target**
Measure: Maintain City Network Reliability Uptime Status	99.9%	99.9%	99.9%	99.9%
Notes: This measures regular network uptime. Network uptime allows for the City to measure the percentage its systems are available to service department and public needs.				
Measure: Data backed-up in Terabytes	174	185	185	185
Notes: This measures the amount of data backed up by IT, and informs the City's storage needs forecasting.				

Objective: Advance inclusion and belonging by growing staff capacity and improving access and engagement for all community members.				
Strategic Goal: Create an more welcoming and inclusive organization and community				
	2023-24 Actual	**2024-25 Projected**	**2025-26 Target**	**2026-27 Target**
Measure: Staff Capacity	n/a	n/a	5	5
Notes: Number of Citywide workshops or related training for staff provided annually.				
Measure: Community Engagement	n/a	12	14	16
Notes: Number of DEI-led or supported community engagement efforts annually.				

Objective: Advance economic development and tourism efforts that contribute to the community's quality of life.				
Strategic Goal: Suport business development and **job creation**				
	2023-24 Actual	**2024-25 Projected**	**2025-26 Target**	**2026-27 Target**
Measure: Business Welcome Program	n/a	n/a	17	17
Notes: Number of start up checklists created as a part of the Business Welcome Program.				
Measure: Business Contacts	75	75	85	95
Notes: Number of contacts with business regarding attraction, retention or expansion in the City.				

CITY ATTORNEY'S OFFICE

Mission Statement

Advancing excellence and ethics in the delivery of legal advice and services to the City Council, Advisory Bodies and City Staff to support legally informed decision-making, legal compliance, equity, accountability, and transparency in public service.

About the Department

The legal services program is a support function that provides legal advice and representation to the City Council, all City departments, and City Advisory Bodies to accomplish Major City Goals, other important objectives, and core operational functions in accordance with the law.

The responsibilities include: providing Council, Planning Commission, Advisory Bodies, and staff across all City departments with legal review and advice to ensure general compliance with applicable laws and to minimize liability exposure; defending or managing the defense of claims and litigation against the City and initiating civil actions on behalf of the City; enforcing and prosecuting violations of the Municipal Code, including both criminal violations and civil/administrative enforcement; providing legal analysis and support in the City's review of and response to proposed county, state, and federal legislation; advising City staff on compliance with the California Public Records Act, and reviewing and producing documents subject to disclosure; and administering the appeals process for administrative citations and providing staff support to hearing officers and the City's Administrative Review Board or Construction Board of Appeals.

Budget at a Glance

	Actuals	Budget	Financial Plan	
City Attorney	**FY 2023-24**	**FY 2024-25**	**FY 2025-26**	**FY 2026-27**
Staffing	1,232,227	1,426,135	1,513,000	1,574,603
YoY Change		*16%*	*6%*	*4%*
Other Operating Expenditures	238,702	87,914	144,575	144,695
YoY Change		*-63%*	*64%*	*0%*
Total	**1,470,929**	**1,514,048**	**1,657,575**	**1,719,298**
YoY Change		*3%*	*9%*	*4%*

Department Programs

Program	Total Expenditures	Staffing
1501 City Attorney: Completes all the legal and administrative support functions under its purview including the provision of legal advice, document review, and direction on legal compliance to City Council, advisory bodies, and staff in all City departments in response to inquiries, with emphasis on legal options; minimizing liability exposure of the City through the practice of preventative law; and keeping City Council apprised of anticipated and current litigation, legislation impacting the City, and other significant legal matters.	1,657,575	7.00 FTE
Total	**1,657,575**	**7.00 FTE**

Fiscal Analysis

Expenditures are proposed to increase by $143,528 or 9% due to a shift of $57,000 from the Human Resources legal services budget to the City Attorney's Office; the salary and benefits of an additional regular staff member; and other staffing related costs like annual step and performance increases, and escalating insurance costs. In an effort to constrain expenditure growth, non-staffing costs are flat with FY 2024-25 adopted levels plus the budget shifted from Human Resources to centralize management of legal services contracts. The constraint was achieved through analysis of use and alignment with forecasted necessary expenditures, without the need to cut any services or support functions.

Significant Operating Budget Changes

No Significant Operating Budget Changes are recommended for the department.

Opportunities and Challenges

It is an exciting prospect to begin a Financial Plan with a nearly fully staffed department. For years, the City Attorney's Office has been managing an increasing workload with only temporary or contract staffing assistance. The department still has supplemental staff but has also gained core, permanent positions, all but one of which are currently filled with highly skilled and dedicated staff working to meet the demands of continually changing priorities that come with emerging, urgent and sensitive matters.

The department workload volume and complexity remain high, and during the two years of the 2025-27 Financial Plan it is expected that housing, development, personnel, climate, elections changes, litigation and many other matters will continue to demand all the focus and time of available legal resources.

Major City Goal Contributions

Various department attorneys and staff have been assigned to support the work programs of each Major City Goal. Staff contributions are difficult to predict in advance but always include advising on legal obligations and compliance for new and changing programs; drafting and review of contracts and other legal documents in support of initiatives; and support for City staff members navigating changing and complex laws and attempting to meet program demands.

2025-27 Department Goals

The department's strategic priorities for the 2025-27 Financial Plan are intended to support the advancement of the City's overall objectives tied to Major City Goals, Department Strategic Plans, and other priorities that may arise. These goals are in addition to ongoing services described in the 'Department Programs' section above.

Strategic Goal(s)

- Provide timely and responsive legal advice and support to City Council, Planning Commission, Advisory Bodies, and all City departments to ensure legally compliant implementation of Major City Goal work programs and delivery of core services.

- Provide proactive and regular training, advice and support to the City Council, Advisory Bodies, and all City departments regarding compliance with public agency transparency and ethics laws, including the Brown Act, Public Records Act, Political Reform Act, and Government Code Section 1090, as well as Land Use, Planning, and Housing laws, regulation of public spaces, public contracting and bidding laws, public employment and labor laws, first amendment and civil rights laws, and elections laws.

    - Increased time spent training City staff on obligations regarding maintenance of and public access to complete records to ensure all City staff feel prepared to meet the expectations of the City Attorney's Office when responding to claims, public record requests, administrative appeals and litigation discovery.

- Provide timely and effective legal representation and case management of civil claims and litigation cases, as well as effective criminal and civil enforcement and prosecution of the City's Municipal Code to minimize liability exposure and enhance community welfare.

    - Continuing communication and coordination with County partners to increase the number of people connected to mental health and welfare services as an alternative to criminal prosecution.
    - Facilitating an efficient and transparent appeals program for administrative citations in support of the existing initiatives of various departments to gain code compliance through education and outreach.

- Continue with training and assignment of new staff to achieve departmental sustainability and stability, and to enhance responsiveness, efficiency, and effectiveness in the delivery of legal services.

Performance Measures

Performance measures are designed to determine accountability, improve service quality, allocate resources, and evaluate departmental performance in meeting San Luis Obispo's goals and objectives.

Objective: Efficient and Transparent Administrative Appeals Program				
Strategic Goal: Department Objectives				
	2023-24 Actual	**2024-25 Projected**	**2025-26 Target**	**2026-27 Target**
Measure: Administrative Citation Appeals Received by the City	113	115	125	125
Notes: In October 2024, a City Council adopted fee went into effect for hearing officer review of administrative citation appeals. This has significantly reduced the number of appeals processed beyond the initial request. Historically, some appellants used the appeal process to delay payment of their fines when they did not have a valid basis of appeal.				
Measure: Appeals closed without need of a hearing	33	51	60	60
Notes: Closed in some way that did not include a decision being issued (e.g., withdrawn by appellant, untimely filed, voided by the issuing department). Increase in this type of closure is related to the implementation of a fee for hearing officer review and enhanced coordination between departments.				
Measure: City assisted corrections to defective appeals to allow access to hearing	21	35	40	40
Notes: N/A				
Measure: City facilitated hearings on the record without need for personal appearance by Appellant	40	26	30	30
Notes: N/A				
Measure: Number of hearing days scheduled	19	26	25	25
Notes: If more than one hearing officer convened hearings on the same day, those are counted separately. In the Fall of 2024 an experienced hearing officer passed away. The workload he felt comfortable completing in a single day needed to be broken up when managed by the remaining hearing officers. This has increased the overall number of hearing days that need to be scheduled.				

Objective: Legal Training & Compliance				
Strategic Goal: Department Objectives				
	2023-24 Actual	**2024-25 Projected**	**2025-26 Target**	**2026-27 Target**
Measure: Number of Council, Staff, and Advisory Body legal trainings, legal updates, and compliance advisory sessions	7	16	20	20
Notes: For FY 2024-25, monthly City Manager check-ins now being added to the tally				

Objective: Municipal Claims, Litigation & Prosecution Management				
Strategic Goal: Department Objectives				
	2023-24 Actual	**2024-25 Projected**	**2025-26 Target**	**2026-27 Target**
Measure: Percentage of Claims Resulting in Litigation	4.2%	4.8%	<5%	<5%
Notes: Litigation not arising from a liability claim is not included in this count (i.e. personnel writs)				
Measure: Liability Claims Against the City Reviewed/Managed	72	63	70	70
Notes: Number of claims per year is a forecast and not a goal, with the goal always being to minimize claims and litigation to the fullest extent within City control. Each year the City receives and the department coordinates review of, and response to, approximately this number of Claims Against the City.				
Measure: Budget increases required to fund defense of City and address unexpected complex legal issues	$70,000	$136,000	$175,000	$175,000
Notes: Expected budget increases are a forecast and not a goal. Each year is different and mostly driven by the external variables beyond the control of the City. The City has a robust Risk Management program, and is self-insured as a member of the California Joint Powers Authority. However, not all costs can be anticipated, there have been steady increases in litigiousness, including numerous cases of highly questionable merit that nonetheless drive costs, and each year additional funding is necessary to support litigation defense or				
Measure: Number of multi-count complaints filed for misdemeanor municipal code violations	33	35	30	30
Notes: With increased outreach to the unhoused community and coordination between agencies (court, County, mental health and housing community partners, and City departments), and the continuation of the recently implemented municipal code prosecutiondiversion program, our goal and expectation is that the need to file criminal complaints will decrease.				

COMMUNITY DEVELOPMENT DEPARTMENT

Mission Statement

Our mission is to serve all persons in a positive and courteous manner and help ensure that San Luis Obispo continues to be a healthy, safe, attractive, and enjoyable place to live, work, or visit. We help plan the City's form and character, support community values, preserve the environment, promote the wise use of resources, and protect public health and safety.

About the Department

The Community Development Department includes the Administration, Housing Policy and Programs, Planning, Engineering, and Building & Safety divisions, which develop, implement, and track guiding policies in the City's General Plan. Plans for new construction are reviewed through planning applications to ensure compliance with city standards and policy objectives. Construction is supported by implementing zoning, building, and engineering codes and coordinating with various city departments. The Community Development Department provides services to the community directly at its public counter, and services are offered online on the department's website. The department helps maintain the health and safety of the community directly through code enforcement activities and indirectly by guiding the City's urban form from concept to construction.

Budget at a Glance

	Actuals	Budget	Financial Plan	
CDD	**FY 2023-24**	**FY 2024-25**	**FY 2025-26**	**FY 2026-27**
Staffing	5,642,668	6,415,865	6,416,659	6,647,729
YoY Change		*14%*	*0%*	*4%*
Other Operating Expenditures	1,529,248	2,411,835	1,957,998	1,776,832
YoY Change		*58%*	*-19%*	*-9%*
Total	**7,171,915**	**8,827,701**	**8,374,657**	**8,424,562**
YoY Change		*23%*	*-5%*	*1%*

Department Programs

Program	Total Expenditures	Staffing
4001 Community Development Administration: The Community Development Administration program provides management and support for the Planning, Housing Policy and Programs, Engineering, and Building & Safety divisions of the Community Development Department. The Department also supports the work of the City Council through its recommendations. It provides liaison services to the Tree Committee, Planning Commission, Architectural Review Commission, Cultural Heritage Committee, and the Construction Board of Appeals. The program goals are: (1) Providing effective and efficient management and support for other operating divisions, (2) establishing customer service and performance management standards for the Community Development Department, (3) coordinating priorities and tasks with other City departments, (4) establishing and maintaining complete and accurate records of staff and advisory body actions, and (5) providing prompt, courteous and accurate responses to request for public information.	1,126,412	5.00 FTE
4002 Commissions and Committees: The Community Development Department staff serve as liaisons to a number of Commissions, Boards, and Committees that advise the Community Development Director as well as City Council on planning, building, and other issues. The commissions include the Planning Commission and Architectural Review Commission. Committees include the Cultural Heritage Committee, Tree Committee and the Construction Board of Appeals.	36,563	0.00 FTE
4003 Planning: The Planning program supports the community by addressing land use and development issues. It reviews all development applications, including those initiated by the City, to ensure compliance with the City's General Plan, Zoning Regulations, Subdivision Standards, and other development regulations. This development review process is essential for implementing the City's General Plan. All new developments must align with established goals, policies and standards for housing, economic development, and environmental protection. Program goals are to: (1) Assist the community in achieving desired development in conformance with established policies, programs, standards and guidelines, (2) provide timely processing of applications consistent with State and Local laws and policies, (3) create and maintain enjoyable places to live, work, and visit, (4) improve resiliency and protect the public health, safety, and welfare, and (5) create high public awareness of decisions on planning and environmental issues.	1,946,679	10.00 FTE
4004 Community Development Engineering: The Engineering Program oversees the design and construction of various public works projects built by private developers for city ownership. These projects typically include additions to the City's water, wastewater, recycled water storm drain, street, flood protections, and park systems. This program is also responsible for reviewing the design of commercial, industrial, and residential private development projects for compliance with the Grading Ordinance, Parking & Driveway Standards, site development, and drainage designs. This program is responsible for verifying plan compliance with the Waterway Management Plan's Drainage Design Manual and the adopted Post Construction Stormwater Regulations established by the Regional Water Quality Control Board for all private development projects. To provide public safety, this program also grants permission for various uses of public right-of-way and issues permits accordingly. The program represents the City as Floodplain Manager and prepares regular responses and reports to Federal Emergency Management Agency (FEMA) and the public in this regard. The program's goal is to ensure compliance with the City's Engineering Standards, Community Stormwater Regulations and to provide for the construction of safe, effective, and efficient public works which meet established engineering standards and specifications.	956,698	6.00 FTE

4006 Building & Safety / Development Services: The Building and Safety Division implements the adopted construction codes and other state and local laws that regulate building construction, use, and maintenance, including disabled access regulations, and the California Building, Residential, Electrical, Plumbing, Mechanical, Energy, and Green Building Codes. The program operates a public permit counter responsible for processing and coordinating construction applications reviewed by other departments, including Public Works, Planning, Utilities, and Fire, and external agencies such as County Environmental Health and the Air Pollution Control District. Building & Safety is responsible for calculating and collecting all fees at the time of construction permit issuance. The program also includes a significant focus on neighborhood wellness with the code enforcement division to address blight and public nuisances and preserve the community's aesthetics, health and safety, and quality of life for city residents. Overall, the ultimate goals of the program are to provide a safe, accessible, and energy-efficient built environment that complies with all applicable construction regulations.	2,961,864	17.00 FTE
4008 Housing Policy and Homelessness Response Programs: The Housing Policy and Homelessness Response Program- section of the Planning Division manages, administers, and implements the City's Housing Element, Zoning Regulations for state law consistency, Inclusionary Housing Program, and various federal, state, and local grant and loan administration. Staff within this program also oversee the streamlined coordination of the City's Homelessness Response efforts. Housing program activities include the review of housing projects for consistency with state laws and local affordability requirements, actively pursuing grants, issuing low-interest loans, developing public-private housing partnerships, and other forms of affordable housing assistance. In order to increase capacity and access within the housing continuum, the team monitors and supports both new and existing deed restrictions on units within the City's Below Market Rate (BMR) portfolio, collaborates on housing programs with public and private agencies, evaluates previously unrecognized infill areas for potential residential developments, and manages the Community Development Block Grant (CDBG) and Affordable Housing Fund (AHF) programs. They also offer technical assistance to other departments, prepare federal environmental documents related to housing financing applications and regularly update the City's zoning regulations for consistency with state housing laws. The Housing Policy & Program section also provides funding assistance, policy recommendations, and outreach support to address the housing needs of unhoused individuals in San Luis Obispo. The goals achieved by the Housing Policy and Homelessness program are within the General Plan Housing Element and Homelessness Response Strategic Plan. Notable ones include collaborating with regional partners to support emergency shelters and pilot and develop interim and permanent housing programs that meet the immediate needs of unhoused individuals. Staff liaison to the Council, Advisory Bodies, and the community regarding policies, programs, achievements, and areas for improvement related to the City's housing and homelessness efforts.	1,371,441	5.00 FTE
Total	**8,399,657**	**43.00 FTE**

Note: The budgets above may include expenditures outside of the General Fund and therefore will not tie to the General Fund departmental budget.

Fiscal Analysis

Expenditures are proposed to decrease from FY 2024-25 to FY 2025-26 by $453,044 or -5%. Staffing is projected to remain the same due to the fact that there are no new positions proposed, and that the Department is losing three temporary employees that helped supplement work in the department. Other operating expenditures are proposed to decrease by $453,837 or -19%. The decrease is attributed to one-time funds that were allocated in previous years to complete specific projects to carry-out Major City Goal work programs as well as the reduction in the department consultant budget due to an anticipated reduction in development projects. Community Development anticipates completing the vast majority of plan checks in-house. This preserves the consultant budget, which would typically be expended if there were more projects. If development increases, the consultant budget will be utilized to complete the work over the next two years.

The budget includes four Significant Operating Budget Changes in the amount of $374,120, summarized in the table below.

Significant Operating Budget Changes

SOBC Description	2025-26			2026-27			One-Time/ Ongoing
	Expense	Offset	General Fund Contribution	Expense	Offset	General Fund Contribution	
Funding for expansion of CAPSLO's Prado Safe Parking program.	13,000	-	13,000	13,000	-	13,000	Ongoing
Funding for CAPSLO's Rotating Overnight Safe Parking pilot program.	80,984	-	80,984	29,864		29,864	One-Time
Funding for CAPSLO's Hotel Voucher Program.	90,000	-	90,000	90,000	-	90,000	Ongoing
Funding for consultant expense to conduct an impact fee and infrastructure finance program analysis and impact fee study update.	190,136	190,136	-	-	-	-	One-Time
Total	**374,120**	**190,136**	**183,984**	**132,864**	**-**	**132,864**	

Opportunities and Challenges

The Department has made significant progress with stabilizing staffing levels and filling positions that were previously difficult to fill, particularly in the Engineering Division. Now that staffing has stabilized, the Department is focused on onboarding new staff and developing effective teams. In addition, due to the adoption of "pro-housing" policies, programs, and projects over the past several years, the City is making significant progress toward meeting the provision of additional housing units and fulfilling its Regional Housing Needs Allocation (RHNA) requirements. The ongoing interest from the development community presents opportunities for additional projects that will continue to help the city meet its housing and economic goals.

The Department continues to provide transparency and performance tracking through online reporting of key performance indicators. The Department has created online dashboards that provide accurate expectations for the City's customers regarding permit processing timelines, code enforcement responses, and customer service results, including planning cycle times, average review times, and division statistics. The Community Development Department remains committed to increased customer satisfaction and devising ways to streamline processes.

Many of the constraints facing the Department are external in nature. Housing and Neighborhood Livability and well as and Homelessness Response are Major City Goals in 2025-27, and the Department continues to implement its work program to facilitate housing production across the housing continuum and advance programs for homelessness response. However, given the increasingly high housing costs, supporting housing partners to develop below-market-rate housing remains challenging. In addition, the economy has experienced turbulence and inflation, resulting in a slowdown of permit and inspection activity. As a result, the Department does not expect to meet revenue projections in FY 2024-25 and has adjusted revenue projections downward in this Financial Plan, utilizing 'actuals' (revenue data). Stagnant building permit activity may also result in less affordable housing. Fewer in-lieu fees are being collected to leverage additional below-market-rate housing through supporting tax credit-financed projects.

Code Enforcement is also experiencing an increasing workload. Last year, the Code Enforcement team consistently received record-breaking numbers of code investigation requests, which made it difficult to meet target timelines for addressing community concerns. In addition, the increased interest in addressing unpermitted Greek houses and renter protections is requiring a shift in workload within the code enforcement division. The Division will likely need to recalibrate priorities in the upcoming budget cycle to address these emerging issues.

Major City Goal Contributions

The Department is the lead on the Housing and Neighborhood Livability and Homelessness Response Major City Goals and supports workplan items in other major city goals. For Housing and Neighborhood Livability, the Department will focus on (1) facilitating sustainable growth, (2) expansion and diversification of housing opportunities for all, and (3) ensuring that housing is safe, healthy, and affordable while (4) facilitating the study and potential creation of stronger protections for renters and (5) fostering diverse, connected and safe neighborhoods that are livable for all. For Homelessness Response, the Department will focus on (1) collaboration with partners to prevent and reduce homelessness, (2) leverage external funding with regional partners to expand crisis response and continuum of shelter, and (3) support programs that implement the Homelessness Response Strategic Plan and, (4) refine approaches to reduce the impacts of homelessness to balance safety and community well-being. The specific workplan items that the Community Development Department is responsible for includes:

- Goal: Housing and Neighborhood Livability:
    - Organize a focus group to explore barriers to residential infill development – including specific discussions about the Downtown Core – and produce a memo to Council to help guide updates to zoning regulations
    - Conduct a study session on the status of the City's growth management regulations
    - Conduct an educational forum and improve the implementation of Below Market Rate (BMR) best practices to market and streamline the purchase and rental process for BMR units
    - Create an informational handbook to assist the community in understanding state and local regulations for the development of ADUs and the creation of Urban Lot Splits and evaluate options for adopting pre-approved ADU plans
    - Annually, or as needed for compliance, and by obtaining information from housing partners, complete updates to the Zoning Regulations to implement state law and to address identified barriers to affordable housing and housing production.
    - Work with SLOCOG to determine the City's RNHA allocation for the 7th Cycle Housing Element Update.
    - Initiate an update to the 7th Cycle Housing Element through the creation of an RFP for consultant services, and present RFP to the City Council with a study session on potential scoping for Land Use and Circulation Element Update

- Conduct a study session with the City Council to identify needs and opportunities regarding renter protections, based on the memo produced in 2024, and receive direction on items for further consideration and development.
- Conduct a study session with the City Council on potential Rental Housing Registry. This study session would discuss parameters of potential registry and discussion of resources needed for establishment and ongoing maintenance of registry.
- Adopt and implement updated California Building Standards and local amendments (building code)
- Create a strategic plan for the safe housing program, and conduct outreach and engagement with a focus on both tenants and landlords.
- Initiate an update to the Tree Regulations to streamline housing projects.
- Conduct a study session with Council on Code Enforcement priorities related to safe/livable neighborhoods and receive feedback on priorities. Discuss potential updates to property maintenance standards.
- Update property maintenance standards to ensure they align with City priorities related to safe and livable neighborhoods and housing.
- Create a project plan and standard operating procedures for Community Development enforcement of zoning code regulations pertaining to Greek houses. Consider potential updates to zoning code to facilitate efficient regulation of Greek houses.

- Goal: Homelessness Response:
  - Data - Support efforts to improve data access between City, County and service providers to more effectively facilitate connecting unhoused individuals to shelter and services. Identify data platform needs and develop implementation plans.
  - Prevention - Collaborate quarterly with SLO County and housing and homeless services providers to streamline resources to enable individuals and families to remain in housing.
  - Homeless Services - Meet monthly with CAPSLO to support effectiveness of the 40 Prado Homeless Service Center, including updates to Good Neighbor Policy which will be presented to Council in Q2 of FY25-26.
  - Homekey - Utilize State Homekey funding to implement Calle Joaquin Homekey project, providing 75 permanent supportive housing units which are scheduled to be fully occupied in Q1 of FY-25.
  - Encampment Resolution Funds - Complete outreach work as described in the City's Subrecipient Agreement with SLO County for implementation of the Welcome Home Village project to address encampments along the Bob Jones Bike Trail.
  - Other Funding Opportunities - Actively seek and vet additional funding sources to expand crisis response efforts and continuum of shelter programs in collaboration with regional partners. Report on any progress to Council in Q4 of FY26-27, unless grant applications are brought to Council for approval in advance of that timeline.
  - Safe Parking - Facilitate implementation of the Rotating Overnight Safe Parking Pilot Program in partnership with CAPSLO and local faith community partners to expand safe parking capacity and address vehicular homelessness.

- Hotel Voucher Program - Continue implementation of Hotel Voucher Program to provide expanded capacity at 40 Prado Homeless Services Center as the CAPSLO Family Shelter is developed at 46 Prado Rd.
- Feedback Sessions - Conduct feedback sessions with six key stakeholder groups to inform updates to the HRSP and address specific issues related to health, safety, and community well-being for each stakeholder group.
- HRSP Update - Update the HRSP for 2027-2031 in alignment with the Countywide Plan to Address Homelessness.
- Outreach & Coordination - Facilitate bi-weekly interdepartmental field team meetings and bi-weekly inter-agency outreach meetings to coordinate outreach, enforcement, and encampment cleanup efforts to reduce community-wide impacts of homelessness.
- Ask SLO - Receive and respond to community member Ask SLO requests related to homelessness response and transient encampments to more efficiently address health and safety concerns. In response to Ask SLO requests, Homelessness Response staff will coordinate Field Team process for posting camps, conducting outreach, storing belongings, addressing cleanup needs, and tracking data in alignment with the City's CAMP Standards.
- Environmental Mitigation - Coordinate efforts to mitigate environmental impacts and protect creek systems in collaboration with regional agencies including quarterly meetings with Caltrans, CHP, and SLO County. Develop and implement a Vegetation Management Plan.

- Goal: Cultural Vitality, Economic Resilience, and Fiscal Sustainability:
  - Complete the update to the City's Historic Resources Inventory. Complete initial phase of the project updating the Historic Preservation Ordinance and Historic Context Statement (Phase 1) and complete the update of the Historic Resources Inventory (Phase 2).

The Department also assists in the implementation of the Open Space, Climate Action, and Resilience Major City Goal by implementation of the Climate Action Plan and Lead by Example Plan Work Programs, implementation of disaster mitigation efforts to reduce risks from floods and fires, strengthen community resilience through emergency preparedness, community networks, and planning efforts, protect, sustain and advance open space and natural and historic resources and expand trail connectivity and accessibility to support biking, hiking, and outdoor enjoyment for all community members. In addition, the Department assists with the Cultural Vitality, Economic Resilience, and Fiscal Sustainability goal and the Infrastructure goal through coordination with staff and involvement in infrastructure financing and the review and approval of entitlements and permits for development projects. The Department will also be working closely with the Fire Department to implement actions and requirements related to State Fire Hazard maps, as noted in the work programs led by Fire in the Housing and Neighborhood Livability Goal.

2025-27 Department Goals

The department's strategic priorities for the 2025-27 Financial Plan are intended to support the advancement of the City's overall objectives tied to Major City Goals, Department Strategic Plans, and other priorities that may arise. These goals are in addition to ongoing services described in the 'Department Programs' section above.

Strategic Goal(s)

Lead the implementation of the Housing and Neighborhood Livability and Homelessness Response Major City Goals.

Support services to the lead departments in implementing other Major City Goals by collaborating and sharing resources and subject matter expertise.

Provide excellent customer service to internal and external customers, as well as advisory body members, regarding the processing of permit applications and policy development.

Promote a safe community and healthy neighborhoods by implementing Building and Safety Division programs, including Code Enforcement.

Monitor growth and support and update General Plan policies and Zoning Regulations standards to ensure coordination with all City Departments providing municipal community services.

Performance Measures

Performance measures are designed to determine accountability, improve service quality, allocate resources, and evaluate departmental performance in meeting San Luis Obispo's goals and objectives.

Objective: Affordable Housing				
Strategic Goal: Housing				
	2023-24 Actual	**2024-25 Projected**	**2025-26 Target**	**2026-27 Target**
Measure: Number of affordable housing units secured through entitlements or construction	139	162	50	50
Notes: This performance indicator helps determine the City's progress toward meeting the affordable housing segments of its Regional Housing Needs Assessment (RHNA).				
Objective: Ensure a Safe Community				
Strategic Goal: Housing				
	2023-24 Actual	**2024-25 Projected**	**2025-26 Target**	**2026-27 Target**
Measure: Percent of Code Enforcement cases investigated on-time: First Tier - 24 Hours, Second Tier - 2 Days, and Third Tier - 3-5 Days	63%	85%	85%	85%
Notes: N/A				
Objective: Development Review Activities				
Strategic Goal: Other Department Objectives				
	2023-24 Actual	**2024-25 Projected**	**2025-26 Target**	**2026-27 Target**
Measure: Percent of projects that are reviewed within defined cycle times	79%	83%	75%	75%
Notes: The target goal of meeting cycle times 75% of the time reflects an increase in more complex and resource-intensive development review activities				
Objective: Provide Excellent Customer Service				
Strategic Goal: Other Department Objectives				
	2023-24 Actual	**2024-25 Projected**	**2025-26 Target**	**2026-27 Target**
Measure: Customer survey response positivity rate	90%	91%	85%	85%
Notes: Customers in Community Development are provided with a survey to gauge satisfaction and collect feedback to inform continual improvement efforts.				
Objective: Building Permit Review Activities				
Strategic Goal: Economic Stability				
	2023-24 Actual	**2024-25 Projected**	**2025-26 Target**	**2026-27 Target**
Measure: Percent of building permit reviews completed within established cycle times (all departments)	50%	50%	75%	75%
Notes: This measure considers data from all departments and divisions that review permits.				

FINANCE DEPARTMENT

Mission Statement

Safeguarding the City's resources and fiscal health by implementing financial policies, procedures, and reporting systems to serve the citizens and enable operating departments to achieve their objectives.

About the Department

The Finance Department is responsible for managing the City's financial operations in accordance with applicable law, policies, standards, and procedures. This includes the preparation of the City's budget and financial reports, administration of the City's treasury and revenue operations, management of the City's fiscal resources, and administration of the accounting functions including indirect City-wide costs not easily charged to operating programs or projects. The Department also prepares the City's audit and its Comprehensive Annual Financial Report as well as the Popular Annual Financial Report. Lastly, the Department assists the City Manager's office in monitoring and reporting on both annual revenues and expenditures.

Budget at a Glance

	Actuals	Budget	Financial Plan	
Finance	**FY 2023-24**	**FY 2024-25**	**FY 2025-26**	**FY 2026-27**
Staffing	1,780,850	2,124,521	2,196,169	2,275,768
YoY Change		*19%*	*3%*	*4%*
Other Operating Expenditures	496,744	491,810	574,187	576,458
YoY Change		*-1%*	*17%*	*0%*
Total	**2,277,595**	**2,616,331**	**2,770,356**	**2,852,226**
YoY Change		*15%*	*6%*	*3%*

Department Programs

Program	Total Expenditures	Staffing
2001 Administration: Leads, organizes, and monitors the divisions within the Finance Department. It is responsible for managing the City's treasury function and financial operations in accordance with established accounting standards, policies and strategic plans.	370,023	1.50 FTE
2002 Budget: Coordinates development and preparation of the City's two-year Financial Plan budget, the Financial Plan Supplement, corresponding quarterly reports to the City Council, and ongoing budget administration. The program is responsible for implementation of budgetary controls and financial reporting and compliance with adopted Financial Plans and budget appropriations.	239,021	1.00 FTE
2003 - Revenue Management: Administers the City's treasury and revenue operations in accordance with established fiscal policies and industry best practices. It provides day-to-day cashier service to City customers and is proactive in developing automated features and conveniences for an efficient revenue collection.	586,620	3.00 FTE
2004 Purchasing: Supports and facilitates the timely and efficient procurement of supplies, materials, equipment, and services required by City Departments while ensuring compliance with City Policies, applicable government regulations, and best practices in public sector procurement to obtain the lowest cost while maintaining appropriate internal controls. Purchasing aids all departments in their purchasing activities.	251,548	2.00 FTE
2005 Accounting: Prepares citywide financial statements, ensures integrity of financial data, processes accounts payable and payroll, and prepares financial reports in compliance with Federal and State regulations. Accounting is responsible for developing and monitoring the reporting systems that help assure the City's long-term fiscal health, providing quality customer service, and protecting the City's financial assets from unauthorized use.	1,323,145	8.00 FTE
Total	**2,770,356**	**15.50 FTE**

Fiscal Analysis

Expenditures are proposed to increase by $154,025 or 6% compared to FY 2024-25. Staffing is projected to increase by $71,648 or 3%, driven by annual adjustments to compensation and changes related to recently filled positions. No new positions have been added. Other Operating Expenditures are expected to increase by $82,377 or 17%, which reflects a reallocation of $90,000 in budget for credit card processing fees for business license renewals which were previously budgeted and accounted for in a non-departmental cost center. Adjusting for this reallocation, and in an effort to constrain expenditure growth, non-staffing budgets were reduced by $7,623, despite budgeting for annual increases for contract services. This reduction was achieved through reductions to various accounts, based on a careful review of prior years' actuals. As a result, the department will have limited ability to complete any ad-hoc projects requiring external resources. The department also notes that adding credit card processing fees to the department's budget exposes it to an unavoidable variable cost.

Significant Operating Budget Changes

No Significant Operating Budget Changes are recommended for the department.

Opportunities and Challenges

The department is prepared for the opportunity to help the City navigate tighter than usual economic conditions. Specifically, the team will focus on improving the quality of services that it provides to internal customers and the community in order to prepare and manage to constrained budgets. While the difficult budget circumstances present a challenge to continuing to support the programs and services that the City provides to the community, there is significant opportunity to build trust with the City's stakeholders through proactive and transparent communication about budgetary limitations and the actions needed in order to bring the budget into structural, long-term balance.

The department also has considerable opportunity to update financial policies and procedures to support the current organization, given the increasing complexity of fiscal issues being addressed by municipal governments throughout the State. These include the challenge of financing infrastructure development to support mandates around the development of housing, and increasingly complicated requirements for financial transparency and reporting. On a more local level, the department has the opportunity to engage with Economic Development and other departments to refine the City's Business License and Tax program to ensure that the City is collecting business taxes to support the City's budget, and additional assessments to support Downtown SLO's work to promote the downtown area.

As noted throughout this document, the current economic uncertainty and higher interest costs for borrowing both present significant challenges for the City as it works to maintain high quality services provided to the community and build key infrastructure projects to support the growing community. The department will play a key role in identifying mechanisms to support future costs, but notes that tradeoffs will be needed in to support new initiatives. Ongoing reconfiguration of the Oracle Enterprise Resource Planning (ERP) software also continues to pose significant challenges, almost seven years after the system was first implemented. The City must respond to Oracle-imposed updates that it does not have any control over and that impact major functions of the City. The department will continue to work closely with Information Technology and Human Resources to make important system improvements to minimize compliance related issues, but notes that this time intensive work impacts that department's ability to perform its primary functions. Finally, the department continues to lead financial recovery efforts related to the 2023 Winter Storms. The process has moved very slowly due to inconsistent guidance provided by the Federal Emergency Management Agency (FEMA), but the department will continue to work with FEMA and the California Office of Emergency Services (CalOES) to secure reimbursement for incurred costs in order to ensure that the City is able to respond to future emergencies.

Major City Goal Contributions

The Finance Department supports all Major City Goals by providing timely and regular reporting to the City Council and the community on the status and progress of the strategic goals. The department has an integral role in the Cultural Vitality, Economic Resilience, and Fiscal Sustainability Major City Goal by leading development and management of annual spending plans that support the City's basic services and the City Council's priorities in a sustainable manner. In the 2025-27 Financial Plan period, the department

will develop and implement a long-term strategy to address a forecasted General Fund deficit, evaluate banking services providers to assist the City in managing its funds, engage in an effort to improve the City's existing infrastructure financing program, and refine the City's business license and tax program to ensure compliance with Municipal Code provisions and collection of business tax owed to the City.

2025-27 Department Goals

The department's strategic priorities for the 2025-27 Financial Plan are intended to support the advancement of the City's overall objectives tied to Major City Goals, Department Strategic Plans, and other priorities that may arise. These goals are in addition to ongoing services described in the 'Department Programs' section above.

Strategic Goal(s)

Continue to monitor and look for ways to reduce outstanding debt, including bonds and unfunded pension liabilities, to maintain the City's credit ratings and ensure marketability of potential future debt issuances.

In coordination with Information Technology and Human Resources, continue to enhance and utilize the Oracle Enterprise Resource Planning and Human Resources Management System in support of accurate and timely accounting processes and reporting.

Develop and implement a long-term strategy to achieve structural balance for the General Fund while minimizing impacts to the community to the greatest extent possible.

Develop financial and budgetary reports that are transparent and accessible to increase understanding of the City's financial condition and support meaningful community engagement.

Support development of Citywide financial acumen by ensuring that staff has access to information, maintaining comprehensive budgetary and fiscal policies, and providing Citywide trainings on priority areas including budget development and management, payroll, and purchasing.

Administer the City's purchasing and contracting procedures in accordance with the purchasing policy to support all departments in purchasing goods and services at the best total value for the City's external and internal stakeholders.

Administer the City's Business License and Tax program to maximize compliance with Municipal Code provisions and ensure collection of business taxes to support provision of City services.

Performance Measures

Performance measures are designed to determine accountability, improve service quality, allocate resources, and evaluate departmental performance in meeting San Luis Obispo's goals and objectives.

Objective: Financial Stability				
Strategic Goal: Fiscal Policies				
	2023-24 Actual	**2024-25 Projected**	**2025-26 Target**	**2026-27 Target**
Measure: Number of calendar days following year-end until ACFR is issued.	170	170	170	170
Notes: N/A				

Objective: Financial Stability				
Strategic Goal: Fiscal Management				
	2023-24 Actual	**2024-25 Projected**	**2025-26 Target**	**2026-27 Target**
Measure: Twelve-month total rate of return on the City's investment portfolio.	4.6%	3.0%	3.0%	3.0%
Notes: Based on market conditions and outside the department's control				
Measure: General Fund debt service costs as a percentage of revenue	1.5%	1.4%	1.5%	1.3%
Notes: Targets based on existing debt loads and revenue forecasts				

Objective: Financial Stability				
Strategic Goal: Customer Service				
	2023-24 Actual	**2024-25 Projected**	**2025-26 Target**	**2026-27 Target**
Measure: Percentage of business licenses renewed timely, prior to enforcement action being taken.	91.7%	93.0%	95.0%	95.0%
Notes: While timely renewals are beyond our control, this measure is designed to track the success achievable through proactive outreach and enhanced education about the business licensing program				
Measure: Number of Finance-led trainings provided to City staff.	5	8	13	13
Notes: Measured by training topic, not count of individual trainings. Many training topics are delivered numerous times during the year, but will be counted as one training.				

FIRE DEPARTMENT

Mission Statement

To enhance and protect the lives, environment, and property of our community and its visitors.

About the Department

In addition to providing exceptional and compassionate emergency response, the Fire Department embraces comprehensive fire prevention and education strategies that include fire and life safety inspections, plan review services, fire/arson investigation, fire safety and public safety education, and City emergency management. The Fire Department has automatic and mutual aid agreements with surrounding departments, California Office of Emergency Services, and the Los Padres National Forest. With the values of Service, Loyalty, Ownership, Family, Integrity, Respect and Excellence, the Department's vision is to be a progressive organization that leads the community in public safety and preparedness demonstrated through an unwavering commitment to the protection of lives, property, and our environment. The service the department provides will be of the highest quality recognized against local, state, and federal standards.

Budget at a Glance

	Actuals	Budget	Financial Plan	
Fire	**FY 2023-24**	**FY 2024-25**	**FY 2025-26**	**FY 2026-27**
Staffing	14,840,169	15,929,133	16,907,084	17,764,994
YoY Change		*7%*	*6%*	*5%*
Other Operating Expenditures	1,102,835	1,043,509	1,318,036	1,238,906
YoY Change		*-5%*	*26%*	*-6%*
Total	**15,943,005**	**16,972,642**	**18,225,120**	**19,003,900**
YoY Change		*6%*	*7%*	*4%*

Department Programs

Program	Total Expenditures	Staffing
8501 Fire Administration: The Fire Administration program provides strategic leadership to the organization through planning, directing, and evaluating all Fire Department programs and their activities.	1,476,006	4.00 FTE
8502 Emergency Reponse: The Emergency Response Program is responsible for protecting life, the environment, and property by responding to a wide variety of all-risk emergencies, including, but not limited to: medical emergencies, structure fires, vegetation fires, hazardous materials incidents, vehicle fires/accidents, flooding, Urban Search and Rescue, Open Space Rescue and a comprehensive Advanced Life Support medical program.	14,521,062	47.00 FTE
8503 Hazard Prevention: The Hazard Prevention Program prevents injury and loss of life, property and the environment damaged by fire, explosion, or exposure to hazardous materials.	1,236,599	7.00 FTE
8504 Training Services: The Fire Training Program schedules, coordinates, and documents both in-house and outside training and certification for fire department staff. The program also works to maintain and improve the health fitness of fire department employees. The overall program goal is to provide and support highly qualified, well trained, safe, healthy, and fit employees.	136,374	0.00 FTE
8505 Recruit Academy: The Recruit Academy Program is responsible for coordinating and completing the training of new hire firefighters. Traditionally, the Fire Department conducts recruitment and hiring every other year based on staffing needs. New recruits are required to complete the ten-week academy hosted by the Fire Department upon hire, ensuring each new fire fighter meets the NFPA 1001 standard for the professional qualifications for firefighter.	77,600	0.00 FTE
8506 Fire Apparatus Services: The Fire Apparatus Program performs fire apparatus services, maintenance, and repair of light and heavy fire apparatus and vehicles.	591,234	2.00 FTE
8507 Fire Station Facility Support: Fire Stations Facilities Support manages and maintains the City's four fire station facilities, their grounds and miscellaneous related equipment, appliances, and furnishings. Fire Station support is maintained through partnerships with City Facilities Management.	43,325	0.00 FTE
8510 Mobile Crisis Unit: Mobile Crisis Support is a pilot program for the Fire Department formally launched in July 2022. The pilot program establishes a Mobile Crisis Unit staffed with a social worker who is paired with Firefighter/EMT and are dispatched to non-emergency calls for service involving unhoused residents and community members in crisis.	136,000	0.00 FTE
8599 Disaster Assistance: The Emergency Management Program has three primary areas of focus: 1) through planning and training, ensures that City personnel can provide appropriate response and recovery services following a major emergency or disaster such as earthquake, flood, nuclear power accident, hazardous material spill, wildland fire and pandemics: 2) provides information and education on community and individual disaster readiness, and fire safety to the general public: 3) oversees hazard mitigation strategies and projects to improve the city's ability to limit the impacts of a major disaster and improve the resiliency of the community.	203,120	1.00 FTE
Total	**18,421,320**	**61.00 FTE**

Note: The budgets above may include expenditures outside of the General Fund and therefore will not tie to the General Fund departmental budget.

Fiscal Analysis

Expenditures are proposed to increase by $1,252,478 or 7% due largely to previously negotiated cost of living increases in the fire union bargaining agreement. Other less impactful salary increases will be for management staff who will receive a 3% cost of living increase in July 2025. In an effort to constrain expenditure growth, non-staffing costs are flat with FY 2024-25 adopted levels. This was achieved through eliminating unrealized contract CPI increases, contract savings by hiring Mobile Crisis Unit staff internally (discussed in more detail below), and eliminating outdated budgeted items such as printing and directory subscriptions. Savings realized from those accounts were primarily reallocated to Apparatus Services and Emergency Response medical supplies. Both of these areas have experienced price increases and higher operational demand, yet they remain critical to maintaining the department's ability to provide timely, effective service to the community.

The proposed budget includes two SOBC in the amount of $40,800, summarized in the table below.

Significant Operating Budget Changes

SOBC Description	2025-26			2026-27			One-Time/ Ongoing
	Expense	Offset	General Fund Contribution	Expense	Offset	General Fund Contribution	
Fire suppression equipment for electric vehicles.	10,800	-	10,800	-	-	-	One-Time
Increase to Fire fuel budget.	30,000	-	30,000	30,000	-	30,000	Ongoing
Total	**40,800**	**-**	**40,800**	**30,000**	**-**	**30,000**	

Opportunities and Challenges

As the city grows and service demands increase, the department has adapted to evolving challenges while seeking opportunities to improve efficiency and effectiveness. Through thoughtful decision-making and collaboration, capabilities can be enhanced, innovative solutions implemented, and a high level of service maintained for residents.

The department continues to apply for grants to alleviate budget constraints while enhancing capabilities. Recent awards have funded new electric powered extrication equipment, trained staff to paramedic level of service and provided Personal Protective Equipment (PPE) for prevention staff. Leveraging grant funds, the department can maintain high service standards while easing pressure on the General Fund.

The Mobile Crisis Unit (MCU) was established in Spring of 2022, and was originally staffed with a Transitions Mental Health Association (T-MHA) caseworker and an Emergency Medical Technician (EMT). It was quickly discovered that services could be improved by restructuring the team. The T-MHA caseworker position was replaced with a Community Resources Services Specialist (CRSS) position, an internal position within the City. The CRSS is now paired with a contract Licensed Psychiatric Technician (LPT) from SLO County Behavioral Health. This position is paid by opioid settlement funds received from lawsuits the City joined through multidistrict litigation to seek compensation for costs incurred due to the

opioid crisis. These funds are anticipated to diminish over the coming years, so new funding sources will need to be identified for the contract LPT in the future. Together, these staff members have strengthened the MCU's capacity to deliver more comprehensive support and provide outreach to vulnerable populations in the city connecting them with resources beyond the initial crisis response.

Staffing remains a challenge with several retirements and resignations over the past several years, leading to an increased reliance on overtime to backfill essential positions. While overtime ensures continuity of service, it also places strain on the budget. Staffing shortages have affected every division which has resulted in some salary savings to offset the increase in overtime. The department anticipates full staffing across all divisions in FY 2025-26, eliminating salary savings while also reducing some overtime needs.

Repairs on aging apparatus' coupled with fuel price surges led to savings in other divisions being reallocated to Apparatus Services. Truck 1, which had been experiencing engine failure and driving up repair costs, underwent a full drivetrain refurbishment, including a new engine that was completed entirely in house by the Supervising Fire Vehicle Mechanic. This will extend the life of Truck 1 to its projected 2030 end of lifespan while also reducing repair costs in the immediate future.

CalFire released the Local Responsibility Area Hazard maps for San Luis Obispo during FY 2024-25. Over the 2025-2027 Financial Plan, implementation of the measures tied to adoption of the Hazard maps will drive a significant portion of the workload for the Fire Prevention Bureau. The requirements associated with Hazard maps will be a significant challenge but also represent an opportunity to codify several risk reduction activities in the city, such as Vegetation Management, Home Hardening and Defensible Space. The full fiscal impact of the hazard map implementation is not yet known. Staff will programmatic and budget proposals to address the requirements of the State Hazard Maps by the end of the Fiscal Year 25/26.

Major City Goal Contributions

The Fire Department contributes to the advancement of Major City Goals through core services and daily activities.

Cultural Vitality, Economic Resilience and Fiscal Sustainability

1b. Fire is working with Economic Development on streamlining operational permits and occupancy compatibility for new and existing businesses.

1c. Work with Economic Development on a disaster preparedness and resiliency guide for businesses and host annual training.

5d. Continue to work with various departments on refinement of City's Business License and Operational Permit programs.

Diversity, Equity and Inclusion

1d. Continue to expand outreach to underrepresented groups in the fire service through intern program and outreach to local educational/ training institutions including Cal Ploy, Cuesta and Allan Hancock College.

Housing and Neighborhood Livability – Healthy, Safe and Affordable

1c. Conduct study session in Fall of 2025 on implementation of the Fire Hazard Severity Zone Maps

1d. Implement actions and requirements of the State Fire Hazard Severity Zone Maps.

3d. Fire will coordinate with Building and Safety on Building code adoption and will lead on WUI and Fire Code adoption.

4a. Work with City Arborist and Tree Committee to implement consistent Defensible Space regulations.

Homeless Response

1a. *Data* - Continue to work with Homeless Response Manager on collecting and coordinating data for MCU operations.

1c *Homeless Services* - Coordinate with Homeless Response on quarterly meetings with CAPSLO

1d. *Justice Services* - Coordinate with Justice services on function of MCU.

2c. *Other Funding Opportunities* - Continue to seek out external funding operations for MCU including ECM and CalAim funded Mobile Crisis services.

4b. *SLOFD MCU Team* - Continue to refine operations of the MCU and identify external funding sources.

4e. *Environment Mitigation* - Continue to integrate MCU services with vegetation management opportunities to protect the environment and reduce potential for ignition sources in riparian zones in close proximity to the built environment.

Infrastructure and Sustainable Transportation

1 – Continue to partner with Transportation team on coordination of emergency response and evacuations in the implementation of Vision Zero

3d. Evaluate and implement EV Firefighting tools and technology to protect waterways and infrastructure.

3e. Collaborate with Avila Ranch contractor on design and construction of interim fire station.

Open Space, Climate Action, and Resilience

2b. Continue to work with ONSR to complete the Vegetation Management Plan

3 – Work with internal and external stakeholders on community resilience activities through emergency preparedness, community networks and planning efforts. Includes CERT, FireWise and pop-up reslience hubs.

2025-27 Department Goals

The department's strategic priorities for the 2025-27 Financial Plan are intended to support the advancement of the City's overall objectives tied to Major City Goals, Department Strategic Plans, and other priorities that may arise. These goals are in addition to ongoing services described in the 'Department Programs' section above.

Strategic Goal(s):

In coordination with Public Works and Human Resources, continue to enhance the department's diversity, equity, and inclusion through improvements to fire station facilities, firefighter recruitment, and training.

In coordination with the Office of Sustainability, continue to reduce the department's carbon footprint to support Climate Action through best practices and thoughtful replacement of department apparatus resources. In coordination with the Police Department, expand the Mobile Crisis Unit hours and service through outside funding opportunities and partner agencies.

Continue community preparedness efforts for disasters through development of disaster plans and monitoring creek maintenance and wildfire protection plans.

Continue the implementation of the five strategic directions identified in the Department's Annual Operational Plan as part of the 5-Year Strategic Plan by connecting with our community, continuously evaluate programs and service delivery, analyze relevant data to inform decision making, improve organizational culture, sustainability, and health, and support fiscal sustainability in department operation.

Performance Measures

Performance measures are designed to determine accountability, improve service quality, allocate resources, and evaluate departmental performance in meeting San Luis Obispo's goals and objectives.

Objective: Timely Emergency Response to ensure rapid care and hazard mitigation				
Strategic Goal: Other Department Objectives				
	2023-24 Actual	**2024-25 Projected**	**2025-26 Target**	**2026-27 Target**
Measure: Meet the Total Response Time (TRT) goal of 7 minutes or less to 90% of all lights-and-siren emergencies in the City as defined by the Department's Master Plan. TRT Includes Call Processing Time, Turnout Time, and Travel Time.	8:30	8:30	7:00	7:00
Notes: While it is not anticipated the department will meet the time performance targets in FY2024-25, they remain unchanged due to National Fire Protection Association recommended standards.				
Measure: Meet the Call Processing Time Goal of 1 minute or less to 90% of all lights-and-siren emergencies in the City as part of TRT	1:32	1:30	1:00	1:00
Notes: Fire Department staff continues to work with Police Department staff to improve call processing times.				
Measure: Meet the Turnout Time goal of 2 minutes or less to 90% of all lights-and-siren emergencies in the City as part of TRT	2:05	1:59	2:00	2:00
Notes: Adjustments in process have allowed turnout time goal to be achieved.				
Measure: Meet the Travel Time goal of 4 minutes or less to 90% of all lights-and-siren emergencies in the City as part of TRT.	5:45	5:47	4:00	4:00
Notes: Travel time is impacted by construction, traffic, and expanded response zones. Some distant locations with greater travel times generate a large proportion of calls increasing travel time.				

Objective: Provide timely service to the development community				
Strategic Goal: Housing				
	2023-24 Actual	**2024-25 Projected**	**2025-26 Target**	**2026-27 Target**
Measure: % of Fire Department Development Review activities completed within published cycle times.	58.20%	80%	80%	80%
Notes: High staff turnover and vacancies affected completion rate. A new Fire Marshal has implemented process improvements to continue to improve turnaround time. Vacancies expect to be filled by year end expanding capacity for the division.				

HUMAN RESOURCES DEPARTMENT

Mission Statement

Serving the people who serve our community.

About the Department

The Human Resources Department provides support to all City departments including coordination of recruitment and selection processes; onboarding; classification and compensation; human capital management support; labor relations and negotiations; performance management; employee training and development; employee benefit administration; and leaves and disability administration. In addition, the Department oversees Risk Management and the Insurance Fund which includes liability and property claims administration; workers' compensation administration; employee safety and compliance; insurance oversight; and contract review. The Department's Wellness program promotes a healthy and safe organization through the Employee Assistance Program, a Preventative Mental Health Services Program for public safety employees, and various education and wellness activities.

Budget at a Glance

	Actuals	Budget	Financial Plan	
HR	**FY 2023-24**	**FY 2024-25**	**FY 2025-26**	**FY 2026-27**
Staffing	1,321,146	1,567,596	1,595,615	1,673,257
YoY Change		*19%*	*2%*	*5%*
Other Operating Expenditures	850,278	710,122	442,218	445,103
YoY Change		*-16%*	*-38%*	*1%*
Total	**2,171,424**	**2,277,718**	**2,037,832**	**2,118,360**
YoY Change		*5%*	*-11%*	*4%*

Department Programs

Program	Total Expenditures	Staffing
3001 Human Resources Administration: The Human Resources Administration Program provides support to all City departments in attracting, supporting, and retaining highly qualified employees. The Program manages a variety of functions including coordination of recruitment and selection, onboarding, classification and compensation, human capital management support, performance management, employee training and development, labor relations and negotiations, employee benefits, leaves and disability administration, and statutory and regulatory compliance.	1,982,033	10.00 FTE
3003 Wellness: The Wellness Program aids in managing the life experience of our employees by providing employee tools and education to improve their physical and emotional well-being, thus enhancing employee productivity, resiliency, and performance. The program provides employees with education and programs around fitness, nutrition, and health and safety information. In addition, the program provides professional counseling and referral services through the Employee Assistance Program and a Preventative Mental Health Services Program for public safety employees.	55,800	0.00 FTE
Total	**2,037,832**	**10.00 FTE**

Fiscal Analysis

Expenditures are proposed to decrease in FY 2025-26 by $239,886 or -11% due to items that were moved to the non-departmental cost center or the City Attorney's Office, such as legal fees and the leased office space at 994 Mill St. In an effort to constrain expenditure growth, non-staffing costs are also below FY 2024-25 adopted levels. This was achieved through a reductions in the Citywide training budget, classification and compensation consultant support, and renegotiated contracts with vendors.

Opportunities and Challenges

The Human Resources (HR) Department is pursuing initiatives to enhance employee engagement and satisfaction through its onboarding process, training and development programs, and benefits offerings. A Citywide employee engagement survey will be offered during FY 2026-27, and the results will inform future actions on continuing to prioritize the importance of investing in the City workforce.

The department is looking for ways to streamline administrative tasks and maximize value for employees. For example, HR staff are working with the City's benefits broker as well as an employee committee to explore the consolidation of deferred compensation recordkeepers. There is a continued opportunity to enhance the use of the City's Human Capital Management system (Oracle Cloud), such as expanding options for employee and manager self-service to reduce manual data entry. However, progress is limited due to the internal Oracle team's ongoing focus on compliance-based projects. Additionally, the department continues to work on maximizing use of the City's applicant tracking system (NEOGOV) for more efficient and effective recruitment and selection process, and fully transitioning personnel files from paper to electronic format.

New employment related regulations continue to be introduced, requiring additional staff time to implement new policies and practices to ensure legal compliance.

The volume of recruitments remains high and certain positions are difficult to fill. The department is considering ways to speed up time to hire, such as decentralizing portions of the recruitment process. There is a greater need for coaching and training to support the large number of employees who are new to their roles, particularly supervisors.

The volume of leave of absence requests, accommodation requests, and other complex personnel matters has also limited staff's ability to pursue program enhancements.

The department is seeking various ways to contain liability and workers' compensation claim costs, such as increasing the self-insured retention level for the liability program with California Joint Powers Insurance Authority (CJPIA) and implementing various policies related to safety and employment practices.

Significant Operating Budget Changes

No significant operating budget changes are recommended for the department.

Major City Goal Contributions

The Human Resources Department supports the Cultural Vitality, Economic Resilience, and Fiscal Sustainability Major City Goal by negotiating successor agreements with employee groups in alignment with Council adopted Labor Relations Objectives, as well as taking action to contain liability and workers' compensation claim costs. The department also supports the Diversity, Equity, and Inclusion Major City Goal through review and revision of relevant policies and practices, improvements to the recruitment and selection process, and providing DEI-related training for staff of all levels.

2025-27 Department Goals

The department's strategic priorities for the 2025-27 Financial Plan are intended to support the advancement of the City's overall objectives tied to Major City Goals, Department Strategic Plans, and other priorities that may arise. These goals are in addition to ongoing services described in the 'Department Programs' section above.

Strategic Goal(s)

1. Attract and retain top talent to meet the needs of the organization.
    a. Decrease time to hire through efficient recruitment processes.
    b. Increase employee engagement and satisfaction, resulting in fewer vacancies and increased tenure.
2. Empower employees to reach their full potential.
    a. Facilitate an evaluation system to deliver clear performance expectations and regular, timely feedback.
3. Reduce the total cost of workers' compensation claims.
    a. Facilitate return to work through modified duty assignments to support employee well-being while also minimizing costs.

Performance Measures

Performance measures are designed to determine accountability, improve service quality, allocate resources, and evaluate departmental performance in meeting San Luis Obispo's goals and objectives.

Objective: Attract and retain top talent to meet the needs of the organization.				
Strategic Goal: Decrease time to hire through efficient recruitment processes.				
	2023-24 Actual	**2024-25 Projected**	**2025-26 Target**	**2026-27 Target**
Measure: Number of New Hires Processed	104	133	130	130
Notes: New hires processed refers to the total number of new temporary, contract, and regular part- and full-time employees hired and processed by HR staff (i.e., added to HCM system, provided first-day orientation, enrolled in applicable benefits, etc.), excluding temporary employees hired in Parks and Recreation.				
Measure: Median Time to Hire	93	88	85	85
Notes: Time to hire is defined as the number of calendar days from the date a hiring requisition is submitted to the date a conditional job offer is extended for regular part- and full-time employees.				

Objective: Attract and retain top talent to meet the needs of the organization.				
Strategic Goal: Increase employee engagement and satisfaction, resulting in fewer vacancies and increased tenure.				
	2023-24 Actual	**2024-25 Projected**	**2025-26 Target**	**2026-27 Target**
Measure: Median Tenure of Regular Workforce	5 Years	4.9 Years	5 Years	5 Years
Notes: The median tenure, in years, of regular part- and full-time employees.				
Measure: Vacancy Rate	8%	9%	9%	9%
Notes: Vacancy Rate is defined as the number of vacant authorized regular positions divided by the quantity of authorized regular positions.				

Objective: Empower employees to reach their full potential.				
Strategic Goal: Facilitate an evaluation system to deliver clear performance expectations and regular, timely feedback.				
	2023-24 Actual	**2024-25 Projected**	**2025-26 Target**	**2026-27 Target**
Measure: Percentage of On-Time Performance Evaluations	97%	97%	95%	95%
Notes: The percentage of performance evaluations completed within 30 days of due date.				

Objective: Reduce the total cost of workers' compensation claims.				
Strategic Goal: Facilitate return to work through modified duty assignments to support the well-being and recovery of injured employees while also minimizing costs.				
	2023-24 Actual	**2024-25 Projected**	**2025-26 Target**	**2026-27 Target**
Measure: Percentage of Eligible Employees Offered a Modified Duty Assignment	N/A	N/A	80%	80%
Notes: The percentage of employees with temporary work restrictions who are offered accommodations to work in a modified duty capacity resulting from a work related injury or illness. This measure is new and will be tracked starting July 2025.				

PARKS AND RECREATION DEPARTMENT

Mission Statement

Inspiring happiness by creating community through people, parks, programs, and open space.

About the Department

The Parks and Recreation Department is committed to providing quality parks and facilities (such as the SLO Swim Center, Damon-Garcia Sports Complex, and Laguna Lake Golf Course) where recreation programs, special events, activities for youth and seniors, and cultural and educational opportunities occur in an effort to encourage wellness and develop community through leisure, cultural, and social pursuits. The department also protects and preserves the City's natural resources and open spaces and manages the Citywide Public Art and Volunteer programs. Parks and Recreation provides comprehensive program offerings for all ages with increased focus on community building as highlighted in the Parks and Recreation Blueprint for the Future (General Plan Parks and Recreation Element).

The Parks and Recreation budget is predominately comprised of staffing costs. In addition to the annual full-time Parks and Recreation employees, the department relies heavily on supplemental employees who provide service to the community year-round. Depending on the season, the department may have 150 to 200 supplemental employees providing services such as lifeguarding and instructional swim lessons, before and after school childcare, special events and pop-up community events, open space education and enforcement, promoting all of the department's activities and classes through social media and other avenues to encourage participation, and more.

Departmental Budget

	Actuals	Budget	Financial Plan	
Parks & Rec	**FY 2023-24**	**FY 2024-25**	**FY 2025-26**	**FY 2026-27**
Staffing	4,548,190	5,003,999	5,245,267	5,385,601
YoY Change		*10%*	*5%*	*3%*
Other Operating Expenditures	853,194	985,589	977,429	977,429
YoY Change		*16%*	*-1%*	*0%*
Total	**5,401,385**	**5,989,589**	**6,222,696**	**6,363,030**
YoY Change		*11%*	*4%*	*2%*

Department Programs

Program	Total Expenditures	Staffing
7001 Recreation Administration: The Recreation Administration Division plans for new improvements to existing parks and recreation facilities, applies for, and administers grant programs, and researches industry trends and best practices. It provides clerical assistance department-wide, including the hiring of supplemental staff, and manages the overall department budget. Staff provides support to the Parks and Recreation Commission, an advisory body, and manages the Public Art program and City-wide Volunteer program.	1,086,220	5.00 FTE
7002 Recreation Facilities: The Facilities Division manages, supervises, and schedules the use and maintenance of community recreation buildings and reserved park areas, including youth and adult sport field reservations, and oversees the approval and issuance of facility rental permits, banner permits, external special events, and film permits. The department additionally supports the Downtown Dining Mission Plaza program through equipment set-up and staffing	392,228	1.00 FTE
7003 Youth Services: The Youth Services Division provides licensed childcare during non-school academic periods (before and after school, spring break, teacher workdays, and throughout the summer) with a focus on healthy and positive development of children through anti-bias curriculum, STEAM based activities, social experiences, focus on inclusion, and opportunitiesthat promote learning, awareness of community, fitness and health, academic support and recreational play. The program continues to work closely with the school district to provide care for Transitional Kindergarten students during the school day, as well as provide child care for the summer experience program, in addition to the traditional summer camp offerings.	1,592,313	8.00 FTE
7004 Community Services: The Community Services Division hosts a variety of community-based events (community wide and neighborhood based), manages youth and adult athletic leagues and clinics, offers recreational and instructional activities and classes, manages the City's community gardens, oversees the skate park and provides support and programming at the senior center. The City continues to work collaboratively with local youth sports groups and San Luis Coastal Unified School District to meet the needs of the community. Programming promotes community engagement, healthy lifestyles and social interactions. The division is also expanding childcare scholarship opportunities (sports camps and clinics) for underserved families.	644,285	3.00 FTE
7005 Ranger Service: The Ranger Service Division preserves and protects the natural resources in the City's 12 different open space areas comprising of over 4,050 acres and 66.5 miles of trails with daily maintenance, construction, rehabilitation, mitigation projects, and patrol. Rangers conduct year-round environmental education programs and hikes and educate the community about how to help protect the City's natural resources and open spaces, as well as support the CIty's Homeless Resources division.	941,328	7.00 FTE
7006 Aquatics: The Aquatics Division provides a year-round safe, well-maintained facility offering the community diverse aquatic activities designed to incorporate recreational swim, fitness, therapy, exercise, rehabilitation, skill development and socialization regardless of economic status, ability, fitness level or age. The aquatics program additionally provides well-trained and skilled staff to ensure patron safety and provides emergency response as needed, including water safety educational campaigns.	715,194	1.00 FTE

Program	Total Expenditures	Staffing
7007 Golf Program: The Golf Division operates and maintains the 26-acre Laguna Lake Golf Course as a 10-hole par three golf course, driving range, and retail sales. Programs support a range of age groups and community organizations (including local schools, Cal Poly Kinesiology courses, First Tee youth program) through low-cost play fees and rentals.	840,627	4.00 FTE
7008 Jack House: Service support for the volunteer docents program through event promotions, volunteer recruitment, events and activities to showcase the historic property.	10,500	0.00 FTE
Total	**6,222,696**	**29.00 FTE**

Fiscal Analysis

Expenditures are proposed to increase by $233,107 or 4% primarily due to increased staffing costs, specifically for temporary staff. In FY 2024-25, temporary staff received an unbudgeted minimum wage increase, which impacted Parks and Recreation temporary staffing budget lines. In the 2025-27 Financial Plan, the budget properly accounts for the previously unbudgeted raise, as well as regular wage increases for full-time employees. One-time costs from FY 2024-25 were removed from the 2025-27 Financial Plan, including: the SLO Healthy and Smart Budget which has been allocated a non-department specific fund for proper tracking; the annual SESLOC agreement for payment for use of the parking lot adjacent to Damon-Garcia Sports Complex, which has been absorbed into the operating budget going forward; and scholarship funding that was rolled over to FY 2024-25 for family childcare services. In an effort to constrain expenditure growth, non-staffing costs are flat with FY 2024-25 adopted levels. This was achieved through reductions or elimination of funding across multiple areas, including strategic planning, consultant support, recreational supplies, furniture and various operating accounts, with minimal anticipated impacts to programming. Reductions and eliminations were made to cost centers that have historically contributed back to the General Fund at fiscal year-end and should not impact scheduled programs. Golf lowered expenditures by reformatting advertising promotions and reallocating funding toward utilities, while anticipating use of CIP maintenance funds for ongoing maintenance of the Laguna Lake Golf Course. Staff parking budgets were restructured based on staffing changes, and reductions to other supplies and materials were made to offset the SESLOC Parking Agreement expense.

The budget includes one Significant Operating Budget Change in the amount of $80,731 summarized in the table below.

Significant Operating Budget Changes

SOBC Description	2025-26			2026-27			One-Time/ Ongoing
	Expense	Offset	General Fund	Expense	Offset	General Fund	
Funding for Public Art Coordinator contract position.	80,731	80,731	-	80,731	80,731	-	One-Time
Total	**80,731**	**80,731**	**-**	**80,731**	**80,731**	**-**	

Opportunities and Challenges

The Parks and Recreation Department has several opportunities to enhance its programs, facilities, and community impact. Expanding the user base of the Fee Reduction Assistance Program by increasing

marketing efforts and continuing to utilize both City provided funding and CAPSLO contributions for childcare programs, will help improve access to recreation programs, ensuring that cost is not a barrier to participation. Strengthening fundraising efforts and exploring sponsorship opportunities with local businesses and organizations can provide additional resources to support programs, events, and facility improvements. Engaging more community volunteers presents another opportunity, fostering involvement while assisting with park maintenance, facility enhancements, and program support. Additionally, pursuing grants for programming and capital projects can help fund new projects, improve infrastructure, and expand services without placing additional strain on the City's budget. By leveraging these opportunities, the department can continue to provide quality, inclusive, and sustainable recreational offerings for the community.

Parks and Recreation faces several challenges in meeting the growing needs of the community while maintaining existing facilities and services. Supporting childcare and ensuring that programs remain affordable and accessible are ongoing priorities, requiring strategic resource allocation. Rapid residential development has added pressure to establish and maintain new park systems while also addressing priorities outlined in the Parks and Recreation Blueprint for the Future. Additionally, aging facilities such as the SLO Swim Center, Laguna Lake Golf Course, Meadow Center, and Ludwick Community Center require significant maintenance and potential upgrades to remain functional and safe, all while navigating rising construction costs which make renovations and new projects more expensive. Staffing remains a challenge, particularly in recruiting and maintaining seasonal and supplemental employees essential to delivering year-round high-quality programs and services. Furthermore, the department must balance efforts to manage and preserve the City's open spaces and natural reserves with routine trail maintenance and fuel management, while also addressing the presence of transient and unhoused individuals in parks and public areas, ensuring these spaces remain safe and welcoming for all residents.

Major City Goal Contributions

The Parks and Recreation Department plays a vital role in advancing the City Council's Major City Goals by fostering community well-being, enhancing public spaces, and promoting environmental stewardship. Through the development and maintenance of parks, open space, recreation programs, and cultural initiatives, the department directly supports key priorities including Cultural Vitality, Economic Resilience, and Fiscal Sustainability; Homelessness Response; and Open Space, Climate Action, and Resilience. Many of the department's core services reflect the City's values of inclusion, sustainability, and quality of life. Highlights for the 2025–27 Financial Plan include:

- Cultural Vitality, Economic Resilience, and Fiscal Sustainability
    - Support the cultural arts and Cultural Arts District by managing tenant placement and ongoing operations of a vendor in the Mission Plaza kiosk.
    - Contribute to workforce development by exploring partnerships with Cal Poly, SLCUSD, and SLO County to establish employer-supported childcare programs, helping local workers gain access to quality jobs and aiding businesses in talent retention.
- Homelessness Response
    - Collaborate with regional partners to expand crisis response and shelter services by utilizing Encampment Resolution Funds to support outreach and implement the Welcome Home Village project, in accordance with the City's Subrecipient Agreement with SLO County, to address encampments along the Bob Jones Bike Trail.

  - Help reduce the impacts of homelessness while balancing safety, public health, and community well-being by coordinating Environmental Mitigation efforts. This includes creek system protection, the development and implementation of a Vegetation Management Plan, and quarterly collaboration with regional agencies, including Caltrans, CHP, and SLO County.
- Open Space, Climate Action, and Resilience
  - Implement disaster mitigation efforts to reduce risks from floods and fires by treating at least 25 acres of vegetative fuels in high wildfire risk areas of City creeks and Open Space.
  - Strengthen community resilience through emergency preparedness programs and community networks. Evaluate alternative to the Community Emergency Response Team (CERT) / Listos (CAL EOS Preparedness) programs and assess community receptivity to "Firewise" community designations.
  - Protect, sustain and advance open space and natural and historic resources by completing the Johnson Ranch Open Space Riparian Restoration Project; collaborating annually with local Indigenous tribes to revive traditional ecological knowledge and cultural activities; and planting at least 125 native trees through partnerships aligned with the "10 Tall" goal.
  - Improve trail connectivity and access for all users by completing the Firefighter Trail realignment at Reservoir Canyon, extending the HiBar and Panorama Trails at Miossi Open Space, and initiating the Morro View to Durata Vista Connector Trail at Irish Hills. Promote inclusive outdoor engagement through bilingual docent-led hikes, Junior Ranger Camp, and environmental education, and develop a sustainable trail strategy plan that incorporates passive recreation, public amenities, equitable access, and natural resource protection.

2025-27 Department Goals

The department's strategic priorities for the 2025-27 Financial Plan are intended to support the advancement of the City's overall objectives tied to Major City Goals, Department Strategic Plans, and other priorities that may arise. These goals are in addition to ongoing services described in the 'Department Programs' section above.

Strategic Goal(s)

Continue to activate parks and public spaces with an emphasis on neighborhoods and downtown through community focused events, including volunteer opportunities, and public art that promotes inclusivity, provides cultural unity, develops a sense of community, and supports healthy lifestyles.

Implement objectives outlined in the Parks and Recreation Blueprint for the Future (Master Plan and General Element) and initiate public engagement for prioritization of projects, focused on meeting amenity needs identified by the City-wide inventory assessment and specific to City subareas, that also factor in to help achieve carbon neutrality, inclusivity, accessibility, and connectivity.

In coordination with the Office of Natural Resources, continue to develop the new trail networks within the Open Space Trails at Righetti Hill and Miossi preserve while maintaining the current 4,000+ acres of Open Space and 67-mile trail system. Continued focus on encampment clean-ups, fire fuel reduction, and creek and flood control in support of the Wildland Urban Interface (WUI).

Provide affordable, inclusive, high-quality programming for all age groups that fosters a sense of community, including enhancing and expanding equitable childcare offerings for the community.

Performance Measures

Performance measures are designed to determine accountability, improve service quality, allocate resources, and evaluate departmental performance in meeting San Luis Obispo's goals and objectives.

Objective: Provide inclusive, accessible programming that serves the whole community.				
Strategic Goal: Provide quality childcare to the community to support economic recovery through regional partnerships to enhance and expand equitable childcare offerings to the community				
	2023-24 Actual	2024-25 Projected	2025-26 Target	2026-27 Target
Measure: Number of youth sports registrations (clinics and leagues)	1,753	1,800	1,800	1,800
Notes: In previous Financial Plan (2023-25), calculation was for total program registration, but has been split into sub categories to track more accurately.				
Measure: Number of adult sports registrations (clinics, leagues)	3,331	2,950	3,200	3,200
Notes: In previous Financial Plan (2023-25), calculation was for total program registration, but has been split into sub categories to track more accurately.				
Measure: Number of senior programs/events offered	55	82	90	90
Notes: In previous Financial Plan (2023-25), calculation was for total program registration, but has been split into sub categories to track more accurately.				
Measure: Number of contract class enrollments	806	800	800	800
Notes: In previous Financial Plan (2023-25), calculation was for total program registration, but has been split into sub categories to track more accurately.				
Measure: Number of youth swim lesson enrolled	869	930	930	930
Notes: Swim lesson offerings are evaluated annually to ensure that the lessons offered provide the community the classes in high demand to maximize the amount of students enrolled				
Measure: Number of aquatics facility entries (lap swim, rec swim, etc.)	80,682	81,000	81,000	81,000
Notes: Consistent hours and staffing provide the community the opportunity to utilze the swim center for both exercise and recreational opportunities throughout the year. The Aquatics division continues to expand its partnerships with local organizations to offer unique aquatic opportunities				
Measure: Number of total golf rounds	20,858	23,500	24,000	24,000
Notes: The golf course continues to attract new and returning golfers through consistency in course conditions, hours of operation and competitive rates. By continuing to evaluate the offerings at the course, as well as complete the construction of the pro-shop and bridge, the total golf rounds should continue to increase, weather dependent.				
Measure: Number of youth camp registrations	1500/1500	2366/2366	2800/2800	2800/2800
Notes: The camps included are YS camps (Spring Break, Ultimate Day, and Summer Fun Day Camps), Junior Ranger Camp, Golf Camp, and CS Summer Sports Camp.Youth Services camp availability continues to increase, with a significant expansion in 2025-26 with expecations to continue to offer the same amount of spots in 2026-27. Junior Ranger Camp is offered three times a year, with an average of 17 spots per session. Golf Camp will begin offering youth sessions in July 2025, with three sessions per fiscal year and ten spots available in each. CS Summer Sports Camp takes place three times per fiscal year, with 40 spots available per session.				
Measure: Number of school year child care spots offered/filled	1500/1500	1194/1250	1675/1675	1675/1675
Notes: The updated projections and forecasts for school-year childcare have been adjusted to more accurately reflect annual capacity. The 2023–24 actuals previously included summer camp enrollment, which is now reported separately. Ongoing and upcoming construction at school sites continues to reduce the availability of childcare spots. However, Youth Services has expanded its role by providing TK Kinder Care in partnership with the school district. While families do not register directly through Parks and Recreation, additional childcare spots are being offered and filled under their oversight and are reflected in the targets.				
Measure: Number of children receiving subsidy	60 CAPSLO 26 City Scholarship	64 CAPSLO 25 City Scholarship	60 CAPSLO 25 City Scholarship	60 CAPSLO 25 City Scholarship
Notes: N/A				

Objective: In Coordination with Public Works, engage the public to prioritize new and revitalized Recreational Amenities				
Strategic Goal: Initiate public engagement for prioritization of projects, focused on meeting amenity needs identified by the City-wide inventory assessment and specific to City subareas..				
	2023-24 Actual	**2024-25 Projected**	**2025-26 Target**	**2026-27 Target**
Measure: Number of public outreach meetings	6	6	4	4
Notes: Measure is dependant on the number of new or updated parks and amenties				
Measure: Number of updated or new parks and amenities in process	7	4	3	3
Notes: Upcoming projects include Emerson Park, Righetti Parks, DeVaul Park, Future discussions on Laguna Lake				
Objective: Creates and fosters a sense of community through citizen involvement				
Strategic Goal: Activate parks and public spaces through community focused events, including volunteer opportunities, and public art that promote inclusivity, provides cultural unity, develops a sense of community and supports healthy lifestyles.				
	2023-24 Actual	**2024-25 Projected**	**2025-26 Target**	**2026-27 Target**
Measure: Number of Department Community Events (free or low-cost)	25	25	25	25
Notes: Community Services provides a variety of free community events year round. Scramble is only event that is low cost / creates revenue. This includes Monday Meetups, Boo Bash, Super Rec Saturdays				
Measure: Number of total volunteers/hours	164/1935	480/5800	700/6000	920/6200
Notes: "Number of total volunteers" is really the "number of *total users registered* on the volunteer management system" as it reads on this sheet. Users are not the same as volunteers (one can be a user and never respond to an opportunity).				
Measure: Number of volunteer opportunities	35	28	35	35
Notes: FY 2023-24 (# of recurring volunteer opportunities: 15; # of single day of service or expired need: 20).				
Measure: Number of Public Art or Cultural Art Events	5	9	9	9
Notes: Includes all programming, tours, lectures, volunteer events, and workshops/tutorials.				
Measure: Number of temporary/permanent public art installations	2	23	24	12
Notes: This includes any SLOMA contracted installations. Numbers fluctuate due to the changing number of Box Art installations.				

Objective: Open Space Preservation and Enhancement				
Strategic Goal: Continue to develop new trail networks and maintain the current Open Space acres and trail system while focusing on riparian area conservation with encampment clean-ups, fire fuel reduction, and creek and flood control.				
	2023-24 Actual	**2024-25 Projected**	**2025-26 Target**	**2026-27 Target**
Measure: Number of miles of Open Space trails maintained	66.5	67.5	68.5	69.5
Notes: Ranger staff are currently building more tails and anticipate to do so over the next financial plan.				
Measure: Number of staff hours dedicated to fuel reduction	4,000	4,000	4,000	4,000
Notes: Consistent hours indicates proper staff management of vegetation				
Measure: Number of encampment site clean-ups removed from Open Spaces	70	60	55	55
Notes: Siginificantly reduced the number of transient occupants within Open Spaces due to the increased number of housing opportnities in the areas.				

POLICE DEPARTMENT

Mission Statement

To safeguard our community from harm by reducing crime and ensuring dignity, equity, and justice for all we serve.

The department's Vision is a community partnership built on trust, focused on safety, and the shared values to ensure the *SLO* quality of life.

About the Department

The Police Department consists of two operating bureaus: Operations and Administration. The Operations Bureau includes patrol services, traffic safety, and neighborhood services. The Administrative Services Bureau includes administrative services, investigative division, communications, and records units. The department maintains public safety in the community and engages in community policing to strengthen relationships, problem solve, and prevent crime.

Budget at a Glance

	Actuals	Budget	Financial Plan	
Police	**FY 2023-24**	**FY 2024-25**	**FY 2025-26**	**FY 2026-27**
Staffing	21,641,566	21,979,903	23,764,483	25,141,539
YoY Change		*2%*	*8%*	*6%*
Other Operating Expenditures	1,604,827	1,513,389	1,834,080	1,779,292
YoY Change		*-6%*	*21%*	*-3%*
Total	**23,246,393**	**23,493,292**	**25,598,563**	**26,920,831**
YoY Change		*1%*	*9%*	*5%*

Department Programs

Program	Total Expenditures	Staffing
8001 Police Administration: The Police administration program plans, directs, and evaluates all police services, including overall department leadership provided by the Chief of Police. Police administration provides business and fiscal management; personnel hiring and training; risk management; claims/lawsuit coordination; contract service administration; equipment purchases and maintenance; and computer application support for public safety information systems. This program is also responsible for preparing and implementing policies and procedures, ensuring appropriate training and performance standards are maintained and ensuring compliance with mandates.	2,781,586	7.00 FTE
8002 Patrol: The Police patrol services program utilizes uniformed personnel to respond to emergencies and calls for service; conduct preliminary investigations of criminal activity and routine traffic collisions; enforce state and City laws and statutes; apprehend criminals; manage unusual incidents; implement crime prevention strategies; and provide other public safety services.	13,692,074	52.00 FTE
8003 Investigations: This program investigates criminal activity. Program staff also interview and monitor convicted sex and arson offenders, coordinate and deliver enforcement, intervention, and education services to the high school, and junior high, provide forensic investigative services and evidence collection and analysis, and process and dispose of evidence and property.	4,073,125	14.00 FTE
8004 Police Support Services: The support services program is divided into two divisions: Communications and Records. The program is involved in Department of Justice audits, acts as custodian of criminal records and compliance with State and Federal regulations. Staff are responsible for receiving, processing and dispatching emergency and non-emergency calls for service, public outreach, processing police reports and citations, tracking and reporting crime statistics, and maintaining confidential information.	3,703,803	20.00 FTE
8005 Neighborhood Services: The Neighborhood Outreach Program is responsible for the coordination of services and outreach to community members with an emphasis on residential neighborhoods. The Program coordinates response to violations of the City noise ordinance, along with related follow-up, data collection, and the issuance of warning notices and administrative citations to property owners. The program also includes support to various committees and neighborhood groups as well as receiving and acting on concerns of neighborhood residents about issues affecting the quality of life.	327,043	1.00 FTE
8006 Traffic Safety: The traffic safety program provides enforcement of traffic laws, collision investigations, education programs, and coordination and support of special events.	1,020,933	3.00 FTE
Total	**25,598,563**	**97.00 FTE**

Fiscal Analysis

Expenditures are proposed to increase by $2,105,271 or 9% due to various factors including contractual salary increases, the addition of 2.00 FTE Police Officers and related equipment, increases related to contract services (such as the contract for Animal Services with the County), and other technology needs. In an effort to constrain expenditure growth, non-staffing costs are flat with FY 2024-25 adopted levels. As a result, the department was unable to increase some accounts such as utilities, fuel, and other contract services. This may result in budget overages during this financial plan if third-party costs increase above the constrained budget amount.

The budget includes six Significant Operating Budget Changes in the amount of $630,484 summarized in the table below.

Significant Operating Budget Changes

SOBC Description	2025-26			2026-27			One-Time/ Ongoing
	Expense	Offset	General Fund Contribution	Expense	Offset	General Fund Contribution	
Funding for public safety Computer Aided Dispatch (CAD) to CAD software.	12,500	3,000	9,500	12,500	3,000	9,500	Ongoing
Funding for controlled substance testing.	23,000	5,400	17,600	23,000	5,400	17,600	Ongoing
Add 2.00 FTE Police Officers and associated equipment.	324,282	88,873	235,409	308,604	81,493	227,111	Ongoing
Funding for Police Officer safety equipment (tasers).	17,500	2,000	15,500	17,500	2,000	15,500	One-Time
Funding for four License Plate Reader (LPR) cameras.	18,140	-	18,140	-	-	-	One-Time
Funding for County contract for Community Action Team (CAT) and Mobile Crisis Unit (MCU) Licensed Psychiatric Technicians.	235,062	235,062	-	246,816	230,615	16,201	Ongoing
Total	**630,484**	**334,335**	**296,149**	**608,420**	**322,508**	**285,912**	

Opportunities and Challenges

Staff continue to work on the Department's 5-year Strategic Plan which was developed in 2024. The goals of the plan include Service to the Community, Community Engagement, Diversity Equity & Inclusion, Recruitment & Retention, Health & Wellness, and Improving Infrastructure, Equipment & Technology. Overall, each goal has a work program with achievable objectives which are assigned to staff members. As part of the Strategic Plan, a department-wide staffing study was conducted in late 2024 and the final report was presented to Council in January 2025. The results of the study reflected the need to hire fourteen additional department personnel (eleven sworn and three professional non-sworn) within one year; these positions included two sergeants, six police officers, two detectives, one school resource officer, two dispatchers, a half time employee to assist the hiring manager and a half time employee to assist with customer service at the front counter. The funding and resources to hire all recommended positions in one year posed a significant challenge, and, as a result, staff presented to Council

implementation options to phase in the hiring over several years. Ultimately, this resulted in the current budget proposal to add just two patrol officer positions that are partially funded through a COPS Hiring Program grant awarded by the US Department of Justice. Budget constraints will continue to be a challenge as the City continues to monitor revenues and expenditures over the next couple of years due to a projected budget deficit in FY 2027-28.

In 2024, department staff participated in over 40 community events which included visits to various schools, events in Mission Plaza, and neighborhood meet ups. These events offer incredible opportunities for public outreach and education while fostering relationships. The department is looking forward to remaining engaged and attending more events in the upcoming year.

Staffing challenges continue to occur and as a result special assignments have not been fully staffed, this includes the Traffic Safety team which only has one sergeant and two officers. When fully staffed, this team consists of a sergeant and three officers. In FY 2024-25, the department worked to fill six vacancies which resulted from retirements and separations of employment. The department is still working to fill current officer vacancies.

In 2024, the City contracted with SLO County Behavioral Health Services for a Licensed Psychiatric Technician (LPT) position to work in partnership with the department's Community Action Team (CAT). Per the agreement, the cost of the LPT position is split between the County and City. This position has been instrumental in supporting CAT by providing professional crisis intervention outreach and follow up to individuals in the community that require mental health services. This contract will expire in June of 2026. The City is currently funding this contract using opioid settlement funds that have been allocated to the City to help address the negative impacts of the opioid crisis. This funding is anticipated to diminish over the coming years, which will require the City to identify alternative funding sources if the LPT contract is extended.

In 2025, the department started a pilot program assigning a Community Services Officer (CSO) to the CAT program. Reallocating a CSO to the CAT program has proven to be a success; this position has added value and resources to the team's ability to provide proactive outreach.

Major City Goal Contributions

Homelessness Response:

1. Collaborate with partners to prevent and reduce homelessness:
    - *Justice Services* - Continue and expand collaborations between the City Attorney/City Prosecutor, SLOPD & SLO Fire (CAT/MCU/CSOs/LPTs), County Behavioral Health, and San Luis Obispo Courts to coordinate criminal warrant and Municipal Code criminal misdemeanor prosecution efforts to enhance criminal diversion, social services, and specialty court connections, including mental health, drug and alcohol, veteran's support, CARE Court, conservatorship and housing and benefits services.
2. Leverage external funding to expand crisis response and continuum of shelter and housing programs with regional partners:
    - *Encampment Resolution Funds* - Complete outreach work as described in the City's Subrecipient Agreement with San Luis Obispo County for implementation of the Welcome Home Village project to address encampments along the Bob Jones Bike Trail.

3. Refine approaches to reduce the impacts of homelessness to balance safety, health, and community well-being.
    - *SLOPD CAT & CSO Teams* - Continue/refine operation of a coordinated homelessness response including the Police Department's Community Action Team (CAT), Licensed Psychiatric Technician contracted through the County's Behavioral Health Department and a Community Service Officer (CSO). Identify potential funding sources to ensure sustainability of CAT and CSO positions.
    - *Environmental Mitigation* - Coordinate efforts to mitigate environmental impacts and protect creek systems in collaboration with regional agencies including quarterly meetings with Caltrans, CHP, and SLO County. Develop and implement a Vegetation Management Plan.

2025-27 Department Goals

The department's strategic priorities for the 2025-27 Financial Plan are intended to support the advancement of the City's overall objectives tied to Major City Goals, Department Strategic Plans, and other priorities that may arise. These goals are in addition to ongoing services described in the 'Department Programs' section above.

Strategic Goal(s)

Continue to implement the department's 5-Year Strategic Plan. Specifically addressing the following Goals: Service to the Community, Community Engagement, Diversity, Equity & Inclusion, Recruitment and Retention, Health and Wellness, and Improving Infrastructure, Equipment and Technology.

Continue to foster community partnerships through the department's relationship with the CSAC (Community Safety Advisory Council) comprised of the Police Advisory Committee (PAC) and the Police Roundtable. Work to expand presence at community events and continue to use social media and other outreach resources for public awareness and education.

Support employee development and advancement through ongoing training and establishing a career track model. Implement a formal mentor program and continue to support employee mental wellness opportunities through the department's Peer Support Program.

Invest in essential tenant improvements for 1042 Walnut. Phase one will include replacing carpet in high traffic areas, painting some interior spaces, and enhancing security in the lobby. These improvements have not been made in well over twenty years.

Finalize building improvements and relocation of investigative and administrative staff to 1106 Walnut Street upon completion of necessary tenant improvements to enhance safety and function of this new space.

Continue providing excellent public safety services to the community through community policing efforts and proactively address community concerns to reduce crime and improve safety.

Performance Measures

Performance measures are designed to determine accountability, improve service quality, allocate resources, and evaluate departmental performance in meeting San Luis Obispo's goals and objectives.

Objective: Reduce Crime				
Strategic Goal: Create a safe community for residents and visitors.				
	2023-24 Actual	**2024-25 Projected**	**2025-26 Target**	**2026-27 Target**
Measure: Total Number of Part 1 Crimes per Year	1,568	1,552	1,536	1,521
Notes: Includes homicide, forcible rape, robbery, aggravated assault, burglary, and motor vehicle theft. Figures shown are for the calendar year.				

Objective: Provide Safe Roadways for Pedestrians, Vehicles, and Bicyclists				
Strategic Goal: Utilize the department's Traffic Safety division to focus on traffic enforcement and create safe roadways.				
	2023-24 Actual	**2024-25 Projected**	**2025-26 Target**	**2026-27 Target**
Measure: Total Number of Collisions per Year	Vehicle: 549 Ped: 33 Bicycle: 53	Vehicle: 544 Ped: 32 Bicycle: 52	Vehicle:539 Ped: 31 Bicycle: 49	Vehicle:534 Ped: 30 Bicycle: 48
Notes: Figures shown are per calendar year.				
Measure: Annual Office of Traffic Safety Grant Enforcement Operations	DUI Checkpoint: 2	DUI Checkpoint: 3	DUI Checkpoint: 2	DUI Checkpoint: 2
	DUI Saturations: 28	DUI Saturations: 26	DUI Saturations: 14	DUI Saturations: 20
	Traffic Enforcement Ops: 14	Traffic Enforcement Ops: 16	Traffic Enforcement Ops: 14	Traffic Enforcement Ops:14
	Distracted Driving Ops: 5	Distracted Driving Ops: 3	Distracted Driving Ops: 14	Distracted Driving Ops:14
	Ped/Bike Enforcement: 9	Ped/Bike Enforcement: 2	Ped/Bike Enforcement: 2	Ped/Bike Enforcement: 2
	Traffic Safety Education: 2	Traffic Safety Education: 3	Traffic Safety Education: 2	Traffic Safety Education: 2
Notes: Figures are based on specific grant related objectives outlined in the annual grant agreements which may vary from year to year. The OTS grant period is from October - September.				

Objective: Reduce Homeless Related Calls for Service Through Proactive Engagement				
Strategic Goal: Utilize the department's Community Action Team to provide resources and services to the City's homeless community.				
	2023-24 Actual	**2024-25 Projected**	**2025-26 Target**	**2026-27 Target**
Measure: Calls for service related to homelessness	8,792	8,528	8,272	8,024
Notes: Figures shown are based on fiscal year.				
Measure: Number of unique individuals contacted by CAT	400	410	419	428
Notes: Figures shown are based on fiscal year.				
Measure: Number of Family and Agency Reunifications	6	6	7	7
Notes: Figures shown are based on fiscal year.				
Measure: Number of Local Permanent Housing Referrals	2	2	2	2
Notes: Figures shown are based on fiscal year.				
Measure: Total number of Mental Health/Substance Abuse Treatment Referrals	202	211	221	228
Notes: Figures shown are based on fiscal year.				

PUBLIC WORKS DEPARTMENT

Mission Statement

Preserve and enhance city infrastructure for an accessible, safe, and inclusive community experience.

About the Department

The City of San Luis Obispo's Public Works Department accomplishes its mission in two primary ways. One is by providing safe mobility options for residents and visitors so that all may enjoy the cultural, recreational, economic, educational, and quality of life amenities in San Luis Obispo. The other is to build and maintain the City's assets and infrastructure to enhance community safety, health, and wellness. None of the City's assets are an end unto themselves but rather enable residents and visitors to experience an enhanced quality of life. The department's Vision: 'Inspiring you to have the best day you have ever had,' essentially means if we provide high quality mobility options and well-maintained infrastructure, then users can experience the full benefit of living, visiting, and working in San Luis Obispo.

The department is organized into three divisions, which include the Maintenance Division, Engineering Division, and Mobility Division, housing the department's fourteen programs, each of which provide a critical and unique role in fulfilling the department's mission. Most of the department is funded by the General Fund, and two programs, Parking and Transit, are Enterprise Funds, funded by users of those services. Finally, the Flood Control program is primarily funded by reimbursement grant funds provided by the County of San Luis Obispo.

Budget at a Glance (All Funds)

	Actuals	Budget	Financial Plan	
Public Works	**FY 2023-24**	**FY 2024-25**	**FY 2025-26**	**FY 2026-27**
Staffing	11,195,749	13,362,412	13,857,234	14,367,981
YoY Change		*19%*	*4%*	*4%*
Other Operating Expenditures	11,938,799	12,936,386	13,513,930	14,582,515
YoY Change		*8%*	*4%*	*8%*
Total	**23,134,548**	**26,298,798**	**27,371,164**	**28,950,497**
YoY Change		*14%*	*4%*	*6%*

The table above summarizes the total budget for the department, including programs funded by the General Fund and Parking and Transit enterprise funds. The information that follows provides individual fiscal analyses for the department's budget from the General Fund, as well as the two enterprise funds.

General Fund

Fiscal Analysis

	Actuals	Budget	Financial Plan	
Public Works	**FY 2023-24**	**FY 2024-25**	**FY 2025-26**	**FY 2026-27**
Staffing	9,752,744	10,921,869	11,270,127	11,673,124
YoY Change		*12%*	*3%*	*4%*
Other Operating Expenditures	6,079,414	6,288,580	6,158,466	6,182,326
YoY Change		*3%*	*-2%*	*0%*
Total	**15,832,158**	**17,210,449**	**17,428,593**	**17,855,449**
YoY Change		*9%*	*1%*	*2%*

Expenditures are proposed to remain nearly flat in FY 2025-26, increasing by $218k or 1%. The Public Works Department was able to re-allocate existing funding within the constrained base budget to offset identified increases, including inflationary adjustments, the maintenance costs of new assets (e.g. North Broad Street Park and portions of the North Chorro Greenway), and rising utility costs. The budget also reflects the addition of two critical positions: a Heavy Equipment Mechanic and the conversion of the Communications Coordinator position from contract to full-time regular, both proposed as Significant Operating Budget Changes (SOBCs). These additions require new General Fund dollars, as summarized in the table below. In an effort to constrain expenditure growth, non-staffing costs are 2% below FY 2024-25 adopted levels. This was achieved by reducing budgets in line with actuals, reducing the service frequency of several maintenance contracts, and reducing some administrative and construction tool replacement budgets. The proposed budget includes two SOBCs totaling $183,312, with $130,266 supported by the General Fund. One of the SOBCs (the conversion of the Communications Coordinator position from contract to full-time regular) is jointly funded by the General Fund, Parking Fund, and Transit Fund. The table below reflects the General Fund share of cost for this SOBC.

Significant Operating Budget Changes

SOBC Description	2025-26			2026-27			One-Time/ Ongoing
	Expense	Offset	General Fund Contribution	Expense	Offset	General Fund Contribution	
Add 1.00 FTE Communications Coordinator for Mobility Services and Capital Improvement Projects *(previously a contract position, cost to be paid by General Fund and Parking and Transit Enterprise Funds).*	88,410	53,046	35,364	88,410	53,046	35,364	Ongoing
Add 1.00 FTE Heavy Equipment Mechanic for Fleet Services.	94,902	-	94,902	94,902	-	94,902	Ongoing
Total	**183,312**	**53,046**	**130,266**	**183,312**	**53,046**	**130,266**	

Parking Fund

Fiscal Analysis - Revenue

	Actuals	Budget	Financial Plan	
Parking Fund	**FY 2023-24**	**FY 2024-25**	**FY 2025-26**	**FY 2026-27**
Parking Fees	8,458,952	8,188,361	7,786,455	8,613,030
Other Revenue				
43103-Parking Fines	1,267,232	1,288,000	1,231,100	1,276,500
43104-Police Issued Parking Fines	(77,202)	(35,800)	-	-
44101-Interest on Investment	2,085,569	38,000	41,000	61,000
44107-Investment FMV Adjustment	174,123	-	-	-
44113-Interest Revenue - Leases	800,295	-	-	-
44204-Other Rent & Lease Revenue	524,111	475,500	479,600	483,900
44310-Miscellaneous Revenue	222	37,800	37,800	37,800
47003-Miscellaneous	14,477	-	-	-
Total Revenue	**13,247,779**	**9,991,861**	**9,575,955**	**10,472,230**
YoY Change		*-25%*	*-4%*	*9%*

Parking Fund revenue is proposed to decrease by about $416k or 4% in FY 2025-26, in line with the proposed reductions presented in the 2024 Parking Rate Study and additional action taken by Council to reduce monthly garage permit rates. The intent of the rate reductions is to reduce the financial impact on the community while maintaining service levels, including funding investments in capital infrastructure.

Fiscal Analysis - Expenditures

	Actuals	Budget	Financial Plan	
Public Works	**FY 2023-24**	**FY 2024-25**	**FY 2025-26**	**FY 2026-27**
Staffing	1,053,112	2,111,121	2,199,851	2,292,369
YoY Change		*100%*	*4%*	*4%*
Other Operating Expenditures	1,820,724	1,847,703	1,750,531	1,756,881
YoY Change		*1%*	*-5%*	*0%*
Total	**2,873,836**	**3,958,825**	**3,950,382**	**4,049,250**
YoY Change		*38%*	*0%*	*3%*

Parking Fund expenditures are proposed to remain relatively flat in FY 2025-26, decreasing by $8,443 overall. The Parking Program was able to re-allocate existing funding within the constrained base budget to offset identified increases, including inflationary adjustments, maintenance costs, and electric service increases based on rate increases as well as the new Cultural Arts District Parking Garage coming online in 2026. In an effort to constrain expenditure growth, non-staffing costs are 5% below FY 2024-25 adopted levels. This was achieved by reducing budgets in line with actuals, particularly with other utility costs (water, sewer, natural gas), and by reducing credit card merchant fees budget based on an average percentage of garage and meter revenue. If actual revenue is higher than budgeted, resulting in a significant increase in credit card merchant fees, then staff will return at Mid-Year budget review with proposed budget revisions for Council's consideration. The proposed budget includes one SOBC which is funded by the General Fund, Parking Fund and Transit Fund. The table below reflects the Parking Fund share of cost for this SOBC.

Significant Operating Budget Changes

SOBC Description	2025-26			2026-27			One-Time/ Ongoing
	Total Expense	Other Funding Sources	Parking Fund Contribution	Total Expense	Other Funding Sources	Parking Fund Contribution	
Add 1.00 FTE Communications Coordinator for Mobility Services and Capital Improvement projects *(previously a contract position, cost to be paid by General Fund and Parking and Transit Enterprise Funds).*	88,410	61,887	26,523	88,410	61,887	26,523	Ongoing

Parking Fund Long-Term Forecast

		2023-25 Financial Plan		2025-27 Financial Plan			
		(A) Actual 2023-24	(B) Budgeted 2024-25	(C) Budgeted 2025-26	(D) Budgeted 2026-27	(E) Projected 2027-28	(F) Projected 2028-29
1	**Revenue**						
2	**Charges for Service**						
3	46401/46402 - Parking Meters	5,927,488	4,312,367	4,312,367	4,312,367	4,312,367	4,312,367
4	46403 - Parking Structures	1,757,776	2,860,504	2,860,504	3,687,079	3,687,079	3,687,079
5	46404 - Long Term Parking	702,797	901,906	500,000	500,000	500,000	500,000
6	46405 - Parking In-Lieu	-	23,824	23,824	23,824	23,824	23,824
7	46406 - City Employee Parking	70,890	89,760	89,760	89,760	89,760	89,760
8	44204 - Other Rent & Lease Revenue	524,111	475,500	479,600	483,900	504,400	508,900
9	**Total Charges for Service**	**8,983,063**	**8,663,861**	**8,266,055**	**9,096,930**	**9,117,430**	**9,121,930**
10	**Total Citations and Fines**	**1,190,030**	**1,252,200**	**1,231,100**	**1,276,500**	**1,247,267**	**1,245,622**
11	**Total Other Revenue**	**3,074,686**	**75,800**	**78,800**	**98,800**	**108,800**	**128,800**
12	**Total Revenue without Debt Financing**	**13,247,779**	**9,991,861**	**9,575,955**	**10,472,230**	**10,473,497**	**10,496,352**
13	Proceeds from Debt Financing	51,845,000	-	-	-	-	-
14	**TOTAL REVENUE**	**65,092,779**	**9,991,861**	**9,575,955**	**10,472,230**	**10,473,497**	**10,496,352**
15	**EXPENDITURES**						
16	**Total Salaries and Benefits**	1,991,075	2,111,121	2,199,850	2,292,369	2,361,141	2,431,975
17	**Total Contract Services**	808,883	662,700	638,380	641,340	660,580	680,398
18	**Total Other Operating Expenditures**	1,018,041	1,185,003	1,112,151	1,115,541	1,237,139	1,257,004
19	**Total Operating Expenditures**	**3,817,999**	**3,958,824**	**3,950,381**	**4,049,250**	**4,258,859**	**4,369,376**
20	**Total Capital Asset Expenditures**	**20,701,121**	**43,437,226**	**2,146,465**	**527,292**	**2,075,000**	**165,000**
21	**Total Debt Service Expenditures**	**3,016,362**	**3,827,322**	**3,696,535**	**3,593,490**	**3,589,082**	**3,590,355**
22	**Total Transfers to / from Other Funds**	**1,387,281**	**1,632,053**	**1,720,732**	**1,931,937**	**2,010,959**	**2,093,841**
23	**TOTAL EXPENDITURES**	**28,922,763**	**52,855,425**	**11,514,112**	**10,101,969**	**11,933,900**	**10,218,572**
24	CalPERS Payment (ADP)	-	61,003	97,543	97,543	97,543	97,543
25	**Total Expenditures (After CalPERS ADP)**	**28,922,763**	**52,916,428**	**11,611,655**	**10,199,512**	**12,031,443**	**10,316,115**
26	Working Capital - Beginning	13,813,435	49,983,451	7,119,887	5,181,730	5,551,991	4,091,587
27	**Change in Financial Position**	**36,170,016**	**(42,863,564)**	**(1,938,157)**	**370,261**	**(1,460,403)**	**277,780**
28	Working Capital - Year End	49,983,451	7,119,887	5,181,730	5,551,991	4,091,587	4,369,367
29	Operating Reserve (20%)	1,366,872	1,557,229	1,529,383	1,528,548	1,569,588	1,591,946
30	Assigned for Pension Contributions	61,446	61,446	61,446	61,446	61,446	61,446
31	**Unreserved Working Capital Year End**	**48,555,133**	**5,501,212**	**3,590,901**	**3,961,997**	**2,460,553**	**2,715,975**

The long-term forecast shows a return to forecasted revenues, following a dip in certain revenues during FY 2023-24 and part of FY 2024-25, as the changes recommended by the Technology Roadmap were implemented. With the completion of two key projects—the new gated system at 842 Palm Garage and the new citation management software in Spring 2025—staff expects revenue projections to recover, with little to no impact on the next fiscal year.

It should be noted that the revenue projections for the "Parking Structures" for the years FY 2025-26 to FY 2028-29 are based on revenue forecasts of the 2024 Parking Rate Study which assume that the new Cultural Arts Parking Garage will realize similar per space revenue as the other three existing garages once

it opens for operation early in calendar year 2026. However, actual occupancy may vary due to factors such as increased parking demand in that area and decreased demand at other garages. Should demand for the new garage differ significantly from projections, staff will adjust budgets accordingly through future financial planning cycles.

Minor reductions in expenses are budgeted to cover the dip in recent revenue caused by technology issues. Planned upcoming Capital Improvement Plan Projects in this Financial Plan include safety fencing for the garages, surveillance cameras in the garages, and pay station replacement and expansion. Overall, projected unreserved working capital remains healthy in the outer years of the forecast which will be available to support capital needs in the future.

The Long-Term Forecast table above includes expense for the proposed SOBC.

Transit Fund

Fiscal Analysis - Revenue

	Actuals	Budget	Financial Plan	
Transit Fund	**FY 2023-24**	**FY 2024-25**	**FY 2025-26**	**FY 2026-27**
Fees for service				
46601-Bus Fare	250,790	226,000	260,000	265,200
46602-Cal Poly Transit Agreement Revenues	750,000	750,000	750,000	750,000
Other Revenue				
44101-Interest on Investment	257,261	-	30,455	30,807
44107-Investment FMV Adjustment	120,063	-	-	-
45208-LTF Art 4 Sec 99260 (Discretionary LTF)	496,193	1,992,000	2,000,000	2,024,000
45209-STA Revenue	717,650	732,000	725,000	725,000
45211-Other State Grants	-	880,000	-	-
45302-FTA 5307 (Capital)	684,498	3,575,985	2,693,785	2,452,006
45303-FTA 5307 (Preventative Maintenance)	-	-	210,765	214,980
45304-FTA 5307 (Operating)	-	-	2,647,775	3,049,800
45305-Other Federal Grants	2,802,275	8,893,876	2,701,956	4,845,000
45215-State of Good Repair (SGR)	394,054	9,325	8,722	8,722
47003-Miscellaneous	2,326	-	-	-
Total Revenue	**6,475,111**	**17,059,186**	**12,028,458**	**14,365,515**
YoY Change		*163%*	*-29%*	*19%*

Transit Fund revenues are projected to decrease by $5.0 million (29%) in FY 2025-26 due to the budgeting of a one-time discretionary grant opportunity in the FY 2024-25 that was ultimately not awarded. The decrease in revenue will not affect service delivery. Transit Fund charges for service revenues are proposed to increase year over year by about $34,000 or 3% as passenger rides are trending up.

Fiscal Analysis - Expenditures

	Actuals	Budget	Financial Plan	
Public Works	**FY 2023-24**	**FY 2024-25**	**FY 2025-26**	**FY 2026-27**
Staffing	389,893	329,423	387,257	402,488
YoY Change		*-16%*	*18%*	*4%*
Other Operating Expenditures	4,038,661	4,800,103	5,604,933	6,643,309
YoY Change		*19%*	*17%*	*19%*
Total	**4,428,554**	**5,129,526**	**5,992,190**	**7,045,798**
YoY Change		*16%*	*17%*	*18%*

Transit Fund expenditures are proposed to increase by $862,664 or 17% in FY 2025-26. The Transit Program was able to re-allocate existing funding within the constrained base budget to offset identified increases, including electric service costs to charge electric buses, fuel budget increases based on current trends, new state regulatory fees, charging station contract increases and additional advertising support for ridership promotion. This was achieved by reducing maintenance and other account budgets and removing some of the one-time expenses that were in the FY 2024-25 budget. There is no anticipated impact from the reduction in maintenance and other operating account budgets; however, if vehicles experience major failures resulting in higher than budgeted maintenance costs, then staff will return at Mid-Year budget review with proposed revisions for Council's consideration. The proposed budget includes five SOBCs totaling $861,299 from the Transit Fund in FY 2025-26, plus one SOBC funded by the General Fund, Parking Fund and Transit Fund. The table below reflects the Transit Fund share of cost for this SOBC, as well as the other Transit Fund SOBCs.

Significant Operating Budget Changes

SOBC Description	2025-26			2026-27			One-Time/ Ongoing
	Total Expense	Other Funding Sources	Transit Fund Contribution	Total Expense	Other Funding Sources	Transit Fund Contribution	
Add 1.00 FTE Communications Coordinator for Mobility Services and Capital Improvement projects (previously a contract position, cost to be paid by General Fund and Parking and Transit Enterprise Funds).	88,410	61,887	26,523	88,410	61,887	26,523	Ongoing
Funding for increased purchased transportation contract.	181,773	-	181,773	341,514	-	341,514	Ongoing
Funding for implementation of Short-Range Transit Plan.	581,300	-	581,300	1,446,100	-	1,446,100	Ongoing
Funding for Transit Service and Planning Software.	50,000	-	50,000	50,000	-	50,000	Ongoing
Funding for Transit Intern (temporary position, 900 hours).	21,703	-	21,703	21,703	-	21,703	Ongoing
Total	**923,186**	**61,887**	**861,299**	**1,947,727**	**61,887**	**1,885,840**	

Long-Term Forecast

		2023-25 Financial Plan		2025-27 Financial Plan			
		(A) Actual 2023-24	(B) Budgeted 2024-25	(C) Budgeted 2025-26	(D) Budgeted 2026-27	(E) Projected 2027-28	(F) Projected 2028-29
1	**REVENUE**						
2	***Charges for Service***						
3	46601 - Bus Fare	$ 250,790	$ 226,000	$ 260,000	$ 265,200	$ 270,504	$ 275,914
4	46602 - Cal Poly Transit Agreement	$ 750,000	$ 750,000	$ 750,000	$ 750,000	$ 772,500	$ 795,675
5	**Total Charges for Service**	**$ 1,000,790**	**$ 976,000**	**$ 1,010,000**	**$ 1,015,200**	**$ 1,043,004**	**$ 1,071,589**
6	***Other Revenue***						
7	44101 - Interest on Investment	$ 257,261	$ -	$ 30,455	$ 30,807	$ 15,604	$ 19,284
8	44107 - Investment FMV	$ 120,063	$ -	$ -	$ -	$ -	$ -
9	44310 - Miscellaneous Revenue	$ -	$ -	$ -	$ -	$ -	$ -
10	45208 - TDA Revenue	$ 496,193	$ 1,992,000	$ 2,000,000	$ 2,024,000	$ 2,048,300	$ 2,072,900
11	45209 - STA Revenue	$ 717,650	$ 732,000	$ 725,000	$ 725,000	$ 725,000	$ 739,500
12	45215 - State of Good Repair (SGR)	$ 394,054	$ 9,325	$ 8,722	$ 8,722	$ 8,722	$ 8,700
13	45211 - Other State Grants	$ -	$ 880,000	$ -	$ -	$ -	$ -
14	45216 - Low Carbon Operation Revenue	$ -	$ -	$ -	$ -	$ -	$ -
15	45302 - FTA 5307 (Capital)	$ 684,498	$ 3,575,985	$ 2,693,785	$ 2,452,006	$ 1,803,083	$ 1,744,077
16	45303 - FTA 5307 (Preventative Maint.)	$ -	$ -	$ 210,765	$ 214,980	$ 219,280	$ 223,700
17	45304 - FTA 5307 (Operating)	$ -	$ -	$ 2,647,775	$ 3,049,800	$ 3,443,400	$ 3,554,000
18	45305 - Other Federal Grants	$ 2,802,275	$ 8,893,876	$ 2,701,956	$ 4,845,000	$ 2,400,000	$ -
19	45402 - Other Grants/Subventions	$ -	$ -	$ -	$ -	$ -	$ -
20	47003 - Other Revenue	$ 2,326	$ -	$ -	$ -	$ -	$ -
21	**Total Other Revenue**	**$ 5,474,321**	**$ 16,083,186**	**$ 11,018,458**	**$ 13,350,315**	**$ 10,663,389**	**$ 8,362,161**
22	**Total Revenue**	**$ 6,475,111**	**$ 17,059,186**	**$ 12,028,458**	**$ 14,365,515**	**$ 11,706,393**	**$ 9,433,750**
23	**EXPENDITURES**						
24	**Total Salaries and Benefits**	**$ 389,893**	**$ 330,949**	**$ 387,257**	**$ 402,488**	**$ 416,673**	**$ 429,174**
25	61011 - Maintenance	$ 270,443	$ 332,500	$ 382,180	$ 346,615	$ 357,013	$ 367,724
26	61013 - Other Contract Services	$ 297,705	$ 161,600	$ 72,100	$ 72,100	$ 74,263	$ 76,491
27	61016 - Purchased Transportation	$ 3,006,116	$ 3,800,293	$ 4,481,353	$ 5,580,494	$ 5,747,909	$ 5,920,346
28	62504 - Fuel	$ 406,007	$ 365,000	$ 440,000	$ 420,000	$ 420,000	$ 420,000
29	**Total Contract Services**	**$ 3,980,271**	**$ 4,659,393**	**$ 5,375,633**	**$ 6,419,209**	**$ 6,599,185**	**$ 6,784,561**
30	**Total Other Operating Expenditures**	**$ 58,390**	**$ 140,710**	**$ 229,300**	**$ 224,100**	**$ 230,823**	**$ 237,748**
31	**Total Operating Expenditures**	**$ 4,428,554**	**$ 5,131,052**	**$ 5,992,190**	**$ 7,045,797**	**$ 7,246,682**	**$ 7,451,482**
32	**Total Capital Asset Expenditures**	**$ 1,668,368**	**$ 11,630,541**	**$ 3,155,719**	**$ 6,699,292**	**$ 3,167,961**	**$ 107,541**
33	**Total Transfers to / from Other Funds**	**$ 463,491**	**$ 460,609**	**$ 467,804**	**$ 491,194**	**$ 515,754**	**$ 541,542**
34	**Total Expenditures**	**$ 6,560,413**	**$ 17,222,202**	**$ 9,615,713**	**$ 14,236,283**	**$ 10,930,396**	**$ 8,100,565**
37	Working Capital - Beginning	$ 2,236,399	$ 2,151,097	$ 1,988,081	$ 4,400,826	$ 4,530,058	$ 5,306,056
38	**Change in Financial Position**	**$ (85,302)**	**$ (163,016)**	**$ 2,412,745**	**$ 129,232**	**$ 775,997**	**$ 1,333,185**
39	Working Capital - Year End	$ 2,151,097	$ 1,988,081	$ 4,400,826	$ 4,530,058	$ 5,306,056	$ 6,639,240
40	Operating Reserve (20%)	$ 885,711	$ 1,026,210	$ 1,198,438	$ 1,409,159	$ 1,449,336	$ 1,490,296
41	**Unreserved Working Capital Year End**	**$ 1,265,386**	**$ 961,870**	**$ 3,202,388**	**$ 3,120,899**	**$ 3,856,719**	**$ 5,148,944**

The Transit Fund is able to cover all current and forecasted operating and capital costs with support from Federal and State funding sources. Operating costs are projected to increase significantly over the next few years due in large part to the implementation of the Short-Range Transit Plan service change recommendations. If changes occur in the reliability of State and Federal funding sources, reductions in service or increased reliance on fund balance would be required. Staff will continue to seek reimbursement for the grants awarded and will continue to apply for new grants to fund future capital projects. The Long-Term Forecast above includes expenses for the proposed SOBCs.

Department Programs

Program	Total Expenditures	Staffing
5001 Public Works Administration: The Public Works Administration Program helps plan and direct the twelve operating programs, the capital improvement program, and provides department-wide administrative and fiscal support.	1,519,014	8.00 FTE
5002 Parks Maintenance: The Park Maintenance Program maintains existing features at City parks and landscaped areas as well as oversees contract services for janitorial maintenance of restrooms and park buildings and landscape maintenance of smaller parks and medians.	4,189,120	15.00 FTE
5003 Swim Center Maintenance: The Swim Center Maintenance Program maintains the swimming/diving pool and the therapy pool, including all water treatment and mechanical equipment in compliance with Health Department Standards. Additionally, this program oversees the two bathhouses and swim deck area. All of these facilities are located at the pool complex at Sinsheimer Park and referred to as the SLO Swim Center.	694,394	1.00 FTE
5004 Urban Forest Services: The Urban Forestry Program maintains the urban forest located in public right-of-way and park areas by pruning, removing, replacing, planting, and irrigating trees.	214,065	2.00 FTE
5005 Facilities Maintenance: The Facilities Maintenance Program provides interior and exterior maintenance services for City buildings, except for the Utilities Treatment Plants and Pump Stations, Parking Garages, Bus Yard facility, Parks Restrooms, Laguna Lake Golf Course, and City Adobes. The program oversees unplanned repairs to existing building features such as roofs, ceilings, walls, floors, doors, windows, HVAC, plumbing, electrical systems, Hayworth systems furniture, security and fire alarm systems. The program also oversees planned and budgeted building maintenance minor capital projects that are not costly or complex enough to require engineering oversight, as well as contract services for HVAC, janitorial services (where applicable), applicable fire suppression, limited first aid kit service, elevator inspection, alarm monitoring and testing, sprinkler system testing and certification, and pest control.	1,532,058	5.00 FTE
5006 Street and Sidewalk Maintenance: The Street Maintenance Program maintains the paved portion of the City's streets and manages the sidewalk maintenance program. Staff within this program repair and reconstruct streets, as well as sidewalks damaged by City owned street trees. They maintain street furnishings, signs, and pavement markings, provide regular downtown trash pickup, oversee sidewalk scrubbing, and provide weekly traffic control for the Farmers' Market and other City events.	2,623,508	14.00 FTE
5007 Traffic Signals and Lighting: The Signal and Light Maintenance Program operates and maintains traffic signals and streetlights on City streets, and the installing, operating, and monitoring of the City's traffic management and detection systems.	662,397	2.00 FTE
5008 Fleet: The Fleet Maintenance Program maintains and repairs all City vehicles, stationary generators and construction equipment except those used in the Transit Program and Fire Department. The program is also responsible for the procurement, outfitting, and disposal of assets for the programs it supports.	1,532,870	5.50 FTE
5009 Capital Improvement Plan Engineering: The CIP Project Engineering Program oversees design and construction of infrastructure projects in the City's Capital Improvement Plan (CIP) and provides inspection services for public infrastructure improvements built by the private sector.	3,186,264	18.30 FTE

Program	Total Expenditures	Staffing
5010 Transportation Planning and Engineering: The Transportation Planning and Engineering Program manages analysis, planning, operations, and design of the City's multimodal circulation systems.	939,215	5.00 FTE
5011 Active Transportation: The Active Transportation Program oversees the implementation of the Active Transportation Plan, which includes policies and programs focused on bicycle and pedestrian education, public engagement, and promotions. It also coordinates with Capital Improvement Plan Engineering on the design, environmental review, and construction of bicycle and pedestrian improvements. Additionally, the Active Transportation Program provides staff liaison support to the Active Transportation Committee (ATC).	265,487	1.35 FTE
5101 Parking Operations and Maintenance: The Parking program implements the Access and Parking Management Plan and directs the operation and maintenance of the City's parking lots, on-street metered spaces, parking structures, residential permit parking districts and timed parking areas.	3,950,382	15.82 FTE
5201 Transit Operations and Maintenance: The SLO Transit Program implements the Short-Range Transit Plan and provides local fixed-route public transit operations within the 23 square miles of the City and adjacent Cal Poly University. Additionally, the SLO Transit Program provides staff liaison support to the Mass Transportation Committee (MTC).	5,992,190	2.75 FTE
5302 Flood Control: The City receives funding from the County of San Luis Obispo through the Zone 9 Flood Control and Water Conservation District for creek channel/vegetation maintenance that reduces debris that could impact or create flooding problems in and around the City of San Luis Obispo.	70,200	0.00 FTE
Total	**27,371,164**	**95.72 FTE**

Opportunities and Challenges

The Public Works Department faces new and recurring challenges as it strives to meet community needs and expectations. In the face of budget constraints and a growing asset inventory, the department will leverage opportunities to deliver the highest level of service to the community within available resources.

The Engineering Division is managing the delivery of several major projects over the next two years, including the Righetti Ranch Community Park, the Cultural Arts District Parking Structure, the Higuera Complete Streets Project, and Mission Plaza enhancements, all while fostering and building knowledge, skills and abilities in its team.

The Mobility Services Division continues to facilitate and promote sustainable transportation solutions and leverage technology to make the parking experience easy, convenient, and accessible to all users. The completion of the Cultural Arts District Parking Structure early in calendar year 2026 will immediately add about 400 new spaces to the west end of the downtown core. Ridership growth and proposed service enhancements in the Short-Range Transit Plan (SRTP) are key opportunities identified by the public for Transit. In response, the department has submitted SOBCs to account for increased purchased transportation costs (currently provided via a bus service contract with TransDev), to augment service levels in line with the SRTP, and to fund transit service planning software to more effectively serve riders.

The Maintenance Division is committed to maintaining the City's assets under their purview efficiently and effectively while reducing one-time capital costs through preventative maintenance. The Maintenance Division's operating programs are leveraging their resources to maintain service levels, while managing an increased number of assets. Additionally, the Maintenance Division is helping advance the City's climate goals through major facility energy efficiency upgrades, fleet electrification, and the expansion of charging infrastructure.

The department is experiencing a period of service and asset growth and progress, driven by the success of the Ask SLO resident response platform, the expansion of parks and other community amenities, and the advancement of complex capital improvement projects. As infrastructure and service needs evolve, the department remains focused on recruiting and retaining skilled staff to sustain high-quality operations. By strategically managing resources and optimizing budget allocations, the department continues to enhance services and meet the community's needs effectively.

The department will continue to prioritize communication to build community trust as progress advances on CIP projects and new services and technologies are implemented in the Mobility Services Division. To this end, it has submitted an SOBC for the conversion of a contract Mobility Services Communications Coordinator to a regular full-time position that will also support CIP related communications.

As operating budgets tighten, the department remains optimistic that despite its lean budget, it will continue to meet community expectations, notwithstanding any major emergencies or disasters.

Major City Goal Contributions

The department supports Major City Goals through cultural vitality, infrastructure and sustainable transportation, and resilience initiatives. Public Works will help stimulate cultural vitality in the downtown area through enhancements to the Mission Plaza and the forecasted completion of the new Cultural Arts District Parking Structure in coordination with SLO REP. Likewise, the department will oversee the development of new and upgraded park infrastructure; street safety and connectivity improvements in line with Vision Zero and the Active Transportation Plan; and long-term planning efforts to support future growth and development, with projects like the Prado Bridge Widening, the Prado Interchange, broadband infrastructure development and the expansion of mass transportation and public transit. With the completion of the Mid-Higuera Bypass project, improvements to flood resiliency will reduce the impacts of storm-related damage.

- Diversity, Equity and Inclusion
    - Continue the implementation of the Broadband Plan, including building grant funded infrastructure.
- Cultural Vitality, Economic Resilience, and Fiscal Sustainability
    - Finalize a Community Work Force Agreement to support future construction work for the Prado Interchange and Public Safety Center projects.

  - Complete the construction of the Mission Plaza Project to enhance the experience of the plaza and downtown.
  - Complete the construction of the Cultural Arts District Parking Structure.
  - Support SLO REP in beginning construction of the new theatre and manage the City's Lease and Grant Agreements to help promote a successful public opening.
- Infrastructure and Sustainable Transportation
  - Start construction of the 2025 Arterials Paving project which could include streets such as Sacramento Dr, Tank Farm, and Calle Joaquin depending on available funding.
  - Start construction of the 2026 Roadway Sealing Project in Pavement Areas 2 & 3.
  - Start Construction of South/King Traffic Crossing Improvement.
  - Start Construction of California/Taft Roundabout.
  - Start Construction of Higuera Complete Streets Project.
  - Complete South Broad St. Corridor Plan and initiate Demonstration Project.
  - Complete public outreach and concept design for Foothill Complete Streets.
  - Promote Roll and Stroll Education Campaign.
  - Bring Final Recommendation for Grand Avenue to Council to be implemented with the 2027 Paving Project.
  - Finalize Design Plans for Construction of the Prado Bridge Widening Project.
  - Complete Prado Interchange Final Value Engineering Report and Council Update.
  - Start Construction of Righetti Ranch Park (Phase 1).
  - Start Construction of Devaul Ranch Playground Replacement Project.
  - Advertise for construction bids for the Emerson Park Replacement Project.
  - Execute new SLO Transit Operations and Maintenance Agreement.
  - Reinstate transit services to pre-pandemic levels.
  - Increase route frequency and reduce headways consistent with recommendations of the 2025 Short Range Transit Plan.
  - Provide transit service to San Luis Ranch and Avila Ranch neighborhoods.
  - Expand and promote the Downtown Access Pass (DAP) program.
- Open Space, Climate Action, and Resilience
  - Complete publicly accessible EV charging projects at the Cultural Arts District Parking Structure.
  - Conduct a year-long campaign to connect employees to low emissions commute options (LBE)
  - Complete Construction of the Mid-Higuera Bypass Project

2025-27 Department Goals

The department's strategic priorities for the 2025-27 Financial Plan are intended to support the advancement of the City's overall objectives tied to Major City Goals, Department Strategic Plans, and other priorities that may arise. These goals are in addition to ongoing services described in the 'Department Programs' section above.

Strategic Goal(s)

Invest in critical infrastructure with the focus of delivering legacy projects to the community, including the Cultural Arts District Parking Garage, the Mission Plaza Enhancements Project, Prado Road Creek Bridge, Prado Road Interchange and the Public Safety Center replacement.

Provide core services to the community with particular focus on Enhanced Downtown Maintenance and providing maintenance services for recently constructed development projects that are ready to be assumed into the City's inventory for maintenance. Continue to use Ask SLO as a tool to respond to community needs.

Support efforts by the Finance Department to maximize federal and state reimbursement of City funds for response to the 2023 storms. Continue focusing on Emergency Preparedness, responses to future storms, and ongoing recovery efforts from the 2023 storms that are now programed in the City's CIP.

Implement sustainable transportation objectives from the Short-Range Transit Plan and the Active Transportation Plan including increasing frequency and service of transit, as well as trail, pedestrian, and bicycle improvements and street enhancements to uphold traffic safety.

Increase department's public engagement, marketing, education and noticing through purposeful, multi-channel outreach efforts to advance the City's Major City Goals.

Support and prioritize employee development and growth by investing time in the training, development and onboarding of new and transitioning employees. Develop an implementation plan for the Employee Engagement Survey feedback focused on training and onboarding.

Performance Measures

Performance measures are designed to determine accountability, improve service quality, allocate resources, and evaluate departmental performance in meeting San Luis Obispo's goals and objectives.

Objective: Enhance safe and efficient transportation				
Strategic Goal: Proactively enhance safety by providing a system of safe, reliable and well-maintained roadways, sidewalks, traffic signals and streetlights				
	2023-24 Actual	**2024-25 Projected**	**2025-26 Target**	**2026-27 Target**
Measure: Pavement Condition Index	73	73	70	70
Notes: PCI tends to hover around 73, but the staff target is a minimum PCI of 70.				
Measure: Bicycle network in total miles (Class I/II/III/IV)	14.6/31.0/ 25.1/2.8	14.6/31.0/2 4.9/3.0	14.6/28.6/2 4.9/5.4	14.6/26.2/ 26.9/7.8
Notes: Based on projects already funded and on schedule for construction in these years and projects anticipated to be funded in 2025-27 Financial Plan based on Draft CIP as of March 2025.				
Measure: Street miles maintained	143	144	144	144
Notes: About 1 mi will be added with Avila Ranch Phase 1				
Measure: Citywide fatal and severe injury crashes (latest annual total/5-year running average)	20 / 19.6	18 / 17.6	16 / 15.9	15 / 14.3
Notes: FY 2023-24 values based on the latest availble collision data set (2019-2023). Projected values for FY 2024-25 and future years are estimated based on an 10% reduction achieved per year.				

Objective: Encourage sustainable transportation				
Strategic Goal: Implement sustainable transportation objectives from the Short-Range Transit Plan and the Active Transportation Plan including increasing frequency and service of transit, as well as trail, pedestrian, and bicycle improvements and street enhancements to uphold traffic safety.				
Measure: Annual SLO Transit ridership	575,255	625,000	663,900	734,182
Notes: FY 2024-25 based on actual ridership through first 6 months of fiscal year. FY 2025-26 and FY 2026-27 targets are based on the draft Short-Range Transit Plan projections.				

Objective: Effectively manage City assets

Strategic Goal: Provide core services to the community with particular focus on Enhanced Downtown Maintenance and providing maintenance services for recently constructed development projects that are ready to be assumed into the City's inventory for maintenance; continue to use Ask SLO as a tool to respond to community needs.

	2023-24 Actual	2024-25 Projected	2025-26 Target	2026-27 Target
Measure: Public Works Maintenance Division Ask SLO requests addressed	1,571	1,660	1,660	1,660
Notes: Projected FY 2024-25 value is based on average daily volume of Maintenance requests. This number is challenging to forecast, but is not expected to decrease as increasing numbers of residents use Ask SLO.				
Measure: # of trees maintained	13,429	13,479	13,579	13,679
Notes: The urban forest number of managed trees has been aligned with the Public Works Maintenance Division scope of services. Many trees in the City's open space have been removed from the Urban Forest Services maintenance metrics as these trees are maintained by the Parks and Recreation Department's Ranger Services Program. The program will target 100 new tree plantings annually with young tree care provided by volunteers or community partners.				

Objective: Plan and develop critical infrastructure

Strategic Goal: Invest in critical infrastructure with the focus of delivering legacy projects to the community

	2023-24 Actual	2024-25 Projected	2025-26 Target	2026-27 Target
Measure: Total # of projects managed	61	68	65	42
Notes: The CIP Engineering Team manages a variety of capital projects with diverse funding sources and originating from multiple departments. Currently, the team is working through a backlog of projects resulting from the 2023 storm response. The 2025–27 CIP prioritizes funding for projects that can be realistically delivered within that timeframe. As a result, the project load in FY 2026–27 is intentionally reduced to align with available staffing and resources.				

UTILITIES DEPARTMENT

Mission Statement

Ensuring safe, reliable, and essential utilities service.

About the Department

The Utilities Department provides water and wastewater services to the City of San Luis Obispo and is responsible for the administration, billing, customer service, operation, maintenance, design, inspection, and construction of the City's water and wastewater-related infrastructure. Additionally, the department also manages the City's Solid Waste and Recycling Program and administers the City's stormwater compliance program.

As a part of these services, the Utilities Department manages two Enterprise Funds (Water and Sewer), an Agency Fund (Whale Rock), and the Solid Waste and Recycling and Stormwater programs, which are accounted for within the City's General Fund. The Solid Waste and Recycling budget is supported by AB 939 and Franchise Fee funding, both of which are restricted to waste diversion activities. The Whale Rock Fund is managed by the City, but under the governance of the Whale Rock Commission, which is comprised of the City of San Luis Obispo, California Polytechnic State University (Cal Poly), and California Men's Colony (CMC) representatives. The City's portion of staffing and operational expenses and capital project contributions for Whale Rock operations are budgeted within the Water Fund's Source of Supply budget. The Department is responsible for ensuring the financial sustainability and regulatory compliance of all of these operations, optimizing resource allocation, and supporting long-term infrastructure planning for utilities services.

Budget at a Glance (All Funds)

	Actuals	Budget	Financial Plan	
Utilities	**FY 2023-24**	**FY 2024-25**	**FY 2025-26**	**FY 2026-27**
Staffing	12,775,184	13,784,332	14,143,565	14,749,345
YoY Change		*8%*	*3%*	*4%*
Other Operating Expenditures	18,204,739	21,783,645	26,826,287	22,986,577
YoY Change		*20%*	*23%*	*-14%*
Total	**30,979,923**	**35,567,978**	**40,969,852**	**37,735,922**
YoY Change		*15%*	*15%*	*-8%*

General Fund Summary

Fiscal Analysis

	Actuals	Budget	Financial Plan	
Utilities	**FY 2023-24**	**FY 2024-25**	**FY 2025-26**	**FY 2026-27**
Staffing	1,200,977	1,198,178	1,182,122	1,232,122
YoY Change		*0%*	*-1%*	*4%*
Other Operating Expenditures	451,330	410,749	199,541	198,090
YoY Change		*-9%*	*-51%*	*-1%*
Total	**1,652,306**	**1,608,927**	**1,381,663**	**1,430,212**
YoY Change		*-3%*	*-14%*	*4%*

The Utilities Department oversees the Solid Waste and Recycling and Stormwater budgets, which are managed within the City's General Fund. During the 2025-27 Financial Plan, staffing budgets remain fairly consistent with slight changes due to standard staffing changes such as retirements, anticipated salary raises, and retirement and Medicare contributions. Operating Expenditures significantly decrease in FY 2025-26 due to the City's Stormwater and Flood Control operations being separated out during the next financial plan. Flood control operations are managed by the City's Public Works department.

Significant Operating Budget Changes

No significant operating budget changes are recommended within the General Fund.

Water and Sewer Enterprise Funds

As Enterprise Funds, the City's Water and Sewer Funds are primarily supported by revenue collected from water and sewer rates. Therefore, the City's Water and Sewer Funds are not expected to experience the same constraints over this next Financial Plan as the City's General Fund. To ensure the continued delivery of safe and reliable water and sewer services for years to come, it is crucial that these funds continue to make strategic investments in operations, maintenance, and capital improvements. To meet these needs, significant operating budget changes (SOBCs) have been proposed and incorporated into the Water and Sewer Fund budgets. Consequently, these funds do not have flat non-staffing operating budgets. Ongoing investments in equipment, infrastructure, and regulatory compliance are essential to maintaining the community's water and sewer systems and supporting long-term operational and financial sustainability.

Water Fund Summary

Fiscal Analysis - Revenue

	Actuals	Budget	Financial Plan	
Water Fund	**FY 2023-24**	**FY 2024-25**	**FY 2025-26**	**FY 2026-27**
Water Sales & Base Charges	26,356,629	28,428,148	30,057,771	31,884,916
YoY Change		*8%*	*6%*	*6%*
Other Revenue				
42112-Other City Licenses & Permits	41,580	-	25,000	-
43201-Miscellaneous Penalties	129,728	118,000	130,000	130,000
44101-Interest on Investment	1,207,560	50,000	50,000	50,000
44107-Investment FMV Adjustment	551,555	-	-	-
44305-Damage to City Property	32,475	-	-	-
44306-Credit Collections	7,331	14,000	5,000	5,000
44310-Miscellaneous Revenue	58,849	20,000	20,000	20,000
45204-Prop 1B Revenue	-	-	4,095,680	62,606
45211-Other State Grants	752,267	-	-	-
46102-Development Review Fees	34,943	26,000	26,000	26,000
47003-Miscellaneous	46,005	-	-	-
Total Revenue	**29,218,924**	**28,656,148**	**34,409,451**	**32,178,522**
YoY Change		*-2%*	*20%*	*-6%*

The increase between FY 2024-25 and 2025-26 and then decrease between FY 2025-26 and 2026-27 is primarily due to a majority of Prop 1B grant revenues for a groundwater project being anticipated to be received during FY 2025-26. Water Sales and Base Charges are also anticipated to increase with proposed rate increases during both FY 2025-26 and 2026-27, as well as a slight increase in projected customer growth. FY 2023-24 actuals appear higher than the FY 2024-25 budget, as investment interest revenue is budgeted conservatively to remain fiscally responsible due to potential market variability. Lastly, revenue for miscellaneous penalties (customer late charges) and credit collections have been adjusted to better reflect historical actuals.

Fiscal Analysis - Expenditures

	Actuals	Budget	Financial Plan	
Utilities	**FY 2023-24**	**FY 2024-25**	**FY 2025-26**	**FY 2026-27**
Staffing	5,429,211	5,957,659	6,214,757	6,499,929
YoY Change		*10%*	*4%*	*5%*
Other Operating Expenditures	12,711,934	16,446,611	20,859,920	17,203,984
YoY Change		*29%*	*27%*	*-18%*
Total	**18,141,145**	**22,404,271**	**27,074,677**	**23,703,912**
YoY Change		*23%*	*21%*	*-12%*

Overall, the Water Fund staffing and operating budgets will have a significant increase during FY 2025-26 due to the City's contributions for operations, maintenance, and capital projects for the City's three surface water reservoirs, budgeted for under the Water Source of Supply budget. Because the expenses for capital projects are included, operating expenditures for the City's Water Source of Supply budget can

vary significantly from year to year. Overall, 88% of the increase in total expenditures between FY 2024-25 to FY 2025-26 can be attributed to increases in the City's contribution for capital projects for the three reservoirs with the majority of the increase related to the Salinas Dam Access Road Repair project. Although the County of San Luis Obispo manages the Salinas Reservoir, the City is the only utility that receives water from the reservoir and therefore, must pay for the project. However, the project is expected to be reimbursable by FEMA/CalOES which would cover 93.75% of the project total making the net cost to the City $250,000. Should reimbursement for the project not be received, Staff would have to re-evaluate the Water Fund Capital Improvement Plan and likely recommend deferral of other planned projects. Staffing costs for the Water Fund increase to accommodate anticipated staffing and benefit increases. Significant funding request changes for the Water Fund, including those for additional staffing changes and the Salinas Dam Road Repair project, are included in the table below.

Significant Operating Budget Changes

ID	SOBC Description	2025-26			2026-27			One-Time/ Ongoing
		Total Expense	Other Funding Sources	Water Fund Contribution	Total Expense	Other Funding Sources	Water Fund Contribution	
1	Funding for customer facing improvements to office area.	20,500	10,250	10,250	-	-	-	One-Time
2	Funding for Water and Wastewater Rate Study and Restructure Study.*	85,000	42,500	42,500	-	-	-	One-Time
3	Add 1.00 FTE Water Treatment Plant Maintenance Mechanic *(position to be filled halfway through FY 2025-26).*	58,694	-	58,694	120,609	-	120,609	Ongoing
4	Add 1.00 FTE Utilities Engineering Technician.	117,662	70,197	47,465	118,468	71,081	47,387	Ongoing
5	Add 0.25 FTE Utility Billing Assistant *(increase 0.75 FTE position to full-time).*	18,282	9,141	9,141	19,055	9,528	9,527	Ongoing
6	Funding for contract position to support Cityworks integration in FY 2026-27.	-	-	-	139,197	69,598	69,599	One-Time
7	Funding for two interns for Water and Water Treatment Plant GIS.	48,229	-	48,229	50,245	-	50,245	Ongoing
8	Funding to support over hire of a Water Treatment Plant Operator to allow for training of new employee due to retirement.	73,016	42,648	30,368	-	-	-	One-Time
9	Funding for Water legal services.	50,000	-	50,000	50,000	-	50,000	One-Time
10	Funding to comply with State mandated increase to bi-annual water quality reports.	23,000	-	23,000	23,000	-	23,000	Ongoing
11	Funding for increased State Water Resources Control Board (SWRCB) plan check fees.	7,500	-	7,500	7,500	-	7,500	Ongoing
12	Funding for Chorro Valley Access Road repairs.	-	-	-	252,000	-	252,000	One-Time
13	Funding for Nacimiento Pipeline repair (Yerba Buena Creek Crossing).	494,188	-	494,188	-	-	-	One-Time
14	Funding for Salinas Dam Access Road repairs.	4,000,000	3,750,000	250,000	-	-	-	One-Time
15	Funding for Water Distribution and Wastewater Collections staff training to obtain commercial driver's licenses.	20,000	10,000	10,000	20,000	10,000	10,000	Ongoing
16	Funding for Water Distribution construction materials cost increases.	37,100	-	37,100	37,100	-	37,100	Ongoing
17	Funding for Chilled Water System rehabilitation.	58,000	-	58,000	-	-	-	One-Time
18	Funding to support operations of two new Water Treatment Plant groundwater wells.	50,000	-	50,000	95,000	-	95,000	Ongoing

19	Funding for non-routine Water Treatment Plant maintenance.	35,000	-	35,000	30,000	-	30,000	One-Time
20	Funding for replacement of computer/controller for two NTU (turbidity) meters at the Water Treatment Plant.	10,000	-	10,000	-	-	-	One-Time
21	Funding for Water Resource Recovery Facility Recycled Water maintenance.	148,100	-	148,100	143,100	-	143,100	Ongoing
22	Funding for consultant expense to conduct an impact fee and infrastructure finance program analysis and impact fee study update.	30,000	-	30,000		-	-	Ongoing
23		5,384,271	3,934,736	1,449,535	1,105,274	160,207	945,067	

Long-term Forecast

	Water Fund Five-Year Forecast *(In Thousands)*	(A) Actual 2023-24	(B) Budgeted 2024-25	(C) Financial Plan 2025-26	(D) Financial Plan 2026-27	(E) Projected 2027-28	(F) Projected 2028-29
1	**Revenues**						
2	46102-Development Review Fees	$ 34,943	$ 26,000	$ 26,000	$ 26,000	$ 26,000	$ 26,000
3	46701-Sales to Cal Poly	$ 1,203,461	$ 1,183,946	$ 1,249,069	$ 1,317,761	$ 1,383,649	$ 1,452,832
4	46702, 46714, 46715, 46716, 46717, 46718, and 46719 -Water Sales	$ 16,886,267	$ 19,045,319	$ 18,980,886	$ 20,185,033	$ 21,363,839	$ 22,611,488
5	46703-Utilities Base Charges	$ 6,989,566	$ 6,711,653	$ 8,448,140	$ 8,984,090	$ 9,508,761	$ 10,064,072
6	46704-Reclaimed Water Sales	$ 1,009,031	$ 1,161,104	$ 1,052,820	$ 1,061,243	$ 1,114,305	$ 1,170,020
7	46708-Utilities Setup Fees	$ 194,009	$ 261,694	$ 160,000	$ 160,000	$ 160,000	$ 160,000
8	46709-Other Utilities Charges	$ -	$ -	$ -	$ -	$ -	$ -
9	46712-Low Income Subsidy	$ (20,474)	$ (100,000)	$ (100,000)	$ (100,000)	$ (100,000)	$ (100,000)
10	46713-Cal Poly Capacity & Resilience	$ 233,025	$ 263,433	$ 266,856	$ 276,789	$ 286,315	$ 296,317
11	46799-COVID Rate Relief Program	$ (138,255)	$ -	$ -	$ -	$ -	$ -
12	**Total Charges for Services**	$ 26,391,572	$ 28,553,148	$ 30,083,771	$ 31,910,916	$ 33,742,869	$ 35,680,729
13	**Total Other Revenue[1]**	$ 3,026,221	$ 3,333,734	$ 4,325,680	$ 4,017,606	$ 9,435,000	$ 205,000
14	**Total Impact Fees[2]**	$ 2,643,232	$ 800,000	$ 800,000	$ 800,000	$ 800,000	$ 800,000
15	**Total Revenue**	$ 32,061,026	$ 32,686,882	$ 35,209,451	$ 36,728,522	$ 43,977,869	$ 36,685,729
16	**Expenditures**						
17	**Total Salaries and Benefits**	$ 5,264,371	$ 5,953,053	$ 6,214,757	$ 6,499,929	$ 6,845,210	$ 7,051,690
18	CalPERS Additional Discretionary Payment	$ 164,840.00	$ 245,418.0	$ 164,840	$ 164,840	$ 164,840	$ 164,840
19	**Total Operating**	$ 12,711,934	$ 16,713,083	$ 20,859,920	$ 17,203,984	$ 17,759,293	$ 16,122,438
20	**Total Capital Asset Expenditures**	$ 8,189,987	$ 24,006,057	$ 8,265,632	$ 5,029,168	$ 11,742,428	$ 5,970,519
21	**Total Debt Service Expenditures[3]**	$ 1,742,901	$ 1,868,807	$ 1,865,911	$ 1,855,405	$ 1,854,858	$ 2,453,348
22	**Total General Government Expenditures**	$ 2,918,361	$ 2,947,417	$ 2,819,038	$ 2,959,990	$ 3,107,989	$ 3,263,389
23	**Total Expenditures**	$ 30,992,394	$ 51,733,835	$ 40,025,257	$ 33,548,475	$ 41,474,618	$ 35,026,223
24	**Change in Financial Position**						
25	Working Capital - Beginning	$ 40,261,007	$ 43,032,553	$ 22,282,686	$ 17,267,955	$ 20,255,767	$ 22,759,019
26	Net Revenues (Revenues minus Expenditures)	$ 1,068,632	$ (19,046,953)	$ (4,815,806)	$ 3,180,046	$ 2,503,252	$ 1,659,507
27	Working Capital - Year End	$ 43,032,553	$ 22,282,686	$ 17,267,955	$ 20,255,767	$ 22,759,019	$ 24,368,526
28	Operating Reserve (20%)	$ 4,560,481	$ 5,545,556	$ 6,391,710	$ 5,742,308	$ 5,946,438	$ 5,811,141
29	Rate Stabilization (10%)	$ 2,608,832	$ 2,810,202	$ 2,973,092	$ 3,154,813	$ 3,337,055	$ 3,529,841
30	Other Reserves[4]	$ 175,656	$ 175,656	$ 175,656	$ 175,656	$ 175,656	$ 175,656
31	**Unreserved Working Capital - Year End**	$ 35,687,583	$ 13,751,272	$ 7,727,498	$ 11,182,990	$ 13,299,870	$ 14,851,888

NOTES AS NECESSARY

[1] Other revenue includes grant revenue and long-term debt proceeds. Grant proceeds for the Prop 1B Groundwater project are included in FY 26 and FY 27; anticipated FEMA reimbursements for the Salinas Dam Access Road repairs are included in FY 27; debt proceeds for a 30" pipeline replacement on Santa Rosa is included in FY 28; and debt proceeeds for the T3 Water Storage Tank Replacement are included in FY 30.

[2] Transfers occur after the close of the fiscal year. Amount shown for FY 24 are for the fees collected during FY 24, but were transferred during FY 25.

[3] The City's contributions to Nacimiento debt payments are budgeted for as an Operating Expenditure within the Water Source of Supply budget.

[4] Includes CalPERS Unfunded Liability Payment.

The forecast above reflects the Water Fund's anticipated financial position, including Significant Operating Budget Changes. To address nationwide cost increases and upcoming capital improvement projects that drive water rate increases, the Department has been focusing on an approach to supplement ratepayer funds through the utilization of grant funding. Over the past seven years, the Water Fund has secured over $14.5 million in grants and alternative funding and has recently applied for an additional $2 million for projects that improve resiliency for the community while also decreasing long-term operating costs. The Water Treatment Plant Tesla Battery Pack and the Groundwater Contamination Remediation Project were both grant-funded and provide long-term operational cost decreases by reducing electricity usage and allowing for electricity to be utilized during off-peak periods for treatment operations. These projects, amongst others, focus on utilizing alternative funding sources to stabilize or decrease costs that otherwise would drive additional annual rate increases.

In addition to these measures, the Department has been exploring opportunities to sell surplus water supplies that the City is unable to use each year pursuant to policy 1.13.2 of the Land Use Element of the City's General Plan. Surplus water sales programs include the potential to sell surplus recycled water and surplus non-potable water from Nacimiento Lake. These water sales programs could result in additional revenue for the Department without compromising long-term water supply sustainability. However, because surplus water sales have not been negotiated and significant additional work is required to finalize any such agreements, the forecast does not include any projected revenue from potential sales.

Sewer Fund

Fiscal Analysis - Revenue

	Actuals	Budget	Financial Plan	
Sewer Fund	**FY 2023-24**	**FY 2024-25**	**FY 2025-26**	**FY 2026-27**
Service Charges	20,196,460	20,596,900	21,558,825	23,110,050
YoY Change		*2%*	*5%*	*7%*
Other Revenue				
43201-Miscellaneous Penalties	129,729	118,000	130,000	130,000
44301-Sale of Surplus Property	2,803	-	-	-
43303-Administrative Citations - Utilties	3,291	-	-	-
44101-Interest on Investment	1,768,426	50,000	50,000	50,000
44107-Investment FMV Adjustment	824,227	-	-	-
44305-Damage to City Property	783	-	-	-
44306-Credit Collections	7,331	14,000	5,000	5,000
44310-Miscellaneous Revenue	756	20,000	25,000	25,000
45211-Other State Grants	895,814	-	-	-
45402-Other Grants/Subventions	20,183	-	-	-
47003-Miscellaneous	42,151	-	-	-
Total Revenue	**23,891,953**	**20,798,900**	**21,768,825**	**23,320,050**
YoY Change		*-13%*	*5%*	*7%*

Similar to the Water Fund, the decrease in sewer revenue between FY 2024-25 actuals and 2025-26 budgeted values is mostly attributed to investment interest revenue being budgeted conservatively to remain fiscally cautious due to potential market volatility. FY 2023-24 also included grant revenue for the Water Resource Recovery Facility (WRRF) project that was not included in the FY 2024-25 budget, as the project was anticipated to be completed before FY 2024-25. During both FY 2025-26 and 2026-27, Sewer Service Charges are anticipated to increase with proposed rate increases, as well as due to a slight increase in projected customer growth. Rate increases were higher than anticipated for the next two years due primarily to a significant loss in revenue from sales to California Polytechnic State University (Cal Poly). This is discussed more under the Sewer Fund's Long Term Forecast section. Lastly, revenue for miscellaneous penalties (customer late charges) and credit collections have been adjusted to better reflect historical actuals.

Fiscal Analysis - Expenditures

	Actuals	Budget	Financial Plan	
Utilities	**FY 2023-24**	**FY 2024-25**	**FY 2025-26**	**FY 2026-27**
Staffing	5,467,874	5,910,888	6,015,856	6,270,139
YoY Change		*8%*	*2%*	*4%*
Other Operating Expenditures	3,941,034	4,015,570	4,746,764	4,571,635
YoY Change		*2%*	*18%*	*-4%*
Total	**9,408,908**	**9,926,458**	**10,762,621**	**10,841,774**
YoY Change		*6%*	*8%*	*1%*

Overall, the Sewer Funds' staffing and operating expenditures increased 8% in FY 2025-26 compared to FY 2024-25 and then stabilized for FY 2026-27 with a slight decrease for FY 2026-27 compared to FY 2025-26. The majority of the increased expenditure costs in FY 2025-26 are attributed to additional funding to support the City's new Water Resource Recovery Facility (WRRF). These include funding needs for regulatory compliance, such as the one-time request for funding to conduct a Local Limits Study required by the Regional Water Quality Control Board (RWQCB) and Environmental Protection Agency (EPA) to establish new wastewater discharge limits for industrial users based on the updated WRRF treatment capacity and modified discharge permit limits. Additional funding includes new plant needs arising from the facility's upgraded infrastructure, increased electrical usage, specialized maintenance, chemical requirements, instrumentation costs, as well as one-time requests for additional legal service funding to navigate complex regulatory challenges. Regulatory fees and compliance costs have also increased due to new permit requirements and stricter environmental monitoring and funding for additional biosolids disposal due to increased biosolids production and increased costs for transportation and third-party treatment. The primary driver for upgrading and reconfiguring the facility was new State-mandated regulatory requirements. Significant funding request changes, including those for the additional WRRF expenses, are included in the table below.

Significant Operating Budget Changes

ID	SOBC Description	2025-26 Total Expense	2025-26 Other Funding Sources	2025-26 Sewer Fund Contribution	2026-27 Total Expense	2026-27 Other Funding Sources	2026-27 Sewer Fund Contribution	One-Time/ Ongoing
1	Funding for customer facing improvements to office area.	20,500	10,250	10,250	-	-	-	One-Time
2	Funding for Water and Wastewater Rate Study and Restructure Study.*	85,000	42,500	42,500	-	-	-	One-Time
3	Funding for a Local Limits Study.	130,000	-	130,000	-	-	-	One-Time
4	Add 1.00 regular full-time FTE Utilities Engineering Technician.	117,662	58,831	58,831	118,468	59,234	59,234	Ongoing
5	Add 0.25 FTE Utility Billing Assistant *(increase 0.75 FTE position to full-time).*	18,282	9,141	9,141	19,055	9,527	9,528	Ongoing
6	Funding for contract position to support Cityworks integration in FY 2026-27.	-	-	-	139,197	69,599	69,598	One-Time
7	Funding for Wastewater Intern.	65,055	-	65,055	67,806	-	67,806	Ongoing
8	Funding for Wastewater legal services to support implementation of regulatory changes in wastewater division programs.	60,000	-	60,000	35,000	-	35,000	One-Time
9	Funding for Sewer Fund strategic staffing plan.	-	-	-	27,000	-	27,000	One-Time
10	Funding for Water Distribution and Wastewater Collections staff training to obtain commercial driver's licenses.	20,000	10,000	10,000	20,000	10,000	10,000	Ongoing
11	Funding for increased biosolids hauling and disposal services at the Water Resource and Recovery Facility.	276,630	-	276,630	301,630	-	301,630	Ongoing
12	Funding for modified Water Resource Recovery Facility program updates.**	252,000	-	252,000	245,700	-	245,700	Ongoing
13	Funding for increased Water Resource Recovery Facility regulatory requirements and permits.	44,450	-	44,450	25,428	-	25,428	Ongoing
14	Funding for consultant expense to conduct an impact fee and infrastructure finance program analysis and impact fee study update.	30,000	-	30,000	-	-	-	Ongoing
15		**1,119,579**	**130,722**	**988,857**	**999,284**	**148,360**	**850,924**	

Long-Term Forecast

	Sewer Fund Five-Year Forecast *(In Thousands)*	(A) Actual 2023-24	(B) Budgeted 2024-25	(C) Financial Plan 2025-26	(D) Financial Plan 2026-27	(E) Projected 2027-28	(F) Projected 2028-29
1	**Revenues**						
2	46102-Development Review Fees	$ 30,640	$ 26,000	$ 26,000	$ 26,000	$ 26,000	$ 26,000
3	46701- Sales to Cal Poly[1]	$ 1,279,919	$ 1,246,313	$ 367,053	$ 407,572	$ 340,578	$ 326,609
4	46703- Utilities Base Charges	$ 5,523,236	$ 5,208,612	$ 6,244,610	$ 6,703,713	$ 7,196,570	$ 7,725,662
5	46705, 46720, 46721, and 46722- Sewer Service Charges	$ 13,090,223	$ 13,835,916	$ 14,303,628	$ 15,355,231	$ 16,484,148	$ 17,696,062
6	46708 - Utilities Setup Fees	$ 198,146	$ 60,000	$ 160,000	$ 160,000	$ 160,000	$ 160,000
7	46709- Other Utilities Charges	$ -	$ 1,000	$ -	$ -	$ -	$ -
8	46712-Low Income Subsidy	$ (16,464)	$ (100,000)	$ (100,000)	$ (100,000)	$ (100,000)	$ (100,000)
9	46713- Cal Poly Capacity & Resilience	$ -	$ 472,534	$ 472,534	$ 472,534	$ 472,534	$ 472,534
10	**Total Charges for Services**	**$ 20,105,699**	**$ 20,750,375**	**$ 21,473,825**	**$ 23,025,050**	**$ 24,579,830**	**$ 26,306,867**
11	**Total Other Revenue[2]**	**$ 19,139,782**	**$ 15,287,000**	**$ 295,000**	**$ 295,000**	**$ 295,000**	**$ 295,000**
12	**Total Impact Fees[3]**	**$ 943,559**	**$ 600,000**	**$ 600,000**	**$ 600,000**	**$ 600,000**	**$ 600,000**
13	**Total Revenue**	**$ 40,189,041**	**$ 36,637,375**	**$ 22,368,825**	**$ 23,920,050**	**$ 25,474,830**	**$ 27,201,867**
14	**Expenditures**						
15	**Total Salaries and Benefits**	**$ 5,298,455**	**$ 6,208,914**	**$ 6,015,856**	**$ 6,270,139**	**$ 6,539,419**	**$ 6,735,602**
16	CalPERS Additional Discretionary Payment	$ 169,419	$ 250,875	$ 169,419	$ 169,419	$ 169,419	$ 169,419
17	**Total Operating**	**$ 3,941,034**	**$ 4,220,747**	**$ 4,746,764**	**$ 4,571,635**	**$ 4,684,170**	**$ 4,840,412**
18	**Total Capital Asset Expenditures**	**$ 20,049,934**	**$ 37,877,750**	**$ 8,033,141**	**$ 6,877,168**	**$ 4,142,524**	**$ 4,566,041**
19	**Total Debt Service Expenditures**	**$ 6,141,209**	**$ 7,005,933**	**$ 7,098,607**	**$ 7,090,097**	**$ 7,088,453**	**$ 7,086,939**
20	**Total General Government Expenditures**	**$ 3,104,155**	**$ 3,290,250**	**$ 3,140,155**	**$ 3,297,163**	**$ 3,462,021**	**$ 3,635,122**
21	**Total Expenditures**	**$ 38,704,207**	**$ 58,603,595**	**$ 29,034,523**	**$ 28,106,202**	**$ 26,086,006**	**$ 27,033,535**
22	**Change in Financial Position**						
23	Working Capital - Beginning	$ 49,346,787	$ 53,797,920	$ 28,865,401	$ 21,944,099	$ 17,430,569	$ 16,769,392
24	Net Revenues (Revenues minus Expenditures)	$ 1,484,834	$ (21,966,219)	$ (6,665,698)	$ (4,186,151)	$ (661,177)	$ 168,331
25	Working Capital - Year End	$ 53,797,920	$ 28,865,401	$ 21,944,099	$ 17,430,569	$ 16,769,392	$ 16,937,724
26	Operating Reserve (20%)	$ 3,730,854	$ 4,145,169	$ 4,251,397	$ 4,311,282	$ 4,388,697	$ 4,493,499
27	Rate Stabilization (5%)	$ 994,669	$ 1,014,542	$ 1,045,765	$ 1,123,326	$ 1,201,065	$ 1,287,417
28	Other Reserves[4]	$ 6,087,166	$ 6,087,166	$ 6,087,166	$ 6,087,166	$ 6,087,166	$ 6,087,166
29	**Unreserved Working Capital - Year End**	**$ 42,985,231**	**$ 17,618,524**	**$ 10,559,771**	**$ 5,908,795**	**$ 5,092,465**	**$ 5,069,642**

NOTES AS NECESSARY

[1] Sewer revenue from Cal Poly is expected to decrease when the University brings its on-campus wastewater treatment plant online. Projections are based on the total annual volumes projected to be delivered to the City, as provided by the University.

[2] Other revenue includes grant revenue and long-term debt proceeds. Delays with the WRRF project resulted in $15M of debt proceeds to be delayed to FY 25.

[3] Transfers occur after the close of the fiscal year. Amount shown for FY 24 are for the fees collected during FY 24, but were transferred during FY 25.

[4] Includes CalPERS Unfunded Liability Payment and SRF loan payments.

The Sewer Fund's Long Term Forecast reflects the anticipated financial position, including recommended Significant Operating Budget Changes and proposed rate increases of 6.5% for both FY 2025-26 and 2026-27. A key driver for the higher-than-anticipated rate increases is the significant decrease in anticipated sewer revenue from California Polytechnic State University (Cal Poly). The University is building a new wastewater treatment facility on campus and will begin treating a significant portion of its wastewater. Projected revenues are based on the projected flows provided by the University.

To address ongoing expenses related to project deferrals and inflation, staff have identified the following key areas of focus: pursuing grants, improving operations, and exploring infrastructure replacement alternatives. Over the past seven years, the Sewer Fund has received over $7 million in grants and alternative funding sources, such as loan forgiveness, to fund capital projects that would have otherwise relied on ratepayer contributions. The City has also applied for over $5 million of Inflation Reduction Act funding associated with work completed during the WRRF upgrade. If received, this could be used to offset funding that would otherwise be collected by rates or to support additional needed projects. If this funding is not awarded, the current CIP schedule will remain as forecasted. The Department is also focusing on capital planning projects, such as the Wastewater Collection System Infrastructure Renewal Strategy (long-range plan) analysis, which allows the department to be proactive in infrastructure maintenance and replacement. Lastly, once the new WRRF facility stabilizes post-construction, staff will be able to evaluate opportunities to further optimize processes to reduce operational expenditures and maximize the utilization of onsite biogas for energy production.

Department Programs

Program	Total Expenditures	Staffing
6001 Water Administration: The Water Fund's Administration Program provides guidance and direction for the effective management of all the Water Fund's programs. The Water Administration Program evaluates and provides strategic and long-term planning, rate setting and funding, and engineering and capital plan development for the City's water system. Program goals are 1) efficient management and achievement of Water Enterprise Core Services and Objectives and 2) well-planned and effectively delivered capital improvement project implementation.	1,917,575	6.14 FTE
6002 Water Source of Supply: The Water Source of Supply program procures raw water from the City's three primary surface sources: Whale Rock Reservoir, Salinas Reservoir (Santa Margarita Lake), and Nacimiento Reservoir, to provide a dependable supply of raw water for treatment at the City's water treatment plant. Additional sources of supply include highly treated recycled water from the City's Water Resource Recovery Facility that is used for irrigation and other approved purposes, and groundwater supplies that are currently being redeveloped and expanded.	17,204,493	1.20 FTE
6003 Water Treatment: The Water Treatment program receives raw water from three surface reservoirs, treats it to meet potable water standards, and delivers it into the water distribution system. The Water Treatment Plant produces approximately five million gallons of potable water per day for the City of San Luis Obispo and Cal Poly. The program goal is to provide an adequate water supply, treated to State and Federal standards, for domestic consumption and fire suppression.	4,731,336	13.45 FTE
6004 Water Distribution: The Water Distribution Program is responsible for the delivery of potable water from the Water Treatment Plant and wells to system users and fire hydrants via 12 water storage facilities, seven pump stations, and approximately 180 miles of water mains. The Water Distribution Program also delivers recycled water from the Water Resource Recovery Facility to landscape irrigation users via approximately 13 miles of recycled water mainlines (purple pipelines). Program staff collaborates with Public Works to design, construct, and commission capital improvement projects. The program goal is uninterrupted water flow at adequate pressure with minimum water leakage.	2,164,225	10.90 FTE
6005 Water Resources: The Water Resources program coordinates the planning, development, implementation, and regulatory reporting for programs and services related to water use projections, recycled water, water conservation, and groundwater pumping.	698,174	4.00 FTE
6101 Wastewater Administration and Engeering: The Wastewater Administration & Engineering Program leads, evaluates, and provides guidance and direction for effective resource management for the various wastewater programs. It provides strategic and long-term planning and engineering for wastewater systems, production of recycled water, and water quality laboratory, stormwater, and environmental programs sections. The program goals are 1) efficient management and achievement of wastewater enterprise objectives; 2) well-planned and efficient delivery of capital improvement plans; and 3) protection of environmental and public health by maintaining water quality objectives.	2,012,642	7.54 FTE

Program	Total Expenditures	Staffing
6102 Wastewater Collection: The Wastewater Collections program is responsible for delivering wastewater from its various commercial and residential sources to the Water Resource Recovery Facility (WRRF) via nine pump stations and 148 miles of gravity sewer mains. The program goals are: 1) to operate the wastewater collection system to meet all Federal and State regulatory requirements; and 2) provide uninterrupted wastewater flow without health hazards, leakage, or groundwater inflow/ infiltration ("I/I").	1,789,332	9.50 FTE
6103 Environmental Programs: The Environmental Programs section is responsible for ensuring compliance with various aspects of the Clean Water Act. This involves the coordination, planning, development, and implementation of the mandated industrial pretreatment program. Industries are permitted and inspected to ensure industrial waste discharges do not harm the wastewater collection system or treatment processes at the WRRF. The program goals are: 1) full compliance with State, Federal, and local pretreatment and stormwater regulations; 2) protection of the environment, human health, and wastewater facilities from damage or injury caused by illegal discharge of regulated pollutants; 3) ensuring wastewater effluent and biosolids can be safely recycled and the prevention of harmful discharges to the City's sanitary sewer system; 4) protection of local waterways; and, 5) inspection of industrial users discharges.	460,245	1.70 FTE
6104 Water Resource Recovery Facility: The WRRF receives an average of 3.4 million gallons of wastewater per day. Through a series of biological and mechanical processes,this flow is converted, daily, into 200,000 gallons of recycled water, 3.2 million gallons of water to support aquatic life in San Luis Obispo creek, 3 MWh of renewable electricity, and 10 tons of biosolids ready for composting. Each resource is regulated at the local, State, or Federal level, and compliance is executed by WRRF Staff. Program goals are as follows: 1) protecting public and environmental health by treating and discharging water that continuously meets all State and Federal standards; 2) beneficial reuse of biosolids that continuously meet all State and Federal standards and harness biogas for on-site electrical generation; 3) treating and delivering recycled water to the recycled water distribution system; 4) continuous compliance with local air quality regulations; 5) continual learning, experimentation, and optimization of operating and treatment processes; 6) creating and maintaining safety and emergency response programs that meet all State and Federal requirements; and 7) promoting awareness of the WRRF through community outreach, education, and volunteer training programs.	5,299,236	12.30 FTE
6105 Utilities Revenue: The Utilities Revenue Program is responsible for the accurate and timely collection of revenues that support the City's water and wastewater programs. It provides the customer interface for billing inquiries and service requests as well as account auditing and data analysis that supports other Utilities programs. The Utilities Revenue program is funded through water and sewer fund rates and fees, with each fund generally covering 50 percent of program costs. In some circumstances Utilities Revenue collection operations are driven more predominately by one fund versus the other. In these cases, costs may be split accordingly, with each fund providing revenue for the expenses occurred on its behalf.	699,927	3.00 FTE

Program	Total Expenditures	Staffing
6106 Water Quality Lab: The Water Quality Laboratory (WQL) is an Environmental Laboratory Accreditation Program (ELAP) State certified laboratory that performs sampling and/or analyses in support of City services including wastewater, biosolids, recycled water, groundwater, drinking water, San Luis Obispo Creek watershed, and protecting public health. The WQL operates under regulations as defined in Title 22 of the California Code of Regulations ensuring compliance with Federal, State, and local regulations, ELAP, and National Pollutant Discharge Elimination System (NPDES) permit guidelines with other directive documents. The Water Quality Lab Manager also provides oversight of Environmental Programs staff.	860,110	3.70 FTE
6107 Solid Waste Recycling: The Solid Waste & Recycling program coordinates the planning, development, and implementation of programs and services related to solid waste, recycling, organics recycling, zero waste, and other waste diversion programs. The program is funded by AB 939 funding collected through the solid waste bills. AB939 funds may only be used to pay for activities that divert waste from the landfill. Any funds remaining at the end of the year must remain within the Solid Waste program budget.	374,511	2.00 FTE
6201 Reservoir Operations: The Whale Rock Commission is a joint powers authority with five voting members that represent two state agencies and the City of San Luis Obispo. This commission was formed to build the Whale Rock Reservoir and sets policy for its operation. The City of San Luis Obispo (City), California Men's Colony (CMC), and California Polytechnic State University (Cal Poly) are the actual water users, sharing the costs and benefits of the reservoir in proportion to their original investment, with the City at 55%, Cal Poly at 34%, and CMC at 11%. The reservoir operations program provides for raw water storage in a 38,967-acre-foot reservoir and raw water delivery through 18 miles of pipeline and two pump stations. The program goal is safe dam operation and maintenance, and a reliable, easily treatable supply of raw water for the participating agencies. The Reservoir Operations budget is inclusive of all costs related to operation of Whale Rock, not just the City's proportional share. The City's proportional share of Whale Rock expenditures is collected through the Source of Supply budget.	1,750,891	4.30 FTE
5301 Stormwater: The Stormwater Program maintains the storm drainage system within the City; protects local waterways from construction site run-off, commercial, residential, and municipal activities; and implements the National Pollutant Discharge Elimination System (NPDES) – Phase II MS4 Permit. The Stormwater program is funded by the City's General Fund, but overseen and operated by the City's Stormwater Program Manager within the Utilities Department.	1,007,153	6.33 FTE
Total	**40,969,852**	**86.06 FTE**

Opportunities and Challenges

The Utilities Department continues to focus on providing essential services while planning for and delivering major capital improvement and long-term planning projects. The Department continues to pursue grants and alternative funding sources to fund infrastructure and sustainability initiatives. Technology upgrades, such as the implementation of Advanced Metering Infrastructure (AMI) will allow the Department to enhance operational efficiency while strengthening customer service for the community.

Several Capital Improvement Projects aimed at enhancing infrastructure and operational efficiencies will occur over the next two years. Key projects include but are not limited to, construction for new groundwater wells to bring groundwater online to ensure a reliable water supply, implementing AMI, completing the construction of the Water Resource Recovery Facility (WRRF) and optimizing operation of the new facility. Additionally, the Department will continue efforts, such as the private sewer lateral offset program, to accommodate growth while addressing capacity issues in the wastewater collection (conveyance) system and controlling treatment costs at the WRRF associated with high flows due to inflow and infiltration. The implementation of SB1383 regulations for solid waste and recycling compliance will also remain a key focus during the upcoming financial plan.

Challenges continue to be rising costs, maintaining and replacing aging infrastructure, increased regulations, and potential financial constraints. While inflationary costs have begun to stabilize, the Department continues to identify increased efficiencies and new ways of doing business to manage increasing costs to ratepayers. Planning remains essential in maintaining reliability and financial stability. The Department is also working to streamline training programs for onboarding new staff, which will be helpful in addressing the high amount of turnover realized across the City with the modern workforce. Filling open positions and planning for anticipated retirements will continue to be a challenge that the Department will face over the next two years.

Major City Goal Contributions

In addition to safeguarding public health through safe and reliable utilities services, the Utilities Department also supports the City's goals of sustainability, focused planning, infrastructure resiliency, and fiscal responsibility. The Departments core services and daily operations advance climate action by promoting water conservation, waste diversion, and sustainable energy use. Investments in pipeline upgrades, leak detection, and water and wastewater treatment ensure reliable infrastructure while providing high quality and reliable water and sewer services.. Strategic financial management of the Water and Sewer Funds keeps utility services sustainable without overburdening rate payers. In addition to these core services, the specific Major City Goals the Utilities Department will be addressing during the 2025-27 Financial Plan include:

- Ensure public spaces, roads, and utilities support future growth and development:
    - Complete the WRRF Upgrade Project
- Strengthen community resilience through emergency preparedness, community networks, and planning efforts:
    - Conduct a study session to consider options for funding stormwater and / or creek maintenance and flood preparedness in support of CASE programs
- Continue implementation of the Climate Action Plan (CAP) and Lead by Example (LBE) Work Programs:

- Partner with the Integrated Waste Management Authority (IWMA) to develop and distribute waste education materials to HOAs and property managers, with a focus on food waste diversion in high-turnover multi-family complexes and mobile home communities.

2025-27 Department Goals

The Department's strategic priorities for the 2025-27 Financial Plan are intended to support the advancement of the City's overall objectives tied to Major City Goals, Department Strategic Plans, and other priorities that may arise. These goals are in addition to ongoing services described in the 'Department Programs' section above.

Strategic Goal(s)

1) Continue to pursue grant funding for all funds and innovative strategies to mitigate rate increases and ensure continued affordability.
2) Improve resiliency in water and sewer programs to ensure continued service delivery through emergency planning, infrastructure maintenance, and expansion of source water supplies.
3) In coordination with the Community Development Department, continue to optimize water and wastewater systems to facilitate the City's housing goals.
4) Continue to partner with the IWMA to provide education and outreach to the community to increase waste diversion and maintain regulatory compliance with State legislation.
5) Develop strategies for Departmental efficiencies and continue to explore new ways of doing business, reducing ongoing operational costs and capital delivery costs while exploring supplemental revenue streams to reduce the rate burden on the community.

Performance Measures

Performance measures are designed to determine accountability, improve service quality, allocate resources, and evaluate Departmental performance in meeting San Luis Obispo's goals and objectives.

Objective: Maintain and manage infrastructure, assets, and facilities responsibly and transparently.				
Strategic Goal: Public Stewardship				
	2023-24 Actual	**2024-25 Projected**	**2025-26 Target**	**2026-27 Target**
Measure: Sanitary Sewer Overflows per 100 miles of sewer publicly-owned sewer main	1	*3	0	0
Notes: *Includes impacts from private infrastructure.				
Measure: Breaks/leaks per 100 miles of water main	1	4	<13.4	<13.4
Notes: Breaks/leaks per 100 mile performance measure targeted figures are derived from AWWA Utility Benchmarking Median Figures.				

Objective: Provide the Community with High Quality and Reliable Service				
Strategic Goal: Public Service				
	2023-24 Actual	**2024-25 Projected**	**2025-26 Target**	**2026-27 Target**
Measure: Recycled Water Delivered (AF)	308.52	355	375	395
Notes: n/a				
Measure: Number of customers who have setup an online profile to view their real-time water usage	N/A	400	1,000	1,600
Notes: The City initiated its transition to Advanced Metering Infrastructure (AMI) in 2024 and the Utilities Department aims to have all water meters and radios upgraded to AMI-capable technology in 2027.				

Objective: Enhance Accessibility and Equity in Services				
Strategic Goal: Public Service				
	2023-24 Actual	**2024-25 Projected**	**2025-26 Target**	**2026-27 Target**
Measure: Minimize Customer Shut-Off for Nonpayment	268	440	<400	<400
Notes: During FY 2023-24, 3 months of shutoffs were canceled due to extreme weather, delayed meter readings, and impacted workloads. The number of shutoffs during FY 2024-25 is comparable to FY 2022-23 given the relative increase in number of customers.				
Measure: Number of water/sewer customers enrolled in the customer assistance program (low-income program).	239	415	465	500
Notes: n/a				

NON-DEPARTMENTAL BUDGET

About the Program

The Non-Departmental Program accounts for indirect Citywide costs not clearly linked to individual departmental operating programs or projects. This budget is managed by the Finance Department, which is responsible for disbursing the allocated budget in coordination with various departments, according to established policies.

Budget at a Glance

	Actuals	Budget	Financial Plan	
Non-Departmental	**FY 2023-24**	**FY 2024-25**	**FY 2025-26**	**FY 2026-27**
Staffing	58,103	793,338	1,533,091	2,586,494
YoY Change		*1265%*	*93%*	*69%*
Other Operating Expenditures	348,419	431,700	868,603	876,831
YoY Change		*24%*	*101%*	*1%*
Total	**406,522**	**1,225,051**	**2,401,696**	**3,463,326**
YoY Change		*201%*	*96%*	*44%*

Fiscal Analysis

Expenditures are proposed to increase from FY 2024-25 to FY 2025-26 by $1,176,645 or 96%. Staffing is projected to increase by $739,753 or 93%, driven by Council-approved negotiating parameters for three bargaining groups. Other Operating Expenditures are expected to increase by $436,903 or 101%, which reflects several re-allocations from other departments for items more properly accounted for in non-departmental. The Non-Departmental budget has historically included funding for:

- A staffing contingency for new labor agreements finalized after the budget was developed;
- Ventures and Contingency funding for use at the City Manager's discretion to support needs that arise mid-year;
- Citywide postage and mailing supplies;
- Citywide copier maintenance and supplies;
- Citywide membership and conference fees for the League of California Cities; and
- General Fund leave payouts.

Re-allocations from other departments that drive the increase in the 2025-27 Financial Plan include:

- Funding for the City's tuition reimbursement program (formerly included in Human Resources' budget);
- Funding for the lease of 994 Mill Street for Human Resources Department office space (formerly included in Human Resources' budget);
- Contributions to other entities (including the City's share of cost for the City/County Library and the annual contribution to the Cal Poly Performing Arts Center), which are both managed by the Administration and IT Department, but do not directly support the department's operations (formerly included in Administration and IT's budget);
- Funding for Citywide employee recognition and the Day of Welcome program for new employees (formerly include in Human Resource's budget);

Partially offsetting the increases noted above, a portion of the budget for credit card processing fees attributable to business licensing fees was moved into the Finance Department's budget, where charges for actual fees incurred will be recorded.

In order to ensure that overall budgets did not increase, the reallocations into the non-departmental program resulted in equal reductions to the previously responsible department's budget. The reallocations noted above did not count towards budget reductions made by departments as a part of the constrained base budget exercise for FY 2025-26.

Significant Operating Budget Changes

No Significant Operating Budget Changes are recommended for the Non-Departmental budget.

AVILA RANCH
COMMUNITY FACILITIES DISTRICT

Program Description

A Mello-Roos Community Facilities District (CFD) was established and approved by City Council on October 24, 2017 (Resolution No 10844) pursuant to section 5.02.1 of the Avila Ranch Development Agreement. The CFD boundaries are identical to that of the Avila Ranch Development project and located at the northeast corner of Buckley Road and Vachell Lane and includes up to 720 dwelling units, 15,000 square feet of office and retail, 18 acres of parks, 53 acres of open space, riparian corridors and farmed agricultural land.

The primary function of the Avila Ranch CFD is a special financing mechanism which was established to fund maintenance services, fire protection services, police protection services, and for construction of facilities within the CFD boundaries. Special taxes are levied on developed parcels located in the boundaries of the CFD through the San Luis Obispo County annual property tax levy which are used to fund the annual costs required by the CFD.

Program Budget at a Glance

Revenue

	Actuals	Budget	Financial Plan	
Avila Ranch CFD	**FY 2023-24**	**FY 2024-25**	**FY 2025-26**	**FY 2026-27**
Tax Revenue	268,984	523,648	792,617	1,289,186
Total Revenue	**268,984**	**523,648**	**792,617**	**1,289,186**
YoY Change		*95%*	*51%*	*63%*

Expenditures

	Actuals	Budget	Financial Plan	
Avila Ranch CFD	**FY 2023-24**	**FY 2024-25**	**FY 2025-26**	**FY 2026-27**
Authorized Expenditures	41,673	199,000	91,293	94,633
Transfers	17,085	110,814	234,122	337,373
Total Expenditures	**58,758**	**309,814**	**325,415**	**432,006**
YoY Change		*427%*	*5%*	*33%*

Fiscal Analysis

The annual costs of the CFD are funded with two types of Special Taxes, the Authorized Services Special Tax and the Authorized Infrastructure/Facilities Special Tax. The Services Special Tax is collected to fund

costs associated with Maintenance, Trash Service, Street Sweeping, Water Service, Sewer Service, Electrical Service, Materials/ Supplies, Administration, Fire Protection and Police Protection. The Facilities Special Tax is collected to fund costs associated with the purchase, construction, expansion, improvement or rehabilitation of facilities required to serve the project.

Revenues are proposed to increase by $268,969 or 51% due to continued buildout of the Avila Ranch Development Project which increases the number of parcels subject to the Special Taxes as permits are issued. For FY 2025-26 there is expected to be an additional 62 developed parcels which will be subject to the Special Tax levy. In addition, the Services Special Tax levy is escalated for inflation by 4% annually and the Facilities Special Tax levy is escalated for inflation by 2% annually, which is contributing to the expected increase.

Expenditures are proposed to increase by $15,601 or 5% and can be attributed to the continued buildout of the Avila Ranch Development Project. As new units are constructed and occupied, the demand for operation and maintenance services on CFD facilities and the demand for Police and Fire services will be increased. Therefore, because of the increased demand for services, the expected cost to provide those services will also increase. In addition, a portion of the increase can be attributed to contracts which are subject to annual inflation increases. There are no infrastructure facility items budgeted, therefore the Facilities Special Tax levied will remain in the fund and will be expended as facility needs are identified in future years.

Transfers Out are to the General Fund and represent the budgeted amount for City staff administration, police protection services, and fire protection services.

BOYSEN RANCH

Program Description

Boysen Ranch consists of approximately 116 acres bounded by Los Osos Valley Road, Foothill Boulevard, and O'Connor Way. In 2005, the City accepted and currently holds a series of conservation easements that protect approximately 25 acres at the Boysen Ranch to mitigate for impacts to wetlands and waters by the Home Depot, Costco, and other Irish Hills Plaza development projects on Los Osos Valley Road. Boysen Ranch is part of the City's designated greenbelt. The funding was set up as an endowment to fund monitoring and maintenance of the restored wetland area.

Program Budget at a Glance

Revenue

	Actuals	Budget	Financial Plan	
Boysen Ranch	**FY 2023-24**	**FY 2024-25**	**FY 2025-26**	**FY 2026-27**
Investment Income	18,353	7,500	7,500	7,500
Total Revenue	**18,353**	**7,500**	**7,500**	**7,500**
YoY Change		*-59%*	*0%*	*0%*

Expenditures

	Actuals	Budget	Financial Plan	
Boysen Ranch	**FY 2023-24**	**FY 2024-25**	**FY 2025-26**	**FY 2026-27**
Authorized Expenditures	9,135	7,500	7,500	7,500
Total Expenditures	**9,135**	**7,500**	**7,500**	**7,500**
YoY Change		*-18%*	*0%*	*0%*

Fiscal Analysis

Revenues are proposed to remain unchanged from the current year despite significantly outperforming budget in the prior year due to lower interest rates earned on investments and a volatile market.

Expenditures are proposed to remain unchanged at $7,500.

DOWNTOWN SLO BUSINESS IMPROVEMENT DISTRICT

Program Description

The Downtown Business Improvement District (DBID) was established in 1975 as a parking and promotions district for the City's downtown area. As a special fee district, fees are collected from business license holders operating within the designated area and revenue supports the operations of Downtown SLO, a non-profit organization. The City and Downtown SLO (DSLO) agreed by contract that DSLO would provide various services for the economic, social, cultural, and environmental vitality and beautification of downtown San Luis Obispo. The assessment is a special revenue and is administered through a separate and distinct fund.

Program Budget at a Glance

Revenue

	Actuals	Budget	Financial Plan	
Downtown	**FY 2023-24**	**FY 2024-25**	**FY 2025-26**	**FY 2026-27**
Assessments	265,255	258,462	246,713	251,647
Total Revenue	**265,255**	**258,462**	**246,713**	**251,647**
YoY Change		*-3%*	*-5%*	*2%*

Expenditures

	Actuals	Budget	Financial Plan	
Downtown	**FY 2023-24**	**FY 2024-25**	**FY 2025-26**	**FY 2026-27**
Authorized Expenditures	396,392	258,462	246,713	251,647
Total Expenditures	**396,392**	**258,462**	**246,713**	**251,647**
YoY Change		*-35%*	*-5%*	*2%*

Fiscal Analysis

Revenues are proposed to decrease by $11,749 or 5% based on a conservative analysis of recently observed results on assessment collections.

Expenditures are budgeted equal to expenditures. Should revenue exceed budget, the actual amount collected will be transferred to DSLO.

INSURANCE FUND

Program Description

The Insurance Fund and Risk Management Program aim to protect the organization through risk transfer, risk control and risk avoidance. Safety in the workplace and in the community is promoted by minimizing accidents, reducing liabilities and associated costs. The City maintains an Insurance Fund for the purpose of paying its annual premiums for liability, workers' compensation, special events, volunteer, property, and other insurances needed to protect the City and to manage the fluctuations in claims-related expense. The Insurance Fund is managed by the Human Resources Department which runs the City's Risk Management Program.

Program Budget at a Glance

Revenue

	Actuals	Budget	Financial Plan	
Insurance	**FY 2023-24**	**FY 2024-25**	**FY 2025-26**	**FY 2026-27**
Transfers in	6,407,630	6,000,000	6,000,000	6,000,000
Total Revenue	**6,407,630**	**6,000,000**	**6,000,000**	**6,000,000**
YoY Change		*-6%*	*0%*	*0%*

Expenditures

	Actuals	Budget	Financial Plan	
Insurance Fund	**FY 2023-24**	**FY 2024-25**	**FY 2025-26**	**FY 2026-27**
Workers Comp	1,605,230	2,610,281	2,069,183	2,355,887
Liability & Other	3,155,160	3,058,578	3,457,975	3,710,366
Total Expenditures	**4,760,390**	**5,668,859**	**5,527,158**	**6,066,253**
YoY Change		*19%*	*-2%*	*10%*

Fiscal Analysis

Revenues are proposed to remain unchanged as the fund's only revenue stream is a recurring transfer in from the General Fund. It is expected that the annual transfer amount will need to increase in in future years in order to build and maintain adequate reserves.

Expenditures are proposed to decrease by $141,701 or 2% in line with projected changes to insurance premiums. The City has some flexibility over its premium costs as providers and self-insurance limits can be changed in order to balance premium savings with risk management.

PUBLIC SAFETY EQUIPMENT REPLACEMENT FUND

Program Description

The Public Safety Equipment Fund (PSEF) was created with the 2019-21 Financial Plan to help budget and forecast the replacement of Public Safety equipment that has expired or become damaged. The Fund received an original seed amount in FY 2019-20 and going forward, an annual allocation is made from the General Fund. Budgeting annual amortized amounts set aside in this project account allows for crucial public safety equipment to be replaced at scheduled intervals, which smooths out the annual contribution, reducing the impact on the budget at time of replacement.

Program Budget at a Glance

Revenue

	Actuals	Budget	Financial Plan	
Public Safety	**FY 2023-24**	**FY 2024-25**	**FY 2025-26**	**FY 2026-27**
Transfers in	391,322	387,334	236,226	236,226
Total Revenue	**391,322**	**387,334**	**236,226**	**236,226**
YoY Change		*-1%*	*-39%*	*0%*

Expenditures

	Actuals	Budget	Financial Plan	
Public Safety	**FY 2023-24**	**FY 2024-25**	**FY 2025-26**	**FY 2026-27**
Equipment Purchases	603,889	403,560	196,200	91,900
Total Expenditures	**603,889**	**403,560**	**196,200**	**91,900**
YoY Change		*-33%*	*-51%*	*-53%*

Fiscal Analysis

Revenues are proposed to decrease by $151,108 or 39% as one-time funding from the 2023-25 financial plan to catch up for inflation on significant purchases including breathing apparatus and turnouts for Fire and suppressors and rifle rated vests for Police was not continued.

Expenditures are proposed to decrease by $207,360 or 51% because only smaller asset replacements are scheduled during the 2025-27 Financial Plan.

SAN LUIS RANCH
COMMUNITY FACILITIES DISTRICT

Program Description

A Mello-Roos Community Facilities District (CFD) was established and approved by City Council on April 16, 2019 (Ordinance No 1661) pursuant to section 5.02 of the San Luis Ranch Development Agreement and located in the San Luis Ranch Specific Plan area. The boundaries of the CFD are identical to the San Luis Ranch Specific Plan area and includes 131.4 acres approved for up to 577 dwelling units and commercial development, a 200-room hotel, 100,000 square feet of office space, 150,000 square feet of retail space, 7.8 acres of parks/ open space, and 52.3 acres of farmed agriculture land.

The primary function of the San Luis Ranch CFD is a special financing mechanism in which municipal bonds were issued to fund construction of required facilities to serve the project. The district is authorized to issue up to $25,000,000 in bonds. There is currently a total of $19,380,000 bonds outstanding. Special Taxes are levied on developed parcels through the San Luis Obispo County annual property tax levy which are used to fund debt service payments for the bonds issued and other operational costs of the CFD.

Program Budget at a Glance

Revenue

	Actuals	Budget	Financial Plan	
San Luis Ranch CFD	**FY 2023-24**	**FY 2024-25**	**FY 2025-26**	**FY 2026-27**
Tax Revenue	1,867,271	1,000,250	1,360,981	1,388,201
Total Revenue	**1,867,271**	**1,000,250**	**1,360,981**	**1,388,201**
YoY Change		*-46%*	*36%*	*2%*

Expenditures

	Actuals	Budget	Financial Plan	
San Luis Ranch CFD	**FY 2023-24**	**FY 2024-25**	**FY 2025-26**	**FY 2026-27**
Authorized Expenditures	9,145	10,392	336,956	130,749
Transfers	-	26,530	207,243	142,826
Debt Service	911,650	949,450	946,700	964,200
Total Expenditures	**920,795**	**986,372**	**1,490,899**	**1,237,774**
YoY Change		*7%*	*51%*	*-17%*

Fiscal Analysis

For the San Luis Ranch CFD, revenue received in the current fiscal year funds a portion of current year expenses and a portion of subsequent years expenses. This is required to ensure cash flow of the CFD is sufficient to fund debt service payments that are due in September prior to the 1st installments of Special Tax revenue being received in December.

Revenues are proposed to increase by $360,731 or 36% due to the buildout of the development. Parcels are taxed at the maximum rate as allowed by the Rate and Method of Apportionment (RMA). Revenue is expected to continue to increase at 2% per year until the remaining 15 Final Map Parcels permits are issued, making them subject to the Special Tax and therefore increasing the Special Tax revenue by more than 2%.

Expenditures are proposed to increase by $504,527 or 51% due to the Arbitrage Yield Restriction Liability expected to be paid to the Internal Revenue Service IRS in June 2026. A portion of the increase can also be attributed to the administration contract which is subject to a 5% annual inflation increase. In addition, the budgeted amount for City Staff allows for a 2% annual inflation increase.

The Special Tax revenues collected that are not otherwise needed to fund the administration of the CFD, debt service, or to replenish the bond reserve fund, is allocated 50/50 to the City and the Developer on a Pay-As-You-Go basis. "Pay-As-You-Go" is the use of Special Tax revenues to directly fund or reimburse the costs of acquisition, construction, and improvement of Authorized Facilities as part of an Acquisition Agreement with the City for required facilities needed to serve the project.

Transfers Outs include amounts allocated to the General Fund for City staff administration and includes amounts allocated to the Pay-As-You-Go account for use on authorized facilities which is budgeted though the Financial Plan and Capital Improvement Plan (CIP).

TOURISM BUSINESS IMPROVEMENT DISTRICT

Program Description

The City established a Tourism Business Improvement District (TBID) as requested by the local lodging industry in 2008. The district levies an assessment on all lodging properties for the purpose of tourism promotion for the benefit of the district's constituents. The assessment is a special revenue and is administered in a separate and distinct fund.

Program Budget at a Glance

Revenue

	Actuals	Budget	Financial Plan	
TBID	**FY 2023-24**	**FY 2024-25**	**FY 2025-26**	**FY 2026-27**
Assessments	2,267,304	2,117,251	2,219,941	2,229,130
Total Revenue	**2,267,304**	**2,117,251**	**2,219,941**	**2,229,130**
YoY Change		*-7%*	*5%*	*0%*

Expenditures

	Actuals	Budget	Financial Plan	
TBID Fund	**FY 2023-24**	**FY 2024-25**	**FY 2025-26**	**FY 2026-27**
Staffing	260,092	269,700	263,115	275,415
Other Operating Expenditures	1,866,570	1,834,244	1,912,427	1,909,132
Transfers	43,611	43,545	44,399	44,583
Total Expenditures	**2,170,273**	**2,147,489**	**2,219,941**	**2,229,130**
YoY Change		*-1%*	*3%*	*0%*

Fiscal Analysis

Revenues are proposed to increase by $102,690 or 5% based on TBID Board advisement and also informed in part through a commissioned study with Visit SLO CAL and Tourism Economics.

Expenditures are proposed to increase to the same amount in order to align with revenues. TBID policy calls for an initial expenditure budget that is equal to the revenue budget, and enables the budget to be amended during the year as needs arise.

Debt

The City of San Luis Obispo is guided by its budget and fiscal policies when managing its debt. In accordance with the policy section "Capital Financing and Debt Management":

- The City's debt capacity cannot exceed 15% of General Fund revenues.
- Its direct debt will not exceed 2% of assessed valuations.
- No more than 60% of capital improvement outlays will be funded from long-term debt.

Debt should only be incurred for one-time capital expenditures and not for on-going operations. Borrowing for one-time capital expenditures allows for the cost of the project to be spread over the useful life of the asset and results in the cost being paid by future beneficiaries as well as current taxpayers.

Debt Management

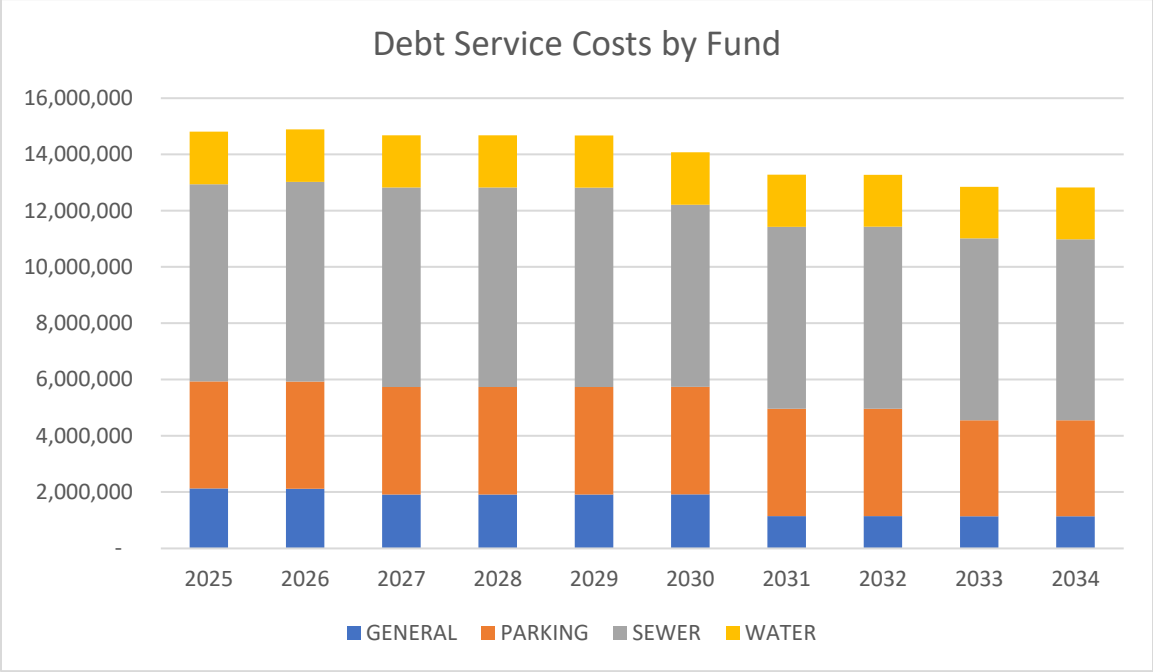
The City's bond issues are periodically reviewed by rating agencies to provide insight to the City's financial outlook and hence its creditworthiness. The 2018 refinancing of three different lease revenue bonds was rated by Standard & Poor's that gave the City an AA rating. In February 2025, Fitch affirmed the City's Issuer Default Rating at AA+, also with a stable outlook. The ratings agencies cited:

- The City's strong operating performance, a moderate long-term liability burden, strong revenue growth and solid expenditure flexibility offsetting a constrained revenue raising environment.
- The City's gap closing capacity being superior given ample reserves and moderate revenue volatility.
- Budget management at times of recovery being very strong, leaving the City well prepared to manage the current period of economic stress.
- The City's engagement in thorough and conservative long-term financial planning with a focus on maintaining structural budget balance.
- The City maintaining its capital assets with minimal debt reliance and proactive efforts to pay down its unfunded retirement liabilities above actuarially determined levels.

The City's Current Debt

The City currently holds $203 million in overall outstanding debt in a combination of lease revenue bonds, State Revolving Fund loans, Infrastructure-Bank loans, and other borrowings. The longest outstanding maturity is to 2054.

The City's debt service costs over the next ten years, including accounting adjustments for amortized bond premiums and discounts, are shown below:



The following tables outline by fund: the current debt, the purpose, the projected outstanding principal as of 6/30/2025, the FY 2025-26 debt service costs, and the retirement year of the debt. Maturities range from 2029 to 2054

General Fund Debt Detail and Debt Retirement

The following table summarizes current outstanding debt obligations for the General Fund, and its cash payments excluding amortized bond premiums and discounts:

Debt Issue - Asset	Outstanding Principal	Annual Payment	Final Year
2014 Lease Revenue Bond – LOVR Overpass	$5,885,000	$419,631	2044
2018 Lease Revenue Bond – Refunding (various)	$6,874,225	$940,584	2039
2023 Lease Revenue Bond – Refunding (2012 Bonds)	$1,640,000	$364,750	2029
	$14,399,225	**$1,724,965**	**2044**

General Fund Debt policy adherence:	FY 2025-26 Revenue	$117,231,041
	Debt Payments	$1,724,965
	Percentage of Revenue	**1.5%**
	Maximum Allowed	15%

Parking Fund Debt Detail and Debt Retirement

The following table summarizes current outstanding debt obligations for the Parking Fund:

Debt Issue - Asset	Outstanding Principal	Annual Payment	Final Year
2001 State I- Bank Loan - Marsh St. Garage	$2,537,059	$410,829	2032
2018 Refunding Bond - 919 Palm Street Structure	$3,533,114	$461,706	2039
2023 Lease Revenue Bond – CADPS	$43,220,000	$2,824,000	2054
2023 Interfund Loan – 1166 Higuera	$4,845,000	$139,536	2053
Total Parking Fund Debt	**$54,135,173**	**$3,836,071**	**2054**

The interfund loan owed to the General Fund to finance the acquisition of a parking lot at 1166 Higuera is currently an interest only loan and will require principal payments beginning in FY 2026-27.

Sewer Fund Debt Detail and Debt Retirement

The following table summarizes current outstanding debt obligations for the Sewer Fund:

Debt Issue - Asset	Outstanding Principal	Annual Payment	Final Year
2009 State I-Bank Loan - Farm Lift Station	$5,272,953	$548,786	2038
2014 US Bank Wastewater Lease Agreement	$1,770,696	$616,711	2029
2018 Lease Revenue Bond - Refunding	$522,264	$31,790	2039
2019 SRF Loan – WRRF Upgrade	$108,267,430	$4,956,584	2053
Total Sewer Fund Debt	**$115,833,344**	**$6,153,872**	**2053**

The table above is based on the amounts currently outstanding. The City will continue to draw down upon the Water Resource Recovery Facility (WRRF) credit facility as construction is completed. The Sewer Fund budget includes an additional amount for these additional anticipated drawdowns.

Water Fund Debt Detail and Debt Retirement

The following table summarizes current outstanding debt obligations for the Water Fund:

Debt Issue - Asset	Outstanding Principal	Annual Payment	Final Year
2018 Lease Revenue Bond - Dispatch Center	$220,096	$28,284	2039
2018 Revenue Bond – Refunding	$6,845,000	$887,250	2035
2020 State I-Bank Loan – Water Treatment Plant	$11,357,487	$951,376	2040
Total Water Fund Debt	**$18,422,582**	**$1,865,911**	**2040**

CAPITAL IMPROVEMENT PLAN

Capital Improvement Plan (CIP)

Purpose of CIP

The Capital Improvement Program enables the City to plan, schedule, and finance capital projects to ensure cost effectiveness and conformance with established plans and policies. The City's budget process guides the capital priorities through community input, Council goal setting, Local Revenue Measure priorities, and the biennially adopted Major City Goal work programs. The Capital Improvement Plan (CIP) and its annual implementation of projects is a major focus of local government work.

Through its adopted CIP, the City meets community needs by providing the infrastructure required for economic vitality, neighborhood wellness, housing, transportation, sustainability, active and passive recreation, public safety, cleanliness, and other basic amenities.

As part of each two-year Financial Plan, the City has traditionally prepared a five-year Capital Improvement Program (CIP) for Council consideration and approval. While only the first two years were previously incorporated into the budget, multi-year planning has remained a best practice for aligning capital needs with available resources. For this Financial Plan, the City has expanded its long-range planning by developing a full 10-year CIP that is fiscally constrained, meaning that all projects included are aligned with the City's long-term funding forecasts. While only the first two years are funded and adopted as part of this financial plan, the full 10-year outlook serves as a strategic tool to prioritize future capital investment. This allows for better alignment of funding with realistic project delivery timelines and supports more strategic long-term planning.

The City systematically plans, schedules, and finances capital projects to ensure cost-effectiveness and conformance with established policies. Comprehensive policies governing the development and management of the CIP are primarily set forth in the City's fiscal policies. Construction projects and equipment expenditures costing $25,000 or more are included in the City's CIP.

Based on the Council determined goals, and balanced with the City's financial circumstances, the recommended capital improvement projects total $112 million for the 2025-27 Financial Plan, and $659 million over the ten-year plan. City staff will work to ensure that the community is well informed of various capital projects consistent with the Public Engagement and Noticing Manual with the framework of *Inform, Consult, and Collaborate*.

A Note on Unprecedented CIP Circumstances

The CIP continues to face challenges from inflation, labor shortages, and rising construction costs, all of which impact the City's ability to deliver projects on time and within budget. Since FY 2021-22, Measure G-20, the Local Revenue Measure (LRM), has been a critical source of local funding, helping to sustain the CIP amid rising costs and growing capital needs.

The City is facing an unprecedented level of capital needs, particularly in parks, public safety, and roadway infrastructure, with several projects projected to cost more than $20 million each. While Measure G-20 remains a key funding source, it is not sufficient on its own to fully fund these large-scale initiatives. Some projects in the CIP have received initial funding for early planning or scoping, while others have been

phased, when feasible, to support gradual delivery over time. Many projects are still in the early stages of development, and as a result, their full scope is not yet fully reflected in the CIP. Although the complete construction costs of these projects may not appear in the current 10-year CIP, staff continue to develop cost estimates and explore funding strategies for inclusion in future financial plans. Additional information on these efforts is provided later in this report.

Damage from the 2023 winter storms continues to impact the CIP. To address emergency repairs, the City redirected funding and staff resources from planned capital projects in the 2023–25 Financial Plan. The 2025–27 Financial Plan represents a course correction, reinvesting in previously deferred projects while also allocating funds for storm-related repairs that are still in the design phase.

Despite ongoing financial and logistical challenges, CIP staff remain focused on securing external funding, streamlining internal processes, and prioritizing resources to support timely and accountable project delivery. Staff are also committed to incorporating community feedback and advancing high-priority projects that reflect public needs and values.

Multi-Year Project Management and Long-Term Impacts

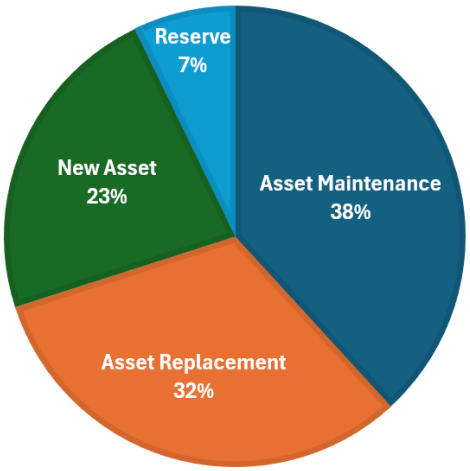
It is important to note that capital projects often span over multiple years and even across financial plans. Staff continuously evaluate the CIP to determine which projects are best suited for activity depending on the resources available (people and funding) and in some instances the time of the year for construction activities. As the City adopts the 2025-27 Financial Plan, many active and ongoing capital projects remain in process that were identified and funded for activity during prior fiscal years.

In addition to cost estimates and project budgets, there are often ongoing maintenance or operating costs associated with a given asset after it is completed. This can be seen in the need for additional resources to maintain a new park or enhanced street sweeping with a new roadway or greenway being added to the City's transportation network. While many CIP's create efficiencies, when preparing and implementing the capital plan, staff must be mindful of the long-term impacts and the need to maintain City infrastructure.

Types of CIP Projects

To assist the City Manager in developing the recommended CIP for the 2025-27 Financial Plan, a designated CIP Review Committee comprised of the Assistant City Manager, Deputy City Manager, Finance Director, Fire Chief, Utilities Director, Community Development Director, Parks and Recreation Director, and Public Works Director, among other staff, evaluated project requests across the City. The Capital Improvement Program Administrative Manager oversaw the execution of the CIP and collaborated closely with the CIP Review Committee and departments citywide to ensure effective implementation.

As shown in the chart to the right, the City continues to prioritize the repair and replacement of existing infrastructure. In the first two years of the 2025–27 Financial Plan, the CIP allocates 38% of the total capital budget to Asset Maintenance, 32% to Asset Replacement, 23% to New Assets, and 7% to Reserves, reflecting a fiscally responsible approach focused on preserving service reliability and quality of life. The table below details the 10-year CIP by project type. For fiscal year 2025–26, the CIP totals $53.6 million, increasing to $58.3 million in 2026–27, with continued emphasis on maintaining and replacing aging infrastructure. Funding projections in later years, particularly the spike to $173.2 million in 2029–30 highlight planned investments in new assets, including large-scale projects such as the Prado Road Interchange.



	2025-27 FP		Outyears								
	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	TOTAL
Project By Type	Year 1 - ($K)	Year 2 - ($K)	Year 3 - ($K)	Year 4 - ($K)	Year 5 - ($K)	Year 6 - ($K)	Year 7 - ($K)	Year 8 - ($K)	Year 9 - ($K)	Year 10 - ($K)	10-Year Total
Asset Maintenance	$ 22,838	$ 19,948	$ 19,391	$ 18,829	$ 28,935	$ 26,178	$ 13,272	$ 13,822	$ 10,381	$ 14,413	$ 188,007
Asset Replacement	$ 14,072	$ 21,563	$ 26,767	$ 12,442	$ 12,004	$ 24,504	$ 23,435	$ 22,466	$ 13,810	$ 18,004	$ 189,068
New Asset	$ 12,734	$ 12,830	$ 34,509	$ 6,580	$ 128,234	$ 4,434	$ 7,484	$ 6,884	$ 14,684	$ 13,944	$ 242,318
Reserve	$ 4,000	$ 4,000	$ 4,000	$ 4,000	$ 4,000	$ 4,000	$ 4,000	$ 4,000	$ 4,000	$ 4,000	$ 40,000
Grand Total	**$ 53,644**	**$ 58,340**	**$ 84,667**	**$ 41,851**	**$ 173,173**	**$ 59,116**	**$ 48,191**	**$ 47,173**	**$ 42,875**	**$ 50,362**	**$ 659,393**

**Funding amounts are rounded to the nearest thousand dollars*

Project Prioritization

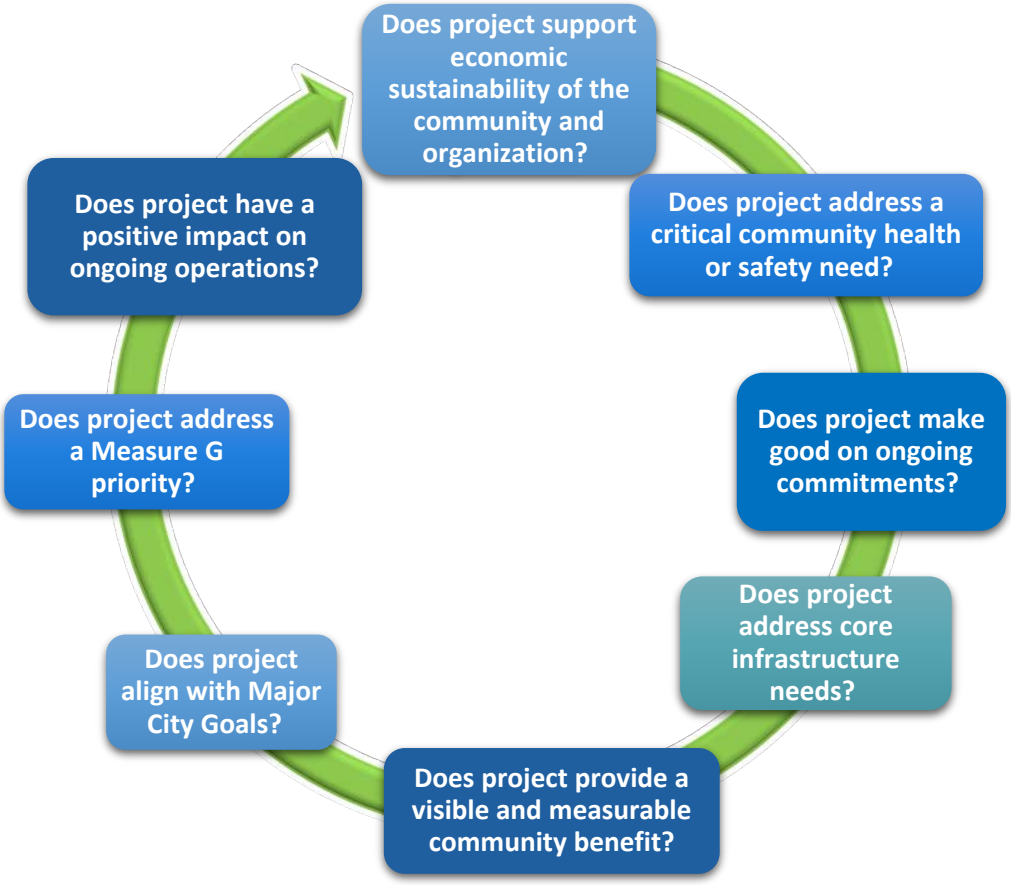
Because the City's infrastructure needs often exceed available funding, department staff must prioritize various projects taking into consideration timing, cost estimates, mandates, and useful life, among many other factors. With input from the CIP Review Committee and staff across the organization, the CIP addresses the most urgent projects, while planning for future improvements.

The City Council adopted Resolution No. 11159 (2020 Series) which established a goal of community wide carbon neutrality by 2035, with municipal operations being carbon neutral by 2030. CIP is a major factor in reaching these ambitious goals. As a result, staff consider project selection and timing through the lens of carbon neutrality when possible. This includes projects aimed at reducing energy consumption, reducing vehicle miles traveled (active transportation), incorporating bikes or electric vehicles into the city fleet, tree planting, and solid waste management.

The City Council has also established Diversity, Equity, and Inclusion (DEI) as a core organizational value and citywide goal. In alignment with this commitment, CIP planning and prioritization incorporate a DEI lens to ensure equitable access to public infrastructure and services. This includes prioritizing projects that serve historically underserved or underrepresented communities, improving accessibility for all users, and engaging diverse stakeholders throughout the planning process.

Key Questions the CIP Committee Asks About Projects

In categorizing projects and recommending them for funding consideration, the CIP Review Committee engaged in a rigorous ranking and review framework to develop the proposed projects for both the General Fund, Enterprise Funds, and various special funds. In general, projects that maintain existing infrastructure are ranked ahead of asset replacement projects, and asset replacement projects are ranked ahead of building new assets. It is important to note that generally new assets are related to Major City Goals, community enhancements, commitments in adopted City plans or contracts, or are critical infrastructure associated with development areas. This "ranking" however is a general guideline and is complemented by the following questions which were asked and applied equally to all projects as well.



In addition, staff identify project needs based on factors including, but not limited to:

1. Public input through committees, community groups, community forums and/or budget hearings
2. Legal requirements or mandates
3. Policy direction from the City Council and Major City Goals
4. Best practices, asset useful life, or replacement schedules
5. Studies and assessments, and professional expertise
6. Citywide planning documents or studies; including the Active Transportation Plan, Pavement Management Plan, General Plan, Climate Action Plan, among many others.

Capital Project Delivery

As mentioned previously, the City's capital budget has grown significantly due to the local sales tax measure, which also allows the City to leverage local dollars to secure additional funding through regional, state, and federal grants. This increase in available resources has resulted in notable growth in General Fund projects, while substantial Enterprise Fund capital projects also continue to advance.

To deliver this expanded portfolio, staff assessed the resources needed across both the two-year and ten-year planning horizons as part of the completed 2025–27 Financial Plan. Ongoing efforts are also focused on implementing recommendations from the CIP process analysis completed by Management Partners in 2021 and refining the Public Works CIP Engineering Division's organizational structure, job roles, tools, training, and methods—ensuring continued alignment between the City's Capital Improvement Plan and available resources.

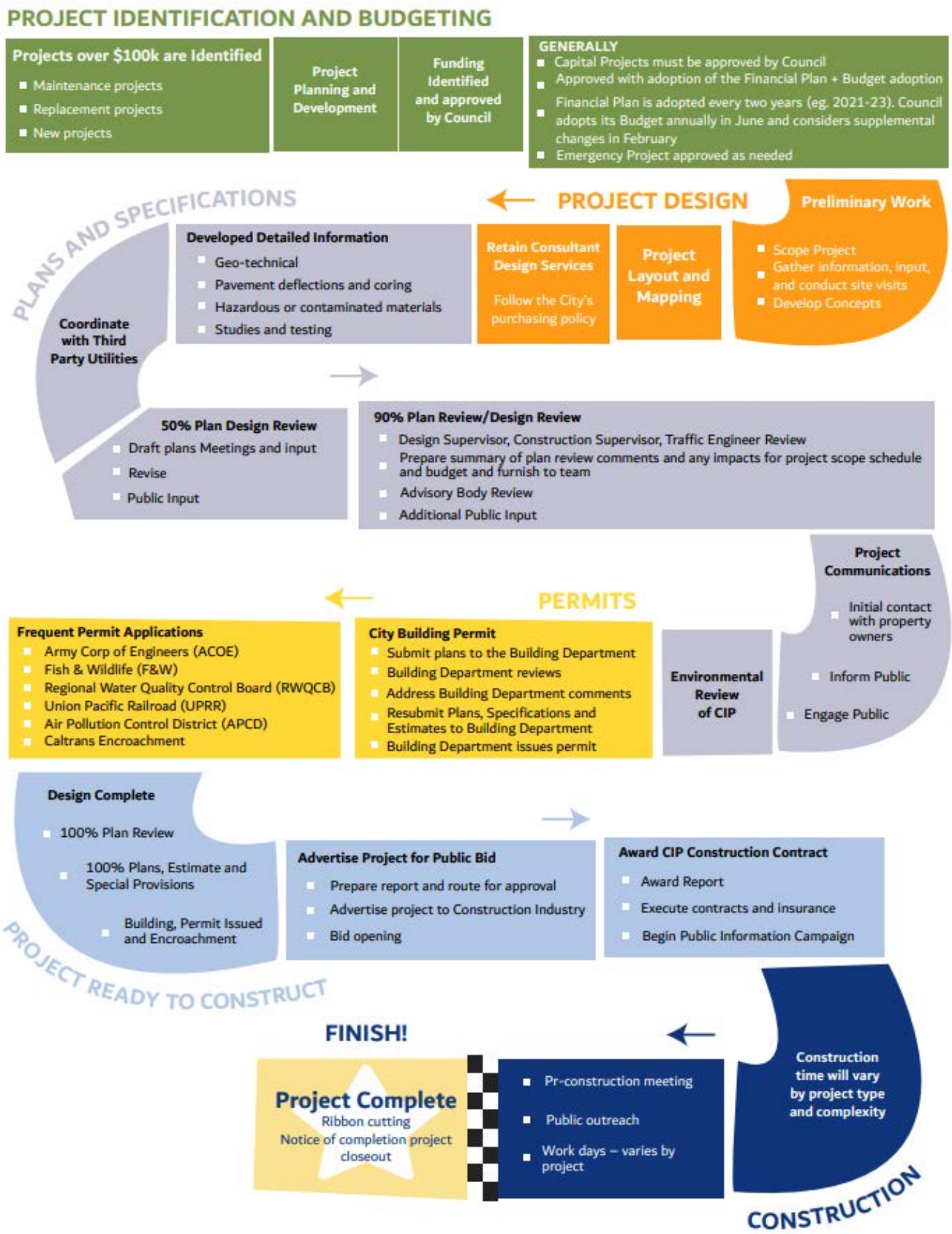
A critical factor in the successful delivery of the CIP is the capacity of Project Managers (PMs). In allocating resources and prioritizing projects, it is essential to consider team capacity. The ability to effectively manage a complex portfolio of projects directly impacts delivery outcomes, including timeliness, scope, and budget adherence.

The CIP Engineering Team currently has eight PMs overseeing 69 projects in 2025–26 (Year 1) and 43 projects in 2026–27 (Year 2), averaging 9 and 5 projects per PM, respectively. In FY 2023-24, with the same number of project managers, the CIP Engineering Team successfully completed 30 projects—averaging about 3 projects completed per PM. The average project per PM in years Year 1 and 2 of the 2025-27 Financial Plan still exceeds what is typical of past performance. While FY 2025-26 will still be high in terms of PM workload, a more balanced workload is anticipated in FY 2026-27 as prior projects conclude and create more capacity.

To help manage the current workload, consultant PM support is included in Year 1 to assist with complex and resource-intensive efforts such as the Prado Road Interchange, Prado Creek Bridge Widening, and multiple Active Transportation Projects (ATP).

By accounting for resource capacity, project complexity, and phase-specific demands, the CIP Engineering Team is well-positioned to manage project delivery within the 2025–27 Financial Plan. Through strategic resource allocation and workload balancing, projected delivery timelines are achievable.

The flow chart below outlines the general phases of a CIP project. While not every project follows the same path, this overview provides a reference for the typical progression from project identification to completion. For simpler efforts—such as parking lot paving or HVAC replacements, it typically takes 12 to 18 months to reach the construction phase. Factoring this timeline into the planning process ensures realistic expectations and adequate lead time for successful delivery.


PROJECT IDENTIFICATION AND BUDGETING
Projects over $100k are Identified
Maintenance projects
Replacement projects
New projects
Project Planning and Development
Funding Identified and approved by Council
GENERALLY
Capital Projects must be approved by Council
Approved with adoption of the Financial Plan + Budget adoption
Financial Plan is adopted every two years (eg. 2021-23). Council adopts its Budget annually in June and considers supplemental changes in February
Emergency Project approved as needed
PROJECT DESIGN
Preliminary Work
Scope Project
Gather information, input, and conduct site visits
Develop Concepts
Project Layout and Mapping
Retain Consultant Design Services
Follow the City's purchasing policy
PLANS AND SPECIFICATIONS
Developed Detailed Information
Geo-technical
Pavement deflections and coring
Hazardous or contaminated materials
Studies and testing
Coordinate with Third Party Utilities
50% Plan Design Review
Draft plans Meetings and input
Revise
Public Input
90% Plan Review/Design Review
Design Supervisor, Construction Supervisor, Traffic Engineer Review
Prepare summary of plan review comments and any impacts for project scope schedule and budget and furnish to team
Advisory Body Review
Additional Public Input
Project Communications
Initial contact with property owners
Inform Public
Engage Public
Environmental Review of CIP
PERMITS
City Building Permit
Submit plans to the Building Department
Building Department reviews
Address Building Department comments
Resubmit Plans, Specifications and Estimates to Building Department
Building Department issues permit
Frequent Permit Applications
Army Corp of Engineers (ACOE)
Fish & Wildlife (F&W)
Regional Water Quality Control Board (RWQCB)
Union Pacific Railroad (UPRR)
Air Pollution Control District (APCD)
Caltrans Encroachment
Award CIP Construction Contract
Award Report
Execute contracts and insurance
Begin Public Information Campaign
Advertise Project for Public Bid
Prepare report and route for approval
Advertise project to Construction Industry
Bid opening
Design Complete
100% Plan Review
100% Plans, Estimate and Special Provisions
Building, Permit Issued and Encroachment
PROJECT READY TO CONSTRUCT
FINISH!
Project Complete
Ribbon cutting
Notice of completion project closeout
Pr-construction meeting
Public outreach
Work days – varies by project
Construction time will vary by project type and complexity
CONSTRUCTION

CIP Project Classifications

The City groups capital projects by Project Classification to provide a broader understanding of the types of investments being made across the CIP. These classifications help identify the general purpose or function of a project and support long-range planning by offering a higher-level view of where capital dollars are being directed.

The primary classifications used in the CIP include:

- **Maintenance** – Projects that preserve the functionality, safety, and longevity of existing City infrastructure. This includes recurring and essential activities such as annual paving and sidewalk repair programs, traffic signal and signage maintenance, parks and landscape upkeep, storm drain and utility system maintenance, and storm response and recovery efforts. It also covers specialized efforts like silt removal and other work needed to sustain core public infrastructure and services over time.

- **Transportation** – Projects that enhance the City's transportation infrastructure, mobility, and accessibility. This classification includes major capital investments such as the construction of new parking garages, the Prado Interchange and bridge widening, and corridor improvements like the California/Taft Roundabout. It also encompasses implementation of the Vision Zero Action Plan, Active Transportation Plan (ATP) projects, and investments in transit, including bus and train station upgrades. These projects are aimed at improving safety, efficiency, connectivity, and sustainability across all modes of transportation.

- **Community Improvement** – Projects that enhance the quality of life, aesthetics, and overall experience of the City's public spaces. This includes the development of new parks and the replacement or renovation of existing ones, installation of new trash receptacles in high-traffic areas like Downtown, public art installations that enrich the cultural landscape, and investments in new broadband infrastructure to improve connectivity for residents and businesses. These projects reflect the City's commitment to building vibrant, accessible, and inclusive community spaces.

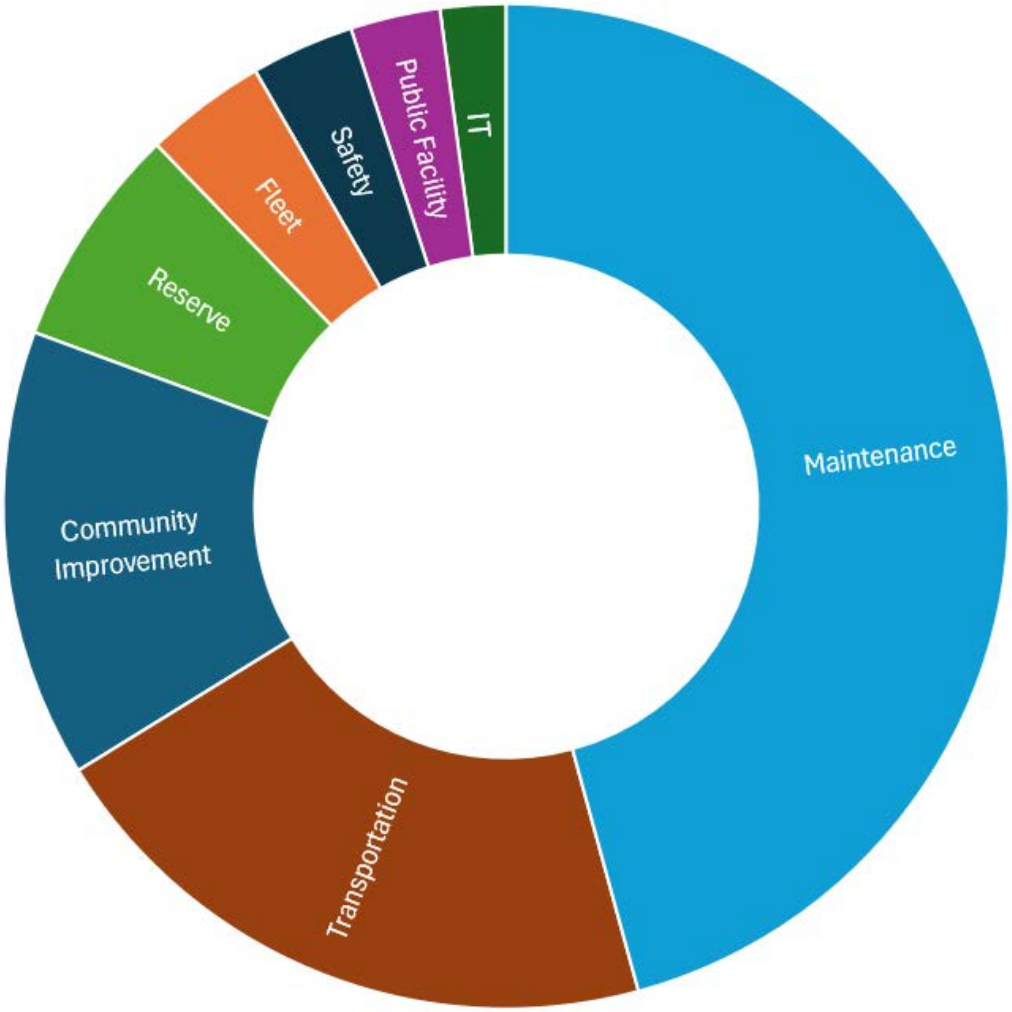
- **Reserve** – In accordance with City policy, 20% of the LRM Funding allocated to the CIP is set aside annually in a dedicated reserve account. This equates to roughly $4 million per year. The reserve plays a critical role in maintaining the City's flexibility and resilience by providing a financial cushion for unanticipated project needs, emergency response, inflationary cost increases, or bid results that exceed budget estimates. By maintaining this reserve, the City can continue delivering critical infrastructure investments without significant delays due to funding constraints.

- **Fleet** – Purchases or replacements of vehicles and heavy equipment necessary for City operations, ensuring departments can continue to provide essential services effectively.

- **Safety** – Projects that support the protection of public health, life, and property. This classification includes critical public safety buildings such as fire stations, police facilities, and emergency operations centers, as well as safety retrofits to existing structures like parking facilities. It also encompasses infrastructure investments that enhance public safety in community spaces, such as roadway barricades used during Downtown Farmers' Markets to protect pedestrians and improve event safety.

- **Public Facility** – Projects that maintain or improve the City's existing public buildings and shared-use infrastructure. This includes facility refresh and renewal projects such as new roofing, carpet, paint, HVAC upgrades, and other building systems that ensure safe, functional, and welcoming environments for staff and the public. It may also include infrastructure that supports City operations, like office IT improvements or installation of EV chargers at City facilities for fleet use. These investments help preserve the City's assets and ensure they continue to meet operational needs.
- **Information Technology (IT)** – Projects that support digital infrastructure, software systems, cybersecurity, and other technology improvements that enhance internal operations and service delivery to the community.

Using these classifications allows for more strategic oversight of the City's capital portfolio and supports informed decision-making around budget allocations, policy priorities, and service outcomes. These broader groupings also help align CIP investments with organizational goals, making it easier to communicate priorities to the public and key stakeholders.



The following table summarizes the total planned investments for the 2025–27 CIP, organized by classification. These figures reflect both the 2-year funding allocations proposed for the current CIP cycle and the projected 10-year totals based on anticipated long-term needs and priorities. All funding sources are included in these totals, including local funds, enterprise funds, anticipated grants, debt financing, and other external contributions. Each classification corresponds to the categories previously described, providing a comprehensive view of how capital funding is distributed across the City's key infrastructure and service areas.

CIP By Classification	2-Year CIP	10-Year CIP
Community Improvement	$ 16,153,095	$ 48,456,095
Fleet	$ 4,384,000	$ 32,298,457
Information Technology	$ 2,366,281	$ 16,525,907
Maintenance	$ 51,336,300	$ 278,469,205
Public Facility	$ 3,315,323	$ 13,000,323
Reserve	$ 8,000,000	$ 40,000,000
Safety	$ 3,300,990	$ 9,139,602
Transportation	$ 23,128,727	$ 221,503,373
Grand Total	**$ 111,984,715**	**$ 659,392,961**

Funds and Funding Sources

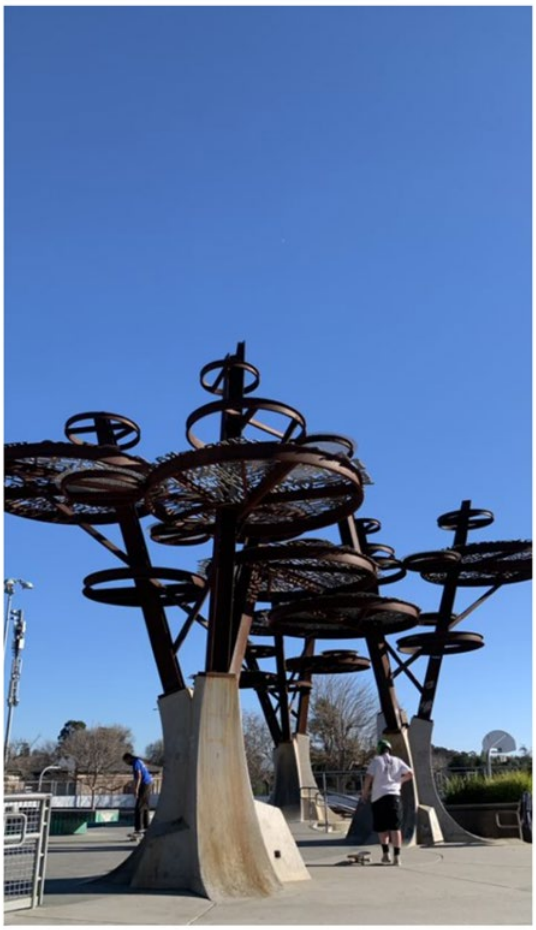
The City's Capital Improvement Plan (CIP) is supported by a variety of funding sources, each with specific legal, policy, or programmatic restrictions. These include the General Fund, enterprise funds, special revenue funds such as Development Impact Fees and the Local Revenue Measure (Measure G-20), as well as grants and other external funding sources. Understanding the purpose and constraints of each fund type is essential to effectively planning and delivering capital projects. The following sections provide an overview of each fund's role in supporting the 2025–27 Financial Plan and the broader capital program.

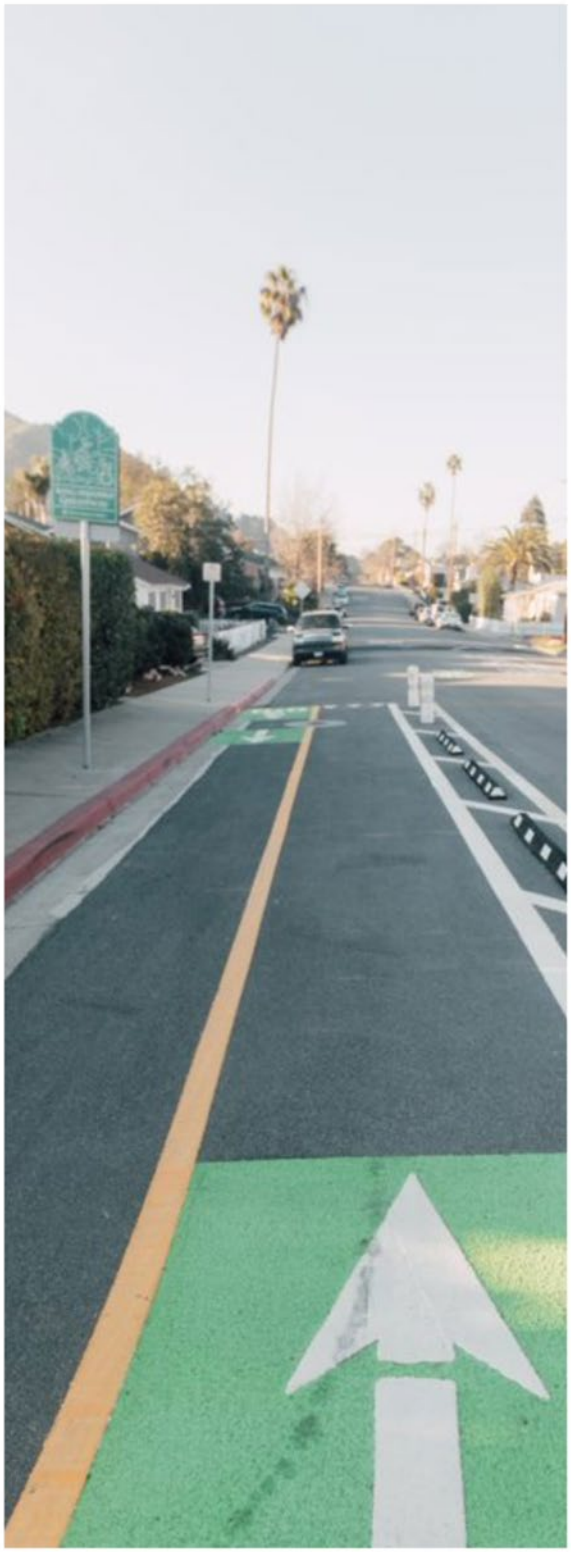
MAJOR FACILITIES REPLACEMENT FUND

This fund was established to provide financing to support the repair, replacement, or major rehabilitation of critical building systems and infrastructure in City-owned facilities. Typical uses include HVAC systems, roofing, electrical upgrades, and other core facility components that require reinvestment to maintain safety, functionality, and operational continuity.

PUBLIC ART FUND

Public Art Fund financing is provided through developer fees and transfers from the General Fund per the Public Art Program Policy. Public contributions to the public art program are accounted for in this fund along with the expenditures for public art projects funded by this revenue source.





CAPITAL OUTLAY FUND

This fund was established to account for all of the City's construction projects and capital purchases in excess of $25,000 with the exception of those funded through non-major capital project funds and Enterprise Funds. Financing is provided primarily through transfers in from the General Fund, and from State and Federal Grants.

INFRASTRUCTURE INVESTMENT FUND

This fund was established to provide financing to infrastructure projects that have a wide community benefit. Financing is primarily provided through operating transfers from the General Fund.

INFORMATION TECHNOLOGY REPLACEMENT FUND

This fund was established in FY 12-13 to account for the financing and replacement of information technology for all General Fund programs of the City. Financing is primarily provided through operating transfers from the General Fund as well as from interest earnings.

FLEET REPLACEMENT FUND

This fund was established to account for the financing and replacement of vehicles for all General Fund programs of the City. Financing is primarily provided through operating transfers from the General Fund as well as from interest earnings and sales of surplus property.

PARKING FUND

This fund accounts for activities related to the implementation of the Access and Parking Management Plan, including the operation of municipal parking lots, parking structures, parking meters and residential parking districts. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, maintenance, capital improvements and debt service.

TRANSIT FUND

This fund accounts for the operation and maintenance of the City's transit system. Although user fees are not the primary funding source for the operation of the system, the State of California and the Federal government, which provide the major funding sources for the system, require that local transit systems be accounted for on an enterprise fund basis.

SEWER FUND

This accounts for the provision of wastewater collection and treatment services to the residents of the City as well as some customers in the County. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, maintenance, capital improvements and debt service.

WATER FUND

This fund accounts for the provision of water services to the residents of the City as well as some customers in the County. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, maintenance, capital improvements and debt service.

WHALE ROCK FUND

This fund was established to account for the financial activities of the Whale Rock Commission, a joint venture providing water service to the City, the California Polytechnic State University, and the California Men's Colony.

The following table summarizes the current 10-year CIP by fund.

	2025-27 FP		Outyears							
	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35
General Fund Expenditures	Year 1 - ($K)	Year 2 - ($K)	Year 3 - ($K)	Year 4 - ($K)	Year 5 - ($K)	Year 6 - ($K)	Year 7 - ($K)	Year 8 - ($K)	Year 9 - ($K)	Year 10 - ($K)
207 - Public Art Private Sector Fund	$ 210	$ 310	$ 310	$ 310	$ 310	$ 310	$ 310	$ 310	$ 310	$ 310
Local Revenue Measure	$ 210	$ 310	$ 310	$ 310	$ 310	$ 310	$ 310	$ 310	$ 310	$ 310
211 - SB1 Road Repair	$ 1,277	$ 1,303	$ 1,347	$ 1,374	$ 1,402	$ 1,430	$ 1,458	$ 1,488	$ 1,517	$ 1,548
211 - SB1 Road Repair	$ 1,277	$ 1,303	$ 1,347	$ 1,374	$ 1,402	$ 1,430	$ 1,458	$ 1,488	$ 1,517	$ 1,548
401 - Capital Outlay Fund	$24,775	$31,010	$41,159	$25,230	$143,676	$23,154	$24,080	$24,567	$25,838	$26,042
Capital Outlay	$ 868	$ 3,010	$ 75	$ -	$ -	$ 24	$ 485	$ -	$ 1,289	$ 1,000
Federal HBP Grant	$ -	$ -	$ 16,330	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Local Revenue Measure	$ 21,672	$ 21,550	$ 22,504	$ 21,980	$ 22,426	$ 22,880	$ 23,344	$ 23,817	$ 24,300	$ 24,792
San Luis Ranch Cash	$ -	$ -	$ 2,000	$ 2,000	$ 11,000	$ -	$ -	$ -	$ -	$ -
Zone 9	$ 170	$ 150	$ 150	$ 150	$ 150	$ 150	$ 150	$ 150	$ 150	$ 150
State or Federal Grant	$ 2,065	$ 6,300	$ 100	$ 1,100	$ 25,100	$ 100	$ 100	$ 600	$ 100	$ 100
Debt Financed	$ -	$ -	$ -	$ -	$ 75,000	$ -	$ -	$ -	$ -	$ -
SLOCOG Grant	$ -	$ -	$ -	$ -	$ 10,000	$ -	$ -	$ -	$ -	$ -
402 - Fleet Repl Fund	$ 1,103	$ 212	$ 1,694	$ 1,677	$ 2,849	$ 2,411	$ 2,977	$ 2,848	$ 916	$ 1,703
Capital Outlay	$ 1,103	$ 212	$ 1,694	$ 1,677	$ 2,849	$ 2,411	$ 2,977	$ 2,848	$ 916	$ 1,703
403 - Info Tech Repl Fund	$ 1,626	$ 492	$ 2,019	$ 2,187	$ 1,093	$ 1,586	$ 639	$ 1,349	$ 2,062	$ 1,655
Capital Outlay	$ 1,626	$ 492	$ 2,019	$ 2,187	$ 1,093	$ 1,586	$ 639	$ 1,349	$ 2,062	$ 1,655
404 - Major Facility Repl Fund	$ 45	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Capital Outlay	$ 45	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
405 - Infrastructure Invest CIP Fund	$ 2,000	$ 3,500	$ 11,158	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Capital Outlay	$ 2,000	$ 3,500	$ 11,158	$ -	$ -	$ -	$ -	$ -	$ -	$ -
507 - Transportation Impact Fee Fund	$ (1,736)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transportation Development Impact Fee	$ (1,736)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
514 - San Luis Ranch Area Transportation Fund	$ 500	$ 1,400	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
San Luis Ranch Transportation Fee	$ 500	$ 1,400	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
515 - OASP Transportation Impact Fee Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,000
Orcutt Area TIF	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,000
516 - Citywide Fire Impact Fee Fund	$ 284	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Fire Impact Fee	$ 284	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
519 - Park Improvement Impact Fee Fund	$ 1,855	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Park Improvement Fee	$ 1,855	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
601 - Water Fund	$ 8,266	$ 5,029	$ 11,742	$ 5,971	$ 15,310	$ 21,604	$ 12,679	$ 10,076	$ 8,970	$ 10,624
Water Fund	$ 8,266	$ 5,029	$ 11,742	$ 5,971	$ 15,310	$ 21,604	$ 12,679	$ 10,076	$ 8,970	$ 10,624
602 - Sewer Fund	$ 8,033	$ 6,877	$ 4,143	$ 4,566	$ 5,426	$ 6,581	$ 3,861	$ 6,170	$ 2,988	$ 7,197
Sewer Fund	$ 8,033	$ 6,877	$ 4,143	$ 4,566	$ 5,426	$ 6,581	$ 3,861	$ 6,170	$ 2,988	$ 7,197
611 - Parking Fund	$ 2,146	$ 527	$ 2,083	$ 199	$ 509	$ 20	$ 165	$ 153	$ 44	$ 41
Parking Fund	$ 2,146	$ 527	$ 2,083	$ 199	$ 509	$ 20	$ 165	$ 153	$ 44	$ 41
621 - Transit Fund	$ 3,121	$ 6,699	$ 3,168	$ 108	$ 592	$ 98	$ 106	$ 92	$ 106	$ 105
Transit Fund	$ 611	$ 102	$ 78	$ 18	$ 502	$ 8	$ 16	$ 2	$ 16	$ 15
State or Federal Grant	$ 2,510	$ 6,597	$ 3,090	$ 90	$ 90	$ 90	$ 90	$ 90	$ 90	$ 90
705 - Whale Rock Fund	$ 140	$ 980	$ 5,843	$ 230	$ 2,006	$ 1,923	$ 1,918	$ 122	$ 124	$ 137
Whale Rock Fund	$ 140	$ 980	$ 5,843	$ 230	$ 2,006	$ 1,923	$ 1,918	$ 122	$ 124	$ 137
Grand Total	**$53,644**	**$58,340**	**$84,667**	**$41,851**	**$173,173**	**$59,116**	**$48,191**	**$47,173**	**$42,875**	**$50,362**

**Funding amounts are rounded to the nearest thousand dollars*

Grants

The City's CIP program, while largely comprised of funds arising from local revenues, service fees, and impact fees, also includes funding from grants, and for larger projects includes debt issuance (such as the Prado Interchange). The City typically receives grant funds from State or Federal agencies that either offset a burdensome cost for infrastructure or service needs, advance a positive environmental or ecological improvement, or stimulate the economy. Some grants the City receives are based upon regulation or a methodology, such as the City's population. Discretionary grants are those grants where the City competes for limited funds to advance a specific project or a new way of doing business. Some of these discretionary grants are programmed into the City's 2025-27 Financial Plan which is often required by the granting agencies. Grant activity across the City is primarily seen in the Transit program, as well as the improvement of the City's transportation network.

Project Number	CIP Project	2025-26	2026-27	2027-28	2028-29	2029-30
SLOCOG Grant						
2091613	Prado Road Interchange					$10,000,000
State or Federal Grant						
2000033	Anholm Playground Equipment Replacement					
2000402	2 Battery Electric Buses and Associated Infrastructure	$0	$5,507,000			
2000405	Refurbishment of SLO Transit Buses	$1,500,000	$1,000,000			
2000506	Bus Stop Improvements	$350,000	$90,000	$90,000	$90,000	$90,000
2000533	Transit Cutaway Bus Replacement	$260,000				
2000536	Transit Supervisor ADA EV Van	$150,000				
2000554	Fire Truck 1 - Tiller Ladder Truck (Replacement) (1017)				$1,000,000	
2000608	Pedestrian Facility Improvements		$100,000	$100,000	$100,000	$100,000
2001033	Downtown Transit Center Rehabilitation	$250,000	$0	$3,000,000		
2001063	Broadband Construction	$0	$6,200,000			
2091252	Prado Road Bridge & Road Widening	$2,065,000		$16,330,224		
2091613	Prado Road Interchange					$25,000,000
Grand Total		**$4,575,000**	**$12,897,000**	**$19,520,224**	**$1,190,000**	**$35,190,000**

Development Impact Fees

Development Impact Fees are one-time charges assessed on new development to help fund the infrastructure needed to serve the growing community. These fees ensure that new development contributes its fair share toward improvements such as parks, transportation, public safety facilities, and utilities. Collected fees are allocated to specific capital projects identified in the City's Development Impact Fee Program and are an important funding source for expanding infrastructure capacity in step with future growth. The following section outlines how Development Impact Fees are planned to support capital projects in the 2025–27 Financial Plan.

The Citywide Transportation Development Impact Fee (TIFF) has been overcommitted by approximately $1.74 million in prior financial plans. The 2025–27 Financial Plan addresses this imbalance by aligning planned project allocations with available revenue, ensuring the long-term sustainability of the fund. As part of this correction, the Prado Road Bridge Widening project will retain $2.3 million in TIFF funding, consistent with the project team's expectations and planning assumptions.

	2025-26	2026-27
Impact Fees	**Year 1 - ($K)**	**Year 2 - ($K)**
Fire Impact Fee	**$ 284**	**$ -**
CIP No. #2000516 - Fire Station 3&4 Remodel	$ 284	$ -
Orcutt Area TIF	**$ -**	**$ -**
CIP No. #2001062 - ATP - Railroad Safety Trail (Orcutt to Tiburon)	$ -	$ -
Park Improvement Fee	**$ 1,855**	**$ -**
CIP No. #2000514 - Emerson Park Amenity Upgrades and Beautification	$ 1,855	$ -
San Luis Ranch Transportation Fee	**$ 500**	**$ 1,400**
CIP No. #2091503 - California & Taft Roundabout	$ 500	$ 1,400
Transportation Development Impact Fee	**$ (1,736)**	**$ -**
CIP No. #2091252 - Prado Road Bridge Widening	$ (1,736)	$ -
Grand Total	**$ 903**	**$ 1,400**

**Funding amounts are rounded to the nearest thousand dollars*

Debt Financing and Impacts on Major Capital Projects

The City of San Luis Obispo generally follows a "pay-as-you-go" philosophy for funding capital projects. However, for large-scale infrastructure projects with significant long-term benefits and costs, debt financing becomes a necessary and strategic tool. In these cases, issuing debt helps the City distribute costs over time while preserving current fund balances and the ability to address ongoing infrastructure needs.

Prado Road Interchange

Currently, the Prado Road Interchange is the only project identified in the out-years, FY 2029-30, of the CIP requiring debt financing. The project recently entered the Plans, Specifications, and Estimates (PS&E) phase, which is estimated to cost approximately $16 million, including right-of-way acquisition and utility relocation. The construction phase is estimated at $132 million, bringing the total project cost to $148 million. On February 18, 2025, staff presented these updated estimates to City Council and Council approved funding for the PS&E phase, appropriating $10 million in San Luis Ranch contributions. Staff also introduced a preliminary estimate of $100 million in debt financing to support the construction phase, which prompted Council discussion about the scale of long-term debt and the importance of pursuing grant funding and regional partnerships.

To reflect the Council's feedback and support a fiscally responsible approach, the financing strategy reflected in the CIP was revised to anticipate $75 million in debt financing, with $25 million anticipated through unrealized grants. This adjustment reflects efforts to secure external funding and minimize the City's debt exposure. The projected debt service is based on a 30-year bond at a 5% interest rate, with payments of approximately $4.6 million annually beginning in Year 5. During the early years, interest earnings are expected to offset some of the cost, including an estimated $3 million in Year 5 and $1.5 million in Year 6. The PS&E phase will span approximately four years, with construction anticipated to begin in late 2029. Throughout this period, staff will regularly check in with Council and work to secure outside funding to reduce the City's debt burden.

Furthermore, the 2025-27 Financial Plan proposes to reallocate to the Prado Bridge Widening Project approximately $5 million from the combined IIF and LRM general fund contributions originally allocated to the Prado Interchange Project. At the February 18, 2025 City Council meeting, Council appropriated $10 million in San Luis Ranch contributions for the design of the Prado Interchange, which were previously

earmarked for that project. These San Luis Ranch contributions are restricted and can only be used for the Prado Interchange Project. Due to sufficient San Luis Ranch contributions, there will be no need to request additional general funding for the Prado Interchange until construction begins in Year 5. Because of this, the $5 million currently allocated from the IIF and LRM general fund contributions to the Prado Interchange Project can be redirected to the Prado Bridge Widening Project, where those funds are more urgently needed to cover construction costs. This strategic reallocation ensures the Prado Bridge Widening Project has the necessary resources to move forward without causing delays, while still maintaining the overall financial integrity of the Prado Interchange Project.

Below is a table that summarizes all budget actions for the Prado Interchange Project, including the estimated Debt Repayment starting in FY 2029-30. All funding in the table below is shown in dollars by thousands.

	2025-27 FP		Outyears							
	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35
Prado Interchange	**Year 1 - ($K)**	**Year 2 - ($K)**	**Year 3 - ($K)**	**Year 4 - ($K)**	**Year 5 - ($K)**	**Year 6 - ($K)**	**Year 7 - ($K)**	**Year 8 - ($K)**	**Year 9 - ($K)**	**Year 10 - ($K)**
CIP No. #2091613 - Prado Road Interchange										
Prado Road Interchange	**$ (5,018)**	**$ -**	**$ 2,000**	**$ 2,000**	**$ 121,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Capital Outlay (Infrastructure Invest CIP 405)	$ (2,750)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Debt Financed (Capital Outlay 401)	$ -	$ -	$ -	$ -	$ 75,000	$ -	$ -	$ -	$ -	$ -
Local Revenue Measure (Capital Outlay 401)	$ (2,268)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
San Luis Ranch Cash (Capital Outlay 401)	$ -	$ -	$ 2,000	$ 2,000	$ 11,000	$ -	$ -	$ -	$ -	$ -
SLOCOG Grant (Capital Outlay 401)	$ -	$ -	$ -	$ -	$ 10,000	$ -	$ -	$ -	$ -	$ -
State or Federal Grant (Capital Outlay 401)	$ -	$ -	$ -	$ -	$ 25,000	$ -	$ -	$ -	$ -	$ -
CIP No. #Interchange Debt Payments - Prado Road Interchange										
Prado Road Interchange Debt Repayment	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,604**	**$ 3,104**	**$ 4,604**	**$ 4,604**	**$ 4,604**	**$ 4,604**
Local Revenue Measure (Capital Outlay 401)	$ -	$ -	$ -	$ -	$ 1,604	$ 3,104	$ 4,604	$ 4,604	$ 4,604	$ 4,604
Grand Total	**$ (5,018)**	**$ -**	**$ 2,000**	**$ 2,000**	**$ 122,604**	**$ 3,104**	**$ 4,604**	**$ 4,604**	**$ 4,604**	**$ 4,604**

**Funding amounts are rounded to the nearest thousand dollars*

In addition to the Prado Interchange Project, the City anticipates future debt financing needs for two major public safety facilities, Fire Station 5 (future replacement for the interim station being built at Avila Ranch) and the Public Safety Center. However, the first two years of this Financial Plan are focused on programming and analysis to better understand the scope, timing, and needs associated with these projects.

Public Safety Center

During the 2023-25 Financial Plan, funding was programmed for the design of a Public Safety Center. However, priorities shifted when the City purchased the building at 1106 Walnut Street in November 2022, located directly across from the existing Police Station at 1042 Walnut Street. This decision was made to address the Police Department's immediate space needs, utilizing the available Public Safety funding for both the acquisition and the planned tenant improvements (TI), which are expected to be completed by the end of calendar year 2025.

With this shift, evaluating the condition of the existing Police Station at 1042 Walnut is essential to ensure it remains functional while the long-term plan for the Public Safety Center is developed. A two-site analysis is planned to occur shortly after completion of the tenant improvement project at 1106 Walnut to determine whether operations should be consolidated into a single facility or continue across two

locations. Once this analysis is complete, the next step will be to assess whether 1042 Walnut should undergo a major TI to remain in use long-term or if a full demolition and rebuild is necessary. Given the uncertainty surrounding the project's final scope and the City's debt capacity, particularly with the Prado Bridge project in the near-term horizon as well, investing in a TI at 1042 Walnut is recommended to maintain operations in the interim.

As part of the 2025-27 Financial Plan, funding is being allocated to continue the programming for the Public Safety Center while also addressing immediate facility needs at 1042 Walnut. This includes funding for initial paint and carpet replacement, which will be completed in Year 1 of the Financial Plan to coincide with completion of the TI at 1106 Walnut, as well as funding for the design and construction of a TI in Years 1 and 2, which will address immediate-term needs for safety improvements in the lobby as well as restroom and locker room upgrades. The TI will also replace the building's aging HVAC and hydronic system, ensuring the facility remains operational while broader public safety infrastructure planning continues.

	2025-27 FP		Outyears							
	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35
Public Safety Center Expenditures	Year 1 - ($K)	Year 2 - ($K)	Year 3 - ($K)	Year 4 - ($K)	Year 5 - ($K)	Year 6 - ($K)	Year 7 - ($K)	Year 8 - ($K)	Year 9 - ($K)	Year 10 - ($K)
CIP No. #IIF - IIF Public Safety Contribution										
Contribution to IIF for Future Public Safety Projects	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,010	$ 500	$ 1,289	$ 1,000
CIP No. #2000118 - Public Safety Center										
Public Safety Center Entitlements/Design	$ -	$ -	$ -	$ -	$ 300	$ 1,000	$ -	$ -	$ -	$ -
Public Safety Center Initial Scoping	$ -	$ 200	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CIP No. #2000119 - Police Building - 1042 Tenant Improvements										
Police Building - 1042 TI	$ 350	$ 3,010	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Police Building - 1042 TI (HVAC Package Unit Replacement)	$ -	$ 300	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Police Building - 1042 TI (Hydronic System)	$ -	$ 1,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CIP No. #2000120 - Police Building - 1042 Stop Gap Improvements										
Police Building - 1042 Paint and Carpet Replacement	$ 250	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Grand Total	**$ 600**	**$ 4,510**	**$ -**	**$ -**	**$ 300**	**$ 1,000**	**$ 1,010**	**$ 500**	**$ 1,289**	**$ 1,000**

**Funding amounts are rounded to the nearest thousand dollars*

Fire Station 5

Fire Station 5 remains a critical priority in addressing the growing emergency response needs on the southern end of town where the City is experiencing population growth. As part of the 2025-27 Financial Plan, funding is allocated in Year 1 for the programming and planning efforts to ensure there is a well-informed approach to the eventual construction of a permanent station. However, immediate funding for design or construction is not necessary.

Avila Ranch, a new development on the south side of town, is addressing the immediate needs generated by its growth by constructing an interim two-person fire station, expected to be completed in Year 3 of the Financial Plan (FY 2027-28). The Fire Department has identified the need for a three-person crew, and the City is budgeting to cover the additional cost in the amount of $440,000 in FY 2027-28. This interim facility will provide coverage for the area while the City continues monitoring future development and its impact on emergency response needs.

The 2016 San Luis Obispo Fire Department Master Plan recommends a fifth fire station when the entire southern area of the City reaches 90 percent buildout. However, the definition of this threshold remains

somewhat ambiguous. As additional developments come online, staff will continue evaluating response times and service demands to determine the appropriate timing and location for a permanent Fire Station 5. In the meantime, the interim station will become operational in Fiscal Year 2027-28 to ensure adequate coverage.

	2025-27 FP		Outyears							
	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35
Fire Station 5	**Year 1 - ($K)**	**Year 2 - ($K)**	**Year 3 - ($K)**	**Year 4 - ($K)**	**Year 5 - ($K)**	**Year 6 - ($K)**	**Year 7 - ($K)**	**Year 8 - ($K)**	**Year 9 - ($K)**	**Year 10 - ($K)**
CIP No. #2000554 - Fleet Replacement: Fire										
Station 5 Fire Apparatus	$ 300	$ 300	$ 300	$ 300	$ 150	$ -	$ -	$ -	$ -	$ -
CIP No. #2000122 - Fire Station 5										
Fire Station 5 (Interim)	$ -	$ -	$ 440	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Fire Station 5 Programming	$ 150	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Fire Station 5 Programming and Entitlements	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 300	$ -	$ -
Grand Total	**$ 450**	**$ 300**	**$ 740**	**$ 300**	**$ 150**	**$ -**	**$ -**	**$ 300**	**$ -**	**$ -**

**Funding amounts are rounded to the nearest thousand dollars*

Taken together, the Prado Interchange, Public Safety Center, and Fire Station 5 represent a future capital investment need that will likely require debt financing due to their scale. However, the City's debt capacity is limited (particularly in light of the Prado Interchange project's need for debt financing in the near term), and incurring large, long-term obligations must be carefully weighed against other critical capital needs and the ability to sustain high-quality public services over time.

Ultimately, maintaining a responsible and balanced approach to debt financing is essential to preserving the City's long-term fiscal health while still delivering critical infrastructure that supports public safety, mobility, and quality of life. Staff continues to monitor and report to Council as updates become available.

Major Park Projects

The Orcutt Area Park Project has progressed into a phased approach due to funding limitations and inflation impacts. Originally planned to be fully funded through development fees, revenue from fees fell short, prompting the City to divide the $27.69 million project into manageable phases. The 2025-27 Financial Plan proposes adding $6.5 million to the project in Year 1 to support Phase 1—estimated at $13.5 million—which will deliver core features such as play structures, restrooms, fields, patios, and parking. To date, $8.5 million has been allocated from Orcutt Area Specific Plan and Local Revenue Measure funds.

Future phases shown in the outyears for the financial plan include additional amenities like pickleball courts, a pump track, basketball and tennis courts, pocket park and key pedestrian and vehicular bridges to connect park areas. This phased strategy allows progress while aligning with broader community park priorities. The 10-year CIP reflects the City's commitment to both new park development and the replacement of aging facilities citywide, ensuring equitable investment across neighborhoods. The table below outlines various park projects throughout the City that are programmed in the coming financial years.

	2025-27FP		Outyears							
	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35
Parks Projects	**Year 1 - ($K)**	**Year 2 - ($K)**	**Year 3 - ($K)**	**Year 4 - ($K)**	**Year 5 - ($K)**	**Year 6 - ($K)**	**Year 7 - ($K)**	**Year 8 - ($K)**	**Year 9 - ($K)**	**Year 10 - ($K)**
CIP No. #2000033 - Playground Equipment Replacement										
Anholm Playground Equipment Replacement	$ -	$ -	$ -	$ -	$ -	$ -	$ 100	$ 500	$ -	$ -
DeVaul Ranch Playground Replacement	$ 585	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
French Park Playground Equipment Replacement	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 100
Laguna Hills Playground Replacement	$ -	$ -	$ -	$ 100	$ -	$ 850	$ -	$ -	$ -	$ -
Vista Lago Playground Replacement	$ -	$ -	$ 629	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CIP No. #2000054 - Righetti Community Park										
Righetti Park - Phase 1 (Play Structure and Fields)	$ 6,500	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Righetti Park - Phase 2 (Pickleball)	$ -	$ -	$ -	$ -	$ 2,300	$ -	$ -	$ -	$ -	$ -
Righetti Park - Phase 3 (Pump Track)	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,900	$ -	$ -	$ -
Righetti Park - Phase 4 (Basketball and Parking)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 9,500	$ -
Righetti Park - Phase 5 (Tennis Courts)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 6,110
CIP No. #2000057 - Development Related Park Improvements										
Righetti Park (Pocket Park)	$ -	$ -	$ 400	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Righetti Park (Linear Park)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CIP No. #2000514 - Emerson Park Amenity Upgrades and Beautification										
Emerson Park Amenity Upgrades and Beautification	$ 1,855	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CIP No. #2001010 - Parks Major Maintenance										
Devaul Basketball Court Replacement	$ -	$ -	$ -	$ -	$ -	$ -	$ 15	$ 250	$ -	$ -
Grand Total	**$ 8,940**	**$ -**	**$1,029**	**$ 100**	**$ 2,300**	**$ 850**	**$ 2,015**	**$ 750**	**$ 9,500**	**$ 6,210**

**Funding amounts are rounded to the nearest thousand dollars*

CIP Expenditures in Active Transportation

The community and Council have placed strong emphasis on the City's effort to implement the programs, policies and infrastructure projects identified in the adopted Active Transportation Plan (ATP), which includes a priority list of network enhancements focused on improving safety and mobility for people walking and bicycling. While the primary focus of this Plan is on walking and bicycling, "active transportation" refers to all human-powered modes of transportation, from walking and bicycling, to scootering, skateboarding, traveling by wheelchair and using other rolling mobility devices. Over the next two years, staff will continue to deliver on the goals and objectives outlined in the ATP, as well as the *Infrastructure and Sustainable Transportation* Major City Goal, utilizing a variety of funding sources to leverage local funds. The table below outlines various ATP projects and respective funding sources that are programmed in the coming fiscal years.

	2025-27 FP		Outyears							
	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35
ATP	Year 1 - ($K)	Year 2 - ($K)	Year 3 - ($K)	Year 4 - ($K)	Year 5 - ($K)	Year 6 - ($K)	Year 7 - ($K)	Year 8 - ($K)	Year 9 - ($K)	Year 10 - ($K)
CIP No. #2000608 - Active Transportation Plan Implementation										
Active Transporation Plan Tier 1 Network Implementation	$ -	$ -	$ -	$ -	$ -	$ 150	$ 150	$ -	$ -	$ -
Bicycle Facility Improvements	$ -	$ 100	$ 100	$ 100	$ 100	$ 100	$ 100	$ 100	$ 100	$ 100
Pavement Maintenance Projects Complete Street	$ -	$ -	$ -	$ 200	$ -	$ -	$ 200	$ -	$ 200	$ -
Pedestrian Facility Improvements	$ -	$ 100	$ 100	$ 100	$ 100	$ 100	$ 100	$ 100	$ 100	$ 100
CIP No. #2001057 - ATP - Higuera Complete Street Project										
ATP - Higuera Complete Street	$ 2,500	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CIP No. #2001058 - ATP - Foothill Boulevard Complete Street										
ATP - Foothill Construction	$ -	$ -	$ -	$ 2,500	$ -	$ -	$ -	$ -	$ -	$ -
ATP - Foothill Planning and Design	$ -	$ 200	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CIP No. #2001062 - ATP - Railroad Safety Trail (Orcutt to Tiburon)										
ATP - Railroad Safety Trail (Orcutt to Tiburon)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 700	$ -	$ 2,450
CIP No. #2001070 - ATP-South Broad Street Corridor										
ATP-South Broad St Corridor	$ -	$ -	$ -	$ -	$ 2,800	$ -	$ -	$ -	$ -	$ -
CIP No. #2091503 - California & Taft Roundabout										
California & Taft Roundabout	$ 500	$ 3,650	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Grand Total	**$ 3,000**	**$ 4,050**	**$ 200**	**$ 2,900**	**$ 3,000**	**$ 350**	**$ 550**	**$ 900**	**$ 400**	**$ 2,650**

**Funding amounts are rounded to the nearest thousand dollars*

Storm Response

Following the severe Winter Storms of 2023, the City mobilized quickly to complete emergency repairs, several of which were delivered within the 2023 calendar year under emergency purchasing provisions. Projects not completed during the emergency period are now advancing through standard purchasing and permitting processes. While some storm-related projects may still be eligible for partial FEMA reimbursement, the City is planning to fully fund design and construction using local resources due to the uncertainty of federal reimbursement. Key sites currently under design include the Golf Course Pedestrian Bridge, Mission Plaza sidewalk repair, Prefumo Grade structure replacement, and San Luis Obispo Creek bank repair at the Elks Lodge.

	2025-27 FP		Outyears							
	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35
Storm Response Projects	**Year 1 - ($K)**	**Year 2 - ($K)**	**Year 3 - ($K)**	**Year 4 - ($K)**	**Year 5 - ($K)**	**Year 6 - ($K)**	**Year 7 - ($K)**	**Year 8 - ($K)**	**Year 9 - ($K)**	**Year 10 - ($K)**
CIP No. #2001071 - Storm Response and Recovery										
Laguna Lake Golf Course Bridge Replacement	$ -	$ 600	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Mission Plaza Creek Sidewalk Repair	$ -	$ -	$ -	$ 870	$ -	$ -	$ -	$ -	$ -	$ -
Mitigation Planting	$ 100	$ 1,583	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Prefumo Creek Grade Structure	$ -	$ -	$ -	$ 916	$ -	$ -	$ -	$ -	$ -	$ -
SLO Creek Repairs at Elks Lodge	$ -	$ -	$ -	$ 200	$ 3,501	$ 1,856	$ -	$ -	$ -	$ -
Grand Total	**$ 100**	**$ 2,183**	**$ -**	**$ 1,986**	**$ 3,501**	**$ 1,856**	**$ -**	**$ -**	**$ -**	**$ -**

**Funding amounts are rounded to the nearest thousand dollars*

CIP Fund Optimization & Reallocation

Staff conducted a review of existing CIP accounts to ensure that available funds are used effectively and aligned with current city goals and priorities. This effort allows the City to direct resources toward projects that are ready for delivery in the 2025-27 CIP while maintaining flexibility for future funding decisions. As part of the 2025-27 Financial Plan, $1.0 million in anticipated LRM revenue in FY 2025-26 and $1.5 million in FY 2026-27 were allocated to the operating budget rather than to capital expenditures. This adjustment better aligns funding with available project management capacity, recognizing the significant increase in workload since the passage of the LRM in 2020, and provides partial relief to the City's operating deficit. The impact on the overall LRM capital program is minimal, with the capital allocation decreasing slightly from 70% in FY 2024-25 to 69% in FY 2025-26 and 67% FY 2026-27. The table below represents two categories in which staff were able to reallocate Capital Outlay and LRM funding towards capital projects in the 2025-27 Financial Plan.

1. Completed Projects with Residual Balances – Certain projects have reached full completion and associated Notices of Completion have been filed. However, unexpended funds remain in the corresponding project accounts. Staff recommend reallocating these residual balances to advance priority projects identified in the FY 2025–27 CIP.

2. Projects Previously Funded – Several projects received appropriations for design activities in prior financial plans but have not progressed to the construction phase due to staffing limitations and shifting community priorities. As a result, the CIP Review Committee recommends prioritizing projects that are feasible for advancement within the FY 2025–27 cycle. For projects not scheduled to proceed to construction during this period, and for which funds have already been appropriated, staff recommend reallocating those appropriations to support higher-priority

needs within the 2025–27 Financial Plan. Funding for design and construction of these deferred projects may be reconsidered in a future financial plan as staffing and fiscal resources permit.

	FY 2025-26
Project Completed	**$ (878,254)**
Capital Outlay	**$ (487,157)**
Anholm Neighborhood Greenway Plan	$ (95)
Cheng Park Maintenance	$ (123,679)
Corp Yard (Annual Asset Maintenance)	$ (249,193)
Fire Station 1 Administration Building Roof	$ (8,221)
Multisite Energy Management	$ (71,870)
Swim Center Bath House Ceiling	$ (921)
Therapy Pool Shade Structure Material Replacement	$ (33,178)
Local Revenue Measure	**$ (391,097)**
Circulation Pump Rebuild	$ (3,595)
Fire Station 1 Administration Building Roof	$ (30,332)
Open SLO Downtown Renewal	$ (60,078)
Railroad Safety Trail Fencing Replacement	$ (111,867)
Railroad Safety Trail Taft to Pepper	$ (27,150)
Sinsheimer Stadium Irrigation and Drainage Replacement	$ (158,075)
Re-Prioritized Project	**$ (188,475)**
Local Revenue Measure	**$ (188,475)**
Bob Jones Trail and RRST Solar Lighting	$ (48,381)
Broad Street - West Side - Higuera to Marsh	$ (73,342)
Madonna Road Landscaping and Irrigation Replacement	$ (25,900)
Meadow Park Exercise/Par Course Equipment Replacement	$ (40,000)
South Street Median Landscaping	$ (852)
Grand Total	**$(1,066,729)**

How to Use and Read the 2025–27 CIP Tables

Overview

The Capital Improvement Plan (CIP) tables are organized into two primary components:

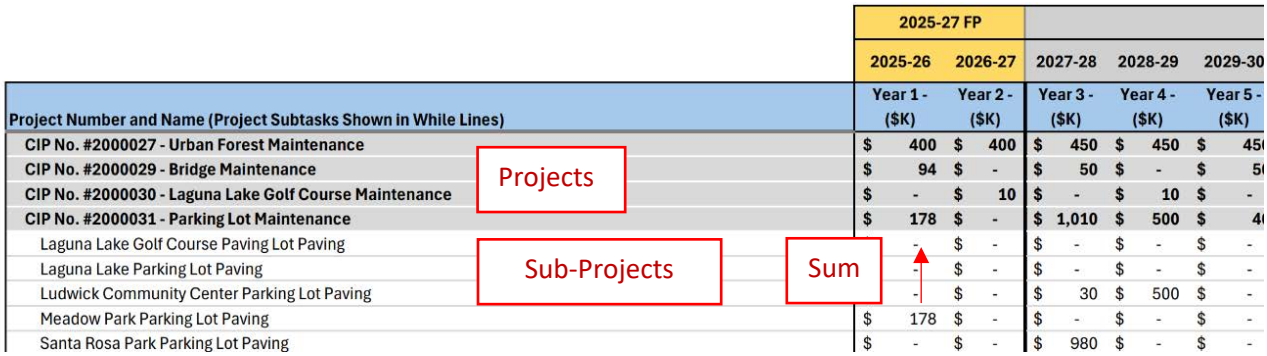
A. 2025-27 CIP Project Table: Overview of all projects and summary of 10-year budget.
B. 2025-27 CIP Project Detail Sheets: Detailed pages of each CIP Project, including funding and project descriptions.

Projects can be located in several ways:

- The 2025-27 CIP Project Table – This table lists all project name and the corresponding project number. This Project Number can then be used when looking up a project in the 2025-27 CIP Project Detail Sheets. Projects are listed in numerical order, by project number, in both the 2025-27 CIP Project Table and the Project Detail Sheets, by project number.
- Searching by project name or keyword using Ctrl+F in either the 2025–27 CIP Project Table or the 2025-27 CIP Project Details document.

A. 2025-27 CIP Project Table

1. Locate the project in the 2025–27 Detailed CIP Project Table by using Ctrl+F and searching by project name or keyword.
2. Project accounts are highlighted in gray. Sub-projects (if any) are listed in white underneath.
3. Funding amounts for sub-projects (if applicable) appear on their respective white rows. The Project row (in gray) reflects the total funding for all sub-projects within that fiscal year.



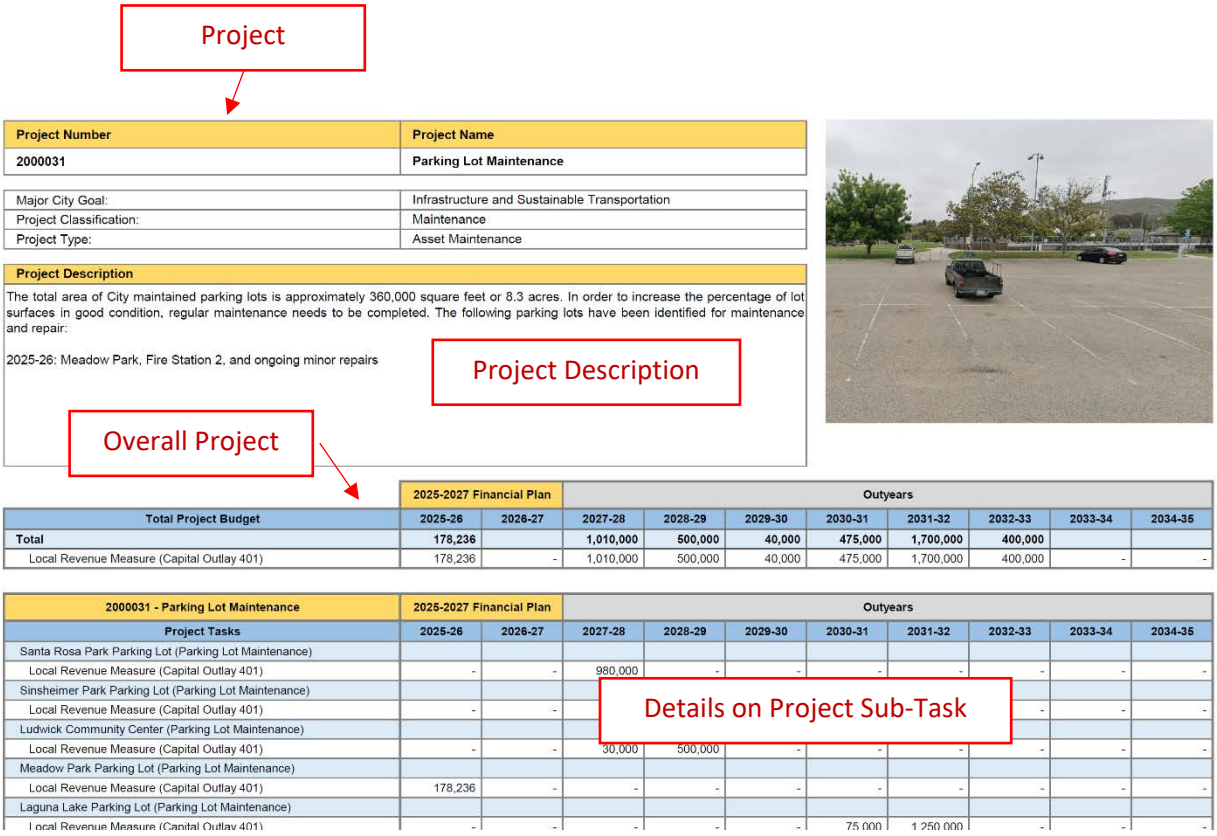
	2025-27 FP				
	2025-26	2026-27	2027-28	2028-29	2029-30
Project Number and Name (Project Subtasks Shown in While Lines)	Year 1 - ($K)	Year 2 - ($K)	Year 3 - ($K)	Year 4 - ($K)	Year 5 - ($K)
CIP No. #2000027 - Urban Forest Maintenance	$ 400	$ 400	$ 450	$ 450	$ 45
CIP No. #2000029 - Bridge Maintenance	$ 94	$ -	$ 50	$ -	$ 5
CIP No. #2000030 - Laguna Lake Golf Course Maintenance	$ -	$ 10	$ -	$ 10	$ -
CIP No. #2000031 - Parking Lot Maintenance	$ 178	$ -	$ 1,010	$ 500	$ 4
Laguna Lake Golf Course Paving Lot Paving	-	$ -	$ -	$ -	$ -
Laguna Lake Parking Lot Paving	-	$ -	$ -	$ -	$ -
Ludwick Community Center Parking Lot Paving	-	$ -	$ 30	$ 500	$ -
Meadow Park Parking Lot Paving	$ 178	$ -	$ -	$ -	$ -
Santa Rosa Park Parking Lot Paving	$ -	$ -	$ 980	$ -	$ -

4. Funding amounts are shown in thousands of dollars ($1,000 units). For example, a project with a $1,200,000 budget will appear as $1,200.
5. Funding is distributed over a 10-year period, shown in columns by fiscal year starting in Fiscal Year 2025-26.
6. Sub-projects are aligned under Projects to show breakout of scope and associated funding.

B. 2025-27 CIP Project Detail Sheets

1. Locate the project in the 2025–27 Detailed CIP Project Table by using Ctrl+F and searching by project name or keyword, or by finding the page number after using the CIP table of Contents.

2. Each project write-up provides expanded context and data, including:
    a. Project Number – A unique identifier for each project.
    b. Major City Goal – Alignment with 2025–27 City Council priorities.
    c. Project Classification – Functional area, ties to other CIP projects, community priority, and project type.
    d. Project Description – Explains the purpose, need, and key elements of the project.
    e. Fiscal Years – Shows the distribution of funding across ten years.
    f. Overall project (Upper Table) – Details all funding that support the project, which includes all sub-tasks.
    g. Sub-tasks (Lower Table) – Details any sub-projects and associated annual funding (shown in light blue)
    h. Fund & Funding Sources – White lines indicate funding source and amount of funding. All figures are shown in $1,000 units.



Project Number	Project Name
2000031	Parking Lot Maintenance

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Maintenance
Project Type:	Asset Maintenance

Project Description

The total area of City maintained parking lots is approximately 360,000 square feet or 8.3 acres. In order to increase the percentage of lot surfaces in good condition, regular maintenance needs to be completed. The following parking lots have been identified for maintenance and repair:

2025-26: Meadow Park, Fire Station 2, and ongoing minor repairs

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total	**178,236**		**1,010,000**	**500,000**	**40,000**	**475,000**	**1,700,000**	**400,000**		
Local Revenue Measure (Capital Outlay 401)	178,236	-	1,010,000	500,000	40,000	475,000	1,700,000	400,000	-	-

2000031 - Parking Lot Maintenance	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Santa Rosa Park Parking Lot (Parking Lot Maintenance)										
Local Revenue Measure (Capital Outlay 401)	-	-	980,000	-	-	-	-	-	-	-
Sinsheimer Park Parking Lot (Parking Lot Maintenance)										
Local Revenue Measure (Capital Outlay 401)	-	-						-	-	-
Ludwick Community Center (Parking Lot Maintenance)										
Local Revenue Measure (Capital Outlay 401)	-	-	30,000	500,000	-	-	-	-	-	-
Meadow Park Parking Lot (Parking Lot Maintenance)										
Local Revenue Measure (Capital Outlay 401)	178,236	-	-	-	-	-	-	-	-	-
Laguna Lake Parking Lot (Parking Lot Maintenance)										
Local Revenue Measure (Capital Outlay 401)	-	-	-	-	-	75,000	1,250,000	-	-	-

2025-27 CIP Project Table

Project Number and Name (Project Subtasks Shown in While Lines)	2025-27 FP		Outyears							
	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35
	Year 1 - ($K)	Year 2 - ($K)	Year 3 - ($K)	Year 4 - ($K)	Year 5 - ($K)	Year 6 - ($K)	Year 7 - ($K)	Year 8 - ($K)	Year 9 - ($K)	Year 10 - ($K)
CIP No. #2000027 - Urban Forest Maintenance	**$ 400**	**$ 400**	**$ 450**	**$ 450**	**$ 450**	**$ 450**	**$ 450**	**$ 450**	**$ 450**	**$ 450**
CIP No. #2000029 - Bridge Maintenance	**$ 94**	**$ -**	**$ 50**	**$ -**	**$ 50**	**$ -**	**$ 50**	**$ -**	**$ 50**	**$ -**
CIP No. #2000030 - Laguna Lake Golf Course Maintenance	**$ -**	**$ 10**	**$ -**	**$ 10**	**$ -**	**$ 10**	**$ -**	**$ 10**	**$ -**	**$ 10**
CIP No. #2000031 - Parking Lot Maintenance	**$ 178**	**$ -**	**$ 1,010**	**$ 500**	**$ 40**	**$ 475**	**$ 1,700**	**$ 400**	**$ -**	**$ -**
Laguna Lake Golf Course Paving Lot Paving	$ -	$ -	$ -	$ -	$ -	$ -	$ 50	$ 400	$ -	$ -
Laguna Lake Parking Lot Paving	$ -	$ -	$ -	$ -	$ -	$ 75	$ 1,250	$ -	$ -	$ -
Ludwick Community Center Parking Lot Paving	$ -	$ -	$ 30	$ 500	$ -	$ -	$ -	$ -	$ -	$ -
Meadow Park Parking Lot Paving	$ 178	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Santa Rosa Park Parking Lot Paving	$ -	$ -	$ 980	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sinsheimer Park Parking Lot Paving	$ -	$ -	$ -	$ -	$ 40	$ 350	$ -	$ -	$ -	$ -
Throop Park Parking Lot Paving	$ -	$ -	$ -	$ -	$ -	$ 50	$ 400	$ -	$ -	$ -
CIP No. #2000032 - Pedestrian and Bicycle Pathway Maintenance	**$ -**	**$ -**	**$ 100**	**$ 100**	**$ 515**	**$ 200**	**$ 100**	**$ 200**	**$ -**	**$ 100**
Andrews and Johnson Bike Path Maintenance	$ -	$ -	$ -	$ -	$ 65	$ 200	$ -	$ -	$ -	$ -
Brookpine and Spanish Oaks Bike Path Maintenance	$ -	$ -	$ -	$ -	$ 350	$ -	$ -	$ -	$ -	$ -
Pedestrian and Bicycle Pathway Maintenance	$ -	$ -	$ 100	$ 100	$ 100	$ -	$ 100	$ 200	$ -	$ 100
CIP No. #2000033 - Playground Equipment Replacement	**$ 585**	**$ -**	**$ 629**	**$ 100**	**$ -**	**$ 850**	**$ 100**	**$ 500**	**$ -**	**$ 100**
Anholm Playground Equipment Replacement	$ -	$ -	$ -	$ -	$ -	$ -	$ 100	$ 500	$ -	$ -
DeVaul Ranch Playground Replacement	$ 585	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
French Park Playground Equipment Replacement	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 100
Laguna Hills Playground Replacement	$ -	$ -	$ -	$ 100	$ -	$ 850	$ -	$ -	$ -	$ -
Vista Lago Playground Replacement	$ -	$ -	$ 629	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CIP No. #2000037 - South Street Median Landscaping	**$ (1)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CIP No. #2000038 - Edna Tank Recoating	**$ -**	**$ -**	**$ -**	**$ 3,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CIP No. #2000050 - 871 Marsh Parking Structure Maintenance	**$ -**	**$ -**	**$ 2,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CIP No. #2000053 - Bus Wash Replacement	**$ -**	**$ 75**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CIP No. #2000054 - Righetti Community Park	**$ 6,500**	**$ -**	**$ -**	**$ -**	**$ 2,300**	**$ -**	**$ 1,900**	**$ -**	**$ 9,500**	**$ 6,110**
Righetti Park - Phase 1 (Play Structure and Fields)	$ 6,500	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Righetti Park - Phase 2 (Pickleball)	$ -	$ -	$ -	$ -	$ 2,300	$ -	$ -	$ -	$ -	$ -
Righetti Park - Phase 3 (Pump Track)	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,900	$ -	$ -	$ -
Righetti Park - Phase 4 (Basketball and Parking)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 9,500	$ -
Righetti Park - Phase 5 (Tennis Courts)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 6,110
CIP No. #2000056 - Development Agreement - City Share	**$ -**	**$ -**	**$ 800**	**$ 1,000**	**$ -**	**$ 800**	**$ -**	**$ 500**	**$ -**	**$ -**
CIP No. #2000057 - Development Related Park Improvements	**$ -**	**$ -**	**$ 400**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Righetti Park (Pocket Park)	$ -	$ -	$ 400	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Righetti Park (Linear Park)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CIP No. #2000062 - Water Meters and Boxes	**$ 1,916**	**$ 1,916**	**$ 50**	**$ 50**	**$ 50**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Water Meter and Box	$ 1,450	$ 1,450	$ 50	$ 50	$ 50	$ -	$ -	$ -	$ -	$ -
Water Meters and Boxes - AMI Radio	$ 466	$ 466	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

2025-27 CIP Project Table

	2025-27 FP		Outyears							
	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35
Project Number and Name (Project Subtasks Shown in While Lines)	Year 1 - ($K)	Year 2 - ($K)	Year 3 - ($K)	Year 4 - ($K)	Year 5 - ($K)	Year 6 - ($K)	Year 7 - ($K)	Year 8 - ($K)	Year 9 - ($K)	Year 10 - ($K)
CIP No. #2000063 - Water Distribution Fire Hydrants	**$ 55**	**$ 55**	**$ 55**	**$ 55**	**$ 55**	**$ 55**	**$ 55**	**$ 55**	**$ -**	**$ -**
CIP No. #2000065 - Point Repair	**$ 150**	**$ -**	**$ 250**	**$ -**	**$ 350**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CIP No. #2000066 - Big Belly Replacements	**$ 170**	**$ 85**	**$ 265**	**$ 90**	**$ 90**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Big Belly Trash and Recycling Cans in Parks	$ -	$ -	$ 175	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Compacting Big Belly in Small Parks	$ 85	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Recycling-Solid Waste Big Belly in Downtown	$ 85	$ 85	$ 90	$ 90	$ 90	$ -	$ -	$ -	$ -	$ -
CIP No. #2000073 - Vision Zero Program Implementation	**$ -**	**$ 250**	**$ 200**	**$ 200**	**$ -**	**$ 200**	**$ 200**	**$ 200**	**$ -**	**$ 200**
CIP No. #2000075 - Major Facility Maintenance	**$ (185)**	**$ 400**	**$ 715**	**$ 2,065**	**$ 415**	**$ 715**	**$ 1,015**	**$ 65**	**$ 15**	**$ 65**
Fire Station 1 Tile Roof Moisture Barrier & Termite Tenting	$ -	$ -	$ -	$ 120	$ -	$ -	$ -	$ -	$ -	$ -
879 Morro - Roof	$ 75	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
ADA Transition Plan Implementation	$ -	$ -	$ 15	$ -	$ 15	$ -	$ 15	$ -	$ 15	$ -
Circulation Pump Rebuild	$ (4)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
City County Community Room TI (paint, carpet, lighting fixtures)	$ 38	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
City Facilities Fence Maintenance (ROW, Parks, Facilities)	$ -	$ -	$ 70	$ -	$ -	$ -	$ -	$ -	$ -	$ -
City Hall Fire Alarm Fire Alarm Control Panel	$ -	$ 115	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
City/County Library front steps	$ -	$ -	$ -	$ 15	$ 250	$ -	$ -	$ -	$ -	$ -
Citywide Fire Alarm Communication Upgrade (Cell connection)	$ -	$ -	$ -	$ 50	$ -	$ -	$ -	$ -	$ -	$ -
Corp Yard (Annual Asset Maintenance)	$ (249)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Corp Yard Roof Coating	$ -	$ -	$ -	$ 50	$ -	$ 500	$ -	$ -	$ -	$ -
Dispatch Center Flat Roof Coating	$ 20	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Dispatch HVAC Replacement	$ -	$ -	$ 150	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Existing SLO Repertory Theater Tenant Improvements	$ -	$ -	$ -	$ 100	$ -	$ 150	$ 1,000	$ -	$ -	$ -
Facility Roll Up Door Replacements - Various Locations	$ -	$ 20	$ -	$ 20	$ -	$ 20	$ -	$ 20	$ -	$ 20
Fire Station 1 Administration Building Roof	$ (39)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Hydration Stations	$ -	$ -	$ -	$ 25	$ -	$ 25	$ -	$ 25	$ -	$ 25
IT Room Heat Pump Replacements	$ -	$ 20	$ -	$ 20	$ -	$ 20	$ -	$ 20	$ -	$ 20
Parks and Recreation Roofing, Siding, and Exterior Painting	$ -	$ 170	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Police Department Emergency Communications Center Workstation/Carpet Replacement	$ -	$ 50	$ 350	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Railroad Museum Roof	$ -	$ -	$ 30	$ -	$ 150	$ -	$ -	$ -	$ -	$ -
Railroad Safety Trail Fencing Replacement	$ (112)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Senior Center Roof	$ -	$ -	$ -	$ 85	$ -	$ -	$ -	$ -	$ -	$ -
Swim Center Bath House Ceiling	$ (1)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Swim Center Deck Replacement	$ -	$ -	$ 100	$ 1,500	$ -	$ -	$ -	$ -	$ -	$ -
Swim Center Exterior Paint	$ -	$ -	$ -	$ 80	$ -	$ -	$ -	$ -	$ -	$ -
Swim Center Multipurpose Room flooring	$ -	$ 25	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Swim Center Old Bath House Roof	$ 70	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Swim Center Olympic Pool Thermal Blankets	$ 50	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Therapy Pool Shade Structure Material Replacement	$ (33)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

2025-27 CIP Project Table

	2025-27 FP		Outyears							
	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35
Project Number and Name (Project Subtasks Shown in While Lines)	Year 1 - ($K)	Year 2 - ($K)	Year 3 - ($K)	Year 4 - ($K)	Year 5 - ($K)	Year 6 - ($K)	Year 7 - ($K)	Year 8 - ($K)	Year 9 - ($K)	Year 10 - ($K)
CIP No. #2000077 - WRRF - Asset Replacement	**$ 475**	**$ 295**	**$ 50**	**$ 50**	**$ 110**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Cityworks Sewer Strategic Plan & Implementation	$ -	$ 20	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Rebuild Influent Storm Pumps	$ 75	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Screw Press	$ 200	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sewer Asset Replacement	$ 200	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sewer Coating Maintenance	$ -	$ 25	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sewer Headworks Grit Piping and Blowers	$ -	$ 250	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sludge Dry Bed Polymer Feed and Piping	$ -	$ -	$ -	$ -	$ 60	$ -	$ -	$ -	$ -	$ -
UV Bulb Replacement (annual replacement)	$ -	$ -	$ 50	$ 50	$ 50	$ -	$ -	$ -	$ -	$ -
CIP No. #2000078 - Ludwick Roof, Solar, Siding, and HVAC	**$ -**	**$ -**	**$ 2,500**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CIP No. #2000082 - Sewer Lift Station Replacement - Silver City	**$ 200**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CIP No. #2000084 - Sewer Maintenance Cover Adjustments	**$ 110**	**$ 30**	**$ 30**	**$ 35**	**$ 35**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CIP No. #2000092 - Sewer Main Replacement: Buchon - Morro to Johnson	**$ 135**	**$ -**	**$ 2,485**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CIP No. #2000093 - Sewer-main Replacement: Serrano, Bressi, Dana, and Higuera Pipeline Replacement	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,895**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CIP No. #2000094 - Sewer-main Replacement: Foothill Siphon	**$ -**	**$ -**	**$ -**	**$ 150**	**$ 1,950**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CIP No. #2000102 - Parking Lot Maintenance - Bus Yard	**$ 600**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CIP No. #2000115 - Sinsheimer Park Playground Turf, Soft Surface Replacement	**$ -**	**$ 50**	**$ 250**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CIP No. #2000117 - Cultural Arts District Parking Structure	**$ 628**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CADPS EV Charging Service (2 Year)	$ 115	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Cultural Arts District Parking Garage Construction	$ 513	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CIP No. #2000118 - Public Safety Center	**$ -**	**$ 200**	**$ -**	**$ -**	**$ 300**	**$ 1,000**	**$ -**	**$ -**	**$ -**	**$ -**
Public Safety Center Entitlements/Design	$ -	$ -	$ -	$ -	$ 300	$ 1,000	$ -	$ -	$ -	$ -
Public Safety Center Initial Scoping	$ -	$ 200	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CIP No. #2000119 - Police Building - 1042 Tenant Improvements	**$ 350**	**$ 4,310**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Police Building - 1042 TI	$ 350	$ 3,010	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Police Building - 1042 TI (HVAC Package Unit Replacement)	$ -	$ 300	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Police Building - 1042 TI (Hydronic System)	$ -	$ 1,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CIP No. #2000120 - Police Building - 1042 Stop Gap Improvements	**$ 250**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CIP No. #2000121 - Mobility Services TI	**$ -**	**$ -**	**$ 150**	**$ -**	**$ 1,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CIP No. #2000122 - Fire Station 5	**$ 150**	**$ -**	**$ 440**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 300**	**$ -**	**$ -**
Fire Station 5 (Interim)	$ -	$ -	$ 440	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Fire Station 5 Entitlements & Environmental	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 300	$ -	$ -
Fire Station 5 Programming	$ 150	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CIP No. #2000150 - SGMA GSP	**$ 150**	**$ 150**	**$ 150**	**$ 150**	**$ 150**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CIP No. #2000155 - OpenSLO Downtown	**$ (60)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CIP No. #2000157 - Banner Arms, Bench Arms Rests, Signs	**$ 25**	**$ 25**	**$ 25**	**$ 25**	**$ 25**	**$ 25**	**$ 25**	**$ 25**	**$ 25**	**$ 25**
CIP No. #2000165 - Transportation Impact Fee Program Update	**$ 50**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CIP No. #2000170 - Islay Sewer Replacement	**$ 2,100**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

2025-27 CIP Project Table

	2025-27 FP		Outyears							
	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35
Project Number and Name (Project Subtasks Shown in While Lines)	Year 1 - ($K)	Year 2 - ($K)	Year 3 - ($K)	Year 4 - ($K)	Year 5 - ($K)	Year 6 - ($K)	Year 7 - ($K)	Year 8 - ($K)	Year 9 - ($K)	Year 10 - ($K)
CIP No. #2000198 - Silt Removal	**$ 170**	**$ 150**	**$ 150**	**$ 150**	**$ 150**	**$ 150**	**$ 150**	**$ 150**	**$ 150**	**$ 150**
CIP No. #2000402 - Electric Buses and Associated Infrastructure	**$ -**	**$ 5,507**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CIP No. #2000405 - Refurbishment of SLO Transit Buses	**$ 1,500**	**$ 1,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CIP No. #2000406 - Senior Center Paint and Window	**$ -**	**$ 35**	**$ 125**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CIP No. #2000501 - Bob Jones Trail Solar Lighting	**$ (48)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CIP No. #2000502 - Corporation Yard Perimeter Fence Replacement	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 30**	**$ 300**	**$ -**	**$ -**
CIP No. #2000503 - Public Art Maintenance	**$ 110**	**$ 210**	**$ 210**	**$ 210**	**$ 210**	**$ 210**	**$ 210**	**$ 210**	**$ 210**	**$ 210**
Public Art Coordination	$ 110	$ 110	$ 110	$ 110	$ 110	$ 110	$ 110	$ 110	$ 110	$ 110
Public Art Procurement	$ -	$ 100	$ 100	$ 100	$ 100	$ 100	$ 100	$ 100	$ 100	$ 100
CIP No. #2000506 - Bus Stop Improvements	**$ 350**	**$ 90**	**$ 90**	**$ 90**	**$ 90**	**$ 90**	**$ 90**	**$ 90**	**$ 90**	**$ 90**
CIP No. #2000508 - City Hall Drought Tolerant Landscaping and Restroom	**$ 300**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CIP No. #2000510 - Public Art Installations	**$ 100**	**$ 100**	**$ 100**	**$ 100**	**$ 100**	**$ 100**	**$ 100**	**$ 100**	**$ 100**	**$ 100**
CIP No. #2000512 - Downtown Zig-Zig Lighting	**$ -**	**$ 20**	**$ 20**	**$ 20**	**$ 20**	**$ 20**	**$ 20**	**$ 20**	**$ 20**	**$ 20**
CIP No. #2000513 - Electric Vehicle Charging Stations	**$ 442**	**$ 430**	**$ 30**	**$ 30**	**$ 180**	**$ 30**	**$ 280**	**$ 430**	**$ 30**	**$ 30**
1042 Walnut (Police Station) EV Charging Station	$ 412	$ -	$ -	$ -	$ -	$ -	$ 250	$ -	$ -	$ -
Corporation Yard EV Charging Station	$ -	$ 400	$ -	$ -	$ -	$ -	$ -	$ 400	$ -	$ -
Fire Station 1 EV Charging Station	$ -	$ -	$ -	$ -	$ 150	$ -	$ -	$ -	$ -	$ -
Various City Facilities EV Charging Stations	$ 30	$ 30	$ 30	$ 30	$ 30	$ 30	$ 30	$ 30	$ 30	$ 30
CIP No. #2000514 - Emerson Park Amenity Upgrades and Beautification	**$ 1,855**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CIP No. #2000516 - Fire Station 3&4 Remodel	**$ 1,301**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CIP No. #2000519 - Fleet Replacement: Parks and Rec	**$ 95**	**$ 69**	**$ 90**	**$ -**	**$ -**	**$ -**	**$ 603**	**$ 180**	**$ -**	**$ -**
Golf Course Cart, Spray Applicator (1911)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 30	$ -	$ -
Golf Course Diesel UTV w/ Dump Bed (1733)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 30	$ -	$ -
Golf Course Mower (1518)	$ -	$ -	$ 90	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Golf Course Truck (0819) EV	$ -	$ 69	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Golf Course Utility Cart (1910)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 40	$ -	$ -
Parks and Rec Admin Compact Pickup (1014)	$ 35	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Parks and Rec Rangers Dump Trailer (1641)	$ -	$ -	$ -	$ -	$ -	$ -	$ 20	$ -	$ -	$ -
Parks and Rec Rangers F-350 (1606, 1615, 1616, 1623)	$ -	$ -	$ -	$ -	$ -	$ -	$ 358	$ -	$ -	$ -
Parks and Rec Rangers Mini Ex. (1732)	$ -	$ -	$ -	$ -	$ -	$ -	$ 80	$ -	$ -	$ -
Parks and Rec Rangers Tractor (1734)	$ -	$ -	$ -	$ -	$ -	$ -	$ 100	$ -	$ -	$ -
Parks and Rec Rangers Trail Dozer (1825)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 80	$ -	$ -
Parks and Rec Rangers Trailers (0715, 0716, 0717)	$ -	$ -	$ -	$ -	$ -	$ -	$ 45	$ -	$ -	$ -
Parks and Rec Van (New Asset)	$ 60	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CIP No. #2000520 - Fleet Replacement: Public Works	**$ 368**	**$ 698**	**$ 849**	**$ 795**	**$ 1,806**	**$ 1,439**	**$ 1,252**	**$ 2,016**	**$ 280**	**$ 930**
Engineering Compact Pickup (0904) EV	$ 65	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Engineering Compact Pickup (0905) EV	$ -	$ 65	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Engineering Pickup (1521, 1632, 1718, 2220, 2305) EV	$ -	$ -	$ -	$ -	$ 76	$ 79	$ 83	$ -	$ -	$ -

2025-27 CIP Project Table

	2025-27 FP		Outyears							
	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35
Project Number and Name (Project Subtasks Shown in While Lines)	**Year 1 - ($K)**	**Year 2 - ($K)**	**Year 3 - ($K)**	**Year 4 - ($K)**	**Year 5 - ($K)**	**Year 6 - ($K)**	**Year 7 - ($K)**	**Year 8 - ($K)**	**Year 9 - ($K)**	**Year 10 - ($K)**
Facilities Maintenance 3/4 ton Pickup with Utility Bed (0829) EV	$ -	$ 75	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Facilities Maintenance 3/4 ton Pickup with Utility Bed (1624,1625)	$ -	$ -	$ -	$ -	$ 160	$ -	$ -	$ -	$ -	$ -
Fleet Maintenance Forklifts (1640 & 1820)	$ -	$ -	$ -	$ -	$ -	$ 90	$ -	$ 100	$ -	$ -
Fleet Maintenance Service Truck (0312)	$ -	$ -	$ 80	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Golf Course Mower (1725)	$ -	$ -	$ -	$ -	$ -	$ -	$ 90	$ -	$ -	$ -
Golf Course Mower-Reel (1907)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 90	$ -	$ -
Parks Maint Mower (1611)	$ -	$ -	$ 90	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Parks Maint Refuse Truck F450 (1015)	$ -	$ 80	$ 80	$ 80	$ 80	$ 80	$ -	$ -	$ -	$ -
Parks Maint Turf Tender (0609)	$ -	$ 22	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Parks Maintenance - Mower (1504)	$ -	$ -	$ 90	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Parks Maintenance 3/4 ton Pickup (0832)(0903) EV	$ 65	$ 69	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Parks Maintenance 3/4 ton Pickup (1514,26, 27, 28, 29, 30, 1819)	$ -	$ -	$ -	$ -	$ 455	$ -	$ -	$ 86	$ -	$ -
Parks Maintenance Aerator (1904)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 20	$ -	$ -
Parks Maintenance Compact Pickup (0848) Hybrid/EV	$ -	$ 39	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Parks Maintenance Compact Pickup (0849)	$ 38	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Parks Maintenance Field Prep Machine (0505, 0701, 1408)	$ -	$ -	$ -	$ 55	$ -	$ -	$ 30	$ -	$ -	$ -
Parks Maintenance Tractor (1807)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 120	$ -	$ -
Parks Maintenance Turf Sweeper (1513)	$ -	$ -	$ -	$ -	$ -	$ -	$ 30	$ -	$ -	$ -
Parks Maintenance Utility Cart w/ Dump (1803)	$ -	$ -	$ -	$ -	$ -	$ 30	$ -	$ -	$ -	$ -
Parks MCC Compact Pickup (1013)	$ -	$ -	$ 69	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Streets Maint Compact Pickup (0223) (GPR Truck) EV	$ -	$ 80	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Streets Maint HD Roll-Off Truck (0830)	$ -	$ -	$ 100	$ 100	$ 100	$ 100	$ 100	$ -	$ -	$ -
Streets Maint Paver (1001)	$ -	$ -	$ -	$ 80	$ 80	$ 80	$ 80	$ 80	$ -	$ -
Streets Maintenance 1/2 Ton Pickup Truck (1525)	$ -	$ -	$ -	$ -	$ 76	$ -	$ -	$ -	$ -	$ -
Streets Maintenance 3/4 ton Pickup (0820) EV	$ -	$ -	$ 72	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Streets Maintenance Asphalt Zipper (1802)	$ -	$ -	$ -	$ -	$ -	$ 300	$ -	$ -	$ -	$ -
Streets Maintenance Backhoe (0413)	$ 200	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Streets Maintenance Backhoe (1714)	$ -	$ -	$ -	$ -	$ 300	$ -	$ -	$ -	$ -	$ -
Streets Maintenance Compact Pickup - Replace w/ Van (0853)	$ -	$ -	$ 69	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Streets Maintenance Crack Seal Machine (1805)	$ -	$ -	$ -	$ -	$ -	$ 60	$ -	$ -	$ -	$ -
Streets Maintenance F-550 Concrete (1519)	$ -	$ -	$ -	$ -	$ -	$ 125	$ -	$ -	$ -	$ -
Streets Maintenance F-550 Paint & Sign (1622)	$ -	$ -	$ -	$ -	$ -	$ -	$ 125	$ -	$ -	$ -
Streets Maintenance F-550 Traffic Control Truck(1905)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 150	$ -	$ -
Streets Maintenance F-750 Dump Truck (1405)	$ -	$ -	$ -	$ -	$ -	$ 80	$ 80	$ 80	$ 80	$ 80
Streets Maintenance Loader (0329)	$ -	$ -	$ -	$ 80	$ 80	$ 80	$ 80	$ 80	$ -	$ -
Streets Maintenance Message Board (1906)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 35	$ -	$ -
Streets Maintenance Paving Broom Sweeper (1824)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 750	$ -	$ -
Streets Maintenance Pickup (1722)	$ -	$ -	$ -	$ -	$ -	$ -	$ 90	$ -	$ -	$ -

2025-27 CIP Project Table

	2025-27 FP		Outyears							
	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35
Project Number and Name (Project Subtasks Shown in While Lines)	Year 1 - ($K)	Year 2 - ($K)	Year 3 - ($K)	Year 4 - ($K)	Year 5 - ($K)	Year 6 - ($K)	Year 7 - ($K)	Year 8 - ($K)	Year 9 - ($K)	Year 10 - ($K)
Streets Maintenance Pickup (1723)	$ -	$ -	$ -	$ -	$ -	$ -	$ 90	$ -	$ -	$ -
Streets Maintenance Pressure Washer (2102)	$ -	$ -	$ -	$ -	$ -	$ 35	$ -	$ -	$ -	$ -
Streets Maintenance Roller (1002)	$ -	$ -	$ -	$ 100	$ -	$ -	$ -	$ -	$ -	$ -
Streets Maintenance Skip & Drag (1823)	$ -	$ -	$ -	$ -	$ -	$ -	$ 175	$ -	$ -	$ -
Streets Maintenance Trailer (1902)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 25	$ -	$ -
Streets Maintenance Trailer - Tack Distribution (1301)	$ -	$ -	$ -	$ 35	$ -	$ -	$ -	$ -	$ -	$ -
Streets Maintenance Transfer Dump (1901)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 750
Streets- Sweeper (1703) EV	$ -	$ 200	$ 200	$ 200	$ 200	$ 200	$ -	$ -	$ -	$ -
Transportation Planning E-150 Van (1402)	$ -	$ -	$ -	$ 65	$ -	$ -	$ -	$ -	$ -	$ -
Urban Forest Pickup (0852) EV	$ -	$ 69	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Urban Forest Chipper (1717)	$ -	$ -	$ -	$ -	$ 100	$ -	$ -	$ -	$ -	$ -
Urban Forest Chipper Truck (1806)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 200	$ -	$ -
Urban Forestry Lift Truck (1816)	$ -	$ -	$ -	$ -	$ -	$ -	$ 100	$ 100	$ 100	$ 100
Urban Forestry Water Truck (1612)	$ -	$ -	$ -	$ -	$ 100	$ 100	$ 100	$ 100	$ 100	$ -
CIP No. #2000521 - Fleet Replacement: Utilities	**$ 238**	**$ 600**	**$ 1,758**	**$ 396**	**$ 648**	**$ 908**	**$ 723**	**$ 50**	**$ 268**	**$ 200**
Camera Replacement in Wastewater Collection Van	$ 200	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Environmental Compliance - Compact Pickup (0816)	$ -	$ -	$ -	$ 46	$ -	$ -	$ -	$ -	$ -	$ -
Environmental Compliance - Sedan (0805)	$ -	$ -	$ 42	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Stormwater Compact Pickup (0850) EV	$ -	$ -	$ 42	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Wastewater Collection Van (1643)	$ -	$ -	$ -	$ -	$ -	$ 125	$ -	$ -	$ -	$ -
Wastewater Collections Portable Pump (1730)	$ -	$ -	$ -	$ -	$ -	$ -	$ 75	$ -	$ -	$ -
Wastewater Collections Caterpillar Excavator (0626)	$ -	$ -	$ -	$ -	$ 100	$ -	$ -	$ -	$ -	$ -
Wastewater Collections Concrete Trailer (1804)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 50	$ -	$ -
Wastewater Collections Dump Truck (0840)	$ -	$ -	$ -	$ -	$ 350	$ -	$ -	$ -	$ -	$ -
Wastewater Collections Hydrocleaner (1407)	$ -	$ -	$ 575	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Wastewater Collections Portable Generator (1620)	$ -	$ -	$ -	$ -	$ -	$ -	$ 200	$ -	$ -	$ -
Wastewater Collections Service Truck (1608)	$ -	$ -	$ -	$ -	$ -	$ 100	$ -	$ -	$ -	$ -
Wastewater Collections Service Truck (1810)	$ -	$ -	$ -	$ -	$ -	$ 100	$ -	$ -	$ -	$ -
Wastewater Collections Truck (1631)	$ -	$ -	$ -	$ -	$ -	$ -	$ 83	$ -	$ -	$ -
Wastewater Collections Truck w/Dump Bed (1811)	$ -	$ -	$ -	$ -	$ -	$ -	$ 100	$ -	$ -	$ -
Water Conservation Compact Pickup (1613)	$ -	$ -	$ -	$ -	$ -	$ 53	$ -	$ -	$ -	$ -
Water Distribution - Water Distribution Service Truck (0847)	$ -	$ -	$ 600	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Water Distribution Backhoe (0720)	$ -	$ -	$ 250	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Water Distribution Hydro Ex Trailer (1621)	$ -	$ -	$ -	$ 150	$ -	$ -	$ -	$ -	$ -	$ -
Water Distribution Meter Van (1909)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 75	$ -
Water Distribution Pickup - Long-range (1629)	$ -	$ -	$ 76	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Water Distribution Pickup (1523)	$ -	$ -	$ -	$ -	$ -	$ 79	$ -	$ -	$ -	$ -
Water Distribution Pickup (1724)	$ -	$ -	$ -	$ -	$ -	$ -	$ 90	$ -	$ -	$ -

2025-27 CIP Project Table

Project Number and Name (Project Subtasks Shown in While Lines)	2025-27 FP		Outyears							
	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35
	Year 1 - ($K)	Year 2 - ($K)	Year 3 - ($K)	Year 4 - ($K)	Year 5 - ($K)	Year 6 - ($K)	Year 7 - ($K)	Year 8 - ($K)	Year 9 - ($K)	Year 10 - ($K)
Water Distribution Pickup (1903)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 97	$ -
Water Distribution Pickup (1908)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 97	$ -
Water Distribution Portable Generator (1619)	$ -	$ -	$ -	$ -	$ -	$ 200	$ -	$ -	$ -	$ -
Water Distribution Portable Generator (2007)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 200
Water Distribution Service Truck (0846)	$ -	$ 600	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Water Distribution Trailer (0235)	$ -	$ -	$ -	$ -	$ 25	$ -	$ -	$ -	$ -	$ -
Water Quality Lab SUV (1713)	$ -	$ -	$ -	$ -	$ -	$ 73	$ -	$ -	$ -	$ -
Water Treatment Plant Forklift (0910)	$ -	$ -	$ 75	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Water Treatment Plant Pickup (1004)	$ -	$ -	$ 69	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Water Treatment Plant Service Truck (1644)	$ -	$ -	$ -	$ -	$ -	$ -	$ 100	$ -	$ -	$ -
Whale Rock - Boat	$ -	$ -	$ -	$ -	$ 40	$ -	$ -	$ -	$ -	$ -
Whale Rock 1/2 Ton Truck (1630)	$ -	$ -	$ -	$ -	$ 83	$ -	$ -	$ -	$ -	$ -
Whale Rock Boat Trailer	$ -	$ -	$ -	$ -	$ 10	$ -	$ -	$ -	$ -	$ -
Whale Rock Portable Generator (1302)	$ -	$ -	$ -	$ 200	$ -	$ -	$ -	$ -	$ -	$ -
Whale Rock Service Truck (1637)	$ -	$ -	$ -	$ -	$ -	$ 100	$ -	$ -	$ -	$ -
Whale Rock SUV (1738)	$ -	$ -	$ -	$ -	$ -	$ -	$ 76	$ -	$ -	$ -
Whale Rock UTV w/ Dump Bed (1509)	$ -	$ -	$ 30	$ -	$ -	$ -	$ -	$ -	$ -	$ -
WRRF Compact Pickup 4x4 (0851)	$ 38	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
WRRF Compact Pickup (1522)	$ -	$ -	$ -	$ -	$ -	$ 79	$ -	$ -	$ -	$ -
WTP Utility Cart	$ -	$ -	$ -	$ -	$ 40	$ -	$ -	$ -	$ -	$ -
CIP No. #2000527 - Point Repairs - Wastewater Collections System	**$ 340**	**$ 240**	**$ 240**	**$ -**	**$ 240**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CIP No. #2000529 - Recycled Water Orcutt Street - Fernwood to Laurel	**$ -**	**$ 1,900**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CIP No. #2000530 - Recycled Water Tank	**$ 100**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CIP No. #2000531 - Recycled Water and Ultraviolet Disinfection Maintenance (602)	**$ -**	**$ 10**	**$ 10**	**$ 10**	**$ 10**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CIP No. #2000532 - Major Facility Replacements	**$ -**	**$ -**	**$ 50**	**$ 100**	**$ -**	**$ -**	**$ -**	**$ 2,000**	**$ -**	**$ -**
CIP No. #2000533 - Cutaway Bus Replacememt	**$ 260**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CIP No. #2000536 - Fleet Replacement: Transit	**$ 150**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CIP No. #2000537 - Transportation Monitoring & Modeling Update	**$ 15**	**$ 55**	**$ 55**	**$ 55**	**$ 55**	**$ 55**	**$ 55**	**$ 55**	**$ 55**	**$ 55**
CIP No. #2000540 - Water Distribution System Hydraulic Model Update	**$ -**	**$ -**	**$ 120**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CIP No. #2000542 - WTP Major Facility Maintenance	**$ 113**	**$ -**	**$ 120**	**$ 1,280**	**$ 1,098**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Actiflo Electrical Panel Replacement	$ -	$ -	$ -	$ 100	$ -	$ -	$ -	$ -	$ -	$ -
Actiflo Poly Blend Units	$ 25	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Contact Basin Drain Repair - Ozone System	$ 38	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Effluent Pipe Corrosion Protection	$ 50	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Facility Master Plan	$ -	$ -	$ -	$ 700	$ 1,000	$ -	$ -	$ -	$ -	$ -
Package Thickener	$ -	$ -	$ -	$ 480	$ -	$ -	$ -	$ -	$ -	$ -
Washwater Reclamation Pipe Cleaning	$ -	$ -	$ -	$ -	$ 38	$ -	$ -	$ -	$ -	$ -
Cityworks Integration	$ -	$ -	$ 120	$ -	$ -	$ -	$ -	$ -	$ -	$ -

2025-27 CIP Project Table

	2025-27 FP		Outyears							
	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35
Project Number and Name (Project Subtasks Shown in While Lines)	Year 1 - ($K)	Year 2 - ($K)	Year 3 - ($K)	Year 4 - ($K)	Year 5 - ($K)	Year 6 - ($K)	Year 7 - ($K)	Year 8 - ($K)	Year 9 - ($K)	Year 10 - ($K)
Sludge Drying Beds	$ -	$ -	$ -	$ -	$ 60	$ -	$ -	$ -	$ -	$ -
CIP No. #2000543 - Stenner Canyon Waterline Replacement	**$ -**	**$ -**	**$ -**	**$ 80**	**$ 1,100**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CIP No. #2000546 - Highland at UPRR and Cal Poly Waterline Replacement	**$ -**	**$ -**	**$ -**	**$ -**	**$ 850**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CIP No. #2000547 - Foothill - Chorro to California 24" Pipeline Inter-tie	**$ -**	**$ -**	**$ -**	**$ -**	**$ 180**	**$ 3,080**	**$ -**	**$ -**	**$ -**	**$ -**
CIP No. #2000548 - Water - Pipeline Replacement	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 5,700**	**$ 9,785**	**$ 7,475**	**$ 6,165**	**$ 7,855**
CIP No. #2000549 - Whale Rock Pump Station Rehab (A and B)	**$ -**	**$ -**	**$ 5,039**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CIP No. #2000551 - WRRF Power Cogeneration Upgrade	**$ -**	**$ 1,475**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CIP No. #2000553 - Fleet Replacement: Police	**$ 705**	**$ 437**	**$ 933**	**$ 1,112**	**$ 588**	**$ 465**	**$ 272**	**$ 479**	**$ 286**	**$ 293**
Admin sedan (1531) EV	$ -	$ -	$ 70	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Admin sedan (1534)	$ 70	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Police Investigations Enclosed Trailer (0115)	$ -	$ -	$ -	$ 25	$ -	$ -	$ -	$ -	$ -	$ -
Police Investigations Sedan (1016)	$ 65	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Police Patrol Electric SUV (1 -2 Vehicles Per Year) EV	$ -	$ 115	$ 90	$ -	$ -	$ 265	$ -	$ -	$ -	$ -
Police Patrol Electric SUV (1-2 Vehicles Per Year) EV	$ -	$ -	$ 164	$ 261	$ 258	$ -	$ 272	$ 279	$ 286	$ 293
Police Transport Van (0222)	$ -	$ -	$ -	$ -	$ 120	$ -	$ -	$ -	$ -	$ -
3.7L AWD Police Sedan (1638)	$ -	$ -	$ -	$ 75	$ -	$ -	$ -	$ -	$ -	$ -
Captain SUV (1715)	$ -	$ -	$ 70	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Communications Lieutenant Vehicle (NEW)	$ 65	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Investigation Sedan (1532)	$ -	$ -	$ 70	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Investigations Mini Van (1614) Hybrid	$ -	$ 70	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Investigations Sedan (1533)	$ 70	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Investigations Sedan (1628)	$ -	$ -	$ 70	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Investigations Sedan (1635)	$ -	$ -	$ 70	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Investigations SUV (1535)	$ -	$ 65	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Investigations SUV (1601)	$ -	$ -	$ 70	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Motorcycle (1817)	$ -	$ -	$ -	$ 45	$ -	$ -	$ -	$ -	$ -	$ -
Patrol SUV (2 to 4 Vehicles)	$ 370	$ 187	$ 194	$ -	$ -	$ 200	$ -	$ 200	$ -	$ -
PD Motors Unit #M1 (2205)	$ -	$ -	$ -	$ -	$ 45	$ -	$ -	$ -	$ -	$ -
PD Motors Unit #M1 (2206)	$ -	$ -	$ -	$ -	$ 45	$ -	$ -	$ -	$ -	$ -
PD Motors Unit #M1 (2207)	$ -	$ -	$ -	$ -	$ 45	$ -	$ -	$ -	$ -	$ -
Police FST Truck (1633)	$ -	$ -	$ -	$ 75	$ -	$ -	$ -	$ -	$ -	$ -
Police Motorcycles (1602, 1603)	$ 65	$ -	$ 65	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Public Safety Mobile Command Vehicle/City EOC	$ -	$ -	$ -	$ 550	$ -	$ -	$ -	$ -	$ -	$ -
SWAT Trailer Enclosed, 2 Axle, Complex (0845)	$ -	$ -	$ -	$ -	$ 75	$ -	$ -	$ -	$ -	$ -
Truck to tow the Mobile Command Trailer	$ -	$ -	$ -	$ 82	$ -	$ -	$ -	$ -	$ -	$ -
CIP No. #2000554 - Fleet Replacement: Fire	**$ 300**	**$ 675**	**$ 450**	**$ 1,900**	**$ 1,290**	**$ 800**	**$ 850**	**$ 850**	**$ 350**	**$ 480**
1/2 Ton SUV - Battallion Chief Vehicle (1706)	$ -	$ -	$ 100	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1/2 Ton SUV - General Utility Vehicle (1406)	$ -	$ -	$ 50	$ -	$ -	$ -	$ -	$ -	$ -	$ -

2025-27 CIP Project Table

Project Number and Name (Project Subtasks Shown in While Lines)	2025-27 FP		Outyears							
	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35
	Year 1 - ($K)	Year 2 - ($K)	Year 3 - ($K)	Year 4 - ($K)	Year 5 - ($K)	Year 6 - ($K)	Year 7 - ($K)	Year 8 - ($K)	Year 9 - ($K)	Year 10 - ($K)
Cart Utility w/ Dump Bed (1802)	$ -	$ 25	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Connect Van XL (2201)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 50	$ -	$ -
Engine 3 (2004)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 350	$ 350
Fire 1/2 ton Truck (2)	$ -	$ -	$ -	$ -	$ -	$ -	$ 100	$ -	$ -	$ -
Fire Truck 1 - Tiller Ladder Truck (Replacement) (1017)	$ -	$ -	$ -	$ 1,300	$ 300	$ 300	$ 300	$ 300	$ -	$ -
Fire Truck 2 - Quint (Replacement) (1814)	$ -	$ -	$ -	$ 300	$ 300	$ 300	$ 300	$ 300	$ -	$ -
Forklift (1626)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 30
Medic Rescue (Ambulance) (1822)	$ -	$ -	$ -	$ -	$ 300	$ -	$ -	$ -	$ -	$ -
Patrol - Type VI Fire Engine	$ -	$ 350	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Pickup 1/2 ton (0801)	$ -	$ -	$ -	$ -	$ -	$ 100	$ -	$ -	$ -	$ -
Pickup Truck 1/2 (0702)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 100
Pickup Truck 1/2 (1719)	$ -	$ -	$ -	$ -	$ -	$ -	$ 50	$ -	$ -	$ -
Pickup Truck 3/4 (1821)	$ -	$ -	$ -	$ -	$ -	$ 100	$ -	$ -	$ -	$ -
Pickup Truck 3/4 (2221)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 100	$ -	$ -
Small SUVs (2) (1604,1605)	$ -	$ -	$ -	$ -	$ 120	$ -	$ -	$ -	$ -	$ -
Station 5 Fire Apparatus	$ 300	$ 300	$ 300	$ 300	$ 150	$ -	$ -	$ -	$ -	$ -
SUV 1/2 Ton 4x4 (2202)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 100	$ -	$ -
SUV 1/2 Ton 4x4 (2208)	$ -	$ -	$ -	$ -	$ -	$ -	$ 100	$ -	$ -	$ -
SUVs (2) (Light Fleet) (1503, 1502)	$ -	$ -	$ -	$ -	$ 120	$ -	$ -	$ -	$ -	$ -
CIP No. #2000555 - Fleet Replacement: Admin	**$ -**	**$ -**	**$ -**	**$ -**	**$ 50**	**$ 252**	**$ 100**	**$ 159**	**$ -**	**$ -**
City Hall and 919 Pool Cars (1541, 1710, 1711, 1720, 1721) EV	$ -	$ -	$ -	$ -	$ 50	$ 100	$ 100	$ -	$ -	$ -
Information Tech SUV (1826) EV	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 80	$ -	$ -
Information Tech Van (1634) EV	$ -	$ -	$ -	$ -	$ -	$ 73	$ -	$ -	$ -	$ -
Information Tech Van (1815) EV	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 80	$ -	$ -
Natural Resources Pickup Truck 4x4 (1520) EV	$ -	$ -	$ -	$ -	$ -	$ 79	$ -	$ -	$ -	$ -
CIP No. #2000557 - Swim Center Expansion	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 100**
CIP No. #2000561 - Sewer-main Replacement: Morro, Mill, Santa Rosa, and Chorro	**$ 145**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CIP No. #2000563 - Waterline Replacement: California Ave - Taft to Mill	**$ 2,570**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CIP No. #2000568 - Golf Course Pro Shop - Flood Damage Repair	**$ -**	**$ 250**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CIP No. #2000570 - Sewer-main Replacements: Taft, Hathaway, Phillips, Buena Vista, and Loomis	**$ 330**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CIP No. #2000571 - Sewer-main Replacements: San Jose, Ramona, Monte Vista, and California	**$ -**	**$ 310**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CIP No. #2000574 - Parking Pay Station Installation	**$ 500**	**$ 500**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CIP No. #2000577 - Police Station TI - 1106 Walnut	**$ 75**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CIP No. #2000601 - Public Safety IT Replacements	**$ 1,152**	**$ 398**	**$ 1,546**	**$ 352**	**$ 761**	**$ 1,144**	**$ 299**	**$ 1,254**	**$ 1,020**	**$ 446**
911 Phone System	$ -	$ -	$ -	$ -	$ 300	$ -	$ -	$ -	$ -	$ -
Access Control (Automatic Gate Card System)	$ -	$ -	$ 150	$ -	$ -	$ -	$ -	$ 174	$ -	$ -
Audio Recording System Replacement	$ -	$ 174	$ -	$ -	$ -	$ -	$ 200	$ -	$ -	$ -
Body Worn Cameras and In-Car Video Replacement	$ -	$ -	$ -	$ -	$ 250	$ -	$ -	$ -	$ 281	$ -

2025-27 CIP Project Table

	2025-27 FP		Outyears							
	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35
Project Number and Name (Project Subtasks Shown in While Lines)	Year 1 - ($K)	Year 2 - ($K)	Year 3 - ($K)	Year 4 - ($K)	Year 5 - ($K)	Year 6 - ($K)	Year 7 - ($K)	Year 8 - ($K)	Year 9 - ($K)	Year 10 - ($K)
CAD/RMS Replacement	$ -	$ -	$ 900	$ -	$ -	$ -	$ -	$ -	$ -	$ -
ECC Computers	$ -	$ -	$ -	$ 169	$ -	$ -	$ -	$ 190	$ -	$ -
ECC Audio Visual System	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 457	$ -
ECC Equipment Replacement	$ -	$ -	$ 39	$ 39	$ -	$ -	$ 44	$ 44	$ -	$ -
ECC Radio Consoles	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 202	$ -
ECC UPS	$ 161	$ -	$ -	$ -	$ -	$ -	$ -	$ 198	$ -	$ -
Fire Station Alerting System	$ 340	$ -	$ -	$ -	$ -	$ 375	$ -	$ -	$ -	$ -
PD Data Storage	$ -	$ 163	$ -	$ -	$ -	$ 184	$ -	$ -	$ -	$ 207
Police CAD Hardware (Servers and Storage)	$ -	$ -	$ 406	$ -	$ -	$ -	$ -	$ 470	$ -	$ -
Public Safety MDC	$ 443	$ -	$ -	$ -	$ -	$ 515	$ -	$ -	$ -	$ -
Public Safety POD Cameras	$ 63	$ 61	$ 51	$ -	$ 71	$ 70	$ 55	$ -	$ 80	$ 77
Radio Handhelds & Mobiles	$ 145	$ -	$ -	$ 144	$ -	$ -	$ -	$ 178	$ -	$ -
Storage Refresh/Expansion (PD)	$ -	$ -	$ -	$ -	$ 140	$ -	$ -	$ -	$ -	$ 162
CIP No. #2000603 - Enterprise IT Replacements	**$ 351**	**$ -**	**$ 340**	**$ 1,257**	**$ -**	**$ 59**	**$ 322**	**$ 108**	**$ 183**	**$ 593**
Asset Works Upgrades	$ -	$ -	$ 143	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Chamber AV Replacement (Broadcast System)	$ -	$ -	$ -	$ 250	$ -	$ -	$ -	$ -	$ -	$ -
Citywide Radio Simulcast Backend Upgrade (Tait)	$ -	$ -	$ -	$ 850	$ -	$ -	$ -	$ -	$ -	$ -
Escribe replacement	$ -	$ -	$ 40	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Facility Security Cameras	$ 51	$ -	$ -	$ 46	$ -	$ 59	$ 61	$ -	$ 54	$ -
Facility Security Citywide Camera Storage	$ -	$ -	$ -	$ 46	$ -	$ -	$ -	$ -	$ 54	$ -
Parks & Rec ActiveNet Software Replacement	$ -	$ -	$ 50	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Radios, Mobiles and stations not replaced - EF & PW Only	$ -	$ -	$ -	$ -	$ -	$ -	$ 246	$ -	$ -	$ -
Security Video System Replacement (Camera&Software)	$ -	$ -	$ -	$ 64	$ -	$ -	$ -	$ -	$ 75	$ -
UB System Upgrade	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 202
VoIP Telephone System	$ 300	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 391
Wireless System Citywide	$ -	$ -	$ 107	$ -	$ -	$ -	$ 15	$ 108	$ -	$ -
CIP No. #2000604 - Network IT Replacements	**$ 242**	**$ 223**	**$ 192**	**$ 989**	**$ 406**	**$ 462**	**$ 289**	**$ -**	**$ 1,070**	**$ 1,069**
City SAN	$ -	$ 223	$ -	$ -	$ -	$ 251	$ -	$ -	$ -	$ 283
Firewall Replacement	$ -	$ -	$ -	$ -	$ 290	$ -	$ -	$ -	$ -	$ 336
Network Security Upgrade	$ -	$ -	$ 137	$ -	$ -	$ 149	$ -	$ -	$ 163	$ -
Network Switching Infrastructure Equipment	$ -	$ -	$ -	$ 544	$ -	$ -	$ -	$ -	$ 631	$ -
Network Switching Infratstructure Equipment	$ -	$ -	$ -	$ 93	$ -	$ -	$ -	$ -	$ 108	$ -
PD/City backup storage, secondary storage	$ -	$ -	$ -	$ 87	$ -	$ -	$ -	$ -	$ 101	$ -
Uninterruptible Power Supplies (UPS's Servers and Storage)	$ -	$ -	$ 56	$ -	$ -	$ 61	$ -	$ -	$ 67	$ -
Virtual Private Network Replace	$ -	$ -	$ -	$ -	$ 116	$ -	$ -	$ -	$ -	$ 134
VMware Infrastructure Upgrade	$ 242	$ -	$ -	$ 264	$ -	$ -	$ 289	$ -	$ -	$ 316
CIP No. #2000608 - Active Transportation Plan Implementation	**$ -**	**$ 200**	**$ 200**	**$ 400**	**$ 200**	**$ 350**	**$ 550**	**$ 200**	**$ 400**	**$ 200**
Active Transporation Plan Tier 1 Network Implementation	$ -	$ -	$ -	$ -	$ -	$ 150	$ 150	$ -	$ -	$ -

2025-27 CIP Project Table

Project Number and Name (Project Subtasks Shown in While Lines)	2025-27 FP		Outyears							
	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35
	Year 1 - ($K)	Year 2 - ($K)	Year 3 - ($K)	Year 4 - ($K)	Year 5 - ($K)	Year 6 - ($K)	Year 7 - ($K)	Year 8 - ($K)	Year 9 - ($K)	Year 10 - ($K)
Bicycle Facility Improvements	$ -	$ 100	$ 100	$ 100	$ 100	$ 100	$ 100	$ 100	$ 100	$ 100
Pavement Maintenance Projects Complete Street Components	$ -	$ -	$ -	$ 200	$ -	$ -	$ 200	$ -	$ 200	$ -
Pedestrian Facility Improvements	$ -	$ 100	$ 100	$ 100	$ 100	$ 100	$ 100	$ 100	$ 100	$ 100
CIP No. #2000610 - Fleet Replacement: CDD	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 325**	**$ -**	**$ -**
CIP No. #2000611 - Fleet Replacement: Parking	**$ -**	**$ 50**	**$ -**	**$ 66**	**$ -**	**$ -**	**$ 76**	**$ 300**	**$ -**	**$ -**
919 Palm Structure Generator	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 300	$ -	$ -
Mobility Services Pool Car (EV)	$ -	$ 50	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Parking Services SUV (1737)	$ -	$ -	$ -	$ -	$ -	$ -	$ 76	$ -	$ -	$ -
Parking Services SUV with LPR (1401)	$ -	$ -	$ -	$ 66	$ -	$ -	$ -	$ -	$ -	$ -
CIP No. #2000616 - 2025 Paving Project	**$ 5,237**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CIP No. #2000617 - 2026 Paving Project	**$ -**	**$ 4,303**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CIP No. #2000900 - Multi Generational Community Center	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 100**
CIP No. #2001001 - Street Reconstruction & Resurfacing	**$ -**	**$ -**	**$ 4,827**	**$ 4,374**	**$ 4,402**	**$ 4,430**	**$ 6,019**	**$ 5,869**	**$ 5,603**	**$ 5,350**
CIP No. #2001002 - Sidewalk Maintenance	**$ 140**	**$ 250**	**$ 250**	**$ 250**	**$ 250**	**$ 250**	**$ 150**	**$ 150**	**$ 150**	**$ 150**
CIP No. #2001003 - Traffic Maintenance and Replacement	**$ 360**	**$ 430**	**$ 500**	**$ 300**	**$ 500**	**$ 500**	**$ 500**	**$ 500**	**$ 500**	**$ 500**
No Parking Sign Installations	$ 100	$ 100	$ 100	$ 100	$ 100	$ 100	$ 100	$ 100	$ 100	$ 100
Traffic Signal Asset Maintenance and Replacements (ADA)	$ 100	$ 200	$ 200	$ 100	$ 200	$ 200	$ 200	$ 200	$ 200	$ 200
Traffic Signs & Striping Maintenance	$ 160	$ 130	$ 200	$ 100	$ 200	$ 200	$ 200	$ 200	$ 200	$ 200
CIP No. #2001004 - Water Distribution Utility Trench Repair	**$ 340**	**$ 340**	**$ 340**	**$ 340**	**$ 340**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CIP No. #2001005 - Water Valve Cover Adjustments	**$ 285**	**$ 35**	**$ 35**	**$ 35**	**$ 35**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CIP No. #2001008 - Downtown Renewal	**$ (73)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CIP No. #2001009 - Whale Rock Reservoir – Asset Replacement	**$ 40**	**$ 20**	**$ 220**	**$ 20**	**$ 70**	**$ 20**	**$ 20**	**$ 120**	**$ 120**	**$ 120**
Intake Valve Replacements	$ -	$ -	$ 200	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Reservoir Fencing	$ 20	$ 20	$ 20	$ 20	$ 20	$ -	$ -	$ -	$ -	$ -
Shop Pavement Repair	$ -	$ -	$ -	$ -	$ 50	$ -	$ -	$ -	$ -	$ -
Stilling Basin	$ 20	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Whale Rock - Major Maintenance	$ -	$ -	$ -	$ -	$ -	$ 20	$ 20	$ 120	$ 120	$ 120
CIP No. #2001010 - Parks Major Maintenance	**$ 2**	**$ 575**	**$ 475**	**$ 480**	**$ 585**	**$ 1,510**	**$ 405**	**$ 660**	**$ 80**	**$ 385**
ADA Transition Plan Implementation	$ -	$ -	$ 25	$ -	$ 25	$ -	$ 25	$ 25	$ -	$ -
Cheng Park Maintenance	$ (124)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Concrete Bench & Table Replacement Various Locations	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15	$ 15
Devaul Basketball Court Replacement	$ -	$ -	$ -	$ -	$ -	$ -	$ 15	$ 250	$ -	$ -
Irrigation Mainline Leak Repair	$ 50	$ 50	$ 50	$ 50	$ 50	$ 50	$ 50	$ 50	$ 50	$ 50
Islay Park Flatwork Replacement	$ -	$ 40	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Johnson Park Sidewalk & Tree Replacement	$ -	$ -	$ -	$ -	$ 175	$ -	$ -	$ -	$ -	$ -
Laguna Lake Park Docks and Ramp	$ -	$ -	$ 100	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Landscape Controller System Upgrade to Calsense	$ -	$ 150	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Madonna Road Landscaping and Irrigation Replacement	$ (26)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

2025-27 CIP Project Table

Project Number and Name (Project Subtasks Shown in While Lines)	2025-27 FP		Outyears							
	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35
	Year 1 - ($K)	Year 2 - ($K)	Year 3 - ($K)	Year 4 - ($K)	Year 5 - ($K)	Year 6 - ($K)	Year 7 - ($K)	Year 8 - ($K)	Year 9 - ($K)	Year 10 - ($K)
Meadow Park Exercise/Par Course Equipment Replacement	$ (40)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Mission Plaza Railing Upgrade	$ -	$ 35	$ -	$ 35	$ -	$ 35	$ -	$ 35	$ -	$ 35
Parks Play Surfacing	$ 285	$ 285	$ 285	$ 280	$ 285	$ 285	$ 285	$ 285	$ -	$ 285
Sinsheimer Park Outfield Wall Replacement	$ -	$ -	$ -	$ -	$ 20	$ 125	$ -	$ -	$ -	$ -
Sinsheimer Park Stadium Bleachers	$ -	$ -	$ -	$ 100	$ -	$ 1,000	$ -	$ -	$ -	$ -
Sinsheimer Stadium Irrigation and Drainage Replacement	$ (158)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Water Stations & Supply Lines	$ -	$ -	$ -	$ -	$ 15	$ -	$ 15	$ -	$ 15	$ -
CIP No. #2001011 - Open Space Maintenance	**$ 125**	**$ 125**	**$ 170**	**$ 170**	**$ 170**	**$ 170**	**$ 170**	**$ 170**	**$ 170**	**$ 170**
General Open Space Maintenance	$ 75	$ 75	$ 120	$ 120	$ 120	$ 120	$ 120	$ 120	$ 120	$ 120
Open Space Fencing	$ 50	$ 50	$ 50	$ 50	$ 50	$ 50	$ 50	$ 50	$ 50	$ 50
CIP No. #2001014 - Multisite Energy Management	**$ (72)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CIP No. #2001015 - Neighborhood Traffic Improvements	**$ -**	**$ 35**	**$ 35**	**$ 35**	**$ 35**	**$ 35**	**$ 35**	**$ 35**	**$ 35**	**$ 35**
CIP No. #2001016 - Street Lights	**$ -**	**$ 80**	**$ 80**	**$ 80**	**$ 80**	**$ 80**	**$ 80**	**$ 80**	**$ 80**	**$ 80**
CIP No. #2001017 - Whale Rock Reservoir Transmission Pipeline Replacement	**$ 90**	**$ 960**	**$ 550**	**$ -**	**$ 1,800**	**$ 1,800**	**$ 1,800**	**$ -**	**$ -**	**$ -**
Pipeline Creek Crossing Repairs	$ 30	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transmission Pipeline Repairs	$ 60	$ 960	$ 550	$ -	$ 1,800	$ -	$ -	$ -	$ -	$ -
Whale Rock - Pipeline Replacement	$ -	$ -	$ -	$ -	$ -	$ 1,800	$ 1,800	$ -	$ -	$ -
CIP No. #2001024 - Sewer Inflow and Infiltration Reduction	**$ 420**	**$ 420**	**$ 420**	**$ 250**	**$ 250**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CIP No. #2001025 - Sewer Utility Trench Repair	**$ 25**	**$ 25**	**$ 25**	**$ 30**	**$ 30**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CIP No. #2001026 - WTP Major Maintenance	**$ 180**	**$ 180**	**$ 180**	**$ 180**	**$ 180**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Chemical System Maintenance	$ 33	$ 33	$ 33	$ 33	$ 33	$ -	$ -	$ -	$ -	$ -
Compressor and Dryer Maintenance	$ 7	$ 7	$ 7	$ 7	$ 7	$ -	$ -	$ -	$ -	$ -
Ozone System Maintenance	$ 140	$ 140	$ 140	$ 140	$ 140	$ -	$ -	$ -	$ -	$ -
CIP No. #2001028 - Lead By Example	**$ -**	**$ -**	**$ 1,305**	**$ 1,120**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Building Electrification - City Hall Heat Pump	$ -	$ -	$ 100	$ 750	$ -	$ -	$ -	$ -	$ -	$ -
Building Electrification - Rooftop Units at Corp Yard	$ -	$ -	$ 55	$ 370	$ -	$ -	$ -	$ -	$ -	$ -
Building Electrification - Swim Center Heat Pump	$ -	$ -	$ 1,150	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CIP No. #2001029 - License Plate Recognition Replacement	**$ -**	**$ -**	**$ -**	**$ 100**	**$ -**	**$ -**	**$ 50**	**$ -**	**$ -**	**$ -**
CIP No. #2001031 - Laguna Lake Golf Course Irrigation Improvements	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 300**	**$ 1,700**	**$ -**	**$ -**	**$ -**
CIP No. #2001032 - Pismo Street Retaining Wall (Storm Recovery)	**$ 100**	**$ 1,900**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CIP No. #2001033 - Downtown Transit Center Rehabilitation	**$ 250**	**$ -**	**$ 3,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CIP No. #2001034 - Police Range Facility Improvements and Rehabilitation	**$ -**	**$ -**	**$ -**	**$ -**	**$ 250**	**$ 750**	**$ -**	**$ -**	**$ -**	**$ -**
CIP No. #2001035 - Emily Street Extension	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 200**
CIP No. #2001039 - Sewer Main Replacement: Broad, Murray, and Chorro	**$ -**	**$ -**	**$ 145**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CIP No. #2001040 - Waterline Replacement: Chorro - Highland to Meinecke 24-inch Pipeline Replacement	**$ 100**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CIP No. #2001041 - Water Treatment Plant - Filter Media Replacement and Underdrain Repairs	**$ 480**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CIP No. #2001042 - Sewer-main Replacement: Chorro - Boysen to Rougeot	**$ -**	**$ 2,750**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CIP No. #2001043 - Recycled Water Pump Station Maintenance	**$ -**	**$ 45**	**$ -**	**$ -**	**$ 45**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

2025-27 CIP Project Table

Project Number and Name (Project Subtasks Shown in While Lines)	2025-27 FP		Outyears							
	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35
	Year 1 - ($K)	Year 2 - ($K)	Year 3 - ($K)	Year 4 - ($K)	Year 5 - ($K)	Year 6 - ($K)	Year 7 - ($K)	Year 8 - ($K)	Year 9 - ($K)	Year 10 - ($K)
Recycled Water Pump Upgrade	$ -	$ -	$ -	$ -	$ 45	$ -	$ -	$ -	$ -	$ -
RW Effluent Meter Replacement	$ -	$ 45	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CIP No. #2001044 - Recycled Water Storage Tank	**$ -**	**$ -**	**$ -**	**$ -**	**$ 20**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CIP No. #2001048 - Waterline Replacement: Santa Rosa - Stenner Creek Road to Highland 30-inch Pipeline	**$ -**	**$ -**	**$ 9,230**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CIP No. #2001049 - WRRF Major Equipment Maintenance	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 50**	**$ 50**	**$ -**	**$ -**	**$ 2,000**
CIP No. #2001050 - Sewer Lift Station Maintenance	**$ 400**	**$ -**	**$ 80**	**$ -**	**$ 80**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CIP No. #2001051 - Source Water Strategic Plan	**$ -**	**$ -**	**$ -**	**$ 300**	**$ 1,300**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CIP No. #2001052 - Water Storage Tank Inspection and Cleaning	**$ 10**	**$ 10**	**$ 90**	**$ 10**	**$ 10**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Reservoir 1 Floating Cover	$ -	$ -	$ 45	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Reservoir 2 Floating Cover	$ -	$ -	$ 45	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Storage Tanks	$ 10	$ 10	$ -	$ 10	$ 10	$ -	$ -	$ -	$ -	$ -
CIP No. #2001053 - Waterline Abandonment & Connections	**$ -**	**$ 50**	**$ 50**	**$ 50**	**$ 50**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CIP No. #2001054 - Water - Major Maintenance	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 12,414**	**$ 2,558**	**$ 2,398**	**$ 2,478**	**$ 2,388**
CIP No. #2001055 - WRRF - Building Maintenance	**$ 150**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CIP No. #2001056 - Water Treatment Plant - Building Maintenance	**$ 300**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CIP No. #2001057 - ATP - Higuera Complete Street Project	**$ 2,500**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CIP No. #2001058 - ATP - Foothill Boulevard Complete Street Project	**$ -**	**$ 200**	**$ -**	**$ 2,500**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
ATP - Foothill Boulevard Complete Street Project (Construction)	$ -	$ -	$ -	$ 2,500	$ -	$ -	$ -	$ -	$ -	$ -
ATP - Foothill Boulevard Complete Street Project (Planning and Design)	$ -	$ 200	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CIP No. #2001062 - ATP - Railroad Safety Trail (Orcutt to Tiburon) and Bullock Culvert Replacement	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 700**	**$ -**	**$ 2,450**
CIP No. #2001063 - Broadband Plan	**$ -**	**$ 6,200**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CIP No. #2001067 - Ramona Crossing Improvements	**$ 20**	**$ 200**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CIP No. #2001070 - ATP-South Broad Street Corridor	**$ -**	**$ -**	**$ -**	**$ -**	**$ 2,800**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CIP No. #2001071 - Storm Response and Recovery	**$ 100**	**$ 2,183**	**$ -**	**$ 1,986**	**$ 3,501**	**$ 1,856**	**$ -**	**$ -**	**$ -**	**$ -**
Laguna Lake Golf Course Bridge Replacement	$ -	$ 600	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Mission Plaza Creek Sidewalk Repair	$ -	$ -	$ -	$ 870	$ -	$ -	$ -	$ -	$ -	$ -
Mitigation Planting	$ 100	$ 1,583	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Prefumo Creek Grade Structure	$ -	$ -	$ -	$ 916	$ -	$ -	$ -	$ -	$ -	$ -
SLO Creek Repairs at Elks Lodge	$ -	$ -	$ -	$ 200	$ 3,501	$ 1,856	$ -	$ -	$ -	$ -
CIP No. #2001073 - Sewer Main Replacement: Oceanaire - Cayucos to Froom Rd	**$ 35**	**$ -**	**$ -**	**$ -**	**$ 100**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Oceanaire - Cayucos to Froom Road	$ 35	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Ocenaire - Laguna to Cayucos	$ -	$ -	$ -	$ -	$ 100	$ -	$ -	$ -	$ -	$ -
CIP No. #2001075 - Parking Structure Safety Element R&D	**$ 1,500**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Parking Structure Safety Element Construction Cameras	$ 500	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Parking Structure Safety Element Construction Fencing	$ 1,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CIP No. #2001076 - Roadway Barricade Enhancements	**$ 150**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CIP No. #2090742 - Storm Drains	**$ -**	**$ 750**	**$ 250**	**$ 525**	**$ 75**	**$ 750**	**$ -**	**$ 1,000**	**$ -**	**$ 1,000**
Drainage Infrastructure Replacement	$ -	$ 750	$ -	$ 450	$ -	$ 750	$ -	$ 1,000	$ -	$ 1,000

2025-27 CIP Project Table

	2025-27 FP		Outyears							
	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35
Project Number and Name (Project Subtasks Shown in While Lines)	Year 1 - ($K)	Year 2 - ($K)	Year 3 - ($K)	Year 4 - ($K)	Year 5 - ($K)	Year 6 - ($K)	Year 7 - ($K)	Year 8 - ($K)	Year 9 - ($K)	Year 10 - ($K)
Storm Drain Long-Range Plan	$ -	$ -	$ 100	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Trash Capture	$ -	$ -	$ 150	$ 75	$ 75	$ -	$ -	$ -	$ -	$ -
CIP No. #2091219 - WRRF Upgrade	**$ 2,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CIP No. #2091224 - Sewer Lift Station Replacement - Foothill	**$ -**	**$ -**	**$ -**	**$ -**	**$ 400**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CIP No. #2091252 - Prado Road Bridge Widening	**$ 7,346**	**$ 3,500**	**$ 30,489**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CIP No. #2091368 - T-3 Water Storage Tank Replacement - High Pressure Zone	**$ -**	**$ 500**	**$ -**	**$ -**	**$ 9,250**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CIP No. #2091369 - Sewer Lift Station Replacement - Airport	**$ -**	**$ -**	**$ -**	**$ 3,645**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CIP No. #2091375 - Railroad Safety Trail Taft to Pepper	**$ (27)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CIP No. #2091503 - California & Taft Roundabout	**$ 500**	**$ 3,650**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CIP No. #2091506 - Groundwater Well Development Program [91506]	**$ 2,250**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Construct Extraction and Treatment Wells	$ 2,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Construct Monitoring Wells	$ 250	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CIP No. #2091613 - Prado Road Interchange	**$ (5,018)**	**$ -**	**$ 2,000**	**$ 2,000**	**$ 121,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CIP No. #2091619 - Anholm Neighborhood Greenway Plan	**$ (0)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CIP No. #2091633 - Corp Yard Storage Stalls	**$ -**	**$ 100**	**$ -**	**$ 1,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CIP No. #2091634 - Fire Station 1 Wash Area	**$ 40**	**$ 150**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CIP No. #2091639 - Sewer Main Replacement: Chorro – Meinecke to Murray	**$ -**	**$ 260**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CIP No. #2091640 - Sewer - Pipeline Replacement	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 6,030**	**$ 3,240**	**$ 5,980**	**$ 2,900**	**$ 4,998**
CIP No. #2091734 - Water Treatment Plant - Water Meter Replacement	**$ 55**	**$ 82**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Drying Bed Meters	$ 5	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Effluent Meter Replacement	$ -	$ 32	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Salinas Water Meter	$ 50	$ 50	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
CIP No. #2099110 - Laguna Lake Dredging	**$ -**	**$ -**	**$ -**	**$ 500**	**$ -**	**$ 824**	**$ -**	**$ 800**	**$ -**	**$ 800**
CIP No. #2099837 - Open Space Acquisition	**$ 150**	**$ 150**	**$ 150**	**$ 150**	**$ 150**	**$ 150**	**$ 150**	**$ 150**	**$ 150**	**$ 150**
CIP No. #CIP Res - CIP Reserve	**$ 4,000**	**$ 4,000**	**$ 4,000**	**$ 4,000**	**$ 4,000**	**$ 4,000**	**$ 4,000**	**$ 4,000**	**$ 4,000**	**$ 4,000**
CIP No. #IIF - IIF Public Safety Contribution	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,010**	**$ 500**	**$ 1,289**	**$ 1,000**
CIP No. #Interchange Debt Payments - Prado Road Interchange	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,604**	**$ 3,104**	**$ 4,604**	**$ 4,604**	**$ 4,604**	**$ 4,604**
Prado Road Interchange Debt Repayment	$ -	$ -	$ -	$ -	$ 1,604	$ 3,104	$ 4,604	$ 4,604	$ 4,604	$ 4,604
Grand Total	**$ 53,644**	**$ 58,340**	**$ 84,667**	**$ 41,851**	**$ 173,173**	**$ 59,116**	**$ 48,191**	**$ 47,173**	**$ 42,875**	**$ 50,362**

2025-27 CIP Project Detail Sheets

Project Number	Project Name
2000027	**Urban Forest Maintenance**

Major City Goal:	Open Space, Climate Action, and Resilience
Project Classification:	Maintenance
Project Type:	Asset Maintenance

Project Description

The City's Urban Forest is comprised of approximately 13,000 public trees. Regular tree pruning and related maintenance provides for an attractive, healthy, and safer urban forest. This funding will be used to provide annual tree pruning in neighborhoods and the downtown to compliment the Urban Forest Master Plan used to guide long term maintenance and operations program efforts.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total	**400,000**	**400,000**	**450,000**	**450,000**	**450,000**	**450,000**	**450,000**	**450,000**	**450,000**	**450,000**
Local Revenue Measure (Capital Outlay 401)	400,000	400,000	450,000	450,000	450,000	450,000	450,000	450,000	450,000	450,000

2000027 - Urban Forest Maintenance	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Urban Forest Maintenance										
Local Revenue Measure (Capital Outlay 401)	400,000	400,000	450,000	450,000	450,000	450,000	450,000	450,000	450,000	450,000

2025-27 CIP Project Detail Sheets

Project Number	Project Name
2000029	**Bridge Maintenance**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Maintenance
Project Type:	Asset Maintenance

Project Description

The City of San Luis Obispo has 38 vehicular bridges and 11 pedestrian bridges ranging in age from one to 100+ years old. In accordance with Title 23 of the Code of Federal Regulations (Federal Highway Act) and the National Bridge Inspection Standards, Caltrans provides bridge inspections on vehicular bridges over 20 feet in length every 2 to 4 years. The City is committed to providing preventative maintenance measures to extend the service life of these structures. The following bridges have been identified for maintenance: Elks Lane Bridge

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total	**93,682**		**50,000**		**50,000**		**50,000**		**50,000**	
Local Revenue Measure (Capital Outlay 401)	93,682	-	50,000	-	50,000	-	50,000	-	50,000	-

2000029 - Bridge Maintenance	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Bridge Maintenance										
Local Revenue Measure (Capital Outlay 401)	93,682	-	50,000	-	50,000	-	50,000	-	50,000	-

2025-27 CIP Project Detail Sheets

Project Number	Project Name
2000030	**Laguna Lake Golf Course Maintenance**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Maintenance
Project Type:	Asset Maintenance

Project Description

This Annual Asset Maintenance Project for the Laguna Lake Golf Course provides funding for work efforts such as general repairs of the 40 year old irrigation system, increasing water efficiencies by reducing leaks, and increasing playability and viability of the turf.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total		**10,000**		**10,000**		**10,000**		**10,000**		**10,000**
Local Revenue Measure (Capital Outlay 401)	-	10,000	-	10,000	-	10,000	-	10,000	-	10,000

2000030 - Laguna Lake Golf Course Maintenance	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Laguna Lake Golf Course Maintenance										
Local Revenue Measure (Capital Outlay 401)	-	10,000	-	10,000	-	10,000	-	10,000	-	10,000

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2025-27 CIP Project Detail Sheets

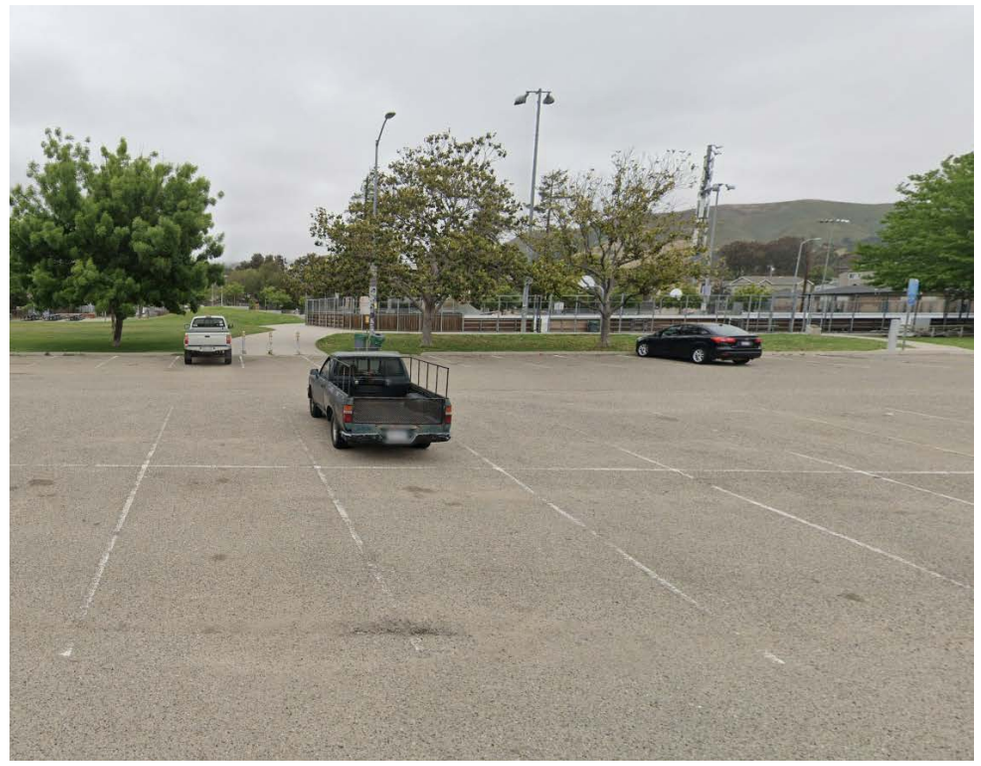
Project Number	Project Name
2000031	**Parking Lot Maintenance**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Maintenance
Project Type:	Asset Maintenance

Project Description

The total area of City maintained parking lots is approximately 360,000 square feet or 8.3 acres. In order to increase the percentage of lot surfaces in good condition, regular maintenance needs to be completed. The following parking lots have been identified for maintenance and repair:

2025-26: Meadow Park, Fire Station 2, and ongoing minor repairs



	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total	**178,236**		**1,010,000**	**500,000**	**40,000**	**475,000**	**1,700,000**	**400,000**		
Local Revenue Measure (Capital Outlay 401)	178,236	-	1,010,000	500,000	40,000	475,000	1,700,000	400,000	-	-

2000031 - Parking Lot Maintenance	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Santa Rosa Park Parking Lot (Parking Lot Maintenance)										
Local Revenue Measure (Capital Outlay 401)	-	-	980,000	-	-	-	-	-	-	-
Sinsheimer Park Parking Lot (Parking Lot Maintenance)										
Local Revenue Measure (Capital Outlay 401)	-	-	-	-	40,000	350,000	-	-	-	-
Ludwick Community Center (Parking Lot Maintenance)										
Local Revenue Measure (Capital Outlay 401)	-	-	30,000	500,000	-	-	-	-	-	-
Meadow Park Parking Lot (Parking Lot Maintenance)										
Local Revenue Measure (Capital Outlay 401)	178,236	-	-	-	-	-	-	-	-	-
Laguna Lake Parking Lot (Parking Lot Maintenance)										
Local Revenue Measure (Capital Outlay 401)	-	-	-	-	-	75,000	1,250,000	-	-	-
Laguna Lake Golf Course (Parking Lot Maintenance)										
Local Revenue Measure (Capital Outlay 401)	-	-	-	-	-	-	50,000	400,000	-	-
Throop Park (Parking Lot Maintenance)										
Local Revenue Measure (Capital Outlay 401)	-	-	-	-	-	50,000	400,000	-	-	-

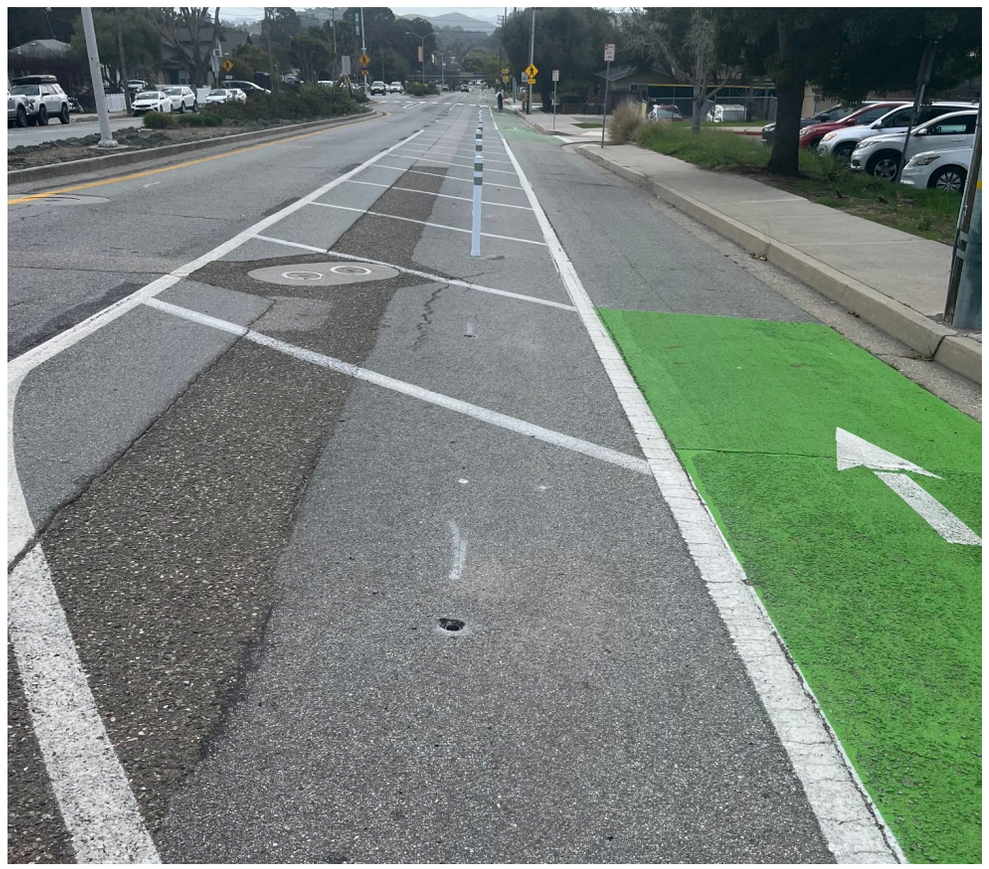
2025-27 CIP Project Detail Sheets

Project Number	Project Name
2000032	**Pedestrian and Bicycle Pathway Maintenance**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Maintenance
Project Type:	Asset Maintenance

Project Description

There are approximately 6.5 miles of asphalt concrete pathways and bike paths within the City. Examples of these paths are the Brookpine and Spanish Oaks and Andrews and Johnson Trail. These pathways are used by bicycles and pedestrians, along with occasional service vehicles. To maintain accessibility to these facilities and reduce the risk of accidents, regular maintenance of pathways is important.



	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total			**100,000**	**100,000**	**515,000**	**200,000**	**100,000**	**200,000**		**100,000**
Local Revenue Measure (Capital Outlay 401)	-	-	100,000	100,000	515,000	200,000	100,000	200,000	-	100,000

2000032 - Pedestrian and Bicycle Pathway Maintenance	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Brookpine and Spanish Oaks Bike Path Maintenance										
Local Revenue Measure (Capital Outlay 401)	-	-	-	-	350,000	-	-	-	-	-
Pedestrian and Bicycle Pathway										
Local Revenue Measure (Capital Outlay 401)	-	-	100,000	100,000	100,000	-	100,000	200,000	-	100,000
Andrews and Johnson Bike Path										
Local Revenue Measure (Capital Outlay 401)	-	-	-	-	65,000	200,000	-	-	-	-

2025-27 CIP Project Detail Sheets

Project Number	Project Name
2000033	**Playground Equipment Replacement**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Community Improvement
Project Type:	Asset Replacement

Project Description

Park playground equipment is required to be inspected monthly and replaced based on its life expectancy. Each park playground amenity is assessed and scheduled out for replacement within the CIP.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total	**585,000**		**629,000**	**100,000**		**850,000**	**100,000**	**500,000**		**100,000**
Capital Outlay (Capital Outlay 401)	-	-	75,000	-	-	-	-	-	-	-
Local Revenue Measure (Capital Outlay 401)	585,000	-	554,000	100,000	-	850,000	100,000	-	-	100,000
State or Federal Grant (Capital Outlay 401)	-	-	-	-	-	-	-	500,000	-	-

2000033 - Playground Equipment Replacement	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
French Park Playground Equipment Replacement										
Local Revenue Measure (Capital Outlay 401)	-	-	-	-	-	-	-	-	-	100,000
Anholm Playground Equipment Replacement										
Local Revenue Measure (Capital Outlay 401)	-	-	-	-	-	-	100,000	-	-	-
State or Federal Grant (Capital Outlay 401)	-	-	-	-	-	-	-	500,000	-	-
Devaul Ranch Playground										
Local Revenue Measure (Capital Outlay 401)	585,000	-	-	-	-	-	-	-	-	-
Laguna Hills Playground										
Local Revenue Measure (Capital Outlay 401)	-	-	-	100,000	-	850,000	-	-	-	-
Vista Lago Playground										
Local Revenue Measure (Capital Outlay 401)	-	-	554,000	-	-	-	-	-	-	-
Capital Outlay (Capital Outlay 401)	-	-	75,000	-	-	-	-	-	-	-

2025-27 CIP Project Detail Sheets

Project Number	Project Name
2000038	**Edna Tank Recoating**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Maintenance
Project Type:	Asset Maintenance

Project Description

Storage capacity of treated water is an essential function of a water distribution system to provide adequate flows and pressures throughout the community. In 2012, a consultant was hired to inspect and produce a report regarding the interior and exterior of the City's water storage tanks. Following the inspection of the tanks, staff worked with the consultant to assign a priority ranking to each outlined capital project. The Edna Tank, a significant water storage facility situated behind the hilltops, was constructed in 1974 and has a storage capacity of 4 million gallons. The City's largest steel water storage tank is experiencing corrosion on the interior surfaces and requires new interior and exterior coatings to prevent the corrosion from spreading into the structural members. The purpose of this re-coating project is to extend the life of the storage tank through preventative maintenance to prolong the life span of the equipment, and to avoid costly repairs to the structural components.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total				**3,000,000**						
Water Fund (601)	-	-	-	3,000,000	-	-	-	-	-	-

2000038 - Edna Tank Recoating	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Edna Tank Recoating										
Water Fund (601)	-	-	-	3,000,000	-	-	-	-	-	-

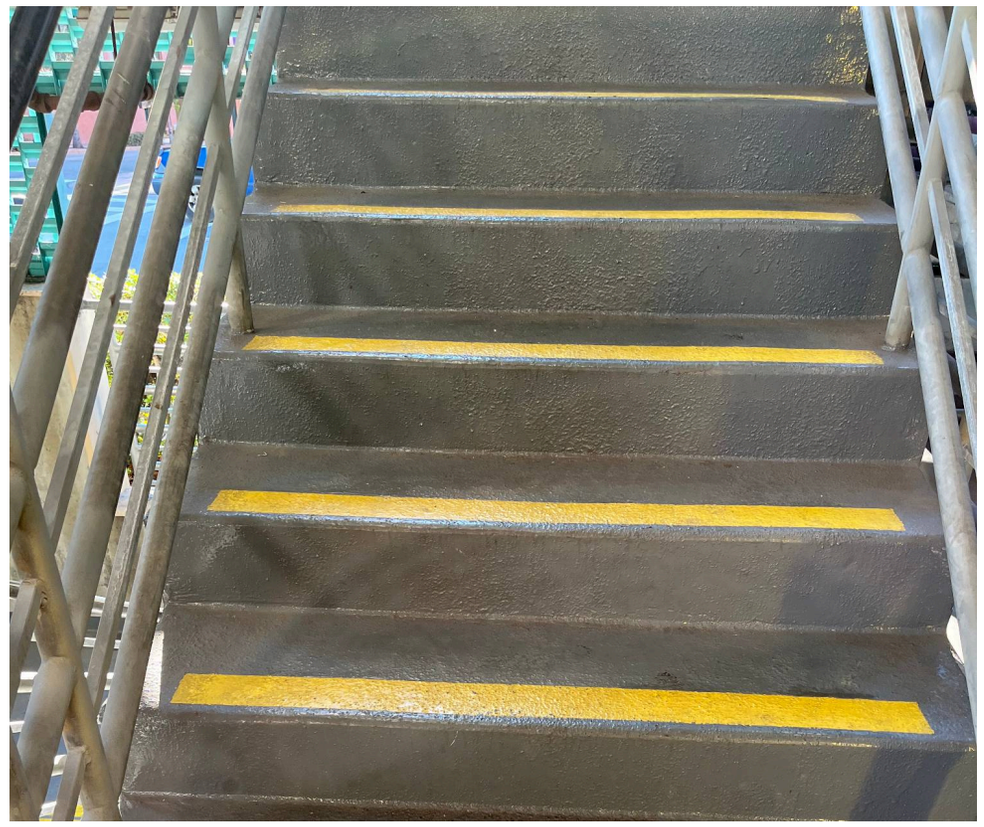
2025-27 CIP Project Detail Sheets

Project Number	Project Name
2000050	**871 Marsh Parking Structure Maintenance**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Maintenance
Project Type:	Asset Maintenance

Project Description

In 2018, the City completed a Capital Asset Management Plan that identified needed maintenance projects to repair deficiencies and extend the life of the 871 Marsh Parking Structure. The structure has several structural and accessibility deficiencies that this project proposes to address.



	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total			**2,000,000**							
Parking Fund (611)	-	-	2,000,000	-	-	-	-	-	-	-

2000050 - 871 Marsh Parking Structure Maintenance	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
871 Marsh Parking Structure										
Parking Fund (611)	-	-	2,000,000	-	-	-	-	-	-	-

2025-27 CIP Project Detail Sheets

Project Number	Project Name
2000053	**Bus Wash Replacement**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Transportation
Project Type:	Asset Maintenance

Project Description

The City's bus wash facility has met the end of its useful life and is often out of service. This project will repair or replace failing components necessary to extend the life of the facility.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total		**75,000**								
Transit Fund (621)	-	75,000	-	-	-	-	-	-	-	-

2000053 - Bus Wash Replacement	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Bus Wash Replacement										
Transit Fund (621)	-	75,000	-	-	-	-	-	-	-	-

2025-27 CIP Project Detail Sheets

Project Number	Project Name
2000054	**Righetti Community Park**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Community Improvement
Project Type:	New Asset

Project Description

With the dedication of parkland and park fees collected from developments within the Orcutt Area Specific Plan (OASP), the City is constructing 4 phases within the community park of Righetti Ranch as provided in the OASP development plans. Park amenities include: pickleball and tennis courts, playground, restrooms, sport fields, basketball court, BBQ pavilion, and bike/pump track.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total	**6,500,000**				**2,300,000**		**1,900,000**		**9,500,000**	**6,110,000**
Local Revenue Measure (Capital Outlay 401)	6,500,000	-	-	-	2,300,000	-	1,900,000	-	9,500,000	6,110,000

2000054 - Righetti Community Park	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Righetti Community Park - Play Structure and Fields										
Local Revenue Measure (Capital Outlay 401)	6,500,000	-	-	-	-	-	-	-	-	-
Righetti Community Park - Basketball and Parking										
Local Revenue Measure (Capital Outlay 401)	-	-	-	-	-	-	-	-	9,500,000	-
Righetti Community Park - Tennis Courts										
Local Revenue Measure (Capital Outlay 401)	-	-	-	-	-	-	-	-	-	6,110,000
Righetti Community Park - Pickleball										
Local Revenue Measure (Capital Outlay 401)	-	-	-	-	2,300,000	-	-	-	-	-
Righetti Community Park - Pump Track										
Local Revenue Measure (Capital Outlay 401)	-	-	-	-	-	-	1,900,000	-	-	-

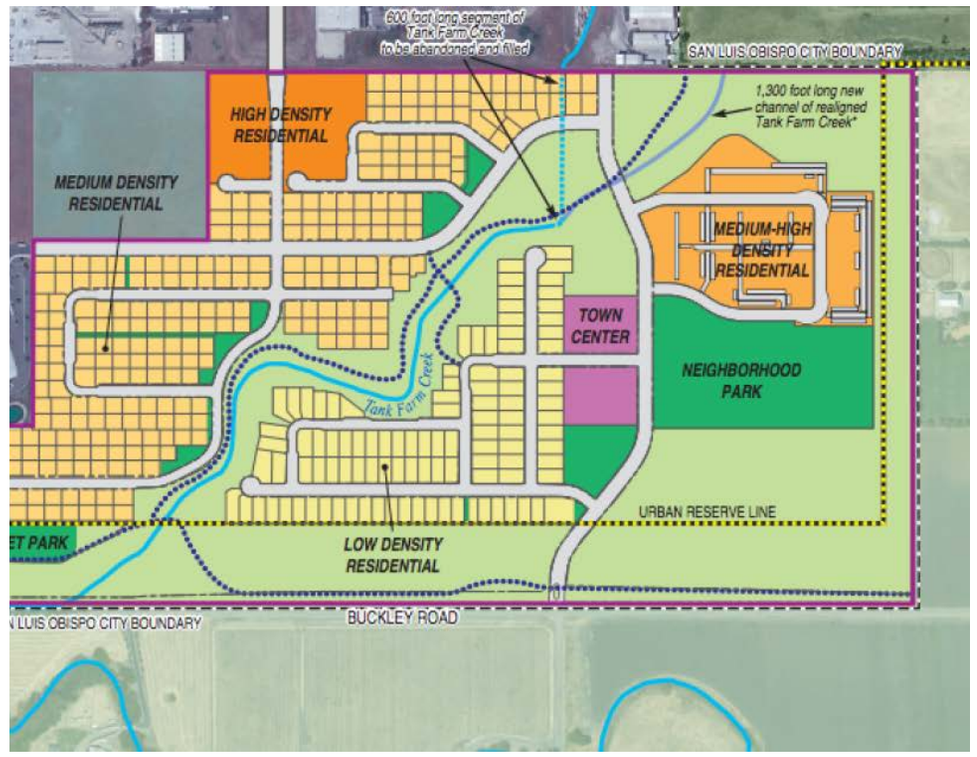
2025-27 CIP Project Detail Sheets

Project Number	Project Name
2000056	**Development Agreement - City Share**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Transportation
Project Type:	New Asset

Project Description

This funding supports the City's proportional share of oversized infrastructure constructed by various development projects.



	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total			**800,000**	**1,000,000**		**800,000**		**500,000**		
Local Revenue Measure (Capital Outlay 401)	-	-	800,000	1,000,000	-	800,000	-	500,000	-	-

2000056 - Development Agreement - City Share	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
City Share Future Agreements										
Local Revenue Measure (Capital Outlay 401)	-	-	800,000	1,000,000	-	800,000	-	500,000	-	-

2025-27 CIP Project Detail Sheets

Project Number	Project Name
2000057	**Development Related Park Improvements**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Community Improvement
Project Type:	New Asset

Project Description

With the dedication of parkland and collection of park fees from developments within the Orcutt Area Specific Plan (OASP) and San Luis Ranch (SLR), the City will utilize these funds for new park development and enhancements. In the OASP area, this includes the development of a linear park and a pocket park. Designs were approved by the Parks and Recreation Commission and informed by community input gathered through surveys and workshops in 2023.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total			**400,000**							
Local Revenue Measure (Capital Outlay 401)	-	-	400,000	-	-	-	-	-	-	-

2000057 - Development Related Park Improvements	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Orcutt Area - Pocket Park										
Local Revenue Measure (Capital Outlay 401)	-	-	400,000	-	-	-	-	-	-	-
Orcutt Area - Linear Park										
Local Revenue Measure (Capital Outlay 401)	-	-	-	-	-	-	-	-	-	-

2025-27 CIP Project Detail Sheets

Project Number	Project Name
2000062	**Water Meters and Boxes**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Maintenance
Project Type:	Asset Maintenance

Project Description

This project funds the material cost for water meters, meter appurtenances, and meter boxes where water distribution staff needs to remove or repair public water meters within the distribution system that are reported to be defective. The objective of the project is to increase accuracy and reliability of public water meters, and efficiently manage all water resources in a cost-effective manner. When leaks are suspected, water distribution staff will use the best available technology to monitor the water service area (pressure zone) using: leak detection equipment, sound correlators, radio monitoring telemetry of water flows around a pressure zone, and pilot tests by the water distribution staff for a temporary district metering area. Funding will also provide the addition of Advanced Metering Infrastructure (AMI) that can augment the ability to accurately read water consumption, promptly provide billing information to customers, and facilitate better customer service interaction during the start and stop of water services.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total	**1,916,000**	**1,916,000**	**50,000**	**50,000**	**50,000**					
Sewer Fund (602)	958,000	958,000	25,000	25,000	25,000	-	-	-	-	-
Water Fund (601)	958,000	958,000	25,000	25,000	25,000	-	-	-	-	-

2000062 - Water Meters and Boxes	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Water Meter and Box (sewer fund contribution)										
Sewer Fund (602)	958,000	958,000	25,000	25,000	25,000	-	-	-	-	-
Water Meter and Box (water fund contribution)										
Water Fund (601)	492,000	492,000	25,000	25,000	25,000	-	-	-	-	-
Water Meters and Boxes - AMI Radio										
Water Fund (601)	391,000	391,000	-	-	-	-	-	-	-	-
Water Fund (601)	75,000	75,000	-	-	-	-	-	-	-	-

2025-27 CIP Project Detail Sheets

Project Number	Project Name
2000063	**Water Distribution Fire Hydrants**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Maintenance
Project Type:	Asset Maintenance

Project Description

The project funds the replacement of fire hydrant units and hydrant appurtenances that are reported to be defective, leaking, or corroded. The objective of the project is to assess the condition of fire hydrants, and when applicable, replace them with new hydrants that meet current codes and standards for protection of public health and infrastructure. When a defective hydrant is reported, water distribution staff will use the best available technology to monitor the water service area (pressure zone) using leak detection equipment, sound correlators, and radio monitoring telemetry of water flows and pressures, and catalog the inspection assessment into a database and mapping software.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total	**55,000**	**55,000**	**55,000**	**55,000**	**55,000**	**55,000**	**55,000**	**55,000**		
Water Fund (601)	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	-	-

2000063 - Water Distribution Fire Hydrants	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Water Distribution Fire Hydrants										
Water Fund (601)	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	-	-

2025-27 CIP Project Detail Sheets

Project Number	Project Name
2000065	**Point Repair**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Maintenance
Project Type:	Asset Maintenance

Project Description

Replacement of water distribution pipes, mainlines, and related infrastructure is an ongoing program to provide a reliable water distribution network that includes fire protection. The point repair project will address existing deficiencies, and the potential for near-term failure, according to priority. The objective of the project is to explore opportunities to consolidate water distribution service areas (pressure zones), and construct new pipe interconnections between pressure zones to simplify operations, improve water reuse operations, reduce pumping needs, and eliminate pump stations or tanks that would otherwise require replacement. Project efforts may include engineering reports, updates to the computer hydraulic model, construction plans for point repairs, construction management services, tank re-coatings, pump maintenance, updates to construction water filling stations, materials for point repairs, easement acquisitions, grant applications, and field testing of water distribution infrastructure.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total	**150,000**		**250,000**		**350,000**					
Water Fund (601)	150,000	-	250,000	-	350,000	-	-	-	-	-

2000065 - Point Repair	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Point Repair										
Water Fund (601)	150,000	-	250,000	-	350,000	-	-	-	-	-

2025-27 CIP Project Detail Sheets

Project Number	Project Name
2000066	**Big Belly Replacements**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Community Improvement
Project Type:	Asset Replacement

Project Description

This project will continue to replace trash receptacles within the downtown to the updated Big Belly standard and add recycling receptacles to each location.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total	**170,000**	**85,000**	**265,000**	**90,000**	**90,000**					
Local Revenue Measure (Capital Outlay 401)	170,000	85,000	265,000	90,000	90,000	-	-	-	-	-

2000066 - Big Belly Replacements	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Recycling-Solid Waste Big Belly in Downtown (15 locations per year)										
Local Revenue Measure (Capital Outlay 401)	85,000	85,000	90,000	90,000	90,000	-	-	-	-	-
Big Belly Trash and Recycling Cans in Parks										
Local Revenue Measure (Capital Outlay 401)	-	-	175,000	-	-	-	-	-	-	-
Compacting Big Belly in Small Parks										
Local Revenue Measure (Capital Outlay 401)	85,000	-	-	-	-	-	-	-	-	-

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2025-27 CIP Project Detail Sheets

Project Number	Project Name
2000073	**Vision Zero Program Implementation**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Transportation
Project Type:	Asset Maintenance

Project Description

This project supports implementation of the City's Traffic Safety/Vision Zero program, funding the highest-priority safety and operational improvements to support the City's adopted goal to eliminate traffic-related fatalities and severe injuries citywide.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total		**250,000**	**200,000**	**200,000**		**200,000**	**200,000**	**200,000**		**200,000**
Local Revenue Measure (Capital Outlay 401)	-	250,000	200,000	200,000	-	200,000	200,000	200,000	-	200,000

2000073 - Vision Zero Program Implementation	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Vision Zero Program Implementation										
Local Revenue Measure (Capital Outlay 401)	-	250,000	200,000	200,000	-	200,000	200,000	200,000	-	200,000

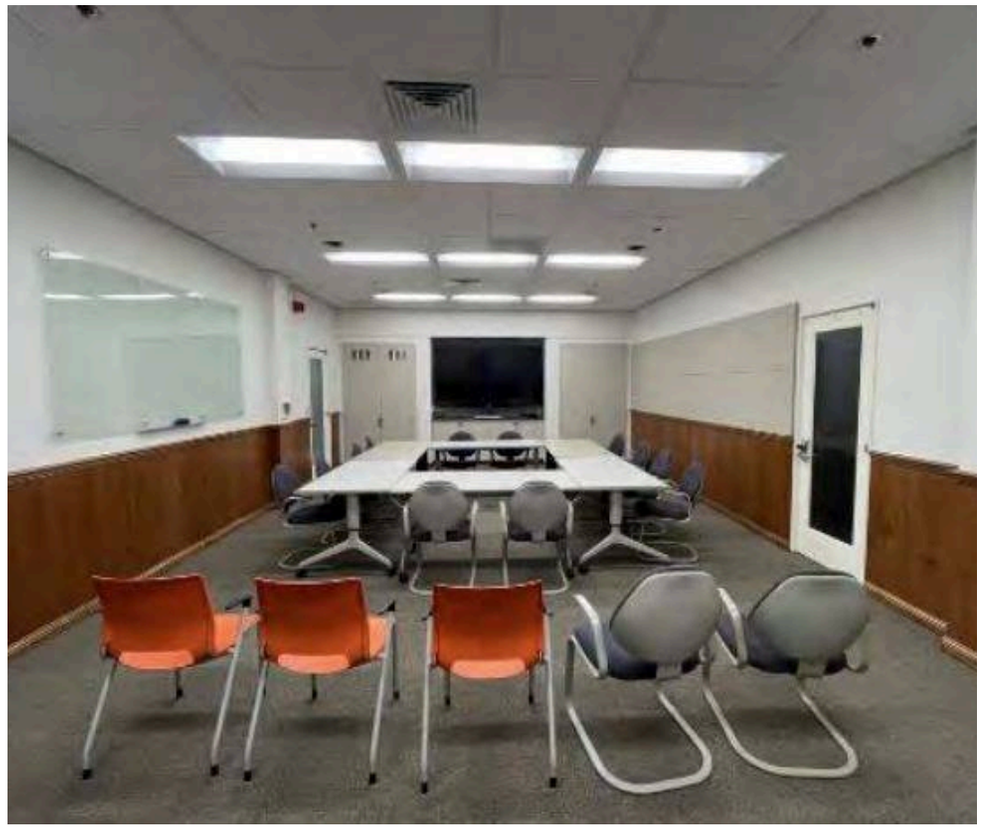
2025-27 CIP Project Detail Sheets

Project Number	Project Name
2000075	**Major Facility Maintenance**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Public Facility
Project Type:	Asset Replacement

Project Description

This project will maintain, upgrade, or replace City facilities that serve the community. Funding in this Financial Plan is intended to support the Corporation Yard Fuel Island Siding, Jack House Roof Repairs, and HVAC work at the Parking Services Office, among others.



	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total	**252,500**	**400,000**	**715,000**	**2,065,000**	**415,000**	**715,000**	**1,015,000**	**65,000**	**15,000**	**65,000**
Capital Outlay (Capital Outlay 401)	127,500	-	-	-	-	-	-	-	-	-
Local Revenue Measure (Capital Outlay 401)	50,000	400,000	715,000	2,065,000	415,000	715,000	1,015,000	65,000	15,000	65,000
Sewer Fund (602)	37,500	-	-	-	-	-	-	-	-	-
Water Fund (601)	37,500	-	-	-	-	-	-	-	-	-

2000075 - Major Facility Maintenance	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Police Department Emergency Communications Center Workstation/Carpet Replacement										
Local Revenue Measure (Capital Outlay 401)	-	50,000	350,000	-	-	-	-	-	-	-
City County Community Room TI (paint, carpet, lighting fixtures)										
Capital Outlay (Capital Outlay 401)	37,500	-	-	-	-	-	-	-	-	-
Citywide Fire Alarm Communication Upgrade (Cell connection)										
Local Revenue Measure (Capital Outlay 401)	-	-	-	50,000	-	-	-	-	-	-
City Facilities Fence Maintenance (ROW, Parks, Facilities)										
Local Revenue Measure (Capital Outlay 401)	-	-	70,000	-	-	-	-	-	-	-
IT Room Heat Pump Replacements (Annual Asset Maintenance)										
Local Revenue Measure (Capital Outlay 401)	-	20,000	-	20,000	-	20,000	-	20,000	-	20,000
Parks and Recreation Roofing Siding and Exterior Painting										
Local Revenue Measure (Capital Outlay 401)	-	170,000	-	-	-	-	-	-	-	-
Facility Roll Up Door Replacements - Various Locations										
Local Revenue Measure (Capital Outlay 401)	-	20,000	-	20,000	-	20,000	-	20,000	-	20,000
Existing SLO Repertory Theater Tenant Improvements										
Local Revenue Measure (Capital Outlay 401)	-	-	-	100,000	-	150,000	1,000,000	-	-	-

2025-27 CIP Project Detail Sheets

2000075 - Major Facility Maintenance	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
FS 1 Tile Roof Moisture Barrier & Termite Tenting										
Local Revenue Measure (Capital Outlay 401)	-	-	-	120,000	-	-	-	-	-	-
City Hall Fire Alarm Fire Alarm Control Panel										
Local Revenue Measure (Capital Outlay 401)	-	115,000	-	-	-	-	-	-	-	-
Hydration Stations (Annual Asset Maintenance)										
Local Revenue Measure (Capital Outlay 401)	-	-	-	25,000	-	25,000	-	25,000	-	25,000
Swim Center Olympic Pool Thermal Blankets										
Local Revenue Measure (Capital Outlay 401)	50,000	-	-	-	-	-	-	-	-	-
Swim Center Multipurpose Room flooring										
Local Revenue Measure (Capital Outlay 401)	-	25,000	-	-	-	-	-	-	-	-
ADA Transition Plan Implementation										
Local Revenue Measure (Capital Outlay 401)	-	-	15,000	-	15,000	-	15,000	-	15,000	-
Dispatch Center Flat Roof Coating										
Capital Outlay (Capital Outlay 401)	20,000	-	-	-	-	-	-	-	-	-
Swim Center Old Bath House Roof										
Capital Outlay (Capital Outlay 401)	70,000	-	-	-	-	-	-	-	-	-
City/County Library front steps										
Local Revenue Measure (Capital Outlay 401)	-	-	-	15,000	250,000	-	-	-	-	-
Swim Center Deck Replacement										
Local Revenue Measure (Capital Outlay 401)	-	-	100,000	1,500,000	-	-	-	-	-	-
Swim Center Exterior Paint										
Local Revenue Measure (Capital Outlay 401)	-	-	-	80,000	-	-	-	-	-	-
Dispatch HVAC Replacement										
Local Revenue Measure (Capital Outlay 401)	-	-	150,000	-	-	-	-	-	-	-
Corp Yard Roof Coating										
Local Revenue Measure (Capital Outlay 401)	-	-	-	50,000	-	500,000	-	-	-	-
Railroad Museum Roof										
Local Revenue Measure (Capital Outlay 401)	-	-	30,000	-	150,000	-	-	-	-	-
Senior Center Roof										
Local Revenue Measure (Capital Outlay 401)	-	-	-	85,000	-	-	-	-	-	-
879 Morro - Roof										
Sewer Fund (602)	37,500	-	-	-	-	-	-	-	-	-
Water Fund (601)	37,500	-	-	-	-	-	-	-	-	-

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2025-27 CIP Project Detail Sheets

Project Number	Project Name
2000077	**WRRF - Asset Replacement**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Maintenance
Project Type:	Asset Maintenance

Project Description

The City's Water Resource Recovery Facility (WRRF) was originally constructed in 1941. In 1993, a significant upgrade to portions of the plant were completed to meet changing water quality requirements. In 2025, another major upgrade project known as SLO Water Plus was completed, replacing older equipment with a new membrane bioreactor and ultraviolet disinfection systems. The proposed asset replacement projects include servicing: ultraviolet disinfection vessels, influent storm pumps rehabilitation, screw press upgrades, primary scum pit, grit pumps, grit piping and blowers. Construction of these asset replacements will be coordinated with the facility's renewal strategy, and will allow plant staff to extend the life of essential infrastructure for environmental and regulatory compliance.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total	**275,000**	**295,000**	**50,000**	**50,000**	**110,000**					
Sewer Fund (602)	275,000	295,000	50,000	50,000	110,000	-	-	-	-	-

2000077 - WRRF - Asset Replacement	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Cityworks Strategic Plan & Implementation										
Sewer Fund (602)	-	20,000	-	-	-	-	-	-	-	-
UV Bulb Replacement (annual replacement)										
Sewer Fund (602)	-	-	50,000	50,000	50,000	-	-	-	-	-
Sludge Dry Bed Polymer Feed and Piping										
Sewer Fund (602)	-	-	-	-	60,000	-	-	-	-	-
Headworks Grit Piping and Blowers										
Sewer Fund (602)	-	250,000	-	-	-	-	-	-	-	-
Rebuild Influent Storm Pumps										
Sewer Fund (602)	75,000	-	-	-	-	-	-	-	-	-
Coating Maintenance										
Sewer Fund (602)	-	25,000	-	-	-	-	-	-	-	-
Asset Replacement										
Sewer Fund (602)	200,000	-	-	-	-	-	-	-	-	-

2025-27 CIP Project Detail Sheets

Project Number	Project Name
2000078	**Ludwick Roof, Solar, Siding, and HVAC**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Maintenance
Project Type:	Asset Replacement

Project Description

The Ludwick Community Center was originally constructed in 1941 and has been upgraded several times to its current state. The roof, HVAC system and rooftop solar are all past their useful life and need to be replaced. This project proposes to update the HVAC system to an all-electric heat pump, install new solar panels, replace the roof and repair any portions of damaged siding to ensure its continued use as a community asset.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total			**2,500,000**							
Local Revenue Measure (Capital Outlay 401)	-	-	2,500,000	-	-	-	-	-	-	-

2000078 - Ludwick Roof, Solar, Siding, and HVAC	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
LCC Roof, Solar, Siding, and HVAC										
Local Revenue Measure (Capital Outlay 401)	-	-	2,500,000	-	-	-	-	-	-	-

2025-27 CIP Project Detail Sheets

Project Number	Project Name
2000082	**Sewer Lift Station Replacement - Silver City**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Maintenance
Project Type:	Asset Replacement

Project Description

The Silver City Lift Station is a Smith and Loveless dry/wet well design, and was constructed in 1971. The existing six-inch asbestos concrete force main pumps under San Luis Obispo Creek (it is encased under the creek) approximately 765 feet to a manhole upstream of the Laguna Lift Station. The Silver City lift station operates with two 450 gpm, 18.5 horsepower pumps. The replacement will be in the same vicinity. An additional property acquisition and easements will be required to relocate both the new lift station and force main. In addition to the force main replacement, it will require the pipe to be encased in the San Luis Creek crossing. The replacement lift station will accommodate a portion of the future development anticipated in the Margarita Area Specific Plan.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total	**200,000**									
Sewer Fund (602)	200,000	-	-	-	-	-	-	-	-	-

2000082 - Sewer Lift Station Replacement - Silver City	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Silver City Lift Station										
Sewer Fund (602)	200,000	-	-	-	-	-	-	-	-	-

2025-27 CIP Project Detail Sheets

Project Number	Project Name
2000084	**Sewer Maintenance Cover Adjustments**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Maintenance
Project Type:	Asset Maintenance

Project Description

The project includes raising or lowering sewer maintenance covers when road pavement operations are performed by public works within the public right of way. The objective of the project is to protect existing sewer maintenance cover frames and pipes from damage by paving machinery, and to efficiently complete paving operations within the roadway.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total	**110,000**	**30,000**	**30,000**	**35,000**	**35,000**					
Sewer Fund (602)	110,000	30,000	30,000	35,000	35,000	-	-	-	-	-

2000084 - Sewer Maintenance Cover Adjustments	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Sewer Maintenance Hole Cover Adjustments										
Sewer Fund (602)	110,000	30,000	30,000	35,000	35,000	-	-	-	-	-

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2025-27 CIP Project Detail Sheets

Project Number	Project Name
2000092	**Sewer Main Replacement: Buchon - Morro to Johnson**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Maintenance
Project Type:	Asset Replacement

Project Description

The City's wastewater collection system includes approximately 140 miles of sewer lines and related operational equipment. Some pipes are over 100 years old, and are undersized. Maintenance requirements increase dramatically as pipeline and equipment approach the end of their useful life. Pipeline and operational equipment require ongoing maintenance and condition assessment to prioritize periodic replacement, ensure proper function, and prolong service life. The objective of this project is to replace existing clay pipes from 1927 with a new 10-inch sewer main serving areas that have shown high inflow or infiltration flows based on recorded sewer spills, and high recorded flow rates during major storm events. The pipeline replacement project will require re-routing the sewer flows near the intersection of Johnson and San Luis Drive into service Area F.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total	**135,000**		**2,485,000**							
Sewer Fund (602)	135,000	-	2,485,000	-	-	-	-	-	-	-

2000092 - Sewer Main Replacement: Buchon - Morro to Johnson	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Sewer Main Replacement: Buchon - Morro to Johnson										
Sewer Fund (602)	135,000	-	2,485,000	-	-	-	-	-	-	-

2025-27 CIP Project Detail Sheets

Project Number	Project Name
2000093	**Sewer-main Replacement: Serrano, Bressi, Dana, and Higuera Pipeline Replacement**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Maintenance
Project Type:	Asset Maintenance

Project Description

The City's wastewater collection system includes approximately 140 miles of sewer lines and related operational equipment. Some pipes are over 100 years old, and are undersized. Maintenance requirements increase dramatically as pipeline and equipment approach the end of their useful life. Pipeline and operational equipment require ongoing maintenance and condition assessment to prioritize periodic replacement, ensure proper function, and prolong service life. The objective of this project is to replace sewer pipes in areas that have shown high inflow or infiltration flows based on recorded sewer spills, and high recorded flow rates during major storm events.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total					**1,895,000**					
Sewer Fund (602)	-	-	-	-	1,895,000	-	-	-	-	-

2000093 - Sewer-main Replacement: Serrano, Bressi, Dana, and Higuera Pipeline Replacement	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Serrano, Bressi, Dana and Higuera										
Sewer Fund (602)	-	-	-	-	1,895,000	-	-	-	-	-

2025-27 CIP Project Detail Sheets

Project Number	Project Name
2000094	**Sewer-main Replacement: Foothill Siphon**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Maintenance
Project Type:	Asset Maintenance

Project Description

The City's wastewater collection system includes approximately 140 miles of sewer lines and related operational equipment. Some pipes are over 100 years old, and are undersized. Maintenance requirements increase dramatically as pipeline and equipment approach the end of their useful life. Pipeline and operational equipment require ongoing maintenance and condition assessment to prioritize periodic replacement, ensure proper function, and prolong service life. The objective of this project is to replace sewer pipes in areas that have shown high inflow or infiltration flows based on recorded sewer spills, and high recorded flow rates during major storm events.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total				**150,000**	**1,950,000**					
Sewer Fund (602)	-	-	-	150,000	1,950,000	-	-	-	-	-

2000094 - Sewer-main Replacement: Foothill Siphon	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Foothill Sewer Siphon										
Sewer Fund (602)	-	-	-	150,000	1,950,000	-	-	-	-	-

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2025-27 CIP Project Detail Sheets

Project Number	Project Name
2000102	**Parking Lot Maintenance - Bus Yard**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Maintenance
Project Type:	Asset Maintenance

Project Description

This project includes the rehabilitation of the employee and guest parking lot area at the Bus Yard facility (29 Prado Road). The project will improve functional use of the limited area available for non-fleet vehicles.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total	**600,000**									
Transit Fund (621)	600,000	-	-	-	-	-	-	-	-	-

2000102 - Parking Lot Maintenance - Bus Yard	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Parking Lot Maintenance - Bus Yard										
Transit Fund (621)	600,000	-	-	-	-	-	-	-	-	-

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2025-27 CIP Project Detail Sheets

Project Number	Project Name
2000115	**Sinsheimer Park Playground Turf, Soft Surface Replacement**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Maintenance
Project Type:	Asset Maintenance

Project Description

This project will be used to replace existing portions of the soft surface hillside that are showing signs of deterioration and nearing the end of their useful life.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total		**50,000**	**250,000**							
Local Revenue Measure (Capital Outlay 401)	-	50,000	250,000	-	-	-	-	-	-	-

2000115 - Sinsheimer Park Playground Turf, Soft Surface Replacement	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Sinsheimer Park Playground Turf, Soft Surface Replacement, and Hillside Turf (every 5 years)										
Local Revenue Measure (Capital Outlay 401)	-	50,000	250,000	-	-	-	-	-	-	-

2025-27 CIP Project Detail Sheets

Project Number	Project Name
2000117	**Cultural Arts District Parking Structure**

Major City Goal:	Cultural Vitality, Economic Resilience, and Fiscal Sustainability
Project Classification:	Transportation
Project Type:	New Asset

Project Description

The project includes the construction of a new parking structure at the intersection of Palm and Nipomo that will include approximately 400 parking spaces, two elevators, electric vehicle charging stations, an event space and viewing deck, safe bike parking, solar panels and other amenities to support the downtown community. The total project cost is currently estimated at approximately $54.5 Million.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total	**627,800**									
Capital Outlay (Capital Outlay 401)	513,000	-	-	-	-	-	-	-	-	-
Parking Fund (611)	114,800	-	-	-	-	-	-	-	-	-

2000117 - Cultural Arts District Parking Structure	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Cultural Arts District Parking Garage Construction										
Capital Outlay (Capital Outlay 401)	513,000	-	-	-	-	-	-	-	-	-
CADPS EV Charging SaaS and Warranty (2 Years)										
Parking Fund (611)	114,800	-	-	-	-	-	-	-	-	-

2025-27 CIP Project Detail Sheets

Project Number	Project Name
2000118	**Public Safety Center**

Major City Goal:	Cultural Vitality, Economic Resilience, and Fiscal Sustainability
Project Classification:	Safety
Project Type:	Asset Replacement

Project Description

The police station was constructed in 1969 and has been identified as seismically deficient and inadequately sized. This project will initiate a study and conceptual design to identify the space needed to accommodate the police department in the future.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total		**200,000**			**300,000**	**1,000,000**				
Local Revenue Measure (Capital Outlay 401)	-	200,000	-	-	300,000	1,000,000	-	-	-	-

2000118 - Public Safety Center	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Public Safety Center Entitlements/Design										
Local Revenue Measure (Capital Outlay 401)	-	-	-	-	300,000	1,000,000	-	-	-	-
Public Safety Center Initial Scoping										
Local Revenue Measure (Capital Outlay 401)	-	200,000	-	-	-	-	-	-	-	-

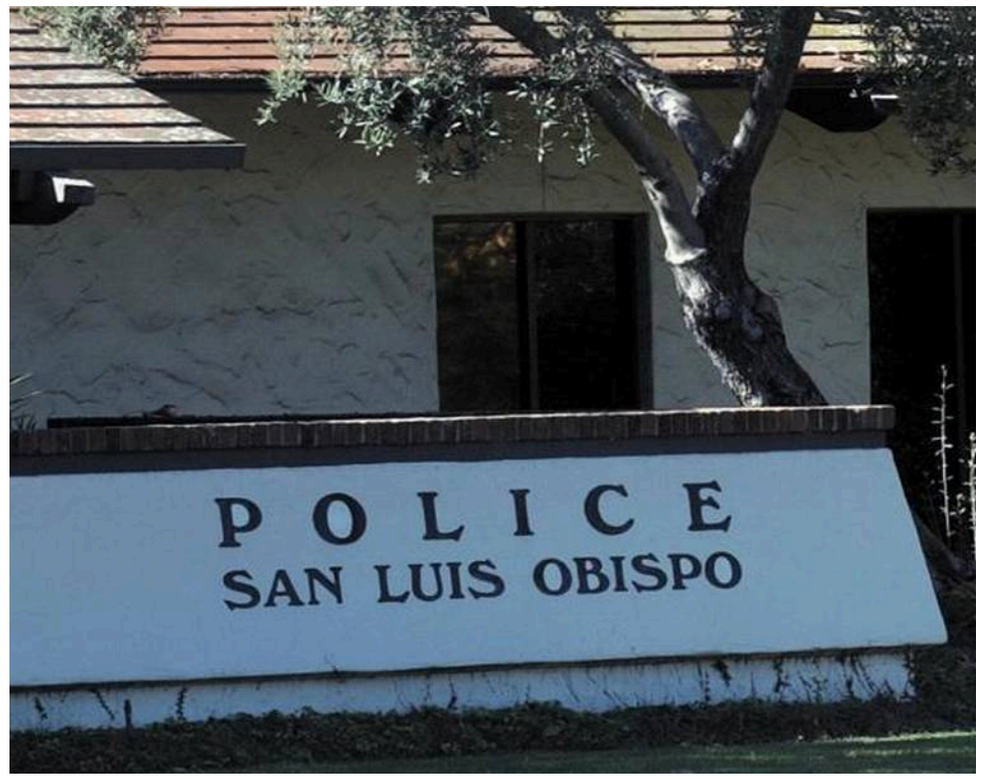
2025-27 CIP Project Detail Sheets

Project Number	Project Name
2000119	**Police Building - 1042 Tenant Improvements**

Major City Goal:	Cultural Vitality, Economic Resilience, and Fiscal Sustainability
Project Classification:	Maintenance
Project Type:	Asset Replacement

Project Description

1106 Walnut was a commercial property purchased by the City in 2023 with the intent to move some police department staff into the existing building, as well as construct a temporary emergency operations center. The property must now be re-developed in a secure site capable of housing the investigations and administration divisions. This project includes the addition of internal partitions, a secure entry system, HVAC upgrade and IT improvements.



	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total	**350,000**	**4,310,000**								
Capital Outlay (Capital Outlay 401)	350,000	3,010,000	-	-	-	-	-	-	-	-
Local Revenue Measure (Capital Outlay 401)	-	1,300,000	-	-	-	-	-	-	-	-

2000119 - Police Building - 1042 Tenant Improvements	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Police Building - 1042 TI (HVAC Package Unit Replacement)										
Local Revenue Measure (Capital Outlay 401)	-	300,000	-	-	-	-	-	-	-	-
Police Building - 1042 TI (Hydronic System)										
Local Revenue Measure (Capital Outlay 401)	-	1,000,000	-	-	-	-	-	-	-	-
Police Building - 1042 TI										
Capital Outlay (Capital Outlay 401)	350,000	3,010,000	-	-	-	-	-	-	-	-

2025-27 CIP Project Detail Sheets

Project Number	Project Name
2000120	**Police Building - 1042 Stop Gap Improvements**

Major City Goal:	Cultural Vitality, Economic Resilience, and Fiscal Sustainability
Project Classification:	Maintenance
Project Type:	Asset Replacement

Project Description

This is an immediate and critical needs project to replace selected flooring and paint work at 1042 Walnut, as well as limited furniture reconfiguring, as staff prepares to move and shuffle with 1106 Walnut coming on-line by the end of the year (2025).

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total	**250,000**									
Capital Outlay (Major Facility Repl 404)	250,000	-	-	-	-	-	-	-	-	-

2000120 - Police Building - 1042 Stop Gap Improvements	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Police Building - 1042 Paint and Carpet Replacement										
Capital Outlay (Major Facility Repl 404)	250,000	-	-	-	-	-	-	-	-	-

2025-27 CIP Project Detail Sheets

Project Number	Project Name
2000121	**Mobility Services TI**

Major City Goal:	Cultural Vitality, Economic Resilience, and Fiscal Sustainability
Project Classification:	Public Facility
Project Type:	Asset Replacement

Project Description

This project supports the renovation and reconfiguration of office space at 1260 Chorro Street, including updates to the front counter, workstations, and interior layout to improve functionality. Key improvements include the creation of dedicated meeting space, installation of modern technologies, potential HVAC adjustments, upgraded fixtures and appliances, and enhanced storage solutions.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total			**150,000**		**1,000,000**					
Parking Fund (611)	-	-	75,000	-	500,000	-	-	-	-	-
Transit Fund (621)	-	-	75,000	-	500,000	-	-	-	-	-

2000121 - Mobility Services TI	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Mobility Services TI										
Parking Fund (611)	-	-	75,000	-	500,000	-	-	-	-	-
Transit Fund (621)	-	-	75,000	-	500,000	-	-	-	-	-

2025-27 CIP Project Detail Sheets

Project Number	Project Name
2000122	**Fire Station 5**

Major City Goal:	Cultural Vitality, Economic Resilience, and Fiscal Sustainability
Project Classification:	Safety
Project Type:	New Asset

Project Description

Growth in the southern area of the City is prompting expansion of fire services to this area in order to achieve response time objectives. Funding to initiate that planning for the permanent Station 5 will commence this financial plan with a scoping study. Upon completion of the scoping study, staff expects to better understand requirements for a future site to accommodate Station 5.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total	**150,000**		**440,000**					**300,000**		
Capital Outlay (Major Facility Repl 404)	150,000	-	-	-	-	-	-	-	-	-
Local Revenue Measure (Capital Outlay 401)	-	-	440,000	-	-	-	-	300,000	-	-

2000122 - Fire Station 5	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Fire Station 5 Entitlements & Environmental										
Local Revenue Measure (Capital Outlay 401)	-	-	-	-	-	-	-	300,000	-	-
Fire Station 5 Programming										
Capital Outlay (Major Facility Repl 404)	150,000	-	-	-	-	-	-	-	-	-
Fire Station 5 (Interim)										
Local Revenue Measure (Capital Outlay 401)	-	-	440,000	-	-	-	-	-	-	-

2025-27 CIP Project Detail Sheets

Project Number	Project Name
2000150	**SGMA GSP**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Maintenance
Project Type:	Asset Replacement

Project Description

The City of San Luis Obispo formed a Groundwater Sustainability Agency (GSA) in June of 2017 for management of the San Luis Valley Groundwater Basin (SLO Basin) in accordance with the Sustainable Groundwater Management Act (SGMA). This project will provide financial resources to collaborate with GSA stakeholders to effectively manage the groundwater basin in the city, which may include preparation of research studies, field investigations, legal documents, grant applications, and regional participation in the development and implementation of a groundwater sustainability plan.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total	**150,000**	**150,000**	**150,000**	**150,000**	**150,000**					
Water Fund (601)	150,000	150,000	150,000	150,000	150,000	-	-	-	-	-

2000150 - SGMA GSP	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
SGMA GSP										
Water Fund (601)	150,000	150,000	150,000	150,000	150,000	-	-	-	-	-

2025-27 CIP Project Detail Sheets

Project Number	Project Name
2000157	**Banner Arms, Bench Arms Rests, Signs**

Major City Goal:	Cultural Vitality, Economic Resilience, and Fiscal Sustainability
Project Classification:	Community Improvement
Project Type:	Asset Maintenance

Project Description

This project provides banner arms, banners, bench arm rests, and signs in the downtown core. It includes the buildout, installation and maintenance of a 4 season rotational banner program that aids the City's beautification and placemaking efforts.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total	**25,000**	**25,000**	**25,000**	**25,000**	**25,000**	**25,000**	**25,000**	**25,000**	**25,000**	**25,000**
Local Revenue Measure (Capital Outlay 401)	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000

2000157 - Banner Arms, Bench Arms Rests, Signs	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Banner Arms, Bench Arm Rests, Signs										
Local Revenue Measure (Capital Outlay 401)	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000

2025-27 CIP Project Detail Sheets

Project Number	Project Name
2000165	**Transportation Impact Fee Program Update**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Transportation
Project Type:	Asset Maintenance

Project Description

This funding supports updates to the City's Transportation Impact Fee (TIF) Program to ensure it remains aligned with current infrastructure needs, land use plans, and development projections. Updates include review of existing fee structures, evaluation of planned transportation projects and costs, and analysis of projected growth to ensure a fair and legally defensible cost allocation.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total	**50,000**									
Local Revenue Measure (Capital Outlay 401)	50,000	-	-	-	-	-	-	-	-	-

2000165 - Transportation Impact Fee Program Update	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Transportation Impact Fee Program Update										
Local Revenue Measure (Capital Outlay 401)	50,000	-	-	-	-	-	-	-	-	-

2025-27 CIP Project Detail Sheets

Project Number	Project Name
2000170	**Islay Sewer Replacement**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Maintenance
Project Type:	Asset Maintenance

Project Description

As pipelines reach their flow capacities, or when they approach the end of their useful life, a higher degree of maintenance is required to manage the wastewater collection system. Pipelines in the public wastewater collection system are inspected using specialized video equipment that will prioritize periodic cleaning frequencies or recommend a complete replacement. Based on the assessment, this project is needed for the replacement of clay sewer mains dating back to 1927 that make up potions of the backbone system serving essential facilities along Johnson Avenue with a new 12-inch sewer-main. The project will coordinate efforts made by the hospital's infrastructure improvements along Iris Road and the railroad crossing to ensure design capacities are adequate for current and future needs. Funding will provide engineering design services, environmental clearance, permitting, easement acquisitions, and construction of the final design.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total	**2,100,000**									
Sewer Fund (602)	2,100,000	-	-	-	-	-	-	-	-	-

2000170 - Islay Sewer Replacement	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Islay Sewer Replacement										
Sewer Fund (602)	2,100,000	-	-	-	-	-	-	-	-	-

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2025-27 CIP Project Detail Sheets

Project Number	Project Name
2000198	**Silt Removal**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Maintenance
Project Type:	Asset Maintenance

Project Description

Silt carried by storm water settles at points in the creek where the storm water's velocity decreases. This reduction in velocity allows solids suspended in the water to settle out. As these deposits build up, the capacity of the creek decreases and risk of flooding of the surrounding areas increases. The regular removal of silt restores channel capacity and reduces risk of flooding.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total	**170,000**	**150,000**	**150,000**	**150,000**	**150,000**	**150,000**	**150,000**	**150,000**	**150,000**	**150,000**
Zone 9 (Capital Outlay 401)	170,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000

2000198 - Silt Removal	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Silt Removal 2025										
Zone 9 (Capital Outlay 401)	170,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000

2025-27 CIP Project Detail Sheets

Project Number	Project Name
2000402	**Electric Buses and Associated Infrastructure**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Transportation
Project Type:	Asset Replacement

Project Description

This project will replace diesel-powered buses that are beyond their useful life with battery electric equivalents. This project will also fund the procurement and installation of charging equipment for the new electric buses.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total		**5,507,000**								
State or Federal Grant (Transit 621)	-	5,507,000	-	-	-	-	-	-	-	-

2000402 - Electric Buses and Associated Infrastructure	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
2 Battery Electric Buses and Associated Infrastructure										
State or Federal Grant (Transit 621)	-	5,507,000	-	-	-	-	-	-	-	-

2025-27 CIP Project Detail Sheets

Project Number	Project Name
2000405	**Refurbishment of SLO Transit Buses**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Transportation
Project Type:	Asset Maintenance

Project Description

This project will refurbish five old diesel-powered buses, extending their useful life and allowing for the expansion of services, as recommended by the City's recently adopted Short-Range Transit Plan.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total	**1,500,000**	**1,000,000**								
State or Federal Grant (Transit 621)	1,500,000	1,000,000	-	-	-	-	-	-	-	-

2000405 - Transit Fleet	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Refurbishment of SLO Transit Buses (Base)										
State or Federal Grant (Transit 621)	1,500,000	1,000,000	-	-	-	-	-	-	-	-

2025-27 CIP Project Detail Sheets

Project Number	Project Name
2000406	**Senior Center Paint and Window**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Maintenance
Project Type:	Asset Maintenance

Project Description

This project will restore the wood sash windows and building paint at the historic Senior Center facility and ensure the building a sealed envelop.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total		**35,000**	**125,000**							
Local Revenue Measure (Capital Outlay 401)	-	35,000	125,000	-	-	-	-	-	-	-

2000406 - Senior Center Paint and Window	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Senior Center Paint and Window										
Local Revenue Measure (Capital Outlay 401)	-	35,000	125,000	-	-	-	-	-	-	-

2025-27 CIP Project Detail Sheets

Project Number	Project Name
2000502	**Corporation Yard Perimeter Fence Replacement**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Maintenance
Project Type:	Asset Maintenance

Project Description

The Corp Yard fencing is original to the facility and needs to be upgraded to address the current security concerns.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total							**30,000**	**300,000**		
Local Revenue Measure (Capital Outlay 401)	-	-	-	-	-	-	20,000	180,000	-	-
Sewer Fund (602)	-	-	-	-	-	-	5,000	60,000	-	-
Water Fund (601)	-	-	-	-	-	-	5,000	60,000	-	-

2000502 - Corporation Yard Perimeter Fence Replacement	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Corporation Yard Perimeter Fence Replacement										
Water Fund (601)	-	-	-	-	-	-	5,000	60,000	-	-
Sewer Fund (602)	-	-	-	-	-	-	5,000	60,000	-	-
Local Revenue Measure (Capital Outlay 401)	-	-	-	-	-	-	20,000	180,000	-	-

2025-27 CIP Project Detail Sheets

Project Number	Project Name
2000503	**Public Art Maintenance**

Major City Goal:	Cultural Vitality, Economic Resilience, and Fiscal Sustainability
Project Classification:	Community Improvement
Project Type:	Asset Maintenance

Project Description

This project will support the Public Art maintenance needs for the current collection of artwork, the Public Art programming of artist workshops, temporary murals, and the Utility Box Art Program.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total	**110,000**	**210,000**	**210,000**	**210,000**	**210,000**	**210,000**	**210,000**	**210,000**	**210,000**	**210,000**
Local Revenue Measure (Public Art Private Sector 207)	110,000	210,000	210,000	210,000	210,000	210,000	210,000	210,000	210,000	210,000

2000503 - Public Art Maintenance	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Public Art Coordination (ops)										
Local Revenue Measure (Public Art Private Sector 207)	110,000	110,000	110,000	110,000	110,000	110,000	110,000	110,000	110,000	110,000
Public Art Procurement										
Local Revenue Measure (Public Art Private Sector 207)	-	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000

2025-27 CIP Project Detail Sheets

Project Number	Project Name
2000506	**Bus Stop Improvements**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Transportation
Project Type:	Asset Maintenance

Project Description

This is an ongoing project to install new and to replace existing bus stop amenities like shelters, trash receptacles, benches, solar lighting, and informational displays at various locations that have met or exceeded their useful life.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total	**350,000**	**90,000**	**90,000**	**90,000**	**90,000**	**90,000**	**90,000**	**90,000**	**90,000**	**90,000**
State or Federal Grant (Transit 621)	350,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000

2000506 - Bus Stop Improvements	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Bus Stop Improvements										
State or Federal Grant (Transit 621)	350,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000

2025-27 CIP Project Detail Sheets

Project Number	Project Name
2000508	**City Hall Drought Tolerant Landscaping and Restroom**

Major City Goal:	Diversity Equity, and Inclusion
Project Classification:	Public Facility
Project Type:	Asset Replacement

Project Description

This project will install drought tolerant landscaping to comply with California State Law, and a restroom facility adjacent to City Hall, near the Transit Center.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total	**300,000**									
Local Revenue Measure (Capital Outlay 401)	300,000	-	-	-	-	-	-	-	-	-

2000508 - City Hall Drought Tolerant Landscaping and Restroom	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
City Hall Drought Tolerant Landscaping and Restroom										
Local Revenue Measure (Capital Outlay 401)	300,000	-	-	-	-	-	-	-	-	-

2025-27 CIP Project Detail Sheets

Project Number	Project Name
2000510	**Public Art Installations**

Major City Goal:	Cultural Vitality, Economic Resilience, and Fiscal Sustainability
Project Classification:	Community Improvement
Project Type:	Asset Maintenance

Project Description

This project will support the planning and installation of signature public art items such as sculptures, large murals, etc.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total	**100,000**	**100,000**	**100,000**	**100,000**	**100,000**	**100,000**	**100,000**	**100,000**	**100,000**	**100,000**
Local Revenue Measure (Public Art Private Sector 207)	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000

2000510 - Public Art Installations	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Public Art Installations										
Local Revenue Measure (Public Art Private Sector 207)	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000

2025-27 CIP Project Detail Sheets

Project Number	Project Name
2000512	**Downtown Zig-Zig Lighting**

Major City Goal:	Cultural Vitality, Economic Resilience, and Fiscal Sustainability
Project Classification:	Maintenance
Project Type:	Asset Maintenance

Project Description

This funding supports maintenance of the downtown overhead "zig-zag" lighting.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total		**20,000**	**20,000**	**20,000**	**20,000**	**20,000**	**20,000**	**20,000**	**20,000**	**20,000**
Local Revenue Measure (Capital Outlay 401)	-	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000

2000512 - Downtown Zig-Zig Lighting	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Downtown Zig-Zag Lighting										
Local Revenue Measure (Capital Outlay 401)	-	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000

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2025-27 CIP Project Detail Sheets

Project Number	Project Name
2000513	**Electric Vehicle Charging Stations**

Major City Goal:	Open Space, Climate Action, and Resilience
Project Classification:	Safety
Project Type:	New Asset

Project Description

This project includes electric vehicle chargers for the Police Station and the Corporation Yard and includes ongoing capital support for maintenance of the existing electric vehicle charging infrastructure.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total	**442,000**	**430,000**	**30,000**	**30,000**	**180,000**	**30,000**	**280,000**	**430,000**	**30,000**	**30,000**
Local Revenue Measure (Capital Outlay 401)	442,000	270,000	30,000	30,000	180,000	30,000	280,000	270,000	30,000	30,000
Sewer Fund (602)	-	80,000	-	-	-	-	-	80,000	-	-
Water Fund (601)	-	80,000	-	-	-	-	-	80,000	-	-

2000513 - Electric Vehicle Charging Stations	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
1042 Walnut (Police Station) EV Charging Station										
Local Revenue Measure (Capital Outlay 401)	412,000	-	-	-	-	-	250,000	-	-	-
Various City Facilities EV Charging Stations										
Local Revenue Measure (Capital Outlay 401)	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
Corporation Yard EV Charging Station										
Local Revenue Measure (Capital Outlay 401)	-	240,000	-	-	-	-	-	240,000	-	-
Sewer Fund (602)	-	80,000	-	-	-	-	-	80,000	-	-
Water Fund (601)	-	80,000	-	-	-	-	-	80,000	-	-
Fire Station 1 Charging Station										
Local Revenue Measure (Capital Outlay 401)	-	-	-	-	150,000	-	-	-	-	-

2025-27 CIP Project Detail Sheets

Project Number	Project Name
2000514	**Emerson Park Amenity Upgrades and Beautification**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Community Improvement
Project Type:	Asset Replacement

Project Description

This project received the California Prop. 68 grant award in December 2021 for amenity upgrades and park beautification at Emerson Park. Park upgrades include construction of restrooms, creation of a small fenced dog park, installation of an educational garden, amenity upgrades, expansion of the basketball court, playground, perimeter fencing, and addition of safety lighting. As outlined in the Prop 68 Grant, the project's scheduled completion date is December 2027.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total	**1,854,612**									
Park Improvement Fee (Citywide 519)	1,854,612	-	-	-	-	-	-	-	-	-

2000514 - Emerson Park Amenity Upgrades and Beautification	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Emerson Park Amenity Upgrades and Beautification										
Park Improvement Fee (Citywide 519)	1,854,612	-	-	-	-	-	-	-	-	-

2025-27 CIP Project Detail Sheets

Project Number	Project Name
2000516	**Fire Station 3&4 Remodel**

Major City Goal:	Diversity Equity, and Inclusion
Project Classification:	Safety
Project Type:	Asset Replacement

Project Description

In an effort to make the Fire Department a more inclusive environment and to support the City Council's Major City Goal of Diversity, Equity and Inclusion, the Fire Department is seeking to remodel the living quarters for Fire Stations 3 and Station 4. Both Stations were designed with dorm-like sleeping quarters that lack the needed privacy for a multi-gendered staff. Station 4 will also need bathroom modifications in addition to the living quarters. This project will allow the fire department to conduct a space study and design, allowing staff to properly plan for the remodel scope and budget requirements.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total	**1,300,990**									
Fire Impact Fee (Citywide Fire Impact Fee 516)	283,990	-	-	-	-	-	-	-	-	-
Local Revenue Measure (Capital Outlay 401)	1,017,000	-	-	-	-	-	-	-	-	-

2000516 - Fire Station 3&4 Remodel	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Fire Station 3&4 Remodel										
Local Revenue Measure (Capital Outlay 401)	1,017,000	-	-	-	-	-	-	-	-	-
Fire Impact Fee (Citywide Fire Impact Fee 516)	283,990	-	-	-	-	-	-	-	-	-

2025-27 CIP Project Detail Sheets

Project Number	Project Name
2000519	**Fleet Replacement: Parks and Rec**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Fleet
Project Type:	Asset Replacement

Project Description

This project funding replaces existing City vehicles in compliance with revised Fleet Replacement Guidelines. Revised Fleet Replacement Guidelines include the evaluation of the following criteria: Emission Compliance, Engine Hours, Mileage, Age, Known Manufacturer Problems, Repair Cost History, Utilization, and Fleet System Analytics. Additionally, the age and mileage replacement targets have been extended for all vehicle and equipment categories within the fleet. New vehicle and equipment replacements are selected with the cleanest emissions systems possible that can be fueled and/or charged locally while meeting the end users' operational needs.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total	**95,000**	**68,500**	**90,000**				**603,000**	**180,000**		
Capital Outlay (Fleet Repl 402)	95,000	-	90,000	-	-	-	603,000	180,000	-	-
Local Revenue Measure (Capital Outlay 401)	-	68,500	-	-	-	-	-	-	-	-

2000519 - Fleet Replacement: Parks and Rec	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Parks and Rec Rangers F-350 (1606, 1615, 1616, 1623)										
Capital Outlay (Fleet Repl 402)	-	-	-	-	-	-	358,000	-	-	-
Parks and Rec Rangers Trailers (0715, 0716, 0717)										
Capital Outlay (Fleet Repl 402)	-	-	-	-	-	-	45,000	-	-	-
Golf Course Cart, Spray Applicator (1911)										
Capital Outlay (Fleet Repl 402)	-	-	-	-	-	-	-	30,000	-	-
Golf Course Diesel UTV w/ Dump Bed (1733)										
Capital Outlay (Fleet Repl 402)	-	-	-	-	-	-	-	30,000	-	-
Parks and Rec Admin Compact Pickup (1014)										
Capital Outlay (Fleet Repl 402)	35,000	-	-	-	-	-	-	-	-	-
Parks and Rec Rangers Dump Trailer (1641)										
Capital Outlay (Fleet Repl 402)	-	-	-	-	-	-	20,000	-	-	-
Parks and Rec Rangers Trail Dozer (1825)										
Capital Outlay (Fleet Repl 402)	-	-	-	-	-	-	-	80,000	-	-
Parks and Rec Rangers Mini Ex. (1732)										
Capital Outlay (Fleet Repl 402)	-	-	-	-	-	-	80,000	-	-	-
Parks and Rec Rangers Tractor (1734)										
Capital Outlay (Fleet Repl 402)	-	-	-	-	-	-	100,000	-	-	-
Golf Course Utility Cart (1910)										

2025-27 CIP Project Detail Sheets

2000519 - Fleet Replacement: Parks and Rec	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Capital Outlay (Fleet Repl 402)	-	-	-	-	-	-	-	40,000	-	-
Golf Course Truck (0819) EV										
Local Revenue Measure (Capital Outlay 401)	-	68,500	-	-	-	-	-	-	-	-
Golf Course Mower (1518)										
Capital Outlay (Fleet Repl 402)	-	-	90,000	-	-	-	-	-	-	-
Parks and Rec Van (NEW)										
Capital Outlay (Fleet Repl 402)	60,000	-	-	-	-	-	-	-	-	-

2025-27 CIP Project Detail Sheets

Project Number	Project Name
2000520	**Fleet Replacement: Public Works**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Fleet
Project Type:	Asset Replacement

Project Description

This project funding replaces existing City vehicles in compliance with revised Fleet Replacement Guidelines. Revised Fleet Replacement Guidelines include the evaluation of the following criteria: Emission Compliance, Engine Hours, Mileage, Age, Known Manufacturer Problems, Repair Cost History, Utilization, and Fleet System Analytics. Additionally, the age and mileage replacement targets have been extended for all vehicle and equipment categories within the fleet. New vehicle and equipment replacements are selected with the cleanest emissions systems possible that can be fueled and/or charged locally while meeting the end users' operational needs.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total	**368,000**	**697,500**	**849,000**	**795,000**	**1,805,503**	**1,439,000**	**1,251,500**	**2,016,000**	**280,000**	**930,000**
Capital Outlay (Fleet Repl 402)	303,000	-	569,000	515,000	1,070,503	1,159,000	1,251,500	1,180,000	280,000	930,000
Local Revenue Measure (Capital Outlay 401)	65,000	697,500	280,000	280,000	735,000	280,000	-	836,000	-	-

2000520 - Fleet Replacement: Public Works	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Parks Maintenance 3/4 ton Pickup (1514, 1526, 1527, 1528, 1529, 1530, 1819)										
Local Revenue Measure (Capital Outlay 401)	-	-	-	-	455,000	-	-	86,000	-	-
Facilities Maintenance 3/4 ton Pickup with Utility Bed (1624,1625)										
Capital Outlay (Fleet Repl 402)	-	-	-	-	159,503	-	-	-	-	-
Facilities Maintenance 3/4 ton Pickup with Utility Bed (0829) EV										
Local Revenue Measure (Capital Outlay 401)	-	75,000	-	-	-	-	-	-	-	-
Streets- Sweeper (1703) (no later than a year 3 purchase) EV										
Local Revenue Measure (Capital Outlay 401)	-	200,000	200,000	200,000	200,000	200,000	-	-	-	-
Streets Maintenance Compact Pickup - Replace w/ Van (0853)										
Capital Outlay (Fleet Repl 402)	-	-	68,500	-	-	-	-	-	-	-
Parks Maintenance Field Prep Machine (0505, 0701, 1408)										
Capital Outlay (Fleet Repl 402)	-	-	-	55,000	-	-	30,000	-	-	-
Streets Maintenance Trailer - Tack Distribution (1301)										
Capital Outlay (Fleet Repl 402)	-	-	-	35,000	-	-	-	-	-	-
Streets Maintenance F-550 Traffic Control Truck(1905)										
Capital Outlay (Fleet Repl 402)	-	-	-	-	-	-	-	150,000	-	-
Streets Maint Compact Pickup (0223) (GPR Truck) EV										
Local Revenue Measure (Capital Outlay 401)	-	80,000	-	-	-	-	-	-	-	-

2025-27 CIP Project Detail Sheets

2000520 - Fleet Replacement: Public Works	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Parks Maintenance Compact Pickup (0848) Hybrid/EV										
Local Revenue Measure (Capital Outlay 401)	-	38,500	-	-	-	-	-	-	-	-
Engineering Pickup (1521, 1632, 1718, 2220, 2305)										
Capital Outlay (Fleet Repl 402)	-	-	-	-	75,500	79,000	82,500	-	-	-
Parks Maintenance 3/4 ton Pickup (0832)(0903) EV										
Local Revenue Measure (Capital Outlay 401)	65,000	68,500	-	-	-	-	-	-	-	-
Streets Maintenance 1/2 Ton Pickup Truck (1525)										
Capital Outlay (Fleet Repl 402)	-	-	-	-	75,500	-	-	-	-	-
Streets Maintenance Paving Broom Sweeper (1824)										
Local Revenue Measure (Capital Outlay 401)	-	-	-	-	-	-	-	750,000	-	-
Parks Maintenance Utility Cart w/ Dump (1803)										
Capital Outlay (Fleet Repl 402)	-	-	-	-	-	30,000	-	-	-	-
Streets Maintenance Crack Seal Machine (1805)										
Capital Outlay (Fleet Repl 402)	-	-	-	-	-	60,000	-	-	-	-
Streets Maintenance F-550 Paint & Sign (1622)										
Capital Outlay (Fleet Repl 402)	-	-	-	-	-	-	125,000	-	-	-
Streets Maintenance 3/4 ton Pickup (0820) EV										
Capital Outlay (Fleet Repl 402)	-	-	72,000	-	-	-	-	-	-	-
Urban Forestry Water Truck (1612) (Financed)										
Capital Outlay (Fleet Repl 402)	-	-	-	-	100,000	100,000	100,000	100,000	100,000	-
Streets Maintenance F-750 Dump Truck (1405)										
Capital Outlay (Fleet Repl 402)	-	-	-	-	-	80,000	80,000	80,000	80,000	80,000
Streets Maintenance Pressure Washer (2102)										
Capital Outlay (Fleet Repl 402)	-	-	-	-	-	35,000	-	-	-	-
Fleet Maintenance Forklifts (1640 & 1820)										
Capital Outlay (Fleet Repl 402)	-	-	-	-	-	90,000	-	100,000	-	-
Streets Maintenance F-550 Concrete (1519)										
Capital Outlay (Fleet Repl 402)	-	-	-	-	-	125,000	-	-	-	-
Streets Maintenance Asphalt Zipper (1802)										
Capital Outlay (Fleet Repl 402)	-	-	-	-	-	300,000	-	-	-	-
Transportation Planning E-150 Van (1402)										
Capital Outlay (Fleet Repl 402)	-	-	-	65,000	-	-	-	-	-	-
Streets Maintenance Message Board (1906)										
Capital Outlay (Fleet Repl 402)	-	-	-	-	-	-	-	35,000	-	-
Streets Maintenance Transfer Dump (1901)										
Capital Outlay (Fleet Repl 402)	-	-	-	-	-	-	-	-	-	750,000
Parks Maintenance Compact Pickup (0849)										
Capital Outlay (Fleet Repl 402)	38,000	-	-	-	-	-	-	-	-	-
Streets Maint HD Roll-Off Truck (0830)										
Capital Outlay (Fleet Repl 402)	-	-	100,000	100,000	100,000	100,000	100,000	-	-	-
Fleet Maintenance Service Truck (0312)										
Capital Outlay (Fleet Repl 402)	-	-	80,000	-	-	-	-	-	-	-
Streets Maintenance Skip & Drag (1823)										
Capital Outlay (Fleet Repl 402)	-	-	-	-	-	-	175,000	-	-	-

2025-27 CIP Project Detail Sheets

2000520 - Fleet Replacement: Public Works	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Parks Maintenance Turf Sweeper (1513)										
Capital Outlay (Fleet Repl 402)	-	-	-	-	-	-	30,000	-	-	-
Parks Maint Refuse Truck F450 (1015)										
Local Revenue Measure (Capital Outlay 401)	-	80,000	80,000	80,000	80,000	80,000	-	-	-	-
Urban Forestry Chipper Truck (1806)										
Capital Outlay (Fleet Repl 402)	-	-	-	-	-	-	-	200,000	-	-
Streets Maintenance Backhoe (0413)										
Capital Outlay (Fleet Repl 402)	200,000	-	-	-	-	-	-	-	-	-
Streets Maintenance Backhoe (1714)										
Capital Outlay (Fleet Repl 402)	-	-	-	-	300,000	-	-	-	-	-
Streets Maintenance Trailer (1902)										
Capital Outlay (Fleet Repl 402)	-	-	-	-	-	-	-	25,000	-	-
Engineering Compact Pickup (0904)										
Capital Outlay (Fleet Repl 402)	65,000	-	-	-	-	-	-	-	-	-
Engineering Compact Pickup (0905)										
Local Revenue Measure (Capital Outlay 401)	-	65,000	-	-	-	-	-	-	-	-
Streets Maintenance Loader (0329)										
Capital Outlay (Fleet Repl 402)	-	-	-	80,000	80,000	80,000	80,000	80,000	-	-
Streets Maintenance Roller (1002)										
Capital Outlay (Fleet Repl 402)	-	-	-	100,000	-	-	-	-	-	-
Streets Maintenance Pickup (1722)										
Capital Outlay (Fleet Repl 402)	-	-	-	-	-	-	89,500	-	-	-
Streets Maintenance Pickup (1723)										
Capital Outlay (Fleet Repl 402)	-	-	-	-	-	-	89,500	-	-	-
Parks Maintenance - Mower (1504)										
Capital Outlay (Fleet Repl 402)	-	-	90,000	-	-	-	-	-	-	-
Urban Forestry Lift Truck (1816)										
Capital Outlay (Fleet Repl 402)	-	-	-	-	-	-	100,000	100,000	100,000	100,000
Parks Maintenance Aerator (1904)										
Capital Outlay (Fleet Repl 402)	-	-	-	-	-	-	-	20,000	-	-
Parks Maintenance Tractor (1807)										
Capital Outlay (Fleet Repl 402)	-	-	-	-	-	-	-	120,000	-	-
Parks MCC Compact Pickup (1013)										
Capital Outlay (Fleet Repl 402)	-	-	68,500	-	-	-	-	-	-	-
Parks Maint Turf Tender (0609)										
Local Revenue Measure (Capital Outlay 401)	-	22,000	-	-	-	-	-	-	-	-
Golf Course Mower-Reel (1907)										
Capital Outlay (Fleet Repl 402)	-	-	-	-	-	-	-	90,000	-	-
Urban Forest Pickup (0852) EV										
Local Revenue Measure (Capital Outlay 401)	-	68,500	-	-	-	-	-	-	-	-
Urban Forest Chipper (1717)										
Capital Outlay (Fleet Repl 402)	-	-	-	-	100,000	-	-	-	-	-
Streets Maint Paver (1001)										
Capital Outlay (Fleet Repl 402)	-	-	-	80,000	80,000	80,000	80,000	80,000	-	-

2025-27 CIP Project Detail Sheets

2000520 - Fleet Replacement: Public Works	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Golf Course Mower (1725)										
Capital Outlay (Fleet Repl 402)	-	-	-	-	-	-	90,000	-	-	-
Parks Maint Mower (1611)										
Capital Outlay (Fleet Repl 402)	-	-	90,000	-	-	-	-	-	-	-

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2025-27 CIP Project Detail Sheets

Project Number	Project Name
2000521	**Fleet Replacement: Utilities**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Fleet
Project Type:	Asset Replacement

Project Description

This project funding replaces existing City vehicles in compliance with revised Fleet Replacement Guidelines. Revised Fleet Replacement Guidelines include the evaluation of the following criteria: Emission Compliance, Engine Hours, Mileage, Age, Known Manufacturer Problems, Repair Cost History, Utilization, and Fleet System Analytics. Additionally, the age and mileage replacement targets have been extended for all vehicle and equipment categories within the fleet. New vehicle and equipment replacements are selected with the cleanest emissions systems possible that can be fueled and/or charged locally while meeting the end users' operational needs.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total	**238,000**	**600,000**	**1,758,000**	**395,500**	**647,500**	**908,000**	**723,000**	**50,000**	**268,000**	**200,000**
Capital Outlay (Fleet Repl 402)	-	-	42,000	-	-	-	-	-	-	-
Sewer Fund (602)	238,000	-	617,000	45,500	275,000	476,500	457,500	50,000	-	-
Water Fund (601)	-	600,000	1,069,000	150,000	240,000	331,500	189,500	-	268,000	200,000
Whale Rock Fund (705)	-	-	30,000	200,000	132,500	100,000	76,000	-	-	-

2000521 - Fleet Replacement: Utilities	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Water Distribution - Water Distribution Service Truck (0847)										
Water Fund (601)	-	-	600,000	-	-	-	-	-	-	-
Wastewater Collections Caterpillar Excavator (0626)										
Sewer Fund (602)	-	-	-	-	100,000	-	-	-	-	-
Environmental Compliance - Compact Pickup (0816)										
Sewer Fund (602)	-	-	-	45,500	-	-	-	-	-	-
Wastewater Collections Portable Generator (1620)										
Sewer Fund (602)	-	-	-	-	-	-	200,000	-	-	-
Camera Replacement in Wastewater Collection Van										
Sewer Fund (602)	200,000	-	-	-	-	-	-	-	-	-
Wastewater Collections Concrete Trailer (1804)										
Sewer Fund (602)	-	-	-	-	-	-	-	50,000	-	-
Wastewater Collections Truck w/Dump Bed (1811)										
Sewer Fund (602)	-	-	-	-	-	-	100,000	-	-	-
Water Distribution Pickup - Long-range (1629)										
Water Fund (601)	-	-	75,500	-	-	-	-	-	-	-
Wastewater Collections Service Truck (1608)										

2025-27 CIP Project Detail Sheets

2000521 - Fleet Replacement: Utilities	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Sewer Fund (602)	-	-	-	-	-	100,000	-	-	-	-
Water Distribution Portable Generator (1619)										
Water Fund (601)	-	-	-	-	-	200,000	-	-	-	-
Water Distribution Portable Generator (2007)										
Water Fund (601)	-	-	-	-	-	-	-	-	-	200,000
Wastewater Collections Hydrocleaner (1407)										
Sewer Fund (602)	-	-	575,000	-	-	-	-	-	-	-
Wastewater Collections Service Truck (1810)										
Sewer Fund (602)	-	-	-	-	-	100,000	-	-	-	-
Wastewater Collections Portable Pump (1730)										
Sewer Fund (602)	-	-	-	-	-	-	75,000	-	-	-
Water Distribution Hydro Ex Trailer (1621)										
Water Fund (601)	-	-	-	150,000	-	-	-	-	-	-
Water Treatment Plant Service Truck (1644)										
Water Fund (601)	-	-	-	-	-	-	100,000	-	-	-
Water Conservation Compact Pickup (1613)										
Water Fund (601)	-	-	-	-	-	52,500	-	-	-	-
Wastewater Collections Dump Truck (0840)										
Water Fund (601)	-	-	-	-	175,000	-	-	-	-	-
Sewer Fund (602)	-	-	-	-	175,000	-	-	-	-	-
Water Distribution Service Truck (0846)										
Water Fund (601)	-	600,000	-	-	-	-	-	-	-	-
Environmental Compliance - Sedan (0805)										
Sewer Fund (602)	-	-	42,000	-	-	-	-	-	-	-
Water Treatment Plant Forklift (0910)										
Water Fund (601)	-	-	75,000	-	-	-	-	-	-	-
Whale Rock Portable Generator (1302)										
Whale Rock Fund (705)	-	-	-	200,000	-	-	-	-	-	-
Water Distribution Meter Van (1909)										
Water Fund (601)	-	-	-	-	-	-	-	-	75,000	-
Water Treatment Plant Pickup (1004)										
Water Fund (601)	-	-	68,500	-	-	-	-	-	-	-
Wastewater Collections Truck (1631)										
Sewer Fund (602)	-	-	-	-	-	-	82,500	-	-	-
Whale Rock UTV w/ Dump Bed (1509)										
Whale Rock Fund (705)	-	-	30,000	-	-	-	-	-	-	-
Water Distribution Backhoe (0720)										
Water Fund (601)	-	-	250,000	-	-	-	-	-	-	-
Water Distribution Trailer (0235)										
Water Fund (601)	-	-	-	-	25,000	-	-	-	-	-
Wastewater Collection Van (1643)										
Sewer Fund (602)	-	-	-	-	-	125,000	-	-	-	-
Stormwater Compact Pickup (0850)										
Capital Outlay (Fleet Repl 402)	-	-	42,000	-	-	-	-	-	-	-

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2025-27 CIP Project Detail Sheets

2000521 - Fleet Replacement: Utilities	2025-2027 Financial Plan		Outyears							
Project Tasks	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35
Water Distribution Pickup (1523)										
Water Fund (601)	-	-	-	-	-	79,000	-	-	-	-
Water Distribution Pickup (1724)										
Water Fund (601)	-	-	-	-	-	-	89,500	-	-	-
Water Distribution Pickup (1903)										
Water Fund (601)	-	-	-	-	-	-	-	-	96,500	-
Water Distribution Pickup (1908)										
Water Fund (601)	-	-	-	-	-	-	-	-	96,500	-
Whale Rock 1/2 Ton Truck (1630)										
Whale Rock Fund (705)	-	-	-	-	82,500	-	-	-	-	-
Whale Rock Service Truck (1637)										
Whale Rock Fund (705)	-	-	-	-	-	100,000	-	-	-	-
WRRF Compact Pickup 4x4 (0851)										
Sewer Fund (602)	38,000	-	-	-	-	-	-	-	-	-
Water Quality Lab SUV (1713)										
Sewer Fund (602)	-	-	-	-	-	72,500	-	-	-	-
WRRF Compact Pickup (1522)										
Sewer Fund (602)	-	-	-	-	-	79,000	-	-	-	-
Whale Rock Boat Trailer										
Whale Rock Fund (705)	-	-	-	-	10,000	-	-	-	-	-
Whale Rock SUV (1738)										
Whale Rock Fund (705)	-	-	-	-	-	-	76,000	-	-	-
Whale Rock - Boat										
Whale Rock Fund (705)	-	-	-	-	40,000	-	-	-	-	-
WTP Utility Cart										
Water Fund (601)	-	-	-	-	40,000	-	-	-	-	-

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2025-27 CIP Project Detail Sheets

Project Number	Project Name
2000527	**Point Repairs - Wastewater Collections System**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Maintenance
Project Type:	Asset Maintenance

Project Description

Point repairs of sewer mains and related infrastructure is a required effort for a reliable wastewater collection system. This point repair project will address existing deficiencies in a surgical manner, and identify potential failures in the public wastewater collection system using video inspections of public mains. The objective of the point repair project is to explore opportunities to improve wastewater catchment areas in a surgical method with limited impacts to traffic circulation and paved roads. The project efforts may include engineering reports, video inspections, updates to the computer hydraulic model, construction plans for point repairs, construction management services, re-coatings of maintenance structures (MHs), acquisition of easements, research for grant programs, and field testing of the wastewater collection system.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total	**340,000**	**240,000**	**240,000**		**240,000**					
Sewer Fund (602)	340,000	240,000	240,000	-	240,000	-	-	-	-	-

2000527 - Point Repairs - Wastewater Collections System	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Point Repairs - Wastewater Collections System										
Sewer Fund (602)	340,000	240,000	240,000	-	240,000	-	-	-	-	-

2025-27 CIP Project Detail Sheets

Project Number	Project Name
2000529	**Recycled Water Orcutt Street - Fernwood to Laurel**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Maintenance
Project Type:	Asset Maintenance

Project Description

The City continues to expand the recycled water system that is currently comprised of one distribution zone, one booster-pump station, and one tank located at the WRRF. This project will install critical infrastructure needed to serve irrigation services along Laurel Lane and the class 1 bike path. The objective of the project is to expand the recycled water distribution system, and meet the increased demands for recycled water to irrigate public parks. The new pipe system will meet standards set by the American Water Works Association (AWWA) and the State's regulatory requirements.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total		**1,900,000**								
Water Fund (601)	-	1,900,000	-	-	-	-	-	-	-	-

2000529 - Recycled Water Orcutt Street - Fernwood to Laurel	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Recycled Water Orcutt Street - Fernwood to Laurel										
Water Fund (601)	-	1,900,000	-	-	-	-	-	-	-	-

2025-27 CIP Project Detail Sheets

Project Number	Project Name
2000530	**Recycled Water Tank**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Maintenance
Project Type:	Asset Maintenance

Project Description

The City operates and maintains the recycled water system that is currently comprised of one distribution zone, one booster-pump station, and a concrete tank located at the WRRF. This project will install critical infrastructure needed to reconstruct chemical dosing pumps and piping systems of the recycled water storage tank. The objective of the project is to improve the chemical dosing process, monitor the disinfection performance in the distribution system, and prepare engineering studies required by the Regional Board for regulatory compliance. The project also includes installation of security fencing and replacement of telemetry components.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total	**100,000**									
Water Fund (601)	100,000	-	-	-	-	-	-	-	-	-

2000530 - Recycled Water Tank	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Chemical Storage Tank Replacement										
Water Fund (601)	100,000	-	-	-	-	-	-	-	-	-

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2025-27 CIP Project Detail Sheets

Project Number	Project Name
2000531	**Recycled Water and Ultraviolet Disinfection Maintenance (602)**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Maintenance
Project Type:	Asset Maintenance

Project Description

The project includes replacement of ultraviolet bulbs and calibration of disinfection vessels and control panels needed to disinfect WRRF effluent water used by the City's Recycled Water System.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total		**10,000**	**10,000**	**10,000**	**10,000**					
Water Fund (601)	-	10,000	10,000	10,000	10,000	-	-	-	-	-

2000531 - Recycled Water and Ultraviolet Disinfection Maintenance (602)	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Recycled Water and Ultraviolet Disinfection Maintenance										
Water Fund (601)	-	10,000	10,000	10,000	10,000	-	-	-	-	-

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2025-27 CIP Project Detail Sheets

Project Number	Project Name
2000532	**Major Facility Replacements**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Maintenance
Project Type:	Asset Replacement

Project Description

This project will replace or build new facilities for use by the City.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total			**50,000**	**100,000**				**2,000,000**		
Local Revenue Measure (Capital Outlay 401)	-	-	50,000	100,000	-	-	-	2,000,000	-	-

2000532 - Major Facility Replacements	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Corporation Yard TI										
Local Revenue Measure (Capital Outlay 401)	-	-	50,000	100,000	-	-	-	2,000,000	-	-

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2025-27 CIP Project Detail Sheets

Project Number	Project Name
2000533	**Cutaway Bus Replacememt**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Transportation
Project Type:	Asset Replacement

Project Description

This project involves replacing aging diesel-powered cutaway buses that have exceeded their useful life with battery-electric equivalents, supporting the City's transition to a more sustainable and energy-efficient fleet.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total	**260,000**									
State or Federal Grant (Transit 621)	260,000	-	-	-	-	-	-	-	-	-

2000533 - Cutaway Bus Replacememt	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Transit Cutaway Bus Replacement										
State or Federal Grant (Transit 621)	260,000	-	-	-	-	-	-	-	-	-

2025-27 CIP Project Detail Sheets

Project Number	Project Name
2000536	**Fleet Replacement: Transit**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Fleet
Project Type:	Asset Replacement

Project Description

SLO Transit operates an ADA van used by contracted staff to transport eligible riders and to respond to calls for service. SLO Transit also operates a cutaway bus to deliver fixed route and tripper services. This project will replace the existing gasoline-powered ADA van and cutaway bus vehicles, which have both met the end of their useful life, with battery electric equivalents. This project is in compliance with the City's Fleet Replacement Policy and SLO Transit's Zero-Emission Rollout Plan.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total	**150,000**									
State or Federal Grant (Transit 621)	150,000	-	-	-	-	-	-	-	-	-

2000536 - Fleet Replacement: Transit	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Transit Supervisor ADA EV Van										
State or Federal Grant (Transit 621)	150,000	-	-	-	-	-	-	-	-	-

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2025-27 CIP Project Detail Sheets

Project Number	Project Name
2000537	**Transportation Monitoring & Modeling Update**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Transportation
Project Type:	Asset Maintenance

Project Description

As required under the General Plan Circulation Element (Policy 7.7), the City conducts auto/bicycle/pedestrian traffic volume counts citywide every other year to monitor mode shift changes and traffic patterns resulting from land use projects, circulation improvements, and changes in travel behavior. Up-to-date traffic counts help support a variety of ongoing projects and programs, including tracking progress towards adopted mode shift targets, supporting traffic studies prepared for develoment entitlement review and local circulation studies, programming traffic signal timing, guiding future roadway improvements, and facilitating the City's Traffic Safety/Vision Zero, Operations, and Neighborhood Traffic Management Programs. This funding also supports ongoing minor updates to the City's Travel Demand Forecasting Model, which are necessary for preparing future traffic volume forecasts and vehicle miles traveled (VMT) projections for development review and internal planning and monitoring.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total	**15,000**	**55,000**	**55,000**	**55,000**	**55,000**	**55,000**	**55,000**	**55,000**	**55,000**	**55,000**
Local Revenue Measure (Capital Outlay 401)	15,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000

2000537 - Transportation Monitoring & Modeling Update	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Transportation Monitoring & Modeling Update										
Local Revenue Measure (Capital Outlay 401)	15,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000

2025-27 CIP Project Detail Sheets

Project Number	Project Name
2000540	**Water Distribution System Hydraulic Model Update**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Maintenance
Project Type:	Asset Maintenance

Project Description

This project will update the computer model of the water distribution system that monitors pipe capacities for existing and future flows. The model will use best available information from new developments and compare the projections against flow data obtained from the Supervisory Control and Data Acquisition (SCADA). The flow monitoring efforts will be conducted over several months to record improvements in pipe integrity and reductions on main breaks. The information will be used to schedule priorities for new water pipe replacement projects, and identify where water demands may be restricting the capacity of the water distribution system. This study will be particularly important for proper planning of new infill housing developments, hospital expansions, and possible projects by the university needing additional water capacities.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total			**120,000**							
Water Fund (601)	-	-	120,000	-	-	-	-	-	-	-

2000540 - Water Distribution System Hydraulic Model Update	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Water Distribution System - Infrastructure Renewal Strategy (IRS)										
Water Fund (601)	-	-	120,000	-	-	-	-	-	-	-

2025-27 CIP Project Detail Sheets

Project Number	Project Name
2000542	**WTP Major Facility Maintenance**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Maintenance
Project Type:	Asset Maintenance

Project Description

Ongoing equipment maintenance at the Water Treatment Plant is necessary to prolong the useful life of the facilities and ensure staff's ability to operate the plant and treat water to State and Federal standards. This project includes repairs or replacements to the ozone contact basin and overflow piping system, corroded pipelines, package thickener processing unit, actiflo-poly blend units, electrical panels, wash water reclamation pipe, implementation of asset management software, arc-flash electrical studies, and engineering services required for condition assessments of existing infrastructure.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total	**113,000**		**120,000**	**1,280,000**	**1,098,000**					
Water Fund (601)	113,000	-	120,000	1,280,000	1,098,000	-	-	-	-	-

2000542 - WTP Major Facility Maintenance	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Contact Basin Drain Repair - Ozone System										
Water Fund (601)	38,000	-	-	-	-	-	-	-	-	-
Actiflo Electrical Panel Replacement										
Water Fund (601)	-	-	-	100,000	-	-	-	-	-	-
Effluent Pipe Corrosion Protection										
Water Fund (601)	50,000	-	-	-	-	-	-	-	-	-
Washwater Reclamation Pipe Cleaning										
Water Fund (601)	-	-	-	-	38,000	-	-	-	-	-
Actiflo Poly Blend Units										
Water Fund (601)	25,000	-	-	-	-	-	-	-	-	-
Cityworks Integration										
Water Fund (601)	-	-	120,000	-	-	-	-	-	-	-
Facility Master Plan										
Water Fund (601)	-	-	-	700,000	1,000,000	-	-	-	-	-
Sludge Drying Beds										
Water Fund (601)	-	-	-	-	60,000	-	-	-	-	-
Package Thickener										
Water Fund (601)	-	-	-	480,000	-	-	-	-	-	-

2025-27 CIP Project Detail Sheets

Project Number	Project Name
2000543	**Stenner Canyon Waterline Replacement**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Maintenance
Project Type:	Asset Maintenance

Project Description

The 17.6 miles of pipeline conduit that transport raw water from the Salinas Reservoir to the City of San Luis Obispo was installed in1960. Given the aging infrastructure, this project will include point repairs or replacement of pipe segments that have experienced corrosion or have failed the structural integrity assessment in the older transmission system along Stenner Creek and northeast of the Water Treatment Plant.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total				**80,000**	**1,100,000**					
Water Fund (601)	-	-	-	80,000	1,100,000	-	-	-	-	-

2000543 - Stenner Canyon Waterline Replacement	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Stenner Canyon Waterline Replacement										
Water Fund (601)	-	-	-	80,000	1,100,000	-	-	-	-	-

2025-27 CIP Project Detail Sheets

Project Number	Project Name
2000546	**Highland at UPRR and Cal Poly Waterline Replacement**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Maintenance
Project Type:	Asset Maintenance

Project Description

The City operates a complex potable water distribution system that is comprised of 15 distribution zones, nine potable water storage tanks, two reservoirs, five hydro-pneumatic tanks, seven pump stations, 21 pressure reducing valves (PRVs) and over 180 miles of pipe with diameters ranging in size from four inches to 30 inches. This project will replace critical infrastructure that has reached the end of its useful life, experienced water main breaks, and is ranked as a high priority for replacement. The objective of the project is to replace cast-iron pipe with 24-inch ductile iron pipe meeting standards by the American Water Works Association (AWWA) with earthquake resistant joints, providing resiliency to the distribution network against vibrations and water pressure surges.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total					**850,000**					
Water Fund (601)	-	-	-	-	850,000	-	-	-	-	-

2000546 - Highland at UPRR and Cal Poly Waterline Replacement	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Highland at UPRR and Cal Poly										
Water Fund (601)	-	-	-	-	850,000	-	-	-	-	-

2025-27 CIP Project Detail Sheets

Project Number	Project Name
2000547	**Foothill - Chorro to California 24" Pipeline Inter-tie**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Maintenance
Project Type:	Asset Maintenance

Project Description

This project will install a water distribution inter-tie between two major pressure zones along Foothill Boulevard. The two pressures zones have transmission pipelines that deliver water from the Water Treatment Plant to storage tanks. In the event of a seismic event and a transmission failure each pressure zone would provide resiliency to the community by installing temporary pumps at the new service connections provided by the inter-tie system. The inter-tie will meet standards by the American Water Works Association (AWWA) with earthquake resistant joints, which will provide resiliency to the distribution network during emergency conditions.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total					**180,000**	**3,080,000**				
Water Fund (601)	-	-	-	-	180,000	3,080,000	-	-	-	-

2000547 - Foothill - Chorro to California 24" Pipeline Inter-tie	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Foothill - Chorro to California 24" Pipeline Inter-tie										
Water Fund (601)	-	-	-	-	180,000	3,080,000	-	-	-	-

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2025-27 CIP Project Detail Sheets

Project Number	Project Name
2000548	**Water - Pipeline Replacement**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Maintenance
Project Type:	Asset Replacement

Project Description

Replacement of water distribution pipes, mainlines, and related infrastructure is an ongoing program required for a reliable water distribution network. When new developments are completed, the demands for water services are tracked by telemetry systems and used to calibrate the computer models that assess the priority of system maintenance, replacements, and capacity needs. The purpose of this project is to forecast anticipated capital expenditures beyond the 5-year financial plan, and to provide stability during the development of rate setting studies.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total						**5,700,001**	**9,785,000**	**7,475,000**	**6,165,000**	**7,855,000**
Water Fund (601)	-	-	-	-	-	5,700,001	9,785,000	7,475,000	6,165,000	7,855,000

2000548 - Water - Pipeline Replacement	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Water - Pipeline Replacement										
Water Fund (601)	-	-	-	-	-	5,700,001	9,785,000	7,475,000	6,165,000	7,855,000

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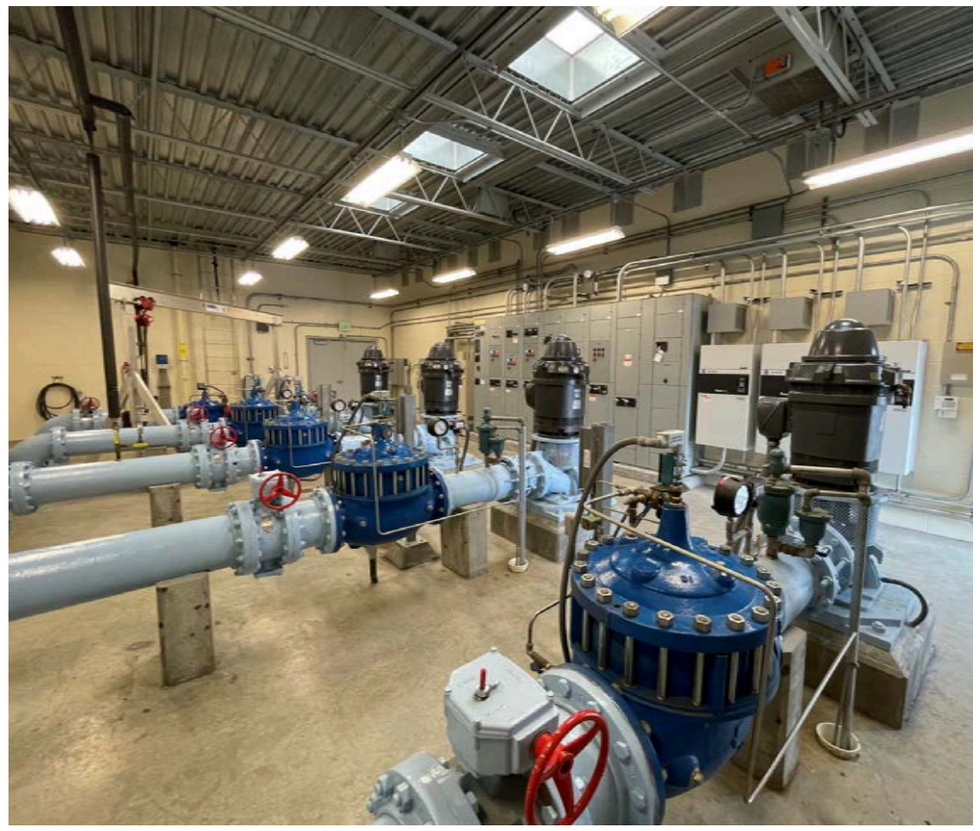
2025-27 CIP Project Detail Sheets

Project Number	Project Name
2000549	**Whale Rock Pump Station Rehab (A and B)**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Maintenance
Project Type:	Asset Maintenance

Project Description

The 17.6 miles of pipeline conduit that transport water from the Whale Rock Reservoir (WRR) to the City of San Luis Obispo, Cal Poly, and California Men's Colony rely on two major water pump stations constructed in 1961. An assessment of the water pump stations (PSA and PSB) is required to replace the electrical systems and pumps, and upgrade the building structure to meet new building codes and site access requirements. This project will fund engineering studies, design of construction documents, and implementation of infrastructure upgrades. The replacement of the pump station is needed to ensure water deliveries can be made to the City of San Luis Obispo when other water reservoirs are taken out of service for regular maintenance.



	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total			**5,039,380**							
Whale Rock Fund (705)	-	-	5,039,380	-	-	-	-	-	-	-

2000549 - Whale Rock Pump Station Rehab (A and B)	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Whale Rock Pump Station Rehab (A and B)										
Whale Rock Fund (705)	-	-	5,039,380	-	-	-	-	-	-	-

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2025-27 CIP Project Detail Sheets

Project Number	Project Name
2000551	**WRRF Power Cogeneration Upgrade**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Maintenance
Project Type:	Asset Maintenance

Project Description

The City's Water Resource Recovery Facility (WRRF) long-range plan identified the need for energy production, energy efficiency, and the reduction of electrical imports during peak demands. One of those priority projects, or Energy Conservation Measures (ECM's), is the expansion of biogas production and the addition of a new cogeneration unit. This project will study the feasibility of increased bio-gas production through field studies for optimization of the new digester's heating and mixing systems constructed in 2025. The studies will result in a plan to increase methane production, and convert biogas into electrical power using a cogeneration unit, while staying in compliance with emission regulations. This project will coordinate with the California Resiliency Challenge and the Department of Energy's models to consider alternatives for sustainable power solutions and increase electrical power production using the best available technologies. This project will fund engineering studies, design, environmental clearance, permitting, grant applications, and construction of the new infrastructure.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total		**1,475,000**								
Sewer Fund (602)	-	1,475,000	-	-	-	-	-	-	-	-

2000551 - WRRF Power Cogeneration Upgrade	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
WRRF - Digester Flare Upgrade										
Sewer Fund (602)	-	1,475,000	-	-	-	-	-	-	-	-

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2025-27 CIP Project Detail Sheets

Project Number	Project Name
2000553	**Fleet Replacement: Police**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Fleet
Project Type:	Asset Replacement

Project Description

This project funding replaces existing City vehicles in compliance with revised Fleet Replacement Guidelines. Revised Fleet Replacement Guidelines include the evaluation of the following criteria: Emission Compliance, Engine Hours, Mileage, Age, Known Manufacturer Problems, Repair Cost History, Utilization, and Fleet System Analytics. Additionally, the age and mileage replacement targets have been extended for all vehicle and equipment categories within the fleet. New vehicle and equipment replacements are selected with the cleanest emissions systems possible that can be fueled and/or charged locally while meeting the end users' operational needs.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total	**705,000**	**437,000**	**933,000**	**1,112,454**	**588,000**	**465,000**	**272,000**	**479,000**	**286,000**	**293,000**
Capital Outlay (Fleet Repl 402)	705,000	187,000	843,243	562,454	588,000	200,000	272,000	479,000	286,000	293,000
Local Revenue Measure (Capital Outlay 401)	-	250,000	89,757	550,000	-	265,000	-	-	-	-

2000553 - Fleet Replacement: Police	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Police Patrol Electric SUV (1 -2 Vehicles Per Year) EV										
Local Revenue Measure (Capital Outlay 401)	-	115,000	89,757	-	-	265,000	-	-	-	-
Police Patrol Electric SUV (1-2 Vehicles Per Year) EV										
Capital Outlay (Fleet Repl 402)	-	-	164,243	260,954	258,000	-	272,000	279,000	286,000	293,000
Police Investigations Enclosed Trailer (0115)										
Capital Outlay (Fleet Repl 402)	-	-	-	25,000	-	-	-	-	-	-
Public Safety Mobile Command Vehicle/City EOC										
Local Revenue Measure (Capital Outlay 401)	-	-	-	550,000	-	-	-	-	-	-
SWAT Trailer Enclosed, 2 Axle, Complex (0845)										
Capital Outlay (Fleet Repl 402)	-	-	-	-	75,000	-	-	-	-	-
Communications Lieutenant Vehicle (NEW)										
Capital Outlay (Fleet Repl 402)	65,000	-	-	-	-	-	-	-	-	-
Truck to tow the Mobile Command Trailer										
Capital Outlay (Fleet Repl 402)	-	-	-	81,500	-	-	-	-	-	-
Investigations Mini Van (1614) Hybrid										
Local Revenue Measure (Capital Outlay 401)	-	70,000	-	-	-	-	-	-	-	-
Police Investigations Sedan (1016)										
Capital Outlay (Fleet Repl 402)	65,000	-	-	-	-	-	-	-	-	-
Police Motorcycles (1602, 1603)										

2025-27 CIP Project Detail Sheets

2000553 - Fleet Replacement: Police	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Capital Outlay (Fleet Repl 402)	65,000	-	65,000	-	-	-	-	-	-	-
Patrol SUV (2 to 4 Vehicles)										
Capital Outlay (Fleet Repl 402)	370,000	187,000	194,000	-	-	200,000	-	200,000	-	-
3.7L AWD Police Sedan (1638)										
Capital Outlay (Fleet Repl 402)	-	-	-	75,000	-	-	-	-	-	-
Investigations Sedan (1533)										
Capital Outlay (Fleet Repl 402)	70,000	-	-	-	-	-	-	-	-	-
Investigations Sedan (1628)										
Capital Outlay (Fleet Repl 402)	-	-	70,000	-	-	-	-	-	-	-
Investigations Sedan (1635)										
Capital Outlay (Fleet Repl 402)	-	-	70,000	-	-	-	-	-	-	-
Police Transport Van (0222)										
Capital Outlay (Fleet Repl 402)	-	-	-	-	120,000	-	-	-	-	-
Investigation Sedan (1532)										
Capital Outlay (Fleet Repl 402)	-	-	70,000	-	-	-	-	-	-	-
Investigations SUV (1535)										
Local Revenue Measure (Capital Outlay 401)	-	65,000	-	-	-	-	-	-	-	-
Investigations SUV (1601)										
Capital Outlay (Fleet Repl 402)	-	-	70,000	-	-	-	-	-	-	-
PD Motors Unit #M1 (2205)										
Capital Outlay (Fleet Repl 402)	-	-	-	-	45,000	-	-	-	-	-
PD Motors Unit #M1 (2206)										
Capital Outlay (Fleet Repl 402)	-	-	-	-	45,000	-	-	-	-	-
PD Motors Unit #M1 (2207)										
Capital Outlay (Fleet Repl 402)	-	-	-	-	45,000	-	-	-	-	-
Police FST Truck (1633)										
Capital Outlay (Fleet Repl 402)	-	-	-	75,000	-	-	-	-	-	-
Admin sedan (1531) EV										
Capital Outlay (Fleet Repl 402)	-	-	70,000	-	-	-	-	-	-	-
Admin sedan (1534)										
Capital Outlay (Fleet Repl 402)	70,000	-	-	-	-	-	-	-	-	-
Captain SUV (1715)										
Capital Outlay (Fleet Repl 402)	-	-	70,000	-	-	-	-	-	-	-
Motorcycle (1817)										
Capital Outlay (Fleet Repl 402)	-	-	-	45,000	-	-	-	-	-	-

2025-27 CIP Project Detail Sheets

Project Number	Project Name
2000554	**Fleet Replacement: Fire**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Fleet
Project Type:	Asset Replacement

Project Description

This funding supports the replacement of existing Fire Department vehicles in accordance with updated Fire Fleet Replacement Guidelines. These guidelines include evaluation criteria specific to fire service demands, such as Emission Compliance, Engine Hours, Mileage, Age, Known Manufacturer Issues, Repair Cost History, Utilization, and Fleet System Analytics. Given the critical nature of emergency response operations, the guidelines also consider operational readiness and response capability. Additionally, age and mileage replacement targets have been extended across all fire apparatus and support vehicles to ensure continued service reliability while optimizing replacement cycles.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total	**300,000**	**675,000**	**450,000**	**1,900,000**	**1,290,000**	**800,000**	**850,000**	**850,000**	**350,000**	**480,000**
Capital Outlay (Fleet Repl 402)	-	25,000	150,000	600,000	1,140,000	800,000	750,000	850,000	350,000	480,000
Local Revenue Measure (Capital Outlay 401)	300,000	650,000	300,000	300,000	150,000	-	100,000	-	-	-
State or Federal Grant (Capital Outlay 401)	-	-	-	1,000,000	-	-	-	-	-	-

2000554 - Fleet Replacement: Fire	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Fire Truck 1 - Tiller Ladder Truck (Replacement) (1017)										
Capital Outlay (Fleet Repl 402)	-	-	-	300,000	300,000	300,000	300,000	300,000	-	-
State or Federal Grant (Capital Outlay 401)	-	-	-	1,000,000	-	-	-	-	-	-
1/2 Ton SUV - Battallion Chief Vehicle (1706)										
Capital Outlay (Fleet Repl 402)	-	-	100,000	-	-	-	-	-	-	-
1/2 Ton SUV - General Utility Vehicle (1406)										
Capital Outlay (Fleet Repl 402)	-	-	50,000	-	-	-	-	-	-	-
Fire Truck 2 - Quint (Replacement) (1814)										
Capital Outlay (Fleet Repl 402)	-	-	-	300,000	300,000	300,000	300,000	300,000	-	-
SUVs (2) (Light Fleet) (1503, 1502)										
Capital Outlay (Fleet Repl 402)	-	-	-	-	120,000	-	-	-	-	-
Cart Utility w/ Dump Bed (1802)										
Capital Outlay (Fleet Repl 402)	-	25,000	-	-	-	-	-	-	-	-
Medic Rescue (Ambulance) (1822)										
Capital Outlay (Fleet Repl 402)	-	-	-	-	300,000	-	-	-	-	-
Patrol - Type VI Fire Engine										
Local Revenue Measure (Capital Outlay 401)	-	350,000	-	-	-	-	-	-	-	-
Small SUVs (2) (1604,1605)										

2025-27 CIP Project Detail Sheets

2000554 - Fleet Replacement: Fire	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Capital Outlay (Fleet Repl 402)	-	-	-	-	120,000	-	-	-	-	-
Station 5 Fire Apparatus										
Local Revenue Measure (Capital Outlay 401)	300,000	300,000	300,000	300,000	150,000	-	-	-	-	-
Pickup Truck 3/4 (1821)										
Capital Outlay (Fleet Repl 402)	-	-	-	-	-	100,000	-	-	-	-
Pickup Truck 1/2 (1719)										
Capital Outlay (Fleet Repl 402)	-	-	-	-	-	-	50,000	-	-	-
Pickup Truck 3/4 (2221)										
Capital Outlay (Fleet Repl 402)	-	-	-	-	-	-	-	100,000	-	-
Pickup Truck 1/2 (0702)										
Capital Outlay (Fleet Repl 402)	-	-	-	-	-	-	-	-	-	100,000
Pickup 1/2 ton (0801)										
Capital Outlay (Fleet Repl 402)	-	-	-	-	-	100,000	-	-	-	-
Fire 1/2 ton Truck (2)										
Local Revenue Measure (Capital Outlay 401)	-	-	-	-	-	-	100,000	-	-	-
SUV 1/2 Ton 4x4 (2208)										
Capital Outlay (Fleet Repl 402)	-	-	-	-	-	-	100,000	-	-	-
SUV 1/2 Ton 4x4 (2202)										
Capital Outlay (Fleet Repl 402)	-	-	-	-	-	-	-	100,000	-	-
Connect Van XL (2201)										
Capital Outlay (Fleet Repl 402)	-	-	-	-	-	-	-	50,000	-	-
Engine 3 (2004)										
Capital Outlay (Fleet Repl 402)	-	-	-	-	-	-	-	-	350,000	350,000
Forklift (1626)										
Capital Outlay (Fleet Repl 402)	-	-	-	-	-	-	-	-	-	30,000

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2025-27 CIP Project Detail Sheets

Project Number	Project Name
2000555	**Fleet Replacement: Admin**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Fleet
Project Type:	Asset Replacement

Project Description

This project funding replaces existing City vehicles in compliance with revised Fleet Replacement Guidelines. Revised Fleet Replacement Guidelines include the evaluation of the following criteria: Emission Compliance, Engine Hours, Mileage, Age, Known Manufacturer Problems, Repair Cost History, Utilization, and Fleet System Analytics. Additionally, the age and mileage replacement targets have been extended for all vehicle and equipment categories within the fleet. New vehicle and equipment replacements are selected with the cleanest emissions systems possible that can be fueled and/or charged locally while meeting the end users' operational needs.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total					**50,000**	**251,500**	**100,000**	**159,000**		
Capital Outlay (Fleet Repl 402)	-	-	-	-	50,000	251,500	100,000	159,000	-	-

2000555 - Fleet Replacement: Admin	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
City Hall and 919 Pool Cars (1541, 1710, 1711, 1720, 1721) EV										
Capital Outlay (Fleet Repl 402)	-	-	-	-	50,000	100,000	100,000	-	-	-
Natural Resources Pickup Truck 4x4 (1520) EV										
Capital Outlay (Fleet Repl 402)	-	-	-	-	-	79,000	-	-	-	-
Information Tech Van (1634) EV										
Capital Outlay (Fleet Repl 402)	-	-	-	-	-	72,500	-	-	-	-
Information Tech SUV (1826) EV										
Capital Outlay (Fleet Repl 402)	-	-	-	-	-	-	-	79,500	-	-
Information Tech Van (1815) EV										
Capital Outlay (Fleet Repl 402)	-	-	-	-	-	-	-	79,500	-	-

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2025-27 CIP Project Detail Sheets

Project Number	Project Name
2000557	**Swim Center Expansion**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Community Improvement
Project Type:	New Asset

Project Description

This project will support the initial programming for the expansion of aquatic amenities at the current SLO Swim Center, as outlined in the P&R Blueprint and in response to community and PRC feedback.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total										**100,000**
Local Revenue Measure (Capital Outlay 401)	-	-	-	-	-	-	-	-	-	100,000

2000557 - Swim Center Expansion	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Swim Center Expansion										
Local Revenue Measure (Capital Outlay 401)	-	-	-	-	-	-	-	-	-	100,000

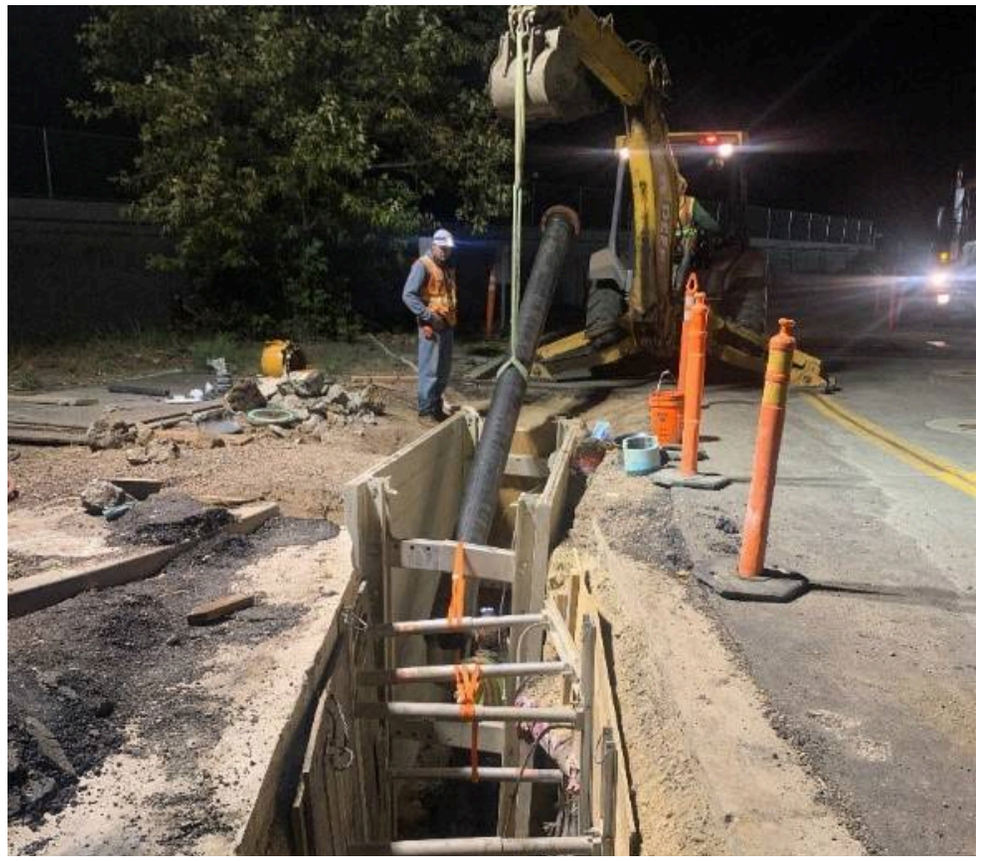
2025-27 CIP Project Detail Sheets

Project Number	Project Name
2000561	**Sewer-main Replacement: Morro, Mill, Santa Rosa, and Chorro**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Maintenance
Project Type:	Asset Replacement

Project Description

The City's wastewater collection system includes approximately 140 miles of sewer mains. Some pipes are over 100 years old, and are undersized to handle the current flow rates. Maintenance needs increase dramatically as pipelines reach their flow capacities, or when they approach the end of their useful life. Pipelines in the public wastewater collection system are inspected using specialized video equipment to prioritize periodic cleaning frequencies or recommend a complete replacement. Based on the assessment, this project will replace sewer mains dating back to 1948 that require high cleaning frequencies, have experienced structural failures due to root intrusions, and have shown high infiltration flows rates during major storm events. Additional funding is requested for the existing appropriation to cover cost escalations experienced with providing labor, equipment, and materials for the construction of this high-priority project, and to replace small water service lines damaged during the construction of the new sewer main.



	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total	**145,000**									
Sewer Fund (602)	45,000	-	-	-	-	-	-	-	-	-
Water Fund (601)	100,000	-	-	-	-	-	-	-	-	-

2000561 - Sewer-main Replacement: Morro, Mill, Santa Rosa, and Chorr	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Morro, Mill, Santa Rosa, Chorro Pipeline Replacement										
Water Fund (601)	100,000	-	-	-	-	-	-	-	-	-
Sewer Fund (602)	45,000	-	-	-	-	-	-	-	-	-

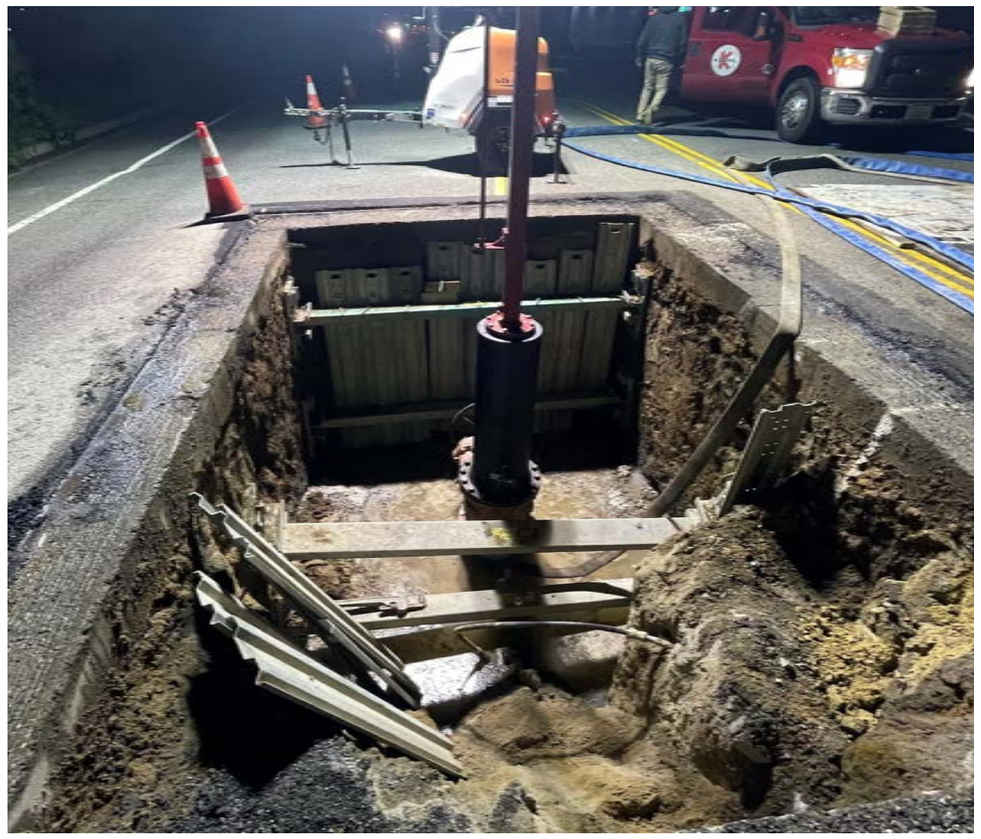
2025-27 CIP Project Detail Sheets

Project Number	Project Name
2000563	**Waterline Replacement: California Ave - Taft to Mill**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Maintenance
Project Type:	Asset Maintenance

Project Description

The City operates a complex potable water distribution system that is comprised of 15 distribution zones, nine potable water storage tanks, two reservoirs, five hydro-pneumatic tanks, seven pump stations, 21 pressure reducing valves (PRVs) and over 180 miles of pipe with diameters ranging in size from four inches to 30 inches. This project will replace critical infrastructure that has reached the end of its useful life, experienced water main breaks, and is ranked as a high priority for replacement.The project will replace a critical transmission main crossing Highway 101 with new pipe meeting new standards by the American Water Works Association (AWWA), and provide resiliency in the distribution network against variations in pressure and flows.



	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total	**2,570,000**									
Water Fund (601)	2,570,000	-	-	-	-	-	-	-	-	-

2000563 - Waterline Replacement: California Ave - Taft to Mill	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Waterline Replacement: California Ave - Taft to Mill										
Water Fund (601)	2,570,000	-	-	-	-	-	-	-	-	-

2025-27 CIP Project Detail Sheets

Project Number	Project Name
2000568	**Golf Course Pro Shop - Flood Damage Repair**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Maintenance
Project Type:	Asset Replacement

Project Description

The Pro Shop is located at the entrance of the Laguna Lake Golf Course and houses concessions as well as equipment available for purchase, in addition to Golf Course staff. The building was damaged during a series of winter storms in 2021, and now that hazardous materials have been removed, rehabilitation of the Pro Shop can begin. This project proposes a tenant improvement of the Pro Shop, including new interior finishes, offices and concessionaire. Site drainage around the building will also be addressed to minimize the potential for flood damage to occur again.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total		**250,000**								
Local Revenue Measure (Capital Outlay 401)	-	250,000	-	-	-	-	-	-	-	-

2000568 - Golf Course Pro Shop - Flood Damage Repair	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Golf Course Pro Shop Flood Damage										
Local Revenue Measure (Capital Outlay 401)	-	250,000	-	-	-	-	-	-	-	-

2025-27 CIP Project Detail Sheets

Project Number	Project Name
2000570	**Sewer-main Replacements: Taft, Hathaway, Phillips, Buena Vista, and Loomis**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Maintenance
Project Type:	Asset Replacement

Project Description

The City's wastewater collection system includes approximately 140 miles of sewer mains. Some pipes are over 100 years old, and are undersized to handle the current flow rates. Maintenance needs increase dramatically as pipelines reach their flow capacities, or when they approach the end of their useful life. Pipelines in the public wastewater collection system are inspected using specialized video equipment that will prioritize periodic cleaning frequencies or recommend a complete replacement. Based on the assessment, this project will replace sewer mains dating back to 1955 that make up portions of the backbone system crossing Highway 101 and have shown high infiltration flows rates during major storm events.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total	**330,000**									
Sewer Fund (602)	330,000	-	-	-	-	-	-	-	-	-

2000570 - Sewer-main Replacements: Taft, Hathaway, Phillips, Buena Vista, and Loomis	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Taft, Hathaway, Phillips, Buena Vista, and Loomis Pipeline Replacement										
Sewer Fund (602)	330,000	-	-	-	-	-	-	-	-	-

2025-27 CIP Project Detail Sheets

Project Number	Project Name
2000571	**Sewer-main Replacements: San Jose, Ramona, Monte Vista, and California**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Maintenance
Project Type:	Asset Replacement

Project Description

The City's wastewater collection system includes approximately 140 miles of sewer mains. Some pipes are over 100 years old, and are undersized to handle the current flow rates. Maintenance needs increase dramatically as pipelines reach their flow capacities, or when they approach the end of their useful life. Pipelines in the public wastewater collection system are inspected using specialized video equipment that will prioritize periodic cleaning frequencies or recommend a complete replacement. Based on the assessment, this project is needed for the replacement of sewer mains dating back to 1958 that require high cleaning frequencies, have experienced structural failures due to root intrusions, and have shown high infiltration flows rates during major storm events. The replacement of the sewer-main will improved capacity constrained areas on the north part of the City, which will reduce conveyance and treatment costs experienced by high flows at the Water Resource Recovery Facility (WRRF).

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total		**310,000**								
Sewer Fund (602)	-	310,000	-	-	-	-	-	-	-	-

2000571 - Sewer-main Replacements: San Jose, Ramona, Monte Vista, and California	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
San Jose, Ramona, Monte Vista, and California Pipeline Replacement										
Sewer Fund (602)	-	310,000	-	-	-	-	-	-	-	-

2025-27 CIP Project Detail Sheets

Project Number	Project Name
2000574	**Parking Pay Station Installation**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Maintenance
Project Type:	Asset Replacement

Project Description

This project includes the installation of on-street and lot pay stations as part of the downtown paid parking infrastructure.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total	**500,000**	**500,000**								
Parking Fund (611)	500,000	500,000	-	-	-	-	-	-	-	-

2000574 - Parking Pay Station Installation	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Parking Pay Station Installation										
Parking Fund (611)	500,000	500,000	-	-	-	-	-	-	-	-

2025-27 CIP Project Detail Sheets

Project Number	Project Name
2000577	**Police Station TI - 1106 Walnut**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Maintenance
Project Type:	Asset Maintenance

Project Description

This project will upgrade the new Police Facility to meet the needs of the department. Additional funding is intended to support HVAC upgrades to the building.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total	**75,000**									
Local Revenue Measure (Capital Outlay 401)	75,000	-	-	-	-	-	-	-	-	-

2000577 - Police Station TI - 1106 Walnut	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
1106 Walnut HVAC Controls										
Local Revenue Measure (Capital Outlay 401)	75,000	-	-	-	-	-	-	-	-	-

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2025-27 CIP Project Detail Sheets

Project Number	Project Name
2000601	**Public Safety IT Replacements**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Information Technology
Project Type:	Asset Replacement

Project Description

This project will replace public safety related Information Technology assets based upon equipment lifespan, condition, and organizational requirements.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total	**1,152,000**	**397,867**	**1,545,787**	**351,817**	**760,907**	**1,144,000**	**299,000**	**1,254,000**	**1,020,000**	**446,000**
Capital Outlay (Info Tech Repl 403)	1,152,000	291,734	1,545,787	351,817	760,907	1,144,000	299,000	1,254,000	1,020,000	446,000
Local Revenue Measure (Capital Outlay 401)	-	106,133	-	-	-	-	-	-	-	-

2000601 - Public Safety IT Replacements	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Body Worn Cameras and In-Car Video Replacement										
Capital Outlay (Info Tech Repl 403)	-	-	-	-	250,000	-	-	-	281,000	-
Access Control (Automatic Gate Card System)										
Capital Outlay (Info Tech Repl 403)	-	-	150,000	-	-	-	-	174,000	-	-
Police CAD Hardware (Servers and Storage)										
Capital Outlay (Info Tech Repl 403)	-	-	405,746	-	-	-	-	470,000	-	-
Audio Recording System Replacement										
Capital Outlay (Info Tech Repl 403)	-	173,891	-	-	-	-	200,000	-	-	-
Storage Refresh/Expansion (PD)										
Capital Outlay (Info Tech Repl 403)	-	-	-	-	140,000	-	-	-	-	162,000
Fire Station Alerting System										
Capital Outlay (Info Tech Repl 403)	340,000	-	-	-	-	375,000	-	-	-	-
Radio Handhelds & Mobiles										
Capital Outlay (Info Tech Repl 403)	145,000	-	-	143,598	-	-	-	178,000	-	-
Public Safety POD Cameras										
Capital Outlay (Info Tech Repl 403)	63,000	60,777	50,648	-	70,907	70,000	55,000	-	80,000	77,000
ECC Equipment Replacement										
Capital Outlay (Info Tech Repl 403)	-	-	39,393	39,393	-	-	44,000	44,000	-	-
ECC Audio Visual System										

2025-27 CIP Project Detail Sheets

2000601 - Public Safety IT Replacements	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Capital Outlay (Info Tech Repl 403)	-	-	-	-	-	-	-	-	457,000	-
CAD/RMS Replacement										
Capital Outlay (Info Tech Repl 403)	-	-	900,000	-	-	-	-	-	-	-
Public Safety MDC										
Capital Outlay (Info Tech Repl 403)	443,000	-	-	-	-	515,000	-	-	-	-
ECC Radio Consoles										
Capital Outlay (Info Tech Repl 403)	-	-	-	-	-	-	-	-	202,000	-
911 Phone System										
Capital Outlay (Info Tech Repl 403)	-	-	-	-	300,000	-	-	-	-	-
PD Data Storage										
Capital Outlay (Info Tech Repl 403)	-	57,066	-	-	-	184,000	-	-	-	207,000
Local Revenue Measure (Capital Outlay 401)	-	106,133	-	-	-	-	-	-	-	-
ECC Computers										
Capital Outlay (Info Tech Repl 403)	-	-	-	168,826	-	-	-	190,000	-	-
ECC UPS										
Capital Outlay (Info Tech Repl 403)	161,000	-	-	-	-	-	-	198,000	-	-

2025-27 CIP Project Detail Sheets

Project Number	Project Name
2000603	**Enterprise IT Replacements**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Information Technology
Project Type:	Asset Replacement

Project Description

This project will replace Enterprise Fund related Information Technology assets based upon equipment lifespan, condition, and organizational requirements.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total	**351,000**		**339,589**	**1,257,082**		**59,123**	**321,939**	**108,498**	**182,513**	**593,019**
Capital Outlay (Info Tech Repl 403)	282,661	-	314,892	1,231,381	-	42,739	111,664	94,936	152,719	320,705
Parking Fund (611)	30,384	-	2,600	18,996	-	12,110	37,071	3,014	22,021	26,015
Sewer Fund (602)	14,011	-	12,998	1,118	-	713	83,445	-	1,296	118,272
Transit Fund (621)	5,876	-	1,300	5,588	-	3,561	9,818	1,507	6,478	3,659
Water Fund (601)	16,510	-	6,500	-	-	-	67,643	7,535	-	122,336
Whale Rock Fund (705)	1,558	-	1,300	-	-	-	12,299	1,507	-	2,033

2000603 - Enterprise IT Replacements	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Radios, Mobiles and stations not replaced - EF & PW Only										
Transit Fund (621)	-	-	-	-	-	-	6,149	-	-	-
Whale Rock Fund (705)	-	-	-	-	-	-	12,299	-	-	-
Parking Fund (611)	-	-	-	-	-	-	24,597	-	-	-
Capital Outlay (Info Tech Repl 403)	-	-	-	-	-	-	67,643	-	-	-
Water Fund (601)	-	-	-	-	-	-	67,643	-	-	-
Sewer Fund (602)	-	-	-	-	-	-	67,643	-	-	-
Security Video System Replacement (Camera&Software)										
Capital Outlay (Info Tech Repl 403)	-	-	-	64,340	-	-	-	-	75,000	-
Citywide Radio Simulcast Backend Upgrade (Tait)										
Capital Outlay (Info Tech Repl 403)	-	-	-	850,000	-	-	-	-	-	-
Parks & Rec ActiveNet Software Replacement										
Capital Outlay (Info Tech Repl 403)	-	-	50,000	-	-	-	-	-	-	-
Facility Security Citywide Camera Storage										
Transit Fund (621)	-	-	-	2,794	-	-	-	-	3,239	-

2025-27 CIP Project Detail Sheets

2000603 - Enterprise IT Replacements	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Parking Fund (611)	-	-	-	9,498	-	-	-	-	11,011	-
Capital Outlay (Info Tech Repl 403)	-	-	-	33,520	-	-	-	-	38,859	-
Sewer Fund (602)	-	-	-	559	-	-	-	-	648	-
Chamber AV Replacement (Broadcast System)										
Capital Outlay (Info Tech Repl 403)	-	-	-	250,000	-	-	-	-	-	-
Facility Security Cameras										
Capital Outlay (Info Tech Repl 403)	36,867	-	-	33,520	-	42,739	44,021	-	38,859	-
Parking Fund (611)	10,446	-	-	9,498	-	12,110	12,473	-	11,011	-
Transit Fund (621)	3,072	-	-	2,794	-	3,561	3,668	-	3,239	-
Facility Security Cameras										
Sewer Fund (602)	615	-	-	559	-	713	734	-	648	-
Wireless System Citywide										
Transit Fund (621)	-	-	1,300	-	-	-	-	1,507	-	-
Whale Rock Fund (705)	-	-	1,300	-	-	-	-	1,507	-	-
Parking Fund (611)	-	-	2,600	-	-	-	-	3,014	-	-
Water Fund (601)	-	-	6,500	-	-	-	-	7,535	-	-
Sewer Fund (602)	-	-	12,998	-	-	-	15,068	-	-	-
Capital Outlay (Info Tech Repl 403)	-	-	81,892	-	-	-	-	94,936	-	-
VoIP Telephone System										
Capital Outlay (Info Tech Repl 403)	245,794	-	-	-	-	-	-	-	-	320,705
Parking Fund (611)	19,938	-	-	-	-	-	-	-	-	26,015
Water Fund (601)	16,510	-	-	-	-	-	-	-	-	21,542
Sewer Fund (602)	13,396	-	-	-	-	-	-	-	-	17,479
Transit Fund (621)	2,804	-	-	-	-	-	-	-	-	3,659
Whale Rock Fund (705)	1,558	-	-	-	-	-	-	-	-	2,033
Asset Works Upgrades										
Capital Outlay (Info Tech Repl 403)	-	-	143,000	-	-	-	-	-	-	-
Escribe replacement										
Capital Outlay (Info Tech Repl 403)	-	-	40,000	-	-	-	-	-	-	-
UB System Upgrade										
Sewer Fund (602)	-	-	-	-	-	-	-	-	-	100,794
Water Fund (601)	-	-	-	-	-	-	-	-	-	100,794

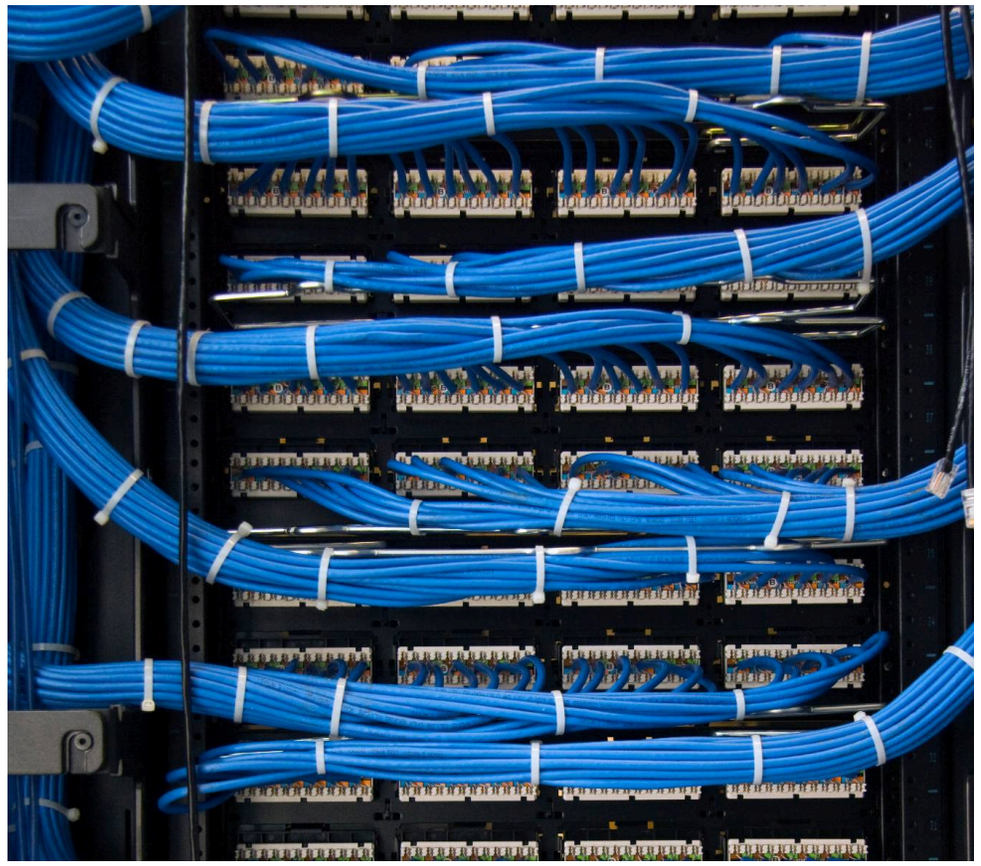
2025-27 CIP Project Detail Sheets

Project Number	Project Name
2000604	**Network IT Replacements**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Information Technology
Project Type:	Asset Replacement

Project Description

This project will replace network-related Information Technology assets based upon equipment lifespan, condition, and organizational requirements.



	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total	**242,000**	**223,414**	**192,321**	**988,986**	**405,746**	**461,608**	**288,961**		**1,069,589**	**1,069,139**
Capital Outlay (Info Tech Repl 403)	191,123	200,494	158,591	603,632	332,159	398,954	228,211	-	889,140	888,414
Local Revenue Measure (Capital Outlay 401)	-	-	-	208,845	-	-	-	-	-	-
Parking Fund (611)	1,281	2,292	5,011	14,818	9,136	8,055	1,530	-	21,540	15,165
Sewer Fund (602)	20,630	9,168	12,526	84,424	36,265	24,007	24,633	-	86,694	80,573
Transit Fund (621)	4,843	2,292	1,661	11,953	2,027	4,394	5,783	-	9,705	11,571
Water Fund (601)	15,822	9,168	11,928	55,519	22,470	23,353	18,892	-	58,561	58,307
Whale Rock Fund (705)	8,301	-	2,604	9,795	3,690	2,845	9,912	-	3,949	15,108

2000604 - Network IT Replacements	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
VMware Infrastructure Upgrade (Whale Rock Fund Contributions)										
Whale Rock Fund (705)	8,301	-	-	9,071	-	-	9,912	-	-	10,831
Uninterruptible Power Supplies (UPS's Servers and Storage)										
Parking Fund (611)	-	-	1,072	-	-	1,171	-	-	1,280	-
Transit Fund (621)	-	-	1,072	-	-	1,171	-	-	1,280	-
Whale Rock Fund (705)	-	-	2,144	-	-	2,343	-	-	2,560	-
Water Fund (601)	-	-	2,145	-	-	2,344	-	-	2,561	-
Sewer Fund (602)	-	-	3,215	-	-	3,513	-	-	3,839	-
Capital Outlay (Info Tech Repl 403)	-	-	46,082	-	-	50,356	-	-	55,025	-
VMware Infrastructure Upgrade (Sewer Fund Contributions)										
Sewer Fund (602)	20,630	-	-	22,543	-	-	24,633	-	-	26,917
VMware Infrastructure Upgrade (Water Fund Contributions)										
Water Fund (601)	15,822	-	-	17,289	-	-	18,892	-	-	20,644
Network Switching Infratstructure Equipment										

2025-27 CIP Project Detail Sheets

2000604 - Network IT Replacements	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Water Fund (601)	-	-	-	34,752	-	-	-	-	40,287	-
Sewer Fund (602)	-	-	-	58,403	-	-	-	-	67,705	-
Network Switching Infrastructure Equipment										
Whale Rock Fund (705)	-	-	-	725	-	-	-	-	840	-
Capital Outlay (Info Tech Repl 403)	-	-	-	525,381	-	-	-	-	609,060	-
Transit Fund (621)	-	-	-	5,792	-	-	-	-	6,714	-
Parking Fund (611)	-	-	-	12,549	-	-	-	-	14,548	-
PD/City backup storage, secondary storage										
Parking Fund (611)	-	-	-	869	-	-	-	-	1,008	-
Transit Fund (621)	-	-	-	869	-	-	-	-	1,008	-
Sewer Fund (602)	-	-	-	3,478	-	-	-	-	4,032	-
Water Fund (601)	-	-	-	3,478	-	-	-	-	4,032	-
Capital Outlay (Info Tech Repl 403)	-	-	-	78,251	-	-	-	-	90,714	-
Virtual Private Network Replace										
Parking Fund (611)	-	-	-	-	776	-	-	-	-	899
Transit Fund (621)	-	-	-	-	776	-	-	-	-	899
Water Fund (601)	-	-	-	-	2,714	-	-	-	-	3,146
Whale Rock Fund (705)	-	-	-	-	2,714	-	-	-	-	3,146
Sewer Fund (602)	-	-	-	-	15,509	-	-	-	-	17,979
Capital Outlay (Info Tech Repl 403)	-	-	-	-	93,440	-	-	-	-	108,322
VMware Infrastructure Upgrade										
Capital Outlay (Info Tech Repl 403)	191,123	-	-	-	-	-	228,211	-	-	249,372
Transit Fund (621)	4,843	-	-	5,292	-	-	5,783	-	-	6,319
Parking Fund (611)	1,281	-	-	1,400	-	-	1,530	-	-	1,671
Local Revenue Measure (Capital Outlay 401)	-	-	-	208,845	-	-	-	-	-	-
Network Security Upgrade										
Whale Rock Fund (705)	-	-	460	-	-	503	-	-	549	-
Transit Fund (621)	-	-	589	-	-	644	-	-	703	-
Parking Fund (611)	-	-	3,939	-	-	4,305	-	-	4,704	-
Sewer Fund (602)	-	-	9,311	-	-	10,175	-	-	11,118	-
Water Fund (601)	-	-	9,783	-	-	10,690	-	-	11,682	-
Capital Outlay (Info Tech Repl 403)	-	-	112,508	-	-	122,941	-	-	134,341	-
Firewall Replacement										
Whale Rock Fund (705)	-	-	-	-	976	-	-	-	-	1,131
Transit Fund (621)	-	-	-	-	1,251	-	-	-	-	1,450
Parking Fund (611)	-	-	-	-	8,360	-	-	-	-	9,692
Water Fund (601)	-	-	-	-	19,756	-	-	-	-	22,902
Sewer Fund (602)	-	-	-	-	20,757	-	-	-	-	24,063
Capital Outlay (Info Tech Repl 403)	-	-	-	-	238,719	-	-	-	-	276,740
City SAN										
Parking Fund (611)	-	2,292	-	-	-	2,579	-	-	-	2,903
Transit Fund (621)	-	2,292	-	-	-	2,579	-	-	-	2,903
Water Fund (601)	-	9,168	-	-	-	10,319	-	-	-	11,614
Sewer Fund (602)	-	9,168	-	-	-	10,319	-	-	-	11,614

2025-27 CIP Project Detail Sheets

Project Number	Project Name
2000608	**Active Transportation Plan Implementation**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Transportation
Project Type:	New Asset

Project Description

In 2021, the City adopted its first Active Transportation Plan (ATP), which identifies policies, programs and projects needed to support a high-quality, safe and efficient citywide bicycle and pedestrian transportation system. Elements of the Active Transportation Plan are implemented through private development as well as City-led programs and capital improvement projects. This project funds the planning, design and construction of complete street projects, including pedestrian accessibility enhancements, new pedestrian and bicycle crossing improvements, and new and improved bicycle facilities.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total		**200,000**	**200,000**	**400,000**	**200,000**	**350,000**	**550,000**	**200,000**	**400,000**	**200,000**
Local Revenue Measure (Capital Outlay 401)	-	100,000	100,000	300,000	100,000	250,000	450,000	100,000	300,000	100,000
State or Federal Grant (Capital Outlay 401)	-	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000

2000608 - Active Transportation Plan Implementation	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Pavement Maintenance Projects Complete Street Components										
Local Revenue Measure (Capital Outlay 401)	-	-	-	200,000	-	-	200,000	-	200,000	-
Active Transporation Plan Tier 1 Network Implementation										
Local Revenue Measure (Capital Outlay 401)	-	-	-	-	-	150,000	150,000	-	-	-
Pedestrian Facility Improvements										
State or Federal Grant (Capital Outlay 401)	-	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Bicycle Facility Improvements										
Local Revenue Measure (Capital Outlay 401)	-	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000

2025-27 CIP Project Detail Sheets

Project Number	Project Name
2000610	**Fleet Replacement: CDD**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Fleet
Project Type:	Asset Replacement

Project Description

This project funding replaces existing City vehicles in compliance with revised Fleet Replacement Guidelines. Revised Fleet Replacement Guidelines include the evaluation of the following criteria: Emission Compliance, Engine Hours, Mileage, Age, Known Manufacturer Problems, Repair Cost History, Utilization, and Fleet System Analytics. Additionally, the age and mileage replacement targets have been extended for all vehicle and equipment categories within the fleet. New vehicle and equipment replacements are selected with the cleanest emissions systems possible that can be fueled and/or charged locally while meeting the end users' operational needs.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total								**325,000**		
Local Revenue Measure (Capital Outlay 401)	-	-	-	-	-	-	-	325,000	-	-

2000610 - Fleet Replacement: CDD	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Community Development 2 Sedan & 3 SUV's (1707, 1708, 1712, 1735, 1736)										
Local Revenue Measure (Capital Outlay 401)	-	-	-	-	-	-	-	325,000	-	-

2025-27 CIP Project Detail Sheets

Project Number	Project Name
2000611	**Fleet Replacement: Parking**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Fleet
Project Type:	Asset Replacement

Project Description

This project funding replaces existing City vehicles in compliance with revised Fleet Replacement Guidelines. Revised Fleet Replacement Guidelines include the evaluation of the following criteria: Emission Compliance, Engine Hours, Mileage, Age, Known Manufacturer Problems, Repair Cost History, Utilization, and Fleet System Analytics. Additionally, the age and mileage replacement targets have been extended for all vehicle and equipment categories within the fleet. New vehicle and equipment replacements are selected with the cleanest emissions systems possible that can be fueled and/or charged locally while meeting the end users' operational needs.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total		**50,000**		**65,500**			**76,000**	**300,000**		
Local Revenue Measure (Capital Outlay 401)	-	-	-	-	-	-	-	150,000	-	-
Parking Fund (611)	-	25,000	-	65,500	-	-	76,000	150,000	-	-
Transit Fund (621)	-	25,000	-	-	-	-	-	-	-	-

2000611 - Fleet Replacement: Parking	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Parking Services SUV with LPR (1401)										
Parking Fund (611)	-	-	-	65,500	-	-	-	-	-	-
Mobility Services Pool Car (EV)										
Parking Fund (611)	-	25,000	-	-	-	-	-	-	-	-
Transit Fund (621)	-	25,000	-	-	-	-	-	-	-	-
919 Palm Structure Generator										
Parking Fund (611)	-	-	-	-	-	-	-	150,000	-	-
Local Revenue Measure (Capital Outlay 401)	-	-	-	-	-	-	-	150,000	-	-
Parking Services SUV (1737)										
Parking Fund (611)	-	-	-	-	-	-	76,000	-	-	-

2025-27 CIP Project Detail Sheets

Project Number	Project Name
2000616	**2025 Paving Project**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Maintenance
Project Type:	Asset Maintenance

Project Description

Pavement maintenance is an ongoing need and capital project priority. The City's Pavement Management Plan (PMP), adopted in 1998, provides maintenance zones within the City, ensuring streets are maintained in an eight year rotation. In 2009, Council adopted a revitalized PMP that alternates between maintenance of arterial roads and sealing of neighborhood streets. The City maintains 135 miles of roadways, and in 2025 will perform maintenance on Tank Farm and Sacramento Streets, as well as Orcutt Road and Calle Joaquin.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total	**5,237,312**									
211 - SB1 Road Repair	1,277,312	-	-	-	-	-	-	-	-	-
Local Revenue Measure (Capital Outlay 401)	3,960,000	-	-	-	-	-	-	-	-	-

2000616 - 2025 Paving Project	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
2025 Paving Project										
Local Revenue Measure (Capital Outlay 401)	3,960,000	-	-	-	-	-	-	-	-	-
211 - SB1 Road Repair	1,277,312	-	-	-	-	-	-	-	-	-

2025-27 CIP Project Detail Sheets

Project Number	Project Name
2000617	**2026 Paving Project**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Maintenance
Project Type:	Asset Maintenance

Project Description

Pavement maintenance is an ongoing need and capital project priority. The City's Pavement Management Plan (PMP), adopted in 1998, provides maintenance zones within the City, ensuring streets are maintained in an eight year rotation. In 2009, Council adopted a revitalized PMP that alternates between maintenance of arterial roads and sealing of neighborhood streets. The City maintains 135 miles of roadways, and in 2026 will perform re-sealing and re-striping of neighborhood streets within pavement areas 2 and 3.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total		**4,302,858**								
211 - SB1 Road Repair	-	1,302,858	-	-	-	-	-	-	-	-
Local Revenue Measure (Capital Outlay 401)	-	3,000,000	-	-	-	-	-	-	-	-

2000617 - 2026 Paving Project	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
2026 Paving Project										
Local Revenue Measure (Capital Outlay 401)	-	3,000,000	-	-	-	-	-	-	-	-
211 - SB1 Road Repair	-	1,302,858	-	-	-	-	-	-	-	-

2025-27 CIP Project Detail Sheets

Project Number	Project Name
2000900	**Multi Generational Community Center**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Community Improvement
Project Type:	New Asset

Project Description

This project will support the initial scoping of a community center that will effectively host community-focused programs, childcare, events and meetings, as outlined in the P&R Blueprint and in response to community and PRC feedback.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total										**100,000**
Local Revenue Measure (Capital Outlay 401)	-	-	-	-	-	-	-	-	-	100,000

2000900 - Multi Generational Community Center	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Multi-Generaltional Community Center										
Local Revenue Measure (Capital Outlay 401)	-	-	-	-	-	-	-	-	-	100,000

2025-27 CIP Project Detail Sheets

Project Number	Project Name
2001001	**Street Reconstruction & Resurfacing**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Maintenance
Project Type:	Asset Maintenance

Project Description

Pavement maintenance is an ongoing need and capital project priority. The City's Pavement Management Plan (PMP), adopted in 1998, provides maintenance zones within the City, ensuring streets are maintained in an eight year rotation. In 2009, Council adopted a revitalized PMP that alternates between maintenance of arterial roads and sealing of neighborhood streets. The City maintains 135 miles of roadways, and in 2027 will perform pavement maintenance of Prado Road and South Higuera Street. In 2028, re-sealing and re-striping of Areas 4 and 5 will take place.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total			**4,827,026**	**4,374,221**	**4,401,705**	**4,429,739**	**6,018,532**	**5,869,338**	**5,602,631**	**5,350,170**
211 - SB1 Road Repair	-	-	1,347,275	1,374,221	1,401,705	1,429,739	1,458,334	1,487,501	1,517,251	1,547,596
Local Revenue Measure (Capital Outlay 401)	-	-	3,479,751	3,000,000	3,000,000	3,000,000	4,560,198	4,381,837	4,085,380	3,802,574

2001001 - Street Reconstruction & Resurfacing	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Pavement Management Future GRANT FUNDS										
211 - SB1 Road Repair	-	-	1,347,275	1,374,221	1,401,705	1,429,739	1,458,334	1,487,501	1,517,251	1,547,596
Pavement Management Future										
Local Revenue Measure (Capital Outlay 401)	-	-	3,479,751	3,000,000	3,000,000	3,000,000	4,560,198	4,381,837	4,085,380	3,802,574

2025-27 CIP Project Detail Sheets

Project Number	Project Name
2001002	**Sidewalk Maintenance**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Maintenance
Project Type:	Asset Maintenance

Project Description

The City has an established network of streets with curbs, gutters, and sidewalks. This system includes over 200 miles of sidewalk and more than 2,400 pedestrian crossing points at intersections. Ongoing sidewalk and curb ramp replacement installations are necessary to support the City's commitment to maintaining a complete and accessible pedestrian path of travel.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total	**140,000**	**250,000**	**250,000**	**250,000**	**250,000**	**250,000**	**150,000**	**150,000**	**150,000**	**150,000**
Local Revenue Measure (Capital Outlay 401)	140,000	250,000	250,000	250,000	250,000	250,000	150,000	150,000	150,000	150,000

2001002 - Sidewalk Maintenance	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Sidewalk Replacement and Cleaning										
Local Revenue Measure (Capital Outlay 401)	140,000	250,000	250,000	250,000	250,000	250,000	150,000	150,000	150,000	150,000

2025-27 CIP Project Detail Sheets

Project Number	Project Name
2001003	**Traffic Maintenance and Replacement**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Maintenance
Project Type:	Asset Maintenance

Project Description

The City is responsible for maintaining approximately 15,000 traffic signs, 134 miles of roadway striping, and 70 traffic signals. This project funds replacements and upgrades to traffic signs, refreshing faded roadway striping and pavement markings, and maintenance and modernization of traffic signal systems, such as the replacement of outdated signal cabinets and controllers, upgrades to emergency vehicle preemption equipment, and accessible pedestrian signals.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total	**360,132**	**430,000**	**500,000**	**300,000**	**500,000**	**500,000**	**500,000**	**500,000**	**500,000**	**500,000**
Capital Outlay (Capital Outlay 401)	9,274	-	-	-	-	-	-	-	-	-
Local Revenue Measure (Capital Outlay 401)	350,858	430,000	500,000	300,000	500,000	500,000	500,000	500,000	500,000	500,000

2001003 - Traffic Maintenance and Replacement	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Traffic Signal Asset Maintenance and Replacements (ADA)										
Local Revenue Measure (Capital Outlay 401)	100,000	200,000	200,000	100,000	200,000	200,000	200,000	200,000	200,000	200,000
Traffic Signs & Striping Maintenance										
Local Revenue Measure (Capital Outlay 401)	160,000	130,000	200,000	100,000	200,000	200,000	200,000	200,000	200,000	200,000
No Parking Sign Installations										
Local Revenue Measure (Capital Outlay 401)	90,858	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Capital Outlay (Capital Outlay 401)	9,274	-	-	-	-	-	-	-	-	-

2025-27 CIP Project Detail Sheets

Project Number	Project Name
2001004	**Water Distribution Utility Trench Repair**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Maintenance
Project Type:	Asset Maintenance

Project Description

This project includes repairs to paved areas by Job Order Contract (JOC) and City's purchasing policies where water distribution staff need to remove or repair service connections within the public right of way. The project will remove city owned polybutylene service connections, cast iron fittings, and deteriorated water pipes, and efficiently replace several temporary asphalt patches with permanent pavement using bulk orders from the JOC.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total	**340,000**	**340,000**	**340,000**	**340,000**	**340,000**					
Water Fund (601)	340,000	340,000	340,000	340,000	340,000	-	-	-	-	-

2001004 - Water Distribution Utility Trench Repair	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Trench Repairs- Water										
Water Fund (601)	340,000	340,000	340,000	340,000	340,000	-	-	-	-	-

2025-27 CIP Project Detail Sheets

Project Number	Project Name
2001005	**Water Valve Cover Adjustments**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Maintenance
Project Type:	Asset Maintenance

Project Description

This project includes raising or lowering water valve covers when road pavement operations are performed by public works within the public right of way. The objective of the project is to protect existing water valves and access covers from damage by paving machinery, and to efficiently complete paving operations within the roadway.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total	**285,000**	**35,000**	**35,000**	**35,000**	**35,000**					
Water Fund (601)	285,000	35,000	35,000	35,000	35,000	-	-	-	-	-

2001005 - Water Valve Cover Adjustments	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Water Valve Cover Adjustments										
Water Fund (601)	285,000	35,000	35,000	35,000	35,000	-	-	-	-	-

2025-27 CIP Project Detail Sheets

Project Number	Project Name
2001009	**Whale Rock Reservoir – Asset Replacement**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Maintenance
Project Type:	Asset Maintenance

Project Description

Whale Rock Reservoir was originally constructed in 1961. In 2018, an assessment was completed to evaluate the condition of the Dam's spillway and related infrastructure per requirements set by the Division of Safety of Dams (DSOD). The recommendations by the assessment include capital improvement projects required to operate the facility in a safe and reliable manner per DSOD requirements. Additionally, the ongoing maintenance of the facility and associated infrastructure at the Whale Rock Reservoir are necessary to prolong the useful life of the facilities and ensure staff's ability to operate the dam and deliver water to the City. This project will fund all necessary studies, engineering design, permitting, environmental clearance, and construction of the proposed improvements required to address annual inspection reports prepared by DSOD and City Staff. The improvements currently identified include, stilling basin inspection and repairs, spillway repairs, concrete sealing, security fencing, road pavement, advanced instrumentation, intake structure inspection, and repairs to intake structure valves and appurtenances.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total	**40,000**	**20,000**	**220,000**	**20,000**	**70,000**	**20,000**	**20,000**	**120,000**	**120,000**	**120,000**
Whale Rock Fund (705)	40,000	20,000	220,000	20,000	70,000	20,000	20,000	120,000	120,000	120,000

2001009 - Whale Rock Reservoir – Asset Replacement	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Whale Rock - Major Maintenance										
Whale Rock Fund (705)	-	-	-	-	-	20,000	20,000	120,000	120,000	120,000
Intake Valve Replacements										
Whale Rock Fund (705)	-	-	200,000	-	-	-	-	-	-	-
Shop Pavement Repair										
Whale Rock Fund (705)	-	-	-	-	50,000	-	-	-	-	-
Reservoir Fencing										
Whale Rock Fund (705)	20,000	20,000	20,000	20,000	20,000	-	-	-	-	-
Stilling Basin										
Whale Rock Fund (705)	20,000	-	-	-	-	-	-	-	-	-

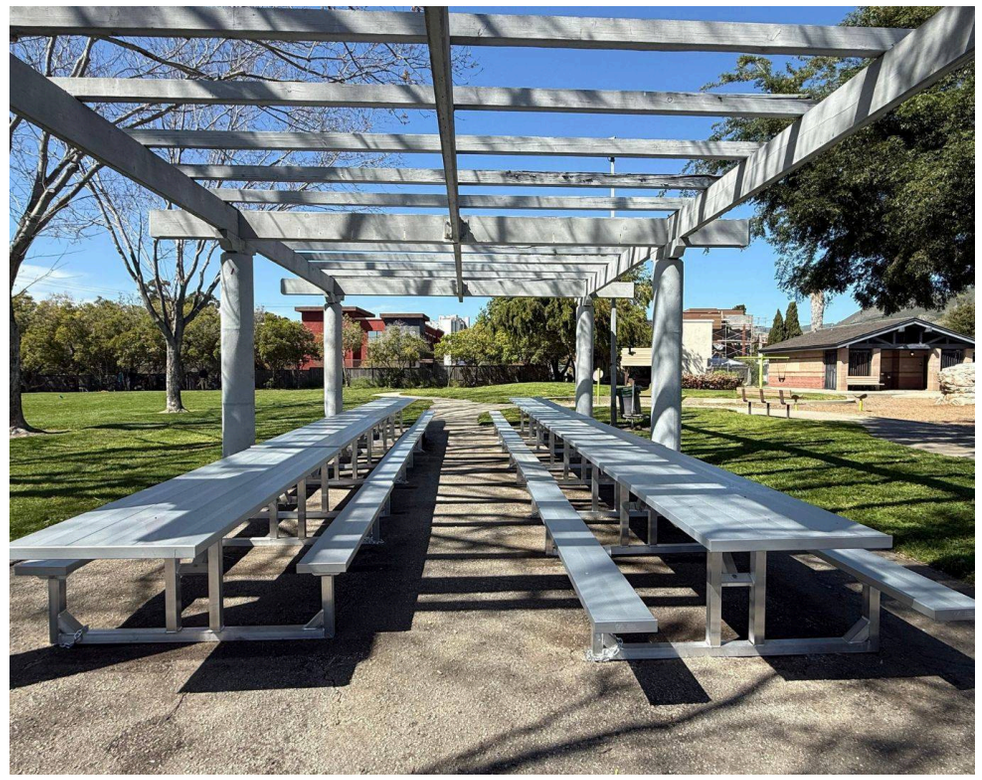
2025-27 CIP Project Detail Sheets

Project Number	Project Name
2001010	**Parks Major Maintenance**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Maintenance
Project Type:	Asset Maintenance

Project Description

Parks require ongoing maintenance in order to continue to provide users a safe and quality experience. This Annual Asset Maintenance Project provides ongoing funding for the maintenance and replacement of a park infrastructure. This account provides funding annually for parks surfacing maintenance and water supply infrastructure including the installation of hydration stations.



	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total	**350,000**	**575,000**	**475,000**	**480,000**	**585,000**	**1,510,000**	**405,000**	**660,000**	**80,000**	**385,000**
Local Revenue Measure (Capital Outlay 401)	350,000	575,000	475,000	480,000	585,000	1,510,000	405,000	660,000	80,000	385,000

2001010 - Parks Major Maintenance	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Concrete Bench & Table Replacement Various Locations										
Local Revenue Measure (Capital Outlay 401)	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Landscape Controller System Upgrade to Calsense										
Local Revenue Measure (Capital Outlay 401)	-	150,000	-	-	-	-	-	-	-	-
Sinsheimer Park Outfield Wall Replacement										
Local Revenue Measure (Capital Outlay 401)	-	-	-	-	20,000	125,000	-	-	-	-
Johnson Park Sidewalk & Tree Replacement										
Local Revenue Measure (Capital Outlay 401)	-	-	-	-	175,000	-	-	-	-	-
Devaul Basketball Court Replacement										
Local Revenue Measure (Capital Outlay 401)	-	-	-	-	-	-	15,000	250,000	-	-
ADA Transition Plan Implementation										
Local Revenue Measure (Capital Outlay 401)	-	-	25,000	-	25,000	-	25,000	25,000	-	-
Sinsheimer Park Stadium Bleachers										
Local Revenue Measure (Capital Outlay 401)	-	-	-	100,000	-	1,000,000	-	-	-	-
Irrigation Mainline Leak Repair										
Local Revenue Measure (Capital Outlay 401)	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Islay Park Flatwork Replacement										
Local Revenue Measure (Capital Outlay 401)	-	40,000	-	-	-	-	-	-	-	-
Laguna Lake Park Docks and Ramp										
Local Revenue Measure (Capital Outlay 401)	-	-	100,000	-	-	-	-	-	-	-

2025-27 CIP Project Detail Sheets

2001010 - Parks Major Maintenance	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Mission Plaza Railing Upgrade										
Local Revenue Measure (Capital Outlay 401)	-	35,000	-	35,000	-	35,000	-	35,000	-	35,000
Water Stations & Supply Lines										
Local Revenue Measure (Capital Outlay 401)	-	-	-	-	15,000	-	15,000	-	15,000	-
Parks Play Surfacing										
Local Revenue Measure (Capital Outlay 401)	285,000	285,000	285,000	280,000	285,000	285,000	285,000	285,000	-	285,000

2025-27 CIP Project Detail Sheets

Project Number	Project Name
2001011	**Open Space Maintenance**

Major City Goal:	Open Space, Climate Action, and Resilience
Project Classification:	Maintenance
Project Type:	Asset Maintenance

Project Description

This project supports continued implementation of the City's adopted Open Space Maintenance Plan. The ongoing maintenance of all City Open Space is premised on the protection of natural resources, including plants, animals, geologic and historic features and the natural areas themselves. Maintenance includes: enhancement to existing trailheads; maintenance and construction of approved and sustainable trails and open space facilities for passive recreation purposes only; removal of illicit materials and non-authorized trails; improved user and natural resource safety; land restoration and stewardship projects; invasive species treatment and control; erosion control and stabilization; education of users via patrols and community outreach; and management of the wildland-urban interface. Additionally, funding helps establish new open space trails associated with recent acquisitions and planning for public use.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total	**125,000**	**125,000**	**170,000**	**170,000**	**170,000**	**170,000**	**170,000**	**170,000**	**170,000**	**170,000**
Local Revenue Measure (Capital Outlay 401)	125,000	125,000	170,000	170,000	170,000	170,000	170,000	170,000	170,000	170,000

2001011 - Open Space Maintenance	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
General Open Space Maintenance										
Local Revenue Measure (Capital Outlay 401)	75,000	75,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000
Open Space Fencing										
Local Revenue Measure (Capital Outlay 401)	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000

2025-27 CIP Project Detail Sheets

Project Number	Project Name
2001015	**Neighborhood Traffic Improvements**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Maintenance
Project Type:	Asset Maintenance

Project Description

This project continues efforts to address traffic concerns in residential neighborhoods, including collector and arterial streets with fronting residential. Each year the City receives requests for solutions to reduce speeding and cut-through traffic problems. This project funds the implementation of small to moderately sized projects to correct traffic-related problems. Occasionally, larger needs are scoped and developed into capital projects and budgeted individually.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total		**35,000**	**35,000**	**35,000**	**35,000**	**35,000**	**35,000**	**35,000**	**35,000**	**35,000**
Local Revenue Measure (Capital Outlay 401)	-	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000

2001015 - Neighborhood Traffic Improvements	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Neighborhood Traffic Improvements										
Local Revenue Measure (Capital Outlay 401)	-	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000

2025-27 CIP Project Detail Sheets

Project Number	Project Name
2001016	**Street Lights**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Maintenance
Project Type:	Asset Maintenance

Project Description

This annual asset account supports the establishment of new street lights requested by the community and maintenance/replacement of existing streetlights as needed.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total		**80,000**	**80,000**	**80,000**	**80,000**	**80,000**	**80,000**	**80,000**	**80,000**	**80,000**
Local Revenue Measure (Capital Outlay 401)	-	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000

2001016 - Street Lights	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Streetlights										
Local Revenue Measure (Capital Outlay 401)	-	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000

2025-27 CIP Project Detail Sheets

Project Number	Project Name
2001017	**Whale Rock Reservoir Transmission Pipeline Replacement**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Maintenance
Project Type:	Asset Replacement

Project Description

The 17.6 miles of pipeline conduit that transport water from the Whale Rock Reservoir (WRR) to the City of San Luis Obispo, Cal Poly, and California Men's Colony is 57 years old. Given the aging infrastructure, an assessment of the pipeline's condition has been completed to properly schedule repairs or replacement projects. Understanding the condition of the WRR pipeline has assisted in planning for long term pipeline reliability and associated maintenance needs, minimizing pipeline failures and associated disruptions, cost, and water leaks. The following scheduled repairs will include point repairs or replacement of pipe segments that have experienced corrosion or have failed the structural integrity assessment.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total	**90,000**	**960,000**	**550,000**		**1,800,000**	**1,800,000**	**1,800,000**			
Whale Rock Fund (705)	90,000	960,000	550,000	-	1,800,000	1,800,000	1,800,000	-	-	-

2001017 - Whale Rock Reservoir Transmission Pipeline Replacement	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Whale Rock - Pipeline Replacement										
Whale Rock Fund (705)	-	-	-	-	-	1,800,000	1,800,000	-	-	-
Pipeline Creek Crossing Repairs										
Whale Rock Fund (705)	30,000	-	-	-	-	-	-	-	-	-
Transmission Pipeline Repairs										
Whale Rock Fund (705)	60,000	960,000	550,000	-	1,800,000	-	-	-	-	-

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2025-27 CIP Project Detail Sheets

Project Number	Project Name
2001024	**Sewer Inflow and Infiltration Reduction**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Maintenance
Project Type:	Asset Maintenance

Project Description

Replacement of wastewater collection pipes, and related infrastructure is an ongoing program for a reliable sanitary sewer collection system. The program's inflow and infiltration program will conduct pipe integrity tests, video inspections of public sewers, smoke testing of service areas, and schedule point repairs to address existing deficiencies according to priority. The objective of the project is to explore opportunities to consolidate sewer collection systems that may run parallel along roadways, and construct new sewer lateral interconnections that can simplify maintenance operations, reduce illegal stormwater connections into the sewer, and rehabilitate fractures in clay pipes that may be experiencing groundwater infiltration due to soil settlements or root instructions. A decrease of infiltration flows will result in lower energy costs needed to treat sewer volumes at the wastewater treatment plant. The project will fund sewer lateral rebates, engineering reports, construction plans for point repairs, acquisition of public sewer easements, construction management services, sewer manhole re-coatings, sewer flow monitoring studies, and field testing of wastewater piping infrastructure.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total	**420,000**	**420,000**	**420,000**	**250,000**	**250,000**					
Sewer Fund (602)	420,000	420,000	420,000	250,000	250,000	-	-	-	-	-

2001024 - Sewer Inflow and Infiltration Reduction	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Sewer Inflow and Infiltration Reduction										
Sewer Fund (602)	420,000	420,000	420,000	250,000	250,000	-	-	-	-	-

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2025-27 CIP Project Detail Sheets

Project Number	Project Name
2001025	**Sewer Utility Trench Repair**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Maintenance
Project Type:	Asset Maintenance

Project Description

The project includes repairs to paved areas by Job Order Contract (JOC) where wastewater collection staff need to address system failures, or potholing operations along the public sewer system. The objective of the project is to efficiently replace several temporary asphalt patches within the roadway that resulted from potholing operations with permanent pavement using bulk orders from the JOC.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total	**25,000**	**25,000**	**25,000**	**30,000**	**30,000**					
Sewer Fund (602)	25,000	25,000	25,000	30,000	30,000	-	-	-	-	-

2001025 - Sewer Utility Trench Repair	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Sewer Utility Trench Repair										
Sewer Fund (602)	25,000	25,000	25,000	30,000	30,000	-	-	-	-	-

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2025-27 CIP Project Detail Sheets

Project Number	Project Name
2001026	**WTP Major Maintenance**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Maintenance
Project Type:	Asset Maintenance

Project Description

The ongoing maintenance of the facilities and equipment at the Water Treatment Plant is necessary to prolong the useful life of the facilities and ensure staff's ability to operate the plant and treat water to State and Federal standards. The purpose of this project is to secure a service contract for equipment maintenance required by the ozone disinfection system and associated chiller systems. The product vendors conduct the service maintenance to ensure optimal performance and collaborate with plant operators during normal operations of the disinfection system.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total	**180,000**	**180,000**	**180,000**	**180,000**	**180,000**					
Water Fund (601)	180,000	180,000	180,000	180,000	180,000	-	-	-	-	-

2001026 - WTP Major Maintenance	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Air Compressor and Dryer Maintenance										
Water Fund (601)	7,000	7,000	7,000	7,000	7,000	-	-	-	-	-
Chemical System Maintenance										
Water Fund (601)	33,000	33,000	33,000	33,000	33,000	-	-	-	-	-
Ozone System Maintenance										
Water Fund (601)	140,000	140,000	140,000	140,000	140,000	-	-	-	-	-

2025-27 CIP Project Detail Sheets

Project Number	Project Name
2001028	**Lead By Example**

Major City Goal:	Open Space, Climate Action, and Resilience
Project Classification:	Public Facility
Project Type:	Asset Replacement

Project Description

This project includes building and facility electrification retrofits at the SLO Swim Center, City Hall, and the Corporation Yard in support of Council's adopted goal of carbon neutral municipal operations by 2030.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total			**1,305,000**	**1,120,000**						
Local Revenue Measure (Capital Outlay 401)	-	-	1,305,000	1,120,000	-	-	-	-	-	-

2001028 - Lead By Example	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Building Electrification - Rooftop Units at Corp Yard										
Local Revenue Measure (Capital Outlay 401)	-	-	55,000	370,000	-	-	-	-	-	-
Building Electrification - Swim Center Heat Pump										
Local Revenue Measure (Capital Outlay 401)	-	-	1,150,000	-	-	-	-	-	-	-
Building Electrification - City Hall Heat Pump										
Local Revenue Measure (Capital Outlay 401)	-	-	100,000	750,000	-	-	-	-	-	-

2025-27 CIP Project Detail Sheets

Project Number	Project Name
2001029	**License Plate Recognition Replacement**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Transportation
Project Type:	Asset Maintenance

Project Description

Parking Enforcement currently operates 3 Genetec License Plate Recognition (LPR) camera systems. The LPR units were purchased in December 2023. The hardware is covered under warranty for 4 years and will need to be updated in early 2028.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total				**100,000**			**50,000**			
Parking Fund (611)	-	-	-	100,000	-	-	50,000	-	-	-

2001029 - License Plate Recognition Replacement	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
License Plate Recognition Replacement (Cameras)										
Parking Fund (611)	-	-	-	100,000	-	-	50,000	-	-	-

2025-27 CIP Project Detail Sheets

Project Number	Project Name
2001031	**Laguna Lake Golf Course Irrigation Improvements**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Maintenance
Project Type:	Asset Replacement

Project Description

Project Fund is to support overhauls and infrastructure improvements to the Laguna Lake Golf Course irrigation system. The life expectancy of a golf course technical irrigation system varies from 10 to 30 years. The Laguna Lake Golf Course irrigation was installed in 1976, exceeding its functional lifespan. The Parks and Recreation master plan, (Parks + Recreation Blueprint for the Future: 2021-2041) highlighted the LLGC's failing irrigation infrastructure and has a Mid-Term goal (5 to 10 years) to assess and implement a rehabilitation of the irrigation and utilities at the course.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total						**300,000**	**1,700,000**			
Local Revenue Measure (Capital Outlay 401)	-	-	-	-	-	300,000	1,700,000	-	-	-

2001031 - Laguna Lake Golf Course Irrigation Improvements	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Laguna Lake Golf Course Irrigation Improvements										
Local Revenue Measure (Capital Outlay 401)	-	-	-	-	-	300,000	1,700,000	-	-	-

2025-27 CIP Project Detail Sheets

Project Number	Project Name
2001032	**Pismo Street Retaining Wall (Storm Recovery)**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Maintenance
Project Type:	New Asset

Project Description

Since 2008, the hillslope along Pismo Street between Morro and Chorro has been deteriorating, resulting in installation of protective k-rail barriers chain link fencing to prevent rockfall from injuring the public. In December 2021, additional failures and dislodging of boulders occurred, necessitating a geotechnical consultant to evaluate the slope. These damages were further exacerbated in the Winter 2023 storm events, and since then design of a wall to retain the slope and protect the property above have been under design.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total	**100,000**	**1,900,000**								
Local Revenue Measure (Capital Outlay 401)	100,000	1,900,000	-	-	-	-	-	-	-	-

2001032 - Pismo Street Retaining Wall (Storm Recovery)	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Pismo Street Retaining Wall Adjacent to Vista Grande										
Local Revenue Measure (Capital Outlay 401)	100,000	1,900,000	-	-	-	-	-	-	-	-

2025-27 CIP Project Detail Sheets

Project Number	Project Name
2001033	**Downtown Transit Center Rehabilitation**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Transportation
Project Type:	Asset Replacement

Project Description

This project will rehabilitate the existing Downtown Transit Center that opened for operations in 2002. The project scope includes the removal and replacement of the existing mission style structures, demolition of concrete, the addition of new passenger bus shelters and seating, digital displays and smart bus stop signs, possible conduit for future opportunity charging, expansion of bus bays to accommodate expansion of services, ADA improvements, and security cameras.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total	**250,000**		**3,000,000**							
State or Federal Grant (Transit 621)	250,000	-	3,000,000	-	-	-	-	-	-	-

2001033 - Downtown Transit Center Rehabilitation	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Downtown Transit Center Rehabilitation										
State or Federal Grant (Transit 621)	250,000	-	3,000,000	-	-	-	-	-	-	-

2025-27 CIP Project Detail Sheets

Project Number	Project Name
2001034	**Police Range Facility Improvements and Rehabilitation**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Maintenance
Project Type:	Asset Replacement

Project Description

The proposed project is to address improvements at the current range facility to meet current needs for firearms safety qualifications and defensive tactics. Both interior and exterior areas are in need of rehabilitation, including power and lighting in the obstacle course area, removing unstable ground areas and installing a durable surface. Perimeter fencing is dilapidated and needs replacing.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total					**250,000**	**750,000**				
Local Revenue Measure (Capital Outlay 401)	-	-	-	-	250,000	750,000	-	-	-	-

2001034 - Police Range Facility Improvements and Rehabilitation	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Police Range Facility Improvements and Rehabilitation										
Local Revenue Measure (Capital Outlay 401)	-	-	-	-	250,000	750,000	-	-	-	-

2025-27 CIP Project Detail Sheets

Project Number	Project Name
2001035	**Emily Street Extension**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Transportation
Project Type:	New Asset

Project Description

This project will extend roadway and curb, gutter, and sidewalk to the railroad right of way from its existing limits. It will also create a bike and pedestrian pathway connection to the end of High Street and the railroad station parking lot through UPRR right of way.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total										**200,000**
Local Revenue Measure (Capital Outlay 401)	-	-	-	-	-	-	-	-	-	200,000

2001035 - Emily Street Extension	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Emily Street Extension										
Local Revenue Measure (Capital Outlay 401)	-	-	-	-	-	-	-	-	-	200,000

2025-27 CIP Project Detail Sheets

Project Number	Project Name
2001049	**WRRF Major Equipment Maintenance**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Maintenance
Project Type:	Asset Maintenance

Project Description

Major maintenance of the Water Resource Reclamation Facility (WRRF) includes ongoing upkeep of treatment process systems, pumps, blowers, electrical and control systems, and related infrastructure necessary for a reliable and compliant wastewater treatment operation. As the WRRF is currently undergoing a major upgrade, significant maintenance activities are not expected in the near term. However, planning for long-term maintenance in the outyears of the Financial Plan is essential to ensure continued regulatory compliance, operational reliability, and cost predictability.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total						**50,000**	**50,000**			**2,000,000**
Sewer Fund (602)	-	-	-	-	-	50,000	50,000	-	-	2,000,000

2001049 - WRRF Major Equipment Maintenance	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
WRRF Major Equipment Maintenance										
Sewer Fund (602)	-	-	-	-	-	50,000	50,000	-	-	2,000,000

2025-27 CIP Project Detail Sheets

Project Number	Project Name
2001039	**Sewer Main Replacement: Broad, Murray, and Chorro**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Maintenance
Project Type:	Asset Replacement

Project Description

The City's wastewater collection system includes approximately 140 miles of sewer lines and related operational equipment. Some pipes are over 100 years old, and are undersized. Maintenance requirements increase dramatically as pipeline and equipment approach the end of their useful life. Pipeline and operational equipment require ongoing maintenance and condition assessment to prioritize periodic replacement, ensure proper function, and prolong service life. The objective of this project is to replace clay sewer pipes from 1968 located near Murray Street and along the creek parallel to Chorro Street that has shown high inflow or infiltration flows based on recorded surcharges, and high recorded flow rates during major storm events. The first phase of this project will look at design parameters with the objective of replacing the sewer main with new plastic pipe using open-trench construction, pipe bursting, slip-line, or cured in place rehabilitation methods.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total			**145,000**							
Sewer Fund (602)	-	-	145,000	-	-	-	-	-	-	-

2001039 - Sewer Main Replacement: Broad, Murray, and Chorro	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Sewer Main Replacement: Broad, Murray, and Chorro										
Sewer Fund (602)	-	-	145,000	-	-	-	-	-	-	-

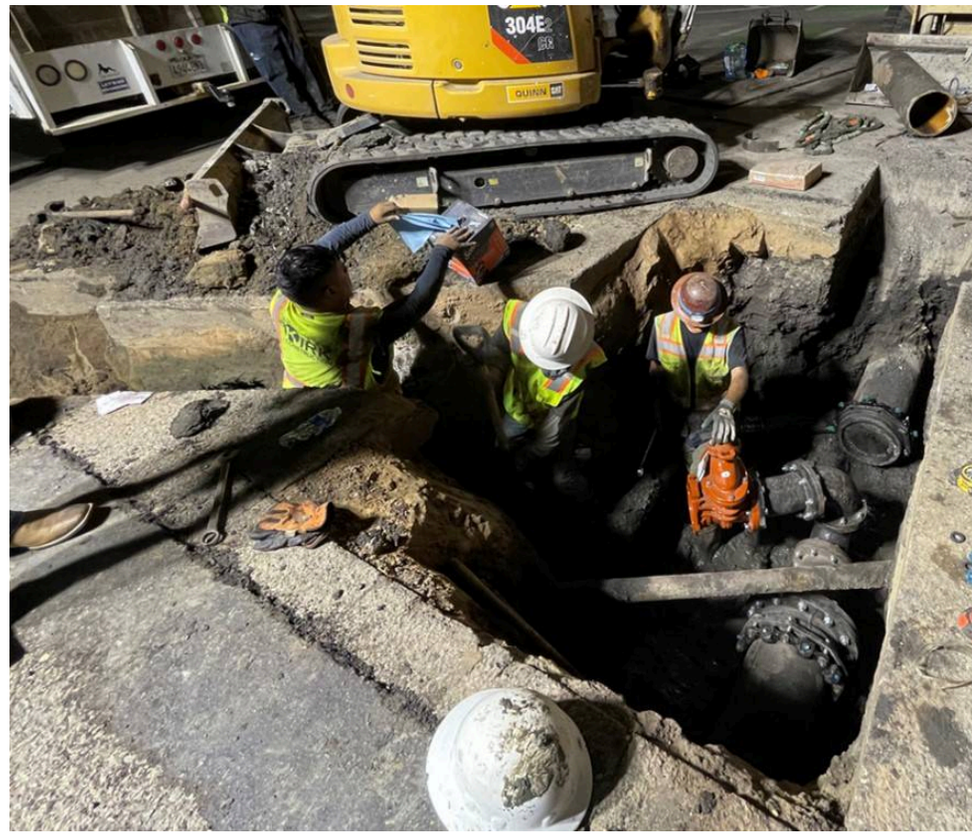
2025-27 CIP Project Detail Sheets

Project Number	Project Name
2001040	**Waterline Replacement: Chorro - Highland to Meinecke 24-inch Pipeline Replacement**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Maintenance
Project Type:	Asset Replacement

Project Description

The water transmission pipeline along Chorro Street from Highland to Meinecke is scheduled for replacement by the Water Master Plan. Installed in 1953 using concrete cylinder pipe (CCP) and cast-iron materials, the pipeline does not meet current seismic standards and needs replacement within the next 5 years. The existing 18-inch CCP will be replaced with a new 24-inch seismic restrained ductile iron pipe for the distribution of treated water into the Foothill and Downtown service areas. The new alignment will follow Environmental Protection Agency (EPA)-recommended design guidelines for “lifeline services” providing reliable water resources during catastrophic events. This project will allow bypass pumping opportunities for future pipeline replacement projects and future interconnections between the two major pressure zones: High Pressure and the Downtown/Foothill Zone.



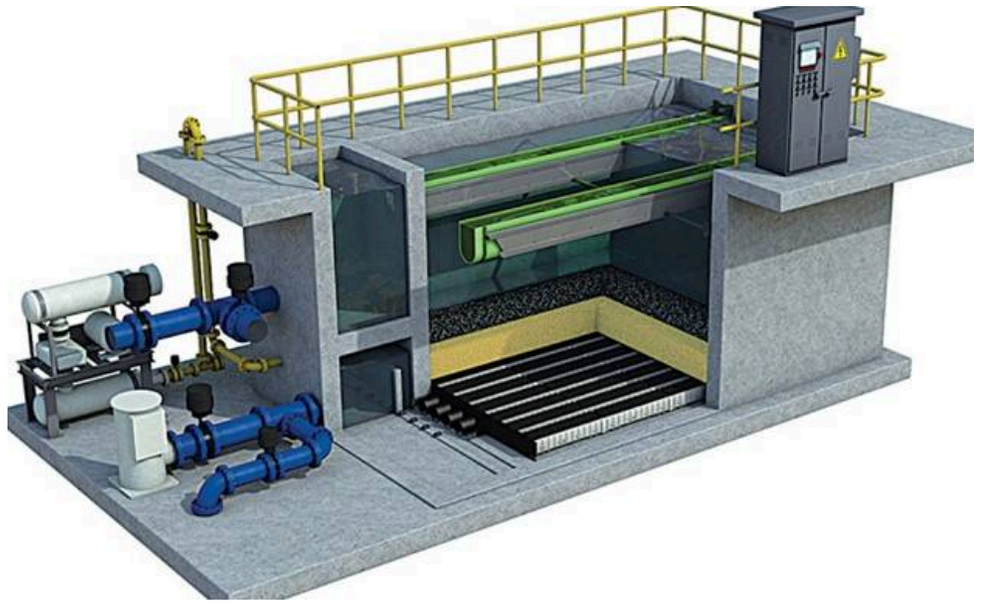
	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total	**100,000**									
Water Fund (601)	100,000	-	-	-	-	-	-	-	-	-

2001040 - Waterline Replacement: Chorro - Highland to Meinecke 24-inch Pipeline Replacement	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Waterline Replacement: Chorro Street From Highland to Meinecke										
Water Fund (601)	100,000	-	-	-	-	-	-	-	-	-

2025-27 CIP Project Detail Sheets

Project Number	Project Name
2001041	**Water Treatment Plant - Filter Media Replacement and Underdrain Repairs**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Maintenance
Project Type:	Asset Maintenance



Project Description

The ongoing maintenance of the facilities and equipment at the Water Treatment Plant is necessary to prolong the useful life of the facilities and ensure staff's ability to operate the plant and deliver potable water to the City of San Luis Obispo. The proposed project includes a study phase to analyze the condition of the water filter media and associated undrain system. The study will develop a framework for the design and construction of a new filter media of equal or greater performance, which is a required treatment process to meet State and Federal regulations for drinking water standards.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total	**480,000**									
Water Fund (601)	480,000	-	-	-	-	-	-	-	-	-

2001041 - Water Treatment Plant - Filter Media Replacement and Underdrain Repairs	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Filter Media Replacement and Underdrain Repairs										
Water Fund (601)	480,000	-	-	-	-	-	-	-	-	-

2025-27 CIP Project Detail Sheets

Project Number	Project Name
2001042	**Sewer-main Replacement: Chorro - Boysen to Rougeot**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Maintenance
Project Type:	Asset Maintenance

Project Description

The 2015 Wastewater Infrastructure Renewal Strategy (IRS or masterplan) identified sewer service areas with capacity constraints from stormwater infiltrations into the sewer system. One of the capacity constrained areas (Area A) is located north of Foothill and west of Chorro, and is currently undergoing sewer main improvements to remove existing clay sewer pipes with new fused plastic pipes using high density polyethylene (HDPE). Other ongoing improvements to reduce capacity constraints include replacement of sewer laterals through lateral rebate programs or as triggered by building permit submittals. Additionally, the collaboration with the 790 Foothill development identified the opportunity to improve the conditions in Area A by transferring the sewer serving the project site and adjacent parcels from Area A to the Area C sewer pipe network, which has available capacity. The proposed pipeline replacement project will expand on this initial point repair completed by the development, and replace the existing 6-inch sewer main along Chorro Street with a larger pipe from Highland to Meinecke.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total		**2,750,000**								
Sewer Fund (602)	-	2,750,000	-	-	-	-	-	-	-	-

2001042 - Sewer-main Replacement: Chorro - Boysen to Rougeot	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Chorro - Boysen to Rougeot Sewer Pipeline Replacement										
Sewer Fund (602)	-	2,750,000	-	-	-	-	-	-	-	-

2025-27 CIP Project Detail Sheets

Project Number	Project Name
2001043	**Recycled Water Pump Station Maintenance**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Maintenance
Project Type:	Asset Maintenance

Project Description

The recycled water pump station and storage tank was constructed within the Water Resource Recovery Facility (WRRF) in 2003 and is need of maintenance work. The required maintenance includes asset replacement of existing pipe supports and pipe fittings that experienced settlements due to pressure surges and minor corrosion problems. The project will correct the existing deficiencies with new pipeline spools and re-coat the exterior of the pipe manifold to extend the life of the pump station infrastructure, and install new programmable logic controller that will integrate with the plant's telemetry system.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total		**45,000**			**45,000**					
Water Fund (601)	-	45,000	-	-	45,000	-	-	-	-	-

2001043 - Recycled Water Pump Station Maintenance	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
RW Effluent Meter Replacement										
Water Fund (601)	-	45,000	-	-	-	-	-	-	-	-
Recycled Water Pump Upgrade										
Water Fund (601)	-	-	-	-	45,000	-	-	-	-	-

2025-27 CIP Project Detail Sheets

Project Number	Project Name
2001044	**Recycled Water Storage Tank**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Maintenance
Project Type:	Asset Replacement

Project Description

The recycled water pump station and storage tank were constructed within the Water Resource Recovery Facility (WRRF) in 2003 and needs additional storage capacity. The purpose and need for this project is to begin a study phase of the storage tank expansion. The expansion opportunities may include incorporating stranded assets that could get repurposed into a recycled water tank, or looking for new sites that could incorporate a tank and pipe transmission system that can address pressures and system demands. The study could include preliminary design, land title research to evaluate site constraints, and property acquisitions.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total					**20,000**					
Water Fund (601)	-	-	-	-	20,000	-	-	-	-	-

2001044 - Recycled Water Storage Tank	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Recycled Water Storage Expansion Study										
Water Fund (601)	-	-	-	-	20,000	-	-	-	-	-

2025-27 CIP Project Detail Sheets

Project Number	Project Name
2001048	**Waterline Replacement: Santa Rosa - Stenner Creek Road to Highland 30-inch Pipeline**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Maintenance
Project Type:	Asset Replacement

Project Description

The water transmission pipeline extending from the Water Treatment Plant to Santa Rosa Road is not constructed of standard material types or sizes and if a leak occurs, it would be difficult to repair without putting many residents out of water service, triggering boil water notices across the eastern side of the City. Installed in 1964 using concrete cylinder pipe (CCP) materials, the pipeline does not meet current seismic standards and is needed for replacement within the next 5 years. The existing 27-inch CCP will be replaced with a new 30-inch seismic restrained ductile iron pipe for the distribution of treated water into the Foothill and Downtown services areas. The new alignment will follow Environmental Protection Agency (EPA)-recommended design guidelines for “lifeline services” providing reliable water resources during catastrophic events.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total			**9,230,000**							
Water Fund (601)	-	-	9,230,000	-	-	-	-	-	-	-

2001048 - Waterline Replacement: Santa Rosa - Stenner Creek Road to Highland 30-inch Pipeline	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Water Line Replacement: Santa Rosa - Stenner Creek										
Water Fund (601)	-	-	9,230,000	-	-	-	-	-	-	-

2025-27 CIP Project Detail Sheets

Project Number	Project Name
2001050	**Sewer Lift Station Maintenance**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Maintenance
Project Type:	Asset Maintenance

Project Description

Replacements of pumps, valves, fittings, pipe manifolds, flow meters, electrical components, telemetry, and related infrastructure are an ongoing need for reliable wastewater lift stations. The purpose of this project is to categorize costs for major asset replacements needed at lift stations to extend the life of the infrastructure without having to replace the entire facility. The project may include engineering reports, updates to the computer hydraulic model, construction plans for lift station rehabilitation projects, construction management services, coatings, pump maintenance, bypass pumping services, telemetry upgrades, electrical repairs, field testing of infrastructure, and early purchase of materials that are now experiencing long lead times due to delays in supply chains.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total	**400,000**		**80,000**		**80,000**					
Sewer Fund (602)	400,000	-	80,000	-	80,000	-	-	-	-	-

2001050 - Sewer Lift Station Maintenance	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Laguna Lift Station Pump Upgrade										
Sewer Fund (602)	400,000	-	80,000	-	80,000	-	-	-	-	-

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2025-27 CIP Project Detail Sheets

Project Number	Project Name
2001051	**Source Water Strategic Plan**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Community Improvement
Project Type:	Asset Maintenance

Project Description

With substantial completion of the WRRF's Phase 1 Upgrade (SLO Water Plus) in 2023 and regulatory requirements for potable re-use, this Source Water Strategic Plan is needed to look at possible roadmaps that can consider the preservation or expansion of the City's Water Portfolio. Phase 1 replaced WRRF's aging infrastructure with a new membrane-bioreactor (MBR) and ultraviolet disinfection system, that provides treatment credits that can be expanded into a future beneficial reuse program through direct or indirect potable systems. The strategic plan will study restrictions of potable re-use on surface or groundwater programs, and develop a decision matrix for new projects that may expand the City's source water portfolio.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total				**300,000**	**1,300,000**					
Water Fund (601)	-	-	-	300,000	1,300,000	-	-	-	-	-

2001051 - Source Water Strategic Plan	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Source Water Strategic Plan										
Water Fund (601)	-	-	-	300,000	1,300,000	-	-	-	-	-

2025-27 CIP Project Detail Sheets

Project Number	Project Name
2001052	**Water Storage Tank Inspection and Cleaning**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Maintenance
Project Type:	Asset Maintenance

Project Description

Storage capacity of treated drinking water is an essential function of a water distribution system to provide adequate flows and pressures throughout the community. In addition to water storage tanks at the Water Treatment Plant, there are nine water storage tanks located within the City's distribution system, and a few have been in operation since the early 1940s. Maintenance of water storage facilities is necessary to prolong the useful life of these assets and ensures staff's ability to operate the water system to State and Federal standards. This project will fund inspection, cleaning, and disinfection cycles needed at water storage tanks.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total	**10,000**	**10,000**	**90,000**	**10,000**	**10,000**					
Water Fund (601)	10,000	10,000	90,000	10,000	10,000	-	-	-	-	-

2001052 - Water Storage Tank Inspection and Cleaning	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Reservoir 1 Floating Cover										
Water Fund (601)	-	-	45,000	-	-	-	-	-	-	-
Reservoir 2 Floating Cover										
Water Fund (601)	-	-	45,000	-	-	-	-	-	-	-
Storage Tanks										
Water Fund (601)	10,000	10,000	-	10,000	10,000	-	-	-	-	-

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2025-27 CIP Project Detail Sheets

Project Number	Project Name
2001053	**Waterline Abandonment & Connections**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Maintenance
Project Type:	Asset Maintenance

Project Description

Replacement of water distribution pipes, mainlines, and related infrastructure is an ongoing program for reliable water distribution and fire protection. This waterline abandonment and connections project will address existing deficiencies of public water mains in a surgical manner by eliminating publicly maintained lines that need to get consolidated into a new pressure zone, or eliminating distribution mains running though backyard easements.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total		**50,000**	**50,000**	**50,000**	**50,000**					
Water Fund (601)	-	50,000	50,000	50,000	50,000	-	-	-	-	-

2001053 - Waterline Abandonment & Connections	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Waterline Abandonment & Connections										
Water Fund (601)	-	50,000	50,000	50,000	50,000	-	-	-	-	-

2025-27 CIP Project Detail Sheets

Project Number	Project Name
2001054	**Water - Major Maintenance**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Maintenance
Project Type:	Asset Maintenance

Project Description

Major maintenance of water distribution tanks, pumps, electrical systems, telemetry, and related infrastructure is an ongoing program required for a reliable water distribution network. When new developments are completed, the demands for water services are tracked by telemetry systems and used to calibrate the computer models that assess the priority of system maintenance, replacements, and capacity needs. The purpose of this project is to forecast anticipated capital expenditures beyond the 5-year financial plan, and to provide stability during the development of rate setting studies.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total						**12,414,000**	**2,557,999**	**2,397,999**	**2,477,999**	**2,387,999**
Water Fund (601)	-	-	-	-	-	12,414,000	2,557,999	2,397,999	2,477,999	2,387,999

2001054 - Water - Major Maintenance	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Water - Major Maintenance										
Water Fund (601)	-	-	-	-	-	12,414,000	2,557,999	2,397,999	2,477,999	2,387,999

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2025-27 CIP Project Detail Sheets

Project Number	Project Name
2001055	**WRRF - Building Maintenance**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Maintenance
Project Type:	Asset Maintenance

Project Description

The WRRF has been in operation since the 1930's with various levels of upgrades in 1964, 1992, and most recently in 2023. The staff facilities includes: the laboratory, operations building, and the administration building, which have not been upgraded since their original construction. This building maintenance category will provide asset replacement funds to renovate ancillary facilities and extend the life of the facility. Current needs include replacement of the laboratory chemical vent, air circulation fans, HVAC system, and security upgrades to the existing building entrances and doors.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total	**150,000**									
Sewer Fund (602)	150,000	-	-	-	-	-	-	-	-	-

2001055 - WRRF - Building Maintenance	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Lab Admin HVAC										
Sewer Fund (602)	150,000	-	-	-	-	-	-	-	-	-

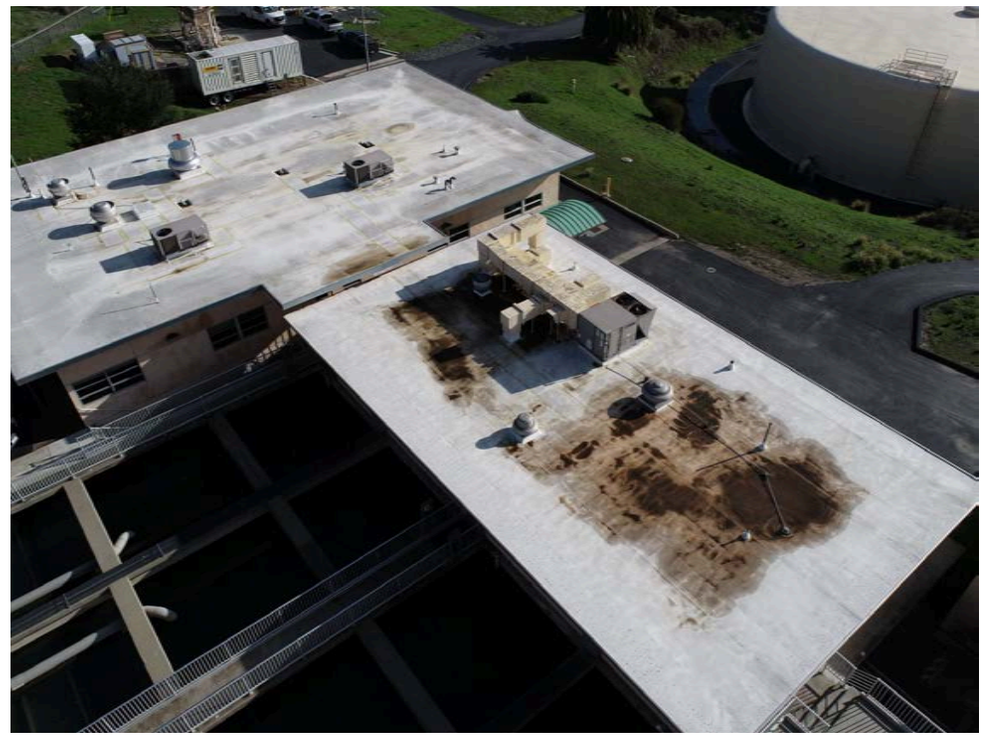
2025-27 CIP Project Detail Sheets

Project Number	Project Name
2001056	**Water Treatment Plant - Building Maintenance**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Maintenance
Project Type:	Asset Replacement

Project Description

The Water Treatment Plant has been in operation since the 1940's with some facilities upgraded in 1963, 1994, and 2008. Additional repairs, maintenance, and energy efficiency projects were completed between 2010 and 2023. The Building Maintenance Project will provide asset replacement funds to repair roof and window leaks experienced in the administration building and replace the carpet on the second floor of the building.



	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total	**300,000**									
Water Fund (601)	300,000	-	-	-	-	-	-	-	-	-

2001056 - Water Treatment Plant - Building Maintenance	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Roof replacement										
Water Fund (601)	300,000	-	-	-	-	-	-	-	-	-

2025-27 CIP Project Detail Sheets

Project Number	Project Name
2001057	**ATP - Higuera Complete Street Project**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Transportation
Project Type:	New Asset

Project Description

This project includes complete street and active transportation safety improvements along the Higuera corridor between Marsh Street and Los Osos Valley Road, bikeway and pedestrian enhancements on Madonna Road between Higuera Street and the US 101 SB Ramps, and neighborhood greenway improvements along Bridge Street/Corrida/Woodbridge Street east of Higuera. Improvements include buffered and protected bike lanes, bicycle and pedestrian crossing improvements, hi-visibility crosswalks, ADA curb ramp upgrades, speed reduction elements, and traffic signal upgrades.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total	**2,500,000**									
Local Revenue Measure (Capital Outlay 401)	2,500,000	-	-	-	-	-	-	-	-	-

2001057 - ATP - Higuera Complete Street Project	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
ATP - Higuera Complete Street										
Local Revenue Measure (Capital Outlay 401)	2,500,000	-	-	-	-	-	-	-	-	-

2025-27 CIP Project Detail Sheets

Project Number	Project Name
2001058	**ATP - Foothill Boulevard Complete Street Project**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Transportation
Project Type:	New Asset

Project Description

This project includes complete street and active transportation safety improvements along Foothill Boulevard between the western city limits and California Boulevard, consistent with the Active Transportation Plan, Bishop Peak/Pacheco Elementary Safe Routes to School Plan and recommendations from the City's Traffic Safety/Vision Zero planning. Improvements include buffered/protected bike lanes, pedestrian crossing improvements, and speed reduction elements.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total		**200,000**		**2,500,000**						
Local Revenue Measure (Capital Outlay 401)	-	200,000	-	2,500,000	-	-	-	-	-	-

2001058 - ATP - Foothill Boulevard Complete Street Project	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
ATP - Foothill Boulevard Complete Street Project (Planning and Design)										
Local Revenue Measure (Capital Outlay 401)	-	200,000	-	-	-	-	-	-	-	-
ATP - Foothill Boulevard Complete Street Project (Construction)										
Local Revenue Measure (Capital Outlay 401)	-	-	-	2,500,000	-	-	-	-	-	-

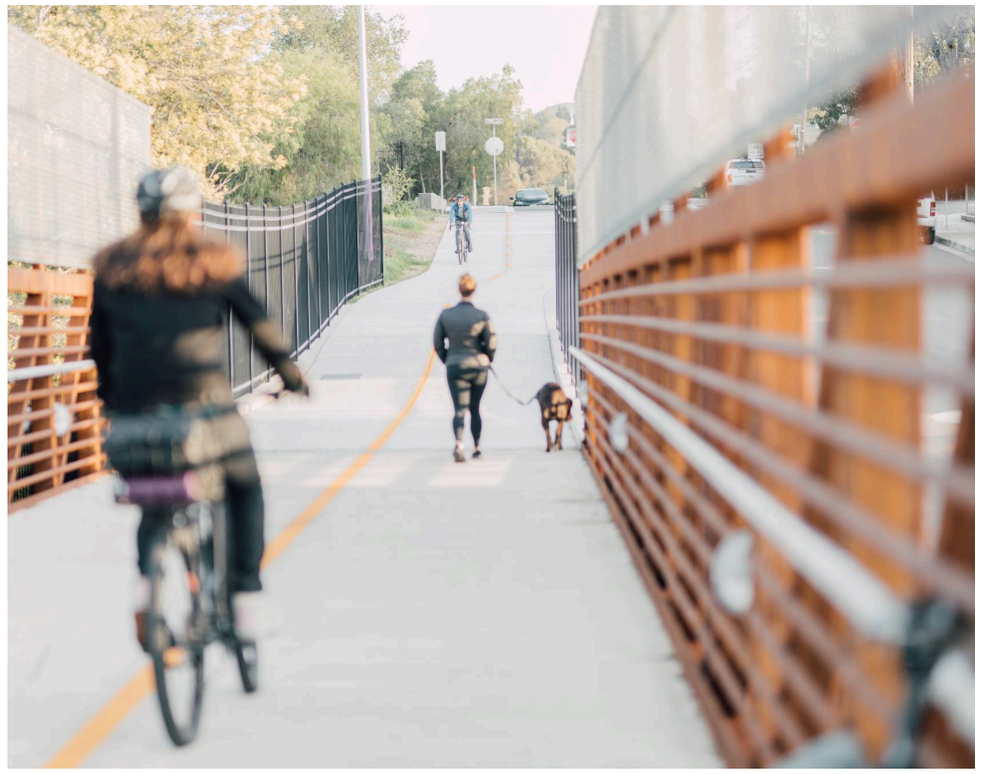
2025-27 CIP Project Detail Sheets

Project Number	Project Name
2001062	**ATP - Railroad Safety Trail (Orcutt to Tiburon) and Bullock Culvert Replacement**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Transportation
Project Type:	New Asset

Project Description

This project includes closing the existing gap in the Railroad Safety Trail within the Orcutt Area, extending the shared-use path parallel to Bullock Lane between Tiburon Drive and Orcutt road. The project also includes reconstruction of the existing narrow culvert on Bullock Lane to provide width for two auto lanes, a shared-use path on the west side and continuous sidewalks on the east side, and pedestrian and bicycle safety improvements at the Bullock Lane/Orcutt Road intersection and adjacent at-grade rail crossing.



	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total								**700,000**		**2,450,000**
Local Revenue Measure (Capital Outlay 401)	-	-	-	-	-	-	-	700,000	-	1,450,000
Orcutt Area Transportation Impact Fee (515)	-	-	-	-	-	-	-	-	-	1,000,000

2001062 - ATP - Railroad Safety Trail (Orcutt to Tiburon) and Bullock Culvert Replacement	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
ATP - Railroad Safety Trail (Orcutt to Tiburon) and Bullock Culvert Replacement (Including Orcutt Road Railroad Crossing Upgrades)										
Local Revenue Measure (Capital Outlay 401)	-	-	-	-	-	-	-	700,000	-	1,450,000
Orcutt Area Transportation Impact Fee (515)	-	-	-	-	-	-	-	-	-	1,000,000

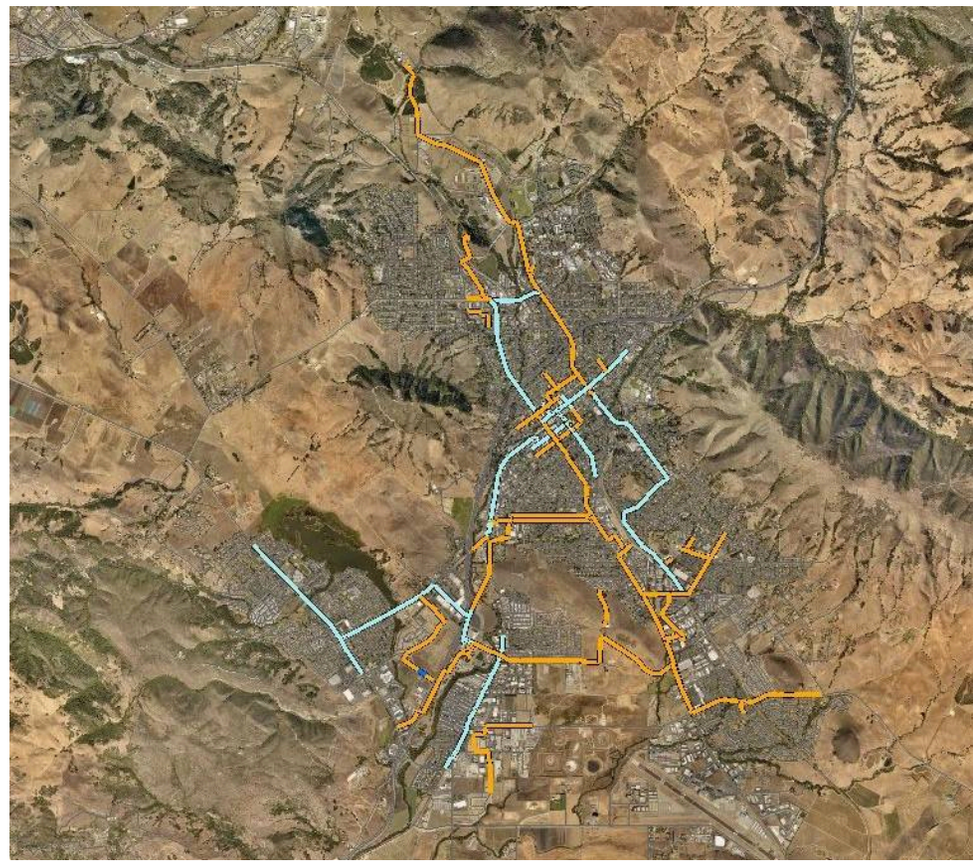
2025-27 CIP Project Detail Sheets

Project Number	Project Name
2001063	**Broadband Plan**

Major City Goal:	Diversity Equity, and Inclusion
Project Classification:	Community Improvement
Project Type:	New Asset

Project Description

Information Technology (IT) staff have lead an effort to identify areas in the City underserved by high-speed fiber technology, called Broadband. This Broadband plan allowed the City to apply for and receive State funding to help serve residents lacking high speed internet. The current project will install underground and overhead fiber line that a private Internet Service Provider can connect to and offer internet. Future phases of this project will connect City facilities to Broadband and create a redundant City-wide loop.



	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total		**6,200,000**								
State or Federal Grant (Capital Outlay 401)	-	6,200,000	-	-	-	-	-	-	-	-

2001063 - Broadband Plan	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Broadband Construction										
State or Federal Grant (Capital Outlay 401)	-	6,200,000	-	-	-	-	-	-	-	-

2025-27 CIP Project Detail Sheets

Project Number	Project Name
2001067	**Ramona Crossing Improvements**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Transportation
Project Type:	New Asset

Project Description

This project will investigate modifications to the crossing on Ramona, with the intent to construct improvements providing additional pedestrian crossing comfort, if feasible within the existing road right-of-way and topographic constraints.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total	**20,000**	**200,000**								
Local Revenue Measure (Capital Outlay 401)	20,000	200,000	-	-	-	-	-	-	-	-

2001067 - Ramona Crossing Improvements	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Ramona Crossing Improvements										
Local Revenue Measure (Capital Outlay 401)	20,000	200,000	-	-	-	-	-	-	-	-

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2025-27 CIP Project Detail Sheets

Project Number	Project Name
2001070	**ATP-South Broad Street Corridor**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Transportation
Project Type:	New Asset

Project Description

This project includes complete street and safety improvements along Broad Street between South Street/Santa Barbara Avenue and the southern city limits near Farmhouse Lane. Improvements will be guided by the recommendations of the City's Active Transportation Plan, Traffic Safety/Vision Zero Plan, and 2014 South Broad Street Area Plan. Improvements are expected to include addition of new signalized intersections, streetlighting, potential for buffered/protected bike lanes, landscaped medians, pedestrian crossing improvements and speed reduction elements.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total					**2,800,000**					
Local Revenue Measure (Capital Outlay 401)	-	-	-	-	2,800,000	-	-	-	-	-

2001070 - ATP-South Broad Street Corridor	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
ATP-South Broad St Corridor										
Local Revenue Measure (Capital Outlay 401)	-	-	-	-	2,800,000	-	-	-	-	-

2025-27 CIP Project Detail Sheets

Project Number	Project Name
2001071	**Storm Response and Recovery**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Maintenance
Project Type:	Asset Replacement

Project Description

The City of SLO was struck with multiple storm events from December 2022 through March 2023, which were a federally declared major disaster. Staff are leading efforts to respond to the infrastructure damage caused by these events and mitigate future damage to the maximum extent feasible.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total	**100,000**	**2,183,315**		**1,985,933**	**3,501,238**	**1,856,156**				
Local Revenue Measure (Capital Outlay 401)	100,000	2,183,315	-	1,985,933	3,501,238	1,856,156	-	-	-	-

2001071 - Storm Response and Recovery	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Laguna Lake Golf Course Repairs Bridge Replacement (Storm Response and Recovery)										
Local Revenue Measure (Capital Outlay 401)	-	600,000	-	-	-	-	-	-	-	-
Mitigation Planting (Storm Response and Recovery)										
Local Revenue Measure (Capital Outlay 401)	100,000	1,583,315	-	-	-	-	-	-	-	-
Mission Plaza Creek Sidewalk Repair										
Local Revenue Measure (Capital Outlay 401)	-	-	-	870,000	-	-	-	-	-	-
SLO Creek Repairs at Elks Lodge										
Local Revenue Measure (Capital Outlay 401)	-	-	-	200,000	3,501,238	1,856,156	-	-	-	-
Prefumo Creek Grade Structure										
Local Revenue Measure (Capital Outlay 401)	-	-	-	915,933	-	-	-	-	-	-

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2025-27 CIP Project Detail Sheets

Project Number	Project Name
2001073	**Sewer Main Replacement: Oceanaire - Cayucos to Froom Rd**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Maintenance
Project Type:	Asset Replacement

Project Description

During the 2023 and 2024 storms, severe erosion was observed along Perfumo Creek, near Oceanaire Street, and across the alignment of an existing 15-inch sewer main crossing the creek. This project is needed for the replacement of a clay sewer pipe dating back to 1958 that requires high cleaning frequencies along backyard easements, has experienced structural failures due to root intrusions, and has shown high infiltration flows rates during major storm events. The project will include a new creek crossing at a new location not susceptible to creek flows or erosion, and eliminate the need to cross behind residential parcels by constructing the new sewer main along the recently completed road and bridge on Froom Ranch Road south of Oceanaire.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total	**35,000**				**100,000**					
Sewer Fund (602)	35,000	-	-	-	100,000	-	-	-	-	-

2001073 - Sewer Main Replacement: Oceanaire - Cayucos to Froom Rd	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Oceanaire - Cayucos to Froom Road										
Sewer Fund (602)	35,000	-	-	-	-	-	-	-	-	-
enaire - Laguna to Cayucos										
Sewer Fund (602)	-	-	-	-	100,000	-	-	-	-	-

2025-27 CIP Project Detail Sheets

Project Number	Project Name
2001075	**Parking Structure Safety Element R&D**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Safety
Project Type:	Asset Maintenance

Project Description

This project includes the installation of security fencing along the top perimeter of the existing parking garages, as well as installation of security cameras throughout the garage structures.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total	**1,500,000**									
Parking Fund (611)	1,500,000	-	-	-	-	-	-	-	-	-

2001075 - Parking Structure Safety Element R&D	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Parking Structure Safety Element Construction Fencing										
Parking Fund (611)	1,000,000	-	-	-	-	-	-	-	-	-
Parking Structure Safety Element Construction Cameras										
Parking Fund (611)	500,000	-	-	-	-	-	-	-	-	-

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2025-27 CIP Project Detail Sheets

Project Number	Project Name
2001076	**Roadway Barricade Enhancements**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Safety
Project Type:	New Asset

Project Description

This project will add different barricade and security enhancements throughout the downtown to increase pedestrian safety.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total	**150,000**									
Local Revenue Measure (Capital Outlay 401)	150,000	-	-	-	-	-	-	-	-	-

2001076 - Roadway Barricade Enhancements	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Roadway Barricade Enhancements										
Local Revenue Measure (Capital Outlay 401)	150,000	-	-	-	-	-	-	-	-	-

2025-27 CIP Project Detail Sheets

Project Number	Project Name
2090742	**Storm Drains**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Maintenance
Project Type:	Asset Maintenance

Project Description

This annual asset maintenance project addresses major maintenance and replacement of pipes, culverts, and constructed drainage channels to provide increased flood protection and reduced likelihood of loss of property. Budget is used to address high priority maintenance and repair of pipes and culverts past their design life and at risk of failure, as well as emergency repairs.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total		**750,000**	**250,000**	**525,000**	**75,000**	**750,000**		**1,000,000**		**1,000,000**
Local Revenue Measure (Capital Outlay 401)	-	750,000	250,000	525,000	75,000	750,000	-	1,000,000	-	1,000,000

2090742 - Storm Drains	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Drainage Infrastructure Replacement										
Local Revenue Measure (Capital Outlay 401)	-	750,000	-	450,000	-	750,000	-	1,000,000	-	1,000,000
Storm Drain Long-Range Plan										
Local Revenue Measure (Capital Outlay 401)	-	-	100,000	-	-	-	-	-	-	-
Trash Capture										
Local Revenue Measure (Capital Outlay 401)	-	-	150,000	75,000	75,000	-	-	-	-	-

2025-27 CIP Project Detail Sheets

Project Number	Project Name
2091219	**WRRF Upgrade**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Public Facility
Project Type:	Asset Replacement

Project Description

The City's Water Resource Recovery Facility (WRRF) must be upgraded to comply with stricter discharge limits required by the Central Coast Water Board (CCWB), to increase capacity to serve the City's population at General Plan build out, and to replace existing aged facilities that have reached the end of their service life. The draft 2015 WRRF Facilities Plan identifies the related upgrades and associated costs. Stricter discharge limits will require new treatment processes as well as changes to current processes at the WRRF to remove nutrients and disinfection by-products prior to releasing environmental water to San Luis Obispo Creek. These limits are required to meet the CCWB's Basin Plan for inland waterbodies. The Regional Water Quality Control Board adopted a revised National Pollutant Discharge Elimination System Permit with stricter discharge requirements that went into effect December 1, 2014 and requires the City to meet these new standards. The WRRF's capacity will be increased from its current 5.1 million gallons per day (MGD) to approximately 5.4 MGD to meet the projected growth for the next 20 years while several aged or obsolete processes will require upgrades or removal. This project will also maximize recycled water production and include much needed upgrades to buildings and communication infrastructure. All aspects of the upgrade will consider a triple bottom line approach to ensure the facility becomes a valuable community asset.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total	**2,000,000**									
Sewer Fund (602)	2,000,000	-	-	-	-	-	-	-	-	-

2091219 - WRRF Upgrade	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
WRRF Facility Upgrade Construction										
Sewer Fund (602)	2,000,000	-	-	-	-	-	-	-	-	-

2025-27 CIP Project Detail Sheets

Project Number	Project Name
2091224	**Sewer Lift Station Replacement - Foothill**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Maintenance
Project Type:	Asset Replacement

Project Description

Foothill Lift Station is the oldest in the City's wastewater collection system and is in a location with limited vehicle access for maintenance. This station is over 50 years old and is operating beyond its life expectancy. The equipment was originally installed in 1962 to serve the Broad Street and Orcutt area, but was removed and warehoused, then reconfigured and installed in its present location in 1986. The sump pump floor was repaired in 1995 to address external corrosions, and in 2013 the force-main failed and repaired to extend the life of the facility. Replacement of the lift station has been prioritized with the other necessary system components. It is recommended that the station be relocated approximately 500 feet west of its current location to serve future development. Relocating the station would require an addition of 500 feet of gravity, a new force-main, easement acquisition, and installation of modern control panels and telemetry systems.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total					**400,000**					
Sewer Fund (602)	-	-	-	-	400,000	-	-	-	-	-

2091224 - Sewer Lift Station Replacement - Foothill	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Foothill Sewer Lift Station Replacement										
Sewer Fund (602)	-	-	-	-	400,000	-	-	-	-	-

2025-27 CIP Project Detail Sheets

Project Number	Project Name
2091252	**Prado Road Bridge Widening**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Transportation
Project Type:	New Asset

Project Description

The bridge over San Luis Obispo Creek at Prado Road is functionally obsolete, structurally deficient, and can no longer accommodate the City's multi-modal needs. This project proposes to replace the bridge with a wider one while armoring San Luis Obispo Creek to maximize its hydraulic capacity. Additionally, the intersection at Prado and South Higuera will be widened with protective features for bicycles and pedestrians to operate in conjunction with the widened bridge. All overhead utilities in the area will be undergrounded to provide a more aesthetic and resilient corridor.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total	**7,346,479**	**3,500,000**	**30,488,630**							
Capital Outlay (Infrastructure Invest CIP 405)	4,750,000	3,500,000	11,158,406	-	-	-	-	-	-	-
Local Revenue Measure (Capital Outlay 401)	2,267,551	-	3,000,000	-	-	-	-	-	-	-
State or Federal Grant (Capital Outlay 401)	2,065,000	-	16,330,224	-	-	-	-	-	-	-
Transportation Development Impact Fee (507)	(1,736,073)	-	-	-	-	-	-	-	-	-

2091252 - Prado Road Bridge Widening	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Prado Road Bridge & Road Widening										
Capital Outlay (Infrastructure Invest CIP 405)	2,750,000	-	-	-	-	-	-	-	-	-
Local Revenue Measure (Capital Outlay 401)	2,267,551	-	3,000,000	-	-	-	-	-	-	-
State or Federal Grant (Capital Outlay 401)	2,065,000	-	-	-	-	-	-	-	-	-
Capital Outlay (Infrastructure Invest CIP 405)	2,000,000	3,500,000	11,158,406	-	-	-	-	-	-	-
Transportation Development Impact Fee (507)	(1,736,073)	-	-	-	-	-	-	-	-	-
State or Federal Grant (Capital Outlay 401)	-	-	16,330,224	-	-	-	-	-	-	-

2025-27 CIP Project Detail Sheets

Project Number	Project Name
2091368	**T-3 Water Storage Tank Replacement - High Pressure Zone**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Maintenance
Project Type:	Asset Maintenance

Project Description

The City currently operates two potable reservoirs (No.1 and No.2) that were constructed in the late 1960's. Reservoir #2 is a 7.44 million-gallon (MG) reservoir equipped with new floating covers installed in 2024 to extend the life of the storage tank but is deficient in meeting new building codes. Because the reservoir is one big basin used as a storage tank, the entire water volume must be taken out-of-service during maintenance and inspections. The water distribution hydraulic model identified opportunities to consolidate water distribution zones to improve operations, reduce pumping needs, eliminate tanks and pump stations that would otherwise require replacement, improve fire flow, and improve available fire storage. Replacement of Reservoir #2 with a new High-Pressure Zone (HPZ) water storage tank will include construction of two new 2.5-MG above-ground tanks at the existing reservoir site or equivalent elevation. This will provide critical redundancy and allow for tank maintenance without service interruption. It will also be designed to increase water mixing in the reservoir, which will in turn lessen the overall age of water. Older water age contributes to disinfection by-products, a regulated substance which may be harmful to human health. The study phase will research constructability and identify funding options, and begin property acquisition, preliminary designs, and environmental clearances needed to secure State or Federal funding.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total		**500,000**			**9,250,000**					
Water Fund (601)	-	500,000	-	-	9,250,000	-	-	-	-	-

2091368 - T-3 Water Storage Tank Replacement - High Pressure Zone	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Reservoir 2 Replacement										
Water Fund (601)	-	500,000	-	-	9,250,000	-	-	-	-	-

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2025-27 CIP Project Detail Sheets

Project Number	Project Name
2091369	**Sewer Lift Station Replacement - Airport**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Maintenance
Project Type:	Asset Maintenance

Project Description

The Airport Lift Station is located on Broad Street near the intersection of Fiero Lane. This station is a Smith and Loveless dry/wet well design. It operates with two-240 gpm, 5 horsepower pumps and 840 feet of existing eight-inch force main and was originally constructed by San Luis Obispo County in 1968; the City took over its operation and maintenance in 2000. Due to age, poor structural conditions, and exterior corrosion, the station is operating beyond its life expectancy. The replacement lift station will be sited to accommodate future development of the Airport Area Specific Plan, which will include additional gravity sewers and a new sewer force main. Efforts will be made to look for alternative solutions to eliminate the need for a longer forcemain, which may require additional gravity systems, easement and property acquisitions through the recent Fiero Annexation completed in 2021.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total				**3,645,000**						
Sewer Fund (602)	-	-	-	3,645,000	-	-	-	-	-	-

2091369 - Sewer Lift Station Replacement - Airport	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Airport Lift Station										
Sewer Fund (602)	-	-	-	3,645,000	-	-	-	-	-	-

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2025-27 CIP Project Detail Sheets

Project Number	Project Name
2091503	**California & Taft Roundabout**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Transportation
Project Type:	Asset Replacement

Project Description

This project includes installation of a roundabout at the intersection of California & Taft, which improves traffic safety and congestion for all road users. This project also improves pedestrian and bicycle connectivity to the newly-constructed segment of the Railroad Safety Trail on the west side of California Boulevard.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total	**500,000**	**3,650,000**								
Local Revenue Measure (Capital Outlay 401)	-	2,250,000	-	-	-	-	-	-	-	-
San Luis Ranch Transportation Fee (514)	500,000	1,400,000	-	-	-	-	-	-	-	-

2091503 - California & Taft Roundabout	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
California & Taft Roundabout										
San Luis Ranch Transportation Fee (514)	500,000	1,400,000	-	-	-	-	-	-	-	-
Local Revenue Measure (Capital Outlay 401)	-	2,250,000	-	-	-	-	-	-	-	-

2025-27 CIP Project Detail Sheets

Project Number	Project Name
2091506	**Groundwater Well Development Program**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Maintenance
Project Type:	Asset Maintenance

Project Description

The City of San Luis Obispo secured grant funds for cleanup and monitoring efforts of groundwater contamination within the City's basin caused by tetrachloroethylene contamination, also known as Perchloroethylene (PCE). PCE is a chemical that is typically associated with dry cleaners, textile operations, and metal degreasing activities. Local groundwater quality sampling has documented areas of the San Luis Obispo Valley Groundwater Basin underlying the City that have localized groundwater contamination from PCE. The origin of the contamination remains unknown; however, it is not believed to be from a facility owned by the City of San Luis Obispo. The purpose of this project is extract the groundwater and remediate the basin through a filtering process that meets State and Federal regulations. Use of available groundwater resources would improve resiliency in the City's water supply portfolio, and based on estimates published in the San Luis Obispo Valley Basin Groundwater Sustainability Plan, the City anticipates about 700-acre-feet of groundwater is available for use each year. The City does not currently use groundwater as a drinking water source but considers groundwater as a valuable water resource that will help the City meet its future water supply and resiliency goals.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total	**2,250,000**									
Water Fund (601)	2,250,000	-	-	-	-	-	-	-	-	-

2091506 - Groundwater Well Development Program	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Construct Extraction and Treatment Wells										
Water Fund (601)	2,000,000	-	-	-	-	-	-	-	-	-
Construct Monitoring Wells										
Water Fund (601)	250,000	-	-	-	-	-	-	-	-	-

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2025-27 CIP Project Detail Sheets

Project Number	Project Name
2091613	**Prado Road Interchange**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Transportation
Project Type:	New Asset

Project Description

The existing interchange at Prado Road is at grade and cannot accommodate development needs within the City and region. Prado road will be extended across Hwy 101, and the North Bound on and off ramps will also be added to this raised interchange. Elks Lane will be re-routed and form a new intersection with the driveway to the City Corporation Yard and Water Resource Recovery Facility. Corporation Yard assets will be re-organized to allow the interchange to be constructed. Prado Road will also be widened from Elks Lane to the Prado Creek Bridge. Grant Funding will be pursued during future design phases to help fund construction costs to the maximum extent possible.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total	**(5,017,551)**		**2,000,000**	**2,000,000**	**122,604,336**	**3,104,336**	**4,604,336**	**4,604,336**	**4,604,336**	**4,604,336**
Capital Outlay (Infrastructure Invest CIP 405)	(2,750,000)	-	-	-	-	-	-	-	-	-
Debt Financed (Capital Outlay 401)	-	-	-	-	75,000,000	-	-	-	-	-
Local Revenue Measure (Capital Outlay 401)	(2,267,551)	-	-	-	1,604,336	3,104,336	4,604,336	4,604,336	4,604,336	4,604,336
San Luis Ranch Cash (Capital Outlay 401)	-	-	2,000,000	2,000,000	11,000,000	-	-	-	-	-
SLOCOG Grant (Capital Outlay 401)	-	-	-	-	10,000,000	-	-	-	-	-
State or Federal Grant (Capital Outlay 401)	-	-	-	-	25,000,000	-	-	-	-	-

2091613 - Prado Road Interchange	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Construction Phase Prado Interchange										
San Luis Ranch Cash (Capital Outlay 401)	-	-	2,000,000	2,000,000	11,000,000	-	-	-	-	-
Local Revenue Measure (Capital Outlay 401)	(2,267,551)	-	-	-	-	-	-	-	-	-
Capital Outlay (Infrastructure Invest CIP 405)	(2,750,000)	-	-	-	-	-	-	-	-	-
SLOCOG Grant (Capital Outlay 401)	-	-	-	-	10,000,000	-	-	-	-	-
State or Federal Grant (Capital Outlay 401)	-	-	-	-	25,000,000	-	-	-	-	-
Debt Financed (Capital Outlay 401)	-	-	-	-	75,000,000	-	-	-	-	-
Prado Interchange Debt Repayment										
Local Revenue Measure (Capital Outlay 401)	-	-	-	-	1,604,336	3,104,336	4,604,336	4,604,336	4,604,336	4,604,336

2025-27 CIP Project Detail Sheets

Project Number	Project Name
2091633	**Corp Yard Storage Stalls**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Maintenance
Project Type:	Asset Maintenance

Project Description

In order to comply with the City's Phase II Small MS4 Permit (Section E.11 - Pollution Prevention/Good Housekeeping for Permittee Operations Program), material storage stalls must be covered in order to prevent stormwater transfer of the various materials stored in the stalls such as sand, dirt, street sweeping debris, and cold patch, which can be toxic to aquatic life. This project demos the existing material stalls at the Corp Yard and rebuilds them to provide a vaulted root and backwall with an option to install solar panels on the roofing.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total		**100,000**		**1,000,000**						
Local Revenue Measure (Capital Outlay 401)	-	50,000	-	500,000	-	-	-	-	-	-
Sewer Fund (602)	-	25,000	-	250,000	-	-	-	-	-	-
Water Fund (601)	-	25,000	-	250,000	-	-	-	-	-	-

2091633 - Corp Yard Storage Stalls	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Corp Yard Material Storage Stalls										
Sewer Fund (602)	-	25,000	-	250,000	-	-	-	-	-	-
Water Fund (601)	-	25,000	-	250,000	-	-	-	-	-	-
Local Revenue Measure (Capital Outlay 401)	-	50,000	-	500,000	-	-	-	-	-	-

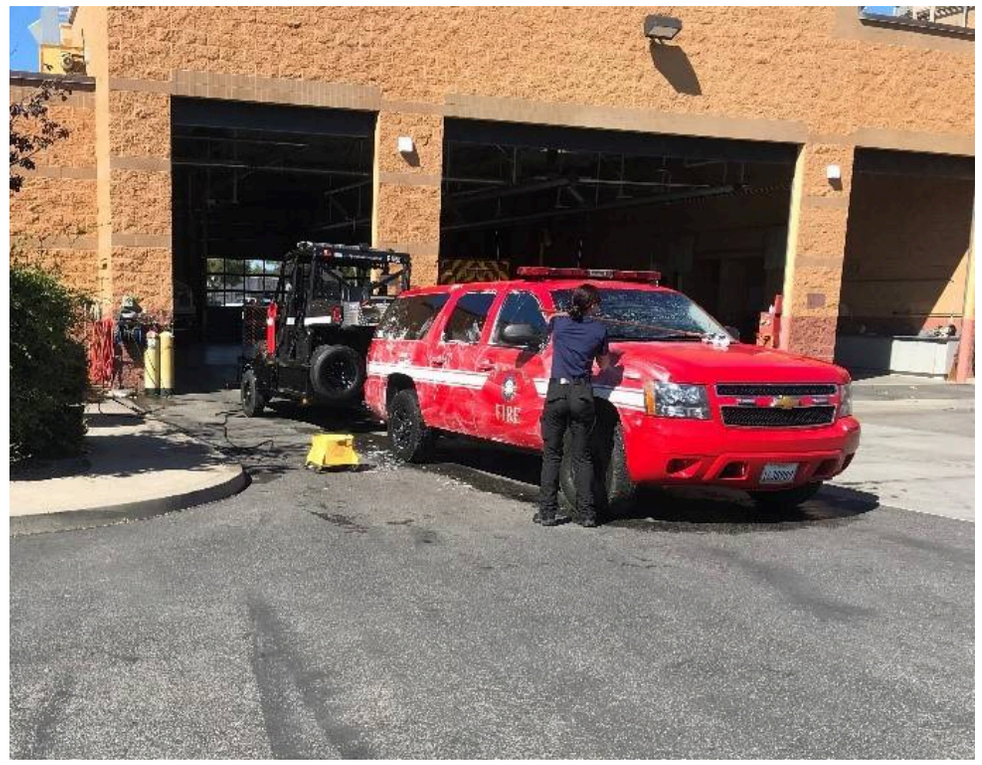
2025-27 CIP Project Detail Sheets

Project Number	Project Name
2091634	**Fire Station 1 Wash Area**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Maintenance
Project Type:	Asset Replacement

Project Description

This project is driven by stormwater requirements. The infrastructure being installed will support compliance with the needed stormwater compliance standards.



	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total	**40,000**	**150,000**								
Local Revenue Measure (Capital Outlay 401)	40,000	150,000	-	-	-	-	-	-	-	-

2091634 - Fire Station 1 Wash Area	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Fire Station 1 Vehicle Wash Area										
Local Revenue Measure (Capital Outlay 401)	40,000	150,000	-	-	-	-	-	-	-	-

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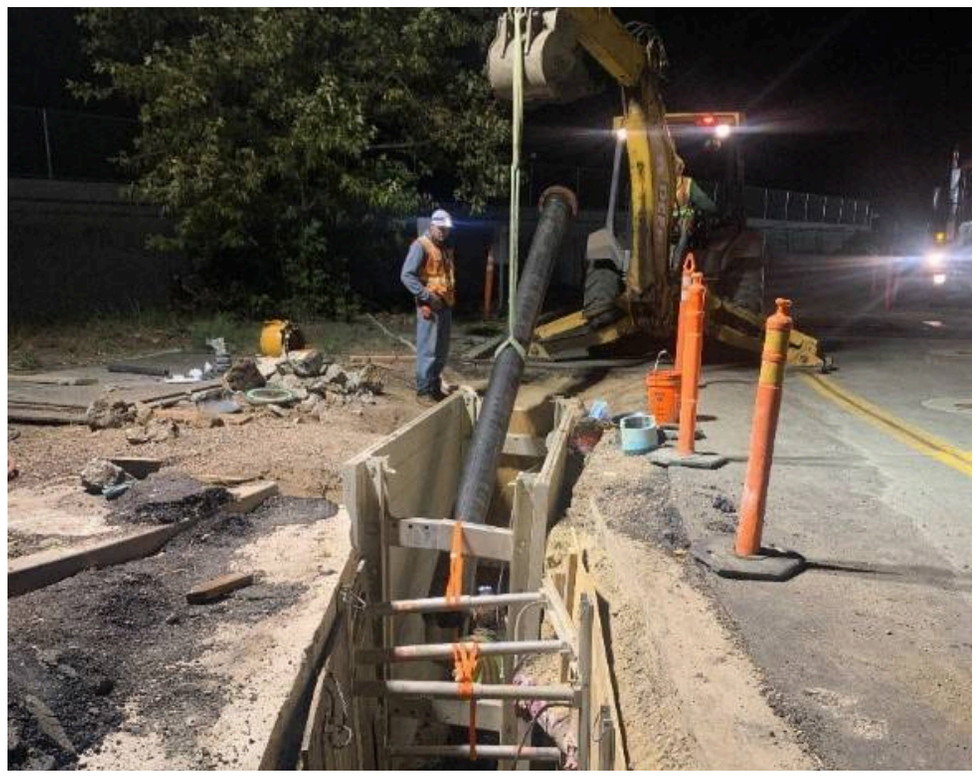
2025-27 CIP Project Detail Sheets

Project Number	Project Name
2091639	**Sewer Main Replacement: Chorro – Meinecke to Murray**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Maintenance
Project Type:	Asset Maintenance

Project Description

The City's wastewater collection system includes approximately 140 miles of sewer mains. Some pipes are over 100 years old, and are undersized to handle the current flow rates. Maintenance needs increase dramatically as pipelines reach their flow capacities, or when they approach the end of their useful life. Pipelines in the public wastewater collection system are inspected using specialized video equipment that will prioritize periodic cleaning frequencies or recommend a complete replacement. Based on the assessment, this project is needed for the replacement of sewer mains dating back to 1949. The sewer mains run along backyard easements and have shown high infiltration flows rates during major storm events, which continue to exceed the flow capacity of the original design.



	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total		**260,000**								
Sewer Fund (602)	-	260,000	-	-	-	-	-	-	-	-

2091639 - Sewer Main Replacement: Chorro – Meinecke to Murray	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Sewer Main Replacement: Chorro – Meinecke to Murray										
Sewer Fund (602)	-	260,000	-	-	-	-	-	-	-	-

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2025-27 CIP Project Detail Sheets

Project Number	Project Name
2091640	**Sewer - Pipeline Replacement**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Maintenance
Project Type:	Asset Replacement

Project Description

The 2015 Wastewater Infrastructure Renewal Strategy (IRS or masterplan) identified sewer service areas with capacity constraints from stormwater infiltrations into the sewer piping system. Replacement of sewer pipelines, and related infrastructure is an ongoing program required for a reliable wastewater collection system. When new developments are completed, the demands for sewer capacities are tracked by telemetry systems and are used to calibrate the computer models that assess the priority of system maintenance, replacements, and capacity needs. The purpose of this project is to forecast anticipated capital expenditures beyond the financial plan, and to provide stability during the development of rate setting studies.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total						**6,030,000**	**3,240,000**	**5,980,000**	**2,900,000**	**4,997,840**
Sewer Fund (602)	-	-	-	-	-	6,030,000	3,240,000	5,980,000	2,900,000	4,997,840

2091640 - Sewer - Pipeline Replacement	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Sewer - Pipeline Replacement										
Sewer Fund (602)	-	-	-	-	-	6,030,000	3,240,000	5,980,000	2,900,000	4,997,840

2025-27 CIP Project Detail Sheets

Project Number	Project Name
2091734	**Water Treatment Plant - Water Meter Replacement**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Maintenance
Project Type:	Asset Replacement

Project Description

This project will install new water meters that track water resources coming in and out of the Water Treatment Plant to improve the accounting of volumes and flows impacting the water distributions system during water loss audits.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total	**54,800**	**82,000**								
Water Fund (601)	54,800	82,000	-	-	-	-	-	-	-	-

2091734 - Water Treatment Plant - Water Meter Replacement	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Effluent Meter Replacement										
Water Fund (601)	-	32,000	-	-	-	-	-	-	-	-
Salinas Water Meter										
Water Fund (601)	50,000	50,000	-	-	-	-	-	-	-	-
Drying Bed Meters										
Water Fund (601)	4,800	-	-	-	-	-	-	-	-	-

2025-27 CIP Project Detail Sheets

Project Number	Project Name
2099110	**Laguna Lake Dredging**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Community Improvement
Project Type:	Asset Maintenance

Project Description

The Laguna Lake Nature Reserve is 344-acres of City owned land. Laguna Lake is a naturally occurring water body although the lake and surrounding watershed have been modified including the rerouting of Prefumo Creek into Laguna Lake in the 1960's. This rerouting of Prefumo Creek has increased sediment deposits into the lake, and this project will dredge excess sediment from the lake bed.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total				**500,000**		**824,000**		**800,000**		**800,000**
Capital Outlay (Capital Outlay 401)	-	-	-	-	-	24,207	-	-	-	-
Local Revenue Measure (Capital Outlay 401)	-	-	-	500,000	-	799,793	-	800,000	-	800,000

2099110 - Laguna Lake Dredging	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Laguna Lake Dredging										
Local Revenue Measure (Capital Outlay 401)	-	-	-	500,000	-	799,793	-	800,000	-	800,000
Capital Outlay (Capital Outlay 401)	-	-	-	-	-	24,207	-	-	-	-

2025-27 CIP Project Detail Sheets

Project Number	Project Name
2099837	**Open Space Acquisition**

Major City Goal:	Infrastructure and Sustainable Transportation
Project Classification:	Community Improvement
Project Type:	New Asset

Project Description

The City continues to actively pursue land purchases and conservation easements to enhance the Greenbelt around the City, which protects watersheds and maintains habitat connectivity. Funding for this project is matched by grant funding to implement open space acquisition.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total	**150,000**	**150,000**	**150,000**	**150,000**	**150,000**	**150,000**	**150,000**	**150,000**	**150,000**	**150,000**
Local Revenue Measure (Capital Outlay 401)	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000

2099837 - Open Space Acquisition	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Open Space Acquisition										
Local Revenue Measure (Capital Outlay 401)	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000

2025-27 CIP Project Detail Sheets

Project Number	Project Name
n/a	IIF Public Safety Contribution

Major City Goal:	Cultural Vitality, Economic Resilience, and Fiscal Sustainability
Project Classification:	Safety
Project Type:	Asset Replacement

Project Description

This funding serves as a placeholder to the Infrastructure Investment Fund (IIF) in anticipation of future costs related to the development of a new Public Safety Center and/or proposed Fire Station 5. While the specific scope and timeline of these projects remain uncertain, it is anticipated that significant investment may be required in the coming years for activities such as entitlement work, land acquisition, preliminary design, environmental review, or other pre-construction needs. Allocating funding in the outyears allows the City to remain flexible and responsive as more information becomes available and planning efforts progress.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total							**1,009,990**	**500,000**	**1,288,622**	**1,000,000**
Capital Outlay (Capital Outlay 401)	-	-	-	-	-	-	485,433	-	1,288,622	1,000,000
Local Revenue Measure (Capital Outlay 401)	-	-	-	-	-	-	524,557	500,000	-	-

IIF Public Safety Contribution	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
IIF for Future Public Safety Projects										
Capital Outlay (Capital Outlay 401)	-	-	-	-	-	-	485,433	-	1,288,622	1,000,000
Local Revenue Measure (Capital Outlay 401)	-	-	-	-	-	-	524,557	500,000	-	-

2025-27 CIP Project Detail Sheets

Project Number	Project Name
n/a	**CIP Reserve**

Major City Goal:	Cultural Vitality, Economic Resilience, and Fiscal Sustainability
Project Classification:	Reserve
Project Type:	Reserve

Project Description
In accordance with city policy, city shall maintain 20% of LRM funding in reserve.

	2025-2027 Financial Plan		Outyears							
Total Project Budget	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
Total	**4,000,000**	**4,000,000**	**4,000,000**	**4,000,000**	**4,000,000**	**4,000,000**	**4,000,000**	**4,000,000**	**4,000,000**	**4,000,000**
Local Revenue Measure (Capital Outlay 401)	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000

CIP Reserve	2025-2027 Financial Plan		Outyears							
Project Tasks	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2031-32**	**2032-33**	**2033-34**	**2034-35**
CIP Reserve										
Local Revenue Measure (Capital Outlay 401)	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000

REFERENCE MATERIAL

Basis of Budgeting and Accounting

Basis of Budgeting

Budgetary basis refers to the basis of accounting used to estimate financing sources and uses in the budget. The City prepares its budget for each fund in accordance with its respective basis of accounting. The City prepares a two-year Financial Plan and appropriates a one-year budget. The City Council approves the appropriation for governmental funds and business activities (enterprise funds).

Basis of Accounting

In accordance with generally accepted accounting principles (GAAP), the City's financial reporting system is organized on the fund basis consisting of three major fund types - governmental, proprietary, and fiduciary. The City's various funds have been established in order to segregate and identify those financial transactions and resources associated with providing specific activities or programs in conformance with special regulations, restrictions, or limitations.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Expenditures generally are recorded when a liability is incurred; however, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Proprietary (Enterprise) funds are accounted for on the flow of economic resources measurement focus and use the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. The only type of proprietary funds that the City uses are enterprise funds for water, sewer, parking, and transit services. Within this document, they are reported under *business activities.*

Fiduciary funds. The City has established fiduciary funds, which are used to account for funds held by the City as an agent for private individuals, organizations or other government agencies. Unlike other types of funds, fiduciary funds only report assets and liabilities, thus they do not have a measurement focus since they do not report operating activity. However, fiduciary funds do use the accrual basis of accounting to recognize receivables and payables.

Internal Service fund. The City created an internal service fund to account for the resources needed to pay for liability, workers compensation, and other benefit-related costs. Internal service funds typically assess a fee or seek reimbursement for the amounts that are expended and are not expected to accumulate fund reserves unless needed for a future payment.

CalPERS Pension Obligations

Background

Along with 3,000 other cities and local agencies, the City of San Luis Obispo contracts with the California Public Employees Retirement System (CalPERS) for its "defined benefit" retirement plan, which covers all regular employees (and temporary employees when required by State law). In 2012, the City proactively negotiated a lower second tier retirement benefit for employees hired after CalPERS contracts were amended. In addition, the Public Employee Pension Reform Act (AB 340) became effective in January 2013 and created the third, and even lower, tier retirement benefit. Under this program, employees who are considered new to the CalPERS retirement program are enrolled under the new law. Currently, 72% of all participating City employees are enrolled in the lower retirement tiers.

Benefit Tiers

Employee Group	Tier 1	Tier 2	Tier 3 - PEPRA
Sworn Public Safety	3% at age 50	Police – 2% at age 50 Fire – 3 % at age 55	2.7 % at age 57
Non-Sworn Employees	2.7% at age 55	2% at age 60	2% at age 62

CalPERS establishes the annual employer contribution rate that is charged against the City's payroll costs for eligible employees. The annual contribution rate is comprised of the following components:

1. Normal Cost, which is the amount needed to fund benefits earned by active employees in the upcoming year.
2. Unfunded liability required contribution, which is the amount charged to pay down the pool's unfunded liability.

Each October, CalPERS provides an actuarial valuation report for each benefit plan that updates certain values to reflect changes in plan activity since the previous valuation. These changes include but are not limited to:

- The difference between the expected rate of return and the actual rate realized.
- Changes in the number of plan members who retire each year.
- Changes in the number of new plan members.
- Changes in the annual payroll provided to existing members of the plan.

The actuarial valuations also provide new information on the variables associated with maintaining the plan, such as the amount of the unfunded liability and the annual Employer Contribution rate, which represents the amount that the City is required to pay for every dollar of eligible payroll, beginning the following fiscal year. The information used for this report is taken from the latest valuation report that was issued for the year ending June 30, 2023.

CalPERS is a separate and distinct legal entity from the City and serves as an independent fiduciary in managing the City's retirement plan assets.

CalPERS Employer Contributions

CalPERS Employer Cost Trends

The following summarizes CalPERS employer contributions since 2011-12.

Employer Retirement Contributions			
Fiscal Year	**Safety**	**Non-Safety**	**Total**
2011-12	$4,202,200	$4,226,700	$8,428,900
2012-13	$4,418,518	$4,347,255	$8,765,773
2013-14	$4,152,103	$4,528,325	$8,680,428
2014-15	$4,607,331	$5,027,328	$9,634,659
2015-16	$5,885,722	$5,824,217	$11,709,939
2016-17	$6,299,915	$6,776,945	$13,076,860
2017-18	$5,910,345	$6,693,987	$12,604,332
2018-19	$8,348,780	$9,361,882	$17,710,662
2019-20	$7,167,638	$7,709,918	$14,877,556
2020-21	$7,631,620	$8,069,806	$15,701,426
2021-22	$12,756,585	$15,923,929	$28,680,514
2022-23	$9,721,641	$11,050,124	$20,771,765
2023-24	$10,004,005	$11,022,370	$21,026,375

In July 2024, CalPERS reported a 9.3% net return on investments for the 12-month period that ended June 30, 2024. Under the current provisions of the CalPERS Asset Liability Management process, returns that exceed the established 6.8% discount rate require the Board of Administration to review whether to lower the rate for future years. Lowering the discount rate would have the immediate effect of a lower funded ratio and higher normal cost for the City. Fortunately, the target rate remains unchanged at 6.8% and the City should benefit from the 9.3% FY 2023-24 returns with lower unfunded liability contributions in FY 2026-27.

Unfunded Liabilities

In 2018, City Council adopted a Fiscal Health Response Plan (FHRP) to help address the City's unfunded liabilities. One component of the FHRP included making additional discretionary payments (ADPs) to CalPERS. To date, the City has made a total of $22.3 million in ADPs to paydown its pension liability.

In March 2023, staff engaged with Foster & Foster, an independent national actuarial consulting firm, to perform a review of the City's progress in paying down unfunded liabilities. Based on the Foster & Foster actuarial report, the City's commitment to paying down its pension debt by making additional ADPs has helped to make progress on improving the plan's overall funded status. Feedback provided by the City's independent Actuary is that the City is taking appropriate action to make progress in paying down the unfunded pension liabilities. A negative investment return of -7.5% in FY 2021-22 provides a good reminder that the City's ability to address unfunded liabilities is heavily impacted by factors outside of the City's control. The primary recommended strategy coming out of the Foster & Foster report is to continue to make required and Additional Discretionary Payments; the City Council adopted Fiscal Policies prioritize ADPs and the City assumes that at least the first $2.0 million of unassigned fund balance will be used to make Additional Discretionary Payments annually.

Current CalPERS Employer Contribution Rates

CalPERS has published the employer rates for 2025-26 as well as projected rates for the following year, as shown below. These contribution amounts do not reflect any employee cost sharing contributions, and for many plans, the actual cost to the City is lower. While CalPERS has been able to create separate rates for each of the Safety Plan Benefit Tiers, they have chosen to create a blended rate for all three Miscellaneous retirement benefit tiers. The table below is based on the June 30, 2023 valuation date, which is the latest available valuation.

CalPERS Employer Rates		
Retirement Tier	**2025-26**	**2026-27 Projection**
Miscellaneous	9.74%	9.6%
Safety Tier I	29.35%	29.4%
Safety Police Tier II	21.98%	22.0%
Safety Police Tier III	14.96%	15.0%
Safety Fire Tier II	25.02%	25.0%
Safety Fire Tier III	14.96%	15.0%

In addition to the rate for the normal cost, CalPERS requires a fixed annual amount to pay down the unfunded liability. The June 30, 2023 valuation provides the amount for 2025-26 and a projection for 2026-27 as shown below.

Unfunded Liability Payments		
Employer Payment	**2025-26**	**2026-27 Projection**
Miscellaneous	$8,620,133	$9,486,000
Safety	$7,950,675	$8,702,000

Employee Contribution Rates

Employees are making contributions to CalPERS along with employer contribution rates. Employee contribution rates vary, depending on retirement tier. Beginning in January 2014, the Police Officers' Association (POA) agreed to contribute an additional 3.0% of pay to help offset the employer's share of retirement costs. In 2019 and 2020, the POA agreed to phase in an additional 3.0%, bringing their total additional contribution to 6.0%. During this same period, the Police Management, Fire, Unrepresented Management, and Confidential bargaining groups also agreed to contribute an additional 3.0% of pay to help offset the employer's share of the retirement costs.

Employee Plan	Employee Contribution Rate
Miscellaneous	7.0% to 10.5%
Public Safety Sworn	9.0% to 17.5%

CalPERS Plan Funding Levels

The following shows CalPERS funding levels for the City's Miscellaneous Plan and Safety Pool for the actuarial valuations from June 30, 2011 through June 30, 2023. This is the most recent actual information that is available from CalPERS.

Actuarial Valuation Date Ending June 30	Asset Value [1]	Entry Age Actuarial Accrued Liability	Assets Over (Under) Actuarial Accrued Liability	Funded Ratio
Tier I Safety Employee Plan				
2011	$ 94,068	$ 143,482	$ (49,414)	65.6%
2012	$ 92,264	$ 149,615	$ (57,351)	61.7%
2013	$ 100,910	$ 154,746	$ (53,836)	65.2%
2014	$ 113,884	$ 165,802	$ (51,918)	68.7%
2015	$ 111,864	$ 170,942	$ (59,078)	65.4%
2016	$ 109,934	$ 178,704	$ (68,770)	61.5%
2017	$ 118,917	$ 188,177	$ (69,260)	63.2%
2018	$ 123,952	$ 200,729	$ (76,777)	61.8%
2019	$ 127,661	$ 205,097	$ (77,436)	62.2%
2020	$ 128,700	$ 210,170	$ (81,470)	61.2%
2021	$ 153,350	$ 220,803	$ (67,453)	69.5%
2022	$ 142,972	$ 229,475	$ (86,503)	62.3%
2023	$ 148,020	$ 236,750	$ (88,729)	62.5%
Miscellaneous Employee Plan				
2011	$ 103,392	$ 150,651	$ (47,259)	68.6%
2012	$ 108,926	$ 157,223	$ (48,297)	69.3%
2013	$ 101,989	$ 163,765	$ (61,776)	62.3%
2014	$ 117,762	$ 178,138	$ (60,376)	66.1%
2015	$ 118,043	$ 185,020	$ (66,977)	63.8%
2016	$ 116,863	$ 196,413	$ (79,550)	59.5%
2017	$ 128,186	$ 208,025	$ (79,839)	61.6%
2018	$ 136,587	$ 225,101	$ (88,514)	60.7%
2019	$ 144,624	$ 234,600	$ (89,976)	61.6%
2020	$ 147,848	$ 240,866	$ (93,017)	61.4%
2021	$ 177,819	$ 255,715	$ (77,896)	69.5%
2022	$ 168,312	$ 267,621	$ (99,309)	62.9%
2023	$ 176,888	$ 280,827	$ (103,939)	63.0%
All numbers presented in Thousands of Dollars				
Beginning in 2006, the Safety Plan is a member of a CalPERS safety pool.				

[1] Before 2013, CalPERS used the Actuarial Value of Assets. Starting in 2013 Market Value of Assets is used.

Fiscal Policies

Section 1. General Revenue Management

A. **Diversified and Stable Base.** The City will seek to maintain a diversified and stable revenue base to protect it from short-term fluctuations in any one revenue source.

B. **Long-Range Focus**. To emphasize and facilitate long-range financial planning, the City will maintain current projections of revenues for the succeeding five years.

C. **Current Revenues for Current Uses.** The City will make all current expenditures with current revenues, avoiding procedures that balance current budgets by postponing needed expenditures, accruing future revenues, or rolling over short-term debt.

D. **Interfund Transfers and Loans.** In order to achieve important public policy goals, the City has established various special revenue, capital project, debt service and enterprise funds to account for revenues whose use should be restricted to certain activities. Accordingly, each fund exists as a separate financing entity from other funds, with its own revenue sources, expenditures and fund equity.

Any transfers between funds for operating purposes are clearly set forth in the Financial Plan, and can only be made by the Finance Director in accordance with the adopted budget. These operating transfers, under which financial resources are transferred from one fund to another, are distinctly different from interfund borrowings, which are usually made for temporary cash flow reasons, and are not intended to result in a transfer of financial resources by the end of the fiscal year.

In summary, interfund transfers result in a change in fund equity; interfund borrowings do not, as the intent is to repay the loan in the near term.

From time to time, interfund borrowings may be appropriate; however, these are subject to the following criteria in ensuring that the fiduciary purpose of the fund is met:

1. The Finance Director is authorized to approve temporary interfund borrowings for cash flow purposes whenever the cash shortfall is expected to be resolved within 45 days. The most common use of interfund borrowing under this circumstance is for grant programs like the Community Development Block Grant, where costs are incurred before drawdowns are initiated and received. However, receipt of funds is typically received shortly after the request for funds has been made.

2. Any other interfund borrowings for cash flow or other purposes require case-by-case approval by the Council.

3. Any transfers between funds where reimbursement is not expected within one fiscal year shall not be recorded as interfund borrowings; they shall be recorded as interfund operating transfers that affect equity by moving financial resources from one fund to another.

Section 2. User Fee Cost Recovery Goals

A. **Ongoing Review**

Fees will be reviewed and updated on an ongoing basis to ensure that they keep pace with changes in the cost-of-living as well as changes in methods or levels of service delivery.

In implementing this goal, a comprehensive analysis of City costs and fees should be made at least every three years. In the interim, fees will be adjusted by annual changes in the Consumer Price Index. Fees may be adjusted during this interim period based on supplemental analysis whenever there have been significant changes in the method, level or cost of service delivery.

B. **User Fee Cost Recovery Levels**

In setting user fees and cost recovery levels, the following factors will be considered:

1. **Community-Wide Versus Special Benefit.** The level of user fee cost recovery should consider the community-wide versus special service nature of the program or activity. The use of general-purpose revenues is appropriate for community-wide services, while user fees are appropriate for services that are of special benefit to easily identified individuals or groups.

2. **Service Recipient Versus Service Driver.** After considering community-wide versus special benefit of the service, the concept of service recipient versus service driver should also be considered. For example, it could be argued that the applicant is not the beneficiary of the City's development review efforts: the community is the primary beneficiary. However, the applicant is the driver of development review costs, and as such, cost recovery from the applicant is appropriate.

3. **Effect of Pricing on the Demand for Services.** The level of cost recovery and related pricing of services can significantly affect the demand and subsequent level of services provided. At full cost recovery, this has the specific advantage of ensuring that the City is providing services for which there is genuinely a market that is not overly-stimulated by artificially low prices.

   Conversely, high levels of cost recovery will negatively impact the delivery of services to lower income groups. This negative feature is especially pronounced, and works against public policy, if the services are specifically targeted to low-income groups.

4. **Feasibility of Collection and Recovery.** Although it may be determined that a high level of cost recovery may be appropriate for specific services, it may be impractical or too costly to establish a system to identify and charge the user. Accordingly, the feasibility of assessing and collecting charges should also be considered in developing user fees, especially if significant program costs are intended to be financed from that source.

C. **Factors Favoring Low-Cost Recovery Levels**

Very low-cost recovery levels are appropriate under the following circumstances:

1. There is no intended relationship between the amount paid and the benefit received. Almost all "social service" programs fall into this category as it is expected that one group will subsidize another.

2. Collecting fees is not cost-effective or will significantly impact the efficient delivery of the service.

3. There is no intent to limit the use of (or entitlement to) the service. Again, most "social service" programs fit into this category as well as many public safety (police and fire) emergency response services and the ability to appeal planning decisions. Historically, access to neighborhood and community parks would also fit into this category.

4. The service is non-recurring, generally delivered on a "peak demand" or emergency basis, cannot reasonably be planned for on an individual basis, and is not readily available from a private sector source. Many public safety services also fall into this category.

5. Collecting fees would discourage compliance with regulatory requirements and adherence is primarily self-identified, and as such, failure to comply would not be readily detected by the City. Many small-scale licenses and permits might fall into this category.

D. **Factors Favoring High Cost Recovery Levels**

The use of service charges as a major source of funding service levels is especially appropriate under the following circumstances:

1. The service is similar to services provided through the private sector.

2. Other private or public sector alternatives could or do exist for the delivery of the service.

3. For equity or demand management purposes, it is intended that there be a direct relationship between the amount paid and the level and cost of the service received.

4. The use of the service is specifically discouraged. Police responses to disturbances or false alarms might fall into this category.

5. The service is regulatory in nature and voluntary compliance is not expected to be the primary method of detecting failure to meet regulatory requirements. Building permit, plan checks, and subdivision review fees for large projects would fall into this category.

E. **General Concepts Regarding the Use of Service Charges**

The following general concepts will be used in developing and implementing service charges:

1. Revenues should not exceed the reasonable cost of providing the service.

2. Cost recovery goals should be based on the total cost of delivering the service, including direct costs, departmental administration costs and organization-wide support costs such as accounting, personnel, information technology, legal services, fleet maintenance and insurance.

3. The method of assessing and collecting fees should be as simple as possible in order to reduce the administrative cost of collection.

4. Rate structures should be sensitive to the "market" for similar services as well as to smaller, infrequent users of the service.

5. A unified approach should be used in determining cost recovery levels for various programs based on the factors discussed above.

F. **Low Cost-Recovery Services**

Based on the criteria discussed above, the following types of services should have very low-cost recovery goals. In selected circumstances, there may be specific activities within the broad scope of services provided that should have user charges associated with them. However, the primary source of funding for the operation as a whole should be general-purpose revenues, not user fees.

1. Delivering public safety emergency response services such as police patrol services and fire suppression.

2. Maintaining and developing public facilities that are provided on a uniform, community-wide basis such as streets, parks and general-purpose buildings.

3. Providing social service programs and economic development activities.

4. Appealing planning decisions. Appeal fees are charged based on a tiered system and fees for all tiers should be at 15% cost recovery for both applicants and non-applicants, based on the cost of responding to appeals initiated by the applicant.

G. **Recreation Programs**

The following cost recovery policies apply to the City's recreation programs:

1. Cost recovery for activities directed to adults should be relatively high.

2. Cost recovery for activities directed to youth and seniors should be relatively low. In those circumstances where services are similar to those provided in the private sector, cost recovery levels should be higher.

   Although ability to pay may not be a concern for all youth and senior participants, these are desired program activities, and the cost of determining need may be greater than the cost of providing a uniform service fee structure to all participants. Further, there is a community-wide benefit in encouraging high-levels of participation in youth and senior recreation activities regardless of financial status.

3. Fees for golf activities should be comparable to other communities.

4. Cost recovery goals for recreation activities are set as follows:

   High-Range Cost Recovery Activities - (60% to 100%)

   a. Adult athletics

b. Banner permit applications
c. Major commercial film permit applications

Mid-Range Cost Recovery Activities - (30% to 60%)

d. Triathlon
e. Summer and Spring Break Camps
f. Junior Ranger camp
g. Childcare services
h. Classes

Low-Range Cost Recovery Activities- (0 to 30%)

i. Aquatics
j. Community gardens
k. Minor commercial film permit applications
l. Skate park
m. Parks and Recreation sponsored events (except for Triathlon)
n. Youth sports
o. Teen services
p. Senior services

5. For cost recovery activities of less than 100%, there should be a differential in rates between residents and non-residents. However, the Director of Parks and Recreation is authorized to reduce or eliminate non-resident fee differentials when it can be demonstrated that:

   a. The fee is reducing attendance.

   b. There are no appreciable expenditure savings from the reduced attendance.

6. Charges will be assessed for use of rooms, pools, gymnasiums, ball fields, special-use areas, and recreation equipment for activities not sponsored or co-sponsored by the City. Such charges should be based upon comparability with other communities. However, the Director of Parks and Recreation is authorized to charge fees that are closer to full cost recovery for facilities that are heavily used at peak times and include a majority of non-resident users.

7. A vendor charge of at least 10 percent of gross income will be assessed from individuals or organizations using City facilities for moneymaking activities.

8. The Director of Parks and Recreation is authorized to offer reduced fees such as introductory rates, family discounts and coupon discounts on a pilot basis (not to exceed 18 months) to promote new recreation programs or revive existing ones.

9. The Parks and Recreation Department will consider waiving fees only when the City Manager determines in writing that an undue hardship exists.

H. **Development Review Programs**

The following cost recovery policies apply to the development review programs:

1. Services provided under this category include:

a. Planning (planned development permits, tentative tract and parcel maps, re-zonings, general plan amendments, variances, use permits).

b. Building and safety (building permits, structural plan checks, inspections).

c. Engineering (public improvement plan checks, inspections, subdivision requirements, encroachments).

d. Fire plan check.

2. Cost recovery for these services should generally be very high. In most instances, the City's cost recovery goal should be 100%.

3. However, in charging high cost recovery levels, the City needs to clearly establish and articulate standards for its performance in reviewing developer applications to ensure that there is "value for cost."

4. Building Permit Plan Check Services – The City of San Luis Obispo offers building permit plan check services through consultants at a set price, not to exceed 65% of the City's fee for the service. Building Permit Plan Check Services are offered by the City on a 100% cost-recovery basis, and the service is provided after the fee is paid in full. As a result, the Finance Director is authorized to make appropriations from the related revenue account to cover the cost of the services provided.

I. **Services Supporting Sustainability Goals of the City**

Fees for services that support the sustainability goals of the City should be set at 50% cost recovery. These include:

1. Building permits for:
   a. Electric Car Charging System
   b. Graywater System
   c. Graywater/Rainwater Harvesting System
   d. Heat Pump
   e. Insulation/Energy Update
   f. Photovoltaic Systems
   g. Photovoltaic Unit Installation – Residential
   h. Residential Photovoltaic System
   i. Solar/PV System - Commercial BLDG
   j. Solar/PV System – Multifamily BLDG
   k. Solar Water System Fixtures - BLDG
   l. Doors/Windows
   m. Electric Service Upgrades
   n. New/Altered Circuits
   o. Window Retrofit

2. Pedicab Fee and Pedicab Renewal Fee

J. **Concealed Carry Weapon Permit fee**

The Concealed Carry Weapon Permit fee should be based upon comparability with other communities.

K. **Comparability with Other Communities**

In setting user fees, the City will consider fees charged by other agencies in accordance with the following criteria:

1. Surveying the comparability of the City's fees to other communities provides useful background information in setting fees for several reasons:

   a. They reflect the "market" for these fees and can assist in assessing the reasonableness of San Luis Obispo's fees.

   b. If prudently analyzed, they can serve as a benchmark for how cost-effectively San Luis Obispo provides its services.

2. However, fee surveys should never be the sole or primary criteria in setting City fees as there are many factors that affect how and why other communities have set their fees at their levels. For example:

   a. What level of cost recovery is their fee intended to achieve compared with our cost recovery objectives?

   b. What costs have been considered in computing the fees?

   c. When was the last time that their fees were comprehensively evaluated?

   d. What level of service do they provide compared with our service or performance standards?

   e. Is their rate structure significantly different than ours and what is it intended to achieve?

3. These can be very difficult questions to address in fairly evaluating fees among different communities. As such, the comparability of our fees to other communities should be one factor among many that is considered in setting City fees.

Section 3. Enterprise Fund Fees and Rates

A. **Water, Sewer, and Parking.** The City will set fees and rates at levels which fully cover the total direct and indirect costs—including operations, capital outlay, and debt service—of the following enterprise programs: water, sewer, and parking. For water and sewer, the rate setting process will be in accordance with Proposition 218 and its notification requirements.

B. **Transit**. Based on targets set under the Transportation Development Act, the City will strive to cover at least twenty percent of transit operating costs with fare revenues.

C. **Ongoing Rate Review.** The City will review and adjust enterprise fees and rate structures as required to ensure that they remain appropriate and equitable.

D. **Cost of Service Fees.** The City will treat the water and sewer funds in the same manner as if they were privately owned and operated. This means assessing reasonable cost of service fees in fully recovering service costs.

   The purpose of the cost of service fee is reasonable cost recovery for the use of the City's services such as street rights-of-way and public safety. The appropriateness of charging the water and sewer fund a reasonable cost of service fee for the use of the City streets is further supported by the results of studies from Arizona, California, Ohio, and Vermont which concluded that the leading cause of street resurfacing and reconstruction is street cuts and trenching for Utilities.

Section 4. Revenue Distribution

The Council recognizes that generally accepted accounting principles for state and local governments discourage the "earmarking" of General Fund revenues, and accordingly, the practice of designating General Fund revenues for specific programs should be minimized in the City's management of its fiscal affairs. Approval of the following revenue distribution policies does not prevent the Council from directing General Fund resources to other functions and programs as necessary.

A. **Property Taxes.** With the passage of Proposition 13 on June 6, 1978, California cities no longer can set their own property tax rates. In addition to limiting annual increases in market value, placing a ceiling on voter-approved indebtedness, and redefining assessed valuations, Proposition 13 established a maximum county-wide levy for general revenue purposes of 1% of market value. Under subsequent state legislation, which adopted formulas for the distribution of this countywide levy, the City now receives a percentage of total property tax revenues collected countywide as determined by the State and administered by the County Auditor-Controller. The City receives 14.9% of each dollar collected in property tax after allocations to school districts.

   Accordingly, while property revenues are often thought of as local revenue sources, in essence they are State revenue sources, since the State controls their use and allocation.

   With the adoption of a Charter revision in November 1996, which removed provisions that were in conflict with Proposition 13 relating to the setting of property tax revenues between various funds, all property tax revenues are now accounted for in the General Fund.

B. **Gasoline Tax Subventions.** All gasoline tax revenues (which are restricted by the State for street-related purposes) will be used for maintenance activities. Since the City's total expenditures for gas tax eligible programs and projects are much greater than this revenue source, operating transfers will be made from the gas tax fund to the General Fund for this purpose. This approach significantly reduces the accounting efforts required to meet State reporting requirements.

C. **Transportation Development Act (TDA) Revenues.** All TDA revenues will be allocated to alternative transportation programs, including regional and municipal transit systems, bikeway improvements, and other programs or projects designed to reduce automobile usage. Because TDA revenues will not be allocated for street purposes, it is expected that alternative transportation programs (in conjunction with other state or federal grants for this purpose) will be self-supporting from TDA revenues.

D. **Parking Fines.** All parking fine revenues will be allocated to the Parking Fund, except for those collected by Police staff (who are funded by the General Fund) in implementing neighborhood wellness programs.

Section 5. Investments

Link to the City's Investment Policy & Management Plan

Policy Statement

The City of San Luis Obispo shall invest public funds in such a manner as to comply with state and local laws; ensure prudent money management; provide for daily cash flow requirements; and meet the objectives of the Investment Policy & Management Plan in priority order of Safety, Liquidity, and Return on Investment.

The purpose of the Investment Policy and Management Plan is to establish policies, practices, and procedures to be used in administering the City's investment portfolio in accordance with the City's Statement of Investment policy.

Primary Investment Objective

The City's primary investment objective is to achieve a reasonable rate of return on public funds while minimizing the potential for capital losses arising from market changes or issuer default. Although the generation of revenues through interest earnings on investments is an appropriate City goal, the primary consideration in the investment of City funds is capital preservation in the overall portfolio. As such, the City's yield objective is to achieve a reasonable rate of return on City investments rather than the maximum generation of income, which could expose the City to unacceptable levels of risk.

In determining individual investment placements, the following factors shall be considered in priority order: 1) Safety 2) Liquidity 3) Yield – (Return on Investment). The City will also take into account Environmental, Social, and Governance (ESG) objectives, the City's Socially Responsible Investment Policy, and other qualitative considerations as directed by Council and required by the Investment Policy & Management Plan.

Section 6. Appropriations Limitation

A. The Council will annually adopt a resolution establishing the City's appropriations limit calculated in accordance with Article XIII-B of the Constitution of the State of California, Section 7900 of the State of California Government Code, and any other voter approved amendments or state legislation that affect the City's appropriations limit.

B. The supporting documentation used in calculating the City's appropriations limit and projected appropriations subject to the limit will be available for public and Council review at least 10 days before Council consideration of a resolution to adopt an appropriations limit. The Council will generally consider this resolution in connection with final approval of the budget.

C. The City will strive to develop revenue sources, both new and existing, which are considered non-tax proceeds in calculating its appropriations subject to limitation.

D. The City will annually review user fees and charges and report to the Council the amount of program subsidy, if any, that is being provided by the General or Enterprise Funds.

E. The City will actively support legislation or initiatives sponsored or approved by League of California Cities which would modify Article XIII-B of the Constitution in a manner which would allow the City to retain projected tax revenues resulting from growth in the local economy for use as determined by the Council.

F. The City will seek voter approval to amend its appropriation limit at such time that tax proceeds are in excess of allowable limits.

Section 7. Fund Balance and Reserves

Link to the City's Fund Balance & Reserve Policy

This policy establishes guidelines and procedures for allocating and reporting the City's fund balances in the financial statements in accordance with Governmental Accounting Standards Board (GASB) Statement No. 54 and as committed by the City Council effective beginning fiscal year ending June 30, 2021.

Additionally, the policy establishes the City's reserve levels to address protection from risk and unexpected situation that require financial resources. The City of San Luis Obispo faces risks such as revenue shortfalls during recessions and losses from extreme events, like earthquakes, wildland fires, flooding, and other natural disasters. Prudent reserve levels help make sure that the City of San Luis Obispo can respond quickly and decisively to those events. Reserves also support vital public services during revenue declines. As such, the City's reserve policy describes how much the City will retain in the reserves and stipulates activation and acceptable uses of the reserves.

Since reserve levels need to be considered when establishing fund balances, both are addressed within this policy.

Section 8. CalPERS & Unfunded Liabilities

With the 2018-19 Financial Plan Supplement, the City adopted its Fiscal Health Response Plan (FHRP); a three-year plan to address the City's escalating unfunded pension liability stemming from the CalPERS' changes under the Public Employees' Pension Reform Act (PEPRA). PEPRA prescribe that a member agency's pension liability had to be paid down over a 30-year period which triggered annually escalating contributions through 2045.

The FHRP therefore targeted a realignment of revenues and expenditures to allow for additional payments to CalPERS, negotiated additional contributions toward pension payments for employee groups, and prioritized the use of unassigned fund balance once the City's Financial Statements had been audited and accepted by the City Council. The goal of this realignment was the payment of the unfunded liability (UFL) over a reduced timeline therefore securing pensions for City employees and saving the City considerable interest payments.

Given the long-term ramifications of the deliverables put in motion through the FHRP, this section addresses the City's long-term commitment to payment of the UFL, annual additional discretionary payments (ADPs), and the needed prioritization to hold the shortened timeline.

1. The City sets the following prioritization of unassigned General Fund balance:

    a. Additional discretionary payments to CalPERS
    b. Infrastructure investments
    c. Emerging Health and Safety needs of the community

2. The City commits to ADPs to CalPERS and adding an annual inflator equal to increases in payroll whenever CalPERS reaches its discount rate or larger rates of return based on what is presented in the latest five-year forecast.

3. Whenever CalPERS does not reach its adopted discount rate, the City commits to first use any unassigned fund balance to counteract the investment loss CalPERS experienced. It will add the loss to the committed ADP as outlined above to safeguard the investment already made toward the early repayment of the UFL.

Section 9. Capital Improvement Program Management

A. **CIP Projects: $25,000 or More.** Construction projects which cost $25,000 or more will be included in the CIP and are accounted for in the Capital Outlay Fund. Minor capital outlays of less than $25,000 will be included with the operating program budgets.

B. **CIP Purpose.** The purpose of the CIP is to systematically plan, schedule, and finance capital projects to ensure cost-effectiveness as well as conformance with established policies. The CIP is a five-year plan organized by the same functional categories as the City's operating programs. The CIP reflects a balance between capital replacement projects- those that repair, replace, or enhance existing facilities, equipment or infrastructure, and capital facility projects- those that significantly expand or add to the City's existing fixed assets.

C. **CIP Project Type.** Projects are categorized by type, including:

    1. Asset Maintenance – Reoccurring and annual needs that maintain existing assets.
    2. Asset Replacement – Periodically reoccurring and/or annual needs that replace existing assets with similar assets.
    3. New Asset – Periodic needs to expand the number of assets that serve the community.

    Asset maintenance projects and costs should be considered before recommending funding for projects to replace existing assets or construct new assets. Asset Maintenance projects are not ranked by the CIP Review Committee.

D. **CIP Project, Project Manager.** Every CIP project will have a "project manager" who will be responsible for managing the project scope, budget, and timeline. Project managers will be

responsible for ensuring that required phases are completed on schedule, authorizing all project expenditures, ensuring that all regulations and laws are observed, regularly communicating with project proponents and other stakeholders, and reporting on project status. Project management will primarily be performed by staff in the Public Works Department, but staff from other departments may also manage projects.

E. **CIP Review Committee.** The CIP Review Committee provides governance of the CIP by evaluating and prioritizing capital projects based upon an established set of criteria to ensure alignment with Major City Goals, the General Plan, strategic growth objectives and needs for services provided within the City. The Assistant City Manager serves as Chair of the Committee and the Director of Public Works is Vice Chair; other members include: Deputy City Manager, Director of Community Development, Director of Finance, Director of Parks and Recreation, Director of Utilities, and a public safety department head (rotating between the Fire Chief and Police Chief). The CIP Administrative Manager, City Engineer, Principal Budget Analyst, DEI Manager, and Sustainability Manager provide staff support to the Committee. The Committee is responsible for:

1. Assessing the City's fiscal and staff capacity to deliver projects so that the recommended CIP represents what can realistically be accomplished; and
2. Recommending to the City Manager the projects and associated budgets that should be included in the biennial financial plan; and
3. Considering requests for new projects that may be requested outside of financial plan development to address emergent needs; and
4. Evaluating the re-prioritization of projects as needs and conditions change in order to ensure consistency with project evaluation criteria, ability to deliver projects, and City priorities.

F. **Project Request Forms.** The CIP Review Committee requires that departments submitting a request for an Asset Replacement or New Asset project to be funded in the Five-Year CIP cycle submit a Project Request Form (PRF) to formally document the project request. The PRF is intended to ensure that the Committee has necessary information to evaluate and prioritize projects for funding. In addition to completion of the PRF, the Committee may also request a presentation from the requesting department to gather additional information. The content of the PRF shall include, but not be limited to the following:

1. Proposed project title
2. Proponent (Client) department
3. Proposed managing department or division
4. Project function (Major City Goal Alignment)
5. Project type
6. City priority alignment
7. Project scope
    1. Purpose and Need (including approved planning documents or mandates)
    2. Consistency with Climate Action Plan
    3. Consistency with DEI

4. Impact to Operations
8. Proposed project schedule/delivery
9. Estimated project budget and funding source(s)

G. **Creation of Projects.** New projects shall only be considered during development of the biennial financial plan. Staff requests for projects outside of the financial plan development process will be considered only if they are intended to address an emergency need. Staff may create new projects as directed by the City Council at any point.

H. **CIP Phases.** The CIP will emphasize project planning, with projects progressing through at least two and up to ten of the following phases:

1. **Designate.** Appropriates funds based on projects designated for funding by the Council through adoption of the Financial Plan.
2. **Study.** Concept, site selection, feasibility analysis, schematic design, environmental determination, property appraisals, scheduling, grant application, grant approval, specification preparation for equipment purchases.
3. **Environmental Review.** EIR preparation, other environmental studies.
4. **Real Property Acquisitions.** Property acquisition for projects, if necessary.
5. **Design.** Final design, plan and specification preparation and construction cost estimation.
6. **Construction.** Construction contracts.
7. **Construction Management and Special Inspections.** Contract project management and inspection, soils and material tests, other support services during construction.
8. **Equipment Acquisitions.** Vehicles, heavy machinery, computers, office furnishings, other equipment items acquired and installed independently from construction contracts.
9. **Debt Service.** Installment payments of principal and interest for completed projects funded through debt financings. Expenditures for this project phase are included in the Debt Service section of the Financial Plan. Generally, it will become more difficult for a project to move from one phase to the next. As such, more projects will be studied than will be designed, and more projects will be designed than will be constructed or purchased during the term of the CIP.

I. **CIP Appropriation.** The City's annual CIP appropriation is based on the projects designated by the Council through adoption of the Financial Plan. Upon adoption of the Financial Plan, the Capital Improvement Program (CIP) is concurrently approved, authorizing appropriations for projects with allocated funding in the designated fiscal year. Appropriations are processed at the start of the fiscal year, ensuring that funds are available in the project account within the City's financial management system.

If project costs at the time of bid award are less than the budgeted amount, the balance will be reappropriated to the CIP reserve, or be allocated to another project. If project costs at the time of bid award are greater than budget amounts, five basic options are available:

1. Eliminate the project.
2. Defer the project for consideration to the next Financial Plan period.
3. Rescope or change the phasing of the project to meet the existing budget.
4. Transfer funding from another specified, lower priority project.
5. Appropriate additional resources as necessary from fund balance.
6. Appropriate funding from the Capital Reserve.

J. **CIP Project Lapse.** Appropriations for CIP projects lapse three years after budget adoption. Projects which lapse from lack of project account appropriations may be resubmitted for inclusion in a subsequent CIP. Project accounts, which have been appropriated, will not lapse until completion of the project phase.

K. **CIP Reporting**. Staff shall publish reports on the progress of delivering the Capital Improvement Plan at least quarterly, as part of Quarterly Budget Reports provided to the City Council. These reports shall include a summary of project budgets, a status update on projects in progress, and a listing of projects completed within the quarter.

L. **Public Art.** CIP projects will be evaluated during the budget process and prior to each phase for conformance with the City's public art policy, which generally requires that 1% of eligible project construction costs be set aside for public art. Excluded from this requirement are underground projects, utility infrastructure projects, funding from outside agencies, and costs other than construction such as study, environmental review, design, site preparation, land acquisition and equipment purchases. It is generally preferred that public art be incorporated directly into the project, but this is not practical or desirable for all projects; in this case, an in-lieu contribution to public art will be made. To ensure that funds are adequately budgeted for this purpose regardless of whether public art will be directly incorporated into the project, funds for public art will be identified separately in the CIP.

M. **General Plan Consistency Review.** The Planning Commission will review the Preliminary CIP for consistency with the General Plan and provide its findings to the Council prior to adoption.

N. **Climate Action Plan Implementation.** Council adopted Resolution No. 11159 (2020 Series) establishes a goal of community-wide carbon neutrality by 2035 and municipal operations carbon neutrality by 2030. The City's Capital Improvement Program is a critical implementation tool, and every CIP will be evaluated for alignment with these climate goals. Examples of ways projects or project components can align the with goals include (but are not limited to):
    1. Elimination or reduction of vehicle miles traveled (e.g., active transportation and transit improvements),
    2. Elimination or reduction of fossil fueled appliances, vehicles, and equipment,
    3. Reduced energy consumption (e.g., efficient mechanical equipment, efficient lighting, etc.)
    4. Carbon storage through tree planting or landscape management, and
    5. Solid waste/ green waste diversion

O. **Diversity, Equity and Inclusion.** In 2020 the City Council declared diversity, equity, and inclusion (DEI) as integral aspects of their City Mission and Meta Goal, ensuring that through policies,

programs, and projects, San Luis Obispo will foster a community that is welcoming, equitable, safe and inclusive for all. The City's Capital Improvement Program is a critical component of achieving these goals by ensuring that capital projects are designed to be accessible, inclusive, and safe for diverse populations. Capital Improvement Projects can advance diversity, equity, through project design and accessibility, diverse representation in art components of projects, ensuring there are programs to subsize costs for low-income communities to access the project, providing opportunities to diverse populations and stakeholders for community input, including DEI as a priority in RFPs or project scope, and ensuring the project does not disproportionately burden one community over another.

Section 10. Capital Financing & Debt Management

Link to the City's Capital Financing & Debt Management Policy

Policy Statement

The City of San Luis Obispo (City) will maintain, at all times, debt management policies that are fiscally prudent, consistent with State and Federal law, and reflective of the most opportune financing strategies to deliver on the needs and goals of the community and the City organization. The Debt Management Policy establishes objectives, parameters, and guidelines for responsibly issuing and administering the City's debt. Prudent management of the City's debt program is necessary to achieve cost-effective access to the capital markets and demonstrate a commitment to long-term financial planning and sustainability.

Debt Management Objectives

The policy sets forth key objectives for the City in issuing and administering the City's debt, which are to:

- Maintain the City's sound financial position.
- Minimize debt service and issuance cost.
- Maintain access to cost-effective borrowing.
- Achieve and maintain highest reasonable credit rating.
- Ensure full and timely repayment of debt.
- Maintain full and complete financial disclosure and reporting including voluntary disclosures.
- Ensure compliance with State and Federal laws and regulations.

Scope

This policy establishes the framework for when the City of San Luis Obispo should consider issuing debt and the overall acceptable debt burden. Long-term debt is an effective way to finance capital improvements by matching the term of the debt with the useful life of the asset being financed. Properly managed debt provides flexibility in current and future operating budgets and provides the City with the long-term assets required to deliver services, programs, and public infrastructure to the community. The City recognizes that effective debt management practices require a comprehensive Debt Management Policy that details the use of capital debt to support the capital infrastructure in the community while maintaining a stable and prudent fiscal outlook.

Debt Capacity

1. General Purpose Debt Capacity. The City will carefully monitor its levels of general purpose debt. Because the City's general-purpose debt capacity is limited, it is important that the City only use general purpose debt financing for high-priority projects when it cannot reasonably use other financing methods for two key reasons:

    a. Funds borrowed for a project today are not available to fund other projects tomorrow.
    b. Funds committed for debt repayment today are not available to fund operations in the future.

    In evaluating debt capacity, general-purpose annual debt service payments should generally not exceed 10% of General Fund revenues; and in no case should they exceed 15%. Further, direct debt will not exceed 2% of assessed valuation; and no more than 60% of capital improvement outlays will be funded from long-term financings.

2. Enterprise Fund Debt Capacity. The City will set enterprise fund rates at levels needed to fully cover debt service requirements as well as operations, maintenance, administration and capital improvement costs. The ability to afford new debt for enterprise operations will be evaluated as an integral part of the City's rate review and setting process.

Section 11. Human Resource Management

A. **Regular Staffing**

1. The budget will fully appropriate the resources needed for authorized regular staffing.

2. Regular employees will be the core work force and the preferred means of staffing ongoing, year-round program activities that should be performed by regular full- or part-time City employees rather than limited-term employees or independent contractors. The City will strive to provide competitive compensation and benefit schedules for its authorized regular work force. Each regular employee will:

    a. Fill an authorized regular position.
    b. Be assigned to an appropriate bargaining unit, unless designated as an unrepresented management or confidential classification.
    c. Receive salary and benefits consistent with labor agreements or other compensation plans.

3. To manage the growth of the regular workforce and overall staffing costs, the City will follow these procedures:

    a. The Council will authorize and approve funding to increase headcount for regular full-time equivalent positions.
    b. The Human Resources Department will coordinate and approve the hiring of all regular and temporary staff.
    c. All requests for additional regular positions will include evaluations of:

- The necessity, term, and expected results of the proposed activity.
- Staffing and materials costs including salary, benefits, equipment, uniforms, vehicles, clerical support, and facilities.
- The ability and cost of private industry to provide the proposed service.
- Additional revenues or cost savings, which may be realized.

4. Periodically, and before any request for additional regular positions, programs will be evaluated to determine if they can be accomplished with fewer regular employees. (See Productivity Review Policy)

5. Total expenditures for regular, temporary, and contract staff hired to provide operating and maintenance services will be limited to approved budgets for regular, temporary, and contract salaries and benefits.

B. **Temporary Staff**

1. The hiring of temporary staff will not be used as an incremental method for expanding the City's regular work force.
2. Temporary staff include all employees other than regular employees, elected officials, and volunteers. Temporary staff include seasonal or occasional employees, employees with irregular schedules, limited benefit employees limited-term contract employees, CalPERS retired annuitants, and leased employees. Temporary staff may work on a full- or part-time basis and will generally augment regular City staffing. Temporary staff may be used as extra-help during peak workloads, coverage during extended absences of regular employees, seasonal workforce, a means to assess ongoing staffing needs, or as the staffing method for program delivery that is most effectively staffed using part-time hours to ensure adequate coverage.
3. The City Manager and Department Heads will encourage the use of temporary staff rather than regular employees to meet peak workload requirements, fill interim vacancies, and accomplish tasks where less than full-time, year-round staffing is required.
4. Under this guideline, temporary staff hours will generally not exceed 1,000 hours annually, or about 50% of a fulltime position. There may be limited circumstances where the use of temporary staff on an ongoing basis in excess of this target may be appropriate due to unique programming or staffing requirements. However, any such exceptions must be approved by the City Manager based on the review and recommendation of the Directors of Finance and Human Resources.
5. Limited-term contract employees are defined as temporary staff, eligible for defined benefits, with written employment contracts that have a defined end-date and are approved by the Director of Human Resources and City Attorney. Limited-term contract employees will generally be used for medium-term (generally between six months and two years) projects, programs, or activities requiring specialized or augmented levels of staffing for a specific period of time. The services of limited-term contract employees will be discontinued upon completion of the assigned project, program, or activity. Accordingly, limited-term contract employees will not be used for services that are anticipated to be delivered on an ongoing basis and as such, a determination as to the expected need will be made at the end of each contract term and prior to extending or renewing a contract.

6. Temporary Agency Employees are employed during short-term, peak workload assignments to be accomplished using personnel contracted through an outside employment agency (OEA). In this situation, it is anticipated that City staff will closely monitor the work of temporary agency employees and minimal training will be required. However, they will always be considered the employees of the OEA and not the City. All placements through an OEA will be coordinated through the Human Resources Department and subject to the approval of the Director of Human Resources.

C. **Overtime Management**

1. Overtime should be used only when necessary and when other alternatives are not feasible or cost effective.
2. All overtime must be pre-authorized by a department head or delegate unless it is assumed preapproved by its nature (e.g., overtime that results when an employee is assigned to standby and/or must respond to an emergency or complete an emergency response).
3. Departmental operating budgets should reflect anticipated annual overtime costs and departments will regularly monitor overtime use and expenditures.
4. When considering the addition of regular or temporary staffing, the use of overtime as an alternative will be considered. The department will take into account:

    a. The duration that additional staff resources may be needed.
    b. The cost of overtime versus the cost of additional staff.
    c. The skills and abilities of current staff.
    d. Training costs associated with hiring additional staff.
    e. The impact of overtime on existing staff.

D. **Independent Contractors**

Independent contractors are not City employees. Independent contractors are used in construction of public works projects and delivery of operating, maintenance, or specialized professional services not routinely performed by City employees. Such services will be provided without close supervision by City staff, and the required methods, skills, and equipment will generally be determined and provided by the independent contractor. Contract awards will be guided by the City's purchasing policies and procedures. (See Contracting for Services Policy)

Section 12. Contracting for Services

A. **General Policy Guidelines**

1. Contracting with the private sector for the delivery of services provides the City with an opportunity for cost containment and productivity enhancements. As such, the City is committed to using private sector resources in delivering municipal services as a key element in our continuing efforts to provide cost-effective programs.

2. Private sector contracting approaches under this policy include construction projects, professional services, outside employment agencies, and ongoing operating and maintenance services.

3. In evaluating the costs of private sector contracts compared with in-house performance of the service, indirect, direct, and contract administration costs of the City will be identified and considered.

4. Whenever private sector providers are available and can meet established service levels, they will be considered as viable service delivery alternatives using the evaluation criteria outlined below.

5. For programs, services, and activities currently provided by City employees, conversions to contract services will generally be made through attrition, reassignment or absorption by the contractor, after fulfilling required meet and confer obligations.

B. **Evaluation Criteria**

Within the general policy guidelines stated above, the cost-effectiveness of contract services in meeting established service levels will be determined on a case-by-case basis using the following criteria:

1. Is a sufficient private sector market available to competitively deliver this service and assure a reasonable range of alternative service providers?

2. Can the contract be effectively and efficiently administered?

3. What are the consequences if the contractor fails to perform, and can the contract reasonably be written to compensate the City for any such damages?

4. Can a private sector contractor better respond to expansions, contractions or special requirements of the service?

5. Can the work scope be sufficiently defined to ensure that competing proposals can be fairly and fully evaluated, as well as the contractor's performance after bid award?

6. Does the use of contract services provide us with an opportunity to redefine service levels?

7. Will the contract limit our ability to deliver emergency or other high priority services?

8. Overall, can the City successfully delegate the performance of the service but still retain accountability and responsibility for its delivery?

Section 13: Productivity

Ensuring the “delivery of service with value for cost” is one of the key concepts embodied in the City's Mission Statement (San Luis Obispo Style— Quality With Vision). To this end, the City will constantly monitor and review our methods of operation to ensure that services continue to be delivered in the most cost-effective manner possible.

This review process encompasses a wide range of productivity issues, including:

A. Analyzing systems and procedures to identify and remove unnecessary review requirements.

B. Evaluating the ability of new technologies and related capital investments to improve productivity.

C. Developing the skills and abilities of all City employees.

D. Developing and implementing appropriate methods of recognizing and rewarding exceptional employee performance.

E. Evaluating the ability of the private sector to perform the same level of service at a lower cost.

F. Periodic formal reviews of operations on a systematic, ongoing basis.

G. Maintaining a decentralized approach in managing the City's support service functions. Although some level of centralization is necessary for review and control purposes, decentralization supports productivity by:

    1. Encouraging accountability by delegating responsibility to the lowest possible level.

    2. Stimulating creativity, innovation and individual initiative.

    3. Reducing the administrative costs of operation by eliminating unnecessary review procedures.

    4. Improving the organization's ability to respond to changing needs and identify and implement cost-saving programs.

    5. Assigning responsibility for effective operations and citizen responsiveness to the department.

H. Maintaining City purchasing policies and procedures that are as efficient and effective as possible.

Glossary

A

Abatement. A reduction in amount, degree, or intensity of something, such as a tax.

Account. A separate financial reporting unit. All budgetary transactions are recorded in accounts.

Accrual Basis. A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

Actuarial. A person or methodology that makes determinations or required contributions to achieve future funding levels that address risk and time.

Ad Valorem Tax. A tax levied on the assessed value of real estate and personal property. This tax is also known as property tax.

Adopted Budget. The proposed budget as formally approved by the City Council.

Appropriation. An authorization made by the City Council, which permits the City to incur obligations to make expenditures for specific purposes.

Assessed Valuation. A value that is established for real and personal property for use as a basis for levying property taxes.

Asset. Resources owned or held by a government that have monetary value.

B

Balanced Budget. A budget in which planned funds or revenues available are equal to planned fund expenditures.

Bond. A written promise to pay a sum of money on a specific date at a specified interest rate. The interest payments and the repayment of the principal are detailed in a bond ordinance. The most common types of bonds are general obligation and revenue bonds.

Bond Rating. The City of San Luis Obispo uses both of the Nation's primary bond rating services - Moody's Investors Service and Standard & Poor's. These rating services perform credit analysis to determine the probability of an issuer of debt defaulting partially or fully.

Bond Refinancing. The payoff and re issuance of bonds to obtain better interest rates and/or bond conditions.

Budget. A plan of financial operation for a specified period of time (fiscal year). The Annual Budget

authorizes and provides the basis for control of financial operations during the fiscal year.

Budget Adjustment. A procedure to revise a budget appropriation either by City Council approval through the adoption of a supplemental appropriation ordinance for any interdepartmental or inter-fund adjustments or by City Manager authorization to adjust appropriations within a departmental budget.

Budget Calendar. The schedule of key dates or milestones that the City follows in the preparation, adoption, and administration of the budget.

Budget Document. The instrument used by the budget-making authority to present a comprehensive financial program to the City Council.

Budget Team. A fun group of hard-working employees responsible for budget preparation, benchmarking, forecasting, and financial analysis.

Budget Message. The opening section of the budget that provides the City Council and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and recommendations regarding the financial policy for the upcoming period.

Budgetary Basis. This refers to the form of accounting used throughout the budget process. These generally take one of three forms: GAAP, cash, modified accrual, or some type of statutory form.

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

C

Capital Assets. Assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment.

Capital Budget. The appropriation of bonds or operating revenue for improvements to facilities and other infrastructure.

Capital Improvements. Expenditures related to the acquisition, expansion, or rehabilitation of an element of the government's physical plant, sometimes referred to as infrastructure.

Capital Improvement Plan (CIP). A plan for capital expenditures to provide long-lasting physical improvements to be incurred over a fixed period of several future years. The City of San Luis Obispo's City Charter requires annual submission of a five-year capital program for City Council acceptance.

Capital Outlay. Expenditures that result in the acquisition of, or addition to, fixed assets.

Cash Basis. A basis of accounting in which transactions are recognized only when cash is increased or decreased.

Contingency. A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Core Service. A principal service or product delivered by a program or department that is necessary to the successful operation of the City.

D

Debt Service. The amount of interest and principal that a City must pay each year on net direct long-term debt plus the interest it must pay on direct short-term debt.

Deficit. The excess of an entity's liabilities over its assets or the excess of expenditures over revenues during a single accounting period.

Department. A major administrative unit of the City that indicates overall management responsibility for an operation or a group of related operations within a functional area. Departments are comprised of divisions, programs, and/or sections.

Depreciation. Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy, or obsolescence.

Diversity, Equity and Inclusion (DEI). The City of San Luis Obispo values diversity, promotes equity and belonging, actively denounces all forms of bigotry and believes that both in value and practice San Luis Obispo can be a place where all individuals* are treated with dignity, respect, and inclusion. The City is dedicated to building a community and government in which diversity is celebrated, inclusion and equity are embedded in policy, and all members of the public are represented to ensure San Luis Obispo is a place all can thrive. **All individuals refer to all cultures, national origins, gender identities, gender expressions, sexual orientations, pregnancy statuses, racial and ethnic identities, linguistic backgrounds and languages, age, disabilities, genetic information, veteran status, and spiritual/religious beliefs.*

Division. A functional unit within a department.

E

Encumbrance. The legal commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a future expenditure.

ESG Investing. Environmental, Social, and Governance refers to the three central factors in measuring the sustainability and societal impact of an investment in accompany or business. The method rates company's environmental footprint, social behavior, and company governance such as labor practice, governing board composition, talent management, product safety, and data security to name a few.

Estimated Revenue. The amount of projected revenue to be collected during the fiscal year.

Expenditure/Expense. This term refers to the outflow of funds paid for an asset obtained or goods and services obtained.

F

Financial Reserves. An unappropriated source of funding that can be utilized to meet unexpected budgetary needs.

Fiscal Year. The time period designated by the City signifying the beginning and ending period for recording financial transactions. The City of San Luis Obispo has specified July 1 to June 30 as its fiscal year.

Forfeiture. The automatic loss of property, including cash, as a penalty for breaking the law, or as compensation for losses resulting from illegal activities. Once property has been forfeited, the City may claim it, resulting in confiscation of the property.

Full Faith and Credit. A pledge of a government's taxing power to repay debt obligations.

Full-Time Employee. A full-time employee working 38-40 hours per week and receiving benefits.

Fund. A set of inter-related accounts to record revenues and expenditures associated with a specific purpose. Fund structure presented below

Governmental Funds

Capital Projects Fund. Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Proprietary Funds and Trust Funds).

Debt Service Fund. Debt Service Funds are set up to receive dedicated revenues used to make principal and interest payments on City debt. They are used to account for the accumulation of resources for, and the payment of, general obligation and special assessment debt principal, interest and related costs, except the debt service accounted for in the Special Revenue Funds and Enterprise Funds.

General Fund. The General Fund is the general operating fund of the City. It is used to account for all activities of the City not accounted for in another fund.

Special Revenue Fund. Special Revenue Funds are set up as accounts for Federal or State grants legally restricted to expenditures for specific purposes.

Proprietary Funds

Enterprise Funds. Enterprise Funds are used to account for operations including debt service (a) that are financed and operated in a manner similar to private businesses – where the intent of the government body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis is financed or recovered primarily through user charges; or (b) where the governing body has determined that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control accountability, or other purposes.

Internal Service Funds. Internal Service Funds are established to account for an entity that provides goods and services to other City entities and charges those entities for the goods and services provided.

Fund Balance. The difference between revenues and expenditures. The beginning fund balance represents the residual funds brought forward from the previous year (ending balance)

G

Generally Accepted Accounting Principles (GAAP). Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

General Governmental Revenue. The revenues of a government other than those derived from and retained in an Enterprise Fund. General Governmental revenues include those from the General, Debt Service, and Special Revenue Funds.

General Obligation Bonds. Bonds that finance a variety of public projects such as streets, buildings, and improvements; the repayment of these bonds is usually made from secondary property taxes, and these bonds are backed by the full faith and credit of the issuing government.

Goal. A statement of direction based on identified strategic priorities. Should be measurable and able to be achieved in 3 to 5 years.

Grant. A contribution by the State or Federal government or other organization to support a particular function. Grants may be classified as either categorical or block depending upon the amount of discretion allowed the grantee.

I

Indirect Cost. A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned, such as administrative support, facility maintenance or custodial services.

Inflation. A rise in price levels caused by an increase in available funds beyond the proportion of available goods.

Infrastructure. Public domain fixed assets including roads, curbs, gutters, sidewalks, drainage systems, lighting systems, and other items that have value only to the City.

Interest Income. Revenue associated with the city cash management activities of investing fund balances.

Intergovernmental Resources. Funds received from federal, state, and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

Inter-fund Transfer. The movement of monies between funds of the same governmental entity.

Inter-local Agreement. A contractual agreement between two or more governmental entities.

Internal Services Charges. The charges to user departments for internal services provided by another government agency, such as data processing, equipment maintenance and communications.

L

Levy. To impose taxes for the support of government activities.

Long-Term Debt. Debt with a maturity of more than one year after the date of issuance.

M

Major City Goals. The most important, highest priority goals for the City to accomplish over the next two years, and as such, resources should be included in the 2025-27 Financial Plan.

Major Fund. Funds whose revenues, expenditures/ expenses, assets, or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental or enterprise funds and at least 5 percent of the aggregate amount for all governmental and enterprise funds. These represent the City's most important funds and include the General Fund.

Mandate. A requirement from a higher level of government that a lower level of government perform a task in a particular way or standard.

Mission Statement. The statement that identifies the particular purpose and function of an entity.

Modified Accrual Basis. The basis of accounting under which revenues are recognized when measurable and available to pay liabilities. Expenditures are recognized when the liability is incurred except for interest on long-term debt which is recognized when due, and the noncurrent portion of accrued vacation and sick leave, which is recorded in general long-term debt.

Municipal Code. A collection of laws, rules, and regulations that apply to the City and its citizens.

N

Neighborhood Services. A program developed to promote and strengthen the stability, development, revitalization, and preservation of neighborhoods through community-based problem solving.

Net Position. Governmental financial statement reporting for proprietary funds where assets plus deferred outflows of resources, less liabilities, less deferred inflows of resources, equals net position program.

O

Objective. A specific measurable and observable result of an organization's activity, which advances the organization toward its goal.

Ombudsman. One that investigates reported complaints, reports findings, and helps to achieve equitable settlements.

OPEB. Other post-employment benefits are benefits that an employee will begin to receive at the start of retirement such as health care and deferred-compensation arrangements.

Operating Budget. The portion of the budget that pertains to daily operations that provide basic governmental services. The operating budget contains appropriations for expenditures such as personnel, supplies, utilities, materials, travel, and fuel.

Operating Expenses. The cost for personnel, materials, and equipment required for a department to function.

Operating Revenue. Funds that the government receives as income to pay for ongoing operations, including such items as taxes, user fees, interest earnings, and grant revenues. Operating revenues are used to pay for day-to- day services.

P

Pay-As-You-Go Financing. A term used to describe a financial policy by which the capital program is financed from current revenues rather than through borrowing.

Per Capita. A measurement of the proportion of some statistic to an individual resident determined by dividing the statistic by the current population.

Performance Budget. A budget that focuses upon departmental goals and objectives rather than line items, programs, or funds. Workload and unit cost data are collected in order to assess the effectiveness and efficiency of services. Typical measures collected might include average emergency response time for the fire.

Performance Measure. Data collected to determine how effective and/or efficient a program is in achieving its objectives.

Policy. A plan, course of action or guiding principle designed to set parameters for decisions and actions.

Prior Year Encumbrances. Obligations from previous years in the form of purchase orders or contracts that are chargeable to an appropriation, and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated.

Potable Water. Water that is fit to drink.

Program. Group activity, operations, or organizational units directed to attaining specific objectives and achievements and budgeted as sub-units of a department.

Program Budget. A budget that allocates money to the functions or activities of a government rather than to specific items of cost or to specific departments.

Property Tax. A levy upon the assessed valuation of the property within the City of San Luis Obispo upon each $100 of assessment.

R

Retained Earnings. An equity account reflecting the accumulated earnings of an enterprise or internal service fund.

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

Revenue Bonds. Bonds usually sold for constructing a project that will produce revenue for the government. That revenue is pledged to pay the principal and interest of the bond.

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

Resolution. A special or temporary order of a legislative body requiring less legal formality than an ordinance or statute.

Resources. Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

Risk Management. An organized attempt to protect a government's assets against accidental loss in the most economical method.

S

Sales Tax. Tax imposed on the taxable sales of all final goods.

Source of Revenue. Revenues are classified according to their source or point of origin.

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

State and Local Fiscal Recovery Funds. Federal program authorized by the American Rescue Plan Act (ARPA) to provide $350 billion to state, territorial, local, and Tribal governments across the United States to support their response to and recovery from the COIVD-19 public health emergency.

Strategic Plan. A document outlining long-term goals, critical issues, and action plans that will increase the organization's effectiveness in attaining its vision, priorities, mission, goals and objectives.

System Development Charge. That portion of the connection charge that is determined to be the customer's proportionate share of the cost of providing transmission, pumping, and storage facilities required to serve the various distribution areas or zones within the system.

T

Tax Levy. The resultant product when the tax rate per $100 is multiplied by the tax base.

Taxes. Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

Transfers In/Out. Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

U

Undesignated Fund Balance. The portion of a fund's balance that is not legally restricted for a specific purpose and is available for general appropriation.

Unencumbered Balance. The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.

Unfunded Pension Liability. The difference between assets in a pension fund and the amount of benefits the fund is required to pay out in the long-term.

Unreserved Fund Balance. The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

Useful Life. The period of time that a fixed asset is able to be used. This can refer to a budget period of time for an equipment class or the actual amount of time for a particular item.

User Charges. The payment of a fee for direct receipt of a public service by the party who benefits from the service.

Acronym Glossary

3CE	Central Coast Community Energy
ACFR	Annual Comprehensive Financial Reports
AP	Accounts Payable
APWA	American Public Works Association
AR	Accounts Receivable
ARB	Administrative Review Board
ARC	Architectural Review Commission
ARPA	American Rescue Plan Act
ATC	Active Transportation Committee
BAR	Budget Amendment Request
CAD	Computer Aided Dispatch
CALOES	California Office of Emergency Services
CALPERS	California Public Employee Retirement System
CAP	Cost Allocation Plan
CAPSLO	Community Action Partnership of San Luis Obispo
CAR	Council Agenda Report
CAT	Community Action Team
CBOA	Construction Board of Appeals
CCCI	California Construction Cost Index
CDBG	Community Development Block Grant
CDD	Community Development Department
CEQA	California Enivronmental Quality Act
CHC	Cultural Heritage Committee
CMR	City Manager Report
COPS	Community Oriented Policing Strategy
COS	Cost of Services
CPA	Certified Public Accountant
CPI	Consumer Price Index
CPUC	California Public Utilities Commission
CUP	Conditional Use Permit
CVRA	California Voting Rights Act of 2001
DEITF	Diversity, Equity, Inclusion (Task Force)
DSLO	Downtown San Luis Obispo
EOC	Emergency Operations Center
EV	Electric Vehicle
FEMA	Federal Emergency Management Agency
FMLA	Family and Medical Leave Act
FMM	Financial Management Manual
FPSC	Financial Plan Steering Committee
FTE	Full Time Equivalent
FY	Fiscal Year
FYTD	Fiscal Year-to-date
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association
GIS	Geographic Information System
GL	General Ledger
HAZMAT	Hazardous Materials
HA	Housing Authority
HR	Human Resources
HRC	Human Relations Commission
IAFF	International Association of Fire Fighters
IOC	Investment Oversight Committee
IT	Information Technology
ITSC	Information Technology Steering Committee
JPA	Joint Powers Authority
LAFCO	Local Agency Formation Commission
LAIF	Local Agency Investment Fund
LGBQT	Lesbian, Bisexual, Gay, Transgender, Questioning
LRM	Local Revenue Measure
MCU	Mobile Crisis Unit
MDC	Mobile Data Computer
MOA	Memorandum of Agreement
MOU	Memorandum of Understanding
MTC	Mass Transportation Committee
MUP	Minor Use Permit
NEPA	National Environmental Policy Act
NOV	Notice of Violation

OSHA	Occupational Safety and Health Administration
PAFT	Popular Annual Financial Report
PB	Personnel Board
PC	Planning Commission
PCC	Promotional Coordinating Committee
PERS	Public Employees' Retirement System
PFF	Public Facilities Fees
PO	Purchase Order
POA	Police Officers' Association
POST	Peace Officer Standards and Training
PRRC	Parks and Recreation Commission
PW	Public Works
REOC	Revenue Enhancement Oversight Commission
RFI	Request for Information
RFP	Request for Proposal
RFQ	Request for Qualifications
RMS	Records Management System
SLFRF	State and Local Fiscal Recovery Funds
SLOCEA	San Luis Obispo City Employees' Association
SLOCOG	San Luis Obispo Council of Governments
SLOPSOA	San Luis Obispo Police Staff Officers' Association
SLOREP	San Luis Obispo Repertory Theatre
SOBC	Significant Operating Budget Change
SOP	Standard Operating Procedure
SRF	State Revolving Fund
TAC	Technical Advisory Committee
TBID	Tourism Business Improvement District
TC	Tree Committee
TDA	Transportation Development Act
THMA	Transitions- Mental Health Association
TOT	Transient Occupancy Tax
USGS	U.S. Geological Survey
UT	Utilities
UUT	Utilities Users Tax
VLF	Vehicle License Fee

Appropriation Limit

The City's appropriation limit is based on the Gann Spending Limit Initiative, a State constitutional amendment adopted by the voters on June 6, 1979 and amended in 1990 with Proposition 111. It is anchored in the State Constitution under Article XIIIB.

The limit restricts appropriations from tax revenues by State and local governments. Under its provisions, no local agency can appropriate proceeds of taxes in excess of its "appropriation limit". Excess funds may be carried over into the next year. However, any excess funds remaining after the second year must be returned to taxpayers by reducing tax rates or fees; a majority of the voters may approve an override to increase the limit.

The City's appropriation limit is calculated by considering population growth and cost of living as allowed under Proposition 111.

	Factors	Ratio
A.) Prior Year Appropriation Limit	$94,976,973	
B.) Adjustment Factors		
1. Population Change	1.02%	1.0152
2. Cost of Living Increase	1.06%	1.0644
3. Combined Factor	1.08%	1.0806
Adjusted Limit	**$102,632,964**	

The following summarizes changes in the City's appropriation limit and appropriations subject to the limit for the past ten years as well as the appropriation limit for FY 2025-26. A positive variance indicates that the City's appropriations are lower than the allowable limit.

Fiscal Year	Limit Base	Cost of Living Factor	Population Factor	Appropriation Limit	Appropriations Subject to Limit	Variance
2016-17	62,534,500	5.63%	0.60%	66,451,500	49,397,200	17,054,300
2017-18	66,451,500	1.20%	0.92%	67,867,633	50,036,391	17,831,242
2018-19	67,867,633	1.88%	0.35%	69,383,546	51,142,315	18,241,231
2019-20	69,383,546	6.37%	0.24%	73,981,290	50,127,692	23,853,598
2020-21	73,981,290	1.92%	-0.04%	75,373,410	48,342,410	27,031,416
2021-22	75,373,410	5.11%	0.31%	79,470,558	52,362,031	27,108,458
2022-23	79,470,558	7.55%	0.28%	85,706,220	65,610,162	20,093,058
2023-24	85,706,220	4.79%	1.15%	90,839,932	71,693,192	19,146,740
2024-25	90,839,932	3.62%	0.90%	94,976,973	76,671,495	18,305,478
2025-26	94,976,973	6.44%	1.52%	102,632,964	91,034,718	11,598,246

APPENDIX

Appendix

Operating Budget Line-Item Detail (All funds)

This section includes General Ledger Account level detail for all funds' operating budgets by department and cost center. Because it includes all funds, department totals may not equal summary tables included elsewhere in the budget. Accounts included in the following tables are limited to operating expenditures, including staffing and other operating expenditures, and do not include non-operating costs like capital expenditures, debt service, or transfers.

Operating Budget Line Item Detail (All Funds)	FY 2025-26	FY 2026-27
Administration & IT	**13,749,393**	**13,815,019**
1001-City Administration	**1,651,007**	**1,707,428**
51001-Salaries - Regular	1,043,481	1,062,984
51004-Salaries - Temporary	8,400	8,400
52001-Retirement Contributions	69,658	71,012
52002-Retirement PARS - 401	11,341	11,734
52003-PERS Unfunded Liability	233,809	256,628
53001-Employee Group Insurance	98,844	103,302
53002-Retiree Healthcare	13,135	13,496
55001-Medicare	14,541	14,809
61001-Advertising and Public Outreach	6,000	6,000
61008-Parking	7,680	7,680
61013-Other Contract Services	82,665	87,500
62001-Print and Reproduction	200	200
62002-Office Supplies	3,500	3,500
62003-Postage	200	200
62004-Publications and Subscriptions	310	325
62009-Software Licensing and Maint Agreements	27,143	29,558
63001-Membership and Certifications	2,400	2,400
63002-Education and Training	13,800	13,800
63003-Trips and Meetings	13,900	13,900
1002-City Council	**200,724**	**203,580**
51001-Salaries - Regular	1,061	1,061
51002-Council and Commissioners	109,606	109,606
52001-Retirement Contributions	5,000	5,000
52003-PERS Unfunded Liability	18,824	20,661
53001-Employee Group Insurance	29,190	30,180
53002-Retiree Healthcare	1,058	1,087
55001-Medicare	1,586	1,586
62001-Print and Reproduction	400	400
62010-Office Expenses - Other	17,400	17,400
63002-Education and Training	12,000	12,000
63003-Trips and Meetings	4,600	4,600

Operating Budget Line Item Detail (All Funds)	FY 2025-26	FY 2026-27
1004-Economic Development	**777,621**	**788,450**
51001-Salaries - Regular	158,497	165,138
52001-Retirement Contributions	10,656	11,104
52003-PERS Unfunded Liability	36,760	40,347
53001-Employee Group Insurance	3,600	3,600
53002-Retiree Healthcare	2,065	2,122
55001-Medicare	2,293	2,389
61001-Advertising and Public Outreach	11,100	11,100
61013-Other Contract Services	536,000	536,000
62004-Publications and Subscriptions	300	300
62509-Misc Materials and Supplies	2,100	2,100
63001-Membership and Certifications	1,000	1,000
63002-Education and Training	5,000	5,000
63003-Trips and Meetings	8,250	8,250
1005-Natural Resource Protection	**949,227**	**953,648**
51001-Salaries - Regular	514,147	514,147
52001-Retirement Contributions	34,042	34,042
52003-PERS Unfunded Liability	121,736	133,617
53001-Employee Group Insurance	61,680	64,032
53002-Retiree Healthcare	6,839	7,027
55001-Medicare	7,324	7,324
61009-Regulatory Fees	40,000	40,000
61013-Other Contract Services	130,000	120,000
62003-Postage	500	500
62004-Publications and Subscriptions	500	500
62509-Misc Materials and Supplies	21,959	21,959
63002-Education and Training	10,000	10,000
63003-Trips and Meetings	500	500
1006-Tourism and Bid Promotion	**2,175,542**	**2,184,547**
51001-Salaries - Regular	157,759	164,371
51004-Salaries - Temporary	40,007	41,009
52001-Retirement Contributions	10,497	10,938
52003-PERS Unfunded Liability	35,813	39,308
53001-Employee Group Insurance	14,189	14,774
53002-Retiree Healthcare	2,012	2,067
55001-Medicare	2,838	2,948
61001-Advertising and Public Outreach	55,055	55,275
61013-Other Contract Services	1,823,238	1,819,586
62004-Publications and Subscriptions	15,015	15,075
62509-Misc Materials and Supplies	1,001	1,005
63001-Membership and Certifications	4,004	4,020
63002-Education and Training	9,009	9,045
63003-Trips and Meetings	5,105	5,126

Operating Budget Line Item Detail (All Funds)	FY 2025-26	FY 2026-27
1007-Community Promotion	**398,545**	**400,143**
51001-Salaries - Regular	21,468	22,368
52001-Retirement Contributions	1,415	1,475
52003-PERS Unfunded Liability	4,838	5,310
53001-Employee Group Insurance	3,247	3,394
53002-Retiree Healthcare	272	279
55001-Medicare	304	317
61001-Advertising and Public Outreach	50,000	50,000
61013-Other Contract Services	313,000	313,000
63003-Trips and Meetings	4,000	4,000
1008-Downtown Association Administration	**246,713**	**251,647**
61013-Other Contract Services	246,713	251,647
1009-Community Services Group	**639,244**	**653,267**
51001-Salaries - Regular	397,496	398,411
52001-Retirement Contributions	26,563	26,624
52002-Retirement PARS - 401	2,558	2,558
52003-PERS Unfunded Liability	121,479	133,334
53001-Employee Group Insurance	25,590	26,580
53002-Retiree Healthcare	6,824	7,012
55001-Medicare	5,715	5,728
61008-Parking	995	995
61013-Other Contract Services	40,000	40,000
62002-Office Supplies	1,650	1,650
62007-Employee Recognition	1,000	1,000
62509-Misc Materials and Supplies	350	350
63001-Membership and Certifications	1,525	1,525
63002-Education and Training	3,500	3,500
63003-Trips and Meetings	4,000	4,000
1010-Office of DEI	**708,209**	**658,742**
51001-Salaries - Regular	207,776	213,470
52001-Retirement Contributions	16,145	16,528
52003-PERS Unfunded Liability	32,971	36,189
53001-Employee Group Insurance	24,456	25,560
53002-Retiree Healthcare	1,852	1,903
55001-Medicare	3,009	3,092
61013-Other Contract Services	405,000	345,000
63002-Education and Training	17,000	17,000

Operating Budget Line Item Detail (All Funds)	FY 2025-26	FY 2026-27
1021-City Clerk	**758,454**	**686,007**
51001-Salaries - Regular	376,543	383,108
51004-Salaries - Temporary	6,103	6,256
52001-Retirement Contributions	31,927	32,566
52003-PERS Unfunded Liability	88,411	97,039
53001-Employee Group Insurance	40,977	42,810
53002-Retiree Healthcare	4,967	5,103
55001-Medicare	5,482	5,580
61001-Advertising and Public Outreach	10,000	10,000
61013-Other Contract Services	163,900	73,900
62001-Print and Reproduction	1,000	500
62002-Office Supplies	5,700	5,700
62004-Publications and Subscriptions	5,200	5,200
62010-Office Expenses - Other	1,000	1,000
63001-Membership and Certifications	1,545	1,545
63002-Education and Training	9,250	9,250
63003-Trips and Meetings	6,450	6,450
1031-Boysen Ranch Conserv Easement	**7,500**	**7,500**
61013-Other Contract Services	7,500	7,500
1101-Network Services	**3,630,747**	**3,671,425**
51001-Salaries - Regular	971,560	983,366
51004-Salaries - Temporary	21,625	22,166
51010-Overtime	37,500	37,500
51017-Standby	18,500	18,500
51018-Call Back	33,955	33,955
52001-Retirement Contributions	79,740	80,520
52003-PERS Unfunded Liability	222,358	244,059
53001-Employee Group Insurance	129,639	134,970
53002-Retiree Healthcare	12,492	12,835
55001-Medicare	14,178	14,353
61005-Data Processing Services	795,204	755,186
61013-Other Contract Services	468,667	513,884
61503-Electric Service	8,311	8,311
61505-Communication Service	336,470	336,470
62002-Office Supplies	310,180	305,180
62509-Misc Materials and Supplies	18,648	16,808
62511-Rents and Leases	93,420	95,061
63001-Membership and Certifications	2,200	2,200
63002-Education and Training	54,100	54,100
63003-Trips and Meetings	2,000	2,000

Operating Budget Line Item Detail (All Funds)	FY 2025-26	FY 2026-27
1103-Information Services	**1,605,860**	**1,648,636**
51001-Salaries - Regular	1,010,728	1,022,325
51010-Overtime	12,535	12,535
52001-Retirement Contributions	87,511	88,532
52003-PERS Unfunded Liability	240,414	263,876
53001-Employee Group Insurance	141,018	147,175
53002-Retiree Healthcare	13,506	13,878
55001-Medicare	14,553	14,720
61005-Data Processing Services	45,095	45,095
61013-Other Contract Services	11,400	11,400
62002-Office Supplies	6,000	6,000
63002-Education and Training	22,700	22,700
63003-Trips and Meetings	400	400
Community Development	**8,399,657**	**8,449,562**
4001-Community Development Administration	**1,126,412**	**1,006,413**
51001-Salaries - Regular	539,779	544,630
51010-Overtime	1,400	1,400
52001-Retirement Contributions	41,704	42,177
52002-Retirement PARS - 401	2,224	2,224
52003-PERS Unfunded Liability	122,146	134,066
53001-Employee Group Insurance	84,588	88,320
53002-Retiree Healthcare	6,862	7,051
55001-Medicare	7,714	7,784
61001-Advertising and Public Outreach	15,000	15,000
61005-Data Processing Services	10,500	10,500
61008-Parking	23,650	23,650
61013-Other Contract Services	150,086	8,852
62001-Print and Reproduction	6,600	6,600
62002-Office Supplies	6,000	6,000
62003-Postage	8,000	8,000
62004-Publications and Subscriptions	900	900
62007-Employee Recognition	3,000	3,000
62509-Misc Materials and Supplies	3,050	3,050
63001-Membership and Certifications	1,000	1,000
63002-Education and Training	5,000	5,000
63003-Trips and Meetings	1,210	1,210
65013-Credit Cards Merchant Fees	86,000	86,000

Operating Budget Line Item Detail (All Funds)	FY 2025-26	FY 2026-27
4002-Commissions and Committees	**36,563**	**36,563**
51002-Council and Commissioners	25,000	25,000
55001-Medicare	363	363
62004-Publications and Subscriptions	300	300
63002-Education and Training	7,600	7,600
63003-Trips and Meetings	3,300	3,300
4003-Planning	**1,946,679**	**2,010,790**
51001-Salaries - Regular	1,109,322	1,135,082
51004-Salaries - Temporary	45,806	46,310
51010-Overtime	12,500	12,500
52001-Retirement Contributions	90,332	92,597
52003-PERS Unfunded Liability	258,888	284,153
53001-Employee Group Insurance	118,950	123,780
53002-Retiree Healthcare	14,544	14,944
55001-Medicare	16,665	17,044
61013-Other Contract Services	251,473	256,179
62004-Publications and Subscriptions	500	500
62509-Misc Materials and Supplies	700	700
63001-Membership and Certifications	5,000	5,000
63002-Education and Training	21,000	21,000
63003-Trips and Meetings	1,000	1,000
4004-Engineering	**956,698**	**999,988**
51001-Salaries - Regular	596,436	620,300
51010-Overtime	12,000	12,000
52001-Retirement Contributions	46,898	48,736
52003-PERS Unfunded Liability	142,695	156,621
53001-Employee Group Insurance	71,040	74,136
53002-Retiree Healthcare	8,016	8,237
55001-Medicare	8,613	8,959
61013-Other Contract Services	57,000	57,000
62002-Office Supplies	3,000	3,000
62004-Publications and Subscriptions	500	500
63001-Membership and Certifications	3,500	3,500
63002-Education and Training	6,000	6,000
63003-Trips and Meetings	1,000	1,000

Operating Budget Line Item Detail (All Funds)	FY 2025-26	FY 2026-27
4006-Building and Safety	**2,961,864**	**3,040,529**
51001-Salaries - Regular	1,566,001	1,594,814
51010-Overtime	10,000	10,000
52001-Retirement Contributions	136,069	138,663
52003-PERS Unfunded Liability	317,904	348,929
53001-Employee Group Insurance	207,078	216,012
53002-Retiree Healthcare	17,859	18,351
55001-Medicare	22,543	22,959
61001-Advertising and Public Outreach	1,410	1,410
61005-Data Processing Services	44,394	44,394
61006-Engineering and Plan Checks	432,665	439,057
61011-Maintenance	2,440	2,440
61013-Other Contract Services	140,000	140,000
62004-Publications and Subscriptions	2,000	2,000
62506-Safety Materials and Supplies	500	500
62509-Misc Materials and Supplies	7,200	7,200
63001-Membership and Certifications	2,000	2,000
63002-Education and Training	50,500	50,500
63003-Trips and Meetings	1,300	1,300
4008-Housing Policy and Homelessness Programs	**1,371,441**	**1,355,278**
51001-Salaries - Regular	506,432	525,809
51004-Salaries - Temporary	23,770	23,770
51010-Overtime	5,000	5,000
52001-Retirement Contributions	41,217	42,906
52003-PERS Unfunded Liability	115,144	126,381
53001-Employee Group Insurance	49,050	51,156
53002-Retiree Healthcare	6,469	6,647
55001-Medicare	7,639	7,920
61013-Other Contract Services	601,720	550,690
62002-Office Supplies	6,800	6,800
62004-Publications and Subscriptions	700	700
63002-Education and Training	7,500	7,500

Operating Budget Line Item Detail (All Funds)	FY 2025-26	FY 2026-27
City Attorney	**1,657,575**	**1,719,298**
1501-City Attorney	**1,657,575**	**1,719,298**
51001-Salaries - Regular	952,719	984,112
51004-Salaries - Temporary	112,319	112,319
52001-Retirement Contributions	72,478	74,504
52002-Retirement PARS - 401	15,060	15,693
52003-PERS Unfunded Liability	226,062	248,124
53001-Employee Group Insurance	106,794	111,498
53002-Retiree Healthcare	12,700	13,049
55001-Medicare	14,867	15,303
61007-Legal Services	59,000	59,000
61008-Parking	3,240	3,240
61013-Other Contract Services	41,350	41,880
62002-Office Supplies	400	400
62003-Postage	100	100
62004-Publications and Subscriptions	20,260	20,850
63001-Membership and Certifications	3,825	3,825
63002-Education and Training	14,200	13,200
63003-Trips and Meetings	2,200	2,200
Finance	**2,770,356**	**2,852,226**
2001-Financial Administration	**370,023**	**365,647**
51001-Salaries - Regular	247,501	256,894
52001-Retirement Contributions	16,194	16,815
52002-Retirement PARS - 401	2,055	2,141
52003-PERS Unfunded Liability	44,272	48,593
53001-Employee Group Insurance	3,600	3,600
53002-Retiree Healthcare	2,487	2,556
55001-Medicare	3,484	3,617
61008-Parking	1,080	1,080
61013-Other Contract Services	36,500	17,500
62002-Office Supplies	4,000	4,000
62004-Publications and Subscriptions	250	250
62007-Employee Recognition	800	800
63001-Membership and Certifications	300	300
63002-Education and Training	5,500	5,500
63003-Trips and Meetings	2,000	2,000

Operating Budget Line Item Detail (All Funds)	FY 2025-26	FY 2026-27
2002-Budget	**239,021**	**267,927**
51001-Salaries - Regular	127,309	132,435
52001-Retirement Contributions	8,395	8,734
52003-PERS Unfunded Liability	29,215	32,066
53001-Employee Group Insurance	8,220	8,592
53002-Retiree Healthcare	1,641	1,686
55001-Medicare	1,806	1,879
61001-Advertising and Public Outreach	3,900	4,000
61013-Other Contract Services	58,035	78,035
63001-Membership and Certifications	300	300
63002-Education and Training	200	200
2003-Revenue Management	**586,620**	**603,487**
51001-Salaries - Regular	217,054	226,513
52001-Retirement Contributions	18,314	19,118
52003-PERS Unfunded Liability	50,057	54,943
53001-Employee Group Insurance	26,856	27,960
53002-Retiree Healthcare	2,812	2,890
55001-Medicare	3,143	3,281
61013-Other Contract Services	163,308	163,708
62003-Postage	9,000	9,000
62010-Office Expenses - Other	1,575	1,575
63001-Membership and Certifications	300	300
63002-Education and Training	4,000	4,000
63003-Trips and Meetings	200	200
65013-Credit Cards Merchant Fees	90,000	90,000
2004-Purchasing	**251,548**	**260,360**
51001-Salaries - Regular	169,050	172,458
52001-Retirement Contributions	13,198	13,524
52003-PERS Unfunded Liability	39,208	43,035
53001-Employee Group Insurance	10,620	10,992
53002-Retiree Healthcare	2,203	2,263
55001-Medicare	2,429	2,477
61013-Other Contract Services	11,840	12,611
63002-Education and Training	3,000	3,000

Operating Budget Line Item Detail (All Funds)	FY 2025-26	FY 2026-27
2005-Accounting	**1,323,145**	**1,354,806**
51001-Salaries - Regular	796,861	807,168
52001-Retirement Contributions	56,713	57,488
52003-PERS Unfunded Liability	160,518	176,183
53001-Employee Group Insurance	110,544	115,062
53002-Retiree Healthcare	9,018	9,266
55001-Medicare	11,392	11,540
61001-Advertising and Public Outreach	1,000	1,000
61013-Other Contract Services	168,000	168,000
62001-Print and Reproduction	500	500
62004-Publications and Subscriptions	500	500
63001-Membership and Certifications	500	500
63002-Education and Training	6,600	6,600
63003-Trips and Meetings	1,000	1,000
Fire	**18,421,320**	**19,013,900**
8501-Fire Administration	**1,476,006**	**1,506,107**
51001-Salaries - Regular	652,311	652,653
51004-Salaries - Temporary	63,061	64,139
51010-Overtime	2,700	2,700
52001-Retirement Contributions	141,256	141,279
52002-Retirement PARS - 401	2,491	2,491
52003-PERS Unfunded Liability	150,160	164,814
53001-Employee Group Insurance	48,780	50,760
53002-Retiree Healthcare	8,436	8,668
55001-Medicare	9,961	9,981
61005-Data Processing Services	65,939	64,741
61013-Other Contract Services	164,908	170,944
61501-City Water Service	19,200	20,900
61502-City Sewer Service	16,800	17,472
61503-Electric Service	91,200	95,760
61504-Natural Gas Service	10,000	10,000
62001-Print and Reproduction	1,000	1,000
62002-Office Supplies	5,000	5,000
62003-Postage	100	100
62007-Employee Recognition	2,500	2,500
62010-Office Expenses - Other	500	500
62509-Misc Materials and Supplies	3,100	3,100
63001-Membership and Certifications	2,954	2,954
63002-Education and Training	12,000	12,000
63003-Trips and Meetings	1,650	1,650

Operating Budget Line Item Detail (All Funds)	FY 2025-26	FY 2026-27
8502-Emergency Reponse	**14,521,062**	**15,083,641**
51001-Salaries - Regular	7,244,200	7,532,836
51010-Overtime	1,106,344	1,161,661
51012-Overtime - Training	77,964	81,862
51018-Call Back	10,080	10,584
52001-Retirement Contributions	1,286,907	1,333,471
52003-PERS Unfunded Liability	3,285,803	3,606,474
53001-Employee Group Insurance	846,444	882,414
53002-Retiree Healthcare	184,590	189,670
55001-Medicare	98,088	102,029
61005-Data Processing Services	30,000	30,000
61013-Other Contract Services	18,391	17,391
62503-Equipment Maintenance Supplies	2,300	2,300
62505-Machinery and Equipment	196,200	10,000
62506-Safety Materials and Supplies	38,900	38,900
62507-Public Safety Supplies	49,000	49,000
62509-Misc Materials and Supplies	45,850	35,050
8503-Hazard Prevention	**1,236,599**	**1,299,357**
51001-Salaries - Regular	795,839	829,641
51010-Overtime	5,810	5,984
52001-Retirement Contributions	56,172	58,448
52003-PERS Unfunded Liability	207,598	227,858
53001-Employee Group Insurance	90,036	93,978
53002-Retiree Healthcare	11,662	11,983
55001-Medicare	11,271	11,755
61005-Data Processing Services	38,000	39,000
61013-Other Contract Services	1,500	1,500
62002-Office Supplies	600	600
62004-Publications and Subscriptions	3,635	3,635
62010-Office Expenses - Other	1,400	1,400
62506-Safety Materials and Supplies	1,000	1,000
62507-Public Safety Supplies	2,000	2,000
62509-Misc Materials and Supplies	1,450	1,450
63001-Membership and Certifications	625	625
63002-Education and Training	7,400	7,900
63003-Trips and Meetings	600	600
8504-Training Services	**136,374**	**137,374**
61005-Data Processing Services	5,800	5,800
61013-Other Contract Services	67,000	68,000
62507-Public Safety Supplies	21,700	21,700
63001-Membership and Certifications	250	250
63002-Education and Training	41,124	41,124
63003-Trips and Meetings	500	500

Operating Budget Line Item Detail (All Funds)	FY 2025-26	FY 2026-27
8505-Recruit Academy	**77,600**	**-**
61013-Other Contract Services	10,000	-
62506-Safety Materials and Supplies	55,000	-
62507-Public Safety Supplies	11,600	-
62509-Misc Materials and Supplies	1,000	-
8506-Fire Apparatus Services	**591,234**	**598,373**
51001-Salaries - Regular	190,688	194,483
51010-Overtime	13,470	14,290
51017-Standby	1,735	1,787
52001-Retirement Contributions	14,430	14,674
52003-PERS Unfunded Liability	42,022	46,123
53001-Employee Group Insurance	44,616	46,626
53002-Retiree Healthcare	2,361	2,426
55001-Medicare	2,707	2,759
56002-Misc Employee Reimbursement	3,000	3,000
61005-Data Processing Services	2,400	2,400
61013-Other Contract Services	33,930	36,930
62502-Construction Materials and Supplies	2,000	2,000
62503-Equipment Maintenance Supplies	110,355	110,355
62504-Fuel	101,300	101,300
62509-Misc Materials and Supplies	13,800	6,800
63001-Membership and Certifications	820	820
63002-Education and Training	11,600	11,600
8507-Fire Station Facility Support	**43,325**	**43,325**
61013-Other Contract Services	14,000	14,000
62503-Equipment Maintenance Supplies	2,600	2,600
62507-Public Safety Supplies	26,725	26,725
8510-Mobile Crisis Unit	**136,000**	**136,000**
51010-Overtime	12,000	12,000
61013-Other Contract Services	100,000	100,000
62002-Office Supplies	1,000	1,000
62509-Misc Materials and Supplies	18,000	18,000
63002-Education and Training	5,000	5,000

Operating Budget Line Item Detail (All Funds)	FY 2025-26	FY 2026-27
8599-Emergency Management	**203,120**	**209,724**
51001-Salaries - Regular	119,548	122,053
52001-Retirement Contributions	7,882	8,048
52003-PERS Unfunded Liability	29,327	32,189
53001-Employee Group Insurance	21,990	22,980
53002-Retiree Healthcare	1,648	1,693
55001-Medicare	1,696	1,731
61001-Advertising and Public Outreach	4,450	4,450
62001-Print and Reproduction	1,500	1,500
62002-Office Supplies	1,500	1,500
62010-Office Expenses - Other	1,000	1,000
62507-Public Safety Supplies	4,510	4,510
62509-Misc Materials and Supplies	1,100	1,100
63001-Membership and Certifications	330	330
63002-Education and Training	5,500	5,500
63003-Trips and Meetings	1,140	1,140
Human Resources	**7,564,991**	**8,184,613**
3001-Human Resources	**1,982,033**	**2,062,750**
51001-Salaries - Regular	1,082,004	1,124,924
51004-Salaries - Temporary	20,977	21,502
52001-Retirement Contributions	71,510	74,359
52002-Retirement PARS - 401	2,044	2,141
52003-PERS Unfunded Liability	242,271	265,915
53001-Employee Group Insurance	147,510	154,122
53002-Retiree Healthcare	13,610	13,985
55001-Medicare	15,688	16,309
61013-Other Contract Services	95,500	94,561
61029-Recruitment Expenses	77,288	79,772
61030 - Medical Services	5,400	5,400
62002-Office Supplies	3,500	3,500
62004-Publications and Subscriptions	6,570	6,800
62007-Employee Recognition	1,500	1,500
62008-Furniture and Fixtures	1,000	1,000
62009-Software Licensing and Maint Agreements	39,610	39,610
63001-Membership and Certifications	1,650	1,650
63002-Education and Training	133,400	133,400
63003-Trips and Meetings	20,000	21,300
65014-Misc Other Charges	1,000	1,000
3003-Wellness Program	**55,800**	**55,610**
61013-Other Contract Services	37,000	38,110
61028-Personnel Services	9,300	9,000
62008-Furniture and Fixtures	8,000	7,000
63003-Trips and Meetings	1,500	1,500

Operating Budget Line Item Detail (All Funds)	FY 2025-26	FY 2026-27
3050-Insurance ISF	**5,527,158**	**6,066,253**
54001-Workers Comp Insurance	2,069,183	2,355,887
61014-Liability Insurance	2,547,586	2,625,060
61015-Other Insurance	910,389	1,085,306
Non-Departmental	**2,401,694**	**3,463,325**
2007-Non-Departmental	**2,401,694**	**3,463,325**
51001-Salaries - Regular	50,000	50,000
52001-Retirement Contributions	47,960	48,949
53002-Retiree Healthcare	1,922	2,075
53003-Unemployment Insurance	30,000	30,000
56002-Misc Employee Reimbursement	15,000	15,000
56003-Contingency Expense	1,388,209	2,440,470
61010-Ventures and Contingencies	200,000	200,000
61013-Other Contract Services	385,191	393,971
62001-Print and Reproduction	46,000	46,000
62003-Postage	43,000	43,000
62007-Employee Recognition	25,000	20,000
62010-Office Expenses - Other	6,000	6,000
62511-Rents and Leases	131,612	135,560
63001-Membership and Certifications	18,500	19,000
63002-Education and Training	3,300	3,300
65013-Credit Cards Merchant Fees	10,000	10,000

Operating Budget Line Item Detail (All Funds)	FY 2025-26	FY 2026-27
Parks & Recreation	**6,222,696**	**6,363,030**
7001-Recreation Administration	**1,086,220**	**1,110,533**
51001-Salaries - Regular	573,038	576,704
51003-Salaries - Contract	68,354	71,942
51004-Salaries - Temporary	45,250	46,382
51010-Overtime	800	800
52001-Retirement Contributions	53,439	54,146
52002-Retirement PARS - 401	2,224	2,224
52003-PERS Unfunded Liability	142,429	156,329
53001-Employee Group Insurance	65,310	67,788
53002-Retiree Healthcare	8,001	8,222
55001-Medicare	9,870	9,991
61001-Advertising and Public Outreach	1,000	1,000
61005-Data Processing Services	21,000	21,000
61008-Parking	7,470	7,470
61011-Maintenance	2,500	1,000
61013-Other Contract Services	4,900	4,900
62001-Print and Reproduction	2,400	2,400
62002-Office Supplies	11,800	11,800
62003-Postage	700	700
62004-Publications and Subscriptions	400	400
62007-Employee Recognition	3,600	3,600
62010-Office Expenses - Other	15,000	15,000
62509-Misc Materials and Supplies	24,775	24,775
63001-Membership and Certifications	1,210	1,210
63002-Education and Training	7,750	7,750
63003-Trips and Meetings	1,000	1,000
65013-Credit Cards Merchant Fees	12,000	12,000
7002-Recreation Facilities	**392,228**	**394,954**
51001-Salaries - Regular	120,636	120,636
51004-Salaries - Temporary	114,757	115,903
51010-Overtime	400	400
52001-Retirement Contributions	12,235	12,343
52003-PERS Unfunded Liability	37,980	41,687
53001-Employee Group Insurance	30,030	31,020
53002-Retiree Healthcare	2,134	2,192
55001-Medicare	3,375	3,392
61013-Other Contract Services	48,150	48,850
61014-Liability Insurance	10,000	10,000
62002-Office Supplies	800	800
62509-Misc Materials and Supplies	10,000	6,000
63001-Membership and Certifications	330	330
63002-Education and Training	1,400	1,400

Operating Budget Line Item Detail (All Funds)	FY 2025-26	FY 2026-27
7003-Youth Services	**1,592,313**	**1,628,964**
51001-Salaries - Regular	583,097	601,307
51004-Salaries - Temporary	520,876	520,876
51010-Overtime	2,100	2,100
52001-Retirement Contributions	61,869	63,606
52003-PERS Unfunded Liability	128,179	140,688
53001-Employee Group Insurance	96,468	100,200
53002-Retiree Healthcare	7,201	7,399
55001-Medicare	15,974	16,238
61001-Advertising and Public Outreach	500	500
61013-Other Contract Services	52,950	52,950
62001-Print and Reproduction	1,000	1,000
62002-Office Supplies	1,500	1,500
62008-Furniture and Fixtures	3,500	3,500
62507-Public Safety Supplies	2,610	2,610
62509-Misc Materials and Supplies	53,940	53,940
62511-Rents and Leases	48,600	48,600
63001-Membership and Certifications	1,350	1,350
63002-Education and Training	10,600	10,600
7004-Community Services	**644,285**	**665,436**
51001-Salaries - Regular	234,593	245,833
51004-Salaries - Temporary	101,223	101,616
51010-Overtime	2,500	2,500
52001-Retirement Contributions	21,626	22,588
52003-PERS Unfunded Liability	67,623	74,223
53001-Employee Group Insurance	46,470	48,204
53002-Retiree Healthcare	3,799	3,903
55001-Medicare	4,837	5,004
61001-Advertising and Public Outreach	1,800	1,800
61013-Other Contract Services	72,280	72,280
62002-Office Supplies	800	800
62003-Postage	500	500
62502-Construction Materials and Supplies	2,764	2,714
62508-Recreation Supplies	20,500	20,500
62509-Misc Materials and Supplies	9,000	9,000
62511-Rents and Leases	43,900	43,900
63001-Membership and Certifications	1,070	1,070
63002-Education and Training	9,000	9,000

Operating Budget Line Item Detail (All Funds)	FY 2025-26	FY 2026-27
7005-Ranger Service	**941,328**	**965,405**
51001-Salaries - Regular	538,896	549,123
51004-Salaries - Temporary	75,400	75,400
51010-Overtime	5,500	5,500
52001-Retirement Contributions	48,610	49,606
52003-PERS Unfunded Liability	119,642	131,318
53001-Employee Group Insurance	63,126	65,220
53002-Retiree Healthcare	6,721	6,906
55001-Medicare	8,794	8,942
61013-Other Contract Services	29,950	29,950
62001-Print and Reproduction	4,750	3,500
62502-Construction Materials and Supplies	16,250	16,250
62505-Machinery and Equipment	6,000	6,000
62509-Misc Materials and Supplies	9,000	9,000
63001-Membership and Certifications	690	690
63002-Education and Training	8,000	8,000
7006-Aquatics	**715,194**	**721,012**
51001-Salaries - Regular	81,703	81,703
51004-Salaries - Temporary	478,711	480,213
51010-Overtime	3,500	3,500
52001-Retirement Contributions	21,032	21,152
52003-PERS Unfunded Liability	29,622	32,513
53001-Employee Group Insurance	24,234	24,924
53002-Retiree Healthcare	1,664	1,710
55001-Medicare	8,103	8,125
61001-Advertising and Public Outreach	600	600
61013-Other Contract Services	47,196	48,543
62002-Office Supplies	600	600
62505-Machinery and Equipment	5,000	5,000
62506-Safety Materials and Supplies	2,000	2,000
62508-Recreation Supplies	700	700
62509-Misc Materials and Supplies	7,200	6,400
63001-Membership and Certifications	330	330
63002-Education and Training	3,000	3,000

Operating Budget Line Item Detail (All Funds)	FY 2025-26	FY 2026-27
7007-Golf Course	**840,627**	**866,226**
51001-Salaries - Regular	291,127	301,670
51004-Salaries - Temporary	101,818	101,818
51010-Overtime	2,500	2,500
52001-Retirement Contributions	25,112	26,013
52003-PERS Unfunded Liability	68,297	74,963
53001-Employee Group Insurance	42,984	44,664
53002-Retiree Healthcare	3,837	3,942
55001-Medicare	5,638	5,789
61001-Advertising and Public Outreach	1,400	1,400
61005-Data Processing Services	11,450	11,700
61011-Maintenance	14,500	14,500
61013-Other Contract Services	26,264	26,567
61501-City Water Service	132,000	135,000
61502-City Sewer Service	3,500	3,500
61503-Electric Service	10,000	10,000
61504-Natural Gas Service	400	400
61506-Solid Waste Service	4,600	4,600
62002-Office Supplies	1,500	1,500
62501-Chemicals	20,000	20,000
62502-Construction Materials and Supplies	30,000	30,000
62506-Safety Materials and Supplies	2,500	2,500
62509-Misc Materials and Supplies	28,400	28,400
63001-Membership and Certifications	1,800	1,800
63002-Education and Training	3,000	3,000
65013-Credit Cards Merchant Fees	8,000	10,000
7008-Jack House	**10,500**	**10,500**
61001-Advertising and Public Outreach	3,000	3,000
62508-Recreation Supplies	7,500	7,500

Operating Budget Line Item Detail (All Funds)	FY 2025-26	FY 2026-27
Police	**25,598,563**	**27,002,731**
8001-Police Administration	**2,781,586**	**2,836,812**
51001-Salaries - Regular	1,001,234	1,016,561
51010-Overtime	2,100	2,100
52001-Retirement Contributions	131,285	134,254
52002-Retirement PARS - 401	2,679	2,679
52003-PERS Unfunded Liability	299,068	328,255
53001-Employee Group Insurance	87,516	90,672
53002-Retiree Healthcare	16,801	17,263
55001-Medicare	14,019	14,226
61011-Maintenance	2,000	2,000
61013-Other Contract Services	829,401	833,319
61501-City Water Service	19,392	19,392
61502-City Sewer Service	7,850	7,850
61503-Electric Service	165,600	165,600
61504-Natural Gas Service	13,100	13,100
62002-Office Supplies	8,700	8,700
62003-Postage	6,900	6,900
62004-Publications and Subscriptions	1,400	1,400
62007-Employee Recognition	9,400	9,400
62008-Furniture and Fixtures	7,700	7,700
62010-Office Expenses - Other	9,600	9,600
62507-Public Safety Supplies	9,200	9,200
62509-Misc Materials and Supplies	4,300	4,300
63001-Membership and Certifications	4,540	4,540
63002-Education and Training	123,200	123,200
63003-Trips and Meetings	4,100	4,100
65013-Credit Cards Merchant Fees	500	500

Operating Budget Line Item Detail (All Funds)	FY 2025-26	FY 2026-27
8002-Patrol	**13,692,074**	**14,629,941**
51001-Salaries - Regular	7,507,034	7,971,500
51010-Overtime	307,065	307,065
51018-Call Back	203,705	203,705
52001-Retirement Contributions	1,034,227	1,095,573
52003-PERS Unfunded Liability	3,307,480	3,630,266
53001-Employee Group Insurance	857,832	894,276
53002-Retiree Healthcare	185,808	190,921
55001-Medicare	102,201	108,579
61011-Maintenance	32,300	32,300
61013-Other Contract Services	1,656	1,656
62504-Fuel	1,000	1,000
62505-Machinery and Equipment	-	81,900
62506-Safety Materials and Supplies	81,266	40,700
62507-Public Safety Supplies	59,500	59,500
62509-Misc Materials and Supplies	11,000	11,000
8003-Investigations	**4,073,125**	**4,267,933**
51001-Salaries - Regular	2,197,440	2,282,011
51010-Overtime	198,837	198,837
51017-Standby	21,289	21,289
51018-Call Back	44,683	44,683
52001-Retirement Contributions	357,172	370,217
52003-PERS Unfunded Liability	870,467	955,418
53001-Employee Group Insurance	236,676	246,408
53002-Retiree Healthcare	48,901	50,247
55001-Medicare	30,060	31,223
61013-Other Contract Services	25,500	25,500
62507-Public Safety Supplies	15,900	15,900
62509-Misc Materials and Supplies	3,000	3,000
62512-Investigative Supplies	23,200	23,200

Operating Budget Line Item Detail (All Funds)	FY 2025-26	FY 2026-27
8004-Police Support Services	**3,703,803**	**3,864,439**
51001-Salaries - Regular	2,254,862	2,353,485
51010-Overtime	25,895	25,895
51018-Call Back	37,677	37,677
52001-Retirement Contributions	165,993	172,998
52003-PERS Unfunded Liability	628,501	689,839
53001-Employee Group Insurance	251,184	260,652
53002-Retiree Healthcare	35,308	36,280
55001-Medicare	31,208	32,579
61005-Data Processing Services	30,700	30,700
61013-Other Contract Services	230,475	212,335
61505-Communication Service	2,000	2,000
62002-Office Supplies	8,000	8,000
62509-Misc Materials and Supplies	2,000	2,000
8005-Neighborhood Services	**327,043**	**332,286**
51001-Salaries - Regular	126,550	126,550
51004-Salaries - Temporary	90,244	92,496
52001-Retirement Contributions	8,345	8,345
52003-PERS Unfunded Liability	29,843	32,756
53001-Employee Group Insurance	9,480	9,480
53002-Retiree Healthcare	1,677	1,723
55001-Medicare	3,104	3,136
61001-Advertising and Public Outreach	20,000	20,000
61013-Other Contract Services	27,000	27,000
62509-Misc Materials and Supplies	5,800	5,800
63002-Education and Training	5,000	5,000
8006-Traffic Safety	**1,020,933**	**1,071,320**
51001-Salaries - Regular	509,048	529,427
51010-Overtime	59,370	59,370
51018-Call Back	21,414	21,414
52001-Retirement Contributions	91,807	95,464
52003-PERS Unfunded Liability	234,555	257,446
53001-Employee Group Insurance	62,736	65,556
53002-Retiree Healthcare	13,177	13,539
55001-Medicare	6,926	7,203
61011-Maintenance	2,900	2,900
62010-Office Expenses - Other	800	800
62504-Fuel	7,000	7,000
62505-Machinery and Equipment	2,400	2,400
62506-Safety Materials and Supplies	3,300	3,300
62509-Misc Materials and Supplies	5,500	5,500

Operating Budget Line Item Detail (All Funds)	FY 2025-26	FY 2026-27
Public Works	**27,371,164**	**28,950,497**
5001-Public Works Administration	**1,519,014**	**1,559,656**
51001-Salaries - Regular	989,805	999,766
51010-Overtime	1,200	1,200
52001-Retirement Contributions	74,411	75,187
52002-Retirement PARS - 401	2,224	2,224
52003-PERS Unfunded Liability	249,559	273,914
53001-Employee Group Insurance	124,254	129,276
53002-Retiree Healthcare	14,020	14,406
55001-Medicare	14,150	14,292
61008-Parking	540	540
61013-Other Contract Services	5,000	5,000
62001-Print and Reproduction	1,000	1,000
62002-Office Supplies	4,000	4,000
62004-Publications and Subscriptions	228	228
62007-Employee Recognition	6,000	6,000
62009-Software Licensing and Maint Agreements	1,605	1,605
62509-Misc Materials and Supplies	2,800	2,800
63001-Membership and Certifications	19,719	19,719
63002-Education and Training	7,500	7,500
63003-Trips and Meetings	1,000	1,000

Operating Budget Line Item Detail (All Funds)	FY 2025-26	FY 2026-27
5002-Parks Maintenance	**4,189,120**	**4,275,368**
51001-Salaries - Regular	1,139,361	1,184,325
51004-Salaries - Temporary	145,194	148,130
51010-Overtime	18,500	18,500
51017-Standby	18,500	18,500
51018-Call Back	1,000	1,000
52001-Retirement Contributions	111,516	115,838
52003-PERS Unfunded Liability	236,642	259,736
53001-Employee Group Insurance	235,296	244,368
53002-Retiree Healthcare	13,294	13,660
55001-Medicare	18,044	18,739
61011-Maintenance	9,000	9,000
61013-Other Contract Services	974,330	1,002,914
61501-City Water Service	784,974	749,913
61502-City Sewer Service	72,326	73,772
61503-Electric Service	154,188	157,272
61506-Solid Waste Service	29,676	30,269
62001-Print and Reproduction	1,500	1,500
62002-Office Supplies	500	500
62004-Publications and Subscriptions	300	300
62009-Software Licensing and Maint Agreements	4,769	4,923
62501-Chemicals	15,000	17,000
62502-Construction Materials and Supplies	28,250	28,250
62503-Equipment Maintenance Supplies	30,000	30,000
62506-Safety Materials and Supplies	9,000	9,000
62509-Misc Materials and Supplies	124,500	124,500
63001-Membership and Certifications	3,460	3,460
63002-Education and Training	10,000	10,000

Operating Budget Line Item Detail (All Funds)	FY 2025-26	FY 2026-27
5003-Swim Center Maintenance	**694,394**	**705,891**
51001-Salaries - Regular	86,156	86,156
51004-Salaries - Temporary	23,442	23,442
51010-Overtime	4,500	4,500
51017-Standby	5,400	5,400
51018-Call Back	700	700
52001-Retirement Contributions	10,512	10,512
52003-PERS Unfunded Liability	19,819	21,754
53001-Employee Group Insurance	9,480	9,480
53002-Retiree Healthcare	1,113	1,144
55001-Medicare	1,565	1,565
61009-Regulatory Fees	1,000	1,000
61013-Other Contract Services	20,300	20,300
61501-City Water Service	86,349	88,076
61502-City Sewer Service	85,307	87,013
61503-Electric Service	99,033	101,013
61504-Natural Gas Service	94,597	96,489
61506-Solid Waste Service	3,121	3,184
62501-Chemicals	100,000	102,164
62502-Construction Materials and Supplies	5,900	5,900
62503-Equipment Maintenance Supplies	22,300	22,300
62506-Safety Materials and Supplies	1,100	1,100
62509-Misc Materials and Supplies	9,500	9,500
63002-Education and Training	3,200	3,200
5004-Urban Forest Services	**214,065**	**225,075**
51001-Salaries - Regular	117,128	123,186
51010-Overtime	4,500	4,500
52001-Retirement Contributions	11,213	11,804
52003-PERS Unfunded Liability	37,959	41,663
53001-Employee Group Insurance	8,220	8,592
53002-Retiree Healthcare	2,132	2,191
55001-Medicare	1,669	1,757
61011-Maintenance	500	500
61013-Other Contract Services	4,750	4,750
62001-Print and Reproduction	250	250
62002-Office Supplies	100	100
62009-Software Licensing and Maint Agreements	4,640	4,779
62506-Safety Materials and Supplies	3,244	3,244
62509-Misc Materials and Supplies	11,479	11,479
63001-Membership and Certifications	1,780	1,780
63002-Education and Training	4,500	4,500

Operating Budget Line Item Detail (All Funds)	FY 2025-26	FY 2026-27
5005-Facilities Maintenance	**1,532,058**	**1,559,179**
51001-Salaries - Regular	424,779	429,960
51010-Overtime	8,000	8,000
51017-Standby	14,300	14,300
51018-Call Back	7,000	7,000
52001-Retirement Contributions	37,911	38,415
52003-PERS Unfunded Liability	100,408	110,208
53001-Employee Group Insurance	76,614	80,028
53002-Retiree Healthcare	5,641	5,796
55001-Medicare	6,112	6,187
61009-Regulatory Fees	450	450
61013-Other Contract Services	318,300	318,300
61501-City Water Service	28,682	29,256
61502-City Sewer Service	26,788	27,324
61503-Electric Service	317,419	323,767
61504-Natural Gas Service	36,120	36,843
61506-Solid Waste Service	42,998	43,858
62001-Print and Reproduction	500	500
62002-Office Supplies	500	500
62009-Software Licensing and Maint Agreements	4,771	4,923
62502-Construction Materials and Supplies	17,800	17,800
62503-Equipment Maintenance Supplies	5,300	5,300
62506-Safety Materials and Supplies	3,064	3,064
62509-Misc Materials and Supplies	44,100	42,900
63002-Education and Training	3,000	3,000
63003-Trips and Meetings	1,500	1,500

Operating Budget Line Item Detail (All Funds)	FY 2025-26	FY 2026-27
5006-Street/Sidewalk Maintenance	**2,623,508**	**2,682,950**
51001-Salaries - Regular	1,070,415	1,096,250
51004-Salaries - Temporary	46,883	46,883
51010-Overtime	9,700	9,700
51017-Standby	18,500	18,500
51018-Call Back	2,500	2,500
52001-Retirement Contributions	96,627	98,876
52003-PERS Unfunded Liability	227,356	249,544
53001-Employee Group Insurance	188,304	196,608
53002-Retiree Healthcare	12,772	13,124
55001-Medicare	16,011	16,386
61013-Other Contract Services	511,500	511,500
61506-Solid Waste Service	25,000	25,000
62001-Print and Reproduction	3,000	3,000
62002-Office Supplies	100	100
62009-Software Licensing and Maint Agreements	4,640	4,779
62502-Construction Materials and Supplies	290,000	290,000
62506-Safety Materials and Supplies	8,400	8,400
62509-Misc Materials and Supplies	87,500	87,500
63002-Education and Training	4,300	4,300
5007-Traffic Signals and Lighting	**662,397**	**676,702**
51001-Salaries - Regular	177,884	180,831
51010-Overtime	2,400	2,400
51017-Standby	13,300	13,300
51018-Call Back	1,200	1,200
52001-Retirement Contributions	17,056	17,343
52003-PERS Unfunded Liability	40,075	43,986
53001-Employee Group Insurance	43,980	45,960
53002-Retiree Healthcare	2,251	2,313
55001-Medicare	2,539	2,582
61013-Other Contract Services	15,000	15,000
61503-Electric Service	264,180	269,000
62002-Office Supplies	100	100
62009-Software Licensing and Maint Agreements	13,000	13,255
62506-Safety Materials and Supplies	1,032	1,032
62509-Misc Materials and Supplies	65,400	65,400
63002-Education and Training	3,000	3,000

Operating Budget Line Item Detail (All Funds)	FY 2025-26	FY 2026-27
5008-Fleet	**1,532,870**	**1,552,683**
51001-Salaries - Regular	440,613	448,415
51010-Overtime	9,500	9,500
51018-Call Back	1,000	1,000
52001-Retirement Contributions	39,436	40,186
52003-PERS Unfunded Liability	86,660	95,117
53001-Employee Group Insurance	77,448	80,004
53002-Retiree Healthcare	4,868	5,002
55001-Medicare	6,334	6,447
61009-Regulatory Fees	12,000	12,000
61013-Other Contract Services	186,000	186,000
62002-Office Supplies	1,000	1,000
62007-Employee Recognition	250	250
62009-Software Licensing and Maint Agreements	14,362	14,362
62501-Chemicals	14,500	14,500
62503-Equipment Maintenance Supplies	192,700	192,700
62504-Fuel	420,000	420,000
62506-Safety Materials and Supplies	3,100	3,100
62509-Misc Materials and Supplies	16,700	16,700
63001-Membership and Certifications	1,500	1,500
63002-Education and Training	4,500	4,500
63003-Trips and Meetings	400	400
5009-CIP Project Eng	**3,186,264**	**3,301,959**
51001-Salaries - Regular	2,062,466	2,109,487
51004-Salaries - Temporary	82,525	92,765
51010-Overtime	6,900	6,900
52001-Retirement Contributions	178,687	182,625
52003-PERS Unfunded Liability	455,497	499,950
53001-Employee Group Insurance	209,860	218,341
53002-Retiree Healthcare	25,589	26,293
55001-Medicare	30,153	30,842
61001-Advertising and Public Outreach	1,800	1,800
61008-Parking	4,860	4,860
61009-Regulatory Fees	2,510	2,510
61013-Other Contract Services	20,000	20,000
62001-Print and Reproduction	2,500	2,500
62002-Office Supplies	3,500	3,500
62009-Software Licensing and Maint Agreements	65,574	65,744
62506-Safety Materials and Supplies	3,026	3,026
62509-Misc Materials and Supplies	5,000	5,000
63001-Membership and Certifications	3,817	3,817
63002-Education and Training	18,500	18,500
63003-Trips and Meetings	3,500	3,500

Operating Budget Line Item Detail (All Funds)	FY 2025-26	FY 2026-27
5010-Transportation Plan and Eng	**939,215**	**974,106**
51001-Salaries - Regular	575,130	591,292
51004-Salaries - Temporary	41,579	42,619
51010-Overtime	1,600	1,600
52001-Retirement Contributions	51,210	52,690
52003-PERS Unfunded Liability	130,298	143,014
53001-Employee Group Insurance	70,794	73,836
53002-Retiree Healthcare	7,320	7,521
55001-Medicare	8,938	9,188
61001-Advertising and Public Outreach	2,000	2,000
61008-Parking	2,160	2,160
61013-Other Contract Services	15,000	15,000
62001-Print and Reproduction	250	250
62002-Office Supplies	1,600	1,600
62004-Publications and Subscriptions	1,500	1,500
62009-Software Licensing and Maint Agreements	17,000	17,000
62506-Safety Materials and Supplies	416	416
62509-Misc Materials and Supplies	1,700	1,700
63001-Membership and Certifications	1,820	1,820
63002-Education and Training	7,100	7,100
63003-Trips and Meetings	1,800	1,800
5011-Active Transportation	**265,487**	**271,680**
51001-Salaries - Regular	169,288	171,148
51004-Salaries - Temporary	2,822	2,892
52001-Retirement Contributions	11,408	11,543
52003-PERS Unfunded Liability	38,023	41,733
53001-Employee Group Insurance	16,597	16,913
53002-Retiree Healthcare	2,136	2,195
55001-Medicare	2,453	2,481
61001-Advertising and Public Outreach	10,000	10,000
62001-Print and Reproduction	250	250
62002-Office Supplies	300	300
62009-Software Licensing and Maint Agreements	431	444
63001-Membership and Certifications	10,000	10,000
63002-Education and Training	280	280
63003-Trips and Meetings	1,500	1,500

Operating Budget Line Item Detail (All Funds)	FY 2025-26	FY 2026-27
5101-Parking Admin	**3,950,382**	**4,049,250**
51001-Salaries - Regular	1,206,515	1,246,538
51004-Salaries - Temporary	364,435	377,750
51010-Overtime	8,000	8,000
51017-Standby	4,500	4,500
51018-Call Back	800	800
52001-Retirement Contributions	116,970	120,339
52003-PERS Unfunded Liability	271,504	298,001
53001-Employee Group Insurance	189,251	197,373
53002-Retiree Healthcare	15,253	15,672
55001-Medicare	22,623	23,396
61001-Advertising and Public Outreach	30,200	20,200
61005-Data Processing Services	90,200	90,200
61008-Parking	15,000	15,000
61011-Maintenance	96,000	96,000
61013-Other Contract Services	638,380	641,340
61501-City Water Service	5,950	6,936
61502-City Sewer Service	600	700
61503-Electric Service	269,280	274,666
61506-Solid Waste Service	6,426	7,344
62001-Print and Reproduction	66,000	63,000
62002-Office Supplies	5,000	5,000
62009-Software Licensing and Maint Agreements	10,000	19,000
62503-Equipment Maintenance Supplies	16,000	16,000
62509-Misc Materials and Supplies	26,525	26,525
63001-Membership and Certifications	1,320	1,320
63002-Education and Training	8,500	8,500
63003-Trips and Meetings	7,500	7,500
65013-Credit Cards Merchant Fees	457,650	457,650

Operating Budget Line Item Detail (All Funds)	FY 2025-26	FY 2026-27
5201-Transit Ops and Maint	**5,992,190**	**7,045,797**
51001-Salaries - Regular	242,965	250,628
51004-Salaries - Temporary	21,393	21,393
51010-Overtime	2,500	2,500
52001-Retirement Contributions	19,797	20,382
52003-PERS Unfunded Liability	50,802	55,760
53001-Employee Group Insurance	43,143	44,980
53002-Retiree Healthcare	2,854	2,932
55001-Medicare	3,803	3,913
61001-Advertising and Public Outreach	30,000	20,000
61003-Auditing and Accounting Fees	5,600	5,600
61005-Data Processing Services	70,150	70,150
61008-Parking	1,620	1,620
61009-Regulatory Fees	4,800	9,600
61011-Maintenance	382,180	346,615
61013-Other Contract Services	72,100	72,100
61016-Purchased Transportation	4,481,353	5,580,494
61503-Electric Service	22,500	22,500
62001-Print and Reproduction	25,000	25,000
62002-Office Supplies	1,000	1,000
62008-Furniture and Fixtures	1,000	1,000
62009-Software Licensing and Maint Agreements	51,000	51,000
62504-Fuel	440,000	420,000
62509-Misc Materials and Supplies	2,500	2,500
63001-Membership and Certifications	3,330	3,330
63002-Education and Training	1,000	1,000
63003-Trips and Meetings	6,000	6,000
65013-Credit Cards Merchant Fees	3,800	3,800
5302 - Flood Control	**70,200**	**70,200**
61013-Other Contract Services	70,200	70,200

Operating Budget Line Item Detail (All Funds)	FY 2025-26	FY 2026-27
Utilities	**40,969,852**	**37,735,922**
5301-Stormwater	**1,007,153**	**1,038,550**
51001-Salaries - Regular	563,304	577,777
51010-Overtime	4,600	4,600
51018-Call Back	300	300
52001-Retirement Contributions	49,813	51,045
52003-PERS Unfunded Liability	137,985	151,451
53001-Employee Group Insurance	86,007	89,235
53002-Retiree Healthcare	7,752	7,965
55001-Medicare	8,087	8,297
61005-Data Processing Services	1,000	1,000
61009-Regulatory Fees	18,500	18,500
61013-Other Contract Services	61,200	59,700
61503-Electric Service	500	500
62002-Office Supplies	1,000	1,000
62009-Software Licensing and Maint Agreements	16,505	16,505
62503-Equipment Maintenance Supplies	2,400	2,400
62506-Safety Materials and Supplies	2,850	2,850
62509-Misc Materials and Supplies	34,675	34,675
63001-Membership and Certifications	3,175	3,250
63002-Education and Training	7,500	7,500

Operating Budget Line Item Detail (All Funds)	FY 2025-26	FY 2026-27
6001-Water Administration/Engineering	**1,917,575**	**1,941,752**
51001-Salaries - Regular	814,609	825,471
51003-Salaries - Contract	54,893	112,294
51004-Salaries - Temporary	47,540	47,540
51010-Overtime	5,000	5,000
52001-Retirement Contributions	64,909	71,375
52002-Retirement PARS - 401	890	890
52003-PERS Unfunded Liability	169,999	186,590
53001-Employee Group Insurance	99,998	111,927
53002-Retiree Healthcare	9,550	9,813
55001-Medicare	12,538	13,528
61001-Advertising and Public Outreach	95,000	95,000
61007-Legal Services	90,000	90,000
61008-Parking	8,640	9,072
61013-Other Contract Services	144,892	73,796
61501-City Water Service	400	400
61502-City Sewer Service	330	350
61503-Electric Service	3,785	3,785
61504-Natural Gas Service	900	1,000
61505-Communication Service	2,500	2,750
62002-Office Supplies	2,500	2,500
62004-Publications and Subscriptions	2,500	2,500
62007-Employee Recognition	1,100	1,100
62009-Software Licensing and Maint Agreements	41,222	41,222
62010-Office Expenses - Other	13,000	2,750
62506-Safety Materials and Supplies	1,950	1,950
63001-Membership and Certifications	9,390	9,610
63002-Education and Training	15,050	15,050
65013-Credit Cards Merchant Fees	204,490	204,490

Operating Budget Line Item Detail (All Funds)	FY 2025-26	FY 2026-27
6002-Water Source of Supply	**17,204,493**	**13,638,854**
51001-Salaries - Regular	134,440	135,141
52001-Retirement Contributions	12,421	12,489
52003-PERS Unfunded Liability	30,298	33,254
53001-Employee Group Insurance	22,113	23,089
53002-Retiree Healthcare	1,702	1,749
55001-Medicare	1,913	1,923
61012-Water Supply	60,300	62,712
61013-Other Contract Services	17,000	12,000
61017-Nacimiento Contribution for Operations & Maintenance	1,659,694	1,726,082
61018-Nacimiento Contribution for Electric Service	953,303	1,273,959
61019-Nacimiento Contribution for Capital Projects	816,851	464,796
61020-Nacimiento Contribution for Debt Service	4,622,040	4,615,844
61021-Salinas Contribution for Operations & Maintenance	1,334,391	1,387,767
61022-Salinas Contribution for Electric Service	275,000	164,594
61023-Salinas Contribution for Capital Projects	5,010,000	1,042,900
61024-Whale Rock Contribution for Operations & Maintenance	778,947	777,909
61025-Whale Rock Contribution for Electric Service	306,306	292,383
61026-Whale Rock Contribution for Capital Projects	866,875	1,318,362
61027-Control Systems	9,100	9,100
61503-Electric Service	107,000	118,000
62501-Chemicals	45,000	45,000
62503-Equipment Maintenance Supplies	7,000	7,000
62509-Misc Materials and Supplies	131,000	111,000
63001-Membership and Certifications	1,800	1,800

Operating Budget Line Item Detail (All Funds)	FY 2025-26	FY 2026-27
6003-Water Treatment	**4,731,336**	**4,816,700**
51001-Salaries - Regular	1,465,227	1,506,461
51004-Salaries - Temporary	42,619	43,680
51010-Overtime	70,992	70,992
51017-Standby	19,500	19,500
51018-Call Back	10,000	10,000
52001-Retirement Contributions	133,626	140,533
52003-PERS Unfunded Liability	315,861	346,687
53001-Employee Group Insurance	220,628	238,645
53002-Retiree Healthcare	17,744	18,233
55001-Medicare	21,212	22,258
61005-Data Processing Services	1,100	1,100
61013-Other Contract Services	555,757	504,891
61027-Control Systems	14,543	14,543
61503-Electric Service	850,000	850,000
61505-Communication Service	6,500	7,150
61506-Solid Waste Service	7,333	7,333
62002-Office Supplies	3,020	3,020
62004-Publications and Subscriptions	300	300
62007-Employee Recognition	1,300	1,300
62009-Software Licensing and Maint Agreements	260	260
62501-Chemicals	732,504	747,504
62502-Construction Materials and Supplies	35,500	36,500
62503-Equipment Maintenance Supplies	90,450	112,950
62506-Safety Materials and Supplies	29,560	29,560
62509-Misc Materials and Supplies	61,800	59,300
63001-Membership and Certifications	3,500	3,500
63002-Education and Training	20,500	20,500

Operating Budget Line Item Detail (All Funds)	FY 2025-26	FY 2026-27
6004-Water Distribution	**2,164,225**	**2,228,890**
51001-Salaries - Regular	1,037,005	1,058,432
51010-Overtime	25,000	27,000
51017-Standby	19,000	19,000
51018-Call Back	45,000	45,000
52001-Retirement Contributions	95,951	98,023
52003-PERS Unfunded Liability	243,840	267,637
53001-Employee Group Insurance	155,741	162,597
53002-Retiree Healthcare	13,698	14,075
55001-Medicare	14,864	15,173
61005-Data Processing Services	9,786	9,786
61011-Maintenance	1,000	1,000
61013-Other Contract Services	120,918	121,238
61027-Control Systems	24,997	26,198
61503-Electric Service	45,738	50,312
61505-Communication Service	17,300	19,030
62002-Office Supplies	1,550	1,550
62003-Postage	150	150
62007-Employee Recognition	1,300	1,300
62008-Furniture and Fixtures	300	300
62010-Office Expenses - Other	2,000	2,000
62501-Chemicals	300	300
62502-Construction Materials and Supplies	175,099	175,099
62503-Equipment Maintenance Supplies	23,000	23,000
62506-Safety Materials and Supplies	15,798	15,798
62509-Misc Materials and Supplies	42,990	42,990
63001-Membership and Certifications	4,400	4,400
63002-Education and Training	27,500	27,500

Operating Budget Line Item Detail (All Funds)	FY 2025-26	FY 2026-27
6005-Water Resources	**698,174**	**710,971**
51001-Salaries - Regular	420,171	420,890
51010-Overtime	5,000	5,000
52001-Retirement Contributions	36,746	36,816
52003-PERS Unfunded Liability	93,537	102,666
53001-Employee Group Insurance	54,624	57,048
53002-Retiree Healthcare	5,255	5,399
55001-Medicare	6,051	6,061
61005-Data Processing Services	6,466	6,466
61013-Other Contract Services	15,000	15,000
61505-Communication Service	3,000	3,300
62001-Print and Reproduction	1,000	1,000
62002-Office Supplies	600	600
62003-Postage	2,500	2,500
62007-Employee Recognition	400	400
62506-Safety Materials and Supplies	1,425	1,425
62509-Misc Materials and Supplies	32,700	32,700
63001-Membership and Certifications	7,700	7,700
63002-Education and Training	5,000	5,000
63003-Trips and Meetings	1,000	1,000

Operating Budget Line Item Detail (All Funds)	FY 2025-26	FY 2026-27
6101-Wastewater Admin and Eng	**2,012,642**	**2,045,436**
51001-Salaries - Regular	933,893	948,211
51003-Salaries - Contract	54,893	112,294
51004-Salaries - Temporary	49,442	49,442
51010-Overtime	5,000	5,000
52001-Retirement Contributions	80,288	87,031
52002-Retirement PARS - 401	1,112	1,112
52003-PERS Unfunded Liability	203,059	222,876
53001-Employee Group Insurance	119,120	131,794
53002-Retiree Healthcare	11,407	11,721
55001-Medicare	14,942	15,982
61001-Advertising and Public Outreach	50,000	50,000
61007-Legal Services	75,000	50,000
61008-Parking	5,400	5,670
61013-Other Contract Services	82,563	37,233
61028-Personnel Services	20,100	20,100
61501-City Water Service	400	400
61502-City Sewer Service	330	350
61503-Electric Service	3,785	3,785
61504-Natural Gas Service	900	1,000
61505-Communication Service	3,000	3,300
62002-Office Supplies	2,500	2,500
62004-Publications and Subscriptions	2,500	2,500
62007-Employee Recognition	1,100	1,100
62009-Software Licensing and Maint Agreements	38,410	38,785
62010-Office Expenses - Other	13,000	2,750
62506-Safety Materials and Supplies	2,150	2,150
63001-Membership and Certifications	16,610	16,610
63002-Education and Training	17,250	17,250
65013-Credit Cards Merchant Fees	204,490	204,490

Operating Budget Line Item Detail (All Funds)	FY 2025-26	FY 2026-27
6102-Wastewater Collection	**1,789,332**	**1,825,081**
51001-Salaries - Regular	932,059	945,318
51010-Overtime	7,000	7,500
51017-Standby	16,000	16,500
51018-Call Back	34,000	34,500
52001-Retirement Contributions	87,445	88,650
52003-PERS Unfunded Liability	188,892	207,327
53001-Employee Group Insurance	147,629	153,665
53002-Retiree Healthcare	10,612	10,904
55001-Medicare	13,440	13,632
61009-Regulatory Fees	5,200	5,260
61013-Other Contract Services	57,700	57,800
61027-Control Systems	12,200	12,450
61503-Electric Service	39,098	39,098
61504-Natural Gas Service	1,125	1,125
61505-Communication Service	14,500	14,500
62002-Office Supplies	2,500	2,500
62007-Employee Recognition	900	900
62009-Software Licensing and Maint Agreements	36,060	36,380
62010-Office Expenses - Other	1,500	3,500
62502-Construction Materials and Supplies	72,775	73,775
62503-Equipment Maintenance Supplies	31,763	31,763
62506-Safety Materials and Supplies	12,960	12,960
62509-Misc Materials and Supplies	26,800	26,800
63001-Membership and Certifications	5,275	5,275
63002-Education and Training	31,400	22,500
63003-Trips and Meetings	500	500

Operating Budget Line Item Detail (All Funds)	FY 2025-26	FY 2026-27
6103-Environmental Programs	**460,245**	**352,699**
51001-Salaries - Regular	149,937	157,836
51010-Overtime	4,000	1,500
52001-Retirement Contributions	14,604	15,373
52003-PERS Unfunded Liability	63,751	69,973
53001-Employee Group Insurance	21,948	22,898
53002-Retiree Healthcare	3,581	3,680
55001-Medicare	2,174	2,289
61001-Advertising and Public Outreach	2,000	2,000
61013-Other Contract Services	173,200	53,600
61505-Communication Service	3,000	3,000
62001-Print and Reproduction	500	500
62002-Office Supplies	3,000	1,000
62004-Publications and Subscriptions	1,000	1,000
62007-Employee Recognition	200	200
62009-Software Licensing and Maint Agreements	6,000	6,500
62506-Safety Materials and Supplies	1,100	1,100
62509-Misc Materials and Supplies	2,750	2,750
63001-Membership and Certifications	1,000	1,000
63002-Education and Training	6,000	6,000
63003-Trips and Meetings	500	500

Operating Budget Line Item Detail (All Funds)	FY 2025-26	FY 2026-27
6104-Water Resource Recovery	**5,299,236**	**5,387,774**
51001-Salaries - Regular	1,368,249	1,382,511
51010-Overtime	37,000	37,000
51017-Standby	19,500	19,500
51018-Call Back	12,500	12,500
52001-Retirement Contributions	128,148	129,536
52003-PERS Unfunded Liability	314,327	345,003
53001-Employee Group Insurance	174,716	181,916
53002-Retiree Healthcare	17,658	18,144
55001-Medicare	19,654	19,861
61009-Regulatory Fees	97,955	93,933
61013-Other Contract Services	972,150	997,150
61501-City Water Service	7,100	7,100
61502-City Sewer Service	7,000	7,000
61503-Electric Service	1,148,000	1,148,000
61504-Natural Gas Service	27,000	27,000
61505-Communication Service	12,000	12,000
61506-Solid Waste Service	30,000	30,000
62002-Office Supplies	18,500	18,500
62007-Employee Recognition	1,300	1,300
62009-Software Licensing and Maint Agreements	34,000	34,000
62501-Chemicals	568,100	600,440
62502-Construction Materials and Supplies	17,000	17,000
62503-Equipment Maintenance Supplies	182,500	167,500
62506-Safety Materials and Supplies	31,880	27,880
62509-Misc Materials and Supplies	20,000	20,000
63001-Membership and Certifications	7,000	7,000
63002-Education and Training	26,000	26,000

Operating Budget Line Item Detail (All Funds)	FY 2025-26	FY 2026-27
6105-Utility Billing	**699,927**	**714,000**
51001-Salaries - Regular	184,730	192,062
51010-Overtime	3,000	3,000
52001-Retirement Contributions	17,993	18,707
52003-PERS Unfunded Liability	31,314	34,370
53001-Employee Group Insurance	26,814	27,876
53002-Retiree Healthcare	1,759	1,808
55001-Medicare	2,679	2,785
61005-Data Processing Services	60,000	61,600
61013-Other Contract Services	247,280	247,280
62001-Print and Reproduction	32,545	32,622
62002-Office Supplies	500	500
62003-Postage	85,814	85,891
62007-Employee Recognition	300	300
62505-Machinery and Equipment	750	750
62509-Misc Materials and Supplies	250	250
63002-Education and Training	3,000	3,000
63003-Trips and Meetings	1,200	1,200
6106-Water Quality Lab	**860,110**	**883,530**
51001-Salaries - Regular	411,007	425,244
51010-Overtime	9,000	9,000
52001-Retirement Contributions	35,917	37,142
52003-PERS Unfunded Liability	92,654	101,697
53001-Employee Group Insurance	68,970	72,077
53002-Retiree Healthcare	5,205	5,348
55001-Medicare	5,890	6,095
61009-Regulatory Fees	8,000	8,500
61013-Other Contract Services	142,790	136,550
61505-Communication Service	2,800	3,000
62002-Office Supplies	1,200	1,200
62004-Publications and Subscriptions	450	450
62007-Employee Recognition	500	500
62506-Safety Materials and Supplies	5,350	5,350
62509-Misc Materials and Supplies	53,500	53,500
63001-Membership and Certifications	4,877	4,877
63002-Education and Training	12,000	13,000

Operating Budget Line Item Detail (All Funds)	FY 2025-26	FY 2026-27
6107-Solid Waste Recycling	**374,511**	**391,662**
51001-Salaries - Regular	207,689	217,362
51010-Overtime	4,000	4,000
52001-Retirement Contributions	16,711	17,507
52003-PERS Unfunded Liability	46,286	50,803
53001-Employee Group Insurance	43,980	45,960
53002-Retiree Healthcare	2,600	2,672
55001-Medicare	3,008	3,148
61001-Advertising and Public Outreach	10,000	3,200
61008-Parking	2,040	2,040
61013-Other Contract Services	24,500	35,000
62001-Print and Reproduction	2,500	500
62002-Office Supplies	1,000	200
62004-Publications and Subscriptions	192	200
62506-Safety Materials and Supplies	634	-
62509-Misc Materials and Supplies	800	500
63001-Membership and Certifications	1,070	1,070
63002-Education and Training	6,000	6,000
63003-Trips and Meetings	1,500	1,500

Operating Budget Line Item Detail (All Funds)	FY 2025-26	FY 2026-27
6201-Reservoir Operations	**1,750,891**	**1,760,024**
51001-Salaries - Regular	479,824	482,568
51010-Overtime	3,000	3,000
51017-Standby	22,245	22,245
51018-Call Back	4,000	4,000
52001-Retirement Contributions	39,372	39,594
52002-Retirement PARS - 401	222	222
52003-PERS Unfunded Liability	110,015	120,752
53001-Employee Group Insurance	59,069	61,481
53002-Retiree Healthcare	6,180	6,351
55001-Medicare	6,903	6,942
61005-Data Processing Services	6,466	6,466
61007-Legal Services	20,000	20,000
61011-Maintenance	16,200	16,200
61013-Other Contract Services	118,650	134,000
61027-Control Systems	12,978	12,653
61503-Electric Service	723,418	700,400
61505-Communication Service	15,500	16,100
61506-Solid Waste Service	3,600	3,600
62002-Office Supplies	1,500	1,500
62007-Employee Recognition	500	500
62501-Chemicals	700	700
62502-Construction Materials and Supplies	5,900	6,000
62503-Equipment Maintenance Supplies	5,500	5,500
62506-Safety Materials and Supplies	62,150	62,150
62509-Misc Materials and Supplies	18,800	18,900
63001-Membership and Certifications	600	600
63002-Education and Training	6,100	6,100
63003-Trips and Meetings	1,500	1,500