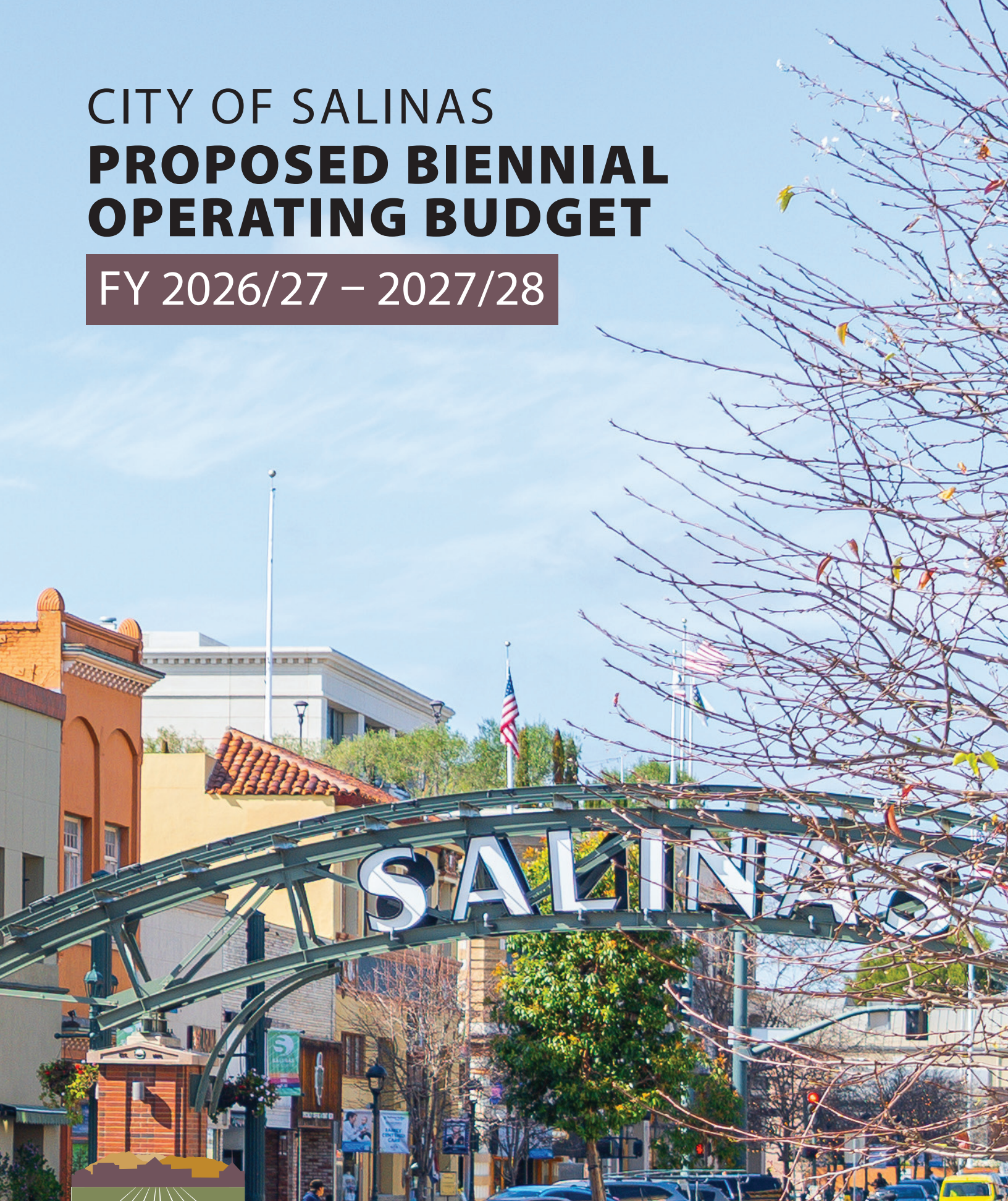


CITY OF SALINAS **PROPOSED BIENNIAL OPERATING BUDGET**

FY 2026/27 – 2027/28



City of Salinas

Biennial (FY 2026/27-2027/28)

Operating Budget



Dennis Donohue
Mayor



Jose Luis Barajas
Councilmember
District 1



Tony Barrera
Councilmember
District 2



Margaret D'Arrigo
Councilmember
District 3



Gloria De La Rosa
Councilmember
District 4



Andrew Sandoval
Councilmember
District 5



Aurelio Salazar
Councilmember
District 6

Christopher A. Callihan
City Attorney

René Mendez
City Manager

Lisa Murphy
Assistant City Manager

Marina Horta-Gallegos
Human Resources Director

Patricia Soratos
Deputy City Manager/City Clerk

Selina Andrews
Finance Director

Kristan Lundquist
Library and Community Services Director

Lisa Brinton
Community Development Director

Matthew Nelson
Airport Director

David Jacobs
Public Works Director

Carlos Acosta
Police Chief

Samuel Klemek
Fire Chief

City of Salinas

Organizational Chart

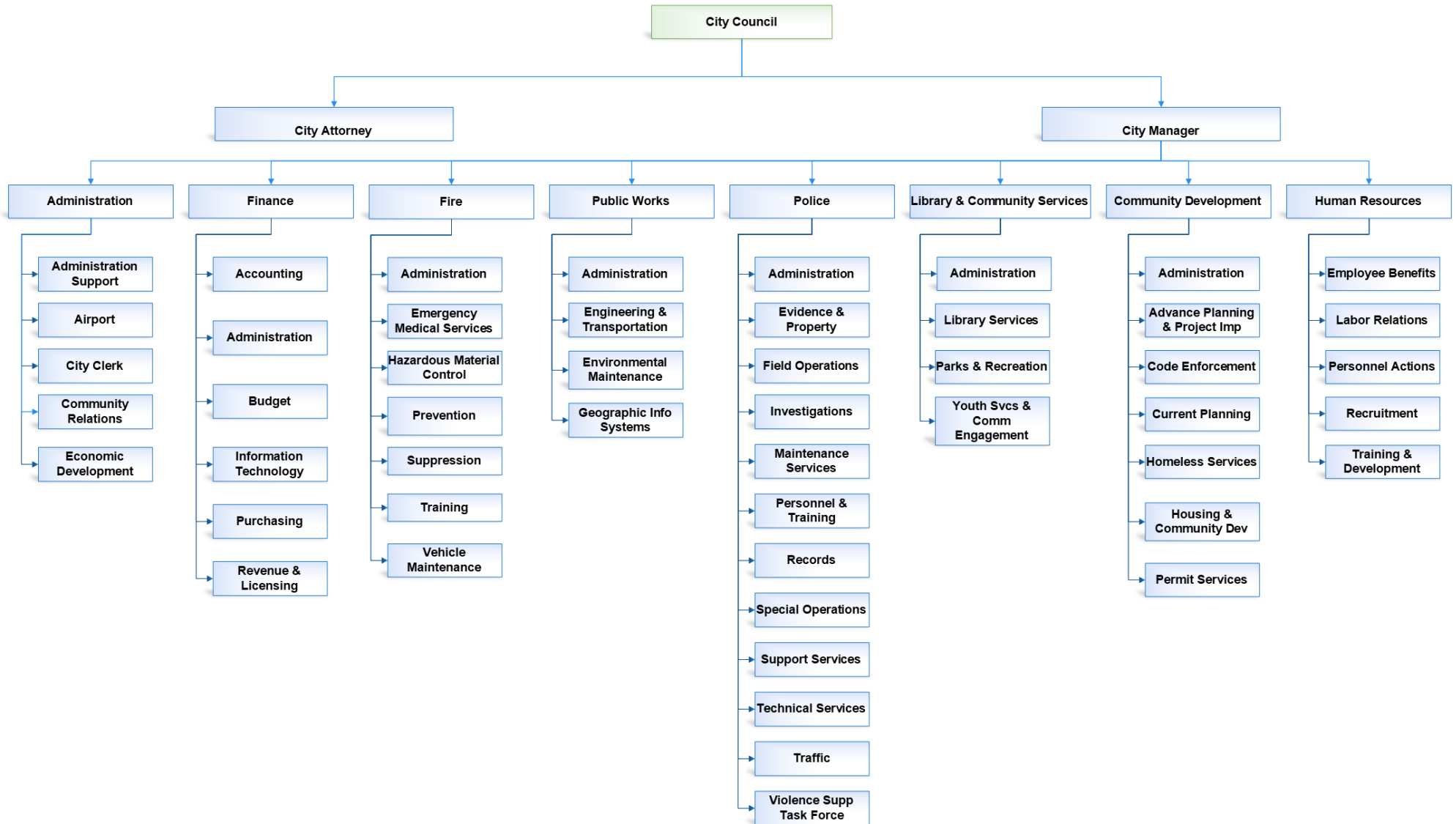


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Budget Overview

Honorable Mayor and Members of the City Council:

I am pleased to present the Proposed Biennial Operating Budget for Fiscal Years (FY) 2026/27 – 2027/28 that meets the important objectives and directives of the City Council while also resolving the ongoing General Fund shortfall with minimal community or employee impacts. The City Council held a Budget Study Session on May 26, 2026, and was presented with the Proposed Biennial Budget, with formal adoption anticipated at a public hearing on June 16, 2026. This transmittal letter summarizes the key components of the Recommended Budget.

Introduction

The Biennial General Fund Budget for Fiscal Years 2026/27 (Year 1) - 2027/28 (Year 2) is projected to be balanced, continues to allocate resources to core Citywide services and programs, Council Strategic Priority areas, and continuous organizational improvement efforts.

The Five-Year General Fund Financial Forecast (2026/27-2030/31) was used as the starting point in the development of the budget. For the General Fund, the Base Budget required the use of Fund Balance to balance expenditures with revenues.

However, a greater concern is the revenue loss of over \$40 million in 2030/31, due to the sunset of Measure G, if it is not renewed. This will be a significant challenge, requiring substantial reductions and reprioritization of services, programs, and projects.

With those considerations in mind, it is important to stress that the Proposed Biennial Budget follows City Council direction to focus on targeted, strategic spending, while resolving the ongoing shortfall in coming years and preserving critical core community services to the maximum extent feasible. Nevertheless, it is important to keep in mind that continued economic uncertainty requires thoughtful decision-making to maintain a balanced budget in the coming years and position the City to meet future challenges. To help mitigate continued economic uncertainty the Proposed Biennial Budget maintains reserves of \$39.6 million in Year 1 and \$40.5 in Year 2 or approximately 20% for both years.

As with most municipalities, repairs, maintenance, and eventual replacement of facilities and infrastructure will continue to be an ongoing need now and into the future. In addition, new initiatives to address the evolving nature of modern cities will require additional financial resources.

The City continues to exercise financial prudence when planning for the future and continues to prepare to weather possible tough economic times. This includes recommending a balanced budget for the General Fund - the single largest fund of the City and provider of core services to the community.

Budget Milestones

December - February
Community Budget Input

April
Biennial Budget
Workshop

May
Biennial Budget Update
Budget Study Session

June
Adoption of Biennial
Operating and Capital
Budgets and 5-Year CIP
Program

Budget Overview

While the Biennial General Fund Budget provides sufficient financial resources to maintain current service levels and even enhanced in some areas, it is important to continue exploring options to enhance and diversify the City's revenue in order to maintain fiscal stability and continue to provide the same level of services to the Salinas community. Examples of this work include growing our economic development effort to attract new business and industry, exploring tools such as Enhanced Infrastructure Financing District (EIFD), and intentionally leveraging public-private partnerships (P3). A workshop is planned with the Council by the end of 2026 to discuss these and other tools.

A significant step to maintaining the current level of service is the renewal of Measure G – a one-cent local transaction and use tax established in 2015 with a fifteen-year sunset. Work is underway for the renewal, and Council authorized placing it on the ballot for the voters to decide whether this revenue measure should be renewed and have the sunset removed. As identified in the five-year plan, Measure G has been and continues to be a significant revenue source for the City ranging from \$36 million in the current fiscal year to over \$40 million by 2030.

Recognizing the many needs of the community and the importance of Measure G, staff programmed goals and a revenue allocation plan for Measure G proceeds. The allocation includes 55% toward public safety, 20% towards public works to support various programs including capital improvement projects, followed by recreation, parks, permitting programs, code enforcement, and maintaining citywide fleet (25%). This includes ensuring a safe City, sidewalk and road maintenance, including bicycle and pedestrian safety improvements, recreation programs, among other things.

This transmittal letter is intended to provide a broad overview as well as incremental changes to the budget and new or reallocated funding to implement new or enhance existing services levels. Within the Proposed Biennial Operating Budget is a comprehensive document that contains budgetary data for each program area within departments across over 80 budgeted funds.

While the Proposed Biennial Operating Budget is balanced, there are certainly risks that will likely have future budgetary impacts that include unfunded capital maintenance needs, regulatory changes and economic uncertainty, increased benefit costs and retirement contributions due to market volatility. Staff will continue to work across departments to identify key risk areas and keep City Council apprised of any necessary changes to the Proposed Biennial Operating Budget.

The Total Proposed Biennial Budget

The Proposed Biennial Budget totals \$323,915,494 in Year 1 and \$320,265,497 in Year 2 for all City funds. The General Fund budget is \$136,036,153, Measure E is \$21,166,700, and Measure G \$39,031,736 in Year 1. The General Fund budget is \$142,317,208, Measure E is \$21,879,680, and Measure G \$38,878,983 in Year 2.

Budget Overview

2026-2027 Proposed Budget — All Funds (Table 1)					
	2025/26	2026/27	% Change	2027/28	% Change
General Fund	\$126,765,358	\$136,036,153	7.3%	\$142,317,208	4.6%
Measure E	23,765,920	21,166,700	(10.9%)	21,879,680	3.4%
Measure G	33,756,627	39,031,736	15.6%	38,878,983	(0.4%)
Other Operating Funds	71,354,175	80,517,105	12.8%	76,872,426	(4.5%)
Total Operating Funds	255,642,080	276,751,694	8.3%	279,948,297	1.2%
Capital Funds	29,351,297	47,163,800	60.7%	40,317,200	(14.5%)
Total City Budget	\$284,993,377	\$323,915,494	8.3%	\$320,265,497	(1.1%)

As with most municipalities, local services are provided directly by our employees, many of which live in or are from Salinas as they work to serve residents, businesses, and visitors. As a service delivery enterprise, the cost of salaries and benefits are a significant portion of the budget. The delivery of City services is highly dependent on recruiting and retaining talent, which comprises 68% to 70% of budgeted General Fund expenditures, respectively for Years 1 and 2 of the Biennial Budget.

Required payments to the state’s pension system, CalPERS, have consistently been one of the major cost drivers for most Cities over the past decade with persistent increases in pension costs, year over year. The City’s pension plans over the past several decades, like all other CalPERS participants, have experienced changes in actuarial assumptions, demographic changes, and volatile investment returns which have outweighed positive plan experiences. The outcome of these unfavorable economic and demographic conditions is the creation of unfunded pension liability and Other Post - Employment Benefits (OPEB) obligations for the City. To help mitigate this, budget reserves continue to include \$10 million in a 115 Trust. A 115 Trust is a specialized trust created under Internal Revenue Code Section 115 by public entities like cities to set aside funds primarily to cover Other Post-Employment Benefits (OPEB) and pension obligations. The assets in the trust are irrevocably committed to the designated government function, meaning they cannot be used for other purposes.

Position Impacts

The Proposed Biennial Budget includes a net increase to the overall position count throughout the organization. The Base Budget included the addition of 8 positions (net), as these positions were added during the year. In Year 1, actions in the Proposed Biennial Budget increase a net 18 positions across departments for a total of 686.5 full-time equivalent positions. In Year 2, the total net positions are reduced by 7, bringing the total position count to 679.5. The reduction is due to the SAFER grant term ending however the City is in the process of applying for the SAFER grant again. In the interim, the City expects that these positions will be absorbed through attrition or its internal over hire process for the Fire Department. In summary, the net level of staffing increases from 660.5 full-time equivalent positions in the 2025/26 Adopted Budget to 686.5 at the end of Year 1 and 679.5 at the end of Year 2 in the Proposed Biennial Budget as shown in Table 2 below.

Budget Overview

Changes in Position Count (All Funds) from 2025-2026 Adopted to 2027/28 Proposed Budget (Table 2)	
2025/26 Adopted Budget	660.5
2025/26 Base Budget Changes (net)	8
2026/27 Proposed Biennial Budget Changes	18
2026/27 Total Net Position Changes	26
2026/27 Proposed Biennial Budget	686.5
2027/28 Proposed Biennial Budget Changes	(7)
2027/28 Proposed Biennial Budget	679.5

General Fund Forecast

In March 2026, staff released the 2026/27-2030/31 Five-Year Forecast to estimate the budget condition of the General Funds over the next five years. Many factors impact the forecast, including revisions to the base budget such as new labor agreements, addition of ongoing expenditures throughout the fiscal year, and other contractual services costs.

Table 3 below displays the incremental General Fund shortfalls as estimated by the forecast over the next five years.

**2026/27-2030/31
General Fund Five-Year Forecast (in millions)
(Table 3)**

	2026/27	2027/28	2028/29	2029/30	2030/31
Revenues	\$193.8	\$201.2	\$208.7	\$214.4	\$177.1
Expenditures	\$196.2	\$203.0	\$211.1	\$217.9	\$225.0
[Rev-Exp] Over/ (Under)	(\$2.4)	(\$1.8)	(\$2.4)	(\$3.5)	(\$47.8)

As with any forecast, these projections will vary in response to changing economic conditions, which primarily affect City revenues, changes in projected expenditures, particularly in salary levels and retirement costs, or other factors beyond the City's control. The City will continue to evaluate financial trends and other changes that could affect the City's budget situation and report to City Council regularly with updated information.

A conservative approach to ongoing costs is needed to ensure that current one-time surpluses are managed in a way that will not exacerbate future deficits and allow flexibility to revisit how the City provides services, as needed. With this approach in mind, this budget sets aside reserves. Moreover, the City maintains a vacancy rate that aligns with historical trends. Staff will continue to monitor expenditures throughout the year and bring recommendations to Council, as appropriate.

Additionally, the City started planning for the potential extension of Measure G. A feasibility study and initial polling survey has been coordinated to help evaluate voters' interest regarding the measure. As identified in the 5-year forecast, the elimination of Measure G is the major reason for the projected deficit for 2030-2031. As a result, should there not be support to renew the measure, staff will need to start developing a plan for the loss of revenue which will likely include a reduction in personnel. This includes reviewing City

Budget Overview

services, programs, and staffing. Thoughtful planning and preparation will need to be prioritized in the near-term.

Another major contributing factor in this budget is preparing for the development in the future growth area and the Amazon facility that is under construction. The Amazon facility is expected to be completed in the first quarter of calendar year 2027 and may begin generating revenue in FY 2026/27. A conservative revenue projection for the fulfillment center is included in the Five-Year Financial Forecast that was published in the FY 2025/26 Mid-Year report. It is more difficult to project revenue for future development until construction begins, therefore the financial forecast did not reflect revenue growth for future developments. Staff will continue to monitor and adjust the financial forecast to reflect any new activity in the FY 2026/27 Mid-Year Report.

Proposed Budget Development Considerations

The Proposed Budget must balance a variety of competing community and organizational needs while ensuring that the resources contained within most City funds remain in balance and thoughtfully deployed. While the budget development process was informed by a variety of factors, City Council's Strategic Plan are the key drivers that provided the strategic approach to address the many needs of the community.

On June 4, 2026, Council reaffirmed the six strategic priorities and added one additional priority for Fiscal Years 2026/27 and 2027/28. Budget recommendations are based on these priorities and objectives by investing in key actionable and time bound efforts that deliver community services. The continuation and development of many objectives provide the foundation for the budget strategies contained in the Proposed Biennial Operating Budget. Continued emphasis remains for the City's quality of life through ensuring a safe City, maintaining parks, traffic safety for all users, thoughtfully planning street and sidewalk repairs, prudent fiscal management, and planning for the future.

General Fund Budget Balancing Plan

During FY 2025/26, additional ongoing expenditures were added, and new labor agreements were successfully negotiated. These items have been included in the Base Budget. When balancing the Biennial Operating Budget, there was an initial shortfall of \$13.6 million in Year 1 and \$14.4 million in Year 2. To alleviate these shortfalls, the below budget balancing strategies were implemented.

- ❖ **New or increased revenues.** The Proposed Biennial Budget recognizes new and increased revenues. This action includes additional Utility User Tax (UUT) revenues of \$1.8 million and \$0.5 million, respectively in Years 1 and 2. This budget also includes Amazon revenue. The facility is anticipated to begin its operations in the winter of FY 2026/27 and the revenues are projected at \$4 million and \$6 million in Years 1 and 2, respectively.
- ❖ **Strategic use of fund balance.** At the close of 2025, the City experienced a higher than usual fund balance. This was due to one-time higher than usual sales tax receipts and unexpended appropriations in the prior year. This action allowed the City to use some of its fund balance to balance the Biennial budget.

Budget Overview

- ❖ **Use of Police Development Impact Fee.** This fund has a balance of \$3.7 million and is intended to fund the cost of new or expanded public facilities such as the new police building which serves the community at large. The Proposed Biennial Budget allocates \$1.2 million in Year 1 and \$2.5 million in Year 2, and will be used to fund the Police Services Building Debt.

The Proposed Biennial Budget balancing plan resolves the projected budget shortfalls for FY 2026/27 and 2027/28.

Key Budget Actions

While much of this message and conversations surrounding the budget involve incremental changes to existing service levels, it is important to keep in mind that most of the City's budget is allocated to delivering basic services, year after year. In the context of a \$196.2 million General Fund budget and \$323.9 million total operating and capital budget, only a small percentage is allocated to new actions. The overwhelming majority of the City's limited resources are dedicated to the daily, critical effort to serve the Salinas community.

The Proposed Biennial Budget balances continued positive momentum and preserves valued services which include public safety, economic development, community development, libraries and parks, and community services. Generational investments in wastewater infrastructure, economic development, and preparing for future growth continue as key initiatives.

Fiscal Year 2026/27 (Year 1) Recommendations

City Council Strategic Goal of Housing

SHARE Center (\$1,895,000): This funding continues the coordination of the SHARE Center operations. The SHARE Center is a low-barrier navigation shelter designed to help people experiencing homelessness achieve permanent housing and stability through a Housing First approach. This program has previously been funded through general fund contributions in addition to other funding sources such as ARPA, and housing grants.

Rental assistance program (\$500,000): This maintains the rental assistance program at the level that was previously recommended by Council.

Budget Overview

Fiscal Year 2026/27 (Year 1) Recommendations (continued)

City Council Strategic Goal of Economic Development

Community Sponsorship (\$150,000):

This maintains the same level of support for those programs that benefit the community through an application process.

City Council Strategic Goal of City Services

Administrative Analyst I (\$144,370):

This position is anticipated to address increased operational demands stemming from the City's new communication and outreach strategy, including AI pilots support, increased fiscal compliance, and growing contract and records management workload.

Administrative Clerk I (\$130,390): This position is funded by the **Permit Enterprise Fund**. This position is expected to staff the front desk at the Permit Center and serve as the first point of contact for the public.

Association of Management Personnel (AMPS) Labor Group Projection (TBD): Staff is working on the appropriation to ensure funding is included in the budget.

Combo Building Inspector I (\$142,040):

This position is funded by the **Permit Enterprise Fund**. The City is projecting an increase of approximately 8,000 permits issued for construction projects in the future growth areas. This position supports the additional capacity needed to meet demands.

Sanitary Sewer Payment Assistance (\$150,000):

This maintains the sanitary sewer assistance subsidy program at the level that was previously recommended by Council.

Budget Overview

Fiscal Year 2026/27 (Year 1) Recommendations (continued)

City Council Strategic Goal of Public Safety

Code Enforcement Officer I (\$142,040, Measure G): The Code Enforcement Division continues to experience a growing workload related to blight abatement, housing inspections, zoning compliance, and public health and safety complaints. This position is expected to provide additional capacity. While this position is identified as cost neutral in FY 2026/27, it will be an ongoing cost going forward.

Deputy Police Chief (\$375,100, Measure G): The Police Department has seen an increase in the annual calls for service as well as investigative activities. The position is expected to address additional supervisory needs to ensure effective oversight of divisions and personnel for operational continuity during absences, emergencies, or critical incidents.

International Association Firefighters (IAFF) Labor Group Projection (\$1,214,323): This labor agreement was successfully negotiated and approved by Council on May 12, 2026.

Mobile Crisis Unit (\$400,000): This funds the Mobile Crisis Team in Salinas in coordination with the Monterey County Behavioral Health ACCESS program. The team provides in-person crisis intervention for individuals experiencing mental health emergencies that do not require an urgent law enforcement or hospital response.

Police Officer – 4 positions (\$759,590, Measure G): The City recommends unfreezing four Police Officer positions to increase its workforce in order to manage the public safety needs of the community.

Staffing for Adequate Fire and Emergency Response - SAFER (\$426,000, Measure G): This funds Fire personnel after the SAFER grant expires in March 2026.

Fiscal Year 2027/28 (Year 2) Recommendations

City Council Strategic Goal of Housing

SHARE Center (\$1,895,000): This funding continues the coordination of the SHARE Center operations. The SHARE Center is a low-barrier navigation shelter designed to help people experiencing homelessness achieve permanent housing and stability through a Housing First approach. This program has previously been funded through general fund contributions in addition to other funding sources such as ARPA, and housing grants.

Rental assistance program (\$500,000): This maintains the rental assistance program at the level that was previously recommended by Council.

Budget Overview

Fiscal Year 2027/28 (Year 2) Recommendations (continued)

City Council Strategic Goal of Economic Development

Community Sponsorship (\$150,000):

This maintains the same level of support for those programs that benefit the community through an application process.

City Council Strategic Goal of City Services

Combo Building Inspector I (\$142,040): This position is funded by the **Permit Enterprise Fund**. The City is projecting an increase of approximately 8,000 permits issued for construction projects in the future growth areas. This position supports the additional capacity needed to meet demands.

Sanitary Sewer Payment Assistance (\$150,000): This maintains the sanitary sewer assistance subsidy program at the level that was previously recommended by Council.

City Council Strategic Goal of Public Safety

Code Enforcement Officer II (\$155,170, Measure G): The Code Enforcement Division continues to experience a growing workload related to blight abatement, housing inspections, zoning compliance, and public health and safety complaints. This position is expected to provide additional capacity.

Mobile Crisis Unit (\$400,000): This funds the Mobile Crisis Team in Salinas in coordination with the Monterey County Behavioral Health ACCESS program. The team provides in-person crisis intervention for individuals experiencing mental health emergencies that do not require an urgent law enforcement or hospital response.

Budget Overview

Capital Projects

The City has an ongoing Capital Improvement Program (CIP) that provides investments to improve infrastructure related to the City's streets & sidewalks, traffic calming, parks, and building facilities.

Primary funding for these investments comes from sources such as:

- ❖ Development impact fees;
- ❖ State gas taxes;
- ❖ State and County transportation funds;
- ❖ Grants from federal, state, and regional sources; and
- ❖ Other City Operating Funds.

Recently completed projects include:

- ✓ Continued work on traffic calming
- ✓ Continued work on streets and sidewalk improvements
- ✓ Closter Park Revitalization
- ✓ Hebbbron Family Center
- ✓ Closter Park Recreation Center Accessibility Improvements
- ✓ City Hall Build Back and Gas Relocation
- ✓ Natividad Creek Park Restroom Rehabilitation
- ✓ North Main Street and Lamar Street Pedestrian Improvements
- ✓ Garner Avenue Bus Bulb Out
- ✓ East Salinas Street Sweeping Pilot Project
- ✓ Urban Forestry Management Plan (tree planting)
- ✓ Sanitary Sewer Spot Repair

Based on the previously approved Capital Budget, work is underway on several multi-year projects and programs which include:

- ❖ Streets and sidewalks repairs;
- ❖ District 5 Community Center;
- ❖ Safe routes to schools;
- ❖ Williams Road Corridor;
- ❖ Sherwood Recreation Center Building Improvements;
- ❖ Solar PV System at the El Gabilan Library and Police Department;
- ❖ Industrial Wastewater Treatment Facility Influent Pump Station;
- ❖ Electrical Improvements;
- ❖ Firehouse Recreation Center Improvements;
- ❖ El Gabilan Park Improvements;
- ❖ Lake Street Lift Station Replacement; and
- ❖ Street restriping and lighting projects.

Budget Overview

Looking ahead, the City's proposed five-year CIP (FY 2026/27 - FY 2030/31) includes projects and programs totaling \$265.5 million. Highlights of the proposed CIP include \$17.3 million in streets and sidewalks, \$16.5 million in sanitary sewer projects, and \$8.6 million for engineering and transportation related projects in Year 1. Furthermore, \$15.3 million for the sanitary sewer, \$13.0 million for engineering and transportation related projects, and \$9.5 million in streets and sidewalks are included in Year 2.

Conclusion

The Proposed Biennial Budget reflects a cautious approach to growth, positioning the City to both sustain quality service delivery today, and thoughtfully invest in tomorrow, while continuing to strengthen and improve the organization to better serve the evolving needs of the community. It also recognizes that more work remains ahead, and difficult fiscal and policy decisions may still be necessary to align ongoing expenditures with ongoing revenues. The City is addressing this by expanding economic development efforts to attract new businesses and industry, exploring tools such as Enhanced Infrastructure Financing District (EIFD), and leveraging public-private partnerships (P3).

I would like to thank City Council for its leadership and our Executive Team who worked on the recommendations and materials to respond to the City Council and community priorities. The Salinas community should be proud of your leadership and commitment to service.

A biennial budget requires countless hours of teamwork, collaboration, and patience to produce. I would like to offer special thanks to the Finance Budget Team, including Finance Director Selina Andrews, Assistant Finance Director Abe Pedroza, Finance Management Analyst Yesenia Nunez, and Administrative Analyst Nick Luciano; and Public Works Director David Jacobs and Assistant Public Works Director/City Engineer Adriana Robles for their assistance with the capital budget process. The team's dedication, expertise, and willingness to continue to adapt to evolving circumstances is a testament to their commitment to this organization and to the community.

Sincerely,

René Mendez

René Mendez, City Manager



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City of Salinas Profile

History

The name Salinas means “salt marsh” in Spanish. The City got this name because at that time there was a large slough that ran through the area. In the mid-1800s, Salinas' agricultural industry began to grow. In 1867, several local businessmen laid-out a town plan and enticed the Southern Pacific Railroad to build its tracks through Salinas City.

Agriculture continued as the area's major industry and today, the Salinas Valley is known as "The Salad Bowl of the World".

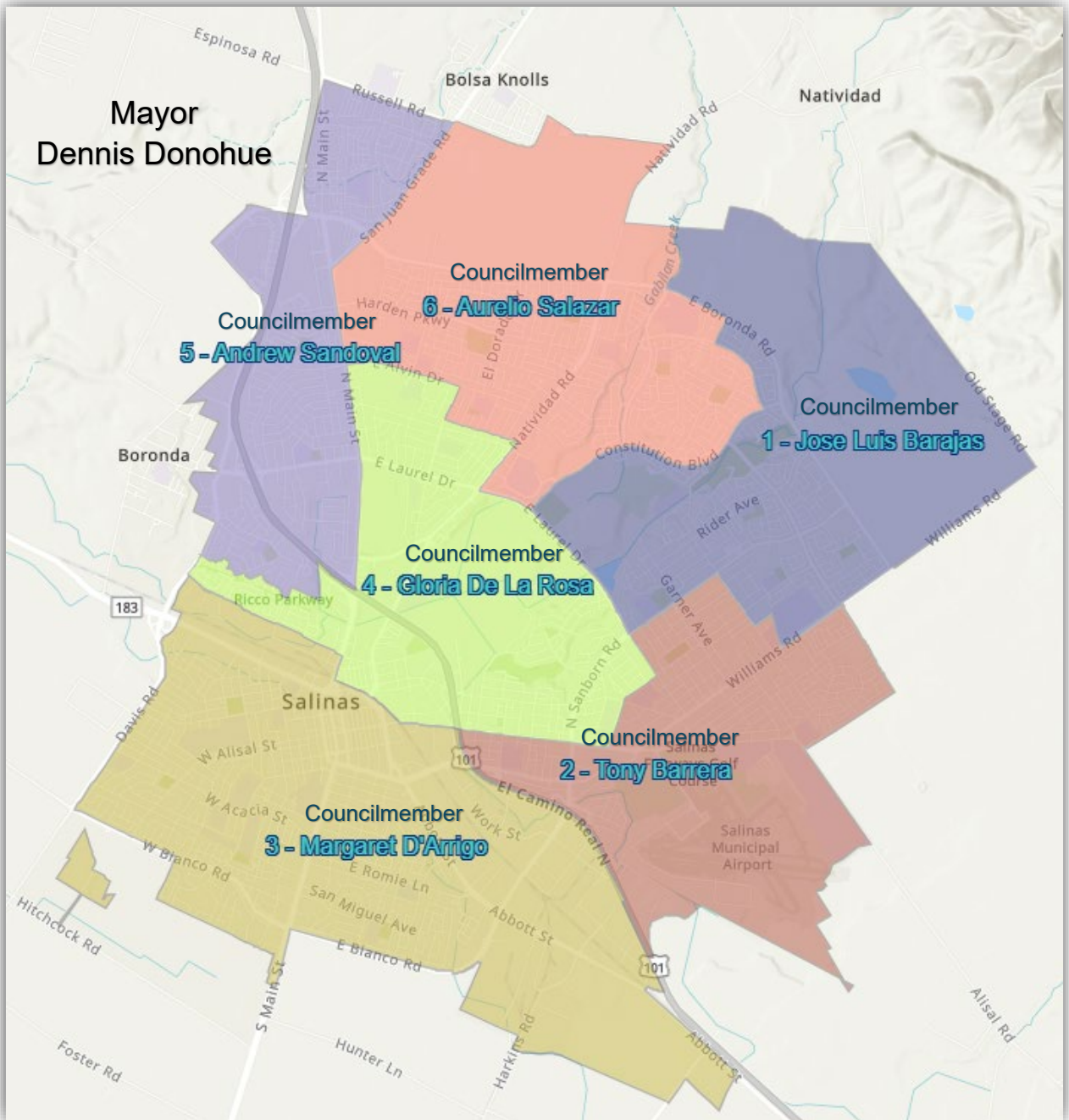
The City of Salinas was incorporated as a charter city on March 4, 1874 providing all typical City services including: Public Safety (police and fire), Public Works (engineering & transportation, and environmental & maintenance services), Community Development (permit services and planning), Library and Community Services (parks & community services, and library), and General Administrative Services. Business-type City services include: a Municipal Airport, Industrial Waste System, Sanitary Sewer System, Permit Services, and Preferential, Downtown, and Enforcement Parking Districts. The United States Census Bureau reports the City's population at 161,039 as of January 1, 2024. The City employs about approximately 670 persons on a full-time basis.



City Government

The City of Salinas operates under the Council-Manager form of government. The City Council is governed by a six-member Council elected by districts for four-year alternating terms and a Mayor elected at large for a two-year term. The City Council acts as the legislative and policy-making body. Council appoints the City Manager and the City Attorney. The City Manager is the chief administrator and is responsible for implementing the policies and priorities of the City Council. Our current City Hall was built in 1964 and an addition was constructed in 1975. Our old City Hall no longer exists, but we have some records of the building dating back to 1907. It was demolished shortly after our current City Hall was opened in 1964.

Community Profile



Economy

Salinas is a global AgTech hub located in the backyard of internationally renowned technology epicenter, Silicon Valley. From the perspective of native son and iconic American author John Steinbeck to the pioneering problem solving that led to the invention of iceberg lettuce and bagged salad, Salinas has a global reputation as a city where agriculture, technology and innovation converge and blossom. Although agriculture is the foundation of the local economy, more than 100 manufacturing firms call Salinas home. Some of the largest employers in the area include: Dole Fresh Vegetable, the County of Monterey and Salinas Valley Memorial Hospital.

Community Profile

Major Employers (Listed in Alphabetical order):

Arco AM PM
Best Buy
Cardinale Volkswagen
Coastal Ford Tractor
Costco
Gold Star GMC Buick
Home Depot
Love's Travel Stop
Lowe's
Macy's
Mike's Auto Sales
My Chevrolet
My Jeep Chrysler Dodge
My Nissan Kia
Pilot Travel Center
Quinn CAT Company

City Resources	
Community Centers	1
Fire Stations	6
Parks	46
Recreation Centers	7

Education

City of Salinas School Districts include:
36 elementary schools
8 middle schools
5 high schools
6 other programs

Housing

Salinas is a community of neighborhoods with a wide variety of housing options. With Victorians and the historic Spanish influence, Salinas provides renters and homebuyers a housing assortment, from modest cottages and modern townhouses to spacious "rancheros" nestled in the oak-dotted countryside.

Newer developments provide attractive and imaginative tract homes and condominiums alongside the many modern homes in well-established neighborhoods. Newcomers and longtime residents will find a neighborhood to their liking, regardless of whether they are looking for something larger to accommodate a growing family, or simply want to find smaller quarters for their retirement years.

Salinas offers approximately 47,000 housing units of which 23,500 are detached single family residences, 2,700 are attached single family residences, 3,900 two to four unit multifamily complexes, 15,000 apartment units, and 1,450 mobile homes. The residential vacancy rate is approximately 4.0% at any time during the year.

Transportation

The City of Salinas is the county seat of Monterey County and is located in the Central Coast region of California, 17 miles inland from the Monterey Bay, 325 miles north of Los Angeles and 106 miles south of San Francisco.

Air

The Salinas Municipal Airport serves the City as an element of the national transportation system. It is also an economic development asset and serves as an employment center with over twenty businesses providing jobs. The Municipal Airport has 6,000-foot and 5,000-foot lighted runways. Commercial airlines serve at the nearby Monterey Peninsula Airport.

Community Profile

Bus

Monterey-Salinas Transit (MST) operates local bus service; Monterey-Salinas Airbus offers connections to San Jose and San Francisco airports; Greyhound offers service to all major cities from the Intermodal Transportation Center.

Highways

The major north-south freeway, US-101, bisects Salinas. State highways 68 and 183 connect with scenic Highway 1 accessing the Monterey Peninsula and surrounding cities.

Rail

Union Pacific's main line has daily Amtrak service which runs through Salinas; with a stop at the Intermodal Transportation Center.

Schools

Salinas is served by three elementary school districts, a unified high school district and several private schools at both the primary and secondary level. Hartnell College, a State Community College, offers two-year degrees and occupational certificate programs. California State University, Monterey Bay is located less than 15 miles away on the former Fort Ord site but has strong local presence with their branch located on North Main Street. Graduate studies through Golden Gate University, Monterey Institute of International Studies and Chapman College are available nearby. Also in the area are Moss Landing Marine Laboratory, Monterey College of Law, Stanford University's Hopkins Marine Station and San Jose State University.

Community Services

Salinas has extensive health and medical services with two of Monterey County's four hospitals located within the City. Natividad Medical Center is recognized as a Medical Center Level II Trauma Center serving the Central Coast. Salinas also offers skilled nursing and convalescent homes and residential retirement facilities for seniors, as well as over 210 practicing physicians.

Fire protection and basic and advanced life support are provided by the City's full-service Fire Department. Advanced life support services are provided by the Fire Department's paramedic program with partial funding being provided from a countywide ambulance contract. The City of Salinas has a well-equipped, fully staffed Police Department and receives additional support, as required, from the Monterey County Sheriff's Office.

The City's moderate climate encourages year-round use of its 550 plus acres of municipal parks, which include golf courses, tennis courts and swimming pools. The Salinas Community Center regularly hosts symphonies, ballets, concerts, and conventions. Salinas is host to the annual California Rodeo and the California International Airshow. Salinas has a modern California Sports Complex and the National Steinbeck Center. Surrounding Salinas are diverse recreational opportunities including beautiful beaches and the world-famed golf courses of the Monterey Bay Peninsula.

As the retail hub of the Central Coast, Salinas enjoys a wide selection and diversity in its stores. Northridge Shopping Center contains over 120 specialty shops and four major department stores – Macy's, Hobby Lobby, J.C. Penney and Best Buy. Harden Ranch Plaza includes a Super Wal-Mart, Target, Safeway, specialty stores, restaurants, banking institutions, and Lowe's Home Center. The Westridge Shopping Center is home to Costco, a second Wal-Mart store, Office Max, Dick's Sporting Goods, and a variety of national chain restaurants. The Salinas Auto Center houses nine local dealers. In October 2007, Home Depot moved its operations from Harden Ranch Plaza to the Auto Center area to join Kohl's and other specialty stores. Additionally, Salinas' location allows quick access to the Monterey Peninsula, as well as the San Jose area.

Community Profile

Boards and Commissions

The City utilizes various Boards and Commissions in the conduct of its affairs.

Commissions established by City Ordinance are as follows:

- Airport Commission
- Library & Community Services Commission
- Traffic and Transportation Commission
- Planning Commission
- Public Art Commission
- Measure E Committee
- Measure G Committee
- Police Community Advisory Committee
- Grievance Advisory Board
- Historic Resources Board

Subcommittees of Council include the following:

- Housing & Land Use Committee
- Finance Committee



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The Budget Process and Document

Basis for Budget Development

The budget is the City's financial plan for delivering effective services and efficiently managing the revenues which support those services. The City's Charter and municipal code provide broad governance for the preparation of the operating and capital budgets.

This budget allocates available resources to the provision of programs, services and projects in support of community needs and expectations, without compromising the long-term financial health of the City. The budget is also developed based on the following:

- City Council's Priorities
- Service level prioritization, as identified by Council
- Availability and sustainability of resources
- Organizational financial status and budgetary guidelines
- Legal mandates

The operating budget is a financial plan for a specific period of time. Salinas prepares a biennial operating budget and a five-year capital improvement program (CIP) plan. The biennial operating budget and first two years of the CIP plan are adopted by Council and implemented by staff.

The review of the operating and capital budget is structured around public hearings conducted prior to City Council adoption of the budget in order to incorporate community input into the decision-making process.

City Council Priorities

The City is committed to providing high-quality, cost-effective services that reflect the City's core values and strategic goals. City Council established priorities, which are topics or service areas that will receive significant attention during the year. The top priorities guide both budget development and department priority setting. The following are the City Council's top priorities for FY 2026/27-2027/28, adopted in May 2025: Economic Development, Housing, Infrastructure, City Services, Public Safety, and Youth and Seniors.

Operating Budget – Calendar

December: Budget guidelines and timeframes are developed and distributed for the operating budget. The prior year base budget is provided to departments for review and adjustment, as necessary. The base budget is the starting point for the budget development process.

February: Departments submit requests to reallocate staffing and non-salary resources for the upcoming year to meet changing operational needs. The reallocation process may result in no net change to the level of resources allocated to the department overall. Departmental requests for changes and/or augmentations to the base budget are submitted to the City Manager for review. Departments provide targeted outcomes and performance measures associated with requests for resources or service level augmentations. Departments also submit updates to the budget document regarding goals and objectives, significant accomplishments, and key performance measures. The City Manager and Finance staff review operating budget requests while Human Resources review personnel requests.

March: Internal budget study sessions are held with the City Manager to discuss department budget requests.

April: Finance completes preparation of the proposed operating budget based on the City Manager's direction.

The Budget Process and Document

May: Finance prepares the operating and capital budget documents. The City Manager releases and presents the proposed operating and capital budgets to City Council and posts the budget document on the City’s website. Through a series of public hearings, the budget is discussed, and amendments are proposed.

June: Final adoption by City Council occurs after a public hearing in June. All changes made during the public process are incorporated into the adopted budget documents which are distributed to City libraries as well as posted on the City’s website.

Budget Meeting/Hearings With City Council and Finance Committee*			
May 12	Finance Committee	Council Chambers	
May 18	Measure E & G Oversight Committees	Council Chambers	
May 26	City Council	Council Chambers	Biennial Budget Study Session
June 16	City Council	Council Chambers	Public Hearing – Budget Adoption

*These meetings were in person with the option to attend by teleconference.

Understanding the Budget Document

The operating budget document includes citywide information as well as information specific to each fund and each department. The City receives revenue from numerous sources, many of which have restrictions on how funds can be used. Separate funds are established to account for the different types of revenues and their allowable uses. The annual budget information is available after the publication of the Proposed Budget, which occurs in May. The Adopted Budget is available in June.

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

Measure E: This is a one-half of one percent (0.50%) transaction and use tax. It was approved by the voters as a general-purpose tax, which means that revenue generated from this tax can be used to support citywide services such as public safety, community services, planning and development services, and administrative support services. Revenue from this tax is allocated at the City Council’s discretion.

Measure G: This is a one percent (1.0%) transaction and use tax. It was approved by the voters as a general-purpose tax, which means that revenue generated from this tax can be used to support citywide services such as public safety, community services, planning and development services, and administrative support services. Revenue from this tax is allocated at the City Council’s discretion.

Enterprise Funds: These funds are established to function as self-supporting operations wherein expenditures are entirely offset by fees or charges for services. For example, the City of Salinas provides sewage, parking, and airport services. Revenues from fees or charges are accounted for in separate enterprise funds and can only be used to pay for expenses related to those services.

The Budget Process and Document

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

Capital Improvement Funds: Revenues and expenses for capital projects not associated with Enterprise or Internal Service activities are accounted for in separate Capital Improvement funds. Capital investments that are associated with Enterprise or Internal Service activities are reported and included in those fund types.

Special Revenue Funds: These funds are used to account for the proceeds of revenues that are designated for specific or restricted uses. These funds include gas tax funds from the state, in lieu housing fees assessed for the City's Below Market Rate housing projects, and transportation mitigation fees paid by developers. Other special revenue funds include assessments for parking lot bond payments, parking permit revenues, Community Development Block Grants (CDBG) funds from the federal government, and development impact fees related to sewer & storm, parks & playgrounds, libraries, street trees, arterial/traffic, fire, and police.

Debt Service Funds: Debt financing is occasionally undertaken for the purchase, replacement, or rehabilitation of capital assets. Separate funds are established to account for these nonoperating expenses.

Budget in Brief

The Government Finance Officers Association (GFOA) recommends that governments strive for broader consumption and greater comprehension of the budget document. For this reason, the City is introducing a new Budget in Brief document this year. The budget document is very important as it identifies the services to be provided (along with the funding), and the rationale behind key decisions. It is a very timely task to read and understand the entire budget document. Introducing the Budget in Brief that captures these elements is essential. Users of the budget document will benefit from this high-quality report intended to promote better communication, and ultimately making it easier to comprehend the information that is being presented.

Department and Enterprise Fund Information

The budget document includes information for each department as follows:

Programs and Services	Describes division functions and programs within the department.
Expected Service Delivery	Highlights the major work plan items for the department for the upcoming fiscal year
Top Accomplishments	Highlights the top accomplishments for the department for the prior fiscal year
Budget Actions	Identifies major changes from the prior year budget
Operating Funds Managed	Lists the operating funds and descriptions that the department manages
Budget Summary	Summarizes key expenditure, revenue, and position data for the department and/or fund
Performance Measures	Lists key department performance measures related to some goals, objectives, and key quantifiable department outputs
Position Detail	Lists full-time equivalent (FTE) positions
Organizational Chart	Depicts full-time equivalent (FTE) positions within the department.

The Budget Process and Document

Budgetary Basis

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

Fund Structure and Accounting Basis

The accounts of the City are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Governmental Funds

General Funds account for all financial resources necessary to carry out basic governmental activities of the City and support essential City services such as police and fire protection, street maintenance, libraries, and parks. General Fund, Measure E, and Measure G are examples.

Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditures for specified purposes. Measure X – Transportation and Safety, SB 1 – Road Repair, and National Opioid Settlement Funds are examples.

Debt Service Funds are used for the accumulation and disbursement of financial resources that will be used to make principal and interest payments on general long-term debt.

Capital Project Funds are used to account for major capital acquisition and construction activities.

Proprietary Funds

Enterprise Funds are used to report business-type activities for which a fee is charged to external users for goods or services. The Airport, Sewer, Industrial Waste are examples.

Internal Service Funds are used for services provided to internal users and account for the financing of goods or services provided by one department to other departments on a cost reimbursement basis. General Liability and Workers Compensation are examples.

Fiduciary Funds

Private Purpose Trust Funds are used to account for any trust arrangement not properly reported in a pension trust fund under which principal and income benefit individuals, private organizations, or other governments. Successor Agency is an example.

Pension Trust Funds are used to account for resources that are required to be held in trust for the members and beneficiaries of defined benefit pension plans, defined contribution plans, or other employee benefit plans. The City’s only pension trust fund is the Deferred Compensation Fund.

Custodial Funds are used to account for assets held in an agent capacity by the City for individuals, private organizations, other governments and/or other funds that are not required to be reported in pension trust funds, investment trust funds, or private-purpose trust funds.

All City Funds Schedule

The Summary of All Funds schedule on the following page groups the City's funds into five categories:

- General Fund
- Other Governmental Funds
- Enterprise Funds
- Internal Service Funds
- Capital Project Funds

The first four categories include the City's operating funds, and the last one is a special purpose fund used for capital investments. Funding for most of the City's operations and most of its services comes from the first four categories.

The budget for Capital funds is reviewed and adopted by the City Council as part of the Capital Improvement Program (CIP).

The **Summary of All Funds** schedule includes all funds citywide and presents the total available resources and total use of resources, including beginning fund balances, revenues, expenditures, "transfers in," and "transfers out." Therefore, the "Total Revenues" and "Total Expenditures" columns for all funds present the true budgeted revenues and expenditures expected to be received and spent by the entire City.

Please refer to the summaries in this section of the document for detailed information.

Summaries & Schedules

Fund Balances and Budget Summary - All Funds (FY 2026/27)

	Estimated Fund Balance 06/30/2026	Revenues FY 26-27	Transfers In FY 26-27	Transfers Out FY 26-27	Expenditures FY 26-27	Reserve Allocation FY 26-27	Estimated Fund Balance 06/30/2027	Fund Balance Change from Prior Year	Fund
Operating Funds									
Governmental Funds									
General Funds									
General Fund	\$ (1,877,572)	\$ 136,114,400	\$ 2,324,180	\$ 10,470,900	\$ 125,565,253	\$ (469,490)	\$ 55,365	102.9%	1000
Measure E	5,459,466	18,326,800	-	2,616,800	18,549,900	613,364	3,232,930	-40.8%	1100
Measure G	5,756,130	36,305,900	-	6,086,600	32,945,136	(996,787)	2,033,507	-64.7%	1200
Subtotal General Funds	\$ 9,338,024	\$ 190,747,100	\$ 2,324,180	\$ 19,174,300	\$ 177,060,289	\$ (852,913)	\$ 5,321,802	-43.0%	
Other Governmental Funds									
Maintenance District Administration	\$ (10,130)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (10,130)	0.0%	2101
Woodside Park Maintenance District	321,956	67,800	-	-	46,270	-	343,486	6.7%	2102
Downtown Mall Maintenance District	(42,996)	-	-	-	-	-	(42,996)	0.0%	2103
Airport Business Park Maintenance District	8,919	15,300	-	-	17,122	-	7,097	-20.4%	2104
NE Salinas Landscape District	1,718,014	846,600	-	60,000	808,630	-	1,695,984	-1.3%	2105
Harden Ranch Landscape District	220,905	155,500	-	-	135,750	-	240,655	8.9%	2106
Vista Nueva Maintenance District	204,923	43,400	-	15,000	38,150	-	195,173	-4.8%	2107
Mira Monte Maintenance District	286,327	134,300	-	-	161,690	-	258,937	-9.6%	2108
Monte Bella Maintenance District	4,681,967	860,200	-	50,000	499,750	-	4,992,417	6.6%	2109
Local Public Safety Fund - Prop 172	1,874,566	600,000	-	-	600,000	-	1,874,566	0.0%	2201
Local Public Safety Fund - AB 3229	1,438,837	637,600	-	-	650,000	-	1,426,437	-0.9%	2202
Emergency Medical Service	1	-	-	-	-	-	1	0.0%	2501
Asset Forfeiture	305,476	39,700	-	-	30,000	-	315,176	3.2%	2502
Traffic Safety	5	100,000	-	-	-	-	100,005	2000000.0%	2503
Vehicle Abatement	165,452	160,000	-	-	312,950	-	12,502	-92.4%	2504
Recreation Parks	411,273	100,000	-	-	22,900	-	488,373	18.7%	2505
PEG Cable Franchise	493,954	100,000	-	-	250,000	-	343,954	-30.4%	2506
Municipal Art	434,339	105,600	100,000	-	206,000	-	433,939	-0.1%	2507
KDF Los Padres Development Social Services	272,094	-	-	-	40,000	-	232,094	-14.7%	2509
General Plan	903,145	400,000	-	229,180	1,072,100	-	1,865	-99.8%	2513
National Opioid Settlement	-	178,200	-	-	92,034	-	86,166	0.0%	2514
Residential Rental Registry	693,061	1,128,851	-	-	949,330	-	872,582	25.9%	2530
SRA Public Improvement	2,422,452	57,000	-	-	-	-	2,479,452	2.4%	2601
HSA - Affordable Housing	3,452,129	104,900	-	-	13,330	-	3,543,699	2.7%	2602
Local Housing Trust	1,998,961	-	-	-	13,540	-	1,985,421	-0.7%	2603
Housing & Urban Development Funds	-	3,567,110	-	500,000	3,067,110	-	-	0.0%	2900
Grant Funds	-	1,804,740	-	-	1,804,740	-	-	0.0%	3000

Summaries & Schedules

Fund Balances and Budget Summary - All Funds (FY 2026/27)

	Estimated Fund Balance 06/30/2026	Revenues FY 26-27	Transfers In FY 26-27	Transfers Out FY 26-27	Expenditures FY 26-27	Reserve Allocation FY 26-27	Estimated Fund Balance 06/30/2027	Fund Balance Change from Prior Year	Fund
2014 COP Consolidation	-	-	155,400	-	155,400	-	-	0.0%	4104
2018 Lease - Police Safety Building	-	-	5,984,700	-	5,984,700	-	-	0.0%	4106
2018B COP TRIP	-	-	2,338,800	-	2,338,800	-	-	0.0%	4107
2018 Lease - El Gablian Library	-	-	1,460,700	-	1,460,700	-	-	0.0%	4110
2020A - Refund Bonds Series	200	-	1,656,100	-	1,655,800	-	500	150.0%	4111
2020B - Refund Bonds Series	-	-	662,600	-	662,600	-	-	0.0%	4112
2024 Energy Efficiency	-	-	275,300	-	275,300	-	-	0.0%	4113
Assessment District Administration	(2,178)	-	-	-	-	-	(2,178)	0.0%	4201
Assessment District Debt Service	(756,069)	7,000	-	-	-	-	(749,069)	0.9%	4202
Assessment District Reserve	2,084,572	64,300	-	-	-	-	2,148,872	3.1%	4203
2019 Special Tax Bond - Monte Bella 1	369,292	199,400	-	-	170,200	-	398,492	7.9%	4204
2019 Special Tax Bond - Monte Bella 2	321,669	162,600	-	-	142,900	-	341,369	6.1%	4205
2019 Special Tax Bond - Monte Bella 3	352,874	184,000	-	-	170,500	-	366,374	3.8%	4206
Fairways Golf Course	2,628	100,000	154,600	-	257,200	-	28	-98.9%	6301
Twin Creeks Golf Course	846	60,000	376,700	-	437,500	-	46	-94.6%	6302
Stormwater (NPDES)	9	79,300	1,740,500	-	3,390,168	-	(1,570,359)	-17448533.3%	6500
Crazy Horse Landfill	721	-	-	-	-	-	721	0.0%	6600
Water Utility	2,209	7,000	4,800	-	14,000	-	9	-99.6%	6700
Affordable Housing	305,910	194,100	-	-	90,000	-	410,010	34.0%	6950
Fleet Maintenance	11	-	1,667,000	-	3,333,535	-	(1,666,524)	-15150318.2%	7120
Successor Agency - SRA	1,672,687	1,084,900	-	946,000	-	-	1,811,587	8.3%	8914
Successor Agency - Administration	23,952	10,000	-	-	10,000	-	23,952	0.0%	8915
Proprietary Funds									
Enterprise Funds									
Municipal Airport	1,063,499	2,367,100	-	279,900	2,653,640	(84,262)	412,797	-61.2%	6100
Industrial Waste	4,391,409	4,097,900	-	144,400	2,826,430	(580,689)	4,937,790	12.4%	6200
Sewer	3,355,669	53,397,766	-	9,435,900	8,802,910	(1,034,032)	37,480,593	1016.9%	6400
Downtown Parking District	7	457,000	946,000	35,900	1,675,480	127,133	(181,240)	-2589246.4%	6801
Preferential Parking	88,586	25,000	-	-	21,500	-	92,086	4.0%	6802
Parking Enforcement	71,979	936,000	71,000	-	1,078,730	-	249	-99.7%	6803
Permit Services	4,248,338	6,111,300	-	450,000	7,231,510	(30,602)	2,647,527	-37.7%	6900
Internal Service Funds									
Internal Services Administration	220	-	-	-	-	-	220	0.0%	7101
General Insurances	5	213,000	1,923,000	-	2,135,236	-	769	15280.0%	7102
Worker's Comp. Self-Insurance	194,866	7,361,400	-	-	7,344,210	-	212,056	8.8%	7103
General Liability Self-Insurance	1,299,343	504,100	3,552,000	-	5,354,580	-	863	-99.9%	7104
Total Operating Funds	\$ 50,686,908	\$ 279,577,067	\$ 25,393,380	\$ 31,320,580	\$ 247,565,214	\$ (2,455,365)	\$ 74,316,196	46.6%	

Summaries & Schedules

Fund Balances and Budget Summary - All Funds (FY 2026/27)

	Estimated Fund Balance 06/30/2026	Revenues FY 26-27	Transfers In FY 26-27	Transfers Out FY 26-27	Expenditures FY 26-27	Reserve Allocation FY 26-27	Estimated Fund Balance 06/30/2027	Fund Balance Change from Prior Year	Fund
Capital Funds									
Sanitary Sewer Development Impact Fee	\$ -	\$ 150,000	\$ -	\$ 7,170,000	\$ -	\$ -	\$ (7,020,000)	0.0%	2301
Parks & Playground Development Impact Fee	756,672	104,200	-	-	-	-	860,872	13.8%	2302
Library Development Impact Fee	543,381	72,800	-	-	-	-	616,181	13.4%	2303
Street Trees Development Impact Fee	18,199	6,100	-	-	-	-	24,299	33.5%	2304
Annexations Development Impact Fee	(269)	-	-	-	-	-	(269)	0.0%	2305
Arterial Development Impact Fee	13,935,755	1,514,800	-	5,189,000	-	2,789,078	13,050,633	-6.4%	2306
Fire Development Impact Fee	832,481	60,100	-	-	-	-	892,581	7.2%	2307
Police Development Impact Fee	3,701,201	181,000	-	1,234,000	-	-	2,648,201	-28.5%	2308
Storm Sewer Development Impact Fee	1,121,956	222,300	-	574,200	-	-	770,056	-31.4%	2311
Gas Tax	1,390,467	4,989,000	-	5,842,800	-	81,339	618,006	-55.6%	2401
Measure X	2,589,791	6,408,900	-	9,244,810	-	493,661	247,542	-90.4%	2510
SB 1 Road Maintenance & Rehabilitation	1,759,561	4,785,100	-	6,650,000	-	2,000,000	1,894,661	7.7%	2511
SB 1 Traffic Congestion Relief	641,186	19,800	-	-	-	-	660,986	3.1%	2512
Special Construction - Federal & State	-	6,407,690	-	6,407,690	-	-	-	0.0%	5201
Measure X Bonds	212,276	-	-	24,100	-	24,165	212,341	0.0%	5202
Assessment District - Projects	462,667	-	-	-	-	-	462,667	0.0%	5300
2019 Special Tax Bond Monte Bella #1	27,555	-	-	-	-	-	27,555	0.0%	5301
2019 Special Tax Bond Monte Bella #2	-	-	-	-	-	-	-	0.0%	5302
2019 Special Tax Bond Monte Bella #3	2,909	-	-	-	-	-	2,909	0.0%	5303
Capital Projects Fund	2,000,000	-	47,163,800	-	47,163,800	-	2,000,000	0.0%	5800
Vehicle Replacement Reserve	2,370,165	-	1,100,000	-	2,693,100	-	777,065	-67.2%	7121
Total Capital Funds	\$ 32,365,953	\$ 24,921,790	\$ 48,263,800	\$ 42,336,600	\$ 49,856,900	\$ 5,388,242	\$ 18,746,285	-42.1%	
Total All Funds	\$ 83,052,861	\$ 304,498,857	\$ 73,657,180	\$ 73,657,180	\$ 297,422,114	\$ 2,932,877	\$ 93,062,481	12.1%	

Summaries & Schedules

Fund Balances and Budget Summary - All Funds (FY 2027/28)

	Estimated Fund Balance 06/30/2027	Revenues FY 27-28	Transfers In FY 27-28	Transfers Out FY 27-28	Expenditures FY 27-28	Reserve Allocation FY 27-28	Estimated Fund Balance 06/30/2028	Fund Balance Change from Prior Year	Fund
Operating Funds									
Governmental Funds									
General Funds									
General Fund	\$ 55,365	\$ 141,673,800	\$ 2,324,180	\$ 11,809,900	\$ 130,507,308	\$ (753,727)	\$ 982,410	1674.4%	1000
Measure E	3,232,930	18,764,300	-	2,362,900	19,516,780	(85,558)	31,992	-99.0%	1100
Measure G	2,033,507	37,186,900	-	5,033,100	33,845,883	18,330	359,754	-82.3%	1200
Subtotal General Funds	\$ 5,321,802	\$ 197,625,000	\$ 2,324,180	\$ 19,205,900	\$ 183,869,971	\$ (820,954)	\$ 1,374,157	-74.2%	
Other Governmental Funds									
Maintenance District Administration	\$ (10,130)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (10,130)	0.0%	2101
Woodside Park Maintenance District	343,486	67,700	-	-	46,730	-	364,456	6.1%	2102
Downtown Mall Maintenance District	(42,996)	-	-	-	-	-	(42,996)	0.0%	2103
Airport Business Park Maintenance District	7,097	15,300	-	-	17,282	-	5,115	-27.9%	2104
NE Salinas Landscape District	1,695,984	845,800	-	60,000	811,850	-	1,669,934	-1.5%	2105
Harden Ranch Landscape District	240,655	155,400	-	-	135,910	-	260,145	8.1%	2106
Vista Nueva Maintenance District	195,173	43,200	-	15,000	38,150	-	185,223	-5.1%	2107
Mira Monte Maintenance District	258,937	134,100	-	-	163,590	-	229,447	-11.4%	2108
Monte Bella Maintenance District	4,992,417	856,000	-	50,000	507,880	-	5,290,537	6.0%	2109
Local Public Safety Fund - Prop 172	1,874,566	600,000	-	-	600,000	-	1,874,566	0.0%	2201
Local Public Safety Fund - AB 3229	1,426,437	637,000	-	-	650,000	-	1,413,437	-0.9%	2202
Emergency Medical Service	1	-	-	-	-	-	1	0.0%	2501
Asset Forfeiture	315,176	39,500	-	-	30,000	-	324,676	3.0%	2502
Traffic Safety	100,005	100,000	-	-	-	-	200,005	100.0%	2503
Vehicle Abatement	12,502	160,000	166,000	-	338,450	-	52	-99.6%	2504
Recreation Parks	488,373	100,000	-	-	22,900	-	565,473	15.8%	2505
PEG Cable Franchise	343,954	100,000	-	-	250,000	-	193,954	-43.6%	2506
Municipal Art	433,939	105,500	100,000	-	100,000	-	539,439	24.3%	2507
KDF Los Padres Development Social Services	232,094	-	-	-	40,000	-	192,094	-17.2%	2509
General Plan	1,865	400,000	-	229,180	172,050	-	635	-66.0%	2513
National Opioid Settlement	86,166	167,500	-	-	-	-	253,666	194.4%	2514
Residential Rental Registry	872,582	1,128,851	-	-	969,740	-	1,031,693	18.2%	2530
SRA Public Improvement	2,479,452	56,000	-	-	-	-	2,535,452	2.3%	2601
HSA - Affordable Housing	3,543,699	103,100	-	-	13,860	-	3,632,939	2.5%	2602
Local Housing Trust	1,985,421	-	-	-	13,830	-	1,971,591	-0.7%	2603
Housing & Urban Development Funds	-	3,607,980	-	500,000	3,107,980	-	-	0.0%	2900
Grant Funds	-	580,060	-	-	580,060	-	-	0.0%	3000

Summaries & Schedules

Fund Balances and Budget Summary - All Funds (FY 2027/28)

	Estimated Fund Balance 06/30/2027	Revenues FY 27-28	Transfers In FY 27-28	Transfers Out FY 27-28	Expenditures FY 27-28	Reserve Allocation FY 27-28	Estimated Fund Balance 06/30/2028	Fund Balance Change from Prior Year	Fund
2014 COP Consolidation	-	-	154,500	-	154,500	-	-	0.0%	4104
2018 Lease - Police Safety Building	-	-	6,050,800	-	6,050,800	-	-	0.0%	4106
2018B COP TRIP	-	-	2,321,500	-	2,321,500	-	-	0.0%	4107
2018 Lease - El Gablian Library	-	-	1,487,900	-	1,487,900	-	-	0.0%	4110
2020A - Refund Bonds Series	500	-	1,689,900	-	1,689,700	-	700	40.0%	4111
2020B - Refund Bonds Series	-	-	412,000	-	412,000	-	-	0.0%	4112
2024 Energy Efficiency	-	-	286,500	-	286,500	-	-	0.0%	4113
Assessment District Administration	(2,178)	-	-	-	-	-	(2,178)	0.0%	4201
Assessment District Debt Service	(749,069)	6,900	-	-	-	-	(742,169)	0.9%	4202
Assessment District Reserve	2,148,872	63,200	-	-	-	-	2,212,072	2.9%	4203
2019 Special Tax Bond - Monte Bella 1	398,492	199,200	-	-	167,200	-	430,492	8.0%	4204
2019 Special Tax Bond - Monte Bella 2	341,369	162,500	-	-	140,900	-	362,969	6.3%	4205
2019 Special Tax Bond - Monte Bella 3	366,374	184,000	-	-	168,100	-	382,274	4.3%	4206
Fairways Golf Course	28	100,000	174,200	-	274,200	-	28	0.0%	6301
Twin Creeks Golf Course	46	60,000	-	-	-	-	60,046	130434.8%	6302
Stormwater (NPDES)	(1,570,359)	78,800	1,694,500	-	3,297,513	-	(3,094,572)	-97.1%	6500
Crazy Horse Landfill	721	-	-	-	-	-	721	0.0%	6600
Water Utility	9	7,000	7,000	-	14,000	-	9	0.0%	6700
Affordable Housing	410,010	194,000	-	-	90,000	-	514,010	25.4%	6950
Fleet Maintenance	(1,666,524)	-	1,670,000	-	3,339,495	-	(3,336,019)	-100.2%	7120
Successor Agency - SRA	1,811,587	1,077,800	-	948,200	-	-	1,941,187	7.2%	8914
Successor Agency - Administration	23,952	10,000	-	-	10,000	-	23,952	0.0%	8915
Proprietary Funds									
Enterprise Funds									
Municipal Airport	412,797	2,422,300	-	191,600	2,571,560	20,095	92,032	-77.7%	6100
Industrial Waste	4,937,790	4,206,700	-	146,100	2,794,500	-	6,203,890	25.6%	6200
Sewer	37,480,593	12,930,400	-	7,538,000	7,471,070	(3,600)	35,398,323	-5.6%	6400
Downtown Parking District	(181,240)	457,000	948,200	36,700	1,680,100	-	(492,840)	-171.9%	6801
Preferential Parking	92,086	25,000	-	-	21,500	-	95,586	3.8%	6802
Parking Enforcement	249	936,000	145,000	-	1,080,590	-	659	164.7%	6803
Permit Services	2,647,527	6,108,600	-	450,000	7,055,770	43,935	1,294,292	-51.1%	6900
Internal Service Funds									
Internal Services Administration	220	-	-	-	-	-	220	0.0%	7101
General Insurances	769	215,000	1,961,000	-	2,176,236	-	533	-30.7%	7102
Worker's Comp. Self-Insurance	212,056	7,659,300	-	-	7,367,110	-	504,246	137.8%	7103
General Liability Self-Insurance	863	684,900	5,056,000	-	5,741,040	-	723	-16.2%	7104
Total Operating Funds	\$ 74,316,196	\$ 245,416,591	\$ 26,649,180	\$ 29,370,680	\$ 250,344,017	\$ (760,524)	\$ 65,906,746	-11.3%	

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Fund Balances and Budget Summary - All Funds (FY 2027/28)

	Estimated Fund Balance 06/30/2027	Revenues FY 27-28	Transfers In FY 27-28	Transfers Out FY 27-28	Expenditures FY 27-28	Reserve Allocation FY 27-28	Estimated Fund Balance 06/30/2028	Fund Balance Change from Prior Year	Fund
Capital Funds									
Sewer & Storm Development Impact Fee	\$ (7,020,000)	\$ 150,000	\$ -	\$ 7,870,000	\$ -	\$ -	\$ (14,740,000)	-110.0%	2301
Parks & Playground Development Impact Fee	860,872	103,200	-	-	-	-	964,072	12.0%	2302
Library Development Impact Fee	616,181	72,600	-	-	-	-	688,781	11.8%	2303
Street Trees Development Impact Fee	24,299	6,100	-	-	-	-	30,399	25.1%	2304
Annexations Development Impact Fee	(269)	-	-	-	-	-	(269)	0.0%	2305
Arterial Development Impact Fee	13,050,633	1,505,900	-	400,000	-	-	14,156,533	8.5%	2306
Fire Development Impact Fee	892,581	59,900	-	-	-	-	952,481	6.7%	2307
Police Development Impact Fee	2,648,201	180,000	-	2,467,000	-	-	361,201	-86.4%	2308
Storm Sewer Development Impact Fee	770,056	221,100	-	921,200	-	-	69,956	-90.9%	2311
Gas Tax	618,006	5,142,000	-	5,529,000	-	-	231,006	-62.6%	2401
Measure X	247,542	6,541,700	-	6,303,500	-	-	485,742	96.2%	2510
SB 1 Road Maintenance & Rehabilitation	1,894,661	5,068,100	-	4,650,000	-	-	2,312,761	22.1%	2511
SB 1 Traffic Congestion Relief	660,986	19,500	-	-	-	-	680,486	3.0%	2512
Special Construction - Federal & State	-	10,555,000	-	10,555,000	-	-	-	0.0%	5201
Measure X Bonds	212,341	-	-	-	-	-	212,341	0.0%	5202
Assessment District - Projects	462,667	-	-	-	-	-	462,667	0.0%	5300
2019 Special Tax Bond Monte Bella #1	27,555	-	-	-	-	-	27,555	0.0%	5301
2019 Special Tax Bond Monte Bella #2	-	-	-	-	-	-	-	0.0%	5302
2019 Special Tax Bond Monte Bella #3	2,909	-	-	-	-	-	2,909	0.0%	5303
Capital Projects Fund	2,000,000	-	40,317,200	-	40,317,200	-	2,000,000	0.0%	5800
Vehicle Replacement Reserve	777,065	-	1,100,000	-	1,855,100	-	21,965	-97.2%	7121
Total Capital Funds	\$ 18,746,285	\$ 29,625,100	\$ 41,417,200	\$ 38,695,700	\$ 42,172,300	\$ -	\$ 8,920,585	-52.4%	
Total All Funds	\$ 93,062,481	\$ 275,041,691	\$ 68,066,380	\$ 68,066,380	\$ 292,516,317	\$ (760,524)	\$ 74,827,332	-19.6%	

Summaries & Schedules

Transfers In and Transfers Out (FY 2026/27)

Fund	Transfers In FY 26-27	Transfers Out FY 26-27	Net Transfers
1000 General Fund			
90.2401 Gas Tax	\$ 2,095,000	\$ -	
90.2513 General Plan	229,180	-	
95.2507 Municipal Art	-	100,000	
95.4104 2014 COP Consolidation	-	155,400	
95.4111 Refunding Bonds Series 2020A-1 Energy	-	1,274,200	
95.4112 Refunding 2020A-2 SVSWA	-	662,600	
95.4113 2024 Energy Efficiency	-	275,300	
95.6301 Fairways Golf Course	-	154,600	
95.6302 Twin Creeks Golf Course	-	376,700	
95.6500 Storm Sewer (NPDES)	-	1,570,500	
95.6700 Water Utility	-	4,800	
95.6803 Parking Enforcement	-	71,000	
95.7102 General Insurances	-	1,359,300	
95.7104 General Liability	-	2,510,700	
95.7120 Fleet Maintenance	-	1,178,300	
95.7121 Vehicle Replacement	-	777,500	
Total General Fund	2,324,180	10,470,900	(8,146,720)
1100 Measure E			
95.4110 2018 Lease-El Gabilan Library	-	1,460,700	
95.4111 Refunding Bonds Series 2020A-1 Energy	-	70,300	
95.7102 General Insurances	-	253,300	
95.7104 General Liability	-	468,000	
95.7120 Fleet Maintenance	-	219,600	
95.7121 Vehicle Replacement	-	144,900	
Total Measure E	-	2,616,800	(2,616,800)
1200 Measure G			
95.4106 2018 Lease - Public Safety Bldg	-	4,750,700	
95.4111 Refunding Bonds Series 2020A-1 Energy	-	5,500	
95.7102 General Insurances	-	310,400	
95.7104 General Liability	-	573,300	
95.7120 Fleet Maintenance	-	269,100	
95.7121 Vehicle Replacement	-	177,600	
Total Measure G	-	6,086,600	(6,086,600)
2100 Maintenance District Funds			
2105 95.5800 Capital Projects	-	60,000	
2107 95.5800 Capital Projects	-	15,000	
2109 95.5800 Capital Projects	-	50,000	
Total Maintenance District Funds	-	125,000	(125,000)
2300 Development Impact Fee Funds			
2301 95.5800 Capital Projects	-	7,170,000	
2306 95.5800 Capital Projects	-	5,189,000	
2308 95.1200 Measure G	-	1,234,000	
2311 95.5800 Capital Projects	-	574,200	
Total Development Impact Fee Funds	-	14,167,200	(14,167,200)

Summaries & Schedules

Transfers In and Transfers Out (FY 2026/27)

Fund	Transfers In FY 26-27	Transfers Out FY 26-27	Net Transfers
2401 Gas Tax			
95.1000 General Fund	-	2,095,000	
95.5800 Capital Projects	-	3,577,800	
95.6500 Storm Sewer (NPDES)	-	170,000	
Total Gas Tax	-	5,842,800	(5,842,800)
2507 Municipal Art			
90.1000 General Fund	100,000	-	
Total Municipal Art	100,000	-	100,000
2510 Measure X			
95.4107 Measure X Bonds	-	2,338,800	
95.5800 Capital Projects	-	6,906,010	
Total Measure X	-	9,244,810	(9,244,810)
2511 SB1 Road Maintenance & Rehabilitation			
95.5800 Capital Projects	-	6,650,000	
Total SB1 Road Maintenance & Rehabilitation	-	6,650,000	(6,650,000)
2513 General Plan			
95.1000 General Fund	-	229,180	
Total General Plan	-	229,180	(229,180)
2910 Community Development			
95.5800 Capital Projects	-	500,000	
Total Community Development	-	500,000	(500,000)
4100 Debt Service Funds			
4104 90.1000 General Fund	155,400	-	
4106 90.1200 Measure G	4,750,700	-	
4106 90.2308 Development Impact Fee - Police	1,234,000	-	
4107 90.2510 Measure X	2,338,800	-	
4110 90.1100 Measure E	1,460,700	-	
4111 90.1000 General Fund	1,274,200	-	
4111 90.1100 Measure E	70,300	-	
4111 90.1200 Measure G	5,500	-	
4111 90.6100 Airport Fund	84,900	-	
4111 90.6200 Industrial Waste	79,400	-	
4111 90.6400 Sanitary Sewer	105,900	-	
4111 90.6801 Downtown Parking	35,900	-	
4112 90.1000 General Fund	662,600	-	
4113 90.1000 General Fund	275,300	-	
Total Debt Service Funds	12,533,600	-	12,533,600
5201 Special Construction - Federal & State			
95.5800 Capital Projects	-	6,407,690	
Total Special Construction - Federal & State	-	6,407,690	(6,407,690)
5202 Measure X Bonds			
95.5800 Capital Projects	-	24,100	
Total Measure X Bonds	-	24,100	(24,100)

Summaries & Schedules

Transfers In and Transfers Out (FY 2026/27)

Fund	Transfers In FY 26-27	Transfers Out FY 26-27	Net Transfers
6100 Airport			
95.4111 Refunding Bonds Series 2020A-1 Energy	-	84,900	
95.5800 Capital Projects	-	195,000	
Total Airport	-	279,900	(279,900)
6200 Industrial Waste			
95.4111 Refunding Bonds Series 2020A-1 Energy	-	79,400	
95.5800 Capital Projects	-	65,000	
Total Industrial Waste	-	144,400	(144,400)
6301 Fairways Golf Course			
90.1000 General Fund	154,600	-	
Total Fairways Golf Course	154,600	-	154,600
6302 Twin Creeks Golf Course			
90.1000 General Fund	376,700	-	
Total Twin Creeks Golf Course	376,700	-	376,700
6400 Sanitary Sewer			
95.5800 Capital Projects	-	9,330,000	
95.4111 Refunding Bonds Series 2020A-1 Energy	-	105,900	
Total Sanitary Sewer	-	9,435,900	(9,435,900)
6500 Storm Sewer (NPDES)			
90.1000 General Fund	1,570,500	-	
90.2401 Gas Tax	170,000	-	
Total Storm Sewer (NPDES)	1,740,500	-	1,740,500
6700 Water Utility			
90.1000 General Fund	4,800	-	
Total Water Utility	4,800	-	4,800
6801 Downtown Parking			
90.8914 Successor Agency - SRA	946,000	-	
95.4111 Refunding Bonds Series 2020A-1 Energy	-	35,900	
Total Downtown Parking	946,000	35,900	910,100
6803 Parking Enforcement			
90.1000 General Fund	71,000	-	
Total Parking Enforcement	71,000	-	71,000
6900 Permit Services			
95.5800 Capital Projects	-	450,000	
Total Permit Services	-	450,000	(450,000)
7100 Internal Services Funds			
7102 90.1000 General Fund	1,359,300	-	
7102 90.1100 Measure E	253,300	-	
7102 90.1200 Measure G	310,400	-	
7104 90.1000 General Fund	2,510,700	-	

Summaries & Schedules

Transfers In and Transfers Out (FY 2026/27)

Fund	Transfers In FY 26-27	Transfers Out FY 26-27	Net Transfers
7104 90.1100 Measure E	468,000	-	
7104 90.1200 Measure G	573,300	-	
Total Internal Services Funds	5,475,000	-	5,475,000
7120 Fleet Maintenance			
90.1000 General Fund	1,178,300	-	
90.1100 Measure E	219,600	-	
90.1200 Measure G	269,100	-	
Total Fleet Maintenance	1,667,000	-	1,667,000
7121 Vehicle Replacement			
90.1000 General Fund	777,500	-	
90.1100 Measure E	144,900	-	
90.1200 Measure G	177,600	-	
Total Vehicle Replacement	1,100,000	-	1,100,000
8914 Successor Agency - SRA			
95.6801 Downtown Parking District	-	946,000	
Total Successor Agency - SRA	-	946,000	(946,000)
5800 Capital Projects Fund			
90.2105 NE Salinas Landscape Maintenance District	60,000	-	
90.2107 Vista Nueva Maintenance District	15,000	-	
90.2109 Monte Bella Maintenance District	50,000	-	
90.2301 Development Impact Fee - Sanitary Sewer	7,170,000	-	
90.2306 Development Impact Fee - Arterial	5,189,000	-	
90.2311 Development Impact Fee - Storm Sewer	574,200	-	
90.2401 Gas Tax	3,577,800	-	
90.2510 Measure X	6,906,010	-	
90.2511 SB1 Road Maintenance & Rehabilitation	6,650,000	-	
90.2900 Community Development	500,000	-	
90.5201 Special Construction - Federal & State	6,407,690	-	
90.5202 Measure X Bonds	24,100	-	
90.6100 Airport	195,000	-	
90.6200 Industrial Waste	65,000	-	
90.6400 Sanitary Sewer	9,330,000	-	
90.6900 Permit Services	450,000	-	
Total Capital Projects Fund	47,163,800	-	47,163,800
Total All Funds	\$ 73,657,180	\$ 73,657,180	\$ -

Summaries & Schedules

Transfers In and Transfers Out (FY 2027/28)

Fund	Transfers In FY 27-28	Transfers Out FY 27-28	Net Transfers
1000 General Fund			
90.2401 Gas Tax	\$ 2,095,000	\$ -	
90.2513 General Plan	229,180	-	
95.2504 Vehicel Abatement	-	166,000	
95.2507 Municipal Art	-	100,000	
95.4104 2014 COP Consolidation	-	154,500	
95.4111 Refunding Bonds Series 2020A-1 Energy	-	1,300,200	
95.4112 Refunding 2020A-2 SVSWA	-	412,000	
95.4113 2024 Energy Efficiency	-	286,500	
95.6301 Fairways Golf Course	-	174,200	
95.6500 Storm Sewer (NPDES)	-	1,524,500	
95.6700 Water Utility	-	7,000	
95.6803 Parking Enforcement	-	145,000	
95.7102 General Insurances	-	1,961,000	
95.7104 General Liability	-	3,604,300	
95.7120 Fleet Maintenance	-	1,190,500	
95.7121 Vehicle Replacement	-	784,200	
Total General Fund	2,324,180	11,809,900	(9,485,720)
1100 Measure E			
95.4110 2018 Lease-El Gabilan Library	-	1,487,900	
95.4111 Refunding Bonds Series 2020A-1 Energy	-	71,700	
95.7104 General Liability	-	519,000	
95.7120 Fleet Maintenance	-	171,400	
95.7121 Vehicle Replacement	-	112,900	
Total Measure E	-	2,362,900	(2,362,900)
1200 Measure G			
95.4106 2018 Lease - Public Safety Bldg	-	3,583,800	
95.4111 Refunding Bonds Series 2020A-1 Energy	-	5,600	
95.7104 General Liability	-	932,700	
95.7120 Fleet Maintenance	-	308,100	
95.7121 Vehicle Replacement	-	202,900	
Total Measure G	-	5,033,100	(5,033,100)
2100 Maintenance District Funds			
2105 95.5800 Capital Projects	-	60,000	
2107 95.5800 Capital Projects	-	15,000	
2109 95.5800 Capital Projects	-	50,000	
Total Maintenance District Funds	-	125,000	(125,000)
2300 Development Impact Fee Funds			
2301 95.5800 Capital Projects	-	7,870,000	
2306 95.5800 Capital Projects	-	400,000	
2308 95.1200 Measure G	-	2,467,000	
2311 95.5800 Capital Projects	-	921,200	
Total Development Impact Fee Funds	-	11,658,200	(11,658,200)
2401 Gas Tax			
95.1000 General Fund	-	2,095,000	
95.5800 Capital Projects	-	3,264,000	

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Transfers In and Transfers Out (FY 2027/28)

Fund	Transfers In FY 27-28	Transfers Out FY 27-28	Net Transfers
95.6500 Storm Sewer (NPDES)	-	170,000	
Total Gas Tax	-	5,529,000	(5,529,000)
2504 Vehicle Abatement			
90.1000 General Fund	166,000	-	
Total Vehicle Abatement	166,000	-	166,000
2507 Municipal Art			
90.1000 General Fund	100,000	-	
Total Municipal Art	100,000	-	100,000
2510 Measure X			
95.4107 Measure X Bonds	-	2,321,500	
95.5800 Capital Projects	-	3,982,000	
Total Measure X	-	6,303,500	(6,303,500)
2511 SB1 Road Maintenance & Rehabilitation			
95.5800 Capital Projects	-	4,650,000	
Total SB1 Road Maintenance & Rehabilitation	-	4,650,000	(4,650,000)
2513 General Plan			
95.1000 General Fund	-	229,180	
Total General Plan	-	229,180	(229,180)
2910 Community Development			
95.5800 Capital Projects	-	500,000	
Total Community Development	-	500,000	(500,000)
4100 Debt Service Funds			
4104 90.1000 General Fund	154,500	-	
4106 90.1200 Measure G	3,583,800	-	
4106 90.2308 Development Impact Fee - Police	2,467,000	-	
4107 90.2510 Measure X	2,321,500	-	
4110 90.1100 Measure E	1,487,900	-	
4111 90.1000 General Fund	1,300,200	-	
4111 90.1100 Measure E	71,700	-	
4111 90.1200 Measure G	5,600	-	
4111 90.6100 Airport Fund	86,600	-	
4111 90.6200 Industrial Waste	81,100	-	
4111 90.6400 Sanitary Sewer	108,000	-	
4111 90.6801 Downtown Parking	36,700	-	
4112 90.1000 General Fund	412,000	-	
4113 90.1000 General Fund	286,500	-	
Total Debt Service Funds	12,403,100	-	12,403,100
5201 Special Construction - Federal & State			
95.5800 Capital Projects	-	10,555,000	
Total Special Construction - Federal & State	-	10,555,000	(10,555,000)

Summaries & Schedules

Transfers In and Transfers Out (FY 2027/28)

Fund		Transfers In FY 27-28	Transfers Out FY 27-28	Net Transfers
6100 Airport				
95.4111	Refunding Bonds Series 2020A-1 Energy	-	86,600	
95.5800	Capital Projects	-	105,000	
	Total Airport	-	191,600	(191,600)
6200 Industrial Waste				
95.4111	Refunding Bonds Series 2020A-1 Energy	-	81,100	
95.5800	Capital Projects	-	65,000	
	Total Industrial Waste	-	146,100	(146,100)
6301 Fairways Golf Course				
90.1000	General Fund	174,200	-	
	Total Fairways Golf Course	174,200	-	174,200
6400 Sanitary Sewer				
95.4111	Refunding Bonds Series 2020A-1 Energy	-	108,000	
95.5800	Capital Projects	-	7,430,000	
	Total Sanitary Sewer	-	7,538,000	(7,538,000)
6500 Storm Sewer (NPDES)				
90.1000	General Fund	1,524,500	-	
90.2401	Gas Tax	170,000	-	
	Total Storm Sewer (NPDES)	1,694,500	-	1,694,500
6700 Water Utility				
90.1000	General Fund	7,000	-	
	Total Water Utility	7,000	-	7,000
6801 Downtown Parking				
90.8914	Successor Agency - SRA	948,200	-	
95.4111	Refunding Bonds Series 2020A-1 Energy	-	36,700	
	Total Downtown Parking	948,200	36,700	911,500
6803 Parking Enforcement				
90.1000	General Fund	145,000	-	
	Total Parking Enforcement	145,000	-	145,000
6900 Permit Services				
95.5800	Capital Projects	-	450,000	
	Total Permit Services	-	450,000	(450,000)
7100 Internal Services Funds				
7102	90.1000 General Fund	1,398,000	-	
7102	90.1100 Measure E	201,300	-	
7102	90.1200 Measure G	361,700	-	
7104	90.1000 General Fund	3,604,300	-	
7104	90.1100 Measure E	519,000	-	
7104	90.1200 Measure G	932,700	-	
	Total Internal Services Funds	7,017,000	-	7,017,000

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Transfers In and Transfers Out (FY 2027/28)

<u>Fund</u>	<u>Transfers In FY 27-28</u>	<u>Transfers Out FY 27-28</u>	<u>Net Transfers</u>
7120 Fleet Maintenance			
90.1000 General Fund	1,190,500	-	
90.1100 Measure E	171,400	-	
90.1200 Measure G	308,100	-	
Total Fleet Maintenance	1,670,000	-	1,670,000
7121 Vehicle Replacement			
90.1000 General Fund	784,200	-	
90.1100 Measure E	112,900	-	
90.1200 Measure G	202,900	-	
Total Vehicle Replacement	1,100,000	-	1,100,000
8914 Successor Agency - SRA			
95.6801 Downtown Parking District	-	948,200	
Total Successor Agency - SRA	-	948,200	(948,200)
5800 Capital Projects Fund			
90.2105 NE Salinas Landscape Maintenance District	60,000	-	
90.2107 Vista Nueva Maintenance District	15,000	-	
90.2109 Monte Bella Maintenance District	50,000	-	
90.2301 Development Impact Fee - Sanitary Sewer	7,870,000	-	
90.2306 Development Impact Fee - Arterial	400,000	-	
90.2311 Development Impact Fee - Storm Sewer	921,200	-	
90.2401 Gas Tax	3,264,000	-	
90.2510 Measure X	3,982,000	-	
90.2511 SB1 Road Maintenance & Rehabilitation	4,650,000	-	
90.2900 Community Development	500,000	-	
90.5201 Special Construction - Federal & State	10,555,000	-	
90.6100 Airport	105,000	-	
90.6200 Industrial Waste	65,000	-	
90.6400 Sanitary Sewer	7,430,000	-	
90.6900 Permit Services	450,000	-	
Total Capital Projects Fund	40,317,200	-	40,317,200
Total All Funds	\$ 68,066,380	\$ 68,066,380	\$ -

Summaries & Schedules

Revenues and Expenditures

Revenues

The City's biennial (FY 2026/27-2027/28) budget includes modest increases to certain revenues. Revenue projections for each category were based on estimates from the Monterey County Assessor's office, the City's sales tax and property tax consultant, the State Controller's Office, the State Board of Equalization, and careful examination of revenue trends, patterns, and industry research.

Assumptions for the major General Fund revenue sources are as follows:

Sales & Use Tax	Assumes 7.2% (Year 1) and 4.5% (Year 2) increase from the prior year due to current year performance and projections from the City's sales and property tax consultant.
Property Tax & VLF	Assumes 3.5% (Year 1) and 3.1% (Year 2) increase from the prior year due to current year projected performance and Monterey County Assessor estimates.
Utility Users Tax	Assumes 13.0% (Year 1) and 3.5% (Year 2) increase from the prior year due to current year projected performance.
Franchise Fees	Assumes 1.9% (Year 1) and 2.0% (Year 2) increase from the prior year due to current year projected performance.
Business License Tax	Assumes 4.5% (Year 1) and 1.5% (Year 2) increase from the prior year due to current year projected performance.

Major Revenue Summary

Historically, approximately 90% percent of the City's general fund (combined General, Measure E & Measure G Funds) revenue comes from the five revenue sources listed above. For both years of the biennial budget, the two highest revenue sources combined are 73% and include property tax and sales tax (inclusive of Measure E and Measure G revenues); while approximately 17% percent comes from utility users taxes, franchise fees, and business license tax.

General Fund Sales Tax, Measure E & Measure G

The City's share of the total California sales & use tax collected on retail sales is one percent (1.0%), which is credited to the General Fund. The City also receives revenues from a 0.5% transaction & use tax approved by Salinas' voters in November 2005 and extended with no sunset in November 2012. These revenues are accounted for separately in the Measure E Fund, so named for the ballot measure approving/extending the tax. Additionally, on November 4, 2014, voters approved a 1.0% transaction & use tax, similarly referred to as "Measure G" for the ballot measure approving it, proceeds of which are reported in the Measure G Fund.

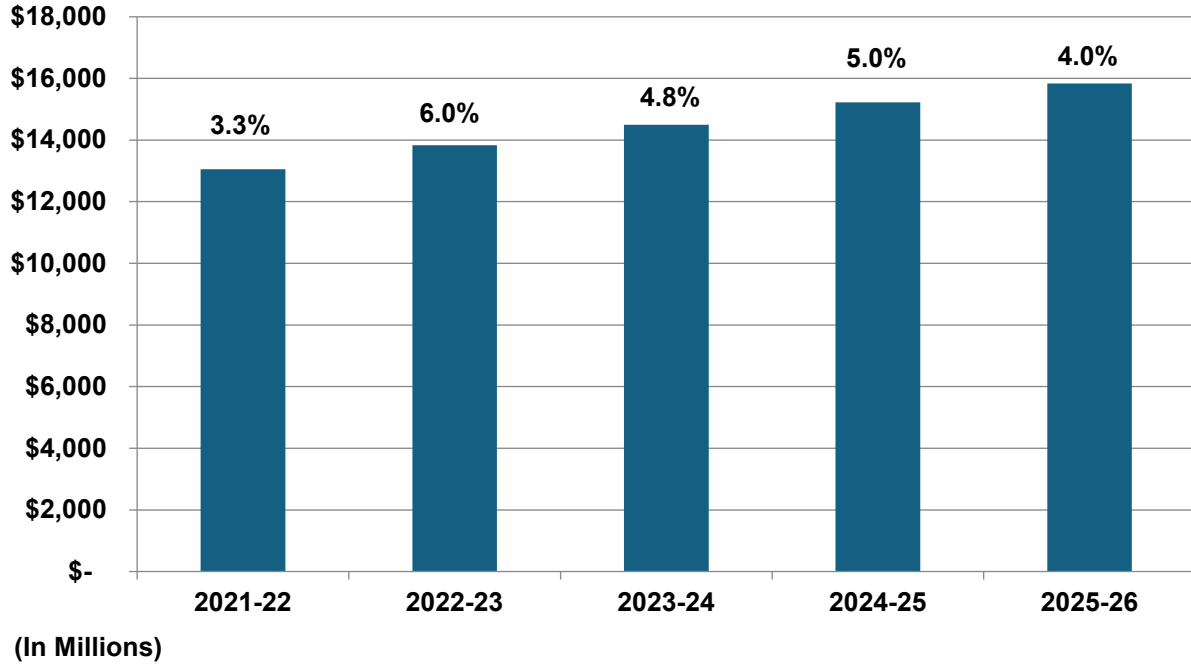
The City's sales tax consultants provided their analysis of trends in each sector and national and economic drivers. FY 2026/27 revenue projections are expected to increase by \$6.5 million (7.2%) from the FY 2025/26 adopted revenue. FY 2027/28 revenue projections are expected to increase by another \$4.4 million (4.5%) from the FY 2026/27 projected revenue.

Summaries & Schedules

Property Tax

The amount of property tax the City receives is determined based on growth and declines in property values. The City's historical property assessed value growth/declines for property tax collections are shown in the graph below.

City of Salinas Assessed Valuation



The City's annual property tax assessed value is estimated to increase by \$0.6 million or 4.0% from the prior year.

Summaries & Schedules

Expenditures

The combined FY 2026/27 General Funds Operating Budget totals \$196,234,589, which is a 6.5% increase from FY 2025/26. The combined FY 2027/28 General Funds Operating Budget totals \$203,075,871, which is a 3.5% increase from FY 2026/27. The proposed biennial General, Measure E and G Funds operating budget, by Department is as follows:

General Funds FY 2025/26 Adopted, FY 2026/27 Proposed, and FY 2027/28 Proposed Budget comparisons are illustrated in the below table.

	FY 2025-26	FY 2026-27	\$ Difference	FY 2027-28	\$ Difference
	Adopted	Proposed		Proposed	
Administration	\$2,979,790	\$3,854,365	\$874,575	\$3,985,995	\$131,630
City Attorney	1,043,360	1,146,490	103,130	1,182,410	35,920
City Council	608,490	669,380	60,890	692,670	23,290
Community Development	7,047,678	9,315,372	2,267,694	9,663,442	348,070
Finance	8,571,200	8,726,210	155,010	9,017,480	291,270
Fire	32,839,517	35,348,877	2,509,360	36,618,799	1,269,922
Human Resources	2,282,460	2,432,500	150,040	2,555,290	122,790
Library & Community Svc	15,161,327	15,610,467	449,140	16,325,817	715,350
Non-Departmental	12,432,701	14,937,526	2,504,825	14,954,076	16,550
Police	64,431,730	68,244,080	3,812,350	71,427,900	3,183,820
Public Works	14,730,852	16,775,022	2,044,170	17,446,092	671,070
Transfers Out	22,158,800	19,174,300	(2,984,500)	19,205,900	31,600
Total	\$184,287,905	\$196,234,589	\$11,946,684	\$203,075,871	\$6,841,282

Personnel costs are approximately 70% of the budget and continue to increase in all Departments with the main cost drivers including salaries, pension benefits, health care costs, and workers compensation. Rising costs of services and supplies are seen amongst most of the divisions and account for a large portion of increases.

Summaries & Schedules

Revenues and Expenditures - General Funds

	FY 2024-25 Actuals	FY 2025-26 Adopted	FY 2025-26 Projected	FY 2026-27 Proposed	FY 2027-28 Proposed
Revenues					
Sales & Use Tax	\$ 91,922,938	\$ 91,015,000	\$ 91,015,000	\$ 97,550,000	\$ 101,915,000
Property Tax	40,062,979	41,531,000	41,531,000	42,981,000	44,329,000
Franchise Fees	10,161,464	10,181,000	10,181,000	10,371,000	10,577,000
Transient Occupancy Tax	3,043,727	3,119,000	3,119,000	3,105,000	3,167,000
Utility Users Tax	15,283,481	14,003,000	15,758,000	15,819,000	16,373,000
Business License Tax	6,913,968	6,718,000	6,718,000	7,019,000	7,124,000
Licenses & Permits	1,039,976	834,500	834,500	702,500	807,500
Fines & Forfeitures	217,767	280,000	280,000	285,000	285,000
Investment Earnings	5,161,491	5,775,000	5,775,000	4,356,700	4,498,500
Intergovernmental	1,841,820	1,200,000	1,200,000	1,215,000	1,215,000
Charges for Services	8,554,393	6,342,260	6,342,260	6,863,500	7,067,000
Other Revenue	1,220,322	1,054,500	2,397,718	479,400	267,000
Transfers In	2,461,700	2,478,700	2,878,558	2,324,180	2,324,180
Total Revenues	\$ 187,886,026	\$ 184,531,960	\$ 188,030,036	\$ 193,071,280	\$ 199,949,180
Expenditures					
Salaries & Benefits	\$ 105,508,491	\$ 118,077,354	\$ 119,809,829	\$ 125,326,858	\$ 132,049,023
Overtime	8,347,072	8,197,119	8,232,119	9,933,179	9,953,559
Supplies & Services	31,194,036	34,179,977	38,889,095	40,870,257	40,937,394
Capital Outlay	1,218,957	1,265,055	1,562,443	929,995	929,995
Debt Service	409,580	409,600	409,600	-	-
Transfers Out	36,286,140	23,158,800	64,998,803	19,174,300	19,205,900
Total Expenditures	\$ 182,964,276	\$ 185,287,905	\$ 233,901,889	\$ 196,234,589	\$ 203,075,871
Net Increase (Decrease)	\$ 4,921,750	\$ (755,945)	\$ (45,871,853)	\$ (3,163,309)	\$ (3,126,691)

Summaries & Schedules

Revenues and Expenditures - Other Governmental Funds

	FY 2024-25 Actuals	FY 2025-26 Adopted	FY 2025-26 Projected	FY 2026-27 Proposed	FY 2027-28 Proposed
Revenues					
Sales & Use Tax	\$ -	\$ -	\$ -	\$ -	\$ -
Property Tax	1,472,308	1,491,000	1,491,000	1,503,000	1,498,000
Franchise Fees	99,814	125,000	125,000	100,000	100,000
Transient Occupancy Tax	-	-	-	-	-
Utility Users Tax	-	-	-	-	-
Business License Tax	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Fines & Forfeitures	323,271	375,000	375,000	100,000	100,000
Investment Earnings	1,545,967	540,710	698,689	798,800	785,100
Intergovernmental	20,575,779	4,302,300	23,842,398	6,334,750	5,140,440
Charges for Services	2,343,892	1,182,410	2,003,851	1,870,851	1,870,851
Other Revenue	8,081,930	2,602,000	2,708,939	2,652,000	2,652,000
Transfers In	21,210,559	16,827,000	20,040,770	16,577,200	16,214,800
Total Revenues	\$ 55,653,520	\$ 27,445,420	\$ 51,285,647	\$ 29,936,601	\$ 28,361,191
Expenditures					
Salaries & Benefits	\$ 11,468,860	\$ 7,531,950	\$ 9,642,147	\$ 8,842,210	\$ 7,808,660
Overtime	416,062	51,000	756,103	132,600	79,670
Supplies & Services	20,792,575	10,485,610	31,304,358	10,680,889	9,560,940
Capital Outlay	16,300,396	140,000	13,909,284	153,000	153,000
Debt Service	11,401,268	11,576,600	11,576,600	11,572,000	10,912,300
Transfers Out	3,790,935	1,962,300	5,927,830	1,800,180	1,802,380
Total Expenditures	\$ 64,170,095	\$ 31,747,460	\$ 73,116,323	\$ 33,180,879	\$ 30,316,950
Net Increase (Decrease)	\$ (8,516,576)	\$ (4,302,040)	\$ (21,830,676)	\$ (3,244,278)	\$ (1,955,759)

Summaries & Schedules

Revenues and Expenditures - Enterprise Funds

	FY 2024-25 Actuals	FY 2025-26 Adopted	FY 2025-26 Projected	FY 2026-27 Proposed	FY 2027-28 Proposed
Revenues					
Sales & Use Tax	\$ -	\$ -	\$ -	\$ -	\$ -
Property Tax	-	-	-	-	-
Franchise Fees	-	-	-	-	-
Transient Occupancy Tax	-	-	-	-	-
Utility Users Tax	-	-	-	-	-
Business License Tax	-	-	-	-	-
Licenses & Permits	5,324,847	3,196,500	3,196,500	3,296,500	3,296,500
Fines & Forfeitures	974,912	966,000	966,000	976,000	976,000
Investment Earnings	868,554	302,800	2,333,100	553,000	543,500
Intergovernmental	1,160,731	300,000	300,000	350,000	350,000
Charges for Services	9,894,175	10,533,400	16,813,400	19,206,700	19,700,700
Other Revenue	2,142,752	2,143,500	113,200	43,009,866	2,219,300
Transfers In	953,091	1,097,600	3,875,740	1,017,000	1,093,200
Total Revenues	\$ 21,319,060	\$ 18,539,800	\$ 27,597,940	\$ 68,409,066	\$ 28,179,200
Expenditures					
Salaries & Benefits	\$ 6,678,336	\$ 8,882,650	\$ 8,887,663	\$ 9,020,080	\$ 9,381,270
Overtime	143,872	91,500	91,500	95,500	98,500
Supplies & Services	8,643,687	8,209,255	9,465,039	8,420,520	7,931,020
Capital Outlay	101,093	292,200	956,203	1,990,000	501,000
Debt Service	2,335,828	1,806,900	1,806,900	4,764,100	4,763,300
Transfers Out	3,410,878	899,100	7,985,481	10,346,100	8,362,400
Total Expenditures	\$ 21,313,695	\$ 20,181,605	\$ 29,192,786	\$ 34,636,300	\$ 31,037,490
Net Increase (Decrease)	\$ 5,365	\$ (1,641,805)	\$ (1,594,846)	\$ 33,772,766	\$ (2,858,290)

Summaries & Schedules

Revenues and Expenditures - Internal Service Funds

	FY 2024-25 Actuals	FY 2025-26 Adopted	FY 2025-26 Projected	FY 2026-27 Proposed	FY 2027-28 Proposed
Revenues					
Sales & Use Tax	\$ -	\$ -	\$ -	\$ -	\$ -
Property Tax	-	-	-	-	-
Franchise Fees	-	-	-	-	-
Transient Occupancy Tax	-	-	-	-	-
Utility Users Tax	-	-	-	-	-
Business License Tax	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-
Investment Earnings	363,740	181,800	181,800	294,800	289,600
Intergovernmental	-	-	-	-	-
Charges for Services	-	-	-	-	-
Other Revenue	7,537,141	7,264,000	7,364,000	7,783,700	8,269,600
Transfers In	8,100,000	8,186,220	8,265,810	5,475,000	7,017,000
Total Revenues	\$ 16,000,880	\$ 15,632,020	\$ 15,811,610	\$ 13,553,500	\$ 15,576,200
Expenditures					
Salaries & Benefits	\$ 613,588	\$ 877,220	\$ 877,220	\$ 1,002,790	\$ 1,048,150
Overtime	-	-	-	-	-
Supplies & Services	12,462,344	13,115,000	13,340,000	13,821,236	14,226,236
Capital Outlay	-	10,000	5,000	10,000	10,000
Debt Service	-	-	-	-	-
Transfers Out	650,000	194,220	194,220	-	-
Total Expenditures	\$ 13,725,932	\$ 14,196,440	\$ 14,416,440	\$ 14,834,026	\$ 15,284,386
Net Increase (Decrease)	\$ 2,274,949	\$ 1,435,580	\$ 1,395,170	\$ (1,280,526)	\$ 291,814

Summaries & Schedules

Revenues and Expenditures - Capital Project Funds

	FY 2024-25 Actuals	FY 2025-26 Adopted	FY 2025-26 Projected	FY 2026-27 Proposed	FY 2027-28 Proposed
Revenues					
Sales & Use Tax	\$ -	\$ -	\$ -	\$ -	\$ -
Property Tax	-	-	-	-	-
Franchise Fees	-	-	-	-	-
Transient Occupancy Tax	-	-	-	-	-
Utility Users Tax	-	-	-	-	-
Business License Tax	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-
Investment Earnings	2,796,663	782,000	782,000	1,636,300	1,608,000
Intergovernmental	19,814,292	20,182,497	20,767,497	21,435,490	26,167,100
Charges for Services	14,032,743	1,590,000	1,590,000	1,590,000	1,590,000
Other Revenue	260,632	260,000	260,000	260,000	260,000
Transfers In	28,793,100	29,351,297	134,458,996	48,263,800	41,417,200
Total Revenues	\$ 65,697,430	\$ 52,165,794	\$ 157,858,493	\$ 73,185,590	\$ 71,042,300
Expenditures					
Salaries & Benefits	\$ 724,444	\$ 105,000	\$ 2,841,946	\$ 771,000	\$ 771,000
Overtime	28,592	-	-	-	-
Supplies & Services	7,679,467	4,465,200	32,117,623	13,754,700	8,635,200
Capital Outlay	21,169,941	26,200,097	101,546,547	34,523,100	32,236,000
Debt Service	559,626	434,570	434,570	808,100	530,100
Transfers Out	17,405,654	31,726,397	90,401,941	42,336,600	38,695,700
Total Expenditures	\$ 47,567,724	\$ 62,931,264	\$ 227,342,627	\$ 92,193,500	\$ 80,868,000
Net Increase (Decrease)	\$ 18,129,706	\$ (10,765,470)	\$ (69,484,134)	\$ (19,007,910)	\$ (9,825,700)

Summaries & Schedules

Revenues and Expenditures - All Funds

	FY 2024-25 Actuals	FY 2025-26 Adopted	FY 2025-26 Projected	FY 2026-27 Proposed	FY 2027-28 Proposed
Revenues					
Sales & Use Tax	\$ 91,922,938	\$ 91,015,000	\$ 91,015,000	\$ 97,550,000	\$ 101,915,000
Property Tax	41,535,286	43,022,000	43,022,000	44,484,000	45,827,000
Franchise Fees	10,261,278	10,306,000	10,306,000	10,471,000	10,677,000
Transient Occupancy Tax	3,043,727	3,119,000	3,119,000	3,105,000	3,167,000
Utility Users Tax	15,283,481	14,003,000	15,758,000	15,819,000	16,373,000
Business License Tax	6,913,968	6,718,000	6,718,000	7,019,000	7,124,000
Licenses & Permits	6,364,823	4,031,000	4,031,000	3,999,000	4,104,000
Fines & Forfeitures	1,515,949	1,621,000	1,621,000	1,361,000	1,361,000
Investment Earnings	10,736,414	7,582,310	9,770,589	7,639,600	7,724,700
Intergovernmental	43,392,622	25,984,797	46,109,895	29,335,240	32,872,540
Charges for Services	34,825,204	19,648,070	26,749,511	29,531,051	30,228,551
Other Revenue	19,242,777	13,324,000	12,843,857	54,184,966	13,667,900
Transfers In	61,518,449	57,940,817	169,519,874	73,657,180	68,066,380
Total Revenues	\$ 346,556,916	\$ 298,314,994	\$ 440,583,726	\$ 378,156,037	\$ 343,108,071
Expenditures					
Salaries & Benefits	\$ 124,993,719	\$ 135,474,174	\$ 142,058,805	\$ 144,962,938	\$ 151,058,103
Overtime	8,935,597	8,339,619	9,079,722	10,161,279	10,131,729
Supplies & Services	80,772,109	70,455,042	125,116,115	87,547,602	81,290,790
Capital Outlay	38,790,388	27,907,352	117,979,478	37,606,095	33,829,995
Debt Service	14,706,303	14,227,670	14,227,670	17,144,200	16,205,700
Transfers Out	61,543,607	57,940,817	169,508,275	73,657,180	68,066,380
Total Expenditures	\$ 329,741,723	\$ 314,344,674	\$ 577,970,066	\$ 371,079,294	\$ 360,582,697
Reserve Allocations	595,553	397,816	397,816	(2,932,877)	760,524
Net Increase (Decrease)	\$ 16,219,641	\$ (16,427,496)	\$ (137,784,155)	\$ 10,009,620	\$ (18,235,150)
Total Expenditures (Above)	329,741,723	314,344,674	577,970,066	371,079,294	360,582,697
Capital Improvement Program	(27,068,836)	(29,351,297)	(132,810,204)	(47,163,800)	(40,317,200)
Total Expenditures (Restated)	\$ 302,672,887	\$ 284,993,377	\$ 445,159,861	\$ 323,915,494	\$ 320,265,497

Summaries & Schedules

Revenues & Transfers In - All Funds

Fund	Fund Name	FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27	FY 2027-28
		Actuals	Adopted	Projected	Proposed	Proposed
General Funds						
1000	General Fund	\$ 132,945,824	\$ 130,012,960	\$ 133,511,036	\$ 138,438,580	\$ 143,997,980
1100	Measure E	18,539,721	18,461,000	18,461,000	18,326,800	18,764,300
1200	Measure G	36,400,481	36,058,000	36,058,000	36,305,900	37,186,900
Other Governmental Funds						
2101	Maintenance District Administration	-	-	-	-	-
2102	Woodside Park Maintenance District	73,891	63,700	63,700	67,800	67,700
2103	Downtown Mall Maintenance District	-	-	-	-	-
2104	Airport Business Park Maintenance District	15,551	15,000	15,000	15,300	15,300
2105	NE Salinas Landscape District	889,344	822,300	822,300	846,600	845,800
2106	Harden Ranch Landscape District	163,528	153,100	153,100	155,500	155,400
2107	Vista Nueva Maintenance District	50,138	37,000	37,000	43,400	43,200
2108	Mira Monte Maintenance District	141,549	129,900	129,900	134,300	134,100
2109	Monte Bella Maintenance District	944,743	749,600	749,600	860,200	856,000
2201	Local Public Safety Fund - Prop 172	597,190	600,000	600,000	600,000	600,000
2202	Local Public Safety Fund - AB 3229	656,273	516,300	516,300	637,600	637,000
2501	Emergency Medical Service	1,738,646	-	95,990	-	-
2502	Asset Forfeiture	60,652	32,300	32,300	39,700	39,500
2503	Traffic Safety	323,271	375,000	384,580	100,000	100,000
2504	Vehicle Abatement	252,344	160,000	160,000	160,000	326,000
2505	Recreation Parks	109,917	50,000	50,000	100,000	100,000
2506	PEG Cable Franchise	99,814	125,000	125,000	100,000	100,000
2507	Municipal Art	247,848	101,000	101,000	205,600	205,500
2508	Contributions & Donations	54,362	-	29,457	-	-
2509	KDF Los Padres Development Social Svcs	-	-	-	-	-
2513	General Plan	524,633	400,000	400,000	400,000	400,000
2514	National Opioid Settlement	510,948	-	279,306	178,200	167,500
2530	Residential Rental Registry	1,710,484	530,410	1,351,851	1,128,851	1,128,851
2601	SRA Public Improvement	83,013	31,700	31,700	57,000	56,000
2602	HSA - Affordable Housing	296,337	63,500	63,500	104,900	103,100
2603	Local Housing Trust	1,500,000	-	3,807,248	-	-
2900	Housing & Urban Development Funds	15,991,252	2,833,310	10,918,786	3,567,110	3,607,980
3000	Grant Funds	3,747,647	822,400	8,425,930	1,804,740	580,060
4104	2014 COP Consolidation	228,064	232,700	232,700	155,400	154,500
4106	2018 Lease - Police Safety Building	5,438,687	5,987,400	5,987,400	5,984,700	6,050,800
4107	2018B COP TRIP	4,549,975	2,340,100	2,340,100	2,338,800	2,321,500
4110	2018 Lease - El Gablian Library	1,115,311	1,456,100	1,456,100	1,460,700	1,487,900
4111	2020A - Refund Bonds Series	1,591,295	1,623,800	1,623,800	1,656,100	1,689,900
4112	2020B - Refund Bonds Series	663,330	667,400	667,400	662,600	412,000
4113	2024 Energy Efficiency	4,813,053	263,500	263,500	275,300	286,500
4201	Assessment District Administration	-	-	-	-	-
4202	Assessment District Debt Service	7,558	5,600	5,600	7,000	6,900
4203	Assessment District Reserve	94,326	35,500	35,500	64,300	63,200
4204	2019 Special Tax Bond - Monte Bella 1	188,471	197,700	197,700	199,400	199,200
4205	2019 Special Tax Bond - Monte Bella 2	153,050	154,800	154,800	162,600	162,500
4206	2019 Special Tax Bond - Monte Bella 3	176,070	180,000	180,000	184,000	184,000
6301	Fairways Golf Course	845,500	213,000	213,000	254,600	274,200
6302	Twin Creeks Golf Course	60,000	433,000	433,000	436,700	60,000
6500	Stormwater (NPDES)	1,751,682	1,749,700	3,438,900	1,819,800	1,773,300
6600	Crazy Horse Landfill	-	-	-	-	-

Summaries & Schedules

Revenues & Transfers In - All Funds

Fund	Fund Name	FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27	FY 2027-28
		Actuals	Adopted	Projected	Proposed	Proposed
6700	Water Utility	6,735	7,000	7,000	11,800	14,000
6950	Affordable Housing	131,110	192,000	192,000	194,100	194,000
7120	Fleet Maintenance	2,000,000	2,000,000	3,419,000	1,667,000	1,670,000
8914	Successor Agency - SRA	1,045,927	1,084,600	1,084,600	1,084,900	1,077,800
8915	Successor Agency - Administration	10,000	10,000	10,000	10,000	10,000
Enterprise Funds						
6100	Municipal Airport	2,499,775	2,330,900	2,330,900	2,367,100	2,422,300
6200	Industrial Waste	4,242,573	2,748,900	2,748,900	4,097,900	4,206,700
6400	Sewer	4,304,419	3,887,500	10,017,500	53,397,766	12,930,400
6801	Downtown Parking District	1,470,354	1,401,100	4,329,240	1,403,000	1,405,200
6802	Preferential Parking	22,579	25,000	25,000	25,000	25,000
6803	Parking Enforcement	952,846	936,000	936,000	1,007,000	1,081,000
6900	Permit Services	7,826,514	7,210,400	7,210,400	6,111,300	6,108,600
Internal Service Funds						
7101	Internal Services Administration	219	-	-	-	-
7102	General Insurances	1,535,541	2,527,000	2,706,590	2,136,000	2,176,000
7103	Worker's Comp. Self-Insurance	7,422,257	6,960,000	6,960,000	7,361,400	7,659,300
7104	General Liability Self-Insurance	7,042,864	6,145,020	6,145,020	4,056,100	5,740,900
Capital Funds						
2301	Sewer & Storm Development Impact Fee	1,016,025	337,000	337,000	150,000	150,000
2302	Parks & Playground Dev Impact Fee	104,296	76,400	76,400	104,200	103,200
2303	Library Development Impact Fee	24,488	64,700	64,700	72,800	72,600
2304	Street Trees Development Impact Fee	9,250	5,500	5,500	6,100	6,100
2305	Annexations Development Impact Fee	-	-	-	-	-
2306	Arterial Development Impact Fee	11,656,749	1,254,400	1,254,400	1,514,800	1,505,900
2307	Fire Development Impact Fee	491,180	53,800	53,800	60,100	59,900
2308	Police Development Impact Fee	1,913,789	148,400	148,400	181,000	180,000
2311	Development Fees - Storm Sewer	-	-	-	222,300	221,100
2401	Gas Tax - 2107	2,336,690	4,715,400	4,715,400	4,989,000	5,142,000
2402	Gas Tax - 2106	444,176	-	-	-	-
2403	Gas Tax - 2105	1,006,169	-	-	-	-
2404	Gas Tax - Motor Vehicle Fuel Tax	1,548,492	-	-	-	-
2510	Measure X	5,422,748	6,021,700	6,021,700	6,408,900	6,541,700
2511	SB 1 Road Maintenance & Rehabilitation	4,738,489	4,387,000	4,387,000	4,785,100	5,068,100
2512	SB 1 Traffic Congestion Relief	28,680	11,100	11,100	19,800	19,500
5101	Special Aviation - State	-	-	-	-	-
5102	Special Aviation - Federal	700,821	-	-	-	-
5201	Special Construction - Federal & State	4,984,424	5,739,097	6,324,097	6,407,690	10,555,000
5202	Special Construction - Measure X Bonds	-	-	-	-	-
5203	Special Construction - Other	455,339	-	-	-	-
5300	Assessment District - Projects	20,836	-	-	-	-
5301	Special Tax Monte Bella - Projects	1,687	-	-	-	-
5401	2024 Energy Efficiency	954,805	-	-	-	-
5800	Capital Projects Fund	27,338,295	29,351,297	132,810,204	47,163,800	40,317,200
7121	Vehicle Replacement Reserve	500,000	-	1,648,791	1,100,000	1,100,000
Total Fund Revenues & Transfers In		\$ 346,556,916	\$ 298,314,994	\$ 440,583,726	\$ 378,156,037	\$ 343,108,071

Summaries & Schedules

Expenditures & Transfers Out - All Funds

Fund	Fund Name	FY 2024-25 Actuals	FY 2025-26 Adopted	FY 2025-26 Projected	FY 2026-27 Proposed	FY 2027-28 Proposed
General Funds						
1000	General Fund	\$ 128,406,514	\$ 126,765,358	\$ 146,751,845	\$ 136,036,153	\$ 142,317,208
1100	Measure E	15,029,367	24,765,920	34,632,476	21,166,700	21,879,680
1200	Measure G	39,528,395	33,756,627	52,517,568	39,031,736	38,878,983
Other Governmental Funds						
2101	Maintenance District Administration	1,938	-	-	-	-
2102	Woodside Park Maintenance District	33,859	46,080	46,080	46,270	46,730
2103	Downtown Mall Maintenance District	-	-	-	-	-
2104	Airport Business Park Maintenance District	18,717	17,422	17,422	17,122	17,282
2105	NE Salinas Landscape District	775,469	813,500	821,970	868,630	871,850
2106	Harden Ranch Landscape District	139,378	135,150	135,150	135,750	135,910
2107	Vista Nueva Maintenance District	25,012	48,150	273,150	53,150	53,150
2108	Mira Monte Maintenance District	150,863	159,350	172,150	161,690	163,590
2109	Monte Bella Maintenance District	416,338	1,089,000	4,072,618	549,750	557,880
2201	Local Public Safety Fund - Prop 172	46,882	600,000	600,000	600,000	600,000
2202	Local Public Safety Fund - AB 3229	500,000	500,000	500,000	650,000	650,000
2501	Emergency Medical Service	1,688,976	-	18,158	-	-
2502	Asset Forfeiture	4,128	30,000	30,000	30,000	30,000
2503	Traffic Safety	285,205	325,000	325,000	-	-
2504	Vehicle Abatement	244,884	258,340	258,340	312,950	338,450
2505	Recreation Parks	14,746	22,900	22,900	22,900	22,900
2506	PEG Cable Franchise	145,000	145,000	145,000	250,000	250,000
2507	Municipal Art	-	115,000	175,000	206,000	100,000
2508	Contributions & Donations	24,800	-	29,457	-	-
2509	KDF Los Padres Development Social Svcs	17,175	-	40,000	40,000	40,000
2513	General Plan	1,109,607	1,887,570	1,887,570	1,301,280	401,230
2514	National Opioid Settlement	-	-	1,098,303	92,034	-
2530	Residential Rental Registry	286,231	530,410	1,997,970	949,330	969,740
2601	SRA Public Improvement	-	-	-	-	-
2602	HSA - Affordable Housing	219	12,530	12,530	13,330	13,860
2603	Local Housing Trust	25,785	12,000	5,282,502	13,540	13,830
2900	Housing & Urban Development Funds	12,483,812	2,833,310	22,775,991	3,567,110	3,607,980
3000	Grant Funds	25,125,990	822,400	11,009,814	1,804,740	580,060
4104	2014 COP Consolidation	228,064	232,700	232,700	155,400	154,500
4106	2018 Lease - Police Safety Building	5,453,625	5,987,400	5,987,400	5,984,700	6,050,800
4107	2018B COP TRIP	2,336,275	2,340,100	2,340,100	2,338,800	2,321,500
4110	2018 Lease - El Gablian Library	1,117,515	1,456,100	1,456,100	1,460,700	1,487,900
4111	2020A - Refund Bonds Series	1,591,295	1,623,600	1,623,600	1,655,800	1,689,700
4112	2020B - Refund Bonds Series	663,580	667,400	667,400	662,600	412,000
4113	2024 Energy Efficiency	1,109,152	263,500	263,500	275,300	286,500
4201	Assessment District Administration	-	-	-	-	-
4202	Assessment District Debt Service	51,173	51,700	51,700	-	-
4203	Assessment District Reserve	-	-	-	-	-
4204	2019 Special Tax Bond - Monte Bella 1	164,109	168,100	168,100	170,200	167,200
4205	2019 Special Tax Bond - Monte Bella 2	135,625	139,800	139,800	142,900	140,900
4206	2019 Special Tax Bond - Monte Bella 3	164,075	167,800	167,800	170,500	168,100
6301	Fairways Golf Course	229,997	249,700	249,700	257,200	274,200
6302	Twin Creeks Golf Course	723,465	439,200	439,200	437,500	-
6500	Stormwater (NPDES)	2,937,358	3,536,023	3,524,023	3,390,168	3,297,513
6600	Crazy Horse Landfill	-	-	-	-	-

Summaries & Schedules

Expenditures & Transfers Out - All Funds

Fund	Fund Name	FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27	FY 2027-28
		Actuals	Adopted	Projected	Proposed	Proposed
6700	Water Utility	11,656	14,000	14,000	14,000	14,000
6950	Affordable Housing	15,193	90,000	90,000	90,000	90,000
7120	Fleet Maintenance	2,721,366	2,959,625	2,996,525	3,333,535	3,339,495
8914	Successor Agency - SRA	946,093	947,600	947,600	946,000	948,200
8915	Successor Agency - Administration	5,467	10,000	10,000	10,000	10,000
Enterprise Funds						
6100	Municipal Airport	2,511,399	2,546,490	3,990,837	2,933,540	2,763,160
6200	Industrial Waste	5,666,015	2,629,070	6,594,587	2,970,830	2,940,600
6400	Sewer	4,548,486	4,678,150	6,307,201	18,238,810	15,009,070
6801	Downtown Parking District	1,632,037	1,712,560	1,886,201	1,711,380	1,716,800
6802	Preferential Parking	6,470	22,800	22,800	21,500	21,500
6803	Parking Enforcement	1,081,309	1,094,430	1,184,430	1,078,730	1,080,590
6900	Permit Services	5,867,978	7,498,105	9,206,730	7,681,510	7,505,770
Internal Service Funds						
7101	Internal Services Administration	-	194,220	194,220	-	-
7102	General Insurances	2,062,037	2,254,000	2,374,000	2,135,236	2,176,236
7103	Worker's Comp. Self-Insurance	7,384,992	6,730,480	6,730,480	7,344,210	7,367,110
7104	General Liability Self-Insurance	4,278,902	5,017,740	5,117,740	5,354,580	5,741,040
Capital Funds						
2301	Sewer & Storm Development Impact Fee	103,573	471,200	2,326,303	7,170,000	7,870,000
2302	Parks & Playground Dev Impact Fee	61,914	-	1,115,755	-	-
2303	Library Development Impact Fee	-	-	-	-	-
2304	Street Trees Development Impact Fee	-	-	30,000	-	-
2305	Annexations Development Impact Fee	-	-	-	-	-
2306	Arterial Development Impact Fee	416,852	400,000	13,470,357	5,189,000	400,000
2307	Fire Development Impact Fee	-	-	-	-	-
2308	Police Development Impact Fee	-	-	-	1,234,000	2,467,000
2311	Development Fees - Storm Sewer	-	-	-	574,200	921,200
2401	Gas Tax - 2107	1,704,630	6,326,000	6,418,728	5,842,800	5,529,000
2402	Gas Tax - 2106	327,931	-	198,217	-	-
2403	Gas Tax - 2105	803,571	-	1,862,704	-	-
2404	Gas Tax - Motor Vehicle Fuel Tax	600,659	-	2,990,934	-	-
2510	Measure X	5,140,925	12,490,100	20,591,670	9,244,810	6,303,500
2511	SB 1 Road Maintenance & Rehabilitation	1,765,029	6,300,000	12,455,179	6,650,000	4,650,000
5101	Special Aviation - State	188	-	(13,124)	-	-
5102	Special Aviation - Federal	41,215	-	(227,479)	-	-
5201	Special Construction - Federal & State	6,211,424	5,739,097	25,512,824	6,407,690	10,555,000
5202	Special Construction - Measure X Bonds	6,068	-	25,870	24,100	-
5203	Special Construction - Other	221,863	-	3,644,003	-	-
5300	Assessment District - Projects	-	-	-	-	-
5401	2024 Energy Efficiency	954,805	-	-	-	-
5800	Capital Projects Fund	27,068,836	29,351,297	132,810,204	47,163,800	40,317,200
7121	Vehicle Replacement Reserve	2,138,241	1,853,570	4,130,482	2,693,100	1,855,100
Total Fund Expenditures & Transfers Out		\$ 329,741,723	\$ 314,344,674	\$ 577,970,066	\$ 371,079,294	\$ 360,582,697
Capital Improvement Program		(27,068,836)	(29,351,297)	(132,810,204)	(47,163,800)	(40,317,200)
Total Expenditures (Restated)		\$ 302,672,887	\$ 284,993,377	\$ 445,159,861	\$ 323,915,494	\$ 320,265,497

Summaries & Schedules

Administrative Overhead Rates

Allocated Cost Summary	Total Allocation	Direct Cost Base / Total Allowable Budget	Indirect Cost Rate
All Funds	\$17,291,831	\$112,089,783	15%
General Fund (1000)	11,243,853	72,727,901	15%
Measure E (1100)	2,117,644	12,044,156	18%
Measure G (1200)	1,578,778	11,783,790	13%
Woodside Park Maint District (2102)	3,714	34,000	11%
Downtown Mall Maint District (2103)	214	2,200	10%
Airport Bus Park Maint District (2104)	2,016	18,260	11%
N E Salinas Landscape Dist (2105)	69,225	640,760	11%
Harden Ranch Landscape Dist (2106)	19,534	183,870	11%
Vista Nueva Maint District (2107)	2,676	22,100	12%
Mira Monte Maint District (2108)	11,284	106,320	11%
Monte Bella Maint District (2109)	19,940	184,110	11%
Sales Tax-SB172 (2201)	40,921	600,000	7%
Supplemental Law Enf - AB3229 (2202)	40,921	600,000	7%
Emergency Medical Service Fund (2501)	104,763	979,270	11%
Asset Seizure (2502)	2,156	20,000	11%
Vehicle Abatement (2504)	30,965	166,490	19%
Recreation Parks (2505)	3,993	23,400	17%
PEG Cable Franchise (2506)	8,475	120,000	7%
HSA - Affordable Housing (2602)	7,075	71,791	10%
Community Development (2910)	96,177	896,324	11%
Home Investment Partnership (2930)	13,512	130,540	10%
Emergency Solutions Grant-HUD (2940)	6,804	88,810	8%
Emergency Solutions Grant-COC (2941)	11,136	145,526	8%
2014 COPS Hiring SRO (3163)	169,186	1,332,800	13%
Violence Prevention Effort (3283)	30,635	160,390	19%
Cal ID / RAN Grant (3302)	17,714	115,106	15%
Assessment Districts-Debt Svc (4202)	140,832	-	0%
Municipal Airport (6100)	512,602	1,155,370	44%
Industrial Waste (6200)	92,684	990,380	9%
Fairways Golf Course (6301)	124	-	0%
Twin Creek Golf Course (6302)	521	-	0%
Sewer (6400)	229,608	1,669,700	14%
Storm Sewer - NPDES (6500)	281,884	2,147,639	13%
Water Utility (6700)	2,891	18,000	16%
Downtown Parking District (6801)	59,625	507,520	12%
Preferential Parking (6802)	1,480	21,500	7%
Permit Services (6900)	291,892	2,151,060	14%
Successor Agency - SRA (8914)	172	1,800	10%
Successor Agency - Administration (8915)	24,202	228,900	11%

Summaries & Schedules

City-Wide Workforce Summary

The total authorized regular staffing level are 686.5 for FY 2026/27 and 679.50 for FY 2027/28. While there is an overall increase in staffing, many departments continue to operate at a low level when compared to other agencies of similar size.

FY 2026/27-2027/28 staffing increases serve to enhance public safety and support other services to the community.

The Police Department staff increase of 5.0 FTE in Year 1 of the biennial budget represents unfreezing 4.0 FTE Police Officers to bolster its workforce in order to manage the public safety needs of the community. Also, the addition of 1.0 FTE Deputy Police Chief is recommended to address additional supervisory needs to ensure effective oversight of divisions and personnel for operational continuity during absences, emergencies, or critical incidents.

The Community Development Department staffing increase of 4.0 FTE in Year 1 and 2.0 FTE in Year 2 represents the addition of capacity within Code Enforcement, Permit Services, and Administration. This includes the additions of an Administrative Analyst I, Code Enforcement Officer I, Combo Building Inspector I, and Administrative Clerk I in Year 1 and a Code Enforcement Officer II and Combo Building Inspector I in Year 2. This will help the department maintain and increase capacity within the respective program areas.

Additional staffing adjustments have been made to the Citywide workforce in the Administration department. It is important to note that additional positions were approved throughout FY 2025/26 by City Council action.

Staffing Levels Relative to Other Communities

City	2026 Population	Citywide Positions	Positions per 1,000 Residents
Fremont	233,974	1,007	4.30
Livermore	86,118	508	5.90
Newark	48,962	184	3.76
Oakland	429,591	4,484	10.44
Palo Alto	69,004	1,104	16.00
Pleasanton	76,149	432	5.67
Salinas	159,866	689	4.31
San Jose	980,434	7,009	7.15
Santa Clara	138,011	1,199	8.69
Sunnyvale	161,884	977	6.04
Union City	66,665	268	4.02

Source: FY 2025/26 published city budgets and California Department of Finance Population Estimates for 2026 (published May 2026).

Note: Services provided by each community surveyed vary widely among cities.

Summaries & Schedules

City-Wide Workforce Summary

<u>Department</u>	<u>FY 2023-24</u>	<u>FY 2024-25</u>	<u>FY 2025-26</u>	<u>FY 2026-27</u>	<u>FY 2027-28</u>
Police (Sworn)	161.00	157.00	157.00	162.00	162.00
Police (Non-Sworn)	52.00	51.00	55.00	56.00	56.00
Fire (Sworn)	97.00	97.00	97.00	106.00	97.00
Fire (Non-Sworn)	7.00	7.00	8.00	8.00	8.00
Total Public Safety	317.00	312.00	317.00	332.00	323.00
Mayor and City Council	7.00	7.00	7.00	7.00	7.00
Administration	10.00	10.00	17.00	19.00	19.00
Human Resources	11.00	11.00	11.00	11.00	11.00
Finance	31.00	31.00	32.00	33.00	33.00
City Attorney's Office	6.00	6.00	6.00	6.00	6.00
Community Development	67.00	76.00	80.00	82.00	84.00
Public Works (Engineering)	34.18	33.18	37.28	38.78	38.78
Public Works (Maintenance)	88.82	89.82	80.22	83.72	83.72
Recreation & Parks	34.00	33.00	33.00	33.00	33.00
Library	41.50	41.00	40.00	41.00	41.00
Total Non-Public Safety	330.50	338.00	343.50	354.50	356.50
Total City-Wide	647.50	650.00	660.50	686.50	679.50

Summaries & Schedules

City-Wide Workforce Detail

Position	FY 2025-26 Adopted	FY 2026-27 Proposed	Change	FY 2027-28 Proposed	Change
Accountant Auditor	1.00	1.00	-	1.00	-
Accounting Manager	1.00	1.00	-	1.00	-
Administrative Aide	3.00	3.00	-	3.00	-
Administrative Aide - LT	1.00	1.00	-	1.00	-
Administrative Analyst I	8.00	9.00	1.00	9.00	-
Administrative Analyst I - LT	5.00	4.00	(1.00)	4.00	-
Administrative Clerk I	1.00	1.00	-	1.00	-
Administrative Fire Captain	1.00	1.00	-	1.00	-
Administrative Secretary	5.00	5.00	-	5.00	-
Airport Director	0.00	1.00	1.00	1.00	-
Airport Maint Worker	2.00	2.00	-	2.00	-
Airport Manager	1.00	0.00	(1.00)	0.00	-
Airport Operations Supervisor	1.00	1.00	-	1.00	-
Animal Services Office Asst	1.00	0.00	(1.00)	0.00	-
Assistant Chief of Police	1.00	1.00	-	1.00	-
Assistant City Attorney	2.00	2.00	-	2.00	-
Assistant City Clerk	1.00	1.00	-	1.00	-
Assistant City Manager	1.00	1.00	-	1.00	-
Assistant Engineer	7.00	7.00	-	7.00	-
Assistant Finance Director	1.00	1.00	-	1.00	-
Assistant Planner	4.00	4.00	-	4.00	-
Assistant PW Director / City Engineer	1.00	1.00	-	1.00	-
Assistant to the City Manager	1.00	1.00	-	1.00	-
Associate Engineer	1.00	1.00	-	1.00	-
Associate Planner	3.00	2.00	(1.00)	2.00	-
Asst Community Development Director	2.00	1.00	(1.00)	1.00	-
Battalion Chief	3.00	3.00	-	3.00	-
Building Permit Specialist	1.00	0.00	(1.00)	0.00	-
Business Navigator	1.00	1.00	-	1.00	-
Business Systems Analyst	2.00	2.00	-	2.00	-
Chief Assistant City Attorney	1.00	1.00	-	1.00	-
Chief Building Official	1.00	1.00	-	1.00	-
Chief of Planning	0.00	1.00	1.00	1.00	-
Chief of Police	1.00	1.00	-	1.00	-
City Attorney	1.00	1.00	-	1.00	-

Summaries & Schedules

City-Wide Workforce Detail

Position	FY 2025-26 Adopted	FY 2026-27 Proposed	Change	FY 2027-28 Proposed	Change
City Clerk	1.00	0.00	(1.00)	0.00	-
City Council	6.00	6.00	-	6.00	-
City Manager	1.00	1.00	-	1.00	-
City Mayor	1.00	1.00	-	1.00	-
Code Enforcement Manager	1.00	1.00	-	1.00	-
Code Enforcement Officer I / II	5.00	6.00	1.00	7.00	1.00
Combination Building Inspector I	3.00	4.00	1.00	5.00	1.00
Combination Building Inspector II	1.00	1.00	-	1.00	-
Communications Specialist	1.00	1.00	-	1.00	-
Community Development Analyst	4.00	5.00	1.00	5.00	-
Community Development Analyst - LT	2.00	2.00	-	2.00	-
Community Development Director	1.00	1.00	-	1.00	-
Community Education Manager	1.00	1.00	-	1.00	-
Community Outreach Asst	1.00	1.00	-	1.00	-
Community Outreach Asst - LT	10.00	9.00	(1.00)	9.00	-
Community Relations Manager	1.00	1.00	-	1.00	-
Community Service Aide	3.00	3.00	-	3.00	-
Community Service Officer	14.00	14.00	-	14.00	-
Community Services Manager	2.00	2.00	-	2.00	-
Computer Systems Administrator	1.00	1.00	-	1.00	-
Confidential Office Technician	3.00	3.00	-	3.00	-
Construction Inspector	3.00	3.00	-	3.00	-
Construction Inspection Manager	0.00	1.00	1.00	1.00	-
Crime Analyst	2.00	2.00	-	2.00	-
Criminalist	1.00	1.00	-	1.00	-
Customer Experience Manager	1.00	1.00	-	1.00	-
Cybersecurity Specialist	1.00	1.00	-	1.00	-
Deputy Chief of Police	0.00	1.00	1.00	1.00	-
Deputy City Manager/City Clerk	0.00	1.00	1.00	1.00	-
Deputy Director of Economic Dev	0.00	1.00	1.00	1.00	-
Deputy Director of Lib & Comm Serv	0.00	2.00	2.00	2.00	-
Deputy Director of Information Tech	0.00	1.00	1.00	1.00	-
Deputy Fire Chief	1.00	1.00	-	1.00	-
Deputy Fire Marshal	1.00	1.00	-	1.00	-
Deputy Librarian	1.00	0.00	(1.00)	0.00	-

Summaries & Schedules

City-Wide Workforce Detail

Position	FY 2025-26 Adopted	FY 2026-27 Proposed	Change	FY 2027-28 Proposed	Change
Division Manager	2.00	1.00	(1.00)	1.00	-
Economic Development Analyst	0.00	1.00	1.00	1.00	-
Emergency Vehicle Upfitter	1.00	2.00	1.00	2.00	-
Engineering Aide I	3.00	2.00	(1.00)	2.00	-
Engineering Aide II	1.00	2.00	1.00	2.00	-
Engineering Division Manager	0.00	1.00	1.00	1.00	-
Env Compl Insp I	1.00	1.00	-	1.00	-
Env Compl Insp II	1.00	1.00	-	1.00	-
Equipment Mechanic Crew Sup	1.00	1.00	-	1.00	-
Equipment Mechanic I	3.00	3.00	-	3.00	-
Equipment Mechanic II	3.00	3.00	-	3.00	-
Executive Assistant	1.00	1.00	-	1.00	-
Facilities Maint Manager	1.00	1.00	-	1.00	-
Facility Maint Mechanic	3.00	3.00	-	3.00	-
Finance Director	1.00	1.00	-	1.00	-
Finance Management Analyst	1.00	1.00	-	1.00	-
Finance Manager	0.00	1.00	1.00	1.00	-
Fire Captain	24.00	24.00	-	24.00	-
Fire Chief	1.00	1.00	-	1.00	-
Fire Division Chief	3.00	3.00	-	3.00	-
Fire Engineer	24.00	24.00	-	24.00	-
Fire Inspector II	3.00	3.00	-	3.00	-
Firefighter	40.00	49.00	9.00	40.00	(9.00)
Fleet Maint Manager	1.00	1.00	-	1.00	-
Forensic Specialist I	2.00	2.00	-	2.00	-
Forensic Specialist II	1.00	1.00	-	1.00	-
GIS Administrator	1.00	1.00	-	1.00	-
GIS Analyst I	1.00	1.00	-	1.00	-
GIS Analyst III	1.00	1.00	-	1.00	-
GIS Technician I	0.00	1.00	1.00	1.00	-
GIS Technician II	1.00	0.00	(1.00)	0.00	-
Graffiti Abatement Worker	1.00	1.00	-	1.00	-
Homeless Services Manager	1.00	1.00	-	1.00	-
Human Resource Analyst I	1.00	1.00	-	1.00	-
Human Resources Director	1.00	1.00	-	1.00	-

Summaries & Schedules

City-Wide Workforce Detail

Position	FY 2025-26 Adopted	FY 2026-27 Proposed	Change	FY 2027-28 Proposed	Change
Human Resources Manager	2.00	2.00	-	2.00	-
Human Resources Technician	3.00	3.00	-	3.00	-
Information Systems Manager	1.00	0.00	(1.00)	0.00	-
Information Technologies Tech I	2.00	2.00	-	2.00	-
Information Technologies Tech II	3.00	3.00	-	3.00	-
Inmate Crew Coordinator	1.00	1.00	-	1.00	-
Inspection Services Manager	1.00	1.00	-	1.00	-
Integration/Applications Admin	1.00	1.00	-	1.00	-
Inventory Technician	1.00	1.00	-	1.00	-
Investigative Specialist	2.00	2.00	-	2.00	-
Junior Engineer	6.00	6.00	-	6.00	-
Librarian I	9.50	9.50	-	9.50	-
Librarian II	2.00	2.00	-	2.00	-
Library Clerk	10.00	10.00	-	10.00	-
Library Community Services Director	1.00	1.00	-	1.00	-
Library Technician	6.00	6.00	-	6.00	-
Library Technology Coordinator	1.00	1.00	-	1.00	-
Literacy Assistant	2.00	2.00	-	2.00	-
Literacy Specialist	0.50	0.50	-	0.50	-
Maintenance Manager	1.00	1.00	-	1.00	-
Management Analyst	8.00	9.00	1.00	9.00	-
Neighborhood Services Coord	3.00	3.00	-	3.00	-
Network System Specialist	1.00	1.00	-	1.00	-
Network/Sys Administrator	1.00	1.00	-	1.00	-
NPDES Permit Manager	1.00	1.00	-	1.00	-
Office Technician	7.50	8.50	1.00	8.50	-
Park Maint Crew Sup	1.00	1.00	-	1.00	-
Park Maint Worker	13.00	13.00	-	13.00	-
Park Operations Manager	1.00	1.00	-	1.00	-
Payroll Supervisor	1.00	2.00	1.00	2.00	-
Payroll Technician	1.00	1.00	-	1.00	-
Permit Analyst	1.00	1.00	-	1.00	-
Permit Center Clerk	3.00	4.00	1.00	4.00	-
Permit Center Coordinator	1.00	1.00	-	1.00	-
Permit Services Technician	4.00	4.00	-	4.00	-

Summaries & Schedules

City-Wide Workforce Detail

Position	FY 2025-26 Adopted	FY 2026-27 Proposed	Change	FY 2027-28 Proposed	Change
Plan Checker I	2.00	4.00	2.00	4.00	-
Plan Checker II	1.00	0.00	(1.00)	0.00	-
Planning Manager	3.00	3.00	-	3.00	-
Police Commander	7.00	7.00	-	7.00	-
Police Officer	125.00	129.00	4.00	129.00	-
Police Records Coordinator	1.00	1.00	-	1.00	-
Police Sergeant	23.00	23.00	-	23.00	-
Police Services Administrative Specialist	0.00	3.00	3.00	3.00	-
Police Services Administrator	1.00	1.00	-	1.00	-
Police Services Specialist I / II	0.00	9.00	9.00	9.00	-
Police Services Technician	9.00	0.00	(9.00)	0.00	-
Property/Evidence Supervisor	1.00	1.00	-	1.00	-
Property/Evidence Technician	2.00	2.00	-	2.00	-
Public Safety Facilities Worker	1.00	1.00	-	1.00	-
Public Safety Information Officer	0.00	1.00	1.00	1.00	-
Public Safety Recruitment Coordinator	0.00	1.00	1.00	1.00	-
Public Service Maint Crew Sup	2.00	2.00	-	2.00	-
Public Service Maint Worker I	2.00	3.00	1.00	3.00	-
Public Service Maint Worker II	17.00	18.00	1.00	18.00	-
Public Service Maint Worker III	8.00	9.00	1.00	9.00	-
Public Service Maint Worker IV	5.00	5.00	-	5.00	-
Public Works Admin Supervisor	2.00	2.00	-	2.00	-
Public Works Assistant	1.00	1.00	-	1.00	-
Public Works Compl Officer I	1.00	1.00	-	1.00	-
Public Works Director	1.00	1.00	-	1.00	-
Public Works Resource Coordinator	1.00	1.00	-	1.00	-
Rec-Parks Superintendent	1.00	0.00	(1.00)	0.00	-
Recreation Assistant	0.00	1.00	1.00	1.00	-
Recreation Coordinator	5.00	5.00	-	5.00	-
Risk and Benefits Analyst	1.00	1.00	-	1.00	-
Senior Accountant	2.00	2.00	-	2.00	-
Senior Buyer	1.00	1.00	-	1.00	-
Senior Civil Engineer	2.00	2.00	-	2.00	-
Senior Code Enforcement Officer	1.00	1.00	-	1.00	-
Senior Librarian	2.00	2.00	-	2.00	-

Summaries & Schedules

City-Wide Workforce Detail

Position	FY 2025-26 Adopted	FY 2026-27 Proposed	Change	FY 2027-28 Proposed	Change
Senior Planner	5.00	4.00	(1.00)	4.00	-
Senior Police Services Tech	3.00	0.00	(3.00)	0.00	-
Senior Recreation Assistant	2.00	2.00	-	2.00	-
Sports Program Asst	1.00	1.00	-	1.00	-
Sr Accounting Clerk	2.00	2.00	-	2.00	-
Sr Accounting Technician	5.00	5.00	-	5.00	-
Sr Airport Maintenance Worker	0.00	1.00	1.00	1.00	-
Sr Airport Technician	1.00	0.00	(1.00)	0.00	-
Sr Community Development Analyst	1.00	1.00	-	1.00	-
Sr Construction Inspector	1.00	1.00	-	1.00	-
Sr Economic Development Manager	1.00	0.00	(1.00)	0.00	-
Sr Equipment Mechanic	1.00	1.00	-	1.00	-
Sr Facility Maint Mechanic	1.00	1.00	-	1.00	-
Sr Finance Management Analyst	1.00	0.00	(1.00)	0.00	-
Sr Human Resource Analyst	1.00	1.00	-	1.00	-
Sr Human Resources Technician	1.00	1.00	-	1.00	-
Sr Park Maint Worker	1.00	1.00	-	1.00	-
Sr Pump Maint Mechanic	1.00	1.00	-	1.00	-
Sr Risk Management Technician	1.00	1.00	-	1.00	-
Sr Urban Forestry Worker	1.00	1.00	-	1.00	-
Sr Wastewater Operator	1.00	1.00	-	1.00	-
Stormwater Analyst	1.00	1.00	-	1.00	-
Stormwater Compl Inspector	1.00	1.00	-	1.00	-
Street Maint Manager	1.00	1.00	-	1.00	-
Supervising Plan Checker	1.00	1.00	-	1.00	-
Supervising Police Services Specialist	0.00	3.00	3.00	3.00	-
Supervising Police Services Tech	3.00	0.00	(3.00)	0.00	-
Supt of Maint Services	1.00	1.00	-	1.00	-
Sustainability Analyst	1.00	1.00	-	1.00	-
Technical Services Manager	1.00	1.00	-	1.00	-
Urban Forestry Crew Supervisor	1.00	1.00	-	1.00	-
Urban Forestry Worker I	2.00	3.00	1.00	3.00	-
Urban Forestry Worker II	4.00	3.00	(1.00)	3.00	-
Victim Advocate	1.00	1.00	-	1.00	-
Wastewater Crew Supervisor	2.00	2.00	-	2.00	-

Summaries & Schedules

City-Wide Workforce Detail

Position	FY 2025-26 Adopted	FY 2026-27 Proposed	Change	FY 2027-28 Proposed	Change
Wastewater Manager	1.00	1.00	-	1.00	-
Wastewater Operator	1.00	1.00	-	1.00	-
Wastewater Operator-In-Training	1.00	1.00	-	1.00	-
Total Positions	660.50	686.50	26.00	679.50	(7.00)

Summaries & Schedules

City Debt Summary

The City has adopted a Debt Management Policy that establishes guidelines for debt issuance. The City will consider the issuance of long-term debt obligations only under the conditions outlined in the Debt Management Policy displayed in the Policies & Glossary section of this document. The following charts summarize changes during the past year in the City’s outstanding debt, debt service budgeted for FY 2026/27-2027/28, and future debt service.

Changes in Outstanding Debt

Debt	Balance			Balance June 30, 2026	Amount due within one year	Amount due in more than one year
	July 01, 2025	Additions	Retirements			
Capital Leases	\$ 1,092,946	\$ 3,261,000	\$ (817,821)	\$ 3,536,125	\$ 711,459	\$ 2,824,666
2014 Animal Shelter	1,131,000	-	(191,000)	940,000	120,000	820,000
2014 Monterey Parking Garage	7,142,000	-	(674,000)	6,468,000	700,000	5,768,000
2018A Public Safety Building	26,595,000	-	(3,370,000)	23,225,000	3,540,000	19,685,000
2018B El Gabilan Library	13,220,000	-	(255,000)	12,965,000	345,000	12,620,000
2018B TRIP	32,970,000	-	(890,000)	32,080,000	925,000	31,155,000
2020A Wastewater Revenue Bonds	12,180,000	-	(565,000)	11,615,000	580,000	11,035,000
2024 Energy Eff & Backup Generator	4,735,000	-	(52,000)	4,683,000	66,000	4,617,000
Lease Rev Refunding 2020A-1 (Energy)	11,765,000	-	(1,155,000)	10,610,000	1,235,000	9,375,000
Lease Rev Refunding 2020A-2 (SVSWA)	1,640,000	-	(610,000)	1,030,000	630,000	400,000
Lease Rev Ref Series 2020A (Twin Creeks)	835,000	-	(410,000)	425,000	425,000	-
Lease Rev Ref Series 2020B (Fairways)	3,465,000	-	(155,000)	3,310,000	165,000	3,145,000
Total	\$ 116,770,946	\$ 3,261,000	\$ (9,144,821)	\$ 110,887,125	\$ 9,442,459	\$ 101,444,666

Budgeted Debt Service

Debt - FY 2026/27 (Year 1)	Principal	Interest	Fees	Total
Capital Leases	\$ 711,500	\$ 96,600	\$ -	\$ 808,100
2014 Animal Shelter	120,000	35,400	-	155,400
2014 Monterey Parking Garage	700,000	246,000	-	946,000
2018A Public Safety Building	3,540,000	921,000	5,000	4,466,000
2018B El Gabilan Library	345,000	512,300	5,000	862,300
2018B TRIP	925,000	1,406,300	7,500	2,338,800
2020A Wastewater Revenue Bonds	580,000	281,700	6,000	867,700
2024 Energy Efficiency & Backup Generator	66,000	199,300	10,000	275,300
Lease Revenue Refunding 2020A-1 (Energy)	1,235,000	416,800	4,000	1,655,800
Lease Revenue Refunding 2020A-2 (SVSWA)	630,000	28,600	4,000	662,600
Lease Revenue Refunding Series 2020A (Twin Creeks)	425,000	8,500	4,000	437,500
Lease Revenue Refunding Series 2020B (Fairways)	165,000	88,200	4,000	257,200
Total	\$ 9,442,500	\$ 4,240,700	\$ 49,500	\$ 13,732,700

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Debt - FY 2027/28 (Year 2)	Principal	Interest	Fees	Total
Capital Leases	\$ 431,400	\$ 98,700	\$ -	\$ 530,100
2014 Animal Shelter	124,000	30,500	-	154,500
2014 Monterey Parking Garage	731,000	217,200	-	948,200
2018A Public Safety Building	3,715,000	739,600	5,000	4,459,600
2018B El Gabilan Library	360,000	495,600	5,000	860,600
2018B TRIP	950,000	1,364,000	7,500	2,321,500
2020A Wastewater Revenue Bonds	585,000	273,700	6,000	864,700
2024 Energy Efficiency & Backup Generator	80,000	196,500	10,000	286,500
Lease Revenue Refunding 2020A-1 (Energy)	1,320,000	365,700	4,000	1,689,700
Lease Revenue Refunding 2020A-2 (SVSWA)	400,000	8,000	4,000	412,000
Lease Revenue Refunding Series 2020B (Fairways)	185,000	85,200	4,000	274,200
Total	\$ 8,881,400	\$ 3,874,700	\$ 45,500	\$ 12,801,600

Debt Obligations and Associated Bond Ratings

The City and the Salinas Public Financing Authority have issued the following types of long-term obligations to acquire or improve capital.

General Fund Obligations (Lease Revenue Bonds). Lease revenue bonds entitle investors to receive payments through a lease agreement between the City and the Salinas Public Financing Authority. The Authority uses the lease payments received from the City to pay principal and interest on the lease obligations. The City has six outstanding series of lease revenue bonds: the TRIP 2018B Lease Revenue Bonds, 2020A Wastewater Revenue Bonds, Series 2020A – Twin Creeks, Series 2020B – Fairways, Series 2020A – Energy, and Series 2020A – SVSWA (2015B), which were issued to finance or refinance the acquisition or construction of various capital assets and building improvements. It is important to note that debt for Series 2020A – Twin Creeks is satisfied upon conclusion of FY 2026/27 and therefore is not listed for FY 2027/28.

Direct Borrowing (Leases). Direct financing leases are structured in a way that the lessor essentially acts as a financier, providing the lessee with the use of an asset in exchange for periodic payments. Unlike operating leases, where the lessor retains significant risks and rewards of ownership, direct financing leases transfer most of these economic benefits and risks to the lessee. The City has six direct borrowing (major leases): 2024 Energy Efficiency and Back up Generator, 2014 Lease/Purchase Agreement, Public Safety Building 2018A, El Gabilan Library 2018B, 2021 Pierce Enforcer Pumpers, and 2026 Fire Apparatus.

Standard & Poor's maintains ratings of AA- (stable outlook) on the City's general obligation bonds and A+ (stable outlook) on its lease revenue bonds.

Legal Debt Margin

The Government Code of the State of California provides for a legal debt limit of 15% of gross assessed valuation. Given this, the City's debt for General Obligation bonds would be \$2,376,019,431 based on Monterey County's 2025-26 assessed value report.

The City has \$110,887,125 of outstanding debt at June 30, 2026. There are no General Obligation bonds outstanding.

Summaries & Schedules

Appropriations Limit

Article XIII B of the California Constitution (enacted with the passage of Proposition 4 in 1979, with modifications under Proposition 111 passed in June 1990, and implemented by California Government Code sections 7900, and following) provides the basis for the appropriation limitation. In brief, the City's appropriations growth rate is limited to changes in population and either the change in California per capita income or the change in the local assessment roll due to new, non-residential construction.

The formula to be used in calculating the growth factor is:

$$\frac{\% \text{ change in population} + 100}{100}$$

Multiplied by

$$\frac{\% \text{ change in per capita income} + 100}{100}$$

either

$$\frac{\% \text{ change in assessment roll due to non-residential construction} + 100}{100}$$

or

The resultant factor times the previous appropriations limit equals the new appropriation limit.

Both the California per capita personal income price factor and the population percentage change factor are provided by the State Department of Finance to local jurisdictions each year. The population percentage change factor estimates the change in the City's population between January of the previous fiscal year and January of the current fiscal year. Reports that present changes in new non-residential assessed value are provided by the County of Monterey. These numbers provide the basis for the factor to be used in the City's calculation of the appropriations limit.

On May 1, 2026, the State Department of Finance notified each city of the population change factor and the per capita personal income factor to be used in determining the appropriations limit. The percentage change in per capita income is 4.95%. The calculation as applied to the City of Salinas for FY 2026/27 is as follows:

The population change from January 1 of the previous year 160,784 to the population on January 1, 2026 is 159,866, or a -0.57% decrease. The County of Monterey's population decreased by 727 from 422,021 to 421,294, or 0.17% from the prior year. Agencies are allowed to use either the City or County change in population and the City has elected to use the County change.

The change in per capita personal income is 1.0495%. The factor for determining the year-to-year increase is computed as follows:

$$\frac{-0.17}{100} + \frac{100}{100} \times \frac{4.95}{100} + \frac{100}{100} = 1.0477$$

Applying this year's factor of 1.0477 to last year's limit of \$345,864,920 yields the Appropriations Limit for FY 2026/27 of \$362,368,159.

Based on an operating budget of \$323.9 million, Salinas is currently not at risk of exceeding the appropriations limit. The Appropriations limit is adopted by the City Council concurrently with the adoption of the budget.

Budget Principles

A budget best practice is to adopt a set of budget principles which shall be incorporated in this budget and reviewed annually as part of the budget development process.

A number of principles noted below have been used to guide the development of the operating budget. These principles fall into two primary categories: General Fund Preservation and Revenue Generation.

General Fund Preservation

- Maintain a structurally balanced budget
- Spend restricted or non-General Fund resources first
- Do not commit one-time resources to ongoing costs or programs
- Do not issue long-term debt to fund ongoing operating costs
- Maintain adequate reserves – review and update as needed
- Adopt policies that support fiscal sustainability
- Regularly monitor financial performance
- Recover costs of providing services where feasible
- Analyze and adjust fees regularly and incrementally

Revenue Generation

- Continue to pursue new economic development opportunities
- Pursue opportunities to maximize revenues
- Maximize administrative and operational efficiencies before pursuing new revenue

General Fund Overview

General Fund Summary

The General Fund is the City's primary operating fund and accounts for the City's discretionary funding sources (e.g., property tax, sales tax, business tax, transient occupancy tax, and franchise fees). As a rule, General Fund resources are used only to fund operations that do not have other dedicated (restricted) funding sources such as police, fire, and maintenance, as well as the administrative systems required to support them. Operations that rely heavily on non-General Fund resources, such as land development, recreation, and human services, are accounted for in other funds.

This section provides information on the Biennial General Fund budget, including budget assumptions, expenditure and revenue highlights, transfers to other funds, reserves, and a five-year financial forecast.

For FY 2026/27, General Fund revenue estimates (excluding Fund Balance) total \$193.1 million, representing a 4.6% increase from the 2025-2026 Adopted Budget level. In FY 2027/28, General Fund revenue estimates (excluding Fund Balance) total \$199.9 million, representing a 3.6% increase from the 2026/27 Proposed Revenue Budget level.

Estimates for each category are based upon a careful examination of the collection history and patterns as they relate to such factors as seasonality and performance in the economic environment that the City is most likely to encounter in the coming year. Most estimates involve two projections – an estimate for the amount to be collected in prior year and an estimate for the increase or decrease in activity, resulting in the anticipated receipts for FY 2026/27 and FY 2027/28. Each source of revenue can be influenced by external (outside of the City's control) and/or internal factors. The Biennial General Fund revenue estimates are summarized below and discussed in detail in the material that follows.

Budget Assumptions

Based on the data available at this time and economic forecasts from a range of sources, the following key assumptions are included in the Biennial Budget:

1. The local economy will grow modestly during Years 1 and 2.

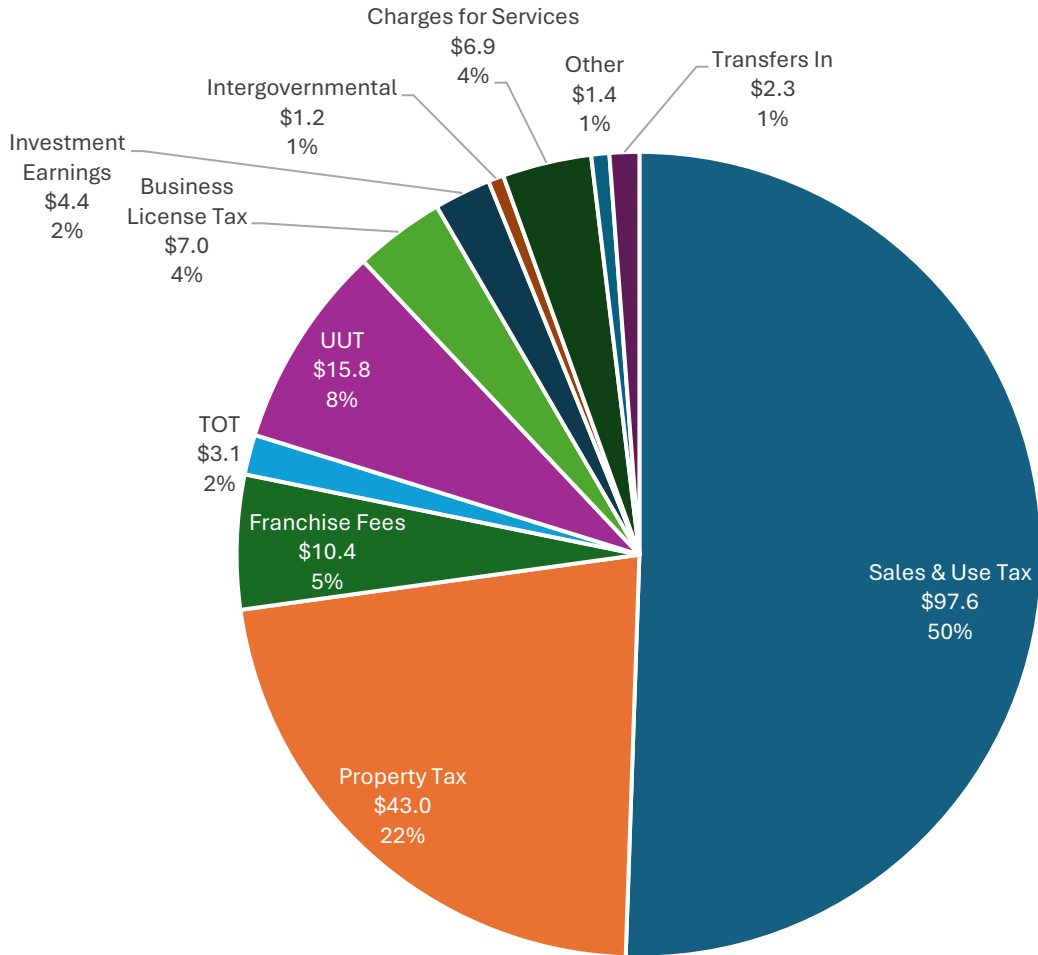
Ongoing Biennial Budget resources are estimated to grow by 4.6%. The largest contributor to the increased resource estimate is sales tax. The General Fund's top three revenue categories, sales tax, property tax, and utility user tax, comprising 81.0% of total General Fund resources and are estimated to increase 6.7% in Year 1 from the FY 2025/26 level and 4.0% in Year 2 from the projected FY 2026/27 level.

2. The General Fund Contingency Reserve will be maintained at 12.0% of total budgeted Expenditures.

General Fund Overview

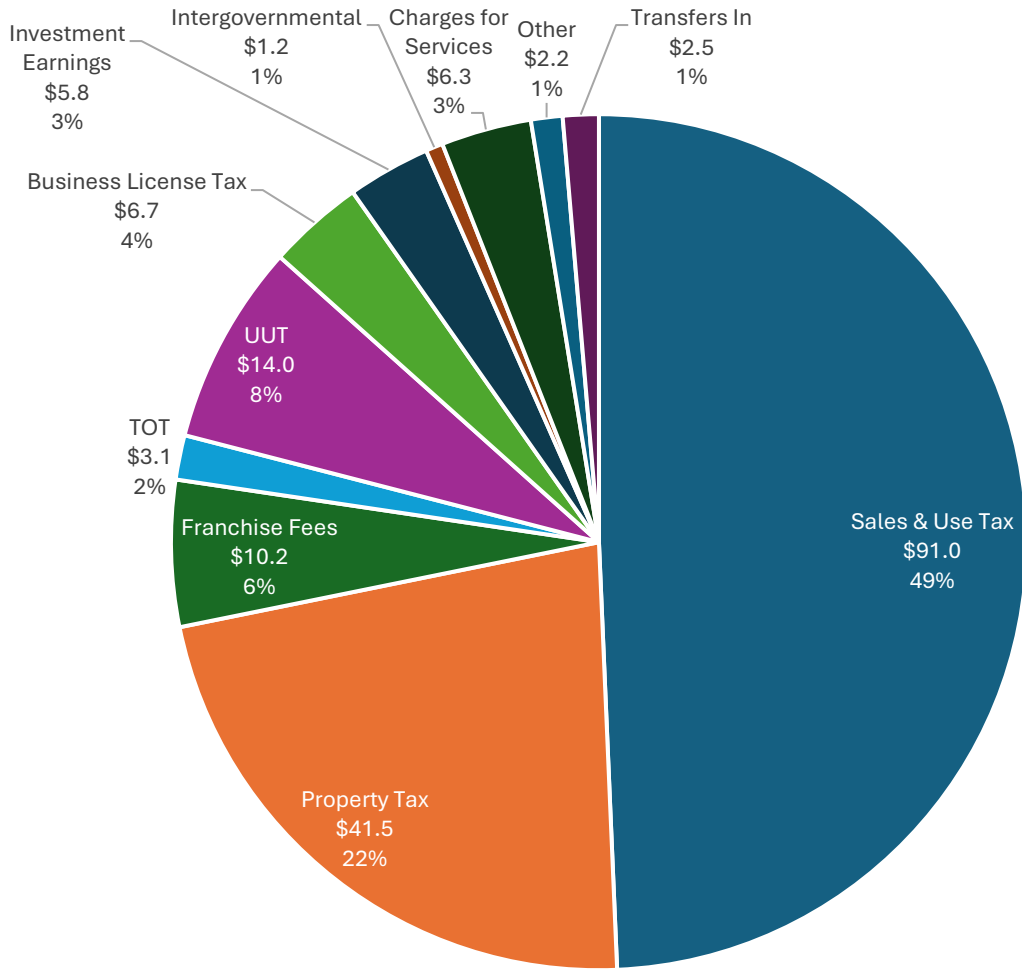
The two highest revenue sources combined are 73% and include property tax and sales tax (inclusive of Measure E and Measure G revenues).

FY 2026/27 Projected Revenues: \$193.1M
(in millions)



General Fund Overview

FY 2027/28 Projected Revenues: \$200.0M
(in millions)



Top Two General Fund Revenues		
	FY 2026/27	FY 2027/28
Sales Tax	50%	49%
Property Tax	22%	22%
% of GF Revenues	72%	71%

General Fund resources include revenues and transfers into the General Fund from other funds. Sales tax revenue is anticipated to total \$91.0 million in FY 2025/26.

Property tax revenues are estimated to total \$41.5 million in FY 2025/26, and staff projects those revenues will increase to \$43.0 million in FY 2026/27, an increase of 3.5% and \$44.3 million in FY 2027/28, an increase of 3.1%. Under Proposition 13, assessed values of all real property adjust with the California Consumer Price Index (CCPI), with a 2% limit, unless there is a change

General Fund Overview

in ownership or new construction. The CCPI adjustment for the FY 2026/27 tax roll is an increase of 2%. Property tax revenue comprises approximately 22% of General Fund resources.

Expenditures

The proposed budget maintains the City Council's long-time funding priorities by allocating approximately 61% of the budget to direct costs for public safety and public works. Basic City services, such as police, fire, and maintenance, are labor-intensive. Consequently, the City's budget is largely driven by labor-related costs, including salaries, retirement system contributions, and health benefits.

Non-Departmental

Appropriations and expenditure savings not directly associated with specific departments are classified as "non-departmental." This includes expenditures such as the Emergency 911 Services, Animal Services JPA, rental and sewer utility assistance, the community sponsorships, the budget stabilization contingency, and more. The Proposed Biennial Budget also includes an estimate of County Registrar of Voters costs for the November 3, 2026, elections (Council Districts, 2, 3, and 5, Mayor and two ballot measures).

Please see to the non-department section of this document for detailed expenditures and additional information.

Transfer Out to Other Funds

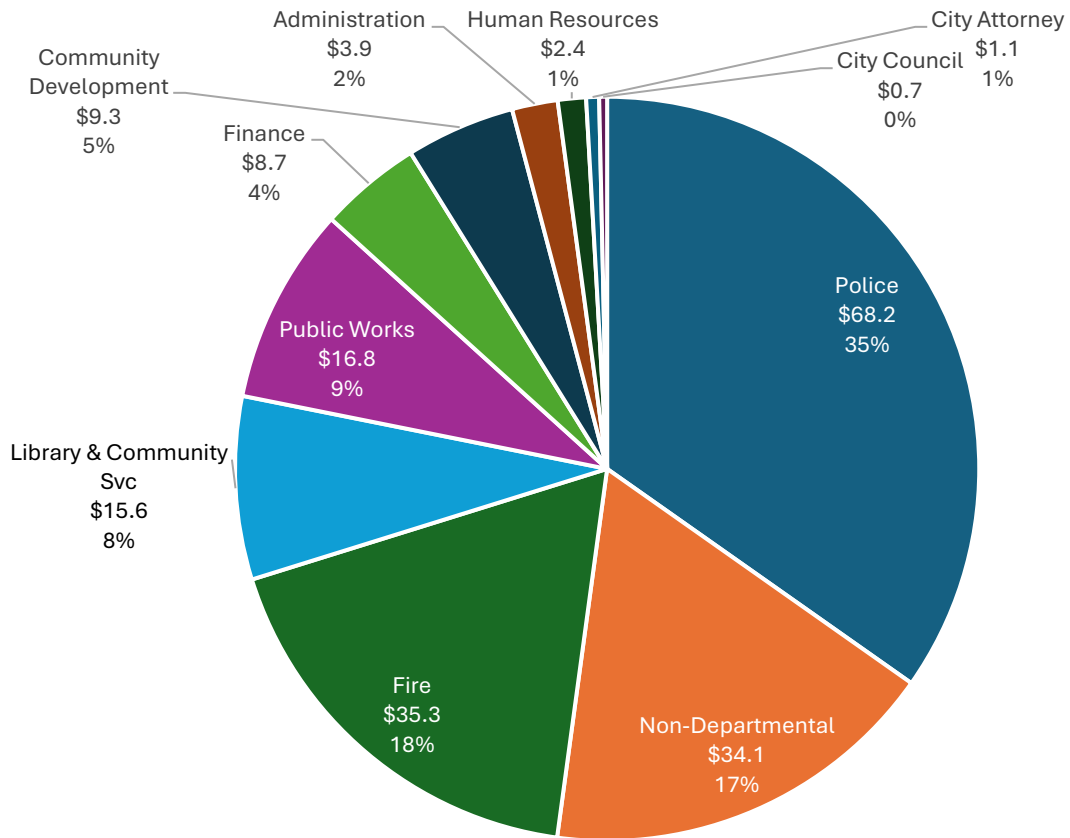
In addition to direct expenditures, the General Fund transfers resources to other funds to support activities that cannot be supported through fees, grants, or charges for service. These activities normally include capital projects and capital maintenance, fleet maintenance, Downtown Parking, National Pollutant Discharge Elimination System (NPDES) Program, debt service, fleet maintenance, vehicle replacement, and insurance premiums. The General Fund subsidizes a portion or all of these programs or activities as they provide a general benefit to the community.

Transfers Out	FY 2026/27 Proposed	FY 2027/28 Proposed
Debt Service	\$9,186,000	\$7,476,400
Insurances	5,475,000	7,017,000
Fleet Maint & Vehicle Replacement	2,767,000	2,770,000
Storm Sewer	1,570,500	1,524,500
Other*	175,800	418,000
Total	\$19,174,300	\$19,205,900

*Municipal Art, parking enforcement, water utility, vehicle abatement

General Fund Overview

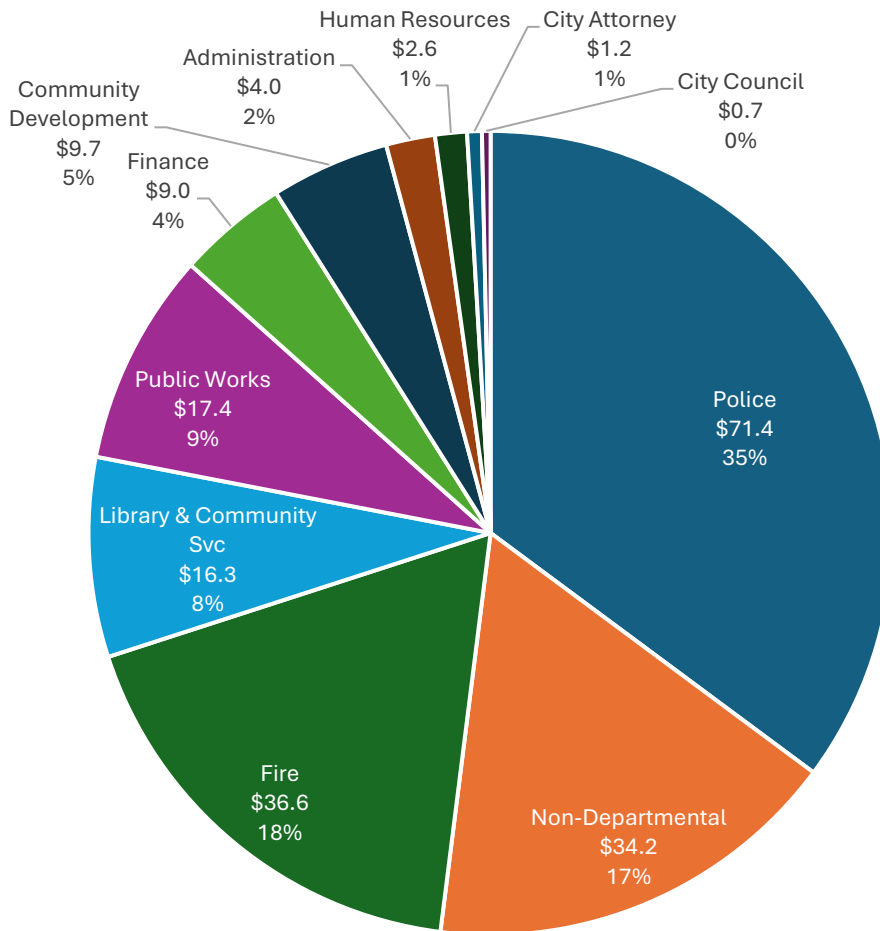
FY 2026/27 Projected Expenditures: \$196.2M
(in millions)



Year 1 of the Biennial Budget General Fund expenditures are \$196.2 million, 6.5% higher than the FY 2025/26 adopted budget.

General Fund Overview

FY 2027/28 Projected Expenditures: \$203.1M
(in millions)



Year 2 of the Biennial Budget General Fund expenditures are \$203.1 million, 3.5% higher than the FY 2026/27 proposed budget.

General Fund Reserves

The General Fund Economic Contingency Reserve is intended to mitigate the effects of unanticipated situations such as natural disasters and severe unforeseen events. Economic Contingency Reserve funds are also available to provide a source of working capital for new programs or undertakings that have the potential for receiving significant funding from outside sources, and organizational retooling, process improvement, and strategic entrepreneurial opportunities. The General Fund Contingency Reserve is funded each year at 12% of budgeted expenditures and transfers out. There are three additional reserves – Infrastructure, Maintenance, and OPEB. Combined, the City has 20% in reserves, exceeding the minimum level recommended by the Government Finance Officers Association of the United States and Canada.

General Fund Overview

The table below summarizes the Biennial Budget projected funding levels for each reserve. The General Fund Economic Contingency Reserve will be established at \$24.4 million, and the Infrastructure Reserves at \$4.6 million, Facilities Maintenance Reserve at \$1.5 million, and OPEB at \$10.0 million at the end of Year 2.

General Fund Reserves

	Est. Balance at 7/1/26	FY 2026/27-2027/28 Addition/(Reduction)	Est. Balance at 6/30/28
General Fund	\$25,811,843	\$1,866,222	\$27,678,065
Measure E	4,671,910	(226,348)	4,445,562
Measure G	7,730,795	614,683	8,345,478
Total	\$38,214,548	\$2,254,557	\$40,469,105

This section provides additional background and forecast information for the 5 key General Fund revenue categories that together make up approximately 90% of General Fund ongoing revenues:

Sales & Use Tax	Assumes 7.2% (Year 1) and 4.5% (Year 2) increase from the prior year due to current year performance and projections from the City's sales and property tax consultant.
Property Tax & VLF	Assumes 3.5% (Year 1) and 3.1% (Year 2) increase from the prior year due to current year projected performance and Monterey County Assessor estimates.
Utility Users Tax	Assumes 13.0% (Year 1) and 3.5% (Year 2) increase from the prior year due to current year projected performance.
Franchise Fees	Assumes 1.9% (Year 1) and 2.0% (Year 2) increase from the prior year due to current year projected performance.
Business License Tax	Assumes 4.5% (Year 1) and 1.5% (Year 2) increase from the prior year due to current year projected performance.

Sales Tax

Sales and use taxes are collected by the State. Sales tax is collected on sales of taxable goods that take place within Salinas (sometimes referred to as "point-of-sale" transactions). Use tax is the corresponding tax on transactions involving taxable goods purchased over the internet or out of state for use or storage in Salinas. The State distributes sales tax revenue from point-of-sale transactions directly to the jurisdiction where the sale was made, while use tax revenue is allocated to countywide pools based on the location of the first functional use of the purchase. Each quarter, the countywide pool revenue is allocated to the cities within the county based on their share of that quarter's total countywide point-of-sale revenue. Sales and use taxes (collectively, "Sales Taxes" in the budget) are the City's first largest revenue source.

Sales and use tax is the largest revenue source for the City's General Funds, accounting for 50% of the budgeted General Funds projected revenues for Year 1 and 51% for Year 2. The City

General Fund Overview

currently receives 2.5% of every 9.25% of sales tax paid per dollar on retail sales and taxable services transacted within Salinas, which includes Measures E and G. Measure E accounts for a half percent (0.5%) and was extended with no ending date on November 6, 2012 while Measure G accounts for one percent (1.0%) and was approved on November 4, 2014 for 15 years.

The table below identifies the projected sales tax by General Fund, Measure E, and Measure G for each year.

Sales Tax Category	FY 2026/27 Proposed	FY 2027/28 Proposed
General Fund Sales Tax	\$44,387,000	\$47,408,000
Measure G Transactions & Use Tax	35,442,000	36,338,000
Measure E Transactions & Use Tax	17,721,000	18,169,000
Total	\$97,550,000	\$101,915,000

Property Tax

Property tax is an ad valorem tax (based on value) imposed on real property (land and permanently attached improvements such as buildings) and personal (movable) property. Proposition 13, adopted by California voters on June 6, 1978, created a comprehensive system for the assessment and limitation of real property taxes. Property owners pay the tax based on their real property's adjusted assessed full value. Proposition 13 set the FY 1975/76 assessed values as the base year from which future annual inflationary assessed value increases would grow (not to exceed 2% for any given year). The County Assessor also reappraises each real property parcel when there are changes in ownership or new construction. The County Assessor may also temporarily reduce a property's assessed value if the market value falls below the Proposition 13 level (often referred to as a "Proposition 8" adjustment), but is required to restore the Proposition 13 assessment in subsequent years if the market value increases to that level or above. Proposition 13 limits the property tax rate to 1% of each property's full value plus overriding rates to pay voters' specifically approved indebtedness.

The City of Salinas receives approximately 14 cents of every dollar of property tax paid. Monterey County provides property tax collection updates and projections throughout the year. The current amount received for the first six months of the year is slightly ahead of pace compared to the adopted budget. This includes Redevelopment Agency (RDA) Residual Apportionment, VLF allocation, secured property tax estimates, property transfer tax, and the Educational Revenue Augmentation Fund (ERAF) estimates.

Property tax revenues are estimated to total \$43.0 million in Year 1 and \$44.3 million in Year 2. The assessed valuation for secured property is based on the value as of January 1, 2026. The change in total property tax from FY 2025/26 to FY 2026/27 is an increase of 3.5% and FY 2026/27 to FY 2027/28 is projected to increase 3.1%.

The most significant property tax revenue indicator is the change in property assessed full values, and the primary influences on that change are the annual inflation adjustment provided by Proposition 13, ownership changes, new construction, and temporary reductions or restorations of value by the County Assessor which are reported to the City by a consultant.

General Fund Overview

General Fund Forecast

The General Fund forecast is a planning tool that helps staff identify important trends and anticipate the longer-term consequences of budget decisions. The forecast has been instrumental in modeling the effects of such recent budget issues as rising retirement system costs, application of fiscal recovery funds, and potential scenarios for future revenue performance. The ability to model cost and revenue trends beyond the next budget year helps the City identify service levels that can be sustained through all phases of the business cycle.

The forecast is not a plan, but a scenario based on revenue and cost assumptions that are updated regularly as new information becomes available. Of these components, future cost projections, based on known costs, are relatively reliable. Revenue forecasts, on the other hand, are based on assumptions related to future economic conditions. Economic forecasts reported in the media frequently swing from optimistic to pessimistic and demonstrate the perils of committing to a specific prediction of the future. For this reason, the forecast is updated regularly and is the subject of periodic City Council discussion.

Five-Year Financial Forecast Through FY 2030/31

	Amended Budget	Projected				with Measure G	without Measure G
	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29	FY 2029/30	FY 2030/31	FY 2030/31
Revenues:							
Sales Tax	\$91,015,000	\$93,845,567	\$96,764,164	\$99,773,529	\$102,876,486	\$106,075,945	\$65,887,946
Property Taxes	41,531,000	42,880,758	44,231,501	45,624,794	47,066,537	48,553,840	48,553,840
Utility Users Tax	14,003,000	14,493,105	15,000,364	15,525,376	16,068,765	16,631,171	16,631,171
Franchise Fees	10,181,000	10,384,620	10,592,312	10,804,159	11,020,242	11,240,647	11,240,647
Licenses & Permits	7,552,500	7,665,788	7,780,774	7,897,486	8,015,948	8,136,187	8,136,187
Charges for Services	6,342,260	6,532,528	6,728,504	6,930,359	7,138,270	7,352,418	7,352,418
Transient Occupancy Tax	3,119,000	3,181,380	3,245,008	3,309,908	3,376,106	3,443,628	3,443,628
Other Revenue	10,808,200	10,826,790	10,845,752	10,865,093	10,884,821	10,904,943	10,904,943
Total Revenues:	\$184,551,960	\$189,810,534	\$195,188,378	\$200,730,703	\$206,447,174	\$212,338,778	\$172,150,780
Potential Revenues:							
Amazon Revenue	\$0	\$4,000,000	\$6,000,000	\$8,000,000	\$8,000,000	\$8,000,000	\$4,976,000
Total Potential Revenues:	\$0	\$4,000,000	\$6,000,000	\$8,000,000	\$8,000,000	\$8,000,000	\$4,976,000
Total Revenues:	\$184,551,960	\$193,810,534	\$201,188,378	\$208,730,703	\$214,447,174	\$220,338,778	\$177,126,780
Expenditures:							
Salaries	\$65,955,085	\$70,084,398	\$73,411,731	\$76,602,124	\$79,647,026	\$82,810,795	\$82,810,795
Benefits	60,400,488	63,921,727	66,326,160	69,869,959	71,736,754	73,688,741	73,688,741
Services and Supplies	30,743,334	31,022,449	31,949,192	32,903,564	33,886,386	34,898,502	34,898,502
Other Operating	4,281,603	5,281,603	5,281,603	5,281,603	5,281,603	5,281,603	5,281,603
Internal Service Funds	2,668,559	2,701,931	2,735,969	2,770,689	2,806,102	2,842,224	2,842,224
Debt Service	10,562,900	8,735,828	8,104,826	7,757,036	7,835,972	7,885,105	7,885,105
Transfers Out	11,855,500	14,445,775	15,168,064	15,926,467	16,722,790	17,558,930	17,558,930
Total Expenditures:	\$186,467,470	\$196,193,711	\$202,977,546	\$211,111,443	\$217,916,634	\$224,965,902	\$224,965,902
[Rev - Exp] Over / (Under):	(\$1,915,510)	(\$2,383,176)	(\$1,789,168)	(\$2,380,740)	(\$3,469,461)	(\$4,627,123)	(\$47,839,122)

General Fund Overview

Fiscal Outlook

The following is a discussion of the national and local economic outlooks used to develop the Biennial Budget revenue estimates. Various economic forecasts and models were reviewed in the development of the revenue estimates. The City also uses an economic forecasting consultant and additional consultants that focus on particular revenue categories, such as sales tax and property tax, to assist in the development of the revenue estimates and to provide information on the future outlook for all revenues.

National Outlook

The labor market has decelerated, with both hiring and separations remaining at low levels. Both labor demand and supply are declining simultaneously, creating a fragile balance. Higher artificial intelligence spending is expected to increase economic activity into 2027 and beyond. The unemployment rate may decline into 2027 before beginning a very gradual increase.

The City's revenue forecast assumes the economy will continue to grow at a moderate pace, supporting modest revenue growth for sales tax and business tax, but continued high mortgage rates and interest rates could suppress property sales and development activity at least through the end of 2026.

According to recent analysis from S&P Global Ratings, the escalation of conflict in the Middle East may function as a negative global supply shock, primarily through impacts to global energy markets and energy prices. While the United States' position as a net exporter of petroleum products may partially mitigate impacts to domestic economic output and real GDP growth, it does not eliminate the potential inflationary pressures associated with higher energy and transportation costs. Elevated energy prices could further impact consumer spending, business operating costs, and overall economic activity.

Uncertainty remains in the duration, scope, and potential escalation of ongoing geopolitical conflicts and their corresponding impacts on global markets, trade, and supply chains. As a result, the near-term economic outlook reflects heightened risk, increased market volatility, and reduced predictability compared to earlier forecasts. These conditions may continue to place downward pressure on economic growth while increasing uncertainty surrounding inflation, interest rates, consumer confidence, and future General Operating Fund revenues.

State Outlook

On January 9, 2026, Governor Newsom released the Administration's proposed State budget for consideration by the California Legislature. The proposal projects a General Fund shortfall of approximately \$21.0 billion for Fiscal Year 2026-27, reflecting revenues that are not keeping pace with planned expenditures. Since release of the Governor's proposed budget, continued economic uncertainty, market volatility, evolving federal policies, and concerns regarding slower economic growth have further increased uncertainty surrounding the State's revenue outlook heading into the May Revision process.

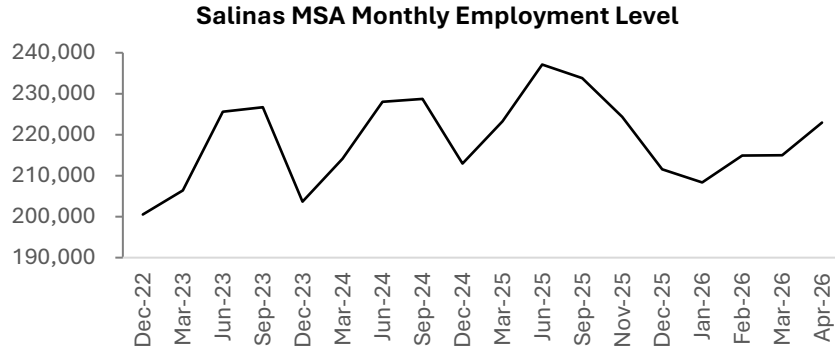
The projected deficit is driven by both moderating revenue growth and continued increases in State spending commitments. Revenue projections remain highly sensitive to personal income tax collections, capital gains activity, stock market performance, and the continued strength of the technology sector and artificial intelligence-related investment activity. At the same time, expenditures are projected to continue increasing due to ongoing programmatic commitments, labor costs, healthcare costs, education funding obligations, and other statewide priorities, contributing to ongoing structural budget challenges for the State.

General Fund Overview

Staff will continue to closely monitor revisions to the State budget, economic conditions, proposed statewide initiatives, litigation affecting local government revenues, and other developments that could impact City revenues or expenditures. Financial projections and assumptions will continue to be evaluated and updated as additional information becomes available.

City of Salinas Outlook

The December 2025 employment level of 191,963 in the Salinas Metropolitan Statistical Area (Salinas MSA) grew slightly by 100 jobs. This net increase includes professional and business services eliminating 100 jobs and construction eliminating 5,300 jobs and information eliminating 1,100 jobs. Conversely, education and health services added 4,900 jobs and leisure and hospitality added 1,500 jobs. Due to seasonal trends, employment levels declined during the first few months of 2026 and started to rise again in April 2026 (preliminary employment numbers are provided).



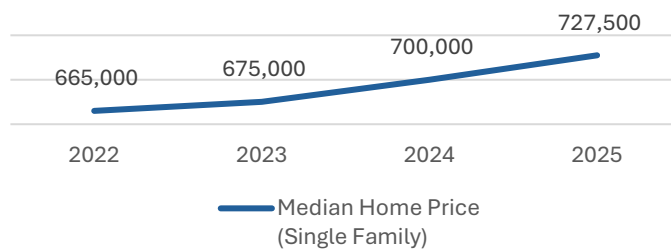
Due to the United States federal government shutdown that occurred from October 1, 2025 to November 12, 2025, the October 2025 employment data is unavailable.

Unemployment Rate (Unadjusted)			
	Dec. 2024	Nov. 2025	Dec. 2025**
Salinas Metropolitan Statistical Area*	8.5%	6.7%	9.3%
State of California	5.4%	5.5%	5.5%
United States	4.1%	4.6%	4.4%
* Bureau of Labor Statistics Data			

The local unemployment rate for December 2025 was 9.3%, which is higher than the November 2024 rate of 6.9% and the prior year unemployment rate of 8.5%. The December 2025 Salinas Metropolitan Statistical Area unemployment rate continues to be significantly higher than the unadjusted unemployment rate for the State (5.5%) and the national rate (4.4%). Given that Salinas is an agricultural community, the unemployment rates at the close of the calendar years are typically at higher levels. Unemployment rates ranging from 4.9% to 7.8% are experienced during the height of the season, which is generally between April and September.

Per the City's property tax consultant, the median sale price of Salinas detached single-family homes from January through September 2025 was \$727,500 which was 3.9% more than 2024 price of \$700,000. In 2022, the growth in price was 6.4%. In 2023, the price of homes increased an additional 1.5%,

Salinas Real Estate Activity



General Fund Overview

followed by 3.7% in 2024 and 3.9% in 2025 (through September).

Economic conditions will continue to be closely monitored and are factored into the 2027/2031 General Fund Five-Year Forecast. The Proposed Biennial Operating Budget, Capital Budget, and Five-Year Capital Improvement Program were reviewed at the Budget Study Session on May 26, 2026 and will be presented for adoption on June 16, 2026.

Measure E

Over a period of three fiscal years beginning in April 2003, the Salinas City Council reduced City programs and services funded by the General Fund budget a total of \$15.3 million dollars or 24%. The reductions were required to maintain the City's financial solvency. The financial crisis was the result of a combination of factors including a weak economy evidenced by sales tax decreasing for two years, State raids on local revenue, increasing charges assessed by the County of Monterey, increasing retirement costs and increasing employee health insurance costs.

The required reductions included the elimination of 123.50 authorized positions. The layoff of employees broadly impacted services throughout the City. Staff reported to City Council that absent a new, guaranteed source of General Fund revenue, the City would not be able to restore the services that had been cut for at least 8-10 years.

At the City Council's May 3, 2005 meeting, members of the public expressed their view that the City must be able to provide adequate police, fire and street and park maintenance services, and that the libraries and recreation centers should remain open. The public requested that Council consider placing a tax measure on the ballot so that revenue could be provided to restore vital services.

On May 17, 2005, the City Council received a report regarding its options for placing a tax measure before the City's voters to generate sufficient revenue to maintain minimal levels of service for the public welfare. Members of the public reiterated their support for such a measure, indicating that the community would suffer if services were further curtailed.

On June 7 and June 14, 2005, the Council reviewed and approved the FY 2005/06 budget and confirmed the on-going reductions in services previously approved. On July 12, 2005, the Council adopted a resolution calling for an election to take place on November 8, 2005 to ask City voters to approve a half-cent transactions and use tax. The proposed tax measure also included a ten (10) year sunset provision and mandated the appointment of an independent committee with authority to both recommend the use of the tax revenue and provide oversight as to the use of funds.

On November 8, 2005, the voters of Salinas approved (61.74%) the ordinance establishing a Temporary Transactions and Use Tax at the rate of one-half of one percent (0.50%) to be in effect for a period of ten (10) years. Initial collection of the tax began April 1, 2006 with the first receipt of revenues from the tax to occur in July 2006. The temporary tax was therefore scheduled to sunset April 1, 2016. During November 2012, Salinas' residents approved the renewal of the transaction and use tax with no expiration date by removing the language addressing a tax collection sunset in April 2016.

The tax approved by the voters is a general tax. As such, the City may use the revenue from the tax for any general governmental purpose, including without limitation police, fire safety, paramedics, libraries, crossing guards, graffiti removal, anti-gang programs, and street and park maintenance.

In order to assure full compliance with the intent of the ordinance, the tax proceeds from this ordinance are separately received and accounted for in the City's financial reporting system (Fund 1100). Staff reports at least quarterly to the Oversight Committee the use of tax proceeds. The Oversight Committee reports annually to the City Council regarding the use of tax proceeds.

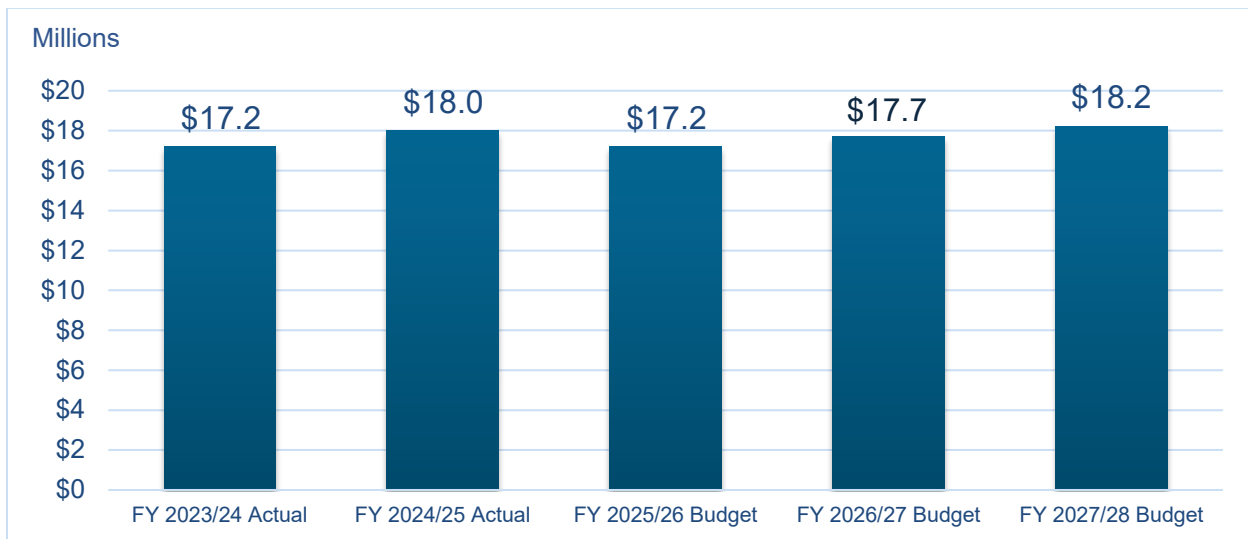
The Oversight Committee is a fundamental provision in the voter-approved ordinance. The ordinance states the following:

The Mayor and City Council shall each annually appoint one member of the public to serve as an

Measure E

oversight committee for the revenue that the City receives from the tax. The committee shall prepare an annual report on the revenue received and recommend the use thereof. The City Manager shall provide staff for the committee, and the Finance Director shall provide all relevant data regarding revenue from the tax and expenditure thereof.

Transactions and Use Tax collections began a severe decline starting in Fiscal Year 2008/09 that continued over a two-year period. Signs of recovery started to show in FY 2010/11 and continued through FY 2018/19. As a result of the COVID-19 pandemic, a brief decline was experienced in FY 2019/20, with signs of significant improvement for FY 2020/21 through FY 2024/25. Projections indicate revenues could remain relatively flat in the coming years.



**Amounts listed above only include Transactions and Use Tax revenue (does not include investment earnings).*

Measure E tax collections are projected to increase \$480,000 or 2.8% in FY 2026/27 and another \$448,000 or 2.5% in FY 2027/28. Staff revenue projections are conservative and based on the current economic recovery signs. The City's outside consultant (Hinderliter, de Llamas & Associates) agrees with staff revenue estimates for the City's Transaction and Use Tax.

Measure E

The Measure E proposed biennial budget by department/program is as follows:

	FY 2026/27		FY 2027/28	
	Amount	Percent	Amount	Percent
Library	8,184,160	38.7%	8,502,030	40.2%
Police	7,173,670	33.9%	8,005,930	37.8%
Recreation	2,748,550	13.0%	3,028,510	14.3%
Internal Services, Fleet & Energy Debt	1,156,100	5.5%	875,000	4.1%
Fire	866,520	4.1%	913,810	4.3%
Emergency Services	539,700	2.5%	554,400	2.6%
Information Technology	498,000	2.4%	-	0.0%
Total	21,166,700	100.0%	21,879,680	100.0%

The number of positions funded by Measure E for the biennial budget is summarized as follows:

	FY 2026/27	FY 2027/28
Police - Sworn	7.0	8.0
Police - Non-Sworn Support	25.0	25.0
Fire - Sworn	1.0	1.0
Fire - Non-Sworn Support	2.0	2.0
Parks & Recreation	17.0	17.0
Library	40.5	40.5
Total	92.5	93.5



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Measure G

With the passage of Measure G in November 2014, the City is in a position to restore services and make strategic investments into public facilities and infrastructure. Each of the department's plans are focused on delivering services and projects that reflect the main interests of the community, as determined by extensive community outreach, surveys and engagement.

The public have consistently expressed a desire for more services to achieve a better, safer Salinas. Crime prevention, public safety, economic development, and street and sidewalk repair all contribute to safe, clean neighborhoods. These and other critical public services have all suffered from inadequate funding. Increased funding for public safety has been identified through the community outreach process as the highest priority, but not the only priority. While residents have consistently stressed the importance of public safety, they have also recognized that safe communities require investments in violence prevention and community-building programs such as after-school programs, recreational activities, life-long learning opportunities and special events/cultural arts programming.

On March 25, 2014, the City Council reviewed the results of the community outreach, received further public comment, and directed staff to prepare a resolution calling for an election to ask voters of the City of Salinas to increase the general transactions and use tax by one cent, with a fifteen-year sunset, and with citizens' oversight.

On June 24, 2014, the City Council held a noticed public hearing to consider calling a municipal election to seek voter approval of a proposed general transactions and use tax (or "sales tax"). At the conclusion of that hearing, the City Council decided to call an election to ask voters of the City to approve a local transactions and use tax for 15 years, the revenue from which would be used to support general municipal services.

On November 4, 2014, the voters of Salinas approved Measure G, an ordinance imposing a one-cent general transactions and use tax. Measure G has a fifteen-year term and requires the City Council to establish an Oversight Committee.

Measure G was premised upon and was presented to the voters as an opportunity to restore services to the community; to provide for a "safer, better Salinas." Consistent with that purpose, the following question was presented to the voters:

"To improve our quality of life, maintain and enhance city services and facilities, including: crime and gang prevention; neighborhood policing and school safety; safety inspections; police, fire and paramedic response; fixing potholes, streets, and sidewalks; recreation and programs for youth and seniors; and other city services, shall the City of Salinas enact a one cent sales tax, that can't be taken by the State, with citizens' oversight, annual independent audits, with all funds dedicated to Salinas?"

As set forth in Section 32-94 of the Measure G ordinance, the "Measure G Oversight Committee" has the following attributes and responsibilities:

1. The Committee consists of no fewer than seven members of the public (one member selected by each Council member with the initial Committee appointed by the Council by March 31, 2015);
2. The Committee members shall be either city residents or representatives of businesses located in Salinas;
3. The Committee receives and by May 30 of each year is responsible for reviewing the City auditor's report and based on their review of the auditor's report is responsible for issuing

Measure G

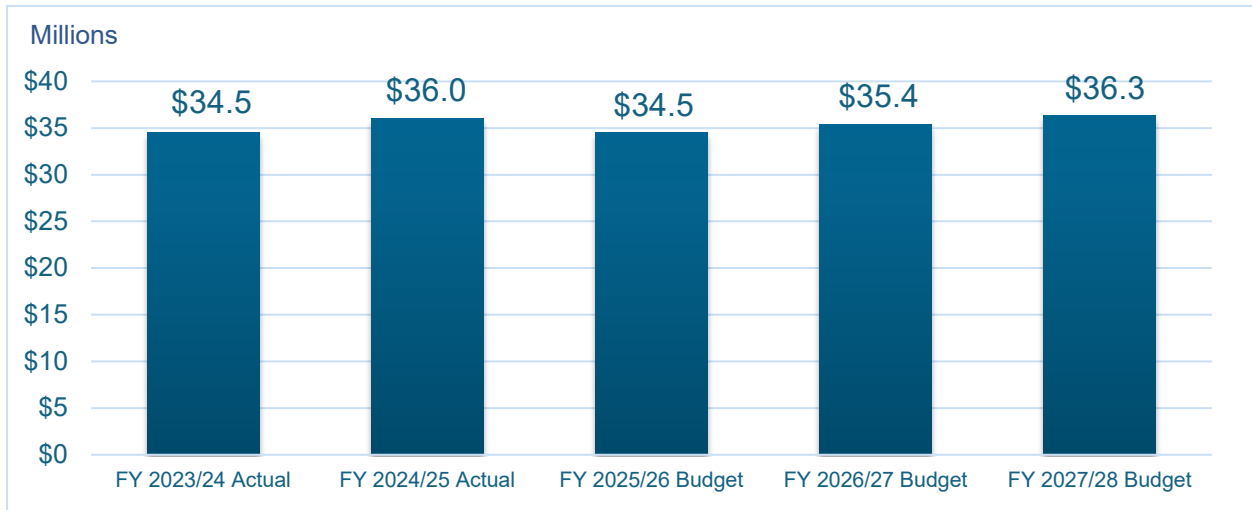
a public report to the City Council on the receipt of revenue and expenditures of Measure G funds and such other matters the City Council may assign.

As approved by the City Council on March 31, 2015 and adopted by resolution on April 14, 2015, the Committee shall meet three times per year:

1. As set forth in Section 32-94 of the Ordinance, before May 30 of each year to “review the auditors’ report, for each year in which the auditors prepare such a report, [for the purpose of issuing] a report to the City Council regarding the use of revenue [from Measure G] and such other matters as the City Council may assign.”
2. Following the City Council’s adoption of the annual budgets (Operating, Capital, Measure E, and Measure G) for the purpose of understanding how the City Council directed the expenditure of Measure G revenues.
3. Prior to the City Council’s adoption of the annual budgets so that City staff can present information to the Committee on Measure G revenues and the Measure G expenditures proposed in the annual Measure G Budget.

Effective May 6, 2025, City Council established four quarterly meetings (July, October, January, and April).

In order to assure full compliance with the intent of the ordinance, the tax proceeds from this ordinance are separately received and accounted for in the City’s financial reporting system (Fund 1200).



**Amounts listed above only include Transactions and Use Tax revenue (does not include investment earnings).*

The City received \$5.4 million for the last quarter of FY 2014/15 and \$22.6 million for FY 2015/16, the first full year of collections. Modest increases occurred over the next five years with a minor decline in FY 19-20 due to the COVID-19 pandemic. Significant improvements occurred for FY 2020/21 through FY 2024/25. Projections indicate revenues could remain relatively flat in the coming years.

Measure G

The Measure G proposed biennial budget by department/program is as follows:

	FY 2026/27		FY 2027/28	
	Amount	Percent	Amount	Percent
Police	18,170,400	46.6%	17,622,000	45.1%
Public Works	8,020,027	20.5%	8,354,457	21.4%
Recreation	5,839,857	15.0%	5,984,577	15.3%
Fire	3,141,272	8.0%	2,838,149	7.3%
Community Development	1,862,980	4.8%	1,951,200	5.0%
Internal Services, Fleet & Energy Debt	1,335,900	3.4%	1,449,300	3.7%
Emergency Services	661,300	1.7%	679,300	1.7%
Total	39,031,736	100.0%	38,878,983	100.0%

The number of positions funded by Measure G for the biennial budget is summarized as follows:

	FY 2026/27	FY 2027/28
Police - Sworn	20.0	20.0
Police - Non-Sworn Support	17.0	17.0
Fire - Sworn	10.4	7.8
Fire - Non-Sworn Support	1.0	1.0
Community Development	11.0	12.0
Public Works	41.3	41.3
Parks & Recreation	15.5	15.5
Total	116.1	114.5



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Administration Department

Programs and Services

FUNCTION	DESCRIPTION
<i>CITY MANAGER</i>	
City Administration	Provides leadership, direction, and oversight to City departments to accomplish City Council goals and objectives. Coordinates goal setting and performance management in support of citywide strategic initiatives and implementation.
<i>CITY CLERK</i>	
City Legislative Process	Maximizes public access to the City's legislative processes by administering the democratic processes such as elections, access to City records, and all legislative actions ensuring transparency to the public. Serves as a compliance officer and administrator for federal, State, and local statutes including the Political Reform Act, the Brown Act, and the Public Records Act.
<i>COMMUNICATIONS</i>	
Outreach & Transparency	Assists the City with implementation of the City's communications strategy to inform and engage Salinas residents in an inclusive manner; provides strategic support to the City Manager and department directors to ensure residents, businesses, employees, visitors, and media are informed about City programs, services, and priorities.
<i>COMMUNITY SAFETY (CASP)</i>	
Safety & Peace Initiatives	Community Alliance for Safety and Peace (CASP) is a cross-sector collaboration to reduce youth violence and to change the culture of violence that harms the families, neighborhoods, and communities. CASP's strategy is in partnership with the community as part of the "For Our Future/Para Nuestro Futuro" campaign.
<i>ECONOMIC DEVELOPMENT</i>	
Promote Economic Growth	Provides resources and information to the business community to ensure existing businesses thrive and to attract new businesses; advocates for business-friendly policies that enhance and encourage revitalization and promote revenue sources to support City services.
<i>AIRPORT</i>	
National Transportation	Serves as an element of the national transportation system, overseeing the day-to-day operation of the facility and the long-term capital development. Ensures the continued economic viability of the Airport Enterprise Fund.

Administration Department

Department Budget Summary

Expected FY 2026/27 Service Delivery

- Implement the City of Salinas Employee Recognition Program as a City-wide initiative to support employee retention and morale. *(Strategic Goal: City Services)*
- Conduct the 2026 General Municipal Election consisting of four City Council seats and Ballot Measure for the potential extension of the existing Measure G Sales Tax and Rent Stabilization Referendum Ordinance. *(Strategic Goal: City Services)*
- Implement ZenCity, communication platform to support information sharing, gathering, analyze, measure and assess engagement and communication response and interventions. *(Strategic Goal: City Services)*
- Implement the City of Salinas Strategic Plan by further identifying actionable items, programs, policies and initiatives across all City departments to establish a clear vision for a thriving, inclusive and resilient community. *(Strategic Goal: City Services)*
- Create a Business Retention & Expansion Program to connect business with resources to grow and expand by end of 2026 using direct outreach and an annual small business survey to connect Salinas businesses. *(Strategic Goal: Economic Development)*

Expected FY 2027/28 Service Delivery

- Continue to explore technology to improve access to information (including a multilingual chatbot improving access to website content and other services). *(Strategic Goal: City Services)*
- Create an Economic Development Website & Dashboard to feature real estate tracking of available properties, vacancies, and development opportunities for completion in 2027. *(Strategic Goal: Economic Development)*
- Expand the electronic records management solution City-wide increasing efficiency and public access to city records. *(Strategic Goal: City Services)*

FY 2025/26 Top Accomplishments

- Established the Economic Development division under the City Manager's office with a focus on increasing the City's revenue source. *(Strategic Goal: Economic Development, City Services)*
- Developed and implemented a communication and engagement strategy increasing community outreach and engagement around City services, projects, fiscal management, and strategic plan objectives progress. *(Strategic Goal: City Services)*

Administration Department

- Implemented a City of Salinas Legislative Platform as a foundation for engagement in shaping state legislation and funding that directly impact Salinas' residents. (*Strategic Goal: City Services*)
- Developed and implement the City of Salinas Organizational Values – ACT – In – Service Excellence. (*Goal: City Services*)
- Developed and implemented a Leadership and Supervisory Training program designed to enhance management and leadership skills, and developing effective leaders. (*Strategic Goal: City Services*)

Operating Funds Managed

- General Fund (1000)
- Measure G (1200)
- Municipal Airport (6100)
- PEG Cable Franchise (2506)

Administration Department

Function	2024/25 Actuals	2025/26 Adopted	2025/26 Projected	2026/27 Proposed	2027/28 Proposed
Airport	-	2,401,490	2,816,490	2,738,540	2,658,160
City Clerk	786,532	985,400	1,133,979	1,145,610	1,179,170
City Manager's Office	1,805,599	1,061,740	1,125,764	1,131,700	1,181,680
Communications	-	495,610	494,905	761,580	543,180
Community Safety	-	20,750	10,750	34,250	35,750
Economic Development	-	561,290	799,590	1,035,225	1,296,325
Total Expenditures	2,592,131	5,526,280	6,381,478	6,846,905	6,894,265

Expenditure Summary	2024/25 Actuals	2025/26 Adopted	2025/26 Projected	2026/27 Proposed	2027/28 Proposed
Salaries & Benefits	1,994,737	3,273,080	3,316,280	3,805,030	3,988,580
Overtime	837	14,000	14,000	18,000	21,000
Supplies & Services	563,662	2,021,080	2,878,409	2,783,975	2,704,085
Capital Outlay	32,895	134,920	89,589	155,000	94,000
Transfers Out	-	83,200	83,200	84,900	86,600
Total Expenditures	2,592,131	5,526,280	6,381,478	6,846,905	6,894,265

Funding Source	2024/25 Actuals	2025/26 Adopted	2025/26 Projected	2026/27 Proposed	2027/28 Proposed
General Fund (1000)	2,154,937	2,882,580	3,222,778	3,854,365	3,985,995
Measure G (1200)	292,194	97,210	197,210	4,000	110
Municipal Airport (6100)	-	2,401,490	2,816,490	2,738,540	2,658,160
PEG Cable Franchise (2506)	145,000	145,000	145,000	250,000	250,000
Total Expenditures	2,592,131	5,526,280	6,381,478	6,846,905	6,894,265

Revenue Summary	2024/25 Actuals	2025/26 Adopted	2025/26 Projected	2026/27 Proposed	2027/28 Proposed
Charges for Services	11,005	150,400	150,400	179,200	182,200
Franchise Fees	99,814	125,000	125,000	100,000	100,000
Investment Earnings	-	42,500	42,500	84,200	82,800
Other Revenue*	11,052	2,138,000	2,158,000	2,163,700	2,217,300
Total Revenues	121,870	2,455,900	2,475,900	2,527,100	2,582,300

* Schedule A - Other Revenue

Administration Department

Schedule A – Other Revenue

Other Revenue	2024/25 Actuals	2025/26 Adopted	2025/26 Projected	2026/27 Proposed	2027/28 Proposed
Aircraft Parking	-	1,200	1,200	1,200	1,200
Airport Cardlock Deposits	-	5,600	5,600	5,000	5,200
Building Rental	-	480,600	480,600	490,000	502,300
Fuel Fees	-	87,300	87,300	98,000	100,500
Grants & Contributions	-	-	20,000	-	-
Ground Leases	-	325,800	325,800	330,000	338,300
Hangar Rent	-	862,900	862,900	865,000	886,700
Hangar Rent Non - Aeronautical	-	35,400	35,400	33,000	33,000
Hangar Rent Non - Airworthy	-	62,100	62,100	64,000	65,600
Miscellaneous Receipts	-	102,100	102,100	100,000	102,500
Mobilehome Registration Fees	11,052	-	-	-	-
Refuse Fees	-	10,800	10,800	11,500	11,800
Use Permits	-	164,200	164,200	166,000	170,200
Total Other Revenue	11,052	2,138,000	2,158,000	2,163,700	2,217,300

Administration Department

Performance Measures

City Clerk

Performance Measure / Goal	FY 2024/25 Actual	FY 2025/26 Goal	FY 2025/26 Projected	FY 2026/27 Goal	FY 2027/28 Goal
Percentage of Measure G and Measure E meeting agendas/packets posted within 4 days	100%	100%	100%	100%	100%
Percentage of City-wide Public Records Act requests received and fulfilled within 10 days of request		70%	80%	85%	95%
Percentage of Council resolutions/ordinances processed within 3 days of approval	95%	100%	100%	100%	100%

Airport

Performance Measure / Goal	FY 2024/25 Actual	FY 2025/26 Goal	FY 2025/26 Projected	FY 2026/27 Goal	FY 2027/28 Goal
Work order requests received that are completed within 48 hours	93%	95%	93%	100%	100%
Percentage of hangar preventative maintenance inspections completed	100%	100%	100%	100%	100%
Percentage of hangar rental and lease accounts paid in full within 30 days	86%	100%	86%	100%	100%

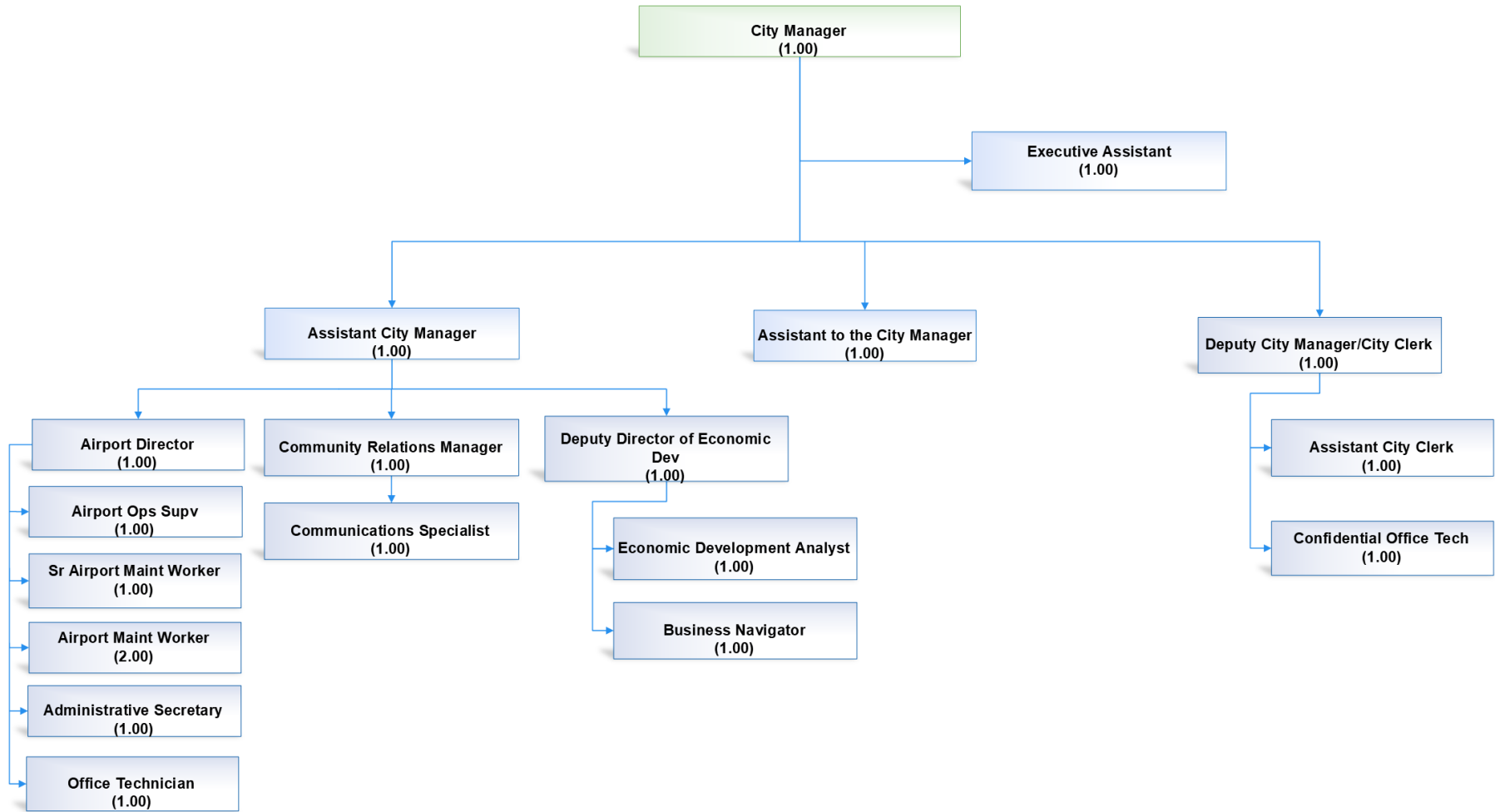
Administration Department

Department Position Detail

Position	FY 2025-26 Adopted	FY 2026-27 Proposed	Change	FY 2027-28 Proposed	Change
Administrative Secretary	1.00	1.00	-	1.00	-
Airport Director	0.00	1.00	1.00	1.00	-
Airport Maint Worker	2.00	2.00	-	2.00	-
Airport Manager	1.00	0.00	(1.00)	0.00	-
Airport Operations Supervisor	1.00	1.00	-	1.00	-
Assistant City Clerk	1.00	1.00	-	1.00	-
Assistant City Manager	1.00	1.00	-	1.00	-
Assistant to the City Manager	1.00	1.00	-	1.00	-
Business Navigator	0.00	1.00	1.00	1.00	-
City Clerk	1.00	0.00	(1.00)	0.00	-
City Manager	1.00	1.00	-	1.00	-
Communications Specialist	1.00	1.00	-	1.00	-
Community Relations Manager	1.00	1.00	-	1.00	-
Confidential Office Technician	1.00	1.00	-	1.00	-
Deputy City Manager/City Clerk	0.00	1.00	1.00	1.00	-
Deputy Director of Economic Dev	0.00	1.00	1.00	1.00	-
Economic Development Analyst	0.00	1.00	1.00	1.00	-
Executive Assistant	1.00	1.00	-	1.00	-
Office Technician	1.00	1.00	-	1.00	-
Sr Airport Technician	1.00	0.00	(1.00)	0.00	-
Sr Airport Maintenance Worker	0.00	1.00	1.00	1.00	-
Sr Economic Development Mgr	1.00	0.00	(1.00)	0.00	-
Total Positions	17.00	19.00	2.00	19.00	0.00

Administration Department

Organizational Chart



Regular Full-Time Equivalents (FTE): 19.00

City Attorney Department

Programs and Services

FUNCTION	DESCRIPTION
CITY ATTORNEY'S OFFICE	
Legal Representation	Serves as the legal advisor of all City officers and provides legal representation to advocate, defend, and prosecute matters on behalf of the City. This involves a variety of activities, including defense of lawsuits; general liability claims management; prosecution of municipal code violations; and litigation; alternative dispute resolution and contract dispute assistance; and initiation of litigation which can result in significant revenue collections.
Legal Transactions	Provides oral and written legal counsel and advice to the Mayor, City Council, Council Appointees, City departments, City boards, commissions, and committees, and is responsible for review and preparation of ordinances, resolutions, contracts, permits, and other legal documents to implement official City actions. Approves the form of all bonds, contracts, and other instruments in writing in which the City is involved and either drafts or approves the draft of all proposed ordinances for the City, except those proposed by initiative.
Risk Management	Ensures insurance coverage for City assets, establishes Citywide risk management policies, and procedures. Manages property and casualty claims from inception to conclusion and performs the subrogation function to recapture losses resulting from third-party wrongdoing or negligence resulting in loss of or damage to City-owned property.

City Attorney Department

Department Budget Summary

Expected FY 2026/27 Service Delivery

- Advise and support the Community Development Department on their efforts to process project approvals for development of the North of Boronda Future Growth Area, as well as other development projects. *(Strategic Goals: Economic Development, City Services & Housing)*
- Advise and support the Community Development Department's implementation of the Rent Stabilization Program. *(Strategic Goals: City Services & Housing)*
- Coordinate with the Human Resources Department on the review and update of personnel policies and procedures, including advice on labor relations, labor-related litigation, and engagement with the City's bargaining groups. *(Strategic Goal: City Services)*
- Support the City Manager and Human Resources Director during continued negotiations with the City's bargaining groups. *(Strategic Goal: City Services)*
- Manage civil litigation, with support from outside counsel. Work to resolve remaining litigation related to Project Homekey. *(Strategic Goal: Economic Development & Housing)*
- Support Code Enforcement on enforcement actions, including Receivership cases and administrative fines and orders. *(Strategic Goal: Public Safety)*
- Prosecute misdemeanor violations of the Municipal Code. *(Strategic Goal: Public Safety)*
- Continue coordination with the City Manager, City Clerk, and City Council on a review, update, and implementation of the City Council's norms and rules of procedure and decorum. *(Strategic Goal: City Services)*
- Advise and support the Community Development Department on the update to the Salinas General Plan and the update to the Salinas Zoning Code. *(Strategic Goal: Economic Development, Infrastructure, & Housing)*
- Support review and processing of housing and retail/commercial projects proposed for City Parking Lots 8 and 12. *(Strategic Goal: Economic Development & Housing)*
- Continue review of internal City policies and procedures and Municipal Code and update as needed to conform to current laws and regulations. *(Strategic Goal: City Services)*
- Support and advise on a potential renewal of the Measure G tax measure for the November 2026 ballot. *(Strategic Goal: City Services)*
- Support and advise the City Council and City Clerk on the referendum measure (related to Rent Stabilization Program ordinances) on the November 2026 ballot. *(Strategic Goal: City Services)*

City Attorney Department

- Support and advise the City Manager and Finance Director on updates of the City's fee programs. *(Strategic Goal: City Services)*
- Support amendments to the Salinas Ag Industrial Center Specific Plan to support additional development within the project area. *(Strategic Goal: Economic Development)*

Expected FY 2027/28 Service Delivery

- Advise and support the Community Development Department on their efforts to process project approvals for development of the North of Boronda Future Growth Area, as well as other development projects. *(Strategic Goals: Economic Development, City Services & Housing)*
- Advise and support the Community Development Department's implementation of the Rent Stabilization Program. *(Strategic Goals: City Services & Housing)*
- Manage civil litigation, with support from outside counsel. *(Strategic Goal: Economic Development & Housing)*
- Support Code Enforcement on enforcement actions, including Receivership cases and administrative fines and orders. *(Strategic Goal: Public Safety)*
- Prosecute misdemeanor violations of the Municipal Code. *(Strategic Goal: Public Safety)*
- Advise and support the Community Development Department on the update to the Salinas General Plan and the update to the Salinas Zoning Code. *(Strategic Goal: Economic Development, Infrastructure, & Housing)*
- Support review and processing of housing and retail/commercial projects proposed for City Parking Lots 8 and 12. *(Strategic Goal: Economic Development & Housing)*
- Continue review of internal City policies and procedures and Municipal Code and update as needed to conform to current laws and regulations. *(Strategic Goal: City Services)*
- Support the City Manager and Human Resources Director during continued negotiations with the City's bargaining groups. *(Strategic Goal: City Services)*
- Coordinate with the Human Resources Department on labor relations, labor-related litigation, and engagement with the City's bargaining groups. *(Strategic Goal: City Services)*

FY 2025/26 Top Accomplishments

- Land Disposition and Development Agreement for City Parking Lots 8 and 12 prepared and approved by City Council to allow for the development of additional housing units, a hotel, and retail/commercial uses in the downtown area. *(Strategic Goal: Economic Development & Housing)*

City Attorney Department

- Defended litigation brought against the Amazon fulfillment center project being developed in the Salinas Ag Industrial Center. (*Strategic Goal: Economic Development*)
- Resolved two components of the litigation related to the three Project Homekey properties in Salinas. (*Strategic Goal: Housing*)

Operating Funds Managed

- General Fund (1000)
- General Liability Self-Insurance (7104)
- Worker's Compensation Self-Insurance (7103)

City Attorney Department

Function	2024/25 Actuals	2025/26 Adopted	2025/26 Projected	2026/27 Proposed	2027/28 Proposed
City Attorney's Office	964,571	1,043,360	1,043,360	1,146,490	1,182,410
Liability Insurance	221,241	466,740	466,740	548,580	571,040
Workers' Compensation Insurance	207,159	217,290	217,290	238,260	248,690
Total Expenditures	1,392,971	1,727,390	1,727,390	1,933,330	2,002,140

Expenditure Summary	2024/25 Actuals	2025/26 Adopted	2025/26 Projected	2026/27 Proposed	2027/28 Proposed
Salaries & Benefits	1,261,448	1,529,590	1,529,590	1,725,180	1,793,990
Supplies & Services	120,633	157,800	157,800	168,150	168,150
Capital Outlay	10,890	40,000	40,000	40,000	40,000
Total Expenditures	1,392,971	1,727,390	1,727,390	1,933,330	2,002,140

Funding Source	2024/25 Actuals	2025/26 Adopted	2025/26 Projected	2026/27 Proposed	2027/28 Proposed
General Fund (1000)	964,571	1,043,360	1,043,360	1,146,490	1,182,410
General Liability Self-Ins (7104)	221,241	466,740	466,740	548,580	571,040
Worker's Comp Self-Ins (7103)	207,159	217,290	217,290	238,260	248,690
Total Expenditures	1,392,971	1,727,390	1,727,390	1,933,330	2,002,140

Revenue Summary	2024/25 Actuals	2025/26 Adopted	2025/26 Projected	2026/27 Proposed	2027/28 Proposed
Charges for Services	2,434	-	-	-	-
Total Revenues	2,434	-	-	-	-

City Attorney Department

Performance Measures

City Attorney					
Performance Measure / Goal	FY 2024/25 Actual	FY 2025/26 Goal	FY 2025/26 Projected	FY 2026/27 Goal	FY 2027/28 Goal
# Requests for legal services	203	200	160	200	200
# Criminal cases reviewed or prosecuted	22	80	63	65	65
# Pitchess motions responded to and defended	0	0	0	5	5
# Civil cases filed and defended	10	10	8	10	10
# Code enforcement cases and nuisance abatements	8	5	4	10	10
# Public Records Act requests responded to	83	500	707	250	250
# Economic development agreement and other contracts	116	200	166	200	225
Employment matters-- Representation and Advice	2	50	50	50	50
Legal support of election and/or revenue measure initiative	5	0	0	1	0

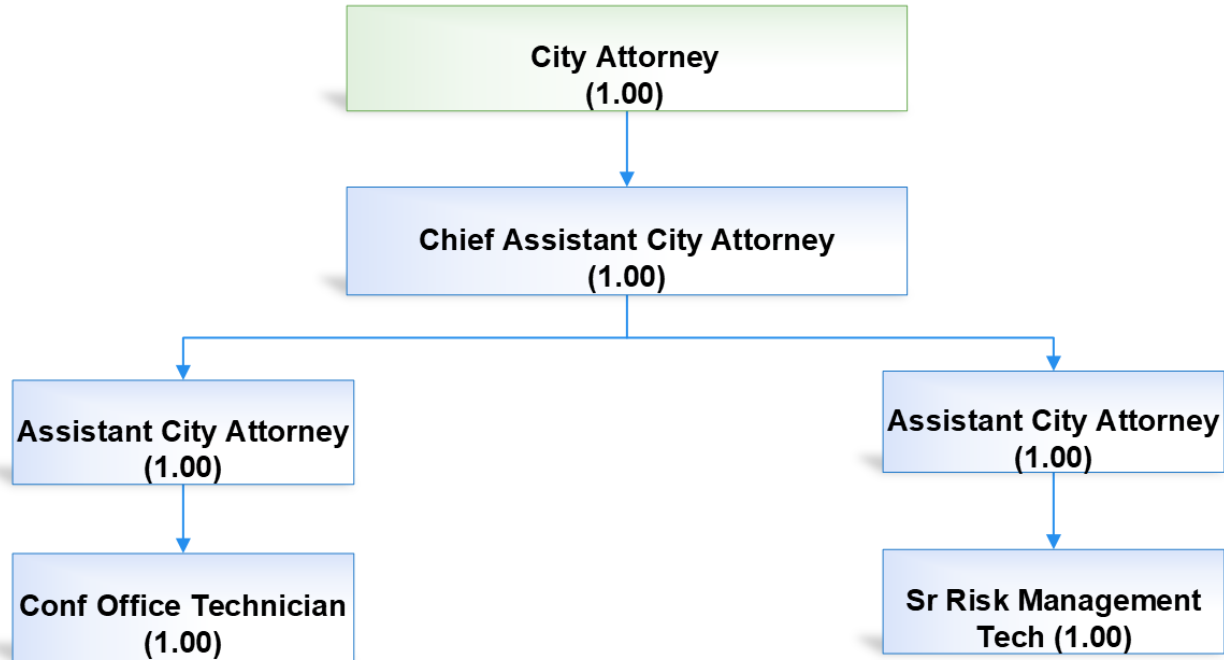
City Attorney Department

Department Position Detail

Position	FY 2025-26 Adopted	FY 2026-27 Proposed	Change	FY 2027-28 Proposed	Change
Assistant City Attorney	2.00	2.00	-	2.00	-
Chief Assistant City Attorney	1.00	1.00	-	1.00	-
City Attorney	1.00	1.00	-	1.00	-
Confidential Office Technician	1.00	1.00	-	1.00	-
Sr Risk Management Technician	1.00	1.00	-	1.00	-
Total Positions	6.00	6.00	0.00	6.00	0.00

City Attorney Department

Organizational Chart



Regular Full-Time Equivalent (FTE): 6.00

City Council Department

Programs and Services

FUNCTION	DESCRIPTION
<i>CITY COUNCIL</i>	
Policy Setting	Serves as the policy-making and legislative body of the City of Salinas, representing the City's interests in regional and intergovernmental processes and conducting outreach to City residents, neighborhoods, and community groups.

City Council Department

Department Budget Summary

Function	2024/25 Actuals	2025/26 Adopted	2025/26 Projected	2026/27 Proposed	2027/28 Proposed
City Council	611,661	608,490	608,490	669,380	692,670
Total Expenditures	611,661	608,490	608,490	669,380	692,670

Expenditure Summary	2024-25 Actuals	2025-26 Adopted	2025-26 Projected	2026-27 Proposed	2027-28 Proposed
Salaries & Benefits	558,539	529,790	529,790	590,680	613,970
Supplies & Services	53,123	78,700	78,700	78,700	78,700
Total Expenditures	611,661	608,490	608,490	669,380	692,670

Funding Source	2024-25 Actuals	2025-26 Adopted	2025-26 Projected	2026-27 Proposed	2027-28 Proposed
General Fund (1000)	611,661	608,490	608,490	669,380	692,670
Total Expenditures	611,661	608,490	608,490	669,380	692,670

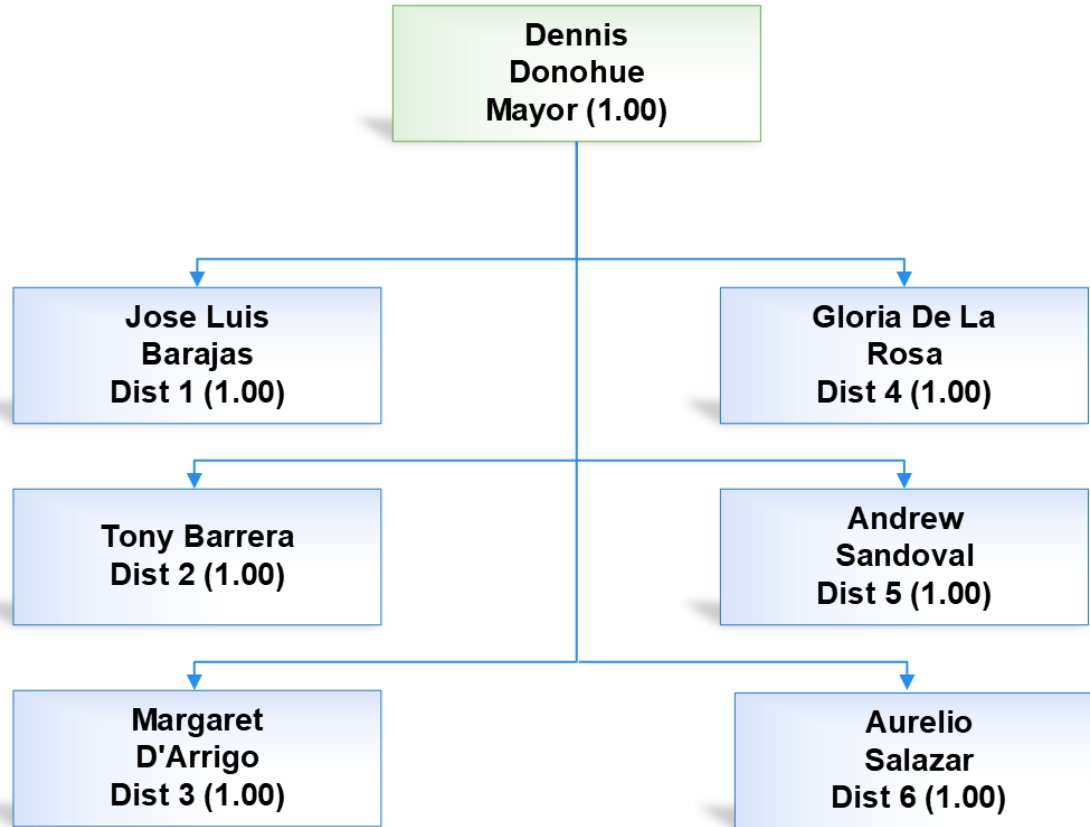
City Council Department

Department Position Detail

Position	FY 2025-26 Adopted	FY 2026-27 Proposed	Change	FY 2027-28 Proposed	Change
City Council	6.00	6.00	-	6.00	-
City Mayor	1.00	1.00	-	1.00	-
Total Positions	7.00	7.00	0.00	7.00	0.00

City Council Department

Organizational Chart



Regular Full-Time Equivalents (FTE): 7.00

Community Development Department

Programs and Services

FUNCTION	DESCRIPTION
ADMINISTRATION	
Strategic Support	Provide administrative oversight to the department by supervising, monitoring, and controlling the Department's operating budget and activities; review and update department organizational support; integrate initiatives, goals, and objectives established by the City Council.
ADVANCED PLANNING AND PROJECT IMPLEMENTATION	
Long Range Planning & Sustainability	Prepare, update, implement, and maintain the General Plan and other long-range planning documents including community plans.
CODE ENFORCEMENT	
Community Code Compliance	Ensure compliance with local laws and regulations related to property maintenance, zoning, building codes, and public safety. Investigate complaints, issue citations for violations, and work to bring properties into compliance.
CURRENT PLANNING	
Planning Development Services	Process and review development applications to ensure compliance with the City's General Plan and Zoning Code and any other applicable plans, regulations, and standards. Coordinate environmental evaluations (CEQA) for all development projects.
HOUSING AND COMMUNITY DEVELOPMENT	
Housing and Community Development	Facilitate the production of housing to meet Regional Housing Needs Assessment numbers. Implement policies and incentives to preserve existing affordable housing, fund the development of new affordable housing, and administer fair housing/housing initiatives programs. Manage grants for community development, affordable housing, and homeless services programs projects and initiatives.
Homeless Services	Provide services and assistance to promote the health and safety of unhoused residents. Support unhoused residents through housing navigation, street outreach, emergency shelter, rapid rehousing, and stabilization support.
PERMIT SERVICES	
Permitting	Review applications and issue permits to construct, alter, or create new structures within the City limits. Conduct inspections to verify completed work adheres to plans and safety standards.

Community Development Department

Department Budget Summary

Expected FY 2026/27 Service Delivery

- Engage an outside consultant to support vendor selection process for a new permit record-keeping system to streamline permitting and entitlement processes and improve tracking of workflow timelines and reporting outcomes. *(Strategic Goal: Economic Development, Housing and City Services)*
- Simplify the department's website content by adding infographics, updated forms, and short videos about permitting and entitlement processes to promote easy and equitable access to services. *(Strategic Goal: City Services)*
- Accelerate project readiness and strengthen partnerships with developers to meet Regional Housing Needs Assessment (RHNA) targets. *(Strategic Goal: Housing)*
- Launch Pilot First-Time Homebuyer Program to promote homeownership through provision of downpayment assistance. *(Strategic Goal: Housing)*
- Focus on housing navigation, street outreach, emergency shelter coordination, rapid rehousing, and stabilization support. *(Strategic Goal: Housing)*
- Gradually expand Code Enforcement staff to effectively address citywide concerns related to blight, nuisance, parking, health and safety, and unpermitted vending, with increased focus on proactive enforcement. *(Strategic Goal: Public Safety)*
- Update procedures, templates, and workflows to improve processing times for tentative map applications in the Future Growth Area. *(Strategic Goal: City Services)*
- Adopt Vision Salinas 2040 General Plan Update, Climate Action Plan, Ferrasci Business Center Specific Plan and East Area Specific Plan. *(Strategic Goal: City Services)*
- Complete Phase 2 of the City's Zoning Code Update, creating a draft Zoning Code for public review. *(Strategic Goal: Housing)*
- Select developers for 34-40 and 45 Soledad Street and begin rehabilitation and renovation of the Republic Cafe at 37-39 Soledad Street. *(Strategic Goal: Economic Development)*

Expected FY 2027/28 Service Delivery

- Select new permitting and licensing software to streamline permitting and entitlement processes and improve tracking of workflow timelines and reporting outcomes. *(Strategic Goal: Housing)*
- Develop Virtual Inspection guidance and expand use to more inspection types to promote equitable access to permitting services. *(Strategic Goal: City Services)*
- Seek funding to sustain core homeless services. Without new reliable sources of funding, the City will face reductions in shelter capacity, street outreach, and housing placements at a time when demand for these services continues to grow. *(Strategic Goal: Housing)*

Community Development Department

- Seek state and federal grant funding to increase the infill development project pipeline, close critical financing gaps, and advance the City's long-term goals for equitable, sustainable growth. (*Strategic Goal: Housing*)
- Continue to increase staffing to transition code enforcement of unpermitted vending, special events, and other after-hours activities from outside consultants to permanent staff. (*Strategic Goal: Public Safety*)
- Develop and launch a code enforcement activity dashboard on the department website to foster trust through transparency. (*Strategic Goal: City Services*)
- Continue to process tentative maps and other key development review applications in the Future Growth Area. (*Strategic Goal: Housing*)
- Streamline the entitlement and permitting of residential developments by implementing efficient workflows and ensuring timely reviews and approvals. (*Strategic Goal: City Services*)
- Complete the comprehensive Zoning Code Update. (*Strategic Goal: Housing*)
- Work with selected developers to secure financing and prepare construction documents for 34-40 and 45 Soledad Street, and complete rehabilitation and renovation of the Republic Cafe at 37-39 Soledad Street. (*Strategic Goal: Economic Development*)

FY 2025/26 Top Accomplishments

- Added five (5) positions to streamline residential permitting and development. All Plan Checkers and Inspectors obtained Residential Certifications to support faster plan review and inspection timelines for ADUs and Residential Housing. (*Strategic Goal: Housing*)
- Upgraded technology to provide automated solar permit issuance with SolarApp+ to streamline permitting processes and promote equitable access to permitting services. (*Strategic Goal: City Services*)
- Launched a Pilot Rental Assistance Program to prevent eviction and reduce inflow into homelessness by providing short-term financial support and housing stabilization services. (*Strategic Goal: Housing*)
- Committed over \$1 million to stand up a Pilot First-Time Homebuyer program to support access to home ownership by offering downpayment assistance to qualifying low to moderate-income households. (*Strategic Goal: Housing*)
- Committed over \$7 million in state and federal grant funds to four projects proposing 167 very low and low-income units. (*Strategic Goal: Housing*)
- Successfully filled all vacant Code Enforcement Officer positions to expand capacity and provide education, health and safety and blight removal city-wide. (*Strategic Goal: Public Safety*)
- Supplemented vendor enforcement and outreach during the peak season, off hours, weekends and special events using code enforcement contractors. (*Strategic Goal: Public Safety*)

Community Development Department

- Collaborated with Civica Law to reinstate the receivership program including identification and advancement of four receivership cases. *(Strategic Goal: Public Safety)*
- Initiated a proactive Code Enforcement program to address blighted conditions equitably across all districts. *(Strategic Goal: Public Safety)*
- Deemed three tentative maps in the West and Central Areas complete. *(Strategic Goal: Housing)*
- Processed 7 land use entitlements at the Northridge Mall, including, but not limited to, backfilling the former Sears building and restaurant pad development. *(Strategic Goal: Economic Development)*
- Released Draft General Plan/Vision Salinas 2040, Climate Action Plan, and East Area Specific Plan for public review. *(Strategic Goal: Housing)*
- Completed final design and submitted planning entitlements for mixed-use affordable housing developments at 34-40, 37-39, and 45 Soledad Street. *(Strategic Goal: Economic Development)*

FY 2026/27 Key Budget Actions

- Moves Business Navigator position from the Advanced Planning and Project Implementation Division of Community Development Department to the Economic Development Division of the Administration Department. *(Ongoing costs: \$0)*
- Adds funds to maintain coordination of the SHARE Center operations. *(One-time costs: \$1,895,000)*
- Adds 1.0 FTE Administrative Analyst I to increase capacity in Administration in support of City Council Priorities. *(Ongoing costs: \$144,370)*
- Adds 1.0 FTE Administrative Clerk I to increase capacity in Permit Services in support of City Council Priorities. *(Ongoing costs: \$130,390)*
- Adds 1.0 FTE Code Enforcement Officer I to increase capacity in Code Enforcement in support of City Council Priorities. *(Ongoing costs: \$142,040)*
- Adds 1.0 FTE Combination Building Inspector I to increase capacity in Permit Services in support of City Council Priorities. *(Ongoing costs: \$142,040)*

FY 2027/28 Key Budget Actions

- Adds 1.0 FTE Code Enforcement Officer II to increase capacity in Code Enforcement in support of City Council Priorities. *(Ongoing costs: \$155,170)*
- Adds 1.0 FTE Combo Building Inspector I to increase capacity in Permit Services in support of City Council Priorities. *(Ongoing costs: \$145,860)*

Community Development Department

Operating Funds Managed

- General Fund (1000)
- Measure G (1200)
- Affordable Housing (6950)
- CDBG – COVID 19 (2911)
- Community Development (2910)
- Encampment Resolution Fund (ERF) (2954)
- Family Homeless Challenge (2956)
- General Plan (2513)
- HOME American Rescue Plan (ARP) (2931)
- Home Investment Partnership (2930)
- HSA - Affordable Housing (2602)
- Local Housing Trust Fund (2603)
- National Opioid Settlement (2514)
- Permit Services (6900)
- Residential Rent Reg & Rent Stabilization (2530)
- SB2 (2951)

Community Development Department

Function	2024/25 Actuals	2025/26 Adopted	2025/26 Projected	2026/27 Proposed	2027/28 Proposed
Administration	656,178	823,520	823,482	920,285	960,585
Advanced Planning & Project Imp	1,209,516	1,410,042	1,410,042	1,277,592	1,309,602
Code Enforcement	1,436,181	1,820,071	1,895,071	1,862,980	1,951,200
Current Planning	1,553,976	2,111,694	2,111,694	2,130,114	2,216,574
Downtown Streets Team	518,899	663,260	663,260	663,260	663,260
East Area Specific Plan (EASP)	442,966	500,000	500,000	300,000	-
Economic Development	365,167	-	-	-	-
General Plan	499,941	1,203,870	1,203,870	452,100	85,050
Grants	11,852,655	2,833,310	24,819,339	3,159,144	3,194,980
Homelessness Service Coordinate	320,614	-	899,500	2,295,000	2,389,750
Housing & Community Development	668,676	1,041,731	2,706,274	1,454,751	1,482,171
LHTF Administration	6,238	6,000	181,212	6,770	6,910
Local Housing Trust Fund Program	6,623	-	3,601,290	-	-
Permit Services	5,535,943	7,109,105	7,638,892	7,231,510	7,055,770
Zoning Code Update	-	-	-	320,000	-
Total Expenditures	<u>25,073,573</u>	<u>19,522,603</u>	<u>48,453,926</u>	<u>22,073,506</u>	<u>21,315,852</u>

Expenditure Summary	2024/25 Actuals	2025/26 Adopted	2025/26 Projected	2026/27 Proposed	2027/28 Proposed
Salaries & Benefits	10,151,059	12,390,043	13,033,431	12,968,263	13,700,843
Overtime	2,198	60,000	60,000	60,000	60,000
Supplies & Services	13,268,527	6,598,855	24,545,155	8,649,063	7,198,829
Capital Outlay	1,485,088	290,005	10,643,240	167,000	127,000
Transfers Out	166,700	183,700	172,102	229,180	229,180
Total Expenditures	<u>25,073,573</u>	<u>19,522,603</u>	<u>48,453,926</u>	<u>22,073,506</u>	<u>21,315,852</u>

Community Development Department

Funding Source	2024/25 Actuals	2025/26 Adopted	2025/26 Projected	2026/27 Proposed	2027/28 Proposed
General Fund (1000)	4,525,277	5,227,607	5,614,569	7,452,392	7,712,242
Measure G (1200)	1,728,711	1,820,071	2,407,571	1,862,980	1,951,200
Affordable Housing Enterprise (6950)	15,193	90,000	90,000	90,000	90,000
CA Emerg Sol & Housing (2942)	209,598	-	-	-	-
CDBG - Covid 19 (2911)	214,983	68,060	3,215	2,000	-
Community Development (2910)	1,232,487	705,880	5,411,995	822,950	855,990
Dept of Conservation Prog (3188)	28,705	-	-	-	-
Emergency Solutions-COC (2941)	385,327	5,960	291,780	-	-
Emergency Solutions-HUD (2940)	320,413	60,410	205,071	-	-
Encampment Reso (ERF) (2954)	4,357,557	1,309,890	3,453,295	1,460,940	1,439,840
Family Homeless Challenge (2956)	260,629	45,410	3,105,726	48,190	50,060
General Plan (2513)	1,109,607	1,887,570	1,887,570	1,301,280	401,230
HOME American Rescue (2931)	74,423	169,520	2,733,614	218,310	226,990
Home Investment Partnership (2930)	215,368	332,050	4,573,373	305,880	317,880
Housing - Agency Match (2945)	-	-	239,667	-	-
HSA - Affordable Housing (2602)	219	12,530	12,530	13,330	13,860
Local Housing Trust Fund (2603)	25,785	12,000	5,282,502	13,540	13,830
National Opioid Settlement (2514)	-	-	1,098,303	92,034	-
Permit Services (6900)	5,535,943	7,109,105	7,638,892	7,231,510	7,055,770
ProHousing Incentive PIP (2958)	1,650,000	-	-	-	-
Project Room Key Motel (2947)	44,554	-	-	-	-
Regional Early Action (2953)	277,030	-	1,205,866	-	-
Res Rent Reg & Stabilization (2530)	286,231	530,410	1,997,970	949,330	969,740
SB2 (2951)	2,062,813	136,130	1,200,418	208,840	217,220
United Way (3186)	512,721	-	-	-	-
Total Expenditures	25,073,573	19,522,603	48,453,926	22,073,506	21,315,852

Revenue Summary	2024/25 Actuals	2025/26 Adopted	2025/26 Projected	2026/27 Proposed	2027/28 Proposed
Charges for Services	5,249,884	6,036,310	6,665,751	4,909,451	4,910,451
Fines & Forfeitures	104,924	155,000	155,000	165,000	165,000
Intergovernmental	16,027,500	3,087,900	14,818,810	3,917,110	3,957,980
Investment Earnings	121,349	112,310	-	-	-
Licenses & Permits	4,785,422	2,740,000	2,740,000	2,828,000	2,833,000
Other Revenue*	557,954	7,000	214,224	5,000	5,000
Total Revenues	26,847,032	12,138,520	24,593,785	11,824,561	11,871,431

* Schedule A - Other Revenue

Community Development Department

Schedule A – Other Revenue

Other Revenue	2024/25	2025/26	2025/26	2026/27	2027/28
Other Revenue	Actuals	Adopted	Projected	Proposed	Proposed
Housing Revolving Loans	401,193	-	170,000	-	-
Inclusionary Housing	156,760	-	-	-	-
Miscellaneous Deposits	-	2,000	2,000	-	-
Miscellaneous Receipts	-	-	37,224	-	-
Weed Abatement Fees	-	5,000	5,000	5,000	5,000
Total Other Revenue	557,954	7,000	214,224	5,000	5,000

Community Development Department

Performance Measures

Advanced Planning & Project Implementation

Performance Measure / Goal	FY 2024/25 Actual	FY 2025/26 Goal	FY 2025/26 Projected	FY 2026/27 Goal	FY 2027/28 Goal
Adopt General Plan update, EIR, and Climate Action Plan by Summer 2026	75%	100%	85%	100%	-
Begin Comprehensive Zoning Code Update and complete Phase 1 Code Amendments	10%	100%	100%	-	-
Complete Phase 2 and 3 of the Comprehensive Zoning Code Update	-	-	-	50%	50%
Complete REAP 2.0 Grant funded Affordable Housing project design and planning entitlements for city-owned properties in Chinatown	50%	100%	100%	-	-
Select developer, secure financing, and prepare for construction of new mixed use affordable housing developments at 34-40 and 45 Soledad Street in Chinatown, and complete rehabilitation of the Republic Cafe at 37-39 Soledad Street.	-	-	-	50%	50%
Reach 10,000 Salinas residents with communication about the General Plan Update and other Planning initiatives through a variety of channels (emails, social media, radio, TV, canvassing, etc.)	100%	100%	100%	100%	100%
Process the adoption of the East Area Specific Plan (EASP) following adoption of the General Plan Update and Climate Action Plan.	50%	100%	85%	100%	-
Complete current Alisal Vibrancy Plan implementation projects, including improvements to El Gabilan Park, installing artistic banners and trash enclosure wraps along East Alisal Street, and continued commercial corridor clean-ups.	50%	50%	50%	100%	-

Community Development Department

Continue Alisal Vibrancy Plan Implementation with initiation of new project new projects, such as installation of gateway monuments, lighting improvements, and transportation infrastructure improvements.

- - - 25% 50%

Code Enforcement

Volume Data	FY 2024/25 Actual	FY 2025/26 Goal	FY 2025/26 Projected	FY 2026/27 Goal	FY 2027/28 Goal
Number of cases opened	1715	1500	1700	1800	2000
Number of cases closed	1486	1300	1500	1650	1800
Number of active cases	308	700	300	250	200
Number of inspections completed	2943	3400	3800	4000	4500
Number of receivership actions initiated	0	2	4	4	4

Performance Measure / Goal	FY 2024/25 Actual	FY 2025/26 Goal	FY 2025/26 Projected	FY 2026/27 Goal	FY 2027/28 Goal
Number of educational or outreach events held	4	4	9	10	11
Number of Proactive Enforcement cases on a rotational basis per district	106	300	250	500	500
Percentage of complaints processed within 48 hours	-	-	-	90%	90%

Community Development Department

Current Planning

Volume Data	FY 2024/25 Actual	FY 2025/26 Goal	FY 2025/26 Projected	FY 2026/27 Goal	FY 2027/28 Goal
Number of counter customers served	1764	1500	1700	1600	1600
Number of discretionary and administrative permits processed	498	500	500	500	500
Number of building permit reviews conducted	2276	2200	2200	2000	2000

Performance Measure / Goal	FY 2024/25 Actual	FY 2025/26 Goal	FY 2025/26 Projected	FY 2026/27 Goal	FY 2027/28 Goal
Percent of building permit reviews processed within prescribed timeframes	91%	90%	90%	90%	90%
Average # days to Approval from Completeness for Site Plan Reviews	17	14	15	12	10
Average # phone calls responded within 1 business day	-	-	-	90%	90%

Community Development Department

Housing

Volume Data	FY 2024/25 Actual	FY 2025/26 Goal	FY 2025/26 Projected	FY 2026/27 Goal	FY 2027/28 Goal
Number of program applications processed through annual RFP and process	19	15	18	12	12
Number of affordable housing funding agreements and affordable housing plans processed to advance affordable housing	5	5	10	10	10
Number of Public Facility projects completed	1	3	3	4	3
Number of households assisted with short term rental stabilization, preventing them from becoming homeless, sheltering and providing street outreach services	564	650	600	350	350
Number of units registered through the Rental Registration and Rental Stabilization Ordinances	11,620	12,938	12,938	13,584	14,231

Performance Measure / Goal	FY 2024/25 Actual	FY 2025/26 Goal	FY 2025/26 Projected	FY 2026/27 Goal	FY 2027/28 Goal
Amount of funds disbursed to subrecipients, developers, and program recipients to address homelessness, and advance housing and community development programs	\$11,810,641	\$9,000,000	\$9,378,600	\$6,000,000	\$6,000,000
Number of new affordable housing units developed, rehabilitated and preserved with City funding & programs	6	85	88	21	12

Community Development Department

Permit Services

Volume Data	FY 2024/25 Actual	FY 2025/26 Goal	FY 2025/26 Projected	FY 2026/27 Goal	FY 2027/28 Goal
Total City Reports Completed	509	500	814	550	570
Phone Calls Received	26,011	27,000	24,753	27000	27000
Individuals Served at the Counter	2605	2,500	1696	2100	2200
Total Building Permit Reviews Completed	3,665	3,400	3,605	3,700	3,800
Total Building Inspections Completed	19,840	16,000	19038	19000	20000
Virtual Inspections	1053	1000	1212	1300	1400
Simple Permits Approved	1109	900	965	1100	1150
Building Permits Approved	1900	2,100	1956	1900	2000
Accessory Dwelling Unit (ADU) Approved Permits	237	200	196	210	220

Performance Measure / Goal	FY 2024/25 Actual	FY 2025/26 Goal	FY 2025/26 Projected	FY 2026/27 Goal	FY 2027/28 Goal
Percent of On-Time Building Permit Reviews**	75%	60%	77%	75%	78%
Average Working Days from Application to 1st Building Permit Review**	9	15	7	9	8
Simple Permits - Working Days from Application to Approved	3	3	3	3	2
Building Permits - Working Days from Application to Approved**	46	50	47	49	48
Percent of Building Permit Inspections scheduled within one business day of request	-	-	-	90%	90%

Community Development Department

Inspections - Working days from notification of accident-related building damage or unpermitted work to site visit	-	-	-	1	1
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Community Development Department

Department Position Detail

Position	FY 2025-26 Adopted	FY 2026-27 Proposed	Change	FY 2027-28 Proposed	Change
Administrative Aide	3.00	3.00	-	3.00	-
Administrative Aide - LT	1.00	1.00	-	1.00	-
Administrative Analyst I	2.00	3.00	1.00	3.00	-
Administrative Analyst I - LT	5.00	4.00	(1.00)	4.00	-
Administrative Clerk I	1.00	1.00	-	1.00	-
Assistant Planner	4.00	4.00	-	4.00	-
Associate Planner	3.00	2.00	(1.00)	2.00	-
Asst Community Develop Director	2.00	1.00	(1.00)	1.00	-
Building Permit Specialist	1.00	0.00	(1.00)	0.00	-
Business Navigator	1.00	0.00	(1.00)	0.00	-
Chief Building Official	1.00	1.00	-	1.00	-
Chief of Planning	0.00	1.00	1.00	1.00	-
Code Enforcement Manager	1.00	1.00	-	1.00	-
Code Enforcement Officer I / II	5.00	6.00	1.00	7.00	1.00
Combination Building Inspector I	3.00	4.00	1.00	5.00	1.00
Combination Building Inspector II	1.00	1.00	-	1.00	-
Community Development Analyst	4.00	5.00	1.00	5.00	-
Community Dev Analyst - LT	2.00	2.00	-	2.00	-
Community Development Director	1.00	1.00	-	1.00	-
Community Outreach Asst - LT	9.00	9.00	-	9.00	-
Homeless Services Manager	1.00	1.00	-	1.00	-
Inspection Services Manager	1.00	1.00	-	1.00	-
Management Analyst	3.00	4.00	1.00	4.00	-
Office Technician	1.00	1.00	-	1.00	-
Permit Analyst	1.00	1.00	-	1.00	-
Permit Center Clerk	3.00	4.00	1.00	4.00	-
Permit Center Coordinator	1.00	1.00	-	1.00	-
Permit Services Technician	4.00	4.00	-	4.00	-
Plan Checker I	2.00	4.00	2.00	4.00	-
Plan Checker II	1.00	0.00	(1.00)	0.00	-
Planning Manager	3.00	3.00	-	3.00	-
Senior Code Enforcement Officer	1.00	1.00	-	1.00	-
Senior Planner	5.00	4.00	(1.00)	4.00	-
Sr Accounting Technician	1.00	1.00	-	1.00	-
Sr Community Development Analyst	1.00	1.00	-	1.00	-

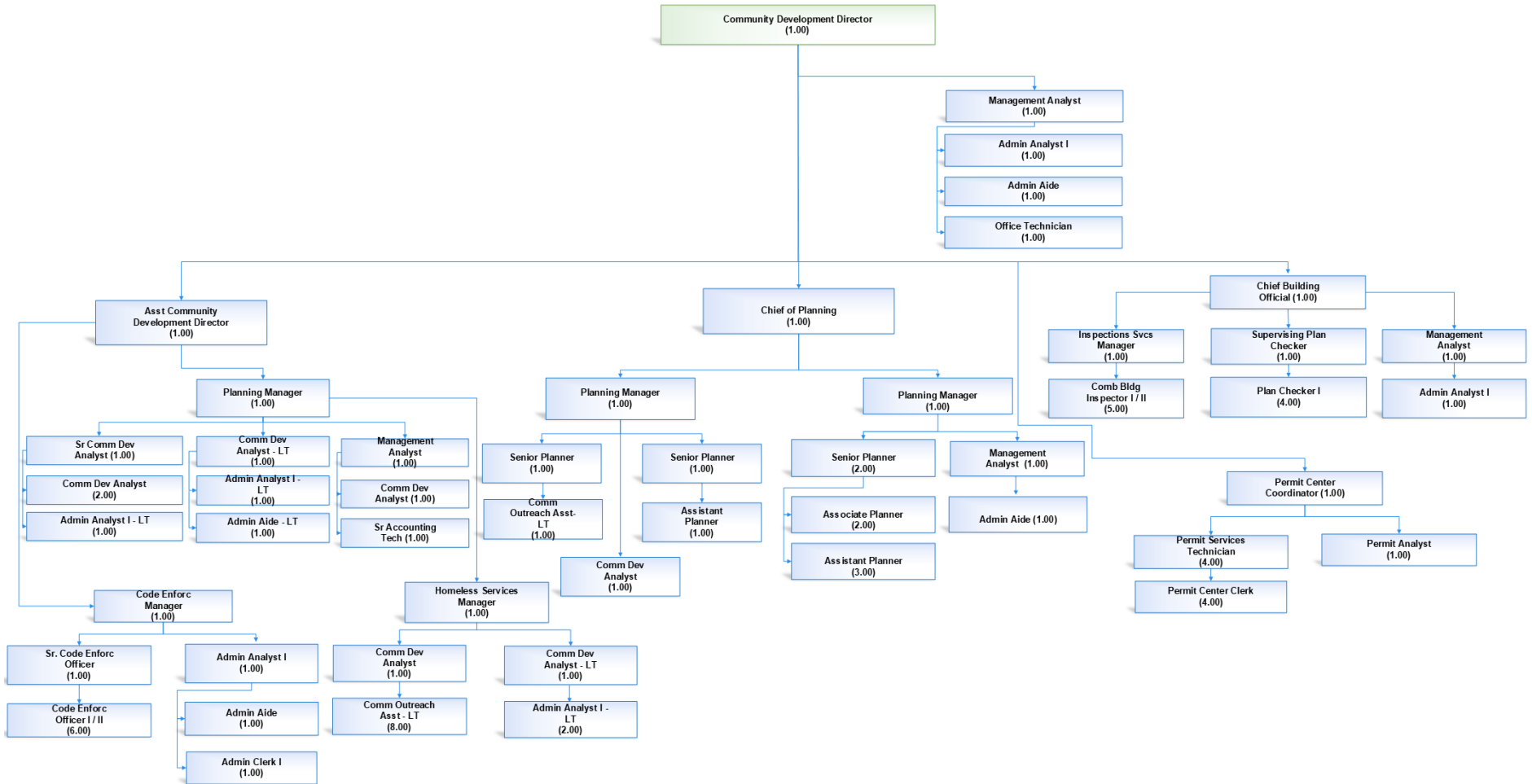
Community Development Department

Department Position Detail

Position	FY 2025-26 Adopted	FY 2026-27 Proposed	Change	FY 2027-28 Proposed	Change
Supervising Plan Checker	1.00	1.00	-	1.00	-
Total Positions	80.00	82.00	2.00	84.00	2.00

Community Development Department

Organizational Chart



Regular Full-Time Equivalents (FTE): 82.00
 *FY 2027-28 FTE count is 84.00 due to addition of 1.00 Code Enforcement Officer I and 1.00 Combo Building Inspector II.



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Finance Department

Programs and Services

FUNCTION	DESCRIPTION
ACCOUNTING	
Annual Audits	Preparation of the Annual Comprehensive Financial Report, Single Audit, and coordination of other audits; accurate reporting of Citywide financial activity for all funds.
Special Accounting	Financial accounting of bank reconciliations; assessments district; debt transactions; grant reporting reconciliations; capital assets accounting; coordinates Single Audit Report; management of the City's financial management system (ERP).
Payroll	Efficient and timely management of payroll in adherence to Memorandum of Understanding and contracts; deferred compensation management and reconciliations.
BUDGET	
Budget Analysis	Develops and monitors the City's operating and capital budgets including updating the financial forecast for approximately 140 City funds each year; supports the annual Fee Schedule update and corresponding revenue projections; serves as a business partner across the City to provide budgetary impact analysis for various City issues and complex business decisions.
REVENUE	
Accounts Receivable	Develops, maintains, and updates business systems and processes to support the delivery of City services through timely collection of payments due to the City, including services, taxes, fees, and other revenues; processes miscellaneous billings and issues exemptions per City municipal code.
Business License Tax	Enforces the general business tax ordinance by updating and renewing business licenses; issues business license tax certificates and processes applications for regulatory permits.
PURCHASING	
Contracts & Purchase Orders	Supports the operations of all City departments by ensuring the timely procurement and delivery of products and services. Provides procurement guidance and training for staff. Updates and establish best practice procurement activities. Manages the Cal-Card program to enable the procurement of small dollar purchase transactions.
Accounts Payable	Efficient and timely management of outgoing payments; monitor expenditures; maintain records; verify expense reports, maintain petty cash; ensure agreements comply with City policies and procedures; track and pay sales tax.

Finance Department

FUNCTION	DESCRIPTION
<i>INFORMATION TECHNOLOGY (IT)</i>	
Planning & Administration	Defines division's goals, vision, and takes a forward-thinking strategic approach to help guide technology and business decisions for the future. Prioritizes, coordinates, budgets, and procures citywide technology and information systems.
Enterprise Applications	Implements and supports enterprise software applications and systems such as enterprise resource planning (ERP), electronic permitting, human resource management (HRMS), and numerous other technologies that empower all aspects of citywide business. The team also supports incident management, project management, business solution analysis, and business intelligence reporting.
Infrastructure & Security	Supports operations through implementation and support of technology infrastructure including network hardware, servers, telephones, storage systems, and wireless technology. Oversees information technology security policies, best practices, manages the citywide security awareness program.
Service Desk	Prioritizes exceptional service delivery and customer focused philosophy to support end-user computers, devices, printers, peripherals, and software applications. The team reviews technology equipment to ensure compatibility and advocates for standardization and industry best practices.

Finance Department

Department Budget Summary

Expected FY 2026/27 Service Delivery

- Prepare City Manager's Budget for City Council presentation and approval. *(Strategic Goal: City Services)*
- Complete the Citywide annual financial audit and issue Annual Comprehensive Financial Report (ACFR) within six months after the end of fiscal year. *(Strategic Goal: City Services)*
- Apply for and receive the first Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting award. *(Strategic Goal: City Services)*
- Ensure timely completion and submittal of regulatory reports to the Federal, State and Local agencies. *(Strategic Goal: City Services)*
- Develop a cost allocation plan to ensure support services are properly distributed between user departments. *(Strategic Goal: City Services)*
- Coordinate with departments and IT Governance & Steering Committee to identify, prioritize, develop, and monitor an IT Annual Workplan. *(Strategic Goals: Economic Development, Infrastructure, City Services & Public Safety)*
- Complete 10 projects from the IT Annual Workplan. *(Strategic Goals: Economic Development, Infrastructure, City Services & Public Safety)*
- Develop a cybersecurity policy to include disaster recovery, incident response, and business continuity. *(Strategic Goals: Infrastructure, City Services & Public Safety)*
- Continue further modernization of IT infrastructure for projects supporting improved cybersecurity and data analytics *(Strategic Goals: Infrastructure, City Services, Public Safety & Economic Development)*
- Expand electronic contract routing and management system to include document management. *(Strategic Goals: Economic Development, Infrastructure & City Services)*
- Complete Windows 11 upgrade for endpoint devices to ensure alignment with cybersecurity best practices. *(Strategic Goals: Infrastructure)*

Expected FY 2027/28 Service Delivery

- Prepare City Manager's Budget for City Council presentation and approval. *(Strategic Goal: City Services)*
- Complete the Citywide annual financial audit and issue Annual Comprehensive Financial Report (ACFR) within six months after the end of fiscal year. *(Strategic Goal: City Services)*

Finance Department

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- Complete 10 projects from the IT Annual Workplan. *(Strategic Goals: Economic Development, Infrastructure, City Services & Public Safety)*
- Continue investment in end user training and implementation of technical controls to ensure compliance with cybersecurity and other technology policies. *(Strategic Goals: Infrastructure, City Services & Public Safety)*
- Develop a computer replacement program to ensure timely replacement of technology resources to align with service delivery requirements. *(Strategic Goals: Infrastructure & City Services)*
- Replace Citywide legacy phone system. *(Strategic Goals: Infrastructure & City Services)*
- Continue further modernization of IT infrastructure for projects supporting improved cybersecurity and data analytics *(Strategic Goals: Infrastructure, City Services, Public Safety, Economic Development)*

FY 2025/26 Top Accomplishments

- Issued the 2025 Annual Comprehensive Financial Report (ACFR) by January 31, 2026. *(Strategic Goal: City Services)*
- Updated City's financial forecast. *(Strategic Goal: City Services)*
- Increased budget transparency by producing the Budget in Brief Operating document and introducing a CIP Budget in Brief document. *(Strategic Goal: City Services)*
- Updated the Information Technology Master Plan to include an IT Strategic Plan. *(Strategic Goal: City Services)*
- Implemented electronic contract routing and management system. *(Strategic Goal: City Services)*
- Transitioned to “.gov” to legitimize and enhance public trust in government as required by SB. 2749 for all web content and communication. *(Strategic Goal: City Services)*

Finance Department

- Supported completion of Hebbron Family Center technology infrastructure. *(Strategic Goals: City Services, Infrastructure & Youth and Seniors)*
- Coordinated the installation and configuration of cameras and door badging systems at the Permit Center, John Steinbeck Library, Cesar Chavez Library, Hebbron Family Center, and City Hall. *(Strategic Goals: City Services, Infrastructure & Public Safety)*
- Implemented AI and Technology Use Policies. *(Strategic Goal: City Services)*
- Provided ongoing maintenance and support for enterprise applications to ensure confidentiality, integrity, and availability (CIA) of data and application services. *(Strategic Goal: City Services)*
- Worked with Community Development Department to configure and implement an online Residential Solar Permitting Reporting Program application submission process as required by SB. 379. *(Strategic Goal: City Services & Housing)*
- Published a comprehensive list of Citywide software applications on City website as required by SB 272. *(Strategic Goal: City Services)*
- Completed redesign and upgrade of virtual desktops to align with cybersecurity best practices and to improve overall performance. *(Strategic Goal: City Services)*
- Revised the City's purchasing policy. *(Strategic Goal: City Services)*

Operating Funds Managed

- General Fund (1000)
- Measure E (1100)
- Measure G (1200)
- Redevelopment (8914)
- Successor Agency (8915)

Finance Department

Function	2024/25 Actuals	2025/26 Adopted	2025/26 Projected	2026/27 Proposed	2027/28 Proposed
Accounting	1,702,066	2,032,847	2,062,147	2,135,970	2,233,560
Budget	428,415	461,010	461,010	482,620	483,760
Budget Engagement	3,036	-	-	-	-
Finance Administration	472,619	796,075	783,575	795,320	849,050
Information Technology	4,008,574	4,859,085	4,859,123	4,941,545	5,058,865
Purchasing	185,934	189,450	189,450	201,835	214,155
Revenue & Licensing	241,720	232,733	246,233	175,920	178,760
Succesor Agency Admin	5,467	10,000	10,000	10,000	10,000
RORF	946,093	947,600	947,600	946,000	948,200
Total Expenditures	7,993,922	9,528,800	9,559,138	9,689,210	9,976,350

Expenditure Summary	2024/25 Actuals	2025/26 Adopted	2025/26 Projected	2026/27 Proposed	2027/28 Proposed
Salaries & Benefits	4,216,388	5,020,803	5,051,103	5,216,857	5,500,340
Overtime	3,149	7,000	7,000	7,000	7,000
Supplies & Services	2,620,053	3,077,992	3,245,224	3,103,558	3,105,015
Capital Outlay	208,239	475,405	308,211	415,795	415,795
Transfers Out	946,093	947,600	947,600	946,000	948,200
Total Expenditures	7,993,922	9,528,800	9,559,138	9,689,210	9,976,350

Funding Source	2024/25 Actuals	2025/26 Adopted	2025/26 Projected	2026/27 Proposed	2027/28 Proposed
General Fund (1000)	6,450,916	7,405,530	7,435,868	8,228,210	9,017,480
Measure E (1100)	2,770	398,500	398,500	498,000	-
Measure G (1200)	588,677	767,170	767,170	7,000	670
RORF-Redev Obl Retire (8914)	946,093	947,600	947,600	946,000	948,200
Successor Agency Admin (8915)	5,467	10,000	10,000	10,000	10,000
Total Expenditures	7,993,922	9,528,800	9,559,138	9,689,210	9,976,350

Revenue Summary	2024/25 Actuals	2025/26 Adopted	2025/26 Projected	2026/27 Proposed	2027/28 Proposed
Charges for Services	23,157	20,900	20,900	18,100	18,600
Investment Earnings	315,382	219,800	219,800	283,800	278,900
Licenses & Permits	8,083	6,000	6,000	6,000	6,000
Property Tax	971,108	970,000	970,000	973,000	968,000
Total Revenues	1,317,730	1,216,700	1,216,700	1,280,900	1,271,500

Finance Department

Performance Measures

Disbursements

Performance Measure / Goal	FY 2024/25 Actual	FY 2025/26 Goal	FY 2025/26 Projected	FY 2026/27 Goal	FY 2027/28 Goal
% of disbursements paid accurately and timely		100%		100%	100%
% of disbursements paid to employees accurately and timely		100%		100%	100%
% of payroll disbursements paid accurately and timely		100%		100%	100%
% of disbursements paid to vendors accurately		100%		100%	100%

Financial Reporting

Performance Measure / Goal	FY 2024/25 Actual	FY 2025/26 Goal	FY 2025/26 Projected	FY 2026/27 Goal	FY 2027/28 Goal
% of financial reports produced accurately and timely		100%		100%	100%
Received Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting award		Yes		Yes	Yes
Received unmodified opinion on the Annual Comprehensive Financial Report (ACFR)		Yes		Yes	Yes

Debt

Performance Measure / Goal	FY 2024/25 Actual	FY 2025/26 Goal	FY 2025/26 Projected	FY 2026/27 Goal	FY 2027/28 Goal
City's General Obligation Bond Rating		AA-		AA-	AA-

Finance Department

Information Technology

Performance Measure / Goal	FY 2024/25 Actual	FY 2025/26 Goal	FY 2025/26 Projected	FY 2026/27 Goal	FY 2027/28 Goal
Help Desk Tickets Resolved	99.5%	95%	98%	96%	97%
IT Workplan Projects Completed	12	15	14	10	10

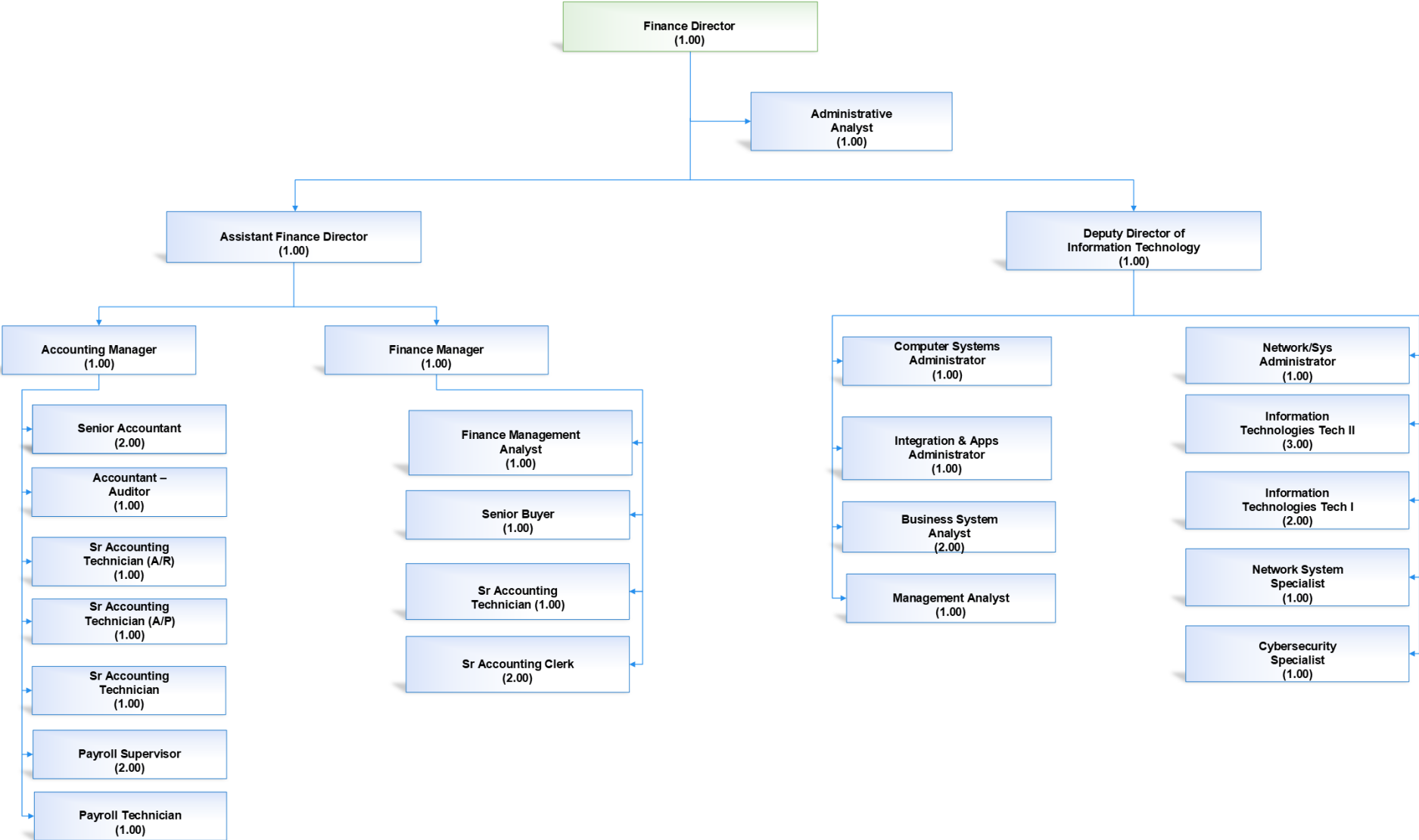
Finance Department

Department Position Detail

Position	FY 2025-26 Adopted	FY 2026-27 Proposed	Change	FY 2027-28 Proposed	Change
Accountant Auditor	1.00	1.00	-	1.00	-
Accounting Manager	1.00	1.00	-	1.00	-
Administrative Analyst I	1.00	1.00	-	1.00	-
Assistant Finance Director	1.00	1.00	-	1.00	-
Business Systems Analyst	2.00	2.00	-	2.00	-
Computer Systems Administrator	1.00	1.00	-	1.00	-
Cybersecurity Specialist	1.00	1.00	-	1.00	-
Deputy Director of Information Tech	0.00	1.00	1.00	1.00	-
Finance Director	1.00	1.00	-	1.00	-
Finance Manager	0.00	1.00	1.00	1.00	-
Finance Management Analyst	1.00	1.00	-	1.00	-
Information Systems Manager	1.00	0.00	(1.00)	0.00	-
Information Technologies Tech I	2.00	2.00	-	2.00	-
Information Technologies Tech II	3.00	3.00	-	3.00	-
Integration/Applications Admin	1.00	1.00	-	1.00	-
Management Analyst	1.00	1.00	-	1.00	-
Network System Specialist	1.00	1.00	-	1.00	-
Network/Sys Administrator	1.00	1.00	-	1.00	-
Payroll Supervisor	1.00	2.00	1.00	2.00	-
Payroll Technician	1.00	1.00	-	1.00	-
Senior Accountant	2.00	2.00	-	2.00	-
Senior Buyer	1.00	1.00	-	1.00	-
Sr Accounting Clerk	2.00	2.00	-	2.00	-
Sr Accounting Technician	4.00	4.00	-	4.00	-
Sr Finance Management Analyst	1.00	0.00	(1.00)	0.00	-
Total Positions	32.00	33.00	1.00	33.00	0.00

Finance Department

Organizational Chart



Regular Full-Time Equivalents (FTE): 33.00

Fire Department

Programs and Services

FUNCTION	DESCRIPTION
<i>FIRE ADMINISTRATION</i>	
Management & Administration	Integrates City Council initiatives, goals, and objectives; complies with Federal, State, local laws, Memoranda of Understanding and contractual agreements. Prepares and monitors the department's annual budget and manages grants.
<i>SUPPRESSION</i>	
Fire Suppression & Rescue	Protects life, property, and the environment, from the hazards of fire, explosions, and hazardous materials incidents; provides all-risk emergency responses within the local, State, and Federal mutual-aid systems for effective and efficient resource utilization.
<i>EMERGENCY MEDICAL SERVICES</i>	
Advanced Life Support Emergency Medical Response	Provides 24/7 advanced life support medical care through cross-trained firefighter/paramedics with a focus on lifesaving emergency response, training, and collaboration with County contracted ambulance services. Assures ongoing compliance with state/local statutes and provides general program oversight for quality of care assurance.
<i>PREVENTION</i>	
Fire/Life Safety & Education and Community Risk Reduction	Implements, administers, and enforces the California Fire Code (CFC) as outlined in Title 19 and Title 24 of the California Code of Regulations; ensure public safety by mitigating fire and life safety hazards through inspections, plan review, and enforcement efforts. Conducts public outreach and education.
<i>TRAINING</i>	
Training	Provides and coordinates professionalism, safety, and expertise for fire department personnel through required training, certifications, and supports health and wellness; delivers structured relevant programs, monitors qualifications, manages the recruit academy, coordinates with external agencies, and develops leadership through advanced training and succession planning initiatives.
<i>VEHICLE MAINTENANCE</i>	
Repairs & Maintenance	Repairs and maintains all Fire Department vehicles and firefighting apparatuses in accordance with National, State, DMV, NFPA and OSHA mandates to ensure an efficient and safe fleet of emergency response vehicles.
<i>HAZARDOUS MATERIAL CONTROL</i>	
Hazardous Materials Emergency Response	Effectively controls and conducts initial mitigation of hazardous material emergencies to protect life, the environment and property by cross-training suppression personnel to respond as Hazardous Materials Specialists.

Fire Department

Department Budget Summary

Expected FY 2026/27 Service Delivery

- Continue to work diligently to implement recommendations outlined in the 2023 Salinas Fire Department Master Plan. *(Strategic Goals: Infrastructure, City Services)*
- Continue to actively participate in the planning of development in the Future Growth Area (FGA) with consideration for the needs of an expanding community and diversity of risks. The Fire Department is proactively taking steps toward the purchase of the land for Fire Station 7 and actively pursuing its development. *(Strategic Goals: Public Safety, Infrastructure, City Services)*
- Prioritize and complete fire station repairs and alterations throughout the city to ensure continuity of emergency services. Facilities will be upgraded to emerging “green standards” where feasibly and economically viable to do so. *(Strategic Goals: Public Safety, Infrastructure)*
- Hire locally for public safety positions. *(Strategic Goals: Public Safety, Infrastructure, City Services):*
- A new Fire Academy with 15 recruits is expected to begin in January 2027. Upon successful completion of the academy, recruits are expected to begin providing emergency response services by Summer 2027. *(Strategic Goals: Public Safety, City Services)*
- Develop and pilot revenue-generating programs within the Training and Fire Prevention Divisions by increasing administrative capacity. *(Strategic Goals: Public Safety)*
- Evaluate the effectiveness of the Engine 7 pilot program and seek resource allocation to support permanent implementation of the service delivery model. *(Strategic Goals: Public Safety, City Services)*
- Begin phasing out the Type 3 Wildland vehicle and replace it with two Type 6 fire engines, with one engine scheduled for delivery in FY 2026/27 and the second in FY 2027/28. *(Strategic Goal: Public Safety)*
- Continue to sponsor fire department employees through paramedic school in anticipation of forecasted attrition. *(Strategic Goal: Public Safety)*
- Upgrade the emergency alerting system in all fire stations to enhance the reliability of dispatched information. *(Strategic Goals: Public Safety, Infrastructure)*
- Upgrade vehicle exhaust extraction systems in all fire stations to improve firefighter health and safety by reducing carcinogen exposure. *(Strategic Goals: Public Safety, Infrastructure)*

Fire Department

- Support expeditious plan review and permitting, as well as timely inspections of new projects, by increasing funding for outsourced plan review services. *(Strategic Goal: City Services)*
- Maintain effective code enforcement practices to support continued community expansion and diversification. *(Strategic Goal: City Services)*
- Expanded the pool of qualified unmanned aerial vehicle (UAV) pilots to support enhanced illegal fireworks enforcement efforts. *(Strategic Goal: Public Safety)*
- Increase staffing in the fire prevention division to address a long-standing need to expand fire and life-safety inspections to include business and commercial occupancies. This program will help protect critical investments in the community, economic development, housing, and quality of life. *(Strategic Goal: City Services)*
- Expand the Regional Hazardous Materials Response Team through a new response agreement with the County of Monterey, County of Santa Cruz, and County of San Benito. *(Strategic Goal: Public Safety)*

Expected FY 2027/28 Service Delivery

- Continue to implement recommendations outlined in the 2023 Salinas Fire Department Master Plan. *(Strategic Goals: Infrastructure, City Services)*
- Continue to seek resource allocation to support permanent implementation of the Engine 7 service delivery model. *(Strategic Goals: Public Safety, City Services)*
- Continue to seek and apply for grant opportunities to supplement funding shortfalls. *(Strategic Goals: Public Safety, City Services)*
- Continue to actively participate in planning efforts within the Future Growth Area (FGA), considering the needs of an expanding community and evolving risk profile. Advance efforts toward the acquisition of land and development of Fire Station 7. *(Strategic Goals: Public Safety, Infrastructure, City Services)*
- Begin construction of a new fire training tower to expand the department's training capacity and support ongoing firefighter skills development and operational readiness. *(Strategic Goals: Public Safety, Infrastructure)*
- Continue with fire station repairs and alterations throughout the city to ensure continuity of emergency services. Facilities will be upgraded to emerging "green standards" where feasibly and economically viable to do so. *(Strategic Goals: Public Safety, Infrastructure)*
- Receive and place into service a new Type 1 fire engine to support front-line emergency response operations *(Strategic Goal: Public Safety)*
- Develop and implement a comprehensive in-house training program to enhance training capabilities, equipment uses, and overall operational readiness. *(Strategic Goal: Public Safety)*

Fire Department

- Engage neighborhoods through community outreach and education efforts. Fire stations will continue to host public education events, including Fire Prevention Week activities, with a focus on youth and underserved populations. *(Strategic Goals: Public Safety, City Services)*
- Continue to sponsor Fire Department employees through paramedic school in anticipation of forecasted attrition. *(Strategic Goals: Public Safety, City Services)*
- Implement a comprehensive Community Risk Reduction (CRR) strategy within the Fire Prevention Division to enhance proactive risk identification, prevention efforts, and community engagement using data-driven analysis. *(Strategic Goals: Public Safety, City Services)*
- Increase Fire Prevention staffing to support the implementation of a business inspection program and expand fire and life-safety inspections across commercial occupancies. *(Strategic Goals: Public Safety, City Services)*

FY 2025/26 Top Accomplishments

- Secured an Assistance to Firefighters Grant (AFG) to replace exhaust extraction systems at Fire Stations 1 through 6, improving firefighter health and safety. *(Strategic Goal: Public Safety)*
- Completed renovations at Fire Station 1 through a combination of Capital Improvement Project funding and American Rescue Plan Act (ARPA) funds, improving facility functionality and operational readiness. *(Strategic Goals: Public Safety, Infrastructure)*
- Increased ladder truck staffing from three to four personnel, significantly improving operational effectiveness and crew efficiency during emergency responses. *(Strategic Goals: Public Safety, City Services)*
- Initiated a pilot deployment of a seventh engine company from Fire Station 1 to enhance service delivery and prepare for anticipated growth. *(Strategic Goals: Public Safety, City Services)*
- Proactively promoted five Fire Captains and one Fire Engineer to maintain staffing levels and ensure continuity of operations following retirements and other attrition. *(Strategic Goals: Public Safety, City Services)*
- Conducted a Fire Officer promotional process, resulting in seven successful candidates who completed an in-house Captain Academy focused on leadership, administration, performance expectations, and emergency preparedness. *(Strategic Goals: Public Safety, City Services)*
- Five firefighters obtained Monterey County paramedic accreditation, strengthening the Department's advanced life support capabilities. *(Strategic Goals: Public Safety, City Services)*
- Two firefighters graduated from a paramedic training program in December 2025 and are prepared to fill vacant paramedic positions. *(Strategic Goals: Public Safety, City Services)*

Fire Department

- Two additional firefighters began paramedic training in January 2026 to support future staffing needs as vacancies occur. *(Strategic Goals: Public Safety, City Services)*
- Five firefighters achieved Hazardous Materials Specialist certification, enhancing the Department's ability to support and lead countywide hazardous materials responses. *(Strategic Goals: Public Safety, City Services)*
- Procured two Type 1 fire engines, one Type 6 engine, and a tiller-drawn aerial ladder truck to support current operations and future service demands. *(Strategic Goals: Public Safety, City Services)*
- Filled the vacant full-time Deputy Fire Marshal position in April 2026, improving the Prevention Division's plan review and inspection capacity. *(Strategic Goals: Public Safety, City Services)*
- Increased state-mandated and permit inspection capacity by filling a long-vacant Fire Inspector position. *(Strategic Goals: Public Safety, City Services)*
- Expanded plan review capabilities through the use of qualified fire plan check consultants under a master service agreement. *(Strategic Goals: Public Safety, City Services)*
- The Fire Prevention Division continued coordination with stakeholders to complete plan review and inspections for the new Amazon facility. *(Strategic Goals: Public Safety, City Services & Economic Development)*
- Modernized the Department's Learning Management System to strengthen training delivery, improve tracking, and ensure compliance with required job certifications. *(Strategic Goals: Public Safety, City Services)*

FY 2026/27 Key Budget Actions

- Adds \$426,000 in operational costs to fund Fire personnel after the SAFER grant expires in March 2027. *(One-time costs: \$426,000)*
- Replace two staff vehicles to maintain reliability and support daily operations. *(One-time costs: \$205,000)*

Operating Funds Managed

- General Fund (1000)
- Measure E (1100)
- Measure G (1200)
- SAFER (3111)

Fire Department

Function	2024/25 Actuals	2025/26 Adopted	2025/26 Projected	2026/27 Proposed	2027/28 Proposed
Emergency Medical Services	1,737,004	1,798,250	1,814,965	2,082,150	2,179,560
Fire Administration	1,201,681	1,892,065	1,895,036	1,738,205	1,826,225
Grants	1,177,175	-	1,237,782	1,239,500	-
Hazardous Material Control	466,901	528,550	533,744	544,060	576,800
Prevention	1,457,376	1,838,495	1,847,110	1,757,565	1,819,085
Suppression	23,963,248	25,594,547	25,907,587	27,972,457	28,924,669
Training	1,051,353	718,600	725,926	606,600	631,680
Vehicle Maintenance	591,282	469,010	605,608	647,840	660,780
Total Expenditures	31,646,021	32,839,517	34,567,758	36,588,377	36,618,799

Expenditure Summary	2024/25 Actuals	2025/26 Adopted	2025/26 Projected	2026/27 Proposed	2027/28 Proposed
Salaries & Benefits	26,144,172	27,631,658	29,150,496	30,619,208	30,718,430
Overtime	2,965,436	3,120,519	3,167,922	3,831,779	3,760,779
Supplies & Services	2,011,327	1,774,700	1,986,803	2,097,390	2,099,590
Capital Outlay	340,858	128,400	78,297	40,000	40,000
Debt Service	184,228	184,240	184,240	-	-
Total Expenditures	31,646,021	32,839,517	34,567,758	36,588,377	36,618,799

Funding Source	2024/25 Actuals	2025/26 Adopted	2025/26 Projected	2026/27 Proposed	2027/28 Proposed
General Fund (1000)	26,964,523	29,989,975	30,480,433	31,341,085	32,866,840
Measure E (1100)	-	1,005,420	1,005,420	866,520	913,810
Measure G (1200)	1,815,347	1,844,122	1,844,122	3,141,272	2,838,149
Emergency Medical Svc (2501)	1,688,976	-	-	-	-
SAFER (3111)	1,177,175	-	1,237,782	1,239,500	-
Total Expenditures	31,646,021	32,839,517	34,567,758	36,588,377	36,618,799

Revenue Summary	2024/25 Actuals	2025/26 Adopted	2025/26 Projected	2026/27 Proposed	2027/28 Proposed
Charges for Services	1,162,669	1,445,160	1,445,160	1,359,000	1,409,000
Intergovernmental	1,847,958	759,000	2,625,436	1,998,500	759,000
Other Revenue*	127,166	-	-	-	-
Total Revenues	3,137,792	2,204,160	4,070,596	3,357,500	2,168,000

* Schedule A - Other Revenue

Fire Department

Schedule A – Other Revenue

Other Revenue	2024-25	2025-26	2025-26	2026-27	2027-28
Actuals	Adopted	Projected	Proposed	Proposed	Proposed
Contributions & Donations	1,700	-	-	-	-
Miscellaneous Receipts	125,466	-	-	-	-
Total Other Revenue	127,166	-	-	-	-

Fire Department

Performance Measures

Suppression

Performance Measure / Goal	FY 2024/25 Actual	FY 2025/26 Goal	FY 2025/26 Projected	FY 2026/27 Goal	FY 2027/28 Goal
4 Minute Response – NFPA Standard	50%	90%	49%	90%	90%
4-6 Minute Response - General Plan Service Standard	50%	90%	49%	90%	90%
15 Firefighters at structure fires within 8 minutes - NFPA Standard	49%	90%	90%	90%	90%
Total Structure Fires	39	N/A	60	N/A	N/A
Total Other Type Fires	979	N/A	863	N/A	N/A
Total of Calls Received	17,696	N/A	18,500	N/A	N/A

Emergency Medical Services

Performance Measure / Goal	FY 2024/25 Actual	FY 2025/26 Goal	FY 2025/26 Projected	FY 2026/27 Goal	FY 2027/28 Goal
Number of Paramedics	24	27	25	30	30
EMS Training Hours	1200	1,200	1,200	1,500	1500
Total EMS Responses	11,193	N/A	12,700	N/A	N/A

Fire Department

Fire Prevention / Community Risk Reduction

Performance Measure / Goal	FY 2024/25 Actual	FY 2025/26 Goal	FY 2025/26 Projected	FY 2026/27 Goal	FY 2027/28 Goal
Fire & Life Safety Education	11	20	13	20	20
Public Safety Demonstrations	2	5	4	5	5
Total Number of Fire Code/State Mandated Inspections	1,296	1,500	1,150	1,500	1,750
Total Number of Commercial/Fire Permit Inspections	1,202	1,500	1,000	1,500	1,500
Number of Fire Plan Checks	471	650	500	650	700

Training

Performance Measure/ Goal	FY 2024/25 Actual	FY 2025/26 Goal	FY 2025/26 Projected	FY 2026/27 Goal	FY 2027/28 Goal
Number of Training hours	41,000	30,000	32000	40000	40000
Mandated Training Compliance	22800	25,000	22800	23000	23000a

Vehicle Maintenance

Performance Measure / Goal	FY 2024/25 Actual	FY 2025/26 Goal	FY 2025/26 Projected	FY 2026/27 Goal	FY 2027/28 Goal
Scheduled Maintenance Compliance - %	100%	100%	100%	100%	100%
Aerial & Ground Ladder Testing Compliance - %	100%	100%	100%	100%	100%

Fire Department

Hazardous Materials Control

Performance Measure / Goal	FY 2024/25 Actual	FY 2025/26 Goal	FY 2025/26 Projected	FY 2026/27 Goal	FY 2027/28 Goal
Total Training Hours		2,400	2400	2400	2400
Annual Certified Unified Program Agency (CUPA) Reimbursement	\$350,000	\$350,000	\$350,000	\$400,000	\$400,000

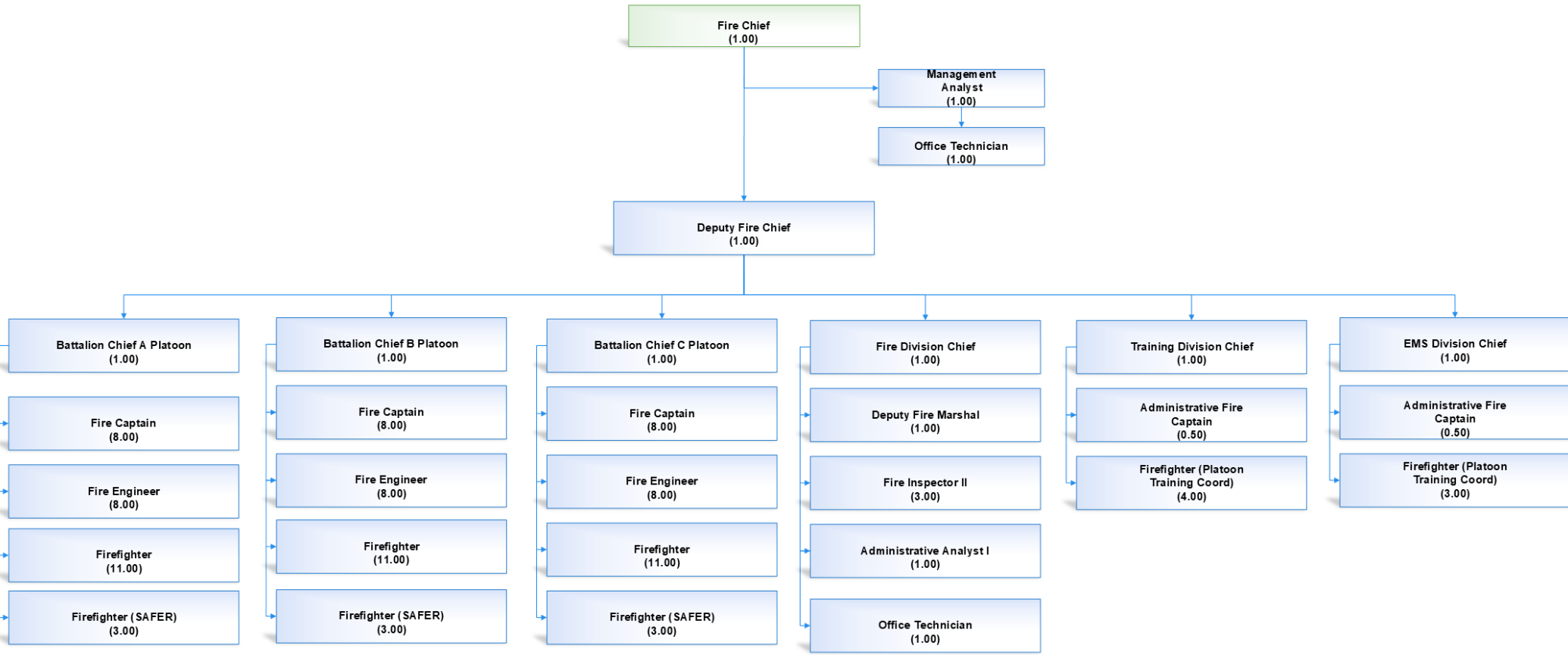
Fire Department

Department Position Detail

Position	FY 2025-26 Adopted	FY 2026-27 Proposed	Change	FY 2027-28 Proposed	Change
Administrative Analyst I	1.00	1.00	-	1.00	-
Administrative Fire Captain	1.00	1.00	-	1.00	-
Battalion Chief	3.00	3.00	-	3.00	-
Deputy Fire Chief	1.00	1.00	-	1.00	-
Deputy Fire Marshal	1.00	1.00	-	1.00	-
Fire Captain	24.00	24.00	-	24.00	-
Fire Chief	1.00	1.00	-	1.00	-
Fire Division Chief	3.00	3.00	-	3.00	-
Fire Engineer	24.00	24.00	-	24.00	-
Fire Inspector II	3.00	3.00	-	3.00	-
Firefighter	40.00	49.00	9.00	40.00	(9.00)
Management Analyst	1.00	1.00	-	1.00	-
Office Technician	2.00	2.00	-	2.00	-
Total Positions	105.00	114.00	9.00	105.00	(9.00)

Fire Department

Organizational Chart



Regular Full-Time Equivalents (FTE): 114.00
 *FY 2027-28 FTE count is 105.00 due to the SAFER grant ending in March 2027.

Human Resources Department

Programs and Services

FUNCTION	DESCRIPTION
<i>HUMAN RESOURCES</i>	
Recruitment, Classification and Compensation	Conducts citywide recruitment and classification administration for all City Departments. Includes job description development and total compensation studies.
Employee Benefits	Administers employee benefits including health insurance, life/long-term care, workers' compensation, interactive process, and employee leaves and return to work program, etc.
Personnel Actions	Administers personnel actions for all City departments; processes payroll for the Police, Fire, Administration and Human Resources Departments.
Labor Relations	Participates in all areas of employer-employee relations as authorized by the Municipal Code, related resolutions, and California labor law and regulations, including City policy development and contract negotiations.
Training and Development	Oversees and administers mandatory employee training and coordination of professional development opportunities.

Human Resources Department

Department Budget Summary

Expected FY 2026/27 Service Delivery

- Collaborate with departments to administer the personnel recruitment and in-service training programs for City personnel. *(Strategic Goal: City Services)*
- Administer the City's classification and compensation plans consistent with the Personnel Manual, Municipal Code and Resolution. *(Strategic Goal: City Services)*
- Collaborate with departments on workplace safety and security and related policies. *(Strategic Goal: City Services)*
- Administer the City's Workers' Compensation and Return to Work Program. *(Strategic Goal: City Services)*
- Streamline payroll for public safety – integration into New World ERP. *(Strategic Goal: City Services)*
- Complete implementation of online performance evaluation module. *(Strategic Goal: City Services)*
- Oversee the City's employer-employee relations matters with recognized employee organizations on matters within the scope of representation pursuant to Municipal Code. *(Strategic Goal: City Services)*
- Complete updates and review of the City Personnel Manual and related Administrative Policies *(Strategic Goal: City Services)*
- Collaborate with departments to expand employee engagement. *(Strategic Goal: City Services)*

Expected FY 2027/28 Service Delivery

- Collaborate with Departments to administer the personnel recruitment and in-service training programs for City personnel. *(Strategic Goal: City Services)*
- Administer the City's classification and compensation plans consistent with the Personnel Manual, Municipal Code and Resolution. *(Strategic Goal: City Services)*
- Streamline hiring and employee onboarding with implementation of NEOGOV Onboard. *(Strategic Goal: City Services)*
- Administer the City's Workers' Compensation and Return to Work Program. *(Strategic Goal: City Services)*

Human Resources Department

- Oversee the City's employer-employee relations matters with recognized employee organizations on matters within the scope of representation pursuant to Municipal Code. *(Strategic Goal: City Services)*
- Collaborate with departments on workplace safety and security and related policies. *(Strategic Goal: City Services)*

FY 2025/26 Top Accomplishments

- Conducted 67 recruitments, received 3,662 (YTD) applications, processed 77 LiveScan prints, and 837 personnel transactions (PAF) forms. *(Strategic Goal: City Services)*
- Onboarded 60 new temporary and regular employees, processed 60 promotions, and processed 55 separations. *(Strategic Goal: City Services)*
- Managed 62 (YTD) new workers' compensation claims filed against the City of Salinas *(Strategic Goal: City Services)*
- Coordinated 60 (YTD) Family Medical Leave (FMLA) requests for employee/family medical leaves consistent with State and Federal guidelines. *(Strategic Goal: City Services)*
- Initiated NEOGOV Perform employee online performance evaluation system. *(Strategic Goal: City Services)*
- Completed Police Services Technician classification study. *(Strategic Goal: City Services)*
- Finalized and implemented new Injury & Illness Prevention Program. *(Strategic Goal: City Services)*
- Collaborated on and completed new ID Security Access Policy. *(Strategic Goal: City Services)*
- Conducted new supervisor orientation program. *(Strategic Goal: City Services)*
- Negotiated and reached agreement on new MOU with three employee groups. *(Strategic Goal: City Services)*.
- Re-established the City's grievance board to hear employee grievances pursuant to the personnel resolution. *(Strategic Goal: City Services)*
- Pilot Guest Management System for City Hall as part of City safety and security measures. *(Strategic Goal: City Services)*

Human Resources Department

Operating Funds Managed

- General Fund (1000)
- Measure G (1200)
- Worker's Compensation Self-Insurance (7103)

Human Resources Department

Function	2024/25 Actuals	2025/26 Adopted	2025/26 Projected	2026/27 Proposed	2027/28 Proposed
Human Resources	2,077,998	2,282,460	2,397,460	2,441,500	2,555,580
Workers' Compensation Insurance	185,179	193,190	193,190	215,950	228,420
Total Expenditures	<u>2,263,177</u>	<u>2,475,650</u>	<u>2,590,650</u>	<u>2,657,450</u>	<u>2,784,000</u>

Expenditure Summary	2024/25 Actuals	2025/26 Adopted	2025/26 Projected	2026/27 Proposed	2027/28 Proposed
Salaries & Benefits	1,870,732	1,993,600	1,993,600	2,085,400	2,181,950
Overtime	1,967	-	-	-	-
Supplies & Services	322,031	402,050	563,642	557,050	587,050
Capital Outlay	68,447	80,000	33,408	15,000	15,000
Total Expenditures	<u>2,263,177</u>	<u>2,475,650</u>	<u>2,590,650</u>	<u>2,657,450</u>	<u>2,784,000</u>

Funding Source	2024/25 Actuals	2025/26 Adopted	2025/26 Projected	2026/27 Proposed	2027/28 Proposed
General Fund (1000)	1,849,481	2,066,840	2,181,840	2,432,500	2,555,290
Measure G (1200)	228,517	215,620	215,620	9,000	290
Worker's Comp Self-Ins (7103)	185,179	193,190	193,190	215,950	228,420
Total Expenditures	<u>2,263,177</u>	<u>2,475,650</u>	<u>2,590,650</u>	<u>2,657,450</u>	<u>2,784,000</u>

Human Resources Department

Performance Measures

Human Resources

Performance Measure / Goal	FY 2024/25 Actual	FY 2025/26 Goal	FY 2025/26 Projected	FY 2026/27 Goal	FY 2027/28 Goal
Recruitments		50	80	25	25
Applications Processed/Screened		1,000	4,000	1,000	1,000
New Hire Processing		90	70	70	50
New Employee Orientation		12	10	12	12
Trainings		25	25	30	30
Job Description Development & Review		20	30	25	25

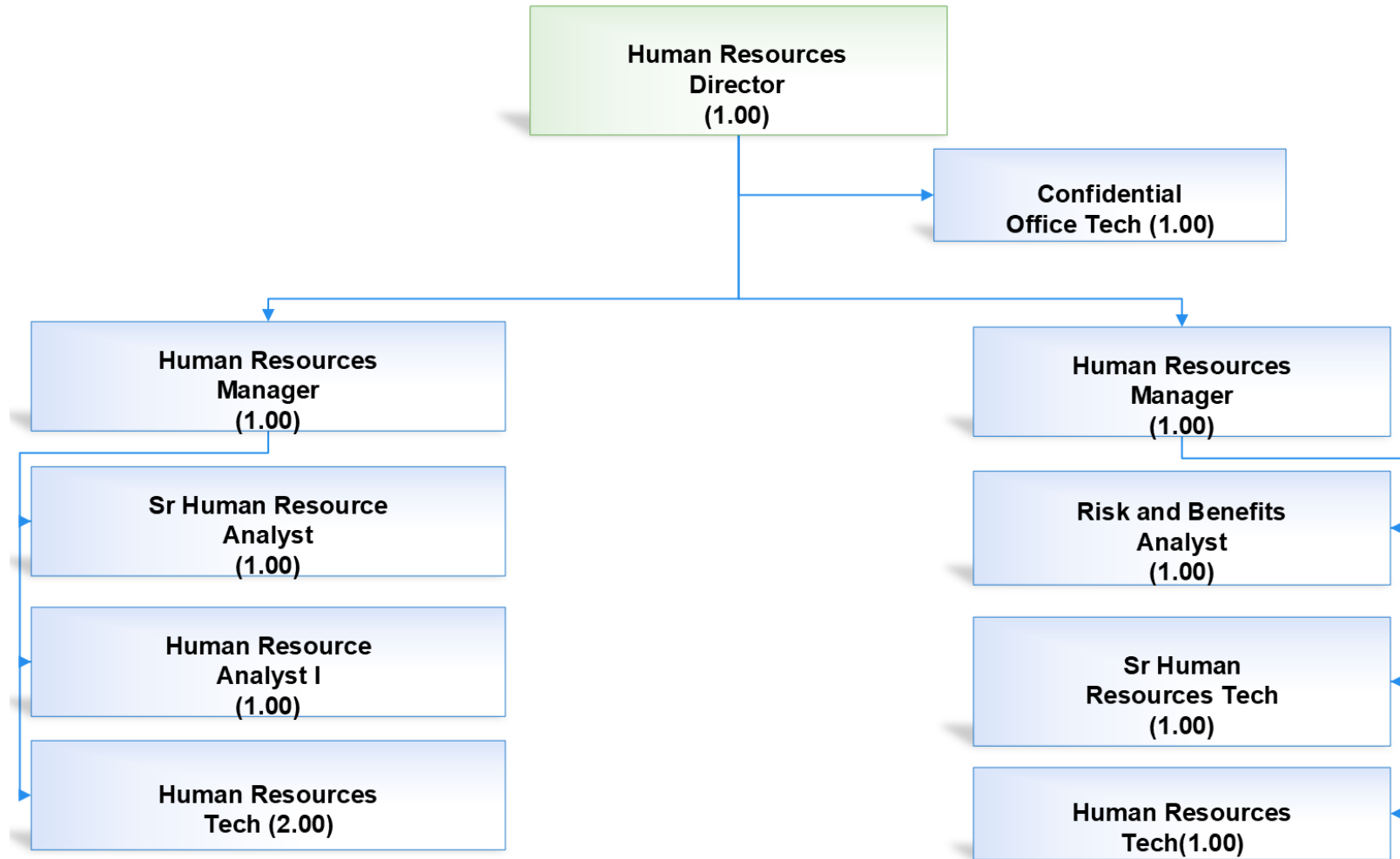
Human Resources Department

Department Position Detail

Position	FY 2025-26 Adopted	FY 2026-27 Proposed	Change	FY 2027-28 Proposed	Change
Confidential Office Technician	1.00	1.00	-	1.00	-
Human Resource Analyst I	1.00	1.00	-	1.00	-
Human Resources Director	1.00	1.00	-	1.00	-
Human Resources Manager	2.00	2.00	-	2.00	-
Human Resources Technician	3.00	3.00	-	3.00	-
Risk and Benefits Analyst	1.00	1.00	-	1.00	-
Sr Human Resource Analyst	1.00	1.00	-	1.00	-
Sr Human Resources Technician	1.00	1.00	-	1.00	-
Total Positions	11.00	11.00	0.00	11.00	0.00

Human Resources Department

Organizational Chart



Regular Full-Time Equivalents (FTE): 11.00

Library and Community Services Department

Programs and Services

FUNCTION	DESCRIPTION
<i>RECREATION AND PARK SERVICES</i>	
Parks, Maintenance and Operations	Provide quality maintenance service to preserve safety, aesthetics, health, and utility for Salinas' inventory of parks, open spaces, planters, and facility landscapes. The service area includes 48 parks and facilities.
Recreation Services	Operate recreation centers and provide a wide range of activities for all ages to create wholesome experiences for educational, social, physical and mental well-being. Facilities include the Firehouse Recreation Center, Breadbox Recreation Center, Community Center/Sherwood Hall, Lincoln Recreation Center, Central Park, El Dorado Park, Hebbbron Family Center and Aquatic Center.
<i>YOUTH SERVICES AND COMMUNITY ENGAGEMENT</i>	
Volunteer and Neighborhood Services	Encourage and support volunteerism and neighborhood engagement activities, coordinate the implementation of solutions to neighborhood issues, and provide youth and resident development programs to improve connectivity to local government.
<i>LIBRARY SERVICES</i>	
Access to Information, Library Materials & Digital Resources	Provide enriching, cultural, educational and literary experiences, opportunities for self-directed education and assistance with research and information-finding in safe and accessible locations. Maintain an up-to-date and relevant collection of materials that respond to the needs of the community. Libraries operated include John Steinbeck, Cesar Chavez and El Gabilan.

Library and Community Services Department

Department Budget Summary

Expected FY 2026/27 Service Delivery

- Continue to identify opportunities that support implementation of the Parks, Recreation & Libraries Master Plan. *(Strategic Goals: City Services & Youth and Seniors)*
- Continue to increase city-wide volunteer efforts to beautify and uplift AMOR Salinas principals. *(Strategic Goals: City Services & Youth and Seniors)*
- Assess and prioritize maintenance of Department facilities to ensure a safe and welcoming environment that meets the needs of the community. *(Strategic Goals: Infrastructure, Public Safety & Youth and Seniors)*
- Develop partnerships and program service models for the new Hebrón Family Center to ensure facility is meeting community expectations. *(Strategic Goals: Youth and Seniors & City Services)*
- Develop a park maintenance standard manual that will identify standards of work to support a higher standard for upkeep and maintenance of the park system. *(Strategic Goals: Infrastructure, Public Safety & Youth and Seniors)*
- Continue to support the Public Art Commission, implementation of the Public Art Ordinance and coordination of a variety of stakeholders and funders to implement the Public Art Master Plan. *(Strategic Goal: Youth and Seniors)*
- Collaborate with Community Development and Public Works to manage the El Gabilan Tot-lot Improvement Project. *(Strategic Goal: Infrastructure & Youth and Seniors)*
- Initiate the Design Development Phase of the Northgate Neighborhood Park Recreation Center and other site amenities. *(Strategic Goals: Economic Development, Infrastructure & Youth and Seniors)*
- Utilize the Library's fleet of vehicles to increase resident engagement within the community outside of the library walls. *(Strategic Goals: City Services & Youth and Seniors)*
- Launch makerspace for public access at El Gabilan Library and improve technology access at all libraries. *(Strategic Goals: Youth and Seniors & City Services)*
- Expand operating library operating hours in order to better meet community needs. *(Strategic Goals: Youth and Seniors & City Services)*
- Review the library structure and finalize recommendations for a re-organization to improve service delivery. *(Strategic Goals: Youth and Seniors & City Services)*
- Install a sun shade on the second floor patio of the El Gabilan Library to increase usable seating space and improve user experience. *(Strategic Goals: City Services & Youth and Seniors)*

Library and Community Services Department

Expected FY 2027/28 Service Delivery

- Continue to identify opportunities that support implementation of the Parks, Recreation & Libraries Master Plan. *(Strategic Goals: Youth and Seniors, City Services & Infrastructure)*
- Assess and prioritize maintenance of Department facilities to ensure a safe and welcoming environment that meets the needs of the community. *(Strategic Goals: Infrastructure, Public Safety & Youth and Seniors)*
- Continue to increase City-wide volunteer efforts to beautify and uplift AMOR Salinas principals. *(Strategic Goals: City Services & Youth and Seniors)*
- Continue to support the Public Art Commission, implementation of the Public Art Ordinance and coordination of a variety of stakeholders and funders to implement the Public Art Master Plan. *(Strategic Goal: Youth and Seniors)*
- Initiate the Construction Document & Permitting Phase of the Northgate Neighborhood Park Recreation Center and other site amenities. *(Strategic Goals: Economic Development, Infrastructure & Youth and Seniors)*
- Work with community organizations and other City Departments to establish Salinas Public Library pop ups throughout the community either through static installations or scheduled outreach activities. *(Strategic Goals: City Services & Youth and Seniors)*
- Expand operating hours of the Makers Space at El Gabilan Library to increase accessibility of the space to community. *(Strategic Goal: Youth & Seniors)*
- Continue to identify new opportunities for services offered by the Salinas Public Library by responding to patron feedback. *(Strategic Goals: City Services & Youth and Seniors)*

FY 2025/26 Top Accomplishments

- Acquisition of the neighborhood park at Ensen Community Park. *(Strategic Goals: City Services & Youth and Seniors)*
- Completion of Accessibility improvements at the Closter Park Recreation Center. *(Strategic Goals: Infrastructure, City Services & Youth and Seniors)*
- Completed construction on the new Hebron Family Center. *(Strategic Goals: Infrastructure, City Services & Youth and Seniors)*
- Initiated construction of the Closter Park Revitalization Project. *(Strategic Goals: Infrastructure, City Services & Youth and Seniors)*
- Completed installation of a new Universal Playground at Northgate Park. *(Strategic Goals: Infrastructure, City Services & Youth and Seniors)*

Library and Community Services Department

- Completed the Northgate Neighborhood Park feasibility study to include a recreation center and other site amenities. (*Strategic Goals: Infrastructure, City Services & Youth and Seniors*)
- Initiated Phase IV of the Sherwood Recreation Center Project. (*Strategic Goals: Infrastructure, City Services & Youth and Seniors*)
- Replaced flooring in public areas at the John Steinbeck Library. (*Strategic Goals: Infrastructure, City Services & Youth and Seniors*)
- Increased library program attendance by 18%. (*Strategic Goals: City Services & Youth and Seniors*)
- Increased eMaterial circulation by 37% and total material circulation by 5%. (*Strategic Goals: City Services & Youth and Seniors*)

Operating Funds Managed

- General Fund (1000)
- Measure E (1100)
- Measure G (1200)
- CLLS - Adult Literacy (3252)
- KDF Los Padres Dev Social Svcs (2509)
- Monte Bella Maintenance District (2109)
- Municipal Art Fund (2507)
- Recreation Parks (2505)

Library and Community Services Department

Function	2024/25 Actuals	2025/26 Adopted	2025/26 Projected	2026/27 Proposed	2027/28 Proposed
Afterschool Programs	858,116	874,220	873,820	1,016,040	1,064,720
Aquatic Center	239,767	264,000	427,094	264,000	264,000
Breadbox Rec Center	176,097	203,450	194,750	209,810	213,670
Budget Engagement	-	14,700	14,700	14,700	14,700
Central Park	46,142	50,280	50,680	50,680	50,770
Cesar Chavez Library	907,963	902,620	907,934	963,410	977,750
Closter Park	89,665	51,100	51,100	51,100	51,170
Community Center	1,061,099	618,902	1,019,456	766,902	775,192
Community Education	1,066,796	1,248,300	1,247,200	1,306,630	1,183,200
El Dorado Park	109,792	89,600	92,100	91,100	91,270
El Gabilan Library	697,591	689,130	704,935	693,410	769,090
Facility Services	-	15,300	15,300	15,300	15,300
Firehouse Rec Center	129,984	131,360	165,660	167,360	167,790
Grants	1,193,195	230,240	1,320,330	101,530	106,700
Hebbron Family Center	110,055	112,990	114,790	136,510	142,840
Hebbron Heights Rec Center	51,628	94,270	132,680	112,270	112,760
Library Administration	850,017	860,650	884,456	1,126,500	1,359,780
Municipal Art	-	115,000	175,000	206,000	100,000
Neighborhood Services	183,141	201,680	201,680	209,850	216,880
Parks and Community Services	3,961,636	3,931,840	4,169,531	3,924,490	4,167,550
Recreation Admin	865,745	974,870	971,360	804,040	882,420
Recreation Center	100,217	147,700	144,000	149,800	150,020
Reimbursable Rec Activities	46,723	136,850	136,850	136,850	136,850
Sherwood Rec Center	14,707	36,525	31,125	35,425	35,515
Steinbeck Library	1,138,970	1,407,620	1,427,518	1,317,090	1,371,490
Technical Services	1,119,649	1,294,250	1,308,633	1,316,420	1,352,820
Youth Services & Comm Engagement	761,702	675,390	947,608	629,360	654,240
Youth Sports	202,883	215,380	215,380	240,050	247,900
Total Expenditures	15,983,280	15,588,217	17,945,670	16,056,627	16,676,387

Expenditure Summary	2024/25 Actuals	2025/26 Adopted	2025/26 Projected	2026/27 Proposed	2027/28 Proposed
Salaries & Benefits	9,712,975	10,356,420	10,627,433	10,372,180	11,066,260
Overtime	48,803	4,500	162,186	4,500	4,500
Supplies & Services	5,673,170	5,049,297	6,662,937	5,512,947	5,438,627
Capital Outlay	548,332	178,000	493,114	167,000	167,000
Total Expenditures	15,983,280	15,588,217	17,945,670	16,056,627	16,676,387

Library and Community Services Department

Funding Source	2024/25 Actuals	2025/26 Adopted	2025/26 Projected	2026/27 Proposed	2027/28 Proposed
General Fund (1000)	777,135	298,600	714,247	298,600	298,600
Measure E (1100)	8,336,166	9,277,120	9,366,370	9,472,010	10,042,640
Measure G (1200)	5,557,907	5,585,607	6,218,617	5,839,857	5,984,577
BSCC-Board of St & Comm (3282)	892,268	132,830	975,289	-	-
CLLS-Adult Literacy (3252)	221,076	97,410	267,985	101,530	106,700
Comm - D & L Packard (3453)	3,547	-	-	-	-
Community Foundation Grant (3401)	4,061	-	-	-	-
Contributions & Donations (2508)	24,800	-	29,457	-	-
KDF Los Padres (2509)	17,175	-	40,000	40,000	40,000
Library Awards and Cont (3454)	18,328	-	5,064	-	-
Monte Bella Maint District (2109)	62,157	58,750	58,750	75,730	80,970
Municipal Art Fund (2507)	-	115,000	175,000	206,000	100,000
Recreation Parks (2505)	14,746	22,900	22,900	22,900	22,900
State of California Library (3254)	53,916	-	71,992	-	-
Total Expenditures	15,983,280	15,588,217	17,945,670	16,056,627	16,676,387

Revenue Summary	2024/25 Actuals	2025/26 Adopted	2025/26 Projected	2026/27 Proposed	2027/28 Proposed
Charges for Services	455,763	291,400	291,400	391,400	391,400
Intergovernmental	1,448,927	236,240	1,774,828	107,530	112,700
Investment Earnings	13,733	1,000	1,000	5,600	5,500
Other Revenue*	162,514	50,000	79,457	100,000	100,000
Transfers In	100,000	100,000	100,000	100,000	100,000
Total Revenues	2,180,937	678,640	2,246,685	704,530	709,600

* Schedule A - Other Revenue

Library and Community Services Department

Schedule A – Other Revenue

Other Revenue	2024/25 Actuals	2025/26 Adopted	2025/26 Projected	2026/27 Proposed	2027/28 Proposed
Contributions & Donations	26,600	-	-	-	-
Friends of the Library	25,772	-	29,457	-	-
Library Donations	225	-	-	-	-
Rental Income	109,917	50,000	50,000	100,000	100,000
Total Other Revenue	162,514	50,000	79,457	100,000	100,000

Library and Community Services Department

Performance Measures

Park Maintenance

Performance Measure / Goal	FY 2024/25 Actual	FY 2025/26 Goal	FY 2025/26 Projected	FY 2026/27 Goal	FY 2027/28 Goal
Cost per Salinas resident to support parks	\$23.34	\$22.48	\$24.21	\$24.40	\$24.50
Number of Park Acres Maintained per FTE Daily Average	24.5	24.9	24.9	24.5	22.1
Percentage Above Municipal Benchmark (11 Acres/FTE)	222%	212%	121%	222%	201%
Acres of Parks Maintained	391.8	397.8	397.8	464.8	464.8
Percentage of Parks Request for Service Responded to Within 48 Hours	95%	95%	95%	95%	95%
Average Number of FTE per Workday (7 Days per Week)	16	17	17	19	21

Recreation Services

Performance Measure / Goal	FY 2024/25 Actual	FY 2025/26 Goal	FY 2025/26 Projected	FY 2026/27 Goal	FY 2027/28 Goal
Number of Attendees at Recreation Centers	299,839	310,000	241,237	212,000	261,000
Number of Special Event Permits Issued	71	78	51*	55	60
Number of Annual Hours Spent in Support of CASP		N/A			
Number of Recreation Newsletter signups	2,192	2,000	2,333	2,533	2,733

*15 fewer events July-Dec 2025 compared to 2024 – fewer tickets sold and immigration concerns shared.

Library and Community Services Department

Youth Services & Community Engagement

Performance Measure / Goal	FY 2024/25 Actual	FY 2025/26 Goal	FY 2025/26 Projected	FY 2026/27 Goal	FY 2027/28 Goal
Council District Trash Disposal	6	6	6	6	6
Community Meetings Supported	25	25	25	25	25
City-wide Volunteer Hours Performed	12,781	10,000	13,000	15,000	16,000
Council District Volunteer Clean-ups	6	6	6	6	6
Youth and Government Institute:					
Provide 30 or more high school aged youth a comprehensive civic engagement and leadership development program	40	40	40	40	40
Camp Amor Salinas: Provide 30 or more high school aged youth a Summer Community Service Camp experience	40	35	50	50	50

Closter Park

Performance Measure / Goal	FY 2024/25 Actual	FY 2025/26 Goal*	FY 2025/26 Projected	FY 2026/27 Goal	FY 2027/28 Goal
Facility leased to Salinas Boxing Club. In FY2014/15 the Summer Recreation Program was restored.	0	0	0	4,000	4,200

*24/25 Construction expected spring '25. No Summer Programs.

El Dorado Park

Performance Measure / Goal	FY 2024/25 Actual	FY 2025/26 Goal	FY 2025/26 Projected	FY 2026/27 Goal	FY 2027/28 Goal
Number of Program Attendees	101,593	92,000	68,518	75,000	77,000

Library and Community Services Department

Central Park

Performance Measure / Goal	FY 2024/25 Actual	FY 2025/26 Goal	FY 2025/26 Projected	FY 2026/27 Goal	FY 2027/28 Goal
Program Attendees	24,454	24,000	18,038	22,000	23,000

Facility Services

Performance Measure / Goal	FY 2024/25 Actual	FY 2025/26 Goal	FY 2025/26 Projected	FY 2026/27 Goal	FY 2027/28 Goal
Bounce House Permits Issued	15	25	18	18	20

Youth Sports

Performance Measure / Goal	FY 2024/25 Actual	FY 2025/26 Goal	FY 2025/26 Projected	FY 2026/27 Goal	FY 2027/28 Goal
Number of Registered Participants	3,104	3,200	2,807	3,200	3,200
Volunteer Coaches Hours Performed	9,996	9,200	7,994	8,000	8,200

Recreation Center

Performance Measure / Goal	FY 2024/25 Actual	FY 2025/26 Goal	FY 2025/26 Projected	FY 2026/27 Goal	FY 2027/28 Goal
Number of Registrations Taken	3,104	3,200	2,807	3,200	3,200
Number of Program Attendees	72,644	78,000	68,030	70,000	70,500

Library and Community Services Department

Firehouse

Performance Measure / Goal	FY 2024/25 Actual	FY 2025/26 Goal	FY 2025/26 Projected	FY 2026/27 Goal	FY 2027/28 Goal
Number of Program Attendees	46,291*	67,000	15,545	16,000	60,000
Senior Volunteer Hours Performed	459*	450	423	450	500
Number of Senior Meals Served	5,550*	7,600	6,459	6,700	6,800

*Decreased participation due to facility closure in March of 2025.

Hebbron

Performance Measure / Goal	FY 2024/25 Actual	FY 2025/26 Goal	FY 2025/26 Projected	FY 2026/27 Goal	FY 2027/28 Goal
Number of Program Attendees	8,644	16,200	18,000	25,000	27,000
Number of Programs	31	600	373	600	1,000
Teen Volunteer Hours Performed	72	296	96	150	160

Afterschool

Performance Measure / Goal	FY 2024/25 Actual	FY 2024/25 Goal	FY 2025/26 Projected	FY 2026/27 Goal	FY 2027/28 Goal
Number of Free Lunches Served (Summer)	2,903	2,000	3,200	3,400	3,500
Number of Youth Field Trip Participants	190	500	120	150	175
Number of Summer Camp Participants	13	56	56	56	56

Library and Community Services Department

Community Center

Performance Measure / Goal	FY 2024/25 Actual*	FY 2025/26 Goal	FY 2025/26 Projected	FY 2026/27 Goal	FY 2027/28 Goal
Number of uses	52	60	60	63	66
Number of Facility Attendees	23,565	26,000	26,638	27,400	28,260

* Temporary Fire Station Dec 2024-Jan 2026

Breadbox

Performance Measure / Goal	FY 2024/25 Actual	FY 2025/26 Goal	FY 2025/26 Projected	FY 2026/27 Goal	FY 2027/28 Goal
Number of Program Attendees	43,833	50,000	53,106	54,000	55,000

Library and Community Services Department

Community Partnership & Engagement

Performance Measure / Goal	FY 2024/25 Actual	FY 2025/26 Goal	FY 2025/26 Projected	FY 2026/27 Goal	FY 2027/28 Goal
Grants*		2			
CCVFN - California Cities Violence Prevention Network: Participate as an active member of the network in monthly member calls		12			
CASP**		22	22	22	22
School Climate Leadership Team***		10			
Community Leadership Academy Programs****	2	2	2	3	3
See Our Youth Summit*****	220	250	250	250	250
CASP Awards*****		1	1	1	1

* Lead agency and management of State and Federal grants to include record keeping, program review, progress reports and communications with funder and agencies as needed. Includes preparation and submittal of any requested modifications (budget and/or program). Communicate and coordinate funder site visits as requested including but not limited to coordinating with subgrantees. Numbers listed are grants being managed.

** General Assembly (Bi-Monthly): Direct and maintain a cross-sector network working together to prevent violence in Salinas and Monterey County. Prepare, attend and facilitate meetings, multiple sub-committees and membership.

*** Prepare for and participate in monthly meetings with cross collaborative county wide group to implement strategy on improving school climate

**** Conduct 2 adult Leadership Academy's every year. One in English one in Spanish. Conduct 1 Youth Academy annually. Each academy can serve up to 25 people.

***** Host and support a youth led steering committee to host a city-wide youth Leadership Conference to engage 100 or more youth each year and develop their leadership network and skills.

***** Host an annual awards program to celebrate the best violence prevention intervention, enforcement and re-entry work happening in Salinas and throughout Monterey County

Library and Community Services Department

Administration

Performance Measure / Goal	FY 2024/25 Actual	FY 2025/26 Goal	FY 2025/26 Projected	FY 2026/27 Goal	FY 2027/28 Goal
Number of Volunteer Hours Performed	2,862	2,300	3,000	3,000	3,000
Grant funding awarded to LCS Divisions	\$287,419	\$350,000	\$312,000	\$315,000	\$315,000
LCS Customer Service Satisfaction Index	96%	96%	96%	96%	96%
Library Visitors per capita	1.20	1.40	1.30	1.40	1.50
Library Circulation per capita	1.80	1.50	1.85	1.90	1.95
Library Materials per capita	0.96	1.25	0.75	0.80	0.85
Registered borrower as a % of service population	19%	25%	20%	25%	27%

Library and Community Services Department

Technical Services

Performance Measure / Goal	FY 2024/25 Actual	FY 2025/26 Goal	FY 2025/26 Projected	FY 2026/27 Goal	FY 2027/28 Goal
Website Hits	145,336	200,000	150,000	175,000	200,000
Public Computer Sessions	18,937	30,000	20,000	21,000	22,000
Public Computer Sessions per capita	0.12	0.18	0.15	0.15	0.17
# of Public Computers per 1,000 residents	1.10	0.95	1.10	1.10	1.10
LCS Website satisfaction index	96%	95%	96%	96%	96%
Collection turnover rate	1.44	1.75	1.50	1.60	1.70
Collection growth rate	-22%	6%	-10%	10%	10%
Digital material circulation as a % of total circulation	22%	30%	25%	26%	27%

Steinbeck Library

Performance Measure / Goal	FY 2024/25 Actual	FY 2025/26 Goal	FY 2025/26 Projected	FY 2026/27 Goal	FY 2027/28 Goal
Circulation of materials	63,972	75,000	65,000	70,000	75,000
Number of Visitors	65,266	75,000	70,000	75,000	80,000
JSL Collection turnover	0.76	1.00	0.90	1.00	1.10
Customer service satisfaction index	92%	95%	95%	95%	95%
Program satisfaction index	92%	95%	95%	95%	95%
Program attendance (JSL)	4,365	3,500	4,500	5,000	5,500

Library and Community Services Department

Cesar Chavez Library

Performance Measure / Goal	FY 2024/25 Actual	FY 2025/26 Goal	FY 2025/26 Projected	FY 2026/27 Goal	FY 2027/28 Goal
Circulation of materials	47,156	55,000	50,000	55,000	60,000
Number of Visitors (CCL)	56,739	60,000	60,000	65,000	70,000
CC Collection turnover	1.18	1.50	1.20	1.30	1.40
Customer service satisfaction index	96%	96%	96%	96%	96%
Program satisfaction index	96%	96%	96%	96%	96%
Program attendance (CCL)	7,961	6,000	8,250	8,500	9,000

El Gabilan Library

Performance Measure / Goal	FY 2024/25 Actual	FY 2025/26 Goal	FY 2025/26 Projected	FY 2025/26 Goal	FY 2027/28 Goal
Circulation of Materials (EG)	106,851	112,000	110,000	115,000	120,000
Number of Visitors	75,116	80,000	80,000	85,000	90,000
El Gabilan collection turnover	2.11	2.75	2.15	2.25	2.35
Customer service satisfaction index	95%	95%	95%	95%	95%
Program satisfaction index	95%	95%	95%	95%	95%
Program attendance (EG)	9,462	8,500	9,750	10,000	10,500

Library and Community Services Department

Community Education

Performance Measure / Goal	FY 2024/25 Actual	FY 2025/26 Goal	FY 2025/26 Projected	FY 2026/27 Goal	FY 2027/28 Goal
# of Adult Learners (unduplicated)	407	550	450	500	550
Volunteer Tutor hours	2,862	2,000	3,000	3,000	3,000
Number of Homework Center Students (unduplicated)	22	50	22	25	30
Number of Homework Center visits	165	150	175	200	225
Total Library Program attendance	36,102	35,000	37,000	38,500	40,000
Program attendance per capita	0.22	0.21	0.25	0.28	0.30
Program satisfaction index	98%	95%	98%	98%	98%
% of Salinas youth with a library card	29%	35%	31%	40%	42%
% of Salinas youth participating in Summer Reading Program	4%	5%	5%	7%	9%
Early childhood program attendance (duplicated)	11,170	8,500	11,250	11,750	12,250

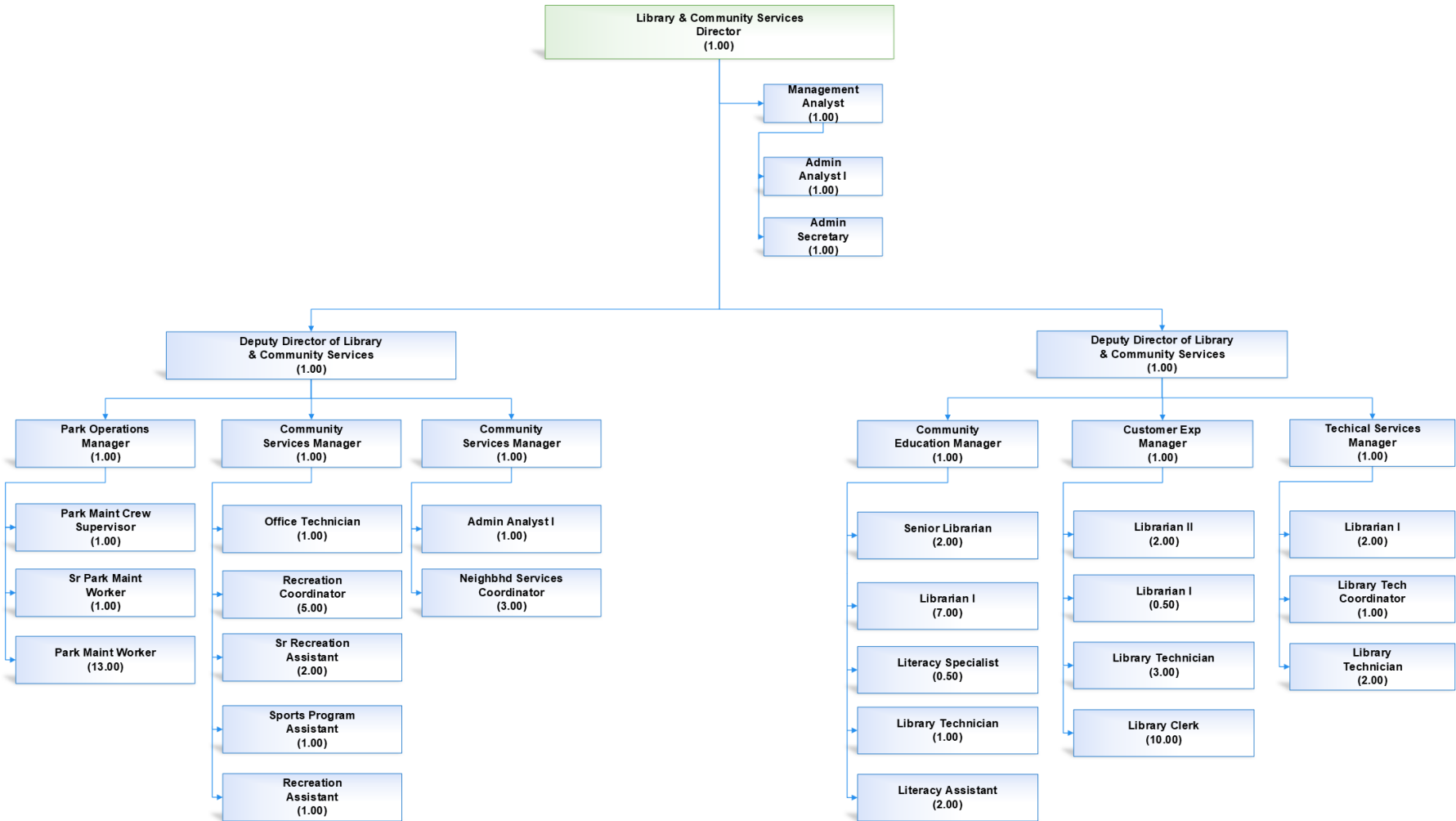
Library and Community Services Department

Department Position Detail

Position	FY 2025-26 Adopted	FY 2026-27 Proposed	Change	FY 2027-28 Proposed	Change
Administrative Analyst I	2.00	2.00	-	2.00	-
Administrative Secretary	1.00	1.00	-	1.00	-
Community Education Manager	1.00	1.00	-	1.00	-
Community Services Manager	2.00	2.00	-	2.00	-
Customer Experience Manager	1.00	1.00	-	1.00	-
Deputy Director of Lib & Comm Svc	0.00	2.00	2.00	2.00	-
Deputy Librarian	1.00	0.00	(1.00)	0.00	-
Librarian I	9.50	9.50	-	9.50	-
Librarian II	2.00	2.00	-	2.00	-
Library Clerk	10.00	10.00	-	10.00	-
Library & Community Svcs Director	1.00	1.00	-	1.00	-
Library Technician	6.00	6.00	-	6.00	-
Library Technology Coordinator	1.00	1.00	-	1.00	-
Literacy Assistant	2.00	2.00	-	2.00	-
Literacy Specialist	0.50	0.50	-	0.50	-
Management Analyst	1.00	1.00	-	1.00	-
Neighborhood Services Coord	3.00	3.00	-	3.00	-
Office Technician	1.00	1.00	-	1.00	-
Park Maint Crew Sup	1.00	1.00	-	1.00	-
Park Maint Worker	13.00	13.00	-	13.00	-
Park Operations Manager	1.00	1.00	-	1.00	-
Rec-Parks Superintendent	1.00	0.00	(1.00)	0.00	-
Recreation Assistant	0.00	1.00	1.00	1.00	-
Recreation Coordinator	5.00	5.00	-	5.00	-
Senior Librarian	2.00	2.00	-	2.00	-
Senior Recreation Assistant	2.00	2.00	-	2.00	-
Sports Program Asst	1.00	1.00	-	1.00	-
Sr Park Maint Worker	1.00	1.00	-	1.00	-
Technical Services Manager	1.00	1.00	-	1.00	-
Total Positions	73.00	74.00	1.00	74.00	0.00

Library and Community Services Department

Organizational Chart



Regular Full-Time Equivalents (FTE): 74.00



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Non-Departmental

Programs and Services

FUNCTION	DESCRIPTION
NON-DEPARTMENTAL	
65 West Alisal (Permit Center)	Maintain City owned facility through preventative maintenance and repairs to ensure a clean, safe and well-operated facility for tenants and the public.
911 Services	County of Monterey dispatch services including, next generation radio network (NGEN), Tablet Command, Mobile License.
Agency Memberships	National League of Cities, League of California Cities, Legislative Advocacy, Association of Monterey Bay Area Governments (AMBAG), Local Agency Formation Commission (LAFCO), Monterey County Cities Association.
Animal Services	Effective, July 1, 2023, the City of Salinas and County of Monterey received services via the Hitchcock Road Animal Services Agency which was created as the result of a Joint Exercise of Powers Agreement, with the County of Monterey serving as the lead agency.
Assessment Districts	Collect, account for, and distribute principal and interest payments to assessment district bondholders and maintain an accurate accounting system for maintenance districts. Landscape and maintenance for public improvements within a development or project area that either create extraordinary public benefit, and/or require public improvements that cannot be funded without substantial financial hardship to the property owner.
Budget Stabilization Account	To maintain the City's fiscal stability in the event that something unforeseen reduces revenue or creates obligations that significantly impact the current-year budget.
Community Programs	Provide support to the various community and city-wide programs and activities supporting youth, families, prevention and education.
Debt Service	Payments related to the City's debt service include, 2014 Certificate of Participation (COP), Police Station Financing, El Gabilan Library Financing, Measure X (Transportation Safety and Investment Plan) Bonds, and the 2020 A-1 and A-2 Series Refunding Bonds.
Elections (Municipal)	Cost-share for conducting general municipal elections with the Monterey County Elections Office.
Golf Course Debt	Certificates of Participation Bonds Series 2020A Twin Creeks and Series 2020B Fairways.
Intermodal Transportation	The ITC was owned and operated by the former Redevelopment Agency. The City retained the property in 2012, and the operational expenses have been born by General Fund parking lease revenue. The ITC parking area has been upgraded by the Transportation Agency of Monterey County to extend Lincoln Ave for site access/circulation, installation of bicycle lanes and storage, and improved pedestrian access. The improved facility was transferred to the City in December 2022. Lease revenues offset the cost of maintaining the Intermodal Transportation Center (ITC).

Non-Departmental

FUNCTION	DESCRIPTION
<i>NON-DEPARTMENTAL</i>	
Other Services	Grant writing consultant, legal and audit services, GASB Actuarial valuations, employee recognition, computer equipment.
Retiree Benefits	The City provides post-retirement healthcare benefits to eligible employees who retire directly from the City.
Risk Management	City's insurance premiums.
See Monterey Contribution	Annual contribution to See Monterey for advertising and increasing visitors to the City.
Transfers Out	Municipal Art Program, Police Building Debt, El Gabilan Library Debt, Golf Course Debt, Energy & Lease Revenue Debt, Fleet Maintenance, Insurances.

Non-Departmental

Budget Summary

FY 2026/27 Key Budget Actions

- Maintains funding for the Rental Assistance Program. (*One-time costs: \$500,000*)
- Maintains funding for the Mobile Crisis Unit. (*One-time costs: \$400,000*)
- Maintains funding for the Community Sponsorship Program. (*One-time costs: \$150,000*)
- Maintains funding for the Sewer Rate Assistance Program. (*One-time costs: \$150,000*)
- Adds funds for Citywide Supervisor/Leadership training programs. (*One-time costs: \$100,000*)

Non-Departmental

Function	2024/25 Actuals	2025/26 Adopted	2025/26 Projected	2026/27 Proposed	2027/28 Proposed
65 West Alisal	185,097	262,426	262,426	262,426	264,496
911 Services	3,677,113	3,985,000	4,017,553	4,096,800	4,208,500
Agency Memberships	330,112	330,500	330,500	347,500	347,500
Animal Services	2,108,569	2,892,000	2,912,000	3,293,800	3,695,600
Assessment District Debt Service	523,285	527,400	527,400	483,600	476,200
Budget Stabilization Contingency	4,994	1,000,000	512,532	2,000,000	2,000,000
Community Programs & Sponsor	461,778	350,000	398,500	400,000	400,000
Debt Service	11,544,701	12,570,800	12,570,800	12,533,300	12,402,900
Elections	237,856	-	7,286	500,000	-
Golf Course Debt	667,962	688,900	688,900	694,700	274,200
Intermodal Transp Center	154,827	169,275	182,175	-	-
Other Services	1,195,682	1,530,500	1,941,637	2,124,000	2,124,980
Retiree Benefits	1,476,689	1,793,000	1,793,000	1,793,000	1,793,000
Risk Management	12,462,353	13,125,000	13,345,000	13,831,236	14,236,236
See Monterey Contribution	91,312	120,000	120,000	120,000	120,000
Transfers Out	26,013,497	22,353,020	30,473,169	19,174,300	19,205,900
Total Expenditures	61,135,828	61,697,821	70,082,879	61,654,662	61,549,512

Expenditure Summary	2024/25 Actuals	2025/26 Adopted	2025/26 Projected	2026/27 Proposed	2027/28 Proposed
Salaries & Benefits	511,246	793,000	793,000	793,000	793,000
Overtime	307,450	-	-	-	-
Supplies & Services	22,819,872	26,695,201	26,943,312	29,835,362	30,358,312
Capital Outlay	82,496	280,000	296,797	280,000	280,000
Debt Service	11,401,268	11,576,600	11,576,600	11,572,000	10,912,300
Transfers Out	26,013,497	22,353,020	30,473,169	19,174,300	19,205,900
Total Expenditures	61,135,828	61,697,821	70,082,879	61,654,662	61,549,512

Non-Departmental

Funding Source	2024/25 Actuals	2025/26 Adopted	2025/26 Projected	2026/27 Proposed	2027/28 Proposed
General Fund (1000)	23,867,735	22,875,701	30,101,427	24,207,426	25,530,276
Measure E (1100)	2,109,901	3,032,000	3,160,830	3,156,500	2,917,300
Measure G (1200)	8,075,952	8,683,800	9,094,444	6,747,900	5,712,400
2014 COP Consolidation (4104)	228,064	232,700	232,700	155,400	154,500
2018 Lease-El Gabilan Lib (4110)	1,117,515	1,456,100	1,456,100	1,460,700	1,487,900
2018 Lease-PS Building-Pol (4106)	5,453,625	5,987,400	5,987,400	5,984,700	6,050,800
2019 Spec Tax Bond MB (4204)	164,109	168,100	168,100	170,200	167,200
2019 Spec Tax Bond MB 2 (4205)	135,625	139,800	139,800	142,900	140,900
2019 Spec Tax Bond MB 3 (4206)	164,075	167,800	167,800	170,500	168,100
2024 Energy Efficiency (4113)	1,109,152	263,500	263,500	275,300	286,500
Assess Districts-Debt Svc (4202)	51,173	51,700	51,700	-	-
BSCC-Board of St & Comm (3283)	-	-	399,858	-	-
COP 2018B T.R.I.P. (4107)	2,336,275	2,340,100	2,340,100	2,338,800	2,321,500
Fairways Golf Course (6301)	229,997	249,700	249,700	257,200	274,200
General Liability Self-Ins (7104)	4,057,662	4,551,000	4,651,000	4,806,000	5,170,000
Internal Services Admin (7101)	-	194,220	194,220	-	-
Internal Services Ins (7102)	2,062,037	2,254,000	2,374,000	2,135,236	2,176,236
Maintenance Dist Admin (2101)	1,938	-	-	-	-
Refund Bonds 2020A-Energy (4111)	1,591,295	1,623,600	1,623,600	1,655,800	1,689,700
Refund Bonds 2020A-SVSW (4112)	663,580	667,400	667,400	662,600	412,000
Twin Creek Golf Course (6302)	723,465	439,200	439,200	437,500	-
Worker's Comp Self-Ins (7103)	6,992,654	6,320,000	6,320,000	6,890,000	6,890,000
Total Expenditures	61,135,828	61,697,821	70,082,879	61,654,662	61,549,512

Revenue Summary	2024/25 Actuals	2025/26 Adopted	2025/26 Projected	2026/27 Proposed	2027/28 Proposed
Business License Tax	6,913,968	6,718,000	6,718,000	7,019,000	7,124,000
Charges for Services	4,340,466	2,900,000	3,092,000	3,279,000	3,371,000
Fines & Forfeitures	131,909	155,000	155,000	160,000	160,000
Franchise Fees	10,161,464	10,181,000	10,181,000	10,371,000	10,577,000
Intergovernmental	1,331,859	375,000	610,917	545,900	535,400
Investment Earnings	6,348,489	6,009,400	6,279,689	4,909,500	5,041,600
Other Revenue*	13,513,261	8,467,500	9,730,718	49,256,266	8,685,600
Property Tax	40,564,178	42,052,000	42,052,000	43,511,000	44,859,000
Sales & Use Tax	91,922,938	91,015,000	91,015,000	97,550,000	101,915,000
Transfers In	26,562,259	19,286,820	22,202,358	15,272,080	15,352,980
Transient Occupancy Tax	3,043,727	3,119,000	3,119,000	3,105,000	3,167,000
Utility Users Tax	15,283,481	14,003,000	15,758,000	15,819,000	16,373,000
Total Revenues	220,117,999	204,281,720	210,913,682	250,797,746	217,161,580

* Schedule A - Other Revenue

Non-Departmental

Schedule A – Other Revenue

Other Revenue	2024/25	2025/26	2025/26	2026/27	2027/28
	Actuals	Adopted	Projected	Proposed	Proposed
Bingo Taxes	5,487	-	-	4,500	4,500
Bond Proceeds	4,735,000	-	-	40,844,166	-
Building Lease	-	-	-	57,400	-
CalPERS Ind Disability Reimb	493,338	150,000	150,000	150,000	150,000
First Tee Lease	60,000	60,000	-	60,000	60,000
Insurance Reimb	84,974	75,000	75,000	85,000	90,000
Land & Building Sale	-	-	1,323,218	-	-
Liability Insurance	383,412	384,000	384,000	500,700	681,600
Loss/Damage Reimb	28,903	-	-	-	-
Miscellaneous Deposits	351	-	-	-	-
Miscellaneous Insurances	3,886	-	-	-	-
Miscellaneous Receipts	258,082	300,000	400,000	313,000	315,000
PD Unclaimed Property	52	-	-	-	-
PERS Retirement Cost Share	542,302	552,000	552,000	-	-
Rental Income	162,444	145,000	145,000	160,000	-
Sierra Lease	100,000	100,000	-	100,000	100,000
Subpoena-Civil	1,585	1,500	1,500	1,500	1,500
Surplus Property	78,814	70,000	70,000	60,000	60,000
Workers Comp Reimb	6,574,630	6,630,000	6,630,000	6,920,000	7,223,000
Total Other Revenue	13,513,261	8,467,500	9,730,718	49,256,266	8,685,600

Police Department

Programs and Services

FUNCTION	DESCRIPTION
ADMINISTRATION AND SUPPORT	
Administration	Provides direction, coordination and support for all department divisions and functions; coordinates technical and maintenance services; coordinates and manages all contract administration and fiscal functions of the department.
Grants	Coordinates and manages grants and associated reimbursements including California Board of State and Community Corrections (BSCC), Office of Traffic Safety (OTS), Department of Justice (DOJ), and California Office of Emergency Services (Cal OES). Participates in the Single Audit.
Personnel & Training	Works in partnership with the Commission on Peace Officer Standards and Training (POST) and the South Bay Regional Public Safety Training Consortium to enhance the quality of the Advanced Officer Training program while minimizing costs. Enhances recruitment efforts to achieve and maintain full staffing with an emphasis on recruiting from the local population.
Community Engagement & Youth Services	Coordinates community outreach and education services. Strengthens relationships with community members through a variety of community engagement activities. Provides educational and crime safety programming through public presentations and community events. Coordinates youth service programs, including Youth Diversion and Youth Cadet programs.
FIELD OPERATIONS AND SUPPORT	
Patrol & Traffic Enforcement	Provides uniformed patrol services throughout the City to prevent crime and apprehend criminal violators. Provide responses to crimes in process or other calls for service. During FY 2024-25, the Salinas Police Department received 136,552 total calls for service; enforces State and City traffic laws and codes to improve highway/roadway safety and to promote compliance through the use of specialized training and enforcement; investigates traffic accidents for causative factors.
Special Operations	Develops plans to staff public events to ensure public order and safety needs and mitigate traffic issues. Work closely with City departments on the Special Event Committee to provide communication and customer service to those planning special events. Enforces City and State codes regarding abandoned vehicles, parking laws, long term parking violations, and related complaints.
Records	Provides immediate response to field officer requests and timely processing of information and reports through 24-hour staffing. Acts as a primary point of contact for the Department during regular business hours and after hours. Manages and maintains local, state and federal databases in order to assist in the identification, apprehension and prosecution of criminal offenders, and to ensure officer and public safety.
INVESTIGATIVE SERVICES AND SUPPORT	
Investigations	Conducts investigations to identify and apprehend suspects for prosecution purposes. Provides investigative follow-up on criminal cases, prepares cases for prosecution, and coordinates with other law enforcement agencies. Provides crime analysis to identify crime trends for proactive and focused investigation attention; provides field and lab-based evidence collection and processing services. Investigates and reconstructs crime scenes, processes photographic, fingerprint, video and firearms evidence. Manages the field-based Crime Scene Investigator program.

Police Department

FUNCTION	DESCRIPTION
<i>INVESTIGATIVE SERVICES AND SUPPORT</i>	
Violence Suppression Task Force	Investigates gang and drug-related crimes, including coordination with local, state, and federal law enforcement agencies. Collects information on gangs, gang members, and drug traffickers. Provides gang and drug related training and other criminal intelligence to law enforcement and members of the community.
Evidence & Property	Provides security, integrity, and control of property and evidence collected by officers to support the process of a successful prosecution. Facilitates the return of property to rightful owners.

Police Department

Department Budget Summary

Expected FY 2026/27 Service Delivery

- Continue to recruit and retain staff to expand community policing activities within the department, which will maintain and increase communication and transparency with the community. *(Strategic Goal: Public Safety)*
- Continue cross-departmental collaborations to address quality of life issues. *(Strategic Goals: Public Safety & City Services)*
- Continue to secure new grants and supplemental funding to support police operations and expand services to the community. *(Strategic Goal: Public Safety)*
- Expand community engagement and youth service activities to enhance public safety by fostering trust and collaboration between law enforcement and the community. *(Strategic Goals: Public Safety & Youth and Seniors)*

Expected FY 2027/28 Service Delivery

- Continue to recruit and retain staff to expand community policing activities within the department, which will maintain and increase communication and transparency with the community. *(Strategic Goal: Public Safety)*
- Continue cross-departmental collaborations to address quality of life issues. *(Strategic Goals: Public Safety & City Services)*
- Continue to secure new grants and supplemental funding to support police operations and expand services to the community. *(Strategic Goal: Public Safety)*
- Continue community engagement and youth service activities to enhance public safety by fostering trust and collaboration between law enforcement and the community. *(Strategic Goals: Public Safety & Youth and Seniors)*

FY 2025/26 Top Accomplishments

- Expanded employee recruitment and retention activities hiring six (6) lateral police officers and 11 police recruits during 2025. A total of 15 recruits graduated from the Police Academy during 2025. Expanded SPD presence at recruitment events and provided training for potential applicants. *(Strategic Goal: Public Safety)*
- Maintained a high homicide solve rate for the last four years, with solve rate significantly higher than the national average. *(Strategic Goal: Public Safety)*
- Prioritized a department-centric community engagement focus and developed relationships with various community groups. During 2025, the department participated in 115 events/presentations, with more than 25,000 community member interactions. *(Strategic Goal: Public Safety)*

Police Department

- Launched the Youth Diversion Program in January 2025 with 15 youth successfully graduating from the program in the first year. Revitalized the Youth Cadet Program and increased capacity to provide this opportunity for up to 35 youth. (*Strategic Goals: Public Safety, Youth and Seniors*)
- Expanded focus on organizational wellness, including revitalization of peer support and mentoring activities, and provided multiple in-house trainings. (*Strategic Goal: Public Safety*)

FY 2026/27 Key Budget Actions

- Unfreezes 4.0 FTE Police Officer positions to increase workforce and manage the public safety needs of the community. (*Ongoing costs: \$759,590*)
- Adds 1.0 FTE Deputy Police Chief position to address additional supervisory needs to ensure effective oversight of divisions and personnel for operational continuity during absences, emergencies, or critical incidents. (*Ongoing costs: \$375,100*)

Operating Funds Managed

- General Fund (1000)
- Measure E (1100)
- Measure G (1200)
- Asset Forfeiture (2502)
- BSCC-Board of St & Comm Correction (3282)
- Cal ID / RAN Grant (3302)
- Internal Services-Fleet Maintenance (7120)
- Sales Tax-Proposition 172 (2201)
- Supplemental Law Enf – AB3229 (2202)
- Vehicle Abatement (2504)

Police Department

Function	2024/25 Actuals	2025/26 Adopted	2025/26 Projected	2026/27 Proposed	2027/28 Proposed
Animal Control Services	92,591	125,800	125,800	-	-
Evidence & Property	723,540	751,510	758,839	857,890	897,800
Federal Asset Forfeiture	4,128	30,000	30,000	30,000	30,000
Field Operations	39,169,104	41,312,500	42,187,075	43,588,570	45,426,420
Fleet/Equipment Maintenance	480,502	500,000	500,000	500,000	500,000
Grants	1,305,312	592,160	3,317,751	463,710	473,360
Investigations	6,617,358	6,881,390	6,992,647	7,317,170	7,401,140
Maintenance Services	147,173	147,660	147,660	151,390	164,150
Personnel & Training	1,938,668	2,422,010	2,497,337	2,245,510	2,845,360
Police Administration	1,102,919	1,471,630	1,608,730	2,071,110	2,164,910
Records	1,087,446	1,718,610	1,718,110	1,708,560	1,808,410
Special Operations	404,547	1,044,330	1,050,983	1,384,330	1,453,890
Support Services	4,005,460	4,661,320	4,698,704	4,671,390	4,749,780
Technical Services	384,275	364,610	364,610	389,010	411,110
Traffic	1,074,915	1,417,910	1,435,458	1,190,360	1,297,540
Violence Suppression Task Force	3,914,590	3,795,790	3,865,713	4,211,740	4,394,770
Total Expenditures	62,452,529	67,237,230	71,299,417	70,780,740	74,018,640

Expenditure Summary	2024/25 Actuals	2025/26 Adopted	2025/26 Projected	2026/27 Proposed	2027/28 Proposed
Salaries & Benefits	49,547,549	55,160,070	56,143,283	57,693,540	60,881,660
Overtime	5,285,490	4,970,500	5,470,514	6,061,900	6,100,350
Supplies & Services	6,830,988	6,673,300	9,160,488	7,025,300	7,036,630
Capital Outlay	363,149	8,000	99,772	-	-
Debt Service	225,352	225,360	225,360	-	-
Transfers Out	200,000	200,000	200,000	-	-
Total Expenditures	62,452,529	67,237,230	71,299,417	70,780,740	74,018,640

Police Department

Funding Source	2024/25 Actuals	2025/26 Adopted	2025/26 Projected	2026/27 Proposed	2027/28 Proposed
General Fund (1000)	49,276,948	47,199,860	47,950,823	47,650,710	49,383,770
Measure E (1100)	3,961,042	10,052,880	10,431,573	7,173,670	8,005,930
Measure G (1200)	6,347,626	7,178,990	7,385,930	13,399,700	14,037,130
Asset Forfeiture (2502)	4,128	30,000	30,000	30,000	30,000
BSCC-Board of St & Comm (3282)	483,754	409,000	2,519,933	286,050	286,090
Cal ID / RAN Grant (3302)	287,006	183,160	167,311	177,660	187,270
Cal OES (3183)	75,000	-	75,000	-	-
DOJ Office of Justice Prog (3182)	223,271	-	62,033	-	-
Internal Services-Fleet Maint (7120)	480,502	500,000	500,000	500,000	500,000
Local JAG (3161)	67,830	-	107,970	-	-
Pedestrian & Bike Safety (3156)	7,440	-	195,000	-	-
Pedestrian & Bike Safety (3158)	88,737	-	81,575	-	-
Police Reimbursable Costs (3109)	16,603	-	-	-	-
Sales Tax-Proposition 172 (2201)	46,882	600,000	600,000	600,000	600,000
Selective Traffic Enforcement (3157)	48,530	-	23,930	-	-
Selective Traffic Enforcement (3159)	7,141	-	85,000	-	-
Supp Law Enf - AB3229 (2202)	500,000	500,000	500,000	650,000	650,000
Traffic Safety (2503)	285,205	325,000	325,000	-	-
Vehicle Abatement (2504)	244,884	258,340	258,340	312,950	338,450
Total Expenditures	62,452,529	67,237,230	71,299,417	70,780,740	74,018,640

Revenue Summary	2024/25 Actuals	2025/26 Adopted	2025/26 Projected	2026/27 Proposed	2027/28 Proposed
Charges for Services	535,940	524,700	524,700	464,700	464,700
Fines & Forfeitures	323,271	375,000	375,000	100,000	100,000
Intergovernmental	2,380,962	1,327,160	5,079,026	1,313,710	1,323,360
Investment Earnings	71,268	23,600	23,600	47,300	46,500
Licenses & Permits	86,839	75,000	75,000	75,000	75,000
Other Revenue*	643,680	600,000	600,000	600,000	600,000
Transfers In	-	-	9,580	-	-
Total Revenues	4,041,960	2,925,460	6,686,906	2,600,710	2,609,560

* Schedule A - Other Revenue

Police Department

Schedule A – Other Revenue

Other Revenue	2024/25 Actuals	2025/26 Adopted	2025/26 Projected	2026/27 Proposed	2027/28 Proposed
Animal Shelter Donations	64	-	-	-	-
Building Lease	46,426	-	-	-	-
City of Salinas-SB 172	597,190	600,000	600,000	600,000	600,000
Total Other Revenue	643,680	600,000	600,000	600,000	600,000

Police Department

Performance Measures

Personnel & Training

Performance Measure / Goal	FY 2024/25 Actual	FY 2025/26 Goal	FY 2025/26 Projected	FY 2026/27 Goal	FY 2027/28 Goal
POST Mandated CPT (hours per officer)	24	24	24	24	24
POST Mandated Perishable Skills Training (hours per officer)	24	24	24	24	24

Special Operations

Performance Measure / Goal	FY 2024/25 Actual	FY 2025/26 Goal	FY 2025/26 Projected	FY 2026/27 Goal	FY 2027/28 Goal
Community Events and/or Presentations	91	Not Reported	100	105	110
Attendance/Interactions at Community Events and/or Presentations	17,901	Not Reported	22,000	25,000	26,000
Alcohol Permit Review	88	10	98	100	100

Support Services

Performance Measure / Goal	FY 2024/25 Actual	FY 2025/26 Goal	FY 2025/26 Projected	FY 2026/27 Goal	FY 2027/28 Goal
Investigate/reconstruct major crime scenes	30	30	30	30	30
Firearms Processed (in-house)	279	250	250	250	250
Firearms Processed (outside agency)	n/a	n/a	n/a	n/a	n/a
National Integrated Ballistics Information Network (NIBIN) Entries	Not Reported	Not Reported	350	350	350

Police Department

Technical Services

Performance Measure / Goal	FY 2024/25 Actual	FY 2025/26 Goal	FY 2025/26 Projected	FY 2026/27 Goal	FY 2027/28 Goal
NIBRS	12	12	12	12	12
Process Citations for Court	4,062	3,100	4,200	4,500	4,800

Evidence & Property

Performance Measure / Goal	FY 2024/25 Actual	FY 2025/26 Goal	FY 2025/26 Projected	FY 2026/27 Goal	FY 2027/28 Goal
Evidence items processed	7,696	5,000	3,000	5,000	4,000
Evidence items purged	6,793	6,500	3,500	5,500	6,500

Records

Performance Measure / Goal	FY 2024/25 Actual	FY 2025/26 Goal	FY 2025/26 Projected	FY 2026/27 Goal	FY 2027/28 Goal
Arrest Packets Completed for Court	2,663	2,500	2,800	3,000	3,500
Reports Processed	13,835	16,500	15,000	14,500	15,500

Field Operations

Performance Measure / Goal	FY 2024/25 Actual	FY 2025/26 Goal	FY 2025/26 Projected	FY 2026/27 Goal	FY 2027/28 Goal
Calls for Service	136,552	Not Reported	130,000	130,000	130,000

Police Department

Traffic

Performance Measure / Goal	FY 2024/25 Actual	FY 2025/26 Goal	FY 2025/26 Projected	FY 2026/27 Goal	FY 2027/28 Goal
Percent Reduction in Reported Collisions from Prior Year	Increase 5.7%	100.0%	Increase 5%	100%	100%
Percent Reduction in Fatal Accidents from Prior Year	0%	100.0%	Reduction of 27%	100%	100%

Investigations

Performance Measure / Goal	FY 2024/25 Actual	FY 2025/26 Goal	FY 2025/26 Projected	FY 2026/27 Goal	FY 2027/28 Goal
Investigations Completed	345	400	350	360	370
Average Clearance Rate/All Cases	93%	85%	85%	85%	85%
Gang WorkUps/Exp* - Detective/Patrol Cases only					
<i>Cases</i>	22	25	23	24	25
<i>Defendants</i>	29	28	29	30	31

Police Department

Violence Suppression

Performance Measure / Goal	FY 2024/25 Actual	FY 2025/26 Goal	FY 2025/26 Projected	FY 2026/27 Goal	FY 2027/28 Goal
Gang Registrations	9	0	0	0	0
Court Presentations/Expert Testimony	6	0	0	0	0
Weapons Seized	115	0	0	0	0
Gang related investigations	170	0	0	0	0
Gang/Narcotic/Warrant/Gun related arrests	115	0	0	0	0
Gang/Narcotic Presentations-Community	3	1	0	1	1
Narcotics (Meth, Heroin, Cocaine) Seized (in pounds)	128	0	0	0	0
Parole/Probation Searches	8	0	0	0	0
Search Warrants	76	0	0	0	0

Asset Seizure

Performance Measure / Goal	FY 2024/25 Actual	FY 2025/26 Goal	FY 2025/26 Projected	FY 2026/27 Goal	FY 2027/28 Goal
Cases Initiated	13	0	1	0	0

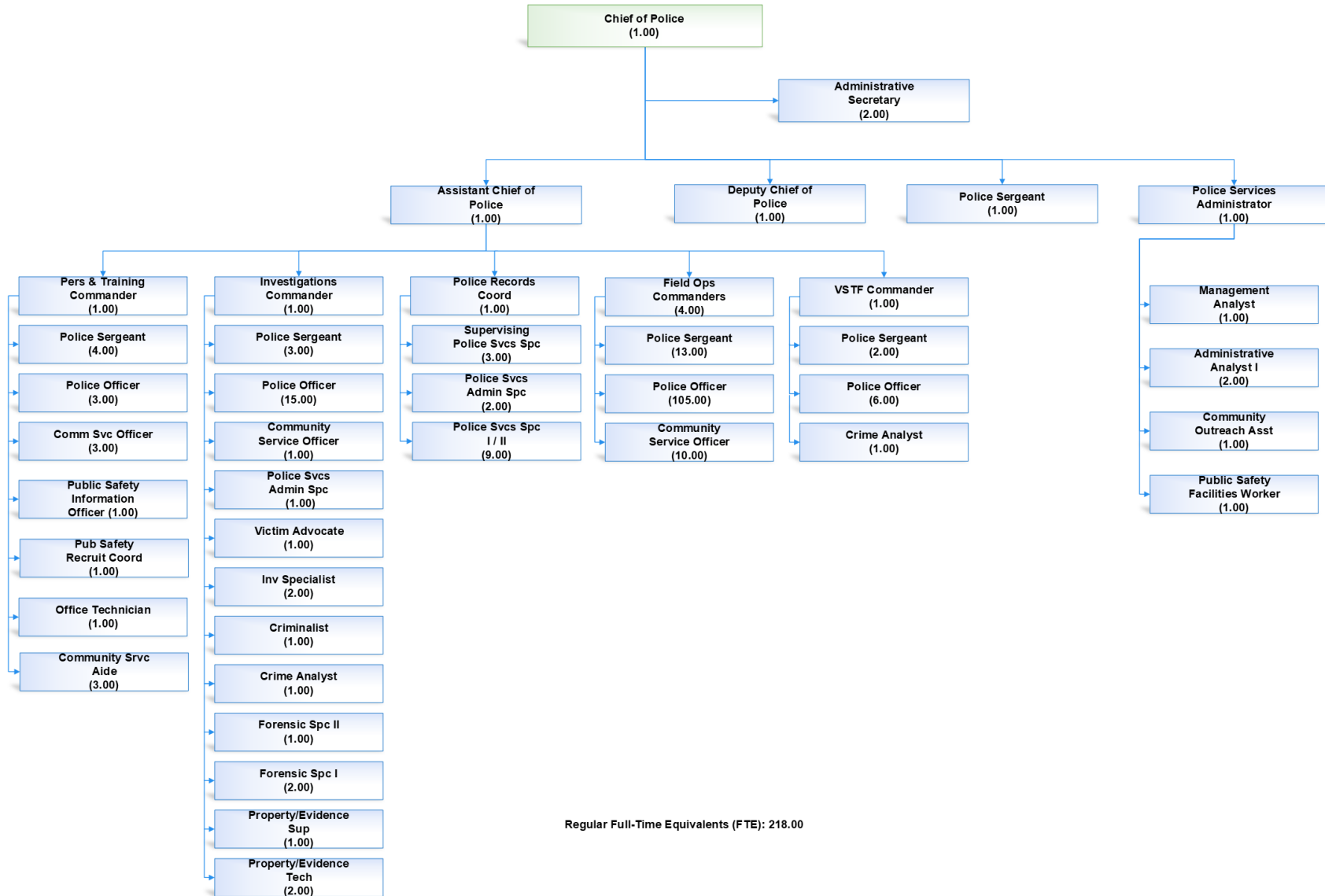
Police Department

Department Position Detail

Position	FY 2025-26 Adopted	FY 2026-27 Proposed	Change	FY 2027-28 Proposed	Change
Administrative Analyst I	2.00	2.00	-	2.00	-
Administrative Secretary	2.00	2.00	-	2.00	-
Animal Services Office Asst	1.00	0.00	(1.00)	0.00	-
Assistant Chief of Police	1.00	1.00	-	1.00	-
Chief of Police	1.00	1.00	-	1.00	-
Community Outreach Asst	1.00	1.00	-	1.00	-
Community Outreach Asst - LT	1.00	0.00	(1.00)	0.00	-
Community Service Aide	3.00	3.00	-	3.00	-
Community Service Officer	14.00	14.00	-	14.00	-
Crime Analyst	2.00	2.00	-	2.00	-
Criminalist	1.00	1.00	-	1.00	-
Deputy Chief of Police	0.00	1.00	1.00	1.00	-
Forensic Specialist I	2.00	2.00	-	2.00	-
Forensic Specialist II	1.00	1.00	-	1.00	-
Investigative Specialist	2.00	2.00	-	2.00	-
Management Analyst	1.00	1.00	-	1.00	-
Office Technician	0.00	1.00	1.00	1.00	-
Police Commander	7.00	7.00	-	7.00	-
Police Officer	125.00	129.00	4.00	129.00	-
Police Records Coordinator	1.00	1.00	-	1.00	-
Police Sergeant	23.00	23.00	-	23.00	-
Police Services Admin Specialist	0.00	3.00	3.00	3.00	-
Police Services Administrator	1.00	1.00	-	1.00	-
Police Services Technician	9.00	0.00	(9.00)	0.00	-
Police Services Specialist I / II	0.00	9.00	9.00	9.00	-
Property/Evidence Supervisor	1.00	1.00	-	1.00	-
Property/Evidence Technician	2.00	2.00	-	2.00	-
Public Safety Facilities Worker	1.00	1.00	-	1.00	-
Public Safety Information Officer	0.00	1.00	1.00	1.00	-
Public Safety Facilities Worker	0.00	1.00	1.00	1.00	-
Senior Police Services Tech	3.00	0.00	(3.00)	0.00	-
Supervising Police Services Spec	0.00	3.00	3.00	3.00	-
Supervising Police Services Tech	3.00	0.00	(3.00)	0.00	-
Victim Advocate	1.00	1.00	-	1.00	-
Total Positions	212.00	218.00	6.00	218.00	0.00

Police Department

Organizational Chart





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Public Works Department

Programs and Services

FUNCTION	DESCRIPTION
ADMINISTRATION	
Strategic Support	Provide administrative oversight managing the operating budget, Capital Improvement Program budget, and supporting efficient and effective operations. It continuously evaluates organizational structure and resources while aligning departmental activities with the City Council's priorities and long term goals.
ENGINEERING	
Development Engineering	Review of planning site development applications and building permit applications for development related engineering and Public Works requirements. Plan review and inspection of private and public development projects for compliance with National Pollutant Discharge Elimination System (NPDES), stormwater permit and Federal Emergency Management Agency (FEMA) requirements. Management of the City of Salinas Street Vendor Program which includes review and issuance of vendor permits.
Engineering Services	Provide professional engineering and administrative services necessary for the planning, programming (budget, schedule, scoping), design and construction services of the City facilities and infrastructure Capital Improvement Program (CIP) projects on time, within budget, of good quality and to the satisfaction of customers and stakeholders. CIP provides for the delivery of community projects that improve the quality of life for the citizens of Salinas through the efficient management of public resources. Assess new infrastructure needs associated with City growth and plan to meet those needs with proper project planning, programming and revisions to the Development Impact Fees.
TRAFFIC & TRANSPORTATION	
Traffic	Manage traffic signal maintenance for the safe and efficient movement of commerce and people.
Transportation	Oversee and manage the City's transportation system. Support development plans and transportation projects to ensure responsible well-planned growth within the City.. Plan for future traffic needs and promote the use of alternative transportation modes to reduce traffic demand and congestion.
SUSTAINABILITY	
Environmental Stewardship	Promote sustainable practices in the areas of water, solid waste, and energy both regionally and locally. Increase the City's tree canopy. Implement special projects that have a strong environmental component while maintaining a commitment to social equity and community involvement.
GEOGRAPHIC INFORMATION SYSTEMS	
GIS Web Content & Application Development	Enhance and modernize the City's geospatial data, applications, and services by ensuring all GIS layers and content are aligned with current web-based platforms, industry standards, and emerging technologies. Develops interactive web maps, dashboards, and analytical tools that transform complex information into clear, actionable insights. Implement system integrations and data automation for citywide programs, databases, and operational processes, enabling departments and divisions to visualize their work, monitor performance, and access information more efficiently.

Public Works Department

FUNCTION	DESCRIPTION
MAINTENANCE	
Facilities Maintenance	Implement maintenance management program for all City building and facilities. Provide effective periodic preventive maintenance and inspections to reduce the incidence of unanticipated repair.
Street Maintenance	Maintain sidewalks, curbs and gutters by repair or replacement as resources allow. Maintain street lights, traffic signs and pavement markings in good repair. Maintain streets pavement through patching, crack sealing and pothole repair.
Graffiti Abatement	Works to remove graffiti from public property to maintain a clean, safe and welcoming community. The program provides accessible reporting tools that enable residents and businesses to quickly report graffiti and support timely response efforts.
ENVIRONMENTAL COMPLIANCE	
Environmental Compliance	Inspect and investigate sources of pollution to protect the public and the environment in compliance with the City's National Pollution Discharge Elimination System (NPDES) Permit and ensure conformance with Federal, State, and local regulations.
URBAN FORESTRY	
Tree Maintenance	Maintains Salinas' urban forests including City street trees, greenbelt, median trees, and trees within public facility landscapes. Provide professional quality service, utilizing International Society of Arboriculture tree care practices and standards set forth by the American National Standards Institute (ANSI) and the Tree City USA program.
NATIONAL POLLUTANT DISCHARGE ELIMINATION SYSTEM (NPDES)	
NPDES Permit Compliance	Oversee and manage the City's NPDES stormwater permit compliance program; Consolidate the City's stormwater permit compliance efforts while preventing permit violations from US Environmental Protection Agency (EPA) and Regional Water Board audits. Promote climate resiliency and develop a stormwater funding mechanism.
Storm Drainage Maintenance	Inspect, clean and repair the existing storm drain system as required to assure that the City accomplishes water quality objectives as outlined in the City's NPDES Permit and to reduce the risk of localized flooding.
Street Cleanliness	Maintain clean streets, maximizing street sweeping throughout the City consistent with the City's NPDES Stormwater Permit requirements. Reduce the amount of refuse in the City's storm sewer effluent consistent with NPDES best management practices.
INDUSTRIAL WASTE	
Water Treatment	Maintain the Industrial Waste Treatment Facility and Industrial Waste Collection System in a manner consistent with the City's Waste Discharge Requirements (WDR), permit issued by the Central Coast Regional Water Pollution Control Board, and State and Federal laws and regulations.
SANITARY SEWER	
Sewer Maintenance	Maintain the Sanitary Sewer Collection System consistent with the Statewide General Waste Discharge Requirement (WDR) permit for Sanitary Sewer Systems and the City's Sewer System Management Plan. Clean and repair existing sanitary sewer mains for the health and safety of the residents of Salinas.

Public Works Department

FUNCTION	DESCRIPTION
<i>PARKING</i>	
Parking Program Management	Develop a sustainable downtown parking program, provide effective control of parking services and resources in a residential parking district, and provide a sustainable parking enforcement program that supports all parking programs.
<i>ASSESSMENT AND MAINTENANCE DISTRICTS</i>	
Maintenance Services	Prepare the annual Engineer's Report for the Landscape and Maintenance Districts (LMD's) in compliance with applicable requirements. Provide responsive service by addressing resident concerns and resolving maintenance issues. Deliver cost effective landscape maintenance aligned with approved budgets to keep districts areas clean and maintained.
<i>VEHICLE/EQUIPMENT MAINTENANCE</i>	
Fleet Management	Inspect, maintain and repair the City's vehicle and equipment fleet. Develop and staff an effective preventive maintenance program to reduce the incidence of unscheduled repairs.

Public Works Department

Department Budget Summary

Expected FY 2026/27 Service Delivery

- Support Extension of Caltrain Rail Service to Salinas to help mitigate vehicle miles traveled and support future growth. *(Strategic Goal: Infrastructure)*
- Implementing Americans with Disabilities Act (ADA) Transition Plan and Street Sign Management Plan. *(Strategic Goal: Infrastructure)*
- Continue to develop the City's reforestation program. *(Strategic Goal: Infrastructure)*
- Support completion of the General Plan Update EIR, CAP and Circulation Element. *(Strategic Goal: Infrastructure)*
- Support design and construction of Future Growth Area developments. *(Strategic Goals: Housing and Economic Development)*
- Support design and construction of private development Support design and construction of Future Growth Area developments. *(Strategic Goal: Housing and Economic Development)*
- Continue the long-term source water agreement with Monterey One Water and the Monterey County Water Resources Agency. *(Strategic Goal: Infrastructure)*
- Continue work on developing a Sustainable Citywide Parking Management Program. *(Strategic Goal: Infrastructure)*
- Initiate a Prop 218 process in order to attain sustainable maintenance service levels in the Harden Ranch Maintenance District. *(Strategic Goal: Infrastructure)*
- Pursue HSIP and other grant funds to support road safety improvements. *(Strategic Goal: Infrastructure)*
- Complete construction of the Boronda/McKinnon Roundabout. *(Strategic Goal: Infrastructure)*
- Complete design of the Boronda/El Dorado and Boronda/Natividad Roundabouts. *(Strategic Goal: Infrastructure)*
- Complete in-house design and construction of the annual City-wide pavement improvements project. *(Strategic Goal: Infrastructure)*
- Complete in-house design and construction of the annual City-wide sidewalk repair and ADA access ramps project. *(Strategic Goal: Infrastructure)*
- Complete annual Sanitary Sewer CCTV survey. *(Strategic Goal: Infrastructure)*
- Complete design and construction of Abbott Street sanitary sewer mains and manhole rehabilitation and replacement. *(Strategic Goal: Infrastructure)*
- Complete design of San Juan Grade Sidewalk and Streetlight Improvements project. *(Strategic Goal: Infrastructure)*
- Complete design of the Bridge Maintenance Program repairs. *(Strategic Goal: Infrastructure)*

Public Works Department

- Complete design and construction of streetlights improvements. (*Strategic Goal: Infrastructure*)
- Complete construction of the Industrial Wastewater Treatment Facility Pump Station and Electrical Improvements. (*Strategic Goal: Infrastructure*)
- Complete design of the Lake Street Pump Station and begin construction. (*Strategic Goal: Infrastructure*)
- Complete design and construction of the Carr Lake Sanitary Sewer System improvements. (*Strategic Goal: Infrastructure*)
- Complete construction of the Garner/Pacific/Acosta Plaza intersection improvements. (*Strategic Goal: Infrastructure*)
- Complete design of Harden Parkway Path and Safe Routes to School Plan. (*Strategic Goal: Infrastructure*)
- Complete demolition of the former police department building and design of the City Hall parking lot. (*Strategic Goal: Infrastructure*)
- Complete environmental clearance and design of the Williams Road Streetscape and Undergrounding Project. (*Strategic Goal: Infrastructure*)
- Complete design of the John St/Williams Rd Safe Routes to School Plan. (*Strategic Goal: Infrastructure*)
- Complete design of San Juan Grade Sidewalk and Streetlight Improvements project. (*Strategic Goal: Infrastructure*)
- Complete design of the Bridge Maintenance Program repairs. (*Strategic Goal: Infrastructure*)
- Complete construction of City Hall improvements. (*Strategic Goal: Infrastructure*)
- Complete construction of Sherwood Recreation Center Building Improvements. (*Strategic Goal: Infrastructure*)
- Complete design and construction of the City Yard EV charging infrastructure. (*Strategic Goal: Infrastructure*)
- Complete design and construction of the Firehouse Improvements. (*Strategic Goal: Infrastructure*)
- Complete design and construction of Airport Taxiway Improvements. (*Strategic Goal: Infrastructure*)
- Complete construction of El Gabilan Play Lot Improvements. (*Strategic Goal: Infrastructure*)
- Complete design and construction of Phase 1 Chinatown Revitalization Project. (*Strategic Goal: Infrastructure*)
- Complete assessment for ADA Transition Plan Update. (*Strategic Goal: Infrastructure*)
- Complete design and construction of annual CDBG ADA Curb Ramp Improvements. (*Strategic Goal: Infrastructure*)
- Complete Storm Drain Development Impact Fee Study. (*Strategic Goal: Infrastructure*)

Public Works Department

- Complete update of Traffic Impact Fee Program. *(Strategic Goal: Infrastructure)*
- Complete annual study and engineer's report for the assessment and maintenance districts. *(Strategic Goal: Infrastructure)*
- Complete establishment of assessment maintenance district for the Salinas Ag Industrial Center. *(Strategic Goal: Economic Development)*
- Continue improvements to the Traffic Command Center. *(Strategic Goal: Infrastructure)*
- Certify E&TS for valid speed limits for all City Streets. *(Strategic Goals: Infrastructure & Public Safety)*
- Update signal timing plans for improved safety and operations. *(Strategic Goals: Infrastructure & Public Safety)*
- Continue coordination with the South of Salinas Interchange Project and frontage road system connecting to south Salinas. *(Strategic Goal: Infrastructure)*
- Continue to support Salinas PD traffic enforcement efforts. *(Strategic Goals: Infrastructure & Public Safety)*
- Continue to support Fire Department emergency response through signal pre-emption and computer aided dispatch. *(Strategic Goals: Infrastructure & Public Safety)*
- Continue to coordinate and manage spatial data collection efforts, including drone imagery, field data capture, and historical map digitization, to maintain an accurate and up-to-date geospatial database. *(Strategic Goal: Infrastructure)*
- Continue to develop and deliver customized GIS solutions and tools that support evolving City projects, enabling departments and divisions to access tailored, location-based data for fast, accurate, and informed decision-making. *(Strategic Goal: Infrastructure)*
- Continue to support interdepartmental collaboration by creating integrated GIS dashboards and applications that combine data from multiple departments to streamline operations and promote shared situational awareness. *(Strategic Goal: Infrastructure)*

Expected FY 2027/28 Service Delivery

- Begin construction of the Boronda/El Dorado Roundabout. *(Strategic Goal: Infrastructure)*
- Complete in-house design and construction of the annual City-wide pavement improvements project. *(Strategic Goal: Infrastructure)*
- Complete in-house design and construction of the annual City-wide sidewalk repair and ADA access ramps project. *(Strategic Goal: Infrastructure)*
- Complete annual Sanitary Sewer CCTV survey. *(Strategic Goal: Infrastructure)*
- Complete design and construction of Sanitary Sewer Pipe and Manhole repairs and replacement. *(Strategic Goal: Infrastructure)*
- Complete design and construction of streetlights improvements. *(Strategic Goal: Infrastructure)*

Public Works Department

- Continuing construction of the Lake Street Pump Station Improvements. *(Strategic Goal: Infrastructure)*
- Complete construction of Harden Parkway Path and Safe Routes to School Plan. *(Strategic Goal: Infrastructure)*
- Continue to pursue and secure adequate funding to address the backlog of pavement reconstruction and street repairs of arterial, collector, and residential streets based on the recommendations and prioritization set by the Pavement Management policy. *(Strategic Goal: Infrastructure)*
- Complete construction of San Juan Grade Sidewalk and Streetlight Improvements project. *(Strategic Goal: Infrastructure)*
- Complete construction of the Bridge Maintenance Program repairs. *(Strategic Goal: Infrastructure)*
- Support smart growth vision for Future Growth Areas infrastructure. *(Strategic Goal: Infrastructure)*
- Continue to support Extension of Caltrain Rail Service to Salinas to help mitigate vehicle miles traveled and support future growth. *(Strategic Goal: Infrastructure)*
- Continue to implement Americans with Disabilities Act (ADA) Transition Plan and Street Sign Management Plan. *(Strategic Goal: Infrastructure)*
- Certify E&TS for valid speed limits for all City Streets. *(Strategic Goals: Infrastructure & Public Safety)*
- Update signal timing plans for improved safety and operations. *(Strategic Goals: Infrastructure & Public Safety)*
- Pursue and secure adequate funding to address the backlog of pavement reconstruction and street repairs of arterial, collector, and residential streets based on the recommendations and prioritization set by the Pavement Management policy. *(Strategic Goal: Infrastructure)*
- Continue coordination with the South of Salinas Interchange Project and frontage road system connecting to south Salinas. *(Strategic Goal: Infrastructure)*
- Continue to support Salinas PD traffic enforcement efforts. *(Strategic Goals: Infrastructure & Public Safety)*
- Continue to support Fire Department emergency response through signal pre-emption and computer aided dispatch. *(Strategic Goals: Infrastructure & Public Safety)*
- Continue to coordinate and manage spatial data collection efforts, including drone imagery, field data capture, and historical map digitization, to maintain an accurate and up-to-date geospatial database. *(Strategic Goal: Infrastructure)*
- Continue to develop and deliver customized GIS solutions and tools that support evolving City projects, enabling departments and divisions to access tailored, location-based data for fast, accurate, and informed decision-making. *(Strategic Goal: Infrastructure)*

Public Works Department

- Continue to support interdepartmental collaboration by creating integrated GIS dashboards and applications that combine data from multiple departments to streamline operations and promote shared situational awareness. *(Strategic Goal: Infrastructure)*
- Continue long-term source water agreement with Monterey One Water and the Monterey County Water Resources Agency. *(Strategic Goal: Infrastructure)*
- Continue to coordinate and manage spatial data collection efforts, including drone imagery, field data capture, and historical map digitization, to maintain an accurate and up-to-date geospatial database. *(Strategic Goal: Infrastructure)*
- Continue to develop and deliver customized GIS solutions and tools that support evolving City projects, enabling departments and divisions to access tailored, location-based data for fast, accurate, and informed decision-making. *(Strategic Goal: Infrastructure)*
- Continue to support interdepartmental collaboration by creating integrated GIS dashboards and applications that combine data from multiple departments to streamline operations and promote shared situational awareness. *(Strategic Goal: Infrastructure)*

FY 2025/26 Top Accomplishments

- Provide engineering and street maintenance support for various City special events. *(Strategic Goals: Infrastructure & Public Safety)*
- Continued homeless encampment cleanups in parks and waterways. *(Strategic Goal: Public Safety)*
- Completed Council approved Traffic Calming Projects. *(Strategic Goals: Infrastructure & Public Safety)*
- Completed the annual 2024 Engineering and Traffic surveys for speed limits. *(Strategic Goals: Infrastructure & Public Safety)*
- Completed the 2025 City-Wide Pavement Improvements. *(Strategic Goals: Infrastructure & Public Safety)*
- Complete the annual Pavement Crack Treatment Project. *(Strategic Goals: Infrastructure & Public Safety)*
- Completed the 2025 City-Wide sidewalk Improvements. *(Strategic Goals: Infrastructure & Public Safety)*
- Completed the Natividad Creek Park Restroom Rehabilitation Improvements project. *(Strategic Goals: Infrastructure)*
- Completed Closter Park Accessible Improvements project. *(Strategic Goals: Infrastructure & Public Safety)*
- Completed Closter Park Revitalization Project. *(Strategic Goals: Infrastructure)*
- Completed Sanitary Sewer CCTV Survey and Spot Repairs projects. *(Strategic Goals: Infrastructure)*
- Completed design of Roosevelt Solar-Powered Streetlighting Project. *(Strategic Goals: Infrastructure & Public Safety)*

Public Works Department

- Completed grant implementation for City-Wide Tree Planting Project. (*Strategic Goals: Infrastructure*)
- Completed City Hall Building Improvements (1st Floor Improvements, Mayor's office and gas relocation). (*Strategic Goals: Infrastructure & Public Safety*)
- Completed Gabilan Library and Police Station Solar Panels project. (*Strategic Goals: Infrastructure & Public Safety*)
- Completed Alisal and Griffin Box Culvert Repairs project. (*Strategic Goal: Infrastructure*)
- Completed construction of Main and Lamar Pedestrian Improvements. (*Strategic Goals: Infrastructure & Public Safety*)
- Completed installation of East Salinas Street Sweeping Pilot Project. (*Strategic Goals: Infrastructure & Public Safety*)
- Completed construction of the Alisal Safe Routes to School Project. (*Strategic Goals: Infrastructure & Public Safety*)
- Completed construction of the Alisal Greening and Beautification Project. (*Strategic Goal: Infrastructure*)
- Issued Grading Permit for Phase 1 Central Area Specific Plan (CASP) Development. (*Strategic Goal: Infrastructure*)
- Completed "Economic Opportunities Dashboard" (City Manager & Asst. City Manager) (*Strategic Goals: Economic Development & City Services*)
- Completed "Housing Dashboard" (Community Development Department) (*Strategic Goals: Housing & City Services*)
- Completed "SORT Field Operations Dashboard" (Community Development Department) (*Strategic Goals: Housing & City Services*)
- Completed "ADU Permit Look Up Application" (Community Development Department) (*Strategic Goals: Housing & City Services*)
- Completed "Cannabis Ordinance Planning and Permitting Application" (Community Development Department) (*Strategic Goals: Public Safety & City Services*)
- Completed "Specific Plan Area Dashboard" (Planning Div. & CIP Engineering Div.) (*Strategic Goals: Economic Development, Housing & City Services*)
- Completed "CIP and Development Engineering Project Tracker Application" (PWs and CDD) (*Strategic Goals: Infrastructure & City Services*)
- Completed "CIP Dashboard" (CIP Engineering Div.) (*Strategic Goals: Infrastructure & City Services*)
- Completed "Vendor Ordinance Management Application" (Development Engineering Division) (*Strategic Goal: City Services*)
- Completed "Street maintenance Field Data Collection Application" (PWs Facilities Management Division) (*Strategic Goals: Infrastructure & City Services*)

Public Works Department

- Completed “GIS & QAlert Integration for Open QAlert Request Dashboard for Facilities Management” (PWs Facilities Management Division) (*Strategic Goals: Infrastructure & City Services*)
- Completed “GIS & QAlert Integration for Open QAlert Request Dashboard for Urban Forestry” (PWs Facilities Management Division) (*Strategic Goals: Infrastructure & City Services*)
- Completed “Fire Department Response Dashboard” (Fire Department) (*Strategic Goals: Public Safety & City Services*)
- Completed “Fire Data Viewer Field Application” (Fire Department) (*Strategic Goals: Public Safety & City Services*)

Operating Funds Managed

- General Fund (1000)
- Measure G (1200)
- Airport Bus Park Maintenance District (2104)
- Downtown Parking District (6801)
- Harden Ranch Landscape Dist (2106)
- Industrial Waste (6200)
- Internal Services-Fleet Maint (7120)
- Mira Monte Maintenance District (2108)
- Monte Bella Maintenance District (2109)
- N E Salinas Landscape Dist (2105)
- Parking Enforcement (6803)
- Preferential Parking (6802)
- Sewer (6400)
- Storm Sewer (NPDES) (6500)
- Vista Nueva Maint District (2107)
- Water Utility (6700)
- Woodside Park Maint District (2102)

Public Works Department

Function	2024/25 Actuals	2025/26 Adopted	2025/26 Projected	2026/27 Proposed	2027/28 Proposed
Airport	2,242,429	-	-	-	-
Airport Business Park	18,717	17,422	17,422	17,122	17,282
Dev, Traffic & Transportation	593,279	963,605	980,872	1,043,065	1,097,295
Development Engineering	932,841	1,198,700	1,242,010	1,059,420	1,131,830
Downtown Parking	1,629,880	1,712,560	1,712,560	1,711,380	1,716,800
Engineering Administration	773,155	865,470	969,617	961,260	873,620
Engineering Services	1,051,150	469,800	1,067,130	828,650	747,850
Environmental Compliance	294,422	299,490	299,490	325,970	299,180
Facilities Maintenance	1,503,777	1,783,120	1,783,120	1,810,280	1,866,240
Fleet/Equipment Maintenance	2,240,864	2,459,625	2,496,525	2,833,535	2,839,495
GIS Division	725,619	916,470	916,470	942,630	976,640
Graffiti Abatement	197,569	230,880	230,880	241,700	249,440
Grants	49,317	-	40,206	-	-
Harden Ranch	139,378	135,150	135,150	135,750	135,910
Hitchcock Road Water	11,656	14,000	14,000	14,000	14,000
Industrial Waste	3,337,045	2,564,070	2,929,083	2,905,830	2,875,600
Inspections	-	-	109,667	846,470	1,136,270
Maintenance Administration	232,331	459,120	459,120	505,950	519,550
Mira Monte	150,863	159,350	172,150	161,690	163,590
Monte Bella	301,562	419,250	419,250	424,020	426,910
North East	765,469	803,500	803,500	808,630	811,850
NPDES Storm Drain Sewer	484,859	613,280	613,280	607,760	507,750
NPDES Storm Water	2,269,039	2,613,273	2,601,273	2,534,858	2,573,903
NPDES Street Sweeping	772,096	944,600	944,600	857,870	856,250
Parking Enforcement	1,081,309	1,094,430	1,109,430	1,078,730	1,080,590
Preferential Parking	6,470	22,800	22,800	21,500	21,500
Sanitary Sewer	3,775,439	4,043,020	4,643,020	8,298,490	6,938,680
Street Lights	928,234	671,360	1,214,153	968,330	991,450
Street Maintenance	3,440,368	3,524,615	3,770,215	3,935,595	4,123,195
Sustainability	410,399	405,575	501,575	379,805	392,575
Traffic Signals	465,640	394,500	449,500	449,500	452,910
Urban Forestry	2,764,549	2,548,147	2,941,147	2,476,397	2,588,047
Vista Nueva	25,012	38,150	38,150	38,150	38,150
Woodside Park	33,859	46,080	46,080	46,270	46,730
Total Expenditures	<u>33,648,598</u>	<u>32,431,412</u>	<u>35,693,444</u>	<u>39,270,607</u>	<u>38,511,082</u>

Expenditure Summary	2024/25 Actuals	2025/26 Adopted	2025/26 Projected	2026/27 Proposed	2027/28 Proposed
Salaries & Benefits	16,152,542	16,691,120	17,048,854	18,322,600	19,048,080
Overtime	291,674	163,100	198,100	178,100	178,100
Supplies & Services	14,471,562	13,460,867	15,459,790	13,981,407	13,880,602
Capital Outlay	102,656	92,525	962,900	1,803,200	415,200
Debt Service	2,335,828	1,806,900	1,806,900	4,764,100	4,763,300
Transfers Out	294,335	216,900	216,900	221,200	225,800
Total Expenditures	<u>33,648,598</u>	<u>32,431,412</u>	<u>35,693,444</u>	<u>39,270,607</u>	<u>38,511,082</u>

Public Works Department

Funding Source	2024/25 Actuals	2025/26 Adopted	2025/26 Projected	2026/27 Proposed	2027/28 Proposed
General Fund (1000)	7,131,067	7,166,815	8,620,562	8,754,995	9,091,635
Measure G (1200)	7,182,268	7,564,037	8,314,404	8,020,027	8,354,457
Airport Bus Park Maint Dist (2104)	18,717	17,422	17,422	17,122	17,282
CA Bev Cont Recycling (3251)	41,808	-	30,258	-	-
Downtown Parking District (6801)	1,629,880	1,712,560	1,712,560	1,711,380	1,716,800
Encampment Resolution Fund (ERF)	3,413	-	9,947	-	-
Harden Ranch Dist (2106)	139,378	135,150	135,150	135,750	135,910
Industrial Waste (6200)	3,337,045	2,564,070	2,929,083	2,905,830	2,875,600
Internal Services-Fleet Maint (7120)	2,240,864	2,459,625	2,496,525	2,833,535	2,839,495
Mira Monte Maint District (2108)	150,863	159,350	172,150	161,690	163,590
Monte Bella Maint District (2109)	301,562	419,250	419,250	424,020	426,910
Municipal Airport (6100)	2,242,429	-	-	-	-
N E Salinas Landscape Dist (2105)	765,469	803,500	803,500	808,630	811,850
Parking Enforcement (6803)	1,081,309	1,094,430	1,109,430	1,078,730	1,080,590
Preferential Parking (6802)	6,470	22,800	22,800	21,500	21,500
PW Grants-Fed & State (3216)	4,096	-	-	-	-
Sewer (6400)	4,364,075	4,678,150	5,278,150	8,908,810	7,579,070
Storm Sewer (NPDES) (6500)	2,937,358	3,536,023	3,524,023	3,390,168	3,297,513
Vista Nueva Maint District (2107)	25,012	38,150	38,150	38,150	38,150
Water Utility (6700)	11,656	14,000	14,000	14,000	14,000
Woodside Park Maint Dist (2102)	33,859	46,080	46,080	46,270	46,730
Total Expenditures	33,648,598	32,431,412	35,693,444	39,270,607	38,511,082

Revenue Summary	2024/25 Actuals	2025/26 Adopted	2025/26 Projected	2026/27 Proposed	2027/28 Proposed
Charges for Services	9,011,143	6,689,200	12,969,200	17,340,200	17,891,200
Fines & Forfeitures	955,846	936,000	936,000	936,000	936,000
Intergovernmental	541,124	17,000	433,382	17,000	17,000
Investment Earnings	1,069,531	391,700	391,700	672,900	661,400
Licenses & Permits	1,484,408	1,210,000	1,210,000	1,090,000	1,190,000
Other Revenue*	3,966,589	1,801,500	1,831,758	1,800,000	1,800,000
Transfers In	4,453,091	4,597,600	10,483,940	4,183,500	4,142,700
Total Revenues	21,481,732	15,643,000	28,255,980	26,039,600	26,638,300

* Schedule A - Other Revenue

Public Works Department

Schedule A – Other Revenue

Other Revenue	2024/25 Actuals	2025/26 Adopted	2025/26 Projected	2026/27 Proposed	2027/28 Proposed
Aircraft Parking	762	-	-	-	-
Airport Bus Park Maint Assess	14,432	14,500	14,500	14,500	14,500
Airport Cardlock Deposits	4,595	-	-	-	-
Building Rental	473,208	-	-	-	-
Fuel Fees	120,208	-	-	-	-
Grants & Contributions	40,614	-	30,258	-	-
Ground Leases	301,532	-	-	-	-
Hangar Rent	857,794	-	-	-	-
Hangar Rent Non - Aeronautical	20,570	-	-	-	-
Hangar Rent Non - Airworthy	52,208	-	-	-	-
Harden Ranch Maint Assessment	154,862	150,000	150,000	150,000	150,000
Mira Monte	126,062	122,500	122,500	122,500	122,500
Miscellaneous Receipts	145,939	9,500	9,500	8,000	8,000
Monte Bella	582,156	615,000	615,000	615,000	615,000
N/E Landscape Maint Assessment	812,501	800,000	800,000	800,000	800,000
Refuse Fees	10,757	-	-	-	-
Use Permits	157,935	-	-	-	-
Vista Nueva	29,886	30,000	30,000	30,000	30,000
Woodside Park Maint Assessment	60,570	60,000	60,000	60,000	60,000
Total Other Revenue	<u>3,966,589</u>	<u>1,801,500</u>	<u>1,831,758</u>	<u>1,800,000</u>	<u>1,800,000</u>

Public Works Department

Performance Measures

Engineering

Performance Measure / Goal	FY 2024/25 Actual	FY 2025/26 Goal	FY 2025/26 Projected	FY 2026/27 Goal	FY 2027/28 Goal
Number and % eligible Construction Contracts completed that met State Apprenticeship requirements	-	5/100%	5/100%	5/100%	5/100%
Number and % eligible Construction Contracts completed that met/exceeded Federal DBE/MBE/WBE requirements	-	3/100%	N/A	N/A	N/A
Federal / State grants administered	-	25	10	10	10
Construction Contracts Awarded (in dollars)	-	\$7mil	\$12M	\$12M	\$20

Development Engineering

Performance Measure / Goal	FY 2024/25 Actual	FY 2025/26 Goal	FY 2025/26 Projected	FY 2026/27 Goal	FY 2027/28 Goal
Total Counter Inquiries and Reviews	1072	N/A	800	900	900
Encroachment Permits Issued	770	750	720	750	750
Vendor Permits Issued	183	100	180	190	190
Total On-Time Permit Reviews**	41%	90%	60%	90%	90%
Total On-Time Development Reviews***	48%	95%	40%	95%	95%

*(Projects Meeting Post Construction Requirements/Total Projects)

** (Building, Grading, FEMA, Encroachments)

*** (Use Permits, Site Reviews, Map Checks)

Public Works Department

Traffic & Transportation

Performance Measure / Goal	FY 2024/25 Actual	FY 2025/26 Goal	FY 2025/26 Projected	FY 2026/27 Goal	FY 2027/28 Goal
Transportation Permits Issued	286	150	155	125	130
Grant applications submitted/Funds Secured (\$Million)	-	1/\$2M	1/\$2M	2/\$4M	1/\$2M
Salinas Connect Requests Addressed/Submitted	394/413	300/300	300/300	300/300	300/300
Projects Completed (NEW)	6	4	4	4	4
New/Restriping lane lines (Miles) (NEW)	0/9.63	0/4.78	0/4.78	0/5	0/5
Traffic Calming Project Analyzed/Implemented (NEW)	43/1	43/3	43/5	30/3	30/2
Traffic Signal Controller Cabinet Replaced/Repair/New (NEW)	3	3	3	3	3
Traffic Signal Video Detection Replaced/Repair/New (NEW)	2	3	3	3	3
APS Replaced/Repair/New (NEW)	2	5	5	5	5

Public Works Department

Sustainability					
Performance Measure / Goal	FY 2024/25 Actual	FY 2025/26 Goal	FY 2025/26 Projected	FY 2026/27 Goal	FY 2027/28 Goal
Solar & Energy Retrofits – Energy generated	-	6,000 MWh	5,600 MWh	6,500 MWh	7,000 MWh
Solar & Energy Retrofits – avoided costs	-	\$1,000,000	\$700,000	\$1,000,000	\$1,500,000
Ev Fleet Transition – EV on order (21 by 2028)		8	12	5	4
EV Charging Infrastructure – City	-	10 charging stations	3 installed	10 charging stations	4 fast charging stations
EV Fleet/Station Grant applications submitted/Funds Secured	-	2/\$500,000	2/\$500,000	2/\$500,000	2/\$500,000
Compliance with Republic Services Franchise Agreement	100%	100%	100%	100%	100%
% City facilities with recycling bins	-	60%	60%	80%	100%
Increase solid waste diversion rate to 50% as required by law	50%	50%	29%	50%	50%
Decrease # of City trash exemptions issued (% reduction)	-	10%	13%	10%	10%
Enforcement of SB1383 through partnerships (SVSWA & Republic Services)	100% Compliance	100% Compliance	98% Compliance	100% Compliance	100% Compliance
Procurement of compost/mulch to meet SB1383	12,816 tons	12,816 tons	12,816 tons	12,816 tons	12,816 tons
SB1383 Outreach Events	10	10	10	10	10
CalRecycle Grant (# grant apps/\$ rec'd)	1/\$40,000	1/\$40,000	1/\$40,000	1/\$40,000	1/\$40,000
Tree Planting	300	300	300	200	200

Public Works Department

Geographic Information Systems

Performance Measure / Goal	FY 2024/25 Actual	FY 2025/26 Goal	FY 2025/26 Projected	FY 2026/27 Goal	FY 2027/28 Goal
Longest GIS Service Interruptions		<2 hours	12 hours	<4 hours	<4 hours
Total Salinas Source 2.0 page views		5,000	4450	5,000	5,000
Update Internal GIS Database		150	842	500	500
GIS Training Completion per year		8	15	20	25
Maintain Online Availability of GIS Services		100.00%	99.00%	99.00%	99.00%
Projects Started		100	43	25	30
Projects Completed		75	36	25	30
Total sessions in Salinas Source 2.0, platform engagement		4,500	4450	5000	5000

*Longest GIS service interruptions recorded annually due to upgrades, maintenance, or system issues.

Public Works Department

Maintenance

Performance Measure / Goal	FY 2024/25 Actual	FY 2025/26 Goal	FY 2025/26 Projected	FY 2026/27 Goal	FY 2027/28 Goal
Total Square Ft of Graffiti Removed Annually	200,000	200,000	200,000	200,000	200,000
Number of Reported Graffiti Sites cleaned/resolved Annually	1,900	2,000	2,878	2,000	2,000
Square feet of buildings to maintain per employee annually	375,000	375,000	375,000	375,000	375,000
Total Electrical and Plumbing Repairs completed annually	1,000	1,000	1,354	1,000	1,000
Number of Painting and Carpentry Maintenance Requests completed	1,000	1,000	1,237	1,000	1,000
Tons of Asphalt Applied Annually	7,500	7,750	8,842	8,500	8,500
Yards of Concrete Poured	500	600	518	600	600
Street Sign Installation/Repair/Replacement	160	700	158	175	175
Tons of material collected by Work Alternative Crew Cleanup	145	150	190	190	190
Number of Street Lights Repaired or Replaced annually	300	350	303	325	325
Number of signalized intersections to maintain annually	117	117	117	117	117

Environmental Compliance

Performance Measure / Goal	FY 2024/25 Actual	FY 2025/26 Goal	FY 2024/25 Projected	FY 2025/26 Goal	FY 2027/28 Goal
Number of businesses inspected	250	250	250	250	250

Public Works Department

Urban Forestry

Performance Measure / Goal	FY 2024/25 Actual	FY 2025/26 Goal	FY 2025/26 Projected	FY 2026/27 Goal	FY 2027/28 Goal
Cost per Salinas resident to support Street Trees		\$15.35	\$15.63	\$15.94	\$16.39
Number of Tree Service Requests		13,500	11,500	13,500	14,500
Number of Storm and Emergency Call Outs		150	100	100	100
Number of Street Trees to maintain EService Requests		4,000	3,000	4,500	5,000

NPDES Stormwater Compliance

Performance Measure / Goal	FY 2024/25 Actual	FY 2025/26 Goal	FY 2025/26 Projected	FY 2026/27 Goal	FY 2027/28 Goal
% NPDES Permit Compliance	90%	100%	90%	100%	100%
Grant Applications submitted for Green Infrastructure Projects	-	-	3	3	3
PLRP* Reduction – stormwater runoff volume	-	-	8%	10%	15%
PLRP* Reduction – pollutants	-	-	30%	35%	40%
% Area Treated for State Trash Amendments Compliance	63%	75%	85%	90%	100%
Trash Cleanup Events Conducted	3	3	3	3	3
Grant Applications submitted for Stormwater/Green Infrastructure Projects	-	-	2	2	2
Street Sweeping Routes with NO Parking Signage Installed	-	2	2	2	2

*Pollutant Load Reduction Plan (PLRP)

Public Works Department

NPDES Storm Drain

Performance Measure / Goal	FY 2024/25 Actual	FY 2025/26 Goal	FY 2025/26 Projected	FY 2026/27 Goal	FY 2027/28 Goal
Number of Storm Drains Inspected and Cleaned as needed	1,351	1,100	1,100	1,100	1,100
Number of Storm Drain Stencils Installed with "No Dumping Flows to Bay" Logo	<10	<10	<10	<10	<10
Number of Commercial/Industrial Businesses Inspected	230	250	250	250	250
Dry Weather Monitoring Inspections	157	157	157	157	157

NPDES Street Sweeping

Performance Measure / Goal	FY 2024/25 Actual	FY 2025/26 Goal	FY 2025/26 Projected	FY 2026/27 Goal	FY 2027/28 Goal
Number of Curb Miles Swept Monthly	16,200	16,500	18,500	20,500	22,500
Cubic Yard of Debris Removed Annually	1,800	2,000	2,000	3,000	4,000

Industrial Waste

Performance Measure / Goal	FY 2024/25 Actual	FY 2025/26 Goal	FY 2025/26 Projected	FY 2026/27 Goal	FY 2027/28 Goal
Millions of Gallons of Industrial Process Water Receiving Treatment & Disposal	900	800	900	900	900

Public Works Department

Sanitary Sewer

Performance Measure / Goal	FY 2024/25 Actual	FY 2025/26 Goal	FY 2025/26 Projected	FY 2026/27 Goal	FY 2027/28 Goal
Miles of Pipeline Cleaned	125	125	125	125	125
Number of Sanitary Sewer Overflows	4	<5	<5	<5	<5
Linear Feet of Pipeline Televised (CCTV)	10,000	50,000	50,000	50,000	50,000
(FOG) Fats Oils and Grease Inspections	165	100	100	100	100

Parking Enforcement

Performance Measure / Goal	FY 2024/25 Actual	FY 2025/26 Goal	FY 2025/26 Projected	FY 2026/27 Goal	FY 2027/28 Goal
Citations Written	18,371	16,000	20,000	20,000	20,000
Annual Cost	\$607,676	\$900,000	\$649,725	\$649,725	\$649,725
Revenue	\$623,565	\$950,000	\$660,500	\$700,000	\$700,000

Vehicle/Equipment Maintenance

Performance Measure / Goal	FY 2024/25 Actual	FY 2025/26 Goal	FY 2025/26 Projected	FY 2026/27 Goal	FY 2027/28 Goal
Overall Fleet >500 Vehicles - Number of vehicles to maintain per employee	59	59	69	69	69
Preventive Maintenance Inspections on Police Vehicles	1110	1,000	1,193	1,200	1,275
Preventive Maintenance Inspections on Fleet Vehicles	892	900	1032	1100	1175

Public Works Department

Department Position Detail

Position	FY 2025-26 Adopted	FY 2026-27 Proposed	Change	FY 2027-28 Proposed	Change
Administrative Secretary	1.00	1.00	-	1.00	-
Assistant Engineer	7.00	7.00	-	7.00	-
Asst PW Director / City Engineer	1.00	1.00	-	1.00	-
Associate Engineer	1.00	1.00	-	1.00	-
Construction Inspector	3.00	3.00	-	3.00	-
Construction Inspection Manager	0.00	1.00	1.00	1.00	-
Division Manager	2.00	1.00	(1.00)	1.00	-
Emergency Vehicle Upfitter	1.00	2.00	1.00	2.00	-
Engineering Aide I	3.00	2.00	(1.00)	2.00	-
Engineering Aide II	1.00	2.00	1.00	2.00	-
Engineering Division Manager	0.00	1.00	1.00	1.00	-
Env Compl Insp I	1.00	1.00	-	1.00	-
Env Compl Insp II	1.00	1.00	-	1.00	-
Equipment Mechanic Crew Sup	1.00	1.00	-	1.00	-
Equipment Mechanic I	3.00	3.00	-	3.00	-
Equipment Mechanic II	3.00	3.00	-	3.00	-
Facilities Maint Manager	1.00	1.00	-	1.00	-
Facility Maint Mechanic	3.00	3.00	-	3.00	-
Fleet Maint Manager	1.00	1.00	-	1.00	-
GIS Administrator	1.00	1.00	-	1.00	-
GIS Analyst I	1.00	1.00	-	1.00	-
GIS Analyst III	1.00	1.00	-	1.00	-
GIS Technician I	0.00	1.00	1.00	1.00	-
GIS Technician II	1.00	0.00	(1.00)	0.00	-
Graffiti Abatement Worker	1.00	1.00	-	1.00	-
Inmate Crew Coordinator	1.00	1.00	-	1.00	-
Inventory Technician	1.00	1.00	-	1.00	-
Junior Engineer	6.00	6.00	-	6.00	-
Maint Manager	1.00	1.00	-	1.00	-
Management Analyst	1.00	1.00	-	1.00	-
NPDES Permit Manager	1.00	1.00	-	1.00	-
Office Technician	2.50	2.50	-	2.50	-
Public Service Maint Worker I	2.00	3.00	1.00	3.00	-
Public Service Maint Worker II	17.00	18.00	1.00	18.00	-
Public Service Maint Worker III	8.00	9.00	1.00	9.00	-

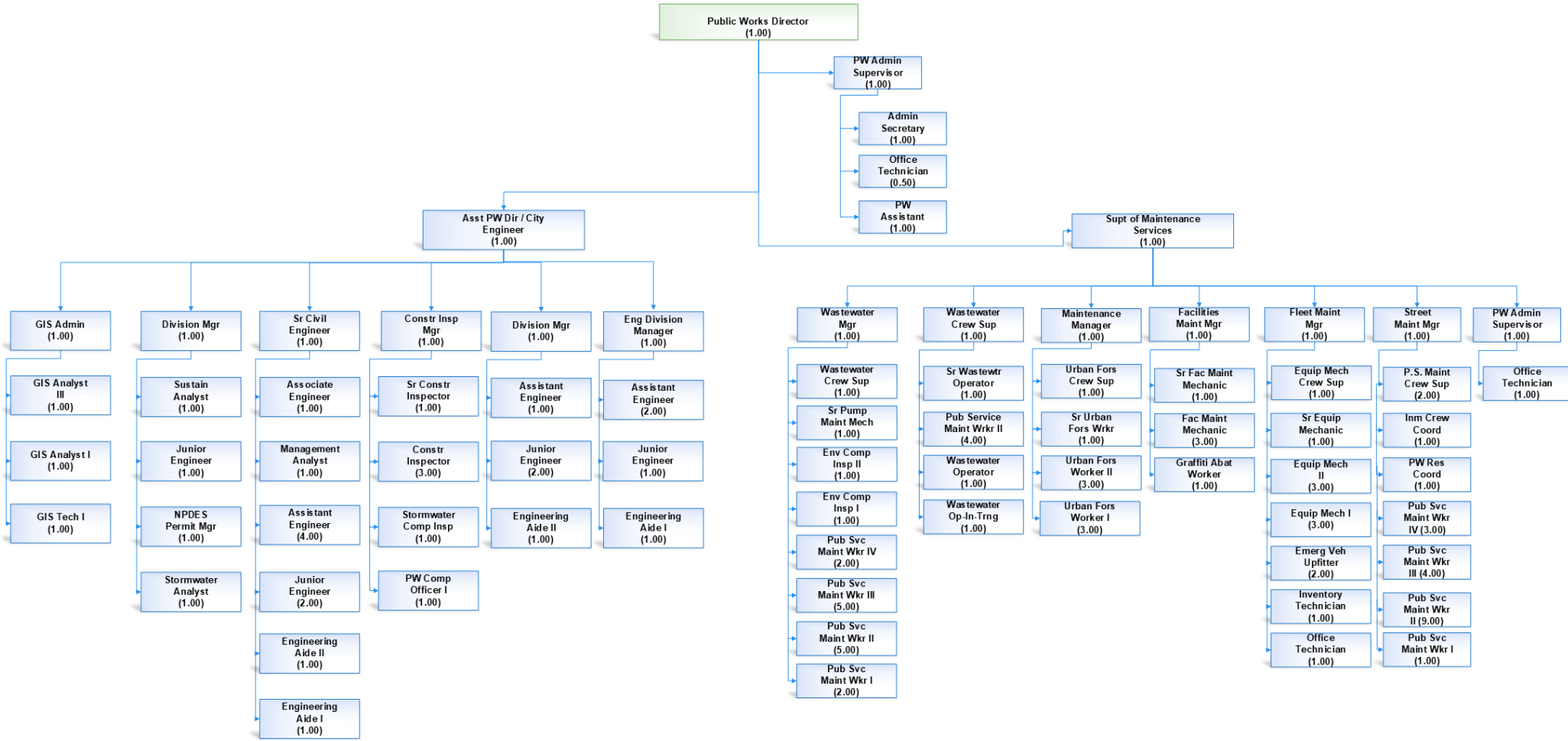
Public Works Department

Department Position Detail

Position	FY 2025-26 Adopted	FY 2026-27 Proposed	Change	FY 2027-28 Proposed	Change
Public Service Maint Worker IV	5.00	5.00	-	5.00	-
Public Service Maint Crew Sup	2.00	2.00	-	2.00	-
Public Works Compl Officer I	1.00	1.00	-	1.00	-
Public Works Admin Supervisor	2.00	2.00	-	2.00	-
Public Works Assistant	1.00	1.00	-	1.00	-
Public Works Director	1.00	1.00	-	1.00	-
Public Works Resource Coordinator	1.00	1.00	-	1.00	-
Senior Civil Engineer	2.00	2.00	-	2.00	-
Sr Construction Inspector	1.00	1.00	-	1.00	-
Sr Equipment Mechanic	1.00	1.00	-	1.00	-
Sr Facility Maint Mechanic	1.00	1.00	-	1.00	-
Sr Pump Maint Mechanic	1.00	1.00	-	1.00	-
Sr Urban Forestry Worker	1.00	1.00	-	1.00	-
Sr Wastewater Operator	1.00	1.00	-	1.00	-
Stormwater Analyst	1.00	1.00	-	1.00	-
Stormwater Compl Inspector	1.00	1.00	-	1.00	-
Street Maint Manager	1.00	1.00	-	1.00	-
Supt of Maint Services	1.00	1.00	-	1.00	-
Sustainability Analyst	1.00	1.00	-	1.00	-
Urban Forestry Crew Supervisor	1.00	1.00	-	1.00	-
Urban Forestry Worker I	2.00	3.00	1.00	3.00	-
Urban Forestry Worker II	4.00	3.00	(1.00)	3.00	-
Wastewater Crew Supervisor	2.00	2.00	-	2.00	-
Wastewater Manager	1.00	1.00	-	1.00	-
Wastewater Operator	1.00	1.00	-	1.00	-
Wastewater Operator-In-Training	1.00	1.00	-	1.00	-
Total Positions	117.50	122.50	5.00	122.50	0.00

Public Works Department

Organizational Chart



Regular Full-Time Equivalents (FTE): 122.50

Budget Resolution

RESOLUTION NO. __ (N.C.S.)
RESOLUTION NO. __ (S.A.)

A RESOLUTION ADOPTING THE BIENNIAL (FISCAL YEAR 2026/27 – 2027/28) OPERATING BUDGET

WHEREAS, Section 2-02.03 of the Salinas Municipal Code requires the City Manager to advise the City Council on the City's budgets, finances, and fiscal condition;

WHEREAS, on May 26, 2026, the City Council held a Budget Study Session on the Proposed Biennial (FY 2026/27 – 2027/28) Operating Budget;

WHEREAS, on June 16, 2026, City Council considered and reviewed the Proposed Biennial (FY 2026/27 – 2027/28) Operating Budget making final determinations;

WHEREAS, the City's workforce is established by position and classification at 686.5 full time equivalent positions for FY 2026/27 and 679.50 full time equivalent positions for FY 2027/28. The City Manager, subject to compliance with all applicable Municipal Code and Personnel Rules, may revise the workforce provided that the total number of full-time, regular staff does not exceed the total number of authorized positions on the Citywide workforce approved by City Council. In addition, the revisions approved by the City Manager cannot result in an increase of budget appropriation; and

WHEREAS, the City Manager is authorized to increase appropriations for FY 2026/27 expenditures in an amount not to exceed the amount of funds programmed for previously identified projects or services but not yet expended from FY 2025/26 and increase appropriations for FY 2027/28 expenditures in an amount not to exceed the amount of funds programmed for previously identified projects or services but not yet expended from FY 2026/27.

NOW, THEREFORE, BE IT RESOLVED that the City Council hereby adopts the Operating Budget for the City of Salinas for Fiscal Years 2026/27 and 2027/28 as represented in the Operating Biennial Budget document.

PASSED AND ADOPTED this 16th day of June 2026, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

APPROVED:

Dennis Donohue, Mayor

ATTEST:

Patricia M. Soratos, City Clerk

Appropriations Limit

RESOLUTION NO. __ (N.C.S.)

**A RESOLUTION SETTING THE APPROPRIATIONS LIMIT FOR
THE CITY OF SALINAS FOR FISCAL YEAR 2026/27**

WHEREAS, Article XIII B of the California Constitution (Limitation of Government Appropriations) was passed by the California electorate on November 6, 1979, and became effective on July 1, 1980;

WHEREAS, Chapter 1205, Statute of 1980, Section 7900 of the California Government Code formally implements methods for governmental entities to establish and define annual appropriations limits;

WHEREAS, the growth factors used to calculate the Annual Appropriations Limit are County or City population change and the increase in the California per capita income; and

WHEREAS, in addition to the annual inflation and population adjustments, state law requires the Appropriations Limit to be adjusted in the event that the financial responsibility for providing services is transferred in whole or in part from one entity of government to another.

NOW THEREFORE, BE IT RESOLVED that the Annual Appropriations Limit for the City of Salinas for FY 2026/27 is \$362,368,159. The portion of the City's budget that is subject to the appropriation limit (the proceeds of taxes) totals \$182,238,800 and is well within the appropriations limit.

PASSED AND ADOPTED this 16th day of June 2026, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

APPROVED:

Dennis Donohue, Mayor

ATTEST:

Patricia M. Soratos, City Clerk

Policies and Practices

The City of Salinas budget and financial policies are subject to California State law, generally accepted accounting principles (GAAP), and actions of the City Council. The standards set by these authorities establish budget calendar dates, provide for budget control, describe the budget amendment process after budget adoption, and identify appropriate methods for budgeting, accounting, and financial reporting. The City's resources and appropriations policies are extensions of the laws established by the State of California through the City Council and follow GAAP for local governments as well as budgeting practices. Budget practices and policies are reviewed to ensure that current financial practices are in place. Areas for future policy development and updates may include post-retirement benefits, and a periodic review and update of the City's existing reserve policies.

Budget Practices

Budget Process

The budget process enables the City Council to make resource allocation decisions, including choices about staffing, technology, equipment, and priorities to be addressed in the coming fiscal year(s). The City's Operating Budget is adopted by the City Council by July 1 each year. Although the City Council first reviews the budget in May, the City Manager's Office, the Finance Department, and other departments begin to prepare it at least six months before that. Throughout the year, staff provides revenue projections and updates on the City's financial performance and continues to assess City needs. In producing the budget, the Budget Team receives input from the public, City Council, and staff.

At the mid-year budget review that typically takes place in March, the Finance Director provides an update to the City Council on the current year's budget and a preliminary General Fund forecast, and outlines policy issues facing the City. The City Council provides feedback and direction regarding proposed priorities for the future programming of General Fund resources. With this direction and the Finance Department's revenue projections, each department prepares a proposed budget. The Budget Team works closely with department managers to ensure that budgets reflect the City Council's and the community's priorities, interests, and goals.

Several weeks before the budget is adopted, the Finance Director presents the proposed budget for the coming year(s) to the City Council, along with information on current year accomplishments and future year goals. Copies of the proposed budget document are available to the public at public hearings, and they are also available in the City Clerk's Office and on the City's website.

The Finance Director presents the budget to the City Council in an online public forum. Included in the Finance Director's presentation are a discussion of the economic environment, an update on the City's financial position and General Fund forecast, and a review of department activities. After reviewing the proposed budget and receiving public comment at public hearings, the City Council may direct staff to revise the proposed budget. On or before June 30, the City Council







Policies and Glossary

votes to adopt the budget, including any revisions to the proposed budget. At any time after the adoption of the budget, the City Council may amend or supplement the budget.

Upon final adoption by the City Council, the budget becomes the legal authorization for the various departments to expend resources, subject to conditions established by the City Manager and City Council. Through a resolution adopted by the City Council, the City Manager is authorized to transfer appropriations as needed from any account in the budget to any other accounts within the same fund to meet overall budget requirements. This resolution further authorizes the City Manager to transfer funds designated as “Transfers” in appropriate increments and intervals. Within the budget document, Council also adopts several financial and budgetary policies which address reserves, debt, and spending authorizations, and which help guide long-term planning.

Policies and Glossary

Budget Calendar

	COMMUNITY	CITY COUNCIL & COMMITTEES	CITY ADMINISTRATION
 January	Input on Budget: Community-Wide Survey		<ul style="list-style-type: none"> ■ CIP Coordination ■ Exhibit B: Personnel ■ Budget Entry Training ■ Budget Packet Available
 February	Community Meeting (Bilingual)		<ul style="list-style-type: none"> ■ CIP Requests Due ■ CIP & Fleet Committee ■ Community Budget Meeting ■ Community-Wide Survey Results
 March			<ul style="list-style-type: none"> ■ Department Budget Proposals Due Review Proposed Budget in Budget Study Sessions w/Dept Representatives <ul style="list-style-type: none"> ■ Working sessions with City Manager and Department Representatives to review budget proposals
 April			Review Proposed Budget in Budget Study Session <ul style="list-style-type: none"> ■ Working sessions with City Manager, Finance, and Human Resources to review budget proposals
 May	Public Input on Proposed Budget	Measures E Committee Meeting Measure G Committee Meeting Finance Committee Meeting Budget Study Session	Budget Study Session <ul style="list-style-type: none"> ■ City Manager presents Proposed Operating & Capital Improvement Program Budgets
 June	Final Public Hearing on Proposed Budget	Final Public Hearing on Proposed Budget	Budget Adoption <ul style="list-style-type: none"> ■ City Manager presents Proposed Operating & Capital Improvement Program Budgets

Policies and Glossary

Public Participation

Public participation in the budget planning process is encouraged and can be done various ways, such as participating in Council-appointed boards and commissions, providing feedback through a community budget survey, attending the community budget bilingual meeting, during budget presentations and public hearings, or meeting with City staff. Presentations to review the City's budget and discuss relevant policy issues are held at regular City Council meetings.

Public hearings for the budget typically occur in early June. The public has the opportunity to speak about budget issues at these hearings and at any City Council meeting during the year. All Council meetings are accessible in person and streamed over the internet.

The City Council will hear a preliminary presentation of the City Manager's Proposed Budget at a public meeting on May 12, 2026 (Finance Committee), and the complete budget document is typically made available a week before the Budget Study Session which takes place during a regular or special Council meeting. The Public hearing will be held on June 16, 2026.

Basis of Budgeting

The City uses a multi-year financial forecast model to ensure that current budget decisions consider future financial implications. The basis for the multi-year forecast projections is current year estimated revenues and expenditures.

Revenues: The City receives revenues from a variety of sources. Property tax and sales tax comprise approximately 73% of the General Fund. The City receives the balance of its revenues from local taxes, fees, charges for services, and transfers from other funds for General Fund services. Revenue projections for the coming budget year are based on the estimated actual revenue projected for the current year, historical trends, and anticipated changes in economic activity.

The City has adopted a practice of dedicating one-time revenues to fund a variety of one-time projects. Increases in the General Fund associated with one-time revenues are not programmed for ongoing operations in the multi-year forecast. This ensures that future revenues and expenditures are reasonably projected. The City will take all cost-effective actions available to collect revenues.

Fees and Charges: The City charges for services at rates that, where possible, match the cost of providing services whether direct and indirect. Some examples of charge for services include parking programs, cannabis monitoring, planning, airport, fire inspections, police records, library services, recreation programs, permit services, and certain code enforcement fines.

Fees and Charges for Enterprise Funds: The City will set user fees and rates for each enterprise fund (e.g. airport, golf courses, landfill, industrial waste), at a level which fully supports the total direct, indirect, and capital costs of the activity.

Expenditures: The City budgets at the governmental fund level, and funds are grouped for budget presentation. Major fund groups include the General Fund, Internal Service funds, Special Revenue funds, and Capital funds.

Policies and Glossary

While all funds budgeted are included in the operating budget, this document focuses on the General Fund, which contains the majority of the City's discretionary resources for basic services such as police, fire, finance, human resources, and maintenance. Departmental base budgets for a given budget year are determined by the following process:

Starting with the adopted budget for the prior year,

1. Reduce the adopted prior year budget for any one-time appropriations the department received;
2. Adjust the budget by percentage factors for cost changes associated with negotiated bargaining unit agreements and inflation; and
3. Implement any necessary service changes determined by the City Manager.

City funds are budgeted on the modified accrual basis of accounting. This method recognizes revenues when they become measurable and available to finance expenditures of the period. Expenditures are recorded when the related fund liability is incurred, with the exception of principal and interest on long-term debt, which are recorded when due.

The Basis of Budgetary Accounting

The basis of budgetary accounting that follows describes how the City presents the estimated revenues, budgeted expenditures and expenses, and capital asset purchases in this budget. This description is intended to help the reader understand the differences and similarities in the budget presentation of such financial elements compared to how they are presented in other City publications, such as the City's CIP or its Annual Comprehensive Financial Report (ACFR).

The City uses a "fixed budget" presentation which establishes a spending cap at the fund level, with departmental budgetary guidelines. Department budgets cannot be exceeded without special authorization. The biennial (FY 2026/27-2027/28) operating budget is scheduled to be adopted on June 16, 2026.

The budget is generally prepared on the same basis of accounting used by the City in its ACFR.

Definitions for several of the following terms may be found in the Glossary. This terminology comes from the accounting standards used for governments which are established by the Governmental Accounting Standards Board (GASB). These standards constitute generally accepted accounting principles (GAAP) for local governments.

Although legally separate entities from the City and the Salinas Public Financing Authority (PFA) are component units of the City under GAAP. These entities are considered component units because of the degree of control exercised by the City (the City Council and City staff serve as the governing boards and staff, respectively, for these entities) and their financial dependence on the City. The payment obligations of the PFA are budgeted as debt service expenditures in the General Fund and other respective funds.

Policies and Glossary

In the Required Supplementary Information section of the ACFR, the City compares actual revenues and expenditures for the accounting period to both the originally adopted budget and the final budget (the adopted budget with any mid-year adjustments) for estimated revenues and expenditure appropriations. A copy of the City's ACFR for the fiscal year ended June 30, 2025, may be obtained on the City's website at www.cityofsalinas.org, or by contacting the City's Finance Department. The ACFR for the fiscal year ending June 30, 2026, will be available no later than December 31, 2026.

Expenditures are budgeted in governmental funds on the modified accrual basis of accounting, and expenses are budgeted in proprietary funds on the full accrual basis of accounting. The primary difference between the two bases of accounting is that "expenditures" emphasize the reporting of financial resource outflows (cash and cash-like resources) in the period in which they are disbursed, while "expenses" emphasize the matching of the obligation to disburse economic resources (cash and all other assets causing a change in fund net assets) to the period in which the obligation was incurred by the City.

Capital asset acquisitions are shown somewhat differently in the budget than in the ACFR. Capital assets are used in the City's operations, have an estimated useful life of one year or more, and cost \$10,000 or more. These long-lived assets include land and buildings and their improvements, vehicles, machinery and equipment, and streets and sidewalks. The City's planned capital asset purchases are shown in two places in the budget: (1) in the departmental capital outlay for capital assets to be purchased from annual operating appropriations during the budgeted fiscal year, and (2) in the Capital Budget Summary (CIP) for capital assets to be acquired over several years or which involve specific financing plans. In the ACFR fund financial statements, all capital asset acquisitions are reported in the governmental funds acquiring them as "Capital Outlay" on their operating statements, and in the proprietary funds the acquiring funds report their acquisition as uses of cash on their statements of cash flow (the assets are also capitalized on their balance sheets).

Operating/Capital Expenditure Accountability

The biennial budget sets appropriations by fund or with further allocation by department or program. At the fund level, expenditures may not legally exceed appropriations. The City Manager is authorized to transfer budgeted amounts between departments or programs within any fund. The City Council may adopt supplemental appropriations during the year.

The City maintains a multi-year forecasting model for operating revenues and expenditures and also produces a five-year capital plan. The multi-year forecast is regularly updated to reflect current revenue and expenditure assumptions and is presented to the City Council at mid-year. The City's five-year capital plan is updated every year.

Reserves

Reserves accumulated during years when revenues exceed expenditures allow the City to more gradually adjust spending in response to economic downturns. The General Fund maintains two reserves: the Contingency Reserve and the Budget Uncertainty Reserve. The City also maintains reserves for fee-based internal service operations and certain other special revenue funds, including the following:

- General Fund Contingency Reserve (*formerly Economic Contingency Reserve*)
- Infrastructure Reserve
- Facilities Maintenance Reserve
- Other Post Employment Benefits (OPEB) Reserve
- Airport Enterprise Reserve
- Permit Services Enterprise Reserve

Contingency Reserve

The General Fund Contingency Reserve is intended to mitigate the effects of unanticipated situations such as natural disasters and severe, unforeseen events as well as serving as back-up liquidity to the Risk Management Fund if this need were to arise. General Fund Contingency Reserve funds are also available to provide a source of working capital for new programs or undertakings that have the potential for receiving significant funding from outside sources, and organizational retooling, process improvement, and strategic entrepreneurial opportunities.

The General Fund Contingency Reserve will be funded each year at 12.0% of budgeted expenditures and transfers out. Any such uses are to be repaid to the Reserves over a period to be determined by the City Council at the time of approval, with a target repayment period of no more than three years.

All uses of the General Fund Contingency Reserve must be approved by City Council and only if a two-thirds (2/3) vote is received. For greater clarity, a two-thirds (2/3) vote is five (5) for a Council of 7 members. Any such uses are to be repaid to the General Fund Contingency Reserve over a period to be determined by the City Council at the time of approval, with a target repayment period of no more than three years.

Infrastructure Reserve

Infrastructure Reserve is intended to be used for Capital Improvement Program (CIP) projects to ensure continuous development and improvements across the City. Any such uses are to be repaid to the Reserves over a period to be determined by the City Council at the time of approval, with a target repayment period of no more than three years. The three-year repayment may be suspended, in whole or part, if financial or economic circumstances are determined by the City Manager to prevent meeting this timeline.

All uses of the Infrastructure Reserve must be approved by City Council and only if a two-thirds (2/3) vote is received. For greater clarity, a two-thirds (2/3) vote is five (5) for a Council of 7 members. Any such uses are to be repaid to the Infrastructure Reserve over a period to be

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determined by the City Council at the time of approval, with a target repayment period of no more than three years.

Facilities Maintenance Reserve

Facilities Maintenance Reserve is intended to be used to prepare for and fund necessary maintenance expenses for physical facilities. It helps the City manage unexpected repair costs by accumulating funds that can be used when maintenance is required. This Reserve is crucial for ensuring operational efficiency and financial health, as it allows for planned maintenance and minimizes disruptions to operations. Any such uses are to be repaid to the Reserves over a period to be determined by the City Council at the time of approval, with a target repayment period of no more than three years. The three-year repayment may be suspended, in whole or part, if financial or economic circumstances are determined by the City Manager to prevent meeting this timeline.

All uses of the Facilities Maintenance Reserve must be approved by City Council and only if a two-thirds (2/3) vote is received. For greater clarity, a two-thirds (2/3) vote is five (5) for a Council of 7 members. Any such uses are to be repaid to the Facilities Maintenance Reserve over a period to be determined by the City Council at the time of approval, with a target repayment period of no more than three years.

Other Post Employment Benefits (OPEB) Reserve

Post-employment benefits are those benefits other than pension benefits, including post-employment. City Council approved the establishment of a Section 115 trust to provide for funding of pension, retiree health, and other post-employment benefits for the City's eligible retirees. The 115 Trust acts as an additional investment vehicle for the overall funding of pension liabilities associated with the City's Miscellaneous and Safety Pension Plans. This plan is intended to help the City manage retirement benefit costs effectively by setting aside funds specifically for these obligations. The 115 Trust allows the funds to be taken out at any time to reimburse the City for pension costs, which makes the trust very liquid if the City needed the funds in an emergency. They operate under the Internal Revenue Code and are typically established to ensure that funds are available to meet future benefit payments.

All uses of the OPEB Reserve must be approved by City Council and only if a two-thirds (2/3) vote is received. For greater clarity, a two-thirds (2/3) vote is five (5) for a Council of 7 members. Any such uses are to be repaid to the OPEB Reserve over a period to be determined by the City Council at the time of approval, with a target repayment period of no more than three years.

Airport Enterprise Reserve

The Airport Enterprise will maintain an Operating Reserve equal to 25% of its operating expenditures. In addition, this fund should only be designated for unbudgeted, unplanned and unforeseen capital improvement and operating program enhancements.

Any such uses are to be repaid to the Airport Enterprise over a period to be determined by the City Council at the time of approval, with a target repayment period of no more than three years.

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Permit Services Enterprise Reserve

The Permit Services Enterprise will maintain an Operating Reserve equal to 25% of its operating expenditures. In addition, this fund should only be designated for unbudgeted, unplanned and unforeseen capital improvement and operating program enhancements.

Any such uses are to be repaid to Permit Services Enterprise over a period to be determined by the City Council at the time of approval, with a target repayment period of no more than three years.

Administrative Fee Policies

An administrative fee for the provision of administration and/or policy direction is charged by the City to the following activities:

1. Successor Agency
2. Enterprise Operations
3. Maintenance Districts
4. Grant Programs
5. Capital Improvement Program
6. Billings for City Services
7. Other funds as determined appropriate by the Finance Department

For capital projects, the administrative fee charged based on the actual expenditure of the various activities but does not exceed \$50,000 annually per project.

For operating funds, the fee is expressed as a percentage and is reviewed and adjusted as appropriate, on an annual basis.

It will be recorded twice a year (Approximately in December and June) or during the closeout of each completed Capital Improvement Project.

Debt Management

This Debt Management Policy (the “Debt Policy”) of the City of Salinas (the “City”) is intended to comply with Government Code Section 8855(i), effective on January 1, 2017, and shall govern all debt issuances undertaken by the City.

In addition to this Debt Policy, the City has separately adopted Local Goals and Policies for Special Assessment and Mello-Roos Community Facilities District Financing, Disclosure Policies and Procedures, and an Interfund Loans Policy.

The Debt Policy may be amended by the City Council as it deems appropriate from time to time in the prudent management of the City’s debt. Any approval by the City Council of a debt issuance that is not consistent with this Debt Policy shall constitute a waiver of this Debt Policy.

The City recognizes that a fiscally prudent debt management policy is required to:

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- Maintain the City's sound financial position;
- Ensure the City has the flexibility to respond to changes in future service priorities, revenue levels, and operating expenses;
- Protect the City's credit-worthiness;
- Ensure that all debt is structured to protect both current and future taxpayers, ratepayers and constituents of the City; and
- Ensure that the City's debt is consistent with the City's planning goals and objectives and capital improvement program or budget, as applicable.

I. Purposes for Which Debt May Be Issued

A. Long-Term Debt. Long-term debt may be issued to finance the construction, acquisition, and rehabilitation of capital improvements and facilities, equipment and land, to be owned and operated by the City.

1. Long-term debt financings are appropriate when any of the following conditions exist:
 - The project is included in the City's five-year capital improvement program (CIP) and is in conformance with the City's General Plan.
 - The project to be financed, if not included in the CIP, is necessary to provide essential services or is mandated by state or federal requirements.
 - The project to be financed will provide benefit to the community over a period equal to or exceeding the term of the financing.
 - Total debt does not constitute an unreasonable burden to the City and its taxpayers and ratepayers.
 - The debt is used to refinance outstanding debt to produce debt service savings or to realize the benefits of a debt restructuring.
2. Long-term debt financings will not be considered appropriate for current operating and routine maintenance expenses.
3. The City may use long-term debt financings subject to the following conditions:
 - The project to be financed must be approved by City Council.
 - The weighted average maturity of the debt (or the portion of the debt allocated to the project) will not exceed the average useful life of the project to be financed by more than 20%.
 - The City estimates that sufficient revenues will be available to service debt through its maturity.
 - The City determines that the issuance of debt will comply with applicable state and federal law.

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B. Short-term debt. Short-term debt may be issued for the following purposes:

1. To fund cash flow deficits in a fiscal year arising from a timing mismatch between revenues and expenditures.
2. To provide interim financing in anticipation of long-term debt issuance, property sale proceeds, grants, or other sources of funding to retire the short-term debt.
3. To finance the acquisition of shorter-lived capital assets such as fire apparatus or solar panel arrays.

C. Pooled Financings. Pooled financings with other government agencies will be considered, as appropriate.

D. Financings on Behalf of Other Entities. The City may find it beneficial to issue debt on behalf of other governmental agencies or private third parties to further the public purposes of the City. In such cases, the City shall take reasonable steps to confirm the financial feasibility of the project to be financed and the financial solvency of any borrower and that the issuance of such debt is consistent with this Debt Policy.

II. Types of Debt

For purposes of this Debt Policy, “debt” shall be interpreted broadly to mean bonds, notes, certificates of participation, financing leases, or other financing obligations, but the use of such term in this Debt Policy shall be solely for convenience and shall not be interpreted to characterize any such obligation as an indebtedness or debt within the meaning of any statutory or constitutional debt limitation where the substance and terms of the obligation comport with exceptions thereto.

The following types of debt are allowable under this Debt Policy:

General Obligation Bonds – Bonds secured by a promise to levy ad valorem property taxes in an unlimited amount as necessary to pay annual debt service. General obligation bonds must be approved by a two-thirds vote of the qualified electors, and the bonds may only be used to finance the acquisition or improvement of real property. Because they are secured by the property tax levy, general obligation bonds are considered by investors to have the highest credit quality and consequently bear the lowest interest rates.

Revenue Bonds – Bonds may be secured by revenues generated by the facility that is financed, dedicated user fees, or another source of dedicated revenues such as a voter-approved additional sales (transactions) tax. Voter approval may not be required if debt service is paid solely from a special fund consisting of enterprise or other legally-restricted revenues.

Lease Revenue Bonds, Certificates of Participation, and Lease-Purchase Transactions –The City enters into a tax-exempt lease with a nonprofit corporation, joint powers authority, leasing company, bank, or other lessor. The lessor acquires the leased

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asset (which could include real property or equipment), either by purchasing it from a third party or by leasing it from the City. If applicable, the lessor, with the assistance of the City, undertakes the acquisition and/or construction of the financed project and leases the leased asset back to the public agency pursuant to a financing lease. The lessor's rights to receive payments under the financing lease are sold to investors and the proceeds of the sale are used to pay the costs of acquiring and/or constructing the financed asset. The lease financing structure may be used to finance the cost of acquiring land and equipment and constructing improvements, and the leased asset does not have to be the asset being acquired or constructed. Lease financing does not require voter approval, but generally bears a higher interest rate than general obligation debt due to a perceived higher risk of default.

Special Assessment Bonds or Special Tax (Mello-Roos) Bonds – The City may establish special assessment districts or community facilities districts to finance acquisition or construction of real or personal property. A two-thirds majority vote of property owners or residents within a community facilities district is required to approve a special tax and to issue bonds. A majority vote of property owners in a special assessment district (weighted based on proportional benefit from the financed project) is required to approve an assessment. In the case of a special assessment district the assessment amount is proportional to the benefit attributable to the property owner. In a community facilities district the special tax is levied pursuant to a rate and method of apportionment that defines the special tax formula for each property type. In the event of a default by a property owner in the payment of its assessment or special tax, the lien of the assessment or special tax has the same priority as property taxes. Bondholders rely on the special taxes/assessments and, typically, a commitment by the City to foreclose on delinquent properties to collect delinquent special taxes/assessments, and have no recourse to the City's General Fund.

Tax and Revenue Anticipation Notes (TRANS) – TRANS are issued to fund cash flow deficits in a fiscal year arising from a timing mismatch between revenues and expenditures. Typically, TRANS would be issued at the beginning of the fiscal year with repayment coming from any funds received during that fiscal year. TRANS can mature in either the same fiscal year as issued or in the following fiscal year.

Bond or Grant Anticipation Notes (BANs/GANs) – Notes are issued to provide temporary financing, to be repaid by long-term financing or grant proceeds.

The City may from time to time find that other forms of debt would be beneficial to further its public purposes and may approve such debt without an amendment of this Debt Policy

Policies and Glossary

III. Relationship of Debt to the City's Capital Improvement Program and Budget

The City is committed to long-term capital planning. The project priority process used in developing the city's five-year capital improvement program (CIP), including criteria for evaluating projects and project viability, is reviewed by the City Council as part of the biennial update of the CIP.

The City intends to issue debt for the purposes stated in this Debt Policy and to implement policy decisions incorporated in the City's capital budget and the CIP.

The City shall integrate its debt issuances with the goals of its CIP by timing the issuance of debt to ensure that facilities and equipment are available when needed in furtherance of the City's public purposes.

The City shall strive to fund the upkeep and maintenance of its infrastructure and facilities due to normal wear and tear through the expenditure of available operating revenues and

IV. Policy Goals Related to Planning Goals and Objectives

The City is committed to long-term financial planning, maintaining appropriate reserve levels and employing prudent practices in governance, management and budget administration. The City intends to issue debt for the purposes stated in this Debt Policy and to implement policy decisions incorporated in the City's annual operating budget and CIP.

It is a policy goal of the City to protect taxpayers, ratepayers and constituents by utilizing conservative financing methods and techniques so as to obtain the highest practical credit ratings (if applicable) and the lowest practical borrowing costs.

The City will maintain open communications with rating agencies, investors, and other market participants to enhance the market value of the City's outstanding debt and minimize borrowing costs.

The City will comply with applicable state and federal law as it pertains to the maximum term of debt and the procedures for levying and imposing any related taxes, assessments, rates and charges.

When refinancing debt, it shall be the policy goal of the City to realize, whenever possible, and subject to any overriding non-financial policy considerations, (i) minimum net present value debt service savings equal to or greater than 3% of the refunded principal amount, and (ii) present value debt service savings equal to or greater than 100% of any escrow fund negative arbitrage.

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V. Internal Control Procedures

When issuing debt, in addition to complying with the terms of this Debt Policy, the City shall comply with any other applicable policies regarding initial bond disclosure, continuing disclosure, post-issuance compliance, and investment of bond proceeds.

The City will periodically review the requirements of and will remain in compliance with the following:

- Any continuing disclosure undertakings under SEC Rule 15c2-12;
- Any federal tax compliance requirements, including without limitation arbitrage and rebate compliance, related to any prior bond issues;
- Any covenants and reporting requirements specified in financing documents; and
- The City's investment policies as they relate to the investment of bond proceeds

It is the policy of the City to ensure that proceeds of debt are spent only on lawful and intended uses. Whenever reasonably possible, proceeds of debt will be held by a third-party trustee and the City will submit written requisitions for such proceeds. The City will submit a requisition only after obtaining the signature of the Finance Director or designee. In those cases where it is not reasonably possible for the proceeds of debt to be held by a third-party trustee, the Finance Director shall retain records of all expenditures of proceeds through the final payment date for the debt.

VI. Debt Issuance Considerations

A. **Funding Methods for Capital Projects.** Before pursuing debt issuance for a project, consideration should be given to the full range of available funding options which may include pay-as-you-go and interfund borrowing.

1. Pay-as-you-go

With a pay-as-you-go approach, the City uses available cash to pay for projects. Funding sources can include the City's General Fund, special revenue funds, and capital project funds, user charges, impact fees, grants, private contributions, or capital replacement funds set up specifically to pay for capital improvements or replacements.

2. Interfund Borrowing

Interfund loans may be appropriate for financing priority needs on a case-by-case basis. The City's Interfund Loans Policy specifies the terms and conditions under which the City Manager may approve interfund loans and advances.

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B. Debt Limits.

1. Legal Restrictions

City staff will work with bond counsel and the financial advisor to ensure that any proposed debt issuance is consistent with federal and State law, the City's municipal code and policies, contractual obligations of the City, and any applicable bond referenda approved by voters. California Government Code Section 43605 limits the issuance of general obligation bonds to no more than 15% of the City's gross assessed valuation.

2. Financial Restrictions

Debt service supported by the General Fund will not exceed 7% of total budgeted General Fund expenditures and transfers out. The General Fund may be used to provide back-up liquidity to improve the viability of a self-supported debt issue, but only if the General Fund is not exposed to significant risk of loss of assets or impairment of liquidity. This evaluation of risk will consider such things as the following:

- Volatility and collection risk of the revenue source identified for repayment of the debt; and
- The likelihood that the General Fund will be reimbursed within one year for any payments it might potentially need to make in its role as back-up guarantor.

If the City Council determines the risk of loss of assets or impairment of liquidity to the General Fund to be relatively minimal, self-supported debt service for debt that relies on the General Fund as a back-up guarantor will not exceed 7% of budgeted General Fund expenditures and transfers out. This limitation is separate from and in addition to the debt limitations for General Fund supported debt service described above.

C. Debt Structuring

The amortization schedule and use of optional redemption features will reflect the anticipated availability of funds for debt service and redemption, as well as the potential trade-offs between the City's operational flexibility and the cost of funds.

Debt shall be issued as fixed rate debt unless the City makes a determination that a variable interest rate would be beneficial in a specific circumstance (e.g., interim financing, potential change in taxability, redemption flexibility, debt service savings).

The City will seek credit enhancements, such as letters of credit or bond insurance, when necessary or advantageous.

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D. Debt Issuance Practices

The City will engage an independent municipal advisor to assist with each debt issuance. All financing professionals and service providers will be selected in accordance with the procurement provisions in the City's municipal code.

Whenever the City anticipates incurring debt to finance a project and advancing project costs (e.g., project development costs, architectural costs, studies, etc.) before the debt proceeds are available, the City will adopt a resolution declaring its intent to reimburse itself for those costs.

Costs incurred by the City, such as bond counsel and financial advisor fees, printing, underwriters' discount, and project design and construction costs, will be charged to the bond issue to the extent allowable by law.

The City will generally conduct financings on a competitive basis; however, negotiated financings may be used when market volatility is a concern, or the financing mode, size, security or structure warrants a negotiated sale.

E. Use of Derivatives

A derivative - or swap - is a financial instrument created from or whose value depends upon (is derived from) the value of one or more separate assets or indices of asset values. As used in public finance, derivatives may take the form of interest rate swaps, futures and options contracts, options on swaps, and other hedging mechanisms such as rate locks.

Prior to considering a swap or other derivative product, the City should first determine whether staff has the appropriate expertise and resources to understand and monitor the transactions, prepare necessary financial reports and audit footnotes on an ongoing basis, as well as manage the variable rate instruments and liquidity facilities associated with the derivative product. If the City determines that the appropriate expertise and resources are available, it should develop a comprehensive derivatives policy prior to entering into its first derivatives transaction.

Capital Improvement Program (CIP)

Capital Budget Summary

The Capital Improvement Program (CIP) includes appropriations for projects for fiscal years 2026/27-2027/28. CIP information is included within the operating budget to present a comprehensive picture of all the funds of the City and to reflect fund transfers between other operating funds and capital funds. The City's Capital Improvement Program will be in conformance with and support the City's major planning documents: the General Plan and Project Specific Plans, for related infrastructure improvements.

Capital Funds

The five-year Capital Improvement Program (CIP) includes appropriations for projects for FY 2026/27-2027/28 and projected expenditures through FY 2030/31. Selected excerpts from the CIP are included within the operating budget to present a comprehensive picture of all the funds of the City and to reflect fund transfers approved between other operating funds and capital funds. This section contains a description of the CIP funds, a summary of approved expenditures by program category, and highlights of key projects for the current fiscal year. Additional CIP summary information can be found in the Capital Budget Summary section of this document. The complete capital plan can be found in the City's CIP.

General Fund (Includes Measure E and Measure G)

These funds are transferred from the General Fund and may be used for projects designated by City Council.

Gas Tax

Revenue in this fund comes from State gas tax and can only be used for street maintenance, traffic improvement projects, and bicycle, pedestrian, and paratransit programs.

Development Impact Fees

Development Impact Fees are one-time charges assessed by a local government against new development projects. These fees help pay for new or expanded public facilities/improvements that will directly address the increased demand created by that development.

Measure X

Funds can be used to improve safety on local roads and highways; repair potholes; maintain streets and roads; reduce traffic congestion; improve transportation for seniors, young people, and people with disabilities; and make walking and biking safer.

SB 1

Funds can be used to may only be used for maintaining local roads and streets.

Special Construction - Federal & State

To record federal and state funds received that can be used for specific capital improvement and construction related projects.

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Vehicle Replacement

Funds are used to replace the City's fleet.

Capital Assets Policies

Overview – In accordance with the Governmental Accounting Standards Board Statement No. 34 (GASB 34), the City will report these assets by function and activity on the government-wide financial statements. Enterprise Funds' capital assets will continue to be recorded within their own fund.

Capital assets are recorded as expenditures in governmental funds at the time the assets are received and the liability is incurred. Capital asset costs include the purchase price plus all direct costs necessary to get the asset ready for its intended use, such as sales tax, transportation, and installation/assembly costs. These assets will be capitalized at cost on the government wide financial statements. Enterprise capital assets are recorded as assets within the fund when purchased and a liability is incurred.

GASB 34 defines Capital Assets as land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period.

GASB 34 defines Infrastructure Assets as long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. Examples include roads, bridges, tunnels, drainage systems, water and sewer systems, dams and lighting systems. Buildings that are an ancillary part of a network of infrastructure assets are included.

The City uses the most current edition of Governmental Auditing and Financial Reporting (GAAFR) published by the Government Finance Officers Association (GFOA) as its authoritative guide in setting policy and establishing accounting procedures regarding capital assets.

Capitalization – Generally any capital assets such as equipment, furniture and fixtures, and automobiles with an original cost of \$10,000 or more will be capitalized (recorded as an asset on the balance sheet versus expensing the item). Buildings and building improvement assets with an original cost of \$100,000 or more will be capitalized. Infrastructure and infrastructure improvement assets with an original cost of \$150,000 or more will be capitalized. This capitalization policy addresses financial reporting, not control. The City follows the GFOA recommended practices for establishing capitalization thresholds. Specific capitalization requirements are described as follows:

The capitalization threshold is depending on the types of capital assets and the minimum asset cost is \$10,000 or more.

The asset must have a useful life of one(1) or more years.

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The capitalization threshold is applied to individual units of capital assets rather than groups. For example, ten desks purchased for \$1,500 each will not be capitalized even though the total (\$15,000) exceeds the threshold of \$10,000.

For purposes of capitalization, the threshold will generally not be applied to components of capital assets. For example, a keyboard, monitor and central processing unit purchased as components of a computer system will not be evaluated individually against the capitalization threshold. The entire computer system will be treated as a single asset. The capitalization threshold will be applied to a network if all component parts are required to make the asset functional.

Repairs to existing capital assets will generally not be subject to capitalization unless the repair extends the useful life of the asset. In this case the repair represents an improvement and is subject to the requirements described below.

Improvements to existing capital assets will be presumed by definition to extend the useful life of the related capital asset, increase its value, or enhance its functionality and therefore will be subject to capitalization if the cost exceeds the threshold for each capital asset type.

Work of arts, animals (i.e. police dogs) and historical treasures are not capitalized, but will be recorded as tracked property.

As a result of the above capitalization policies the following infrastructure items will not be capitalized:

- Handheld radios
- Personal computers
- Software, unless developed by the City or qualified as GASB 96 Subscriptions
- Street trees
- Street signs
- Weapons

Capital projects will be capitalized as “construction in progress” until completed.

Leased Assets (GASB 87 Leases) - Leases should be capitalized when:

- (1) noncancellable lease period is more than 12 months, and
- (2) the total payment over the non-cancellable lease period is more than \$10,000.

Subscription Assets (GASB 96 Subscription Based Information Technology Arrangements (SBITAs)) - Subscriptions should be capitalized when:

- (1) noncancellable subscription period is more than 12 months, and
- (2) the total payment over the noncancellable subscription period is more than \$10,000.

Capital Asset Recording - It is the responsibility of the Finance Department to record, monitor and inventory all capital assets. Each department will assign appropriate staff members to

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respond to verification, inventories, and filling out the necessary forms for recording transfers, dispositions, donations or retired capital assets.

Acquisition of Capital Assets - Capital assets may be acquired through direct purchase, lease-purchase or capital lease, construction, eminent domain, tax foreclosures, donations, and gifts.

When a capital asset is acquired the funding source will be identified as either a governmental fund, proprietary fund or component unit. Additionally, the fund type will be identified as well as the specific fund.

If funds are provided by a specific funding source, a record will be made of that specific source such as:

- Bond Proceeds
- Federal Grants
- State Grants
- Local Grants

Measuring the Cost and/or Value - Capital assets are recorded at their “historical cost”, which is the original cost of the assets. Donations accepted by the City will be valued at the fair market value at the time of donation. Costs include purchase price (less discounts) and any other reasonable and necessary costs incurred to place the asset in its intended location and prepare it for service. Costs could include the following:

- Sales Tax
- Freight charges
- Legal and title fees
- Closing costs
- Appraisal and negotiation fees
- Surveying fees
- Land-preparation costs
- Demolition costs
- Relocation costs
- Architect and accounting fees
- Insurance premiums and interest costs during construction

Establishing Cost in the Absence of Historical Records - According to the GASB 34, an estimate of the original cost is allowable. Standard costing is one method of estimating historical cost using a known average installed cost for a like unit at the estimated date of acquisition. Another recognized method is normal costing wherein an estimate of historical cost is based on current cost of reproduction new indexed by a reciprocal factor of the price increase of a specific item or classification from the appraisal date to the estimated date acquired. When necessary, the City will use whichever method gives the most reasonable amount based on available information.

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Recording Costs Incurred After Acquisition - Expenditures/expenses for replacing a component part of an asset are not capitalized. However, expenditures/expenses that either enhance a capital asset's functionality (effectiveness or efficiency), or that extend a capital asset's expected useful life are capitalized. For example, periodically slurry sealing a street would be treated as a repair (the cost would not be capitalized), while an overlay or reconstruction would be capitalized. Adding a new lane constitutes an addition and would therefore also be capitalized.

Disposition or Retirement of Capital Assets - It is the City's policy that departments wishing to dispose of surplus, damaged or inoperative equipment must notify the Finance Department.

The City will conduct public auctions, as necessary, for the purpose of disposing of surplus property. Auctions will be conducted by the Finance Department through its Purchasing Division. All proceeds from the sale of surplus property will be allocated to the City's General Fund unless the property was originally purchased with monies from a Proprietary or a Grant Fund, in which case, the proceeds will be returned to any of those specific funds. The original cost less depreciation will then be removed from the City's capital asset management system.

Disposition of assets acquired using grant funds should follow the asset disposition guidelines established by the grantor.

Transfer of Assets – The transfer of capital assets between departments requires notification to the Finance Department.

Depreciation – It has long been the City's policy to record depreciation for Enterprise funds. In accordance with GASB Statement No. 34, effective with the fiscal year ending June 30, 2003 the City will record depreciation expense on all capital assets, except for inexhaustible assets.

The City will use straight-line depreciation method. Depreciation will be calculated starting the month following the date the asset was placed in service. Depreciation will be applied over the estimated useful life of the asset.

Recommended Useful Life - The City follows GFOA Recommended Practices when establishing recommended useful life for assets to be capitalized. In accordance with GASB 34 the City will rely on "general guidelines obtained from professional or industry organizations." In particular, the City will rely on estimated useful lives published by GFOA. If the life of a particular asset is estimated to be different than these guidelines, it may be changed. Following is a summary of the estimated useful life:

Asset Class	Useful Life
Buildings and Improvements	240 to 600 months
Improvements Other Than Buildings	180 to 540 months
Infrastructure	240 to 600 months
Machinery and Equipment	60 to 120 months

Control of Assets – In accordance with GFOA Recommended Practice the City will exercise control over the non-capitalized tangible capital-type items by establishing and maintaining adequate control procedures at the department level. The City's capitalization threshold of

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\$10,000 meets financial reporting needs and is not designed for nor particularly suited to maintain control over lower cost capital assets. It is the responsibility of each department to maintain inventories of lower-cost capital assets to ensure adequate control and safekeeping of these assets.

Maintenance Schedules - The City shall develop and implement maintenance and replacement schedules with a goal of maximizing the useful life of all assets. The schedules shall include estimates of annual maintenance and/or replacement funding required for each asset.

Maintenance Funding - The City shall identify specific sources of funds for the annual maintenance or replacement of each asset. Whenever possible, the maintenance or replacement funding shall be identified from a source other than the City General Fund. The City shall maximize the use of maintenance assessment districts and dedicated special revenue (e.g. gas tax). The City shall endeavor to set aside, on an annual basis, one and one-half percent (1½%) of its General Fund Operating Budget to provide for on-going maintenance and required replacement of assets that cannot be reasonably funded from other sources.

Works of Art and Historical Treasures – GASB 34 encourages but does not require the capitalization of art collections that meet all of the following conditions:

- Held for public exhibition, education, or research in furtherance of public service, rather than financial gain
- Protected, kept unencumbered, cared for, and preserved
- Subject to an organizational policy that requires the proceeds from sales of collection items to be used to acquire other items for collections

It is the City's Policy that proceeds from the sale of art collections is used to acquire other works of art. That being the case the City's works of art and historical treasures will not be capitalized.

Intangibles – Intangible assets are now included in the GASB 34 definition of capital assets. Prior to GASB 34 the City did not capitalize intangibles. GFOA recommends that governmental entities follow the guidance of AICPA Statement of Position 98-1 Accounting for Costs of Computer Software Developed or Obtained for Internal Use.

Inventory – A physical inventory of capitalized assets will be performed annually. Capitalized assets are maintained in the City's capital asset system that include the acquisition date, a description of the property, a serial number or other identification number, the source of funding, the cost of the asset, percentage of Federal participation for the Federal award under which the property was acquired and the location of the capitalized asset.

Disposition – City Council declares City assets surplus and authorize the disposal in accordance to Chapter 12, Article 2, Section 12-15 of the Municipal Code regarding Disposition of Property. Disposition of capitalized asset acquired under a Federal award shall follow the disposition instructions from the grant awarding agency.

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Interfund Loans and Debt Management

Interfund Loans

The City Council delegates authority to the City Manager to approve short-term loans of one year or less and long-term advances of five years or less between City funds under the following terms and conditions:

1. The City Manager is authorized to approve loans of one year or less and advances of five years or less between City funds; provided, that such loans and advances comply with the interfund borrowing policy and that the City Manager and Finance Director concur that such loans and advances are in the financial best interests of the City under then existing circumstances.
2. Each loan or advance approved by the City Manager will be documented in a writing signed by the City Manager and the Finance Director that states all of the following:
 - a. The purpose for which the loan or advance is being made.
 - b. The identification of both the lending and borrowing fund, or funds.
 - c. The dollar amount of the loan or advance.
 - d. The maturity date on which all principal together with all accrued and unpaid interest will be due and payable.
 - e. The scheduled dates and amounts of all principal and interest installment payments.
 - f. The applicable nominal interest rate or discount rate.
 - g. The borrowing fund's right to make full prepayment at any time without penalty.
 - h. The source or sources from which the borrowing fund or funds is expected to repay the loan or advance.
3. All loans and advances will be repaid by the borrowing fund/s. Because each loan or advance is expected to be free from risk of default, the Finance Director will establish the nominal interest rate or discount rate to be applied to each transaction using then prevailing interest rates on indebtedness of a comparable term issued by the Treasury Department of the United States of America.
4. No individual loan or advance approved by the City Manager will exceed the sum of five million dollars (\$5,000,000), and the total of all loans and advances so approved and outstanding at any one time will not exceed the sum of ten million dollars (\$10,000,000).
5. Although the loans and advances will be unsecured, an adequate source of repayment or refunding (including future external debt issuance) is to be identified. Under all circumstances, repayment of the loans will be subordinate to claims and encumbrances established by covenants related to any debt, regardless of issue date, issued into the external financial markets by the City of Salinas, the Salinas Public Financing Authority, or any of them (collectively, the City and/or its affiliated agencies).

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6. No loans or advances will be made from a City fund that is reasonably likely during the contemplated term of the loan or advance to need the same cash to pay for projects or activities for which the lending fund originally received the cash. No loan or advance will be made that will either violate any law or cause the City and/or its affiliated agencies to breach any restrictive covenant, contractual provision, or grant term. Any loan of developer impact fees will be reported in accordance with California Government Code Section 66006(G).

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Glossary of Budget Terminology

A City budget contains specialized and technical terminology that is unique to public finance and budgeting. Therefore, a glossary is provided to help the reader understand terms and vocabulary that are used in this document. Useful terms relevant to the budget process and/or city government are included.

Accounting System - The set of records and procedures that are used to record, classify, and report information on the financial status and operations of the City.

Accrual Basis Accounting - Under this accounting method, transactions are recognized when they occur, regardless of the timing of related cash receipts and disbursements.

Adoption - Formal action by City Council, which sets the spending limits for the fiscal year. The City's budget is adopted by Council resolution.

Agency Fund - A fund used to account for assets held by the City in the capacity of an agent for individuals, organizations, or other governmental entities.

Annual Budget - A budget applicable to a single fiscal year.

Annual Comprehensive Financial Report (ACFR) - The official financial report of the City. It includes an audit opinion as well as basic financial statements and supporting schedules necessary to demonstrate compliance with finance-related legal and contractual provisions.

Appropriation - An authorization made by the City Council, which permits officials to incur obligations against and to make expenditures of government resources. Appropriations are typically granted for a one-year period.

Assessed Valuation - A value established for real property for use as a basis in levying property taxes. For all agencies in the State of California, the County for the secured and unsecured property tax rolls establishes assessed value; the utility property tax roll is valued by the State Board of Equalization. Under Article XIII of the State Constitution (Proposition 13 adopted by the voters on June 6, 1978), properties are assessed at 100% of full value. Proposition 13 also modified the value of real taxable property for fiscal 1979 by rolling back values to fiscal 1976 levels. From this base of assessment, subsequent annual increases in valuation are limited to a maximum of 2%. However, increases to full value are allowed for property improvements or upon change of ownership. Personal property is excluded from these limitations, and is subject to annual reappraisal.

Assessment Fund - A fund used to account for special levies made against certain properties to defray part or all of the costs of a specific improvement or service deemed to primarily benefit those parties.

Audit - Prepared by an independent Certified Public Accountant (CPA), the primary objective of an audit is to determine if the City's Financial Statements present fairly the City's financial position and results of operations in conformity with generally accepted accounting principles. In conjunction with their performance of an audit, it is customary for an independent auditor to issue a Management Letter stating the adequacy of the City's internal controls as well as recommending improvements to the City's financial management practices.

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Balanced Budget - Balanced budget is a budget with operating revenues equal to operating expenditures and neither a budget deficit nor a budget surplus. More generally, it refers to a budget with no deficit, but possible with surplus.

Bonds - A bond is a written promise to pay a specified sum of money (called the face value or principal amount) at a specified date or dates in the future (called the maturity date) together with period interest at a specified rate. Bonds are typically used to finance capital facilities.

Budget - As the City's financial operating plan for the fiscal year, the budget displays the estimated expenditures (costs) for providing services and the estimated sources of revenue (income) to pay for them. Once the City Council adopts the budget, the total becomes the maximum spending limit. Salinas' budget encompasses fiscal year (July 1 through June 30).

Budget Amendment - The Council has the sole responsibility for adopting the City's budget and may amend or supplement the budget at any time after adoption. The City Manager has the authority to approve administrative adjustments to the budget as outlined in the Financial and Administrative Policies set by Council.

Budget Calendar - The schedule of key dates which the City follows in the preparation and adoption of the budget.

Budget Document - The official financial spending and resource plan submitted by the City Manager and adopted by City Council explaining the approved budget to the public and City Council.

Budget Policies - General and specific guidelines adopted by the Council that governs the financial plan's preparation and administration.

Budget Resolution - The official enactment by the City Council to establish legal authority for City officials to obligate and expend City resources and funds.

Building Permit - Fee required for new construction or for any alteration or addition to a residence or commercial building. The fee is based on square footage and valuation. Electrical or plumbing/mechanical work will require a similar permit.

Business License Tax - A tax imposed on those conducting business within the City limits. Business License Tax is a non-regulatory tax implemented for the purpose of raising revenue to support General Fund activities.

Capital Acquisitions/Assets - See "Capital Assets."

Capital Assets - Non-consumable assets of long-term nature such as land, buildings, machinery, furniture, and the other equipment. The City has defined such assets as those with an expected life of five years or more and value in excess of \$10,000.

Capital Expenditures - Funds spent for the construction, improvement, or rehabilitation of City infrastructure.

Capital Improvement Program (CIP) - A plan for capital expenditures to provide long-lasting physical improvements to be incurred over a period of several future years.

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Capital Outlays - Purchase of equipment (including vehicles), tools, and furniture having a value of \$10,000 or more and a normal useful life of five years or more.

Capital Projects Fund - In governmental accounting, a fund that accounts for financial resources to be used for the acquisition or construction of capital facilities. The total cost of a capital project is accumulated in a single expenditure account which accumulates until the project is completed, at which time the fund ceases to exist.

Cash Basis Accounting - A basis of accounting under which transactions are recognized only when cash is received or disbursed.

Certificate of Participation (COP) - A type of financing in which investors purchase a share of the lease revenues of a program rather than the bond being secured by those revenues. The authority usually uses the proceeds to construct a facility that is leased to the municipality, releasing the municipality from restrictions on the amount of debt that they can incur.

Community Development Block Grant (CDBG) - Federal grant funds distributed from the U.S. Department of Housing and Urban Development that are passed through to the City. The City primarily uses these funds for housing rehabilitation, public improvements and local social programs.

Contingency - A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Contingent Liabilities - Items which may become liabilities of the City but are undetermined at a given date, such as pending lawsuits, unsettled disputed claims, unfilled purchase orders and uncompleted contracts.

Contract Services - Services provided to the City from the private sector or other public agencies.

Debt Service - Payment of the principal and interest on an obligation resulting from the issuance of bonds, notes, or Certificates of Participation (COPs).

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

Deficit - The excess of liabilities over assets.

Department - A major organizational unit of the City, which has been assigned overall management responsibility for an operation, or a group of related operations within a functional area. In Salinas, Department Heads are the chief administrators within a department.

Depreciation - The process of allocating the total cost of capital assets over each period of their usefulness to the government.

Encumbrance - The commitment of appropriated funds to purchase an item or service. To encumber funds is to set aside or “commit” funds for a future expenditure. Encumbered funds do not automatically carry over to subsequent years.

Enterprise Fund - Established to account for the financing of self-supporting activities of governmental units, which render services on a user charge basis to the general public.

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Expenditure - The outflow of funds paid or to be paid for an asset obtained or goods and services obtained. Note: An encumbrance is not expenditure; an encumbrance reserves funds to be expended (See encumbrances).

Fiduciary Funds - Used to account for assets held by the City acting in a fiduciary capacity for other entities and individuals. Such funds are operated to carry out the specific actions of trust agreements, ordinances and other governing regulations. There are two categories of fiduciary funds: Trust and Agency.

Fiscal Year - A 12-month period to which the annual operating budget applies and at the end of which the City determines its financial position and results of its operations. The City's fiscal year runs from July 1st to June 30th.

Franchise Fees - Imposed on utility companies for the privilege of doing business in the City.

Full-time Equivalents (FTE) - The amount of time a position has been budgeted for in terms of the amount of time a regular, full-time employee normally works in a year. Full-time employees are paid for 2,080 hours in a year equating 1.0 FTE. Correspondingly, a part-time employee who worked 1,040 hours would equate to 0.5 FTE.

Fund - An independent fiscal and accounting entity with a self-balancing set of accounts in which cities record financial transactions relating to revenues, expenditures, assets and liabilities. Each fund type typically has a unique funding source and purpose. Establishing funds enables the City to account for the use of restricted revenue sources and carry on specific activities or pursue specific objectives.

Fund Accounting - System used by non-profit organizations, particularly governments. Since there is no profit motive, accountability is measured instead of profitability. The main purpose is stewardship of financial resources received and expended in compliance with legal requirements.

Fund Balance - Also known as financial position, fund balance is the excess of current assets over current liabilities and represents the cumulative effect of revenues and other financing sources over expenditure and other financing uses.

GAAP (Generally Accepted Accounting Principles) - Uniform minimum standards for financial accounting and reporting. They govern the form and content of the basic financial statements of the City.

Gann Appropriation Limit - This is the common name of Proposition 4, approved by voters on November 6, 1979 which mandated an appropriation limit on the amount of tax revenues that government jurisdictions may appropriate within a fiscal year. This bill was named after Paul Gann, who was a co-sponsor of the famous Proposition 13 initiative enacted by the voters of California on June 6, 1978 which resulted in a cap on property tax rates in the state, and a prominent author and advocate of this subsequent spending limitation bill.

Gas Tax Fund - The Gas Tax Fund is used to account for revenues and expenditures apportioned under the Streets and Highways Code of the State of California. Expenditures may be made for any street related purpose in the City's system of streets.

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General Fund - In governmental accounting, fund used to account for all assets and liabilities of a non-profit entity, except those particularly assigned for other purposes in another more specialized fund. It is the primary operating fund of the City.

General Government - City Council, Administration, City Attorney, Personnel, Finance, Public Safety (Police & Fire), Community Development, Library and Community Services, Public Works, and Library.

General Liability Self Insurance Fund - The General Liability Self Insurance Fund is used to provide the City with liability and property insurance. Coverage is provided through the City's participation in a joint powers agreement through (ACCEL) Authority for California Cities Excess Liability.

General Obligation Bond - A municipal bond backed by the credit and "taxing power" of the issuing jurisdiction rather than the revenue from a given project. General obligation bonds are issued with the belief that a municipality will be able to repay its debt obligation through taxation or revenue from projects. No assets are used as collateral.

Government Finance Officers Association (GFOA) - GFOA is the professional association of state/provincial and local finance officers in the United States and Canada, and has served the public finance profession since 1906. Approximately 16,000 GFOA members are dedicated to the sound management of government financial resources.

Governmental Funds - the fund used to account for all assets and liabilities of a government agency, except those particularly assigned for other purposes in another more specialized fund. There are five different types of governmental funds: the general fund, including Measure E and Measure G (which is the primary operating fund), special revenue funds, debt service funds, capital project funds, and permanent funds.

Grant - External contributions, and/or gifts of cash, or other assets typically from another governmental entity to be used or expended for a specific purpose, activity, or facility. An example is Community Development Block grant funding from the Federal Government.

Infrastructure - The basic facilities, services, and installations needed for the functioning of a community or society, such as streets and roads, sidewalks, bridges, communications systems, water and power lines, and public institutions including schools, police stations, libraries, and post offices.

Interest Earnings - The City will assign interest earnings to the General Fund unless specifically prohibited by State or Federal laws or by other regulations, covenants or agreements, with the exception that the City will assign interest earned by enterprise funds to those funds.

Interest Income - The prudent investment of idle funds. The types of investments that can be made are limited by the Government Code to protect the safety of taxpayers' money.

Intergovernmental Revenue - Revenue received from other governmental agencies and municipalities, such as grants from the State or Federal government.

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Internal Services Fund - The Internal Service Funds are used to finance and account for special activities and services performed by a designated City department for other departments on a cost reimbursement basis.

Inter-Fund Transfers - When the City moves money between its various funds, it makes an inter-fund transfer, referred to as transfers-in and transfers-out. In aggregate, transfers in and out offset each other for the fiscal year.

Landscape and Lighting Maintenance (Assessment) District Fund - The City has formed eight landscape and lighting district funds established by written consent of the property owners owning all of the property within the boundaries of the district.

Letter of Transmittal - The opening section of the budget, which 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 year, and the views and recommendations of the City Manager.

Levy - To impose taxes, special assessments or service charges for the support of governmental activities. The total amount of taxes, special assessments or service charges imposed by Monterey County levying property taxes.

Licenses and Permits - Revenues earned by the issuance of licenses or permits levied in accordance with the benefits conferred by the license or permit.

Limited Obligation Bond - A bond sold by a municipality to finance projects which are secured by the revenue generated by those projects.

Line-Items - Expenditure types (salary, supplies, contractual services, etc.) broken down as individual line items, along with the dollar amount budgeted for each specified category.

Major Fund - Major funds are funds whose revenues, expenditures/expenses, assets, or liabilities are at least ten percent of corresponding totals for all governmental or enterprise funds and at least five percent of the aggregate amount for all governmental and enterprise funds for the same item. The General Fund is always a major fund. The City may also select other funds it believes should be presented as major funds.

Modified Accrual Basis - Under this accounting method, revenues are recognized when they become both measurable and available to finance expenditures of the current period. Expenditures for the most part are recognized when the related fund liability is incurred except for prepayments, accumulated employee leave and long-term debt. All governmental funds and expendable trust funds are accounted for using the modified accrual basis of accounting.

Motor Vehicle in Lieu Fee - A State fee charged for the privilege of operating a vehicle on public streets. A VLF is levied annually against the market value of a motor vehicle and is imposed by the State "in lieu" of local property taxes.

Non-Departmental - This program has the sole purpose of accounting for all expenditures that the City cannot specifically designate to any operating department within the General Fund.

Non-major Fund - Non-major funds are all governmental and enterprises funds that are not classified as major funds.

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Objective - A statement of specific direction, purpose, or intent based on the needs of the community and the goals established for a specific program or service level.

Operating Budget - The portion of the budget pertaining to daily operations that provides basic governmental services. The operating budget contains appropriations for such expenditures as personnel services, materials and supplies, and capital outlay.

Ordinance - A formal legislative enactment by City Council. It has the full force and effect of law within City boundaries unless pre-empted by a higher form of law. An Ordinance has a higher legal standing than a Resolution and is typically codified in a City's municipal code.

Other Revenues - Revenues from sources other than those specifically identified that are too immaterial in amount to justify the creation of new revenue account line items.

Performance Measure - Sets forth a performance objective and a goal for achieving the objective.

Personnel - City employees.

Personnel Benefits - Those benefits paid by the City as conditions of employment.

Present Value - The amount that a future sum of money is worth today given a specified rate of return.

Program - As subdivisions of departments, programs are budgetary or organizational units of government with limited sets of work responsibilities within their respective departments. Programs also serve to increase budgetary accountability. Salinas' budget is compiled on a program basis.

Property Tax - Imposed on real property (land and permanently attached improvements). The tax is based upon the assessed value of such property. The tax rate may not exceed 1% of assessed value.

Proposition 218 - A statewide initiative passed by the voters of California on November 5, 1996. The initiative provided voters with the right to vote on new taxes.

Proprietary Funds - Funds that focus on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.

Public Employees' Retirement System (PERS) - Provided for the City's employees, by the State of California.

RDA - Redevelopment Agency, while a component unit, the Agency is a legal entity separate from the City.

Redevelopment Agency Fund - Fund is used to account for the proceeds of notes, advances and other forms of indebtedness, and the expenditure of these funds for improvement, reconstruction and redevelopment projects within the specified boundaries of the City of Salinas Redevelopment Agency.

Policies and Glossary

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

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

Resources - Total amounts available for appropriation including estimated revenues, inter-fund transfers, and beginning fund balances.

Revenue - Sources of income, which the City receives during a fiscal year. Examples of revenue include taxes, intergovernmental grants, charges for services, resources forward from the prior year, operating transfers from other funds, and other financing sources such as the proceeds derived from the sales of capital assets.

Department/Program Codes:

- 00 Department Transfers
- 10 City Council
- 12 Administration
- 14 City Attorney's Office
- 16 Human Resources
- 20 Finance
- 30 Community Development
- 40 Police
- 45 Fire
- 50 Public Works
- 55 Recreation
- 60 Library
- 70 Grant
- 80 Non-Departmental
- 81 Trust Accounts