

FIRST QUARTER

FY 2025-26

# BUDGET REVIEW REPORT



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# EXECUTIVE SUMMARY

First Quarter Budget Review Report

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# Executive Summary

## Introduction

The Fiscal Year (FY) 25-26 First Quarter Budget Review provides City Council and the community with a clear overview of the City’s financial performance for the period ending September 30, 2025. This report highlights the City’s fiscal outlook, reserve status, year-end projections, and progress on major Capital Improvement Plan (CIP) initiatives that directly benefit Torrance residents.

### **Fiscal Outlook & Revenue Generation**

The City continues to maintain a stable financial position. In October 2025, Torrance’s FY25-26 Operating Budget and Capital Improvement Plan received the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award for the fourth consecutive year—demonstrating the City’s commitment to transparency, accountability, and long-term financial planning. A separate application is pending for the California Society of Municipal Finance Officers Operating Budget Excellence Award.

General Fund revenues and expenditures remain substantially aligned with the Adopted Budget. The City Council approved a planned use of \$11.1 million in fund balance, driven by the first draw on the City’s Pension Reserve Fund to smooth rising pension costs and a \$14.6 million General Fund commitment on capital projects, which is now projected to decline to \$9.8 million due to favorable trends. The City is on track to exceed its Economic Anomaly Reserve Policy, ending the year with an estimated 22.2% reserve balance, or \$68.9 million.

A key factor influencing long-term pension costs is CalPERS’ investment performance. CalPERS achieved returns of 12.1% in FY24-25 and 9.5% in FY23-24, exceeding its 6.8% discount rate in both years. This will help reduce the City’s future Unfunded Accrued Liability (UAL) contributions beginning in FY26-27. However, global economic uncertainty related to tariffs and elevated market valuations warrant continued fiscal caution.

The City also continues to address the funded status of the Self-Insurance Fund, one of its primary **Areas of Focus**. As of June 30, 2025 (unaudited), the fund is 36.4% funded—an improvement from 8.1% in FY19-20—though it remains in the City’s High-Risk category and requires ongoing attention.

### **Public Safety & Security**

Public safety remains one of the City’s top priorities. In FY 2025-26, implementation began on the Collaborative Reform Agreement with the California Department of Justice (CADOJ). The Police Department hired a new Police Commander to oversee compliance with the agreement’s 32 required

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reforms. Additional staffing adjustments in this quarter further strengthen the Department’s long-term capacity to meet these goals.

To ensure first responders have the equipment they need, City Council approved a \$1.5 million purchase in October 2025 for new digital equipment, including 230 mobile data computers for police vehicles. Staff will return to Council in December 2025 seeking approval of a 10-year, \$7.6 million agreement with Versaterm to replace the City’s aging Computer-Aided Dispatch (CAD) system — enhancing emergency response for both Police and Fire.

### **Homelessness Response**

The City continues to expand compassionate and effective homelessness services. A fourth Outreach Worker—funded by Measure SST—enhances six-day-a-week coverage across the city. Since 2021, outreach teams have cleaned 55 encampments, contacted more than 1,600 individuals, and helped 104 people obtain housing.

Because of grant successes and outside funding, the City anticipates that \$571,000 of Measure SST funds dedicated to homelessness services will not be required this year. Staff track these savings to ensure the City remains on track with its commitment to dedicate at least \$1.0 million annually to homelessness response.

### **City Beautification Efforts**

The City continues to make visible progress in community beautification. First quarter staffing recommendations in Public Works will strengthen efforts in street sweeping, illegal dumping response, and weed abatement. The full details of these requests can be found in the **Departments** section of this document.

A second phase of the City’s signage and wayfinding program has been completed with new digital displays installed at the Plunge at City Hall, North Torrance Library, and Wilson Park. These sleek, high-resolution signs create a consistent, modern look and improve communication with residents.

Additional beautification efforts include the installation of new utility box artwork throughout the City and ongoing enhancements to medians in key corridors, including Torrance Boulevard, Hawthorne Boulevard, Madrona Avenue, and Downtown Torrance.

Major capital projects advancing this year include:

- **Parks – Columbia Park:** Phase 1 renovations, including the World War II Camp Wall Monument, are moving through design development and preparing for permitting.

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- **Parks – El Nido Park:** A collaborative project with Torrance Unified School District, with \$11.4 million allocated to date; environmental review is underway.
  - **Parks – Paradise Park:** Conceptual design approved and 100% design development in progress.
  - **Parks – Lago Seco Park:** Completion of a new sewer line to replace an outdated septic system supporting the Little League facility.
  - **Facilities – Bartlett Senior Center:** Completion of repairs to the second-story walking deck.

### **Strategic Staffing and Operational Efficiencies**

The City is adapting its workforce and service delivery models to meet community needs. While turnover levels remain above historical norms, trends have stabilized. The City’s investment in recruitment and retention—particularly in public safety—has resulted in the hiring of 20 Police Recruits, 7 Lateral Officers, and 8 Public Safety Dispatchers as of November 2025. There are an additional 8 Police Officers and 1 Public Safety Dispatcher in background checks to further address the 53.0 vacant FTE in the sworn and Public Safety Dispatcher classifications as of September 30, 2025. The City’s overall vacancy rate is 11.9%, and ongoing recruitment process improvements aim to reduce strain on existing staff.

Technology modernization is also driving efficiency and enhancing customer service. Major initiatives include:

- **Online Business License Applications:** A fully electronic application process now improves convenience for new businesses.
- **Citywide Web Redesign:** Phase 1 (of three phases) is scheduled for launch in February 2025, with exploration of AI-driven chatbots to further improve online services.
- **Enterprise Cashiering:** Phase 1 launched in November 2025, with remaining phase projected to be completed in December 2025, consolidating revenue collection processes citywide.
- **Enterprise Resource Planning System Replacement:** Project kickoff is scheduled for January 12, 2025, with third-party support from SDI Presence. SDI Presence will support city staff in the needs assessment process, request for proposals development, vendor selection, and contract negotiations process.
- **Library Needs Assessment:** Procurement is underway for a consultant to evaluate long-term library needs.
- **Operating Project – Automated Meter Upgrade:** Continued investment this year supports citywide conversion to remote-read meters, giving residents real-time access to water consumption data.

## Conclusion

The First Quarter Budget Review demonstrates the City’s continued commitment to strong financial stewardship, public safety, community enhancement, and responsive service delivery. The City remains well-positioned to navigate economic uncertainty while continuing to invest in projects and services that improve the daily lives of Torrance residents.

## Citywide Budget Summary

### Citywide Revenues Budget Summary

Fund	Prior Year FY24-25			Current Year FY25-26					
	Amended Budget	July - September Actuals	Budget Received	Amended Budget	July - September Actuals	Budget Received	Annual Projected Total	Projected Surplus/ (Deficit)	Projected % of Budget
<b>General Fund-Operating Fund</b>	\$ 286,824,553	\$ 39,224,357	13.7%	\$ 302,632,660	\$ 34,720,331	11.5%	\$ 298,736,778	\$ (3,895,882)	98.7%
General Fund-Measure SST	\$ 25,167,266	\$ 1,929,168	7.7%	\$ 26,183,606	\$ 2,149,115	8.2%	\$ 26,276,840	\$ 93,234	100.4%
General Fund -Restricted	\$ 9,958,325	\$ 11,914,714	119.6%	\$ 4,416,579	\$ 4,206,095	95.2%	\$ 4,413,480	\$ (3,099)	99.9%
General Fund-Assigned	\$ 7,870,500	\$ 7,870,500	100.0%	\$ 7,111,091	\$ 2,059,284	29.0%	\$ 8,237,134	\$ 1,126,043	115.8%
<b>Total General Fund</b>	<b>\$ 329,820,644</b>	<b>\$ 60,938,739</b>	<b>18.5%</b>	<b>\$ 340,343,936</b>	<b>\$ 43,134,825</b>	<b>12.7%</b>	<b>\$ 337,664,232</b>	<b>\$ (2,679,704)</b>	<b>99.2%</b>
AQMD Fund	\$ 208,296	\$ 52,938	25.4%	\$ 211,134	\$ 52,024	24.6%	\$ 209,940	\$ (1,194)	99.4%
Debt Services Fund	\$ 23,107,338	\$ 14,030,911	60.7%	\$ 23,625,753	\$ 14,636,140	61.9%	\$ 23,625,753	\$ -	100.0%
Low Mod Fund	\$ 40,450	\$ 21,967	54.3%	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
Meadow Park Parking Lot District	\$ 40,064	\$ 19,162	47.8%	\$ 41,205	\$ -	0.0%	\$ 41,205	\$ -	100.0%
Section 8 Housing	\$ 8,949,500	\$ 2,155,994	24.1%	\$ 9,685,309	\$ 2,308,807	23.8%	\$ 9,586,620	\$ (98,689)	99.0%
Street Lighting Fund	\$ 1,866,272	\$ 309,947	16.6%	\$ 1,937,828	\$ 308,628	15.9%	\$ 1,933,957	\$ (3,871)	99.8%
Traffic Safety Fund	\$ 180,000	\$ 8,574	4.8%	\$ 70,950	\$ 12,755	18.0%	\$ 56,230	\$ (14,720)	79.3%
Vanpool Fund	\$ 245,871	\$ 36,273	14.8%	\$ 261,749	\$ 40,289	15.4%	\$ 269,650	\$ 7,901	103.0%
<b>Total Nonmajor Governmental Fund</b>	<b>\$ 34,637,791</b>	<b>\$ 16,635,766</b>	<b>48.0%</b>	<b>\$ 35,833,928</b>	<b>\$ 17,358,643</b>	<b>48.4%</b>	<b>\$ 35,723,355</b>	<b>\$ (110,573)</b>	<b>99.7%</b>
Airport Fund	\$ 18,342,326	\$ 5,406,661	29.5%	\$ 21,044,124	\$ 4,785,933	22.7%	\$ 22,595,010	\$ 1,550,886	107.4%
Sanitation Fund	\$ 18,918,815	\$ 2,880,827	15.2%	\$ 18,859,697	\$ 2,343,264	12.4%	\$ 19,358,650	\$ 498,953	102.6%
Sewer Fund	\$ 8,616,082	\$ 1,530,366	17.8%	\$ 8,201,108	\$ 1,307,662	15.9%	\$ 8,262,897	\$ 61,789	100.8%
Transit Fund	\$ 35,233,572	\$ 8,560,059	24.3%	\$ 38,508,429	\$ 3,315,994	8.6%	\$ 37,556,050	\$ (952,379)	97.5%
Water Fund	\$ 54,803,501	\$ 11,280,853	20.6%	\$ 61,768,887	\$ 12,904,714	20.9%	\$ 63,045,388	\$ 1,276,501	102.1%
<b>Total Enterprise Funds</b>	<b>\$ 135,914,296</b>	<b>\$ 29,658,766</b>	<b>21.8%</b>	<b>\$ 148,382,245</b>	<b>\$ 24,657,567</b>	<b>16.6%</b>	<b>\$ 150,817,995</b>	<b>\$ 2,435,750</b>	<b>101.6%</b>
Fleet Services Fund	\$ 13,300,160	\$ 3,487,596	26.2%	\$ 15,269,616	\$ 3,447,332	22.6%	\$ 13,347,800	\$ (1,921,816)	87.4%
Self-Insurance Fund	\$ 23,659,000	\$ 5,913,500	25.0%	\$ 24,178,667	\$ 6,087,982	25.2%	\$ 24,193,800	\$ 15,133	100.1%
<b>Total Internal Service Funds</b>	<b>\$ 36,959,160</b>	<b>\$ 9,401,096</b>	<b>25.4%</b>	<b>\$ 39,448,283</b>	<b>\$ 9,535,314</b>	<b>24.2%</b>	<b>\$ 37,541,600</b>	<b>\$ (1,906,683)</b>	<b>95.2%</b>
Redevelopment Agency Fund	\$ 3,988,268	\$ 4,007	0.1%	\$ 4,339,486	\$ 1,323	0.0%	\$ 4,339,486	\$ -	100.0%
<b>Total Fiduciary Funds</b>	<b>\$ 3,988,268</b>	<b>\$ 4,007</b>	<b>0.1%</b>	<b>\$ 4,339,486</b>	<b>\$ 1,323</b>	<b>0.0%</b>	<b>\$ 4,339,486</b>	<b>\$ -</b>	<b>100.0%</b>
<b>Total Revenues</b>	<b>\$ 541,320,159</b>	<b>\$ 116,638,374</b>	<b>21.5%</b>	<b>\$ 568,347,878</b>	<b>\$ 94,687,672</b>	<b>16.7%</b>	<b>\$ 566,086,668</b>	<b>\$ (2,261,210)</b>	<b>99.6%</b>

As of September 30, 2025, citywide revenues across all funds totaled \$94.7 million, achieving 16.7% of the FY25-26 revenue budget. In comparison, during the same period ending September 30, 2024, the City realized \$116.6 million in revenues, representing 21.5% of the FY24-25 revenue budget.

## Citywide Expenditures Budget Summary

Fund	Prior Year FY24-25			Current Year FY25-26						
	Amended Budget	July - September Actuals	Budget Expended	Amended Budget	July - September Actuals	Budget Expended	Annual Projected Total	Projected Surplus/ (Deficit)	Project % of Budget	Projected Net Surplus/(Deficit)
General Fund-Operating Fund	\$ 287,233,766	\$ 88,571,203	30.8%	\$ 310,938,215	\$ 98,243,964	31.6%	\$ 306,910,557	\$ 4,027,658	98.7%	\$ (8,173,779)
General Fund-Measure SST	\$ 27,495,124	\$ 16,705,211	60.8%	\$ 26,183,606	\$ 10,737,226	41.0%	\$ 25,624,979	\$ 558,627	97.9%	\$ 651,861
General Fund -Restricted	\$ 166,175	\$ 32,970	19.8%	\$ 7,471,489	\$ 25,056	0.3%	\$ 7,457,524	\$ 13,965	99.8%	\$ (3,044,044)
General Fund-Assigned	\$ 6,435,913	\$ 5,108,237	79.4%	\$ 7,517,299	\$ 1,270,212	16.9%	\$ 7,517,299	\$ -	100.0%	\$ 719,835
<b>Total General Fund</b>	<b>\$ 321,330,978</b>	<b>\$ 110,417,621</b>	<b>34.4%</b>	<b>\$ 352,110,609</b>	<b>\$ 110,276,458</b>	<b>31.3%</b>	<b>\$ 347,510,359</b>	<b>\$ 4,600,250</b>	<b>98.7%</b>	<b>\$ (9,846,127)</b>
AQMD Fund	\$ 277,141	\$ 118,420	42.7%	\$ 360,478	\$ 203,676	56.5%	\$ 309,696	\$ 50,782	85.9%	\$ (99,756)
Debt Service Fund	\$ 23,107,338	\$ -	0.0%	\$ 23,625,753	\$ -	0.0%	\$ 23,625,753	\$ -	100.0%	\$ -
Low Mod Fund	\$ 65,061	\$ 14,040	21.6%	\$ 70,338	\$ 15,190	21.6%	\$ 60,249	\$ 10,089	85.7%	\$ (60,249)
Meadow Park Parking Lot District	\$ 29,064	\$ 4,239	14.6%	\$ 30,205	\$ 4,444	14.7%	\$ 30,205	\$ -	100.0%	\$ 11,000
Section 8 Housing	\$ 8,825,679	\$ 2,141,642	24.3%	\$ 9,590,801	\$ 2,386,001	24.9%	\$ 9,540,398	\$ 50,403	99.5%	\$ 46,222
Street Lighting Fund	\$ 1,866,272	\$ 309,947	16.6%	\$ 1,937,828	\$ 308,628	15.9%	\$ 1,933,957	\$ 3,871	99.8%	\$ -
Traffic Safety Fund	\$ 180,000	\$ -	0.0%	\$ 70,950	\$ -	0.0%	\$ 56,230	\$ 14,720	79.3%	\$ -
Vanpool Fund	\$ 245,871	\$ 36,305	14.8%	\$ 261,749	\$ 40,309	15.4%	\$ 269,650	\$ (7,901)	103.0%	\$ 0
<b>Total Nonmajor Governmental Funds</b>	<b>\$ 34,596,426</b>	<b>\$ 2,624,593</b>	<b>7.6%</b>	<b>\$ 35,948,102</b>	<b>\$ 2,958,248</b>	<b>8.2%</b>	<b>\$ 35,826,138</b>	<b>\$ 121,964</b>	<b>99.7%</b>	<b>\$ (102,783)</b>
Airport Fund	\$ 16,458,142	\$ 5,332,938	32.4%	\$ 23,981,401	\$ 11,308,440	47.2%	\$ 25,525,959	\$ (1,544,558)	106.4%	\$ (2,930,949)
Sanitation Fund	\$ 20,062,665	\$ 3,744,391	18.7%	\$ 19,869,652	\$ 3,744,971	18.8%	\$ 18,623,858	\$ 1,245,794	93.7%	\$ 734,792
Sewer Fund	\$ 5,698,593	\$ 2,149,882	37.7%	\$ 7,131,592	\$ 3,070,656	43.1%	\$ 7,338,130	\$ (206,538)	102.9%	\$ 924,767
Transit Fund	\$ 40,146,302	\$ 8,514,902	21.2%	\$ 46,551,919	\$ 10,698,272	23.0%	\$ 43,251,795	\$ 3,300,124	92.9%	\$ (5,695,745)
Water Fund	\$ 51,905,219	\$ 13,691,334	26.4%	\$ 61,326,156	\$ 15,581,578	25.4%	\$ 56,560,799	\$ 4,765,357	92.2%	\$ 6,484,589
<b>Total Enterprise Funds</b>	<b>\$ 134,270,921</b>	<b>\$ 33,433,447</b>	<b>24.9%</b>	<b>\$ 158,860,720</b>	<b>\$ 44,403,917</b>	<b>28.0%</b>	<b>\$ 151,300,541</b>	<b>\$ 7,560,179</b>	<b>95.2%</b>	<b>\$ (482,546)</b>
Fleet Services Fund	\$ 8,621,125	\$ 2,349,729	27.3%	\$ 14,249,141	\$ 3,550,290	24.9%	\$ 13,540,863	\$ 708,278	95.0%	\$ (193,063)
Self-Insurance Fund	\$ 23,514,888	\$ 6,676,461	28.4%	\$ 24,301,818	\$ 9,254,628	38.1%	\$ 24,114,832	\$ 186,986	99.2%	\$ 78,968
<b>Total Internal Service Funds</b>	<b>\$ 32,136,013</b>	<b>\$ 9,026,190</b>	<b>28.1%</b>	<b>\$ 38,550,959</b>	<b>\$ 12,804,918</b>	<b>33.2%</b>	<b>\$ 37,655,695</b>	<b>\$ 895,264</b>	<b>97.7%</b>	<b>\$ (114,095)</b>
Redevelopment Agency Fund	\$ 1,401,953	\$ 82,125	5.9%	\$ 1,252,179	\$ 69,500	5.6%	\$ 1,251,579	\$ 600	100.0%	\$ 3,087,907
<b>Total Fiduciary Funds</b>	<b>\$ 1,401,953</b>	<b>\$ 82,125</b>	<b>5.9%</b>	<b>\$ 1,252,179</b>	<b>\$ 69,500</b>	<b>5.6%</b>	<b>\$ 1,251,579</b>	<b>\$ 600</b>	<b>100.0%</b>	<b>\$ 3,087,907</b>
<b>Total Expenditures</b>	<b>\$ 523,736,291</b>	<b>\$ 155,583,976.00</b>	<b>29.7%</b>	<b>\$ 586,722,569</b>	<b>\$ 170,513,041</b>	<b>29.1%</b>	<b>\$ 573,544,312</b>	<b>\$ 13,178,257</b>	<b>97.8%</b>	<b>\$ (7,457,644)</b>

As of September 30, 2025, citywide expenditures across all funds totaled **\$170.5 million**, representing **29.1%** of the FY25-26 expenditure budget. In comparison, during the same period ending September 30, 2024, the City spent **\$155.6 million**, or **29.7%** of the FY24-25 expenditure budget.

Across all funds, the citywide budget is projected to operate at a **\$7.5 million** deficit by the end of the fiscal year. The following year-end results are highlighted below for FY25-26:

- The **General Fund-Operating Fund** is expected to operate at a projected deficit of **\$8.2 million**. This fund's budget was originally adopted with a planned use of fund balance of \$8.1 million due to planned use of fund balance to support additional one-time contributions to the Capital Improvement Fund. While the Revenue side of the budget projects a \$3.9 million shortfall, this is due to one-time litigation expense in the Airport Fund temporarily lowering Operating Transfers In by \$4.7 million. After controlling for this one-time variance, the recurring outcome for the General Fund – Operating Fund's revenue budget is projected to be a surplus of **\$800,000**.
- The **General Fund-Measure SST Fund** will operate at a projected surplus of **\$652,000**, primarily driven by the use of grant funds for homelessness efforts offsetting the burden on the Measure SST Fund.

- The **General Fund-Restricted Fund** will operate at a projected deficit of **\$3.0 million**, primarily driven by a \$7.3 million transfer from the City’s California Employers’ Pension Prefunding Trust (CEPPT) Section 115 Fund to the General Fund Operating Fund. This fund’s budget was originally adopted with a planned use of fund balance of \$2.9 million.
- The **General Fund-Assigned Fund** will operate at a projected surplus of **\$720,000** attributable to higher operating transfers in for the City’s IT Asset Replacement Fund. This fund’s budget was originally adopted with a deficit of \$107,000.
- The **Airport Fund** will operate at a projected deficit of **\$2.9 million** overall, driven by planned capital investment in airport hangars and taxiway lighting improvements. This fund’s budget was originally adopted with a planned use of fund balance of \$3.0 million.
- The **Transit Fund** will operate at a projected deficit of **\$5.7 million** overall, driven by the implementation of new services such as Connect Torrance costing \$1.9 million without recurring revenue sources to offset costs and depreciation of assets totaling \$2.1 million. This fund’s budget was originally adopted with a planned use of fund balance of \$7.8 million.

The full detail for all projections can be found in the **Revenues** and the **Expenditures** section of this document. Additional information for the General Fund – Operating Fund and the General Fund – Measure SST Fund can be found below as well.

### General Fund-Operating Fund Major Revenues

Revenue Type	Prior Year FY24-25			Current Year FY25-26					
	Amended Budget	July - September Actuals	Budget Received	Amended Budget	July - September Actuals	Budget Received	Annual Projected Total	Projected Surplus/ (Deficit)	Projected % of Budget
Sales and Use Tax	\$ 62,525,957	\$ 4,917,256	7.9%	\$ 61,701,050	\$ 4,827,397	7.8%	\$ 61,694,739	\$ (6,311)	100.0%
Property Taxes	\$ 67,850,489	\$ 1,497,001	2.2%	\$ 72,011,450	\$ 1,501,694	2.1%	\$ 71,650,383	\$ (361,067)	99.5%
Utility Users Tax	\$ 46,002,866	\$ 8,262,827	18.0%	\$ 43,313,300	\$ 6,942,044	16.0%	\$ 42,612,450	\$ (700,850)	98.4%
Charges for Services	\$ 25,217,466	\$ 4,791,470	19.0%	\$ 25,928,210	\$ 5,285,101	20.4%	\$ 25,876,090	\$ (52,120)	99.8%
Operating Transfers In	\$ 32,995,207	\$ 12,809,733	38.8%	\$ 43,227,317	\$ 9,937,253	23.0%	\$ 39,806,358	\$ (3,420,959)	92.1%
<b>Total Revenues</b>	<b>\$ 234,591,985</b>	<b>\$ 32,278,287</b>	<b>13.8%</b>	<b>\$ 246,181,327</b>	<b>\$ 28,493,489</b>	<b>11.6%</b>	<b>\$ 241,640,020</b>	<b>\$ (4,541,307)</b>	<b>98.2%</b>

Listed above are the General Fund-Operating Fund’s top five revenue sources which account for 81% of the budget. A summary of the General Fund-Operating Fund’s major revenue projections are summarized below.

- **Sales and Use Tax** revenues have **decreased by \$90,000 (-1.8%)** to date, however, are projected to meet budget totaling \$61.7 million based on the latest projections from the City’s property tax consultant, HdL. FY25-26 marks the first-year sales tax is projected to grow over the prior year since FY21-22 when sales tax peaked at \$63.6 million.
- **Property Tax** revenues have **increased by \$4,700 (+0.3%)** to date, however, they are projected to fall short of budget by \$361,000 (0.50%) based on the latest projections from the City’s property tax consultant, HdL. Property Tax is the largest single revenue stream for the City, with consistent year-over-year growth, and is projected to grow 4.8% in FY25-26.

- **Utility Users' Tax** revenues have **decreased by \$1.3 million (-16.0%)** to date and is projected to fall short of budget by \$701,000 (-1.6%) based on currently projected electricity, gas, cable, cellular, and telecommunications consumption and use rates. The primary driver of change is a reduction in the cellular category of UUT.
- **Charges for Services** revenues have **increased by \$494,000 (+10.3%)** to date, however, it is projected to fall short of budget by \$52,000 (-0.2%). This is primarily due to shortfalls in Community Development partially offset by a surplus in Community Services.
- **Operating Transfers In** revenues have **decreased by \$2.9 million (-22.4%)** to date and are projected to have a shortfall of \$3.4 million at year-end. This projected shortfall is largely due to anticipated one-time litigation expenses in the Airport Fund offsetting land lease revenue transfers to the General Fund by \$4.7 million. After controlling for these one-time litigation expenditures, the Operating Transfers In classification would project a \$1.3 million surplus.

### General Fund-Measure SST Fund Budget Summary

The General Fund-Measure SST Fund focuses on the revenues and expenditures related to the 0.5% transaction and use tax (sales tax) approved by Torrance voters in June 2022. This measure, titled **Safe Strong Torrance**, included four main funding priorities: **Quality of Life; Fiscal Sustainability; Deferred Maintenance & Community Services/Programs;** and **Emergency Responsiveness**. As the City's governing body, City Council will continue to approve the budgeted use of these funds; the Measure SST Citizens' Oversight Committee will ensure funds are utilized in accordance with the spending plan as approved by City Council and review the fund's annual audited financials.

As of September 30, 2025, this fund realized overall expenditures of **\$10.7 million**, achieving **41.0%** of the FY25-26 budget. Overall, it is projected that revenues will exceed expenditures by **\$652,000** by fiscal year-end. The following table provides further detail of the year-to-date expenditures by the Measure SST Fund's four priority areas.

General Fund-Measure SST Fund	FY25-26 Amended Budget	FY25-26 Actuals	FY25-26 Projection
<b>Quality of Life</b>			
Restore/Maintain Public Safety	13,181,053	3,321,625	13,181,053
Homelessness Response Efforts	1,003,520	27,808	432,266
<b>Fiscal Sustainability</b>			
Reserve Contribution	5,000,000	1,250,001	5,000,000
<b>Emergency Responsiveness</b>			
Cyber Security Upgrades	1,020,320	159,077	1,032,945
<b>Deferred Maintenance &amp; Community Services/Programs</b>			
Capital Contribution	5,978,715	5,978,715	5,978,715
<b>Total Expense</b>	<b>\$ 26,183,608</b>	<b>\$ 10,737,226</b>	<b>\$ 25,624,979</b>

This will be examined in more detail in the corresponding City Manager’s Office, Community Services, and Information Technology **Department** sections as well as the **Capital Improvement Plan** section.

### Fund Balance of General Fund

Fund Balance	FY23-24 Audited	FY24-25 Unaudited	FY25-26 Projected	Difference
<b>Nonspendable</b>	<b>2,661,453</b>	<b>1,822,932</b>	<b>929,896</b>	<b>(893,036)</b>
<b>Restricted</b>	<b>31,039,967</b>	<b>44,224,849</b>	<b>41,180,805</b>	<b>(3,044,044)</b>
Cable TV	3,248,120	3,372,213	3,570,566	198,353
Pension Reserve	27,791,847	40,852,636	37,610,239	(3,242,397)
<b>Assigned</b>	<b>7,684,075</b>	<b>81,100,002</b>	<b>81,819,837</b>	<b>719,835</b>
Technology Replacement	7,684,075	12,193,794	12,913,629	719,835
Economic Anomaly Reserve	-	68,906,208	68,906,208	-
<b>Unassigned</b>	<b>78,749,461</b>	<b>25,118,042</b>	<b>18,489,160</b>	<b>(6,628,882)</b>
Economic Anomaly Reserve	12,883,872	-	-	-
Other Unassigned	65,865,589	25,118,042	18,489,160	(6,628,882)
<b>Total Fund Balance</b>	<b>\$ 120,134,956</b>	<b>\$ 152,265,825</b>	<b>\$ 142,419,698</b>	<b>\$ (9,846,127)</b>

The City’s FY25-26 Adopted Operating Budget and Capital Improvement Plan was approved with planned use of fund balance totaling \$11.1 million. As shown above, the Fund Balance of the General Fund is projected to decrease by \$9.8 million in FY25-26, an improvement over the adopted budget by \$1.3 million. The reduction in Fund Balance is primarily driven by a \$7.3 million drawdown on the City’s Pension Reserve Fund (Section 115 Trust), partially offset by a \$2.3 million contribution and projected investment returns, as part of balancing the rising pension costs noted in the City’s 10-year projection. Additionally, Council approved a \$14.6 million commitment from the General Fund – Operating Fund to invest in critical projects such as City Facilities and Parks, which required partial use of the City’s Unassigned Fund Balance.

The City’s adopted fiscal policy sets a 20% Economic Anomaly Reserve balance based on the currently approved expenditure appropriation for the General Fund-Operating Fund, which in FY25-26 translates to \$62.2 million. As shown in the table above, in FY25-26, the City is exceeding this amount with an Economic Anomaly Reserve of \$68.9 million, or 22.2%.

## Program Modifications

This section provides a summary of Program Modifications recommended for approval by the Finance and Government Operations Committee that will be presented to City Council for consideration and approval.

### Revenue Budget Changes by Department

Department	General Fund Cost Impact	Fleet Fund Cost Impact	Airport Fund Cost Impact
General Services	\$ -	\$ (194,654)	\$ 876,600
Non-Departmental	\$ 845,000	\$ -	\$ -
Public Works	\$ 32,028	\$ -	\$ -
<b>Revenue Total</b>	<b>\$ 877,028</b>	<b>\$ (194,654)</b>	<b>\$ 876,600</b>

As shown on the preceding table, the City's FY25-26 operating budget is recommended to increase \$1.6 million across the General Fund – Operating Fund, Fleet Fund, and Airport Fund. Additional details can be found in the **Departments** section of this document.

### Citywide Staffing Changes by Fund

Fund	FY24-25 Actual	FY25-26 Adopted Budget	FY25-26 Amended Budget	FY25-26 Q1 Proposed Budget	FY25-26 Increase/Decrease	Total Fiscal Impact
General Fund	1,156.55	1,161.50	1,170.50	1,182.03	11.53	\$ 1,444,283
Airport Fund	12.17	12.17	12.17	12.17	-	\$ -
AQMD	0.90	0.90	0.90	0.90	-	\$ -
Area G Fund	1.00	1.00	1.00	1.00	-	\$ -
Fleet Services Fund	33.60	33.60	33.60	32.10	(1.50)	\$ (194,654)
Low Mod Fund	0.30	0.30	0.30	0.30	-	\$ -
Sanitation Fund	39.90	39.90	39.90	39.90	-	\$ -
Section 8 Housing	5.33	5.33	5.33	5.33	-	\$ -
Self-Insurance Fund	7.50	7.50	7.50	7.50	-	\$ -
Sewer Fund	15.80	15.80	15.80	15.80	-	\$ -
Transit Fund	196.80	205.80	196.80	196.30	(0.50)	\$ (36,168)
Vanpool Fund	0.70	0.70	0.70	0.70	-	\$ -
Water Fund	38.40	38.40	38.40	38.40	-	\$ -
Other - Capital Improvement/Grants	24.30	24.30	24.30	24.30	-	\$ -
<b>Total FTE Count</b>	<b>1,533.25</b>	<b>1,547.20</b>	<b>1,547.20</b>	<b>1,556.73</b>	<b>9.53</b>	<b>\$ 1,213,461</b>

As shown above, the City's FY25-26 operating budget is recommended to have an overall increase of 9.53 FTE across the funds listed totaling \$1.2 million. Additional details on the specific classifications and their justification can be found in the **Departments** section of this document.

## Citywide Staffing Changes by Department

Department	FY24-25 Actual	FY25-26 Adopted Budget	FY25-26 Amended Budget	FY25-26 Q1 Proposed Budget	FY25-26 Increase/Decrease	Total Fiscal Impact
City Attorney	14.00	14.00	14.00	15.00	1.00	\$ 85,566
City Clerk	9.00	9.00	9.00	9.00	-	\$ -
City Council	7.00	7.00	7.00	7.00	-	\$ -
City Manager	47.30	45.25	45.25	46.25	1.00	\$ 47,776
City Treasurer	2.00	2.00	2.00	2.00	-	\$ -
Community Development	74.00	77.00	77.00	77.00	-	\$ 14,523
Community Services	205.15	205.15	205.15	207.18	2.03	\$ 141,655
Finance	38.25	38.25	38.25	38.75	0.50	\$ 215
Fire	203.00	203.00	203.00	203.00	-	\$ -
General Services	116.75	117.75	117.75	116.25	(1.50)	\$ (70,872)
Human Resources	14.00	16.00	16.00	16.00	-	\$ -
Information Technology	39.00	44.00	43.00	43.00	-	\$ -
Police	359.00	354.00	355.00	359.00	4.00	\$ 842,392
Public Works	208.00	209.00	209.00	212.00	3.00	\$ 188,374
Transit	196.80	205.80	205.80	205.30	(0.50)	\$ (36,168)
<b>Total</b>	<b>1,533.25</b>	<b>1,547.20</b>	<b>1,547.20</b>	<b>1,556.73</b>	<b>9.53</b>	<b>\$ 1,213,461</b>

As shown above, the City’s FY25-26 operating budget is recommended to have an overall increase of 9.53 FTE across the Departments listed totaling \$1.2 million. Additional details on the specific classifications and their justification can be found in the **Departments** section of this document.

## Non-Wage Expenditure Budget Changes by Department

Department	General Fund Cost Impact	Airport Fund Cost Impact	General Fund One-Time Cost Impact
City Manager's Office	\$ (65,000)	\$ -	\$ -
Community Services	\$ 34,000	\$ -	\$ -
Finance	\$ -	\$ -	\$ 100,000
General Services	\$ -	\$ 1,791,600	\$ -
Non-Departmental	\$ (121,919)	\$ -	\$ -
Police	\$ 632,797	\$ -	\$ -
Public Works	\$ 87,724	\$ -	\$ -
<b>Expenditure Total</b>	<b>\$ 567,602</b>	<b>\$ 1,791,600</b>	<b>\$ 100,000</b>

As shown above, the City’s FY25-26 operating budget is recommended to have an overall increase of \$2.4 million for various non-wage activities with an additional \$100,000 in one-time costs to fund comprehensive User Fee and Development Impact Fee (DIF) studies. Additional details can be found in the **Departments** section of this document.

## Capital Improvement Plan

Capital Project Type	Life-to-Date Budget	Prior Years Actuals	July-Sept Actuals	Life-To-Date Balance
Parks	39,393,245	1,255,755	197,013	37,940,478
Facilities	58,085,781	4,747,760	1,048,785	52,289,236
IT Infrastructure	395,000	-	-	395,000
Public Right of Way	118,214,464	42,803,464	841,040	74,569,960
Sewer/Water Utilities	43,436,234	18,099,208	18,354	25,318,672
Storm Drain/Basins	17,992,195	8,906,844	325,539	8,759,812
Operating Project	26,216,049	10,238,689	1,122,572	14,854,788
Other	4,812,625	455,405	190,373	4,166,847
<b>Total Expenditures</b>	<b>\$308,545,593</b>	<b>\$ 86,507,126</b>	<b>\$ 3,743,675</b>	<b>\$218,294,792</b>

The City of Torrance develops a five-year Capital Improvement Plan (CIP) budget to make critical investments in the City’s assets across eight main categories listed above. Included in the table above is the life-to-date amended budget, actuals spent in any prior year of the project, actuals through September 30, 2025, of the current fiscal year, as well as the life-to-date balance of the project(s). Below is a summary of a few major projects in process:

- Parks – Columbia Park:** This project is currently in Phase 1 of a three-phase project to fully renovate the park; starting with the World War II Camp Wall Monument. To date, a budget of \$10.2 million has been allocated to this site. The City Council approved the schematic design at its April 22, 2025, meeting providing the necessary approval to continue design development for this project. It is anticipated that the City should be able to submit plans to the Community Development Department as the City progresses forward to issuing Bids seeking contractors to implement the project thereafter.
- Parks – El Nido Park:** This project is a collaboration between the City and Torrance Unified School District. To date, a budget of \$11.4 million has been allocated to this site while the City continues to pursue outside funding sources to mitigate additional funding needed to complete this project. Staff are currently working through the California Environmental Quality Act (CEQA) process for this project after having completed initial conceptual designs and community engagement.
- Parks – Paradise Park:** This project plans to fully renovate Paradise Park. To date, a budget of \$9.7 million has been allocated to this site. The City Council approved the conceptual design at its September 9, 2025, meeting providing the necessary approval to continue design development for this project. The City continues to coordinate these efforts to complete 100% design documents.

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- **Parks – Lago Seco Park:** The \$123,000 spent at Lago Seco Park during the current fiscal quarter funded a sewer line installation at the park to replace a septic tank that had been historically utilized by the Little League facility.
  - **Facilities – Torrance City Hall:** The \$804,000 spent at City Hall completed the renovation of Building & Safety, Risk and Workers Compensation Divisions as well as the roof in the West Annex affecting the interior spaces for Community Services and Information Technology. The remaining phases currently funded include the completion of the West Annex renovations to the internal office spaces affecting Information Technology and renovations to the Employee Lounge.
  - **Facilities – Bartlett Senior Center:** The \$42,000 spent at the Bartlett Senior Center completed the repairs needed on the Second Story Walking Deck.
  - **Operating Project – Automated Meter Upgrade:** The \$747,000 spent this year marks continued investment in automated meters for the City’s water meters citywide. This investment will allow for remote monitoring of water consumption and allow for residents to view their water consumption live, like other utilities such as Southern California Edison.
  - **Operating Project – Citywide Web Redesign:** The \$26,000 investment this year is related to continued advancement in the City’s website overhaul. The new design continues to progress with content creators beginning to build out individual pages in the content management system. It is expected the first phase, of three phases, which includes the City’s main webpage will go live in February 2025.
  - **Operating Project – Enterprise Resource Planning System Replacement:** While the allocated budget to date has not been expended, staff has begun initial work with our third-party consultant, SDI Presence. Staff have mapped out the project kickoff for this effort to start January 12, 2026. SDI Presence will support city staff in the needs assessment process, request for proposals development, vendor selection, and contract negotiations processes including establishing a new chart of accounts for the City.

The full details of all projects can be found in the **Capital Improvement Plan** section of this document. In the Finance Department section, a program modification is requested to establish a new Operating Project to complete comprehensive Fee and Development Impact Fee (DIF) Studies.

## Areas of Focus

The City has monitored multiple areas closely that require attention in the near term and over the coming budget cycles, including:

- Self-Insurance Fund: **Underfunded by approximately \$48.2 million**
- Cash Balances by Fund: **Complete**
- Labor Trends: **Elevated turnover remains creating elevated vacancy rates**

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- Expiring Labor Agreements: **Complete**
  - Aging Infrastructure and City Facilities/Parks: **Capital budget required exceeds capacity**
  - Pension/OPEB Benefits Liability Management: **Pension/OPEB funding status below 100%**

### **Self-Insurance Fund**

The City's Self-Insurance Fund covers expenditures associated with non-litigated claims, liability claims and settlements, workers' compensation cases, and unemployment insurance payments. This fund generates its revenues by allocating costs to the General Fund, Enterprise Funds, and Internal Service Funds. As of June 30, 2025 (unaudited), this fund was underfunded by approximately \$48.2 million. This is driven by existing outstanding liabilities in workers' compensation totaling \$49.5 million and liability claims of \$18.4 million. As of June 30, 2025 (unaudited), the fund's assets stand at \$27.5 million. As a result, the Self-Insurance Fund is approximately 36.4% funded, which continues to place it in the High-Risk Category of the City's Key Performance Indicator tracking. This will be a continued **Area of Focus** in future quarterly budget updates and budget cycles to ensure the City is adequately prepared for funding its exposure.

### **Cash Balances by Fund**

The City has met its reserve policy requirements for the General Fund. As a result, the concerns previously raised regarding low cash balance in this fund have been resolved. With reserve levels restored, the City does not anticipate reporting this area as a near-term budget focus.

### **Labor Trends**

As of October 31, 2025, 263 employees are eligible for retirement (based 55 years of age; Employee Classification A). As the workforce ages, City staff will continue to monitor retirement eligibility for proper succession planning. Beginning in FY21-22, the City sustained a significant spike in retirements and voluntary resignations. The most cited reasons for recent departures have been **better salaries, benefits, flexibility and advancement opportunity**. In addition to committing to multi-year labor agreements, City Council approved an Enhanced Recruitment and Retention Incentive Pilot program in 2024, which has been heavily impacted by consistently higher vacancy rates.

The number of retirements and voluntary resignations has improved since the peak of FY21-22 and FY22-23. As of the four-month period ending October 31, 2025, there have been 12 retirements and 29 voluntary resignations, compared to 16 and 32 during the prior year, respectively.

	FY21-22	FY22-23	FY23-24	FY24-25	4 Months of FY25-26
Retirements	72	59	33	48	12
Voluntary Resignations	133	121	96	87	29
Departures or Death	13	21	18	20	12
<b>Total Separations</b>	<b>218</b>	<b>201</b>	<b>147</b>	<b>155</b>	<b>53</b>

### Expiring Labor Agreements

The City has completed negotiations and finalized agreements with all labor groups. With no active labor negotiations underway, this prior area of focus has been fully resolved. As a result, staff do not anticipate reporting on expiring labor agreements as a near-term budget issue.

### Aging Infrastructure and City Facilities/Parks

The City owns and operates \$1 billion worth of buildings, public facilities, and infrastructure (book value). With each passing year, these buildings age and deteriorate, many of which are still in their original condition. Currently, the City’s capital assets have passed their half-life mark, requiring heavy maintenance, upgrades, and repairs. During FY23-24, the City completed a Building Index Study and assessed the current state of the City’s building and park assets. The Building Index Study, which did not include park playgrounds, playing courts, or utility infrastructure at parks, identified \$205 million as the minimum investment required over the next 10 years to maintain the current state of the City’s buildings. This translates to approximately \$20.5 million per year, exceeding the City’s fiscal capacity of approximately \$8 million on a recurring basis. The Building Index Study examined 115 assets, of which 60 fell in the “Poor” or “Critical” categories with 48 in the “Fair” category and 7 in the “Good” category. This will be of continued focus in coming budget cycles to ensure the City’s assets are properly maintained.

### Pension/OPEB Benefits Liability Management

In FY24-25, the California Public Employees’ Retirement System (CalPERS) reported investment gains of 12.1%, surpassing its discount rate of 6.8%. This will translate to a decrease in unfunded accrued liability (UAL) payments over the amortized period of 20 years, beginning in FY27-28. To help mitigate the impacts of fluctuations in CalPERS investment performance, the City established a Section 115 Trust with CalPERS (CEPPT). This restricted fund serves as a supplemental reserve to the City’s Economic Anomaly Reserve, specifically dedicated to pension costs. The City is projected to

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make its first drawdown of \$7.3 million from the CEPPT Fund in FY25-26 to smooth the rising pension costs previously mentioned.

As part of negotiations with the Torrance Professional and Supervisory Association (TPSA) and Engineers and Fiscal Employees Association (TFEA) in 2024, the PARS supplemental pension was frozen capping the accrued liability of this plan. The City will continue to make its actuarially determined contribution each fiscal year addressing the funded status of this plan over coming budget cycles.

The City also established a Section 115 Trust Fund to address the UAL balance for its other post-employment benefits (OPEB). The City continues to fund its actuarially determined contributions each year targeting incremental improvement in its funded status over coming budget cycles. The City's OPEB Funded Status is closely tracked in the City's Financial Key Performance Indicators each year.

## **Strategic Plan Performance Indicators by Department**

In FY24-25, the City developed new key performance indicators (KPI) and received City Council approval on December 17, 2024. These newly developed KPIs provide improved objective benchmarks for Departments with a focus on aligning the metric with their assigned Strategic Plan priorities and goals. The City has implemented the use of Achieveit, the same platform leveraged for tracking Strategic Plan progress to automatically collect updates on a quarterly basis. In the first half of 2026 the City will launch an online KPI Dashboard, which will be made available in FY25-26. In the tables below, each department has listed their approved KPIs, their KPI benchmarks, and outcomes for the period covering July 1, 2025, to September 30, 2025.

Strategic Plan Sub-Goals(s)	Key Performance Indicator (KPI)	Frequency	Target Value	Value as of September 30, 2025	Status
<b>City Attorney's Office</b>					
N/A	Closure rate on civil litigation cases	Quarterly	>=70%	220%	On-Track
N/A	Closure Rate on Work Requests	Quarterly	>=60%	75%	On-Track
N/A	Total number of training opportunities provided by the City Attorney's Office	Quarterly	>=1	0	Off-Track
<b>City Manager's Office</b>					
N/A	Percentage of Strategic Plan Subgoals Off Track	Quarterly	<=5%	0%	On-Track
5.2.1	Number change of unhoused individuals within the City	Annually	<=0	31	Off-Track
11.7.4	Viewer Retention Rate (greater than 15 seconds)	Quarterly	>=70% watch over 15 seconds of content	70%	On-Track
<b>Community Development</b>					
3.2.2	Number of revitalized and redeveloped commercial properties through the City's Commercial Facade Improvement Program	Quarterly	>=1	0	Off-Track
3.6.2	Code Compliance Closure Rate	Quarterly	>=85%	83%	Off-Track
3.6.2	Customer Satisfaction Rate at Permit Center	Quarterly	>=90%	93%	On-Track
3.6.2	Customer Wait Time at Permit Center (minutes)	Quarterly	<=20 min	8 min	On-Track
<b>Community Services</b>					
1.1.7	Number of public art pieces installed	Quarterly	>=2	0	Off-Track
4.4.3	Number of library visitors; Main Library	Quarterly	39,000	39,261	On-Track
4.4.3	Number of library visitors: Branch Libraries	Quarterly	52,500	52,655	On-Track
4.5.1	Average enrollment rates of offered classes	Quarterly	>=75%	74%	Off-Track
1.1.4	Average number of days to close Service Requests	Quarterly	<=5 days	7	Off-Track

Strategic Plan Sub-Goals(s)	Key Performance Indicator (KPI)	Frequency	Target Value	Value as of September 30, 2025	Status
<b>Finance</b>					
N/A	Average number of days to process a Budget Transfer	Quarterly	<=3 days	5.7	Off-Track
N/A	Average number of days to process a Change Order	Quarterly	<=3 days	2.3	On-Track
8.5.1	Number of audit findings from 3rd party independent audits	Annually	<=1	3	Off-Track
8.5.2, 8.5.3	Number of public engagement meetings	Quarterly	>=1	1	On-Track
8.2.3	Number of Business Licenses	Annually	>=13,500	13,987	On-Track
<b>Fire</b>					
10.5.4	Performance of 1st unit on-scene for all Fire incidents at the 90th percentile (minutes)	Quarterly	<= 6 min 24 secs	7min 50 secs	Off-Track
10.5.4	Performance of 1st unit on-scene for all EMS incidents at the 90th percentile (minutes)	Quarterly	<=6 min 4 secs	7 min 45 secs	Off-Track
10.1.1	Percentage of initiated (performed) state-mandated inspections	Quarterly	100%	90%	Off-Track
N/A	Number of TUSD campuses that received fire and life safety training	Annually	>=30	25	Off-Track
<b>General Services</b>					
8.4	Number of days to complete facility work orders	Quarterly	<=3 days	2.5	On-Track
11.1	Percentage of City Fleet Vehicles that are zero-emission	Quarterly	100%	10%	Off-Track
N/A	Number of days to complete central services work orders	Quarterly	<=3 days	3	On-Track
N/A	Number of days to complete graffiti work orders	Quarterly	<=2 days	1	On-Track

Strategic Plan Sub-Goals(s)	Key Performance Indicator (KPI)	Frequency	Target Value	Value as of September 30, 2025	Status
<b>Human Resources</b>					
9.5.2	Percentage of benefits eligible employees who attend the Benefits Fair	Annually	>=40%	36%	Off-Track
9.5	Average number of days to establish eligibility lists (Safety)	Quarterly	<=90 days	54	On-Track
9.5	Average number of days to establish eligibility lists (Non-Safety)	Quarterly	<=90 days	46	On-Track
9.5	Average number of days to process Personnel Action Forms	Quarterly	<=3 days	3.08	Off-Track
9.5	Average number of days to complete NeoGov Requisition	Quarterly	<=2 days	1.92	On-Track
9.5.2	Average number of days to enroll employees in benefits	Quarterly	<=30 days	17.68	On-Track
9.5	Citywide Vacancy Rate	Quarterly	<=10%	11.9%	Off-Track
<b>Information Technology</b>					
N/A	Percentage of service requests completed within two hours	Quarterly	>=98.5%	98%	Off-Track
N/A	Percentage of unplanned maintenance incidents	Quarterly	<=10%	5%	On-Track
N/A	Cyber Security Incident Closure Rate	Quarterly	1	1	On-Track
9.4.2	Percentage of employees who complete cybersecurity training	Annually	>=90%	92%	On-Track
<b>Police</b>					
10.2.1,10.2.2	Average Police Response Time to Emergency Priority One Calls	Quarterly	7 minutes	8 min 48 secs	Off-Track
N/A	Number of community engagement meetings/events/forums	Quarterly	12	27	On-Track
<b>Public Works</b>					
7.3.1	City's Pavement Condition Index (PCI) rating	Annually	>70	76	On-Track
11.5.1	Percent of local water supply sold	Quarterly	55%	29%	Off-Track
11.3.6	Number of street trees	Quarterly	44,500	39,095	Off-Track

Strategic Plan Sub-Goals(s)	Key Performance Indicator (KPI)	Frequency	Target Value	Value as of September 30, 2025	Status
<b>Transit</b>					
7.1.2	Percent of Bus On-time Performance	Quarterly	80%	80.9%	On-Track
7.1.2, 7.3.2, 7.3.4, 7.3.6	Total Transit Ridership (All Bus, TCTP and future Micro Transit)	Quarterly	500,000	591,134	On-Track
N/A	Average vehicle revenue miles between mechanical failures	Quarterly	6,000 miles	28,026	On-Track
N/A	Percentage value of fare box recovery	Annually	4%	3.8%	Off-Track



# REVENUES

First Quarter Budget Review Report

# Revenues

## Citywide Revenues by Fund

Fund	Prior Year FY24-25			Current Year FY25-26					
	Amended Budget	July - September Actuals	Budget Received	Amended Budget	July - September Actuals	Budget Received	Annual Projected Total	Projected Surplus/ (Deficit)	Projected % of Budget
General Fund-Operating Fund	\$ 286,824,553	\$ 39,224,357	13.7%	\$ 302,632,660	\$ 34,720,331	11.5%	\$ 298,736,778	\$ (3,895,882)	98.7%
General Fund-Measure SST	\$ 25,167,266	\$ 1,929,168	7.7%	\$ 26,183,606	\$ 2,149,115	8.2%	\$ 26,276,840	\$ 93,234	100.4%
General Fund -Restricted	\$ 9,958,325	\$ 11,914,714	119.6%	\$ 4,416,579	\$ 4,206,095	95.2%	\$ 4,413,480	\$ (3,099)	99.9%
General Fund-Assigned	\$ 7,870,500	\$ 7,870,500	100.0%	\$ 7,111,091	\$ 2,059,284	29.0%	\$ 8,237,134	\$ 1,126,043	115.8%
<b>Total General Fund</b>	<b>\$ 329,820,644</b>	<b>\$ 60,938,739</b>	<b>18.5%</b>	<b>\$ 340,343,936</b>	<b>\$ 43,134,825</b>	<b>12.7%</b>	<b>\$ 337,664,232</b>	<b>\$ (2,679,704)</b>	<b>99.2%</b>
AQMD Fund	\$ 208,296	\$ 52,938	25.4%	\$ 211,134	\$ 52,024	24.6%	\$ 209,940	\$ (1,194)	99.4%
Debt Services Fund	\$ 23,107,338	\$ 14,030,911	60.7%	\$ 23,625,753	\$ 14,636,140	61.9%	\$ 23,625,753	\$ -	100.0%
Low Mod Fund	\$ 40,450	\$ 21,967	54.3%	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
Meadow Park Parking Lot District	\$ 40,064	\$ 19,162	47.8%	\$ 41,205	\$ -	0.0%	\$ 41,205	\$ -	100.0%
Section 8 Housing	\$ 8,949,500	\$ 2,155,994	24.1%	\$ 9,685,309	\$ 2,308,807	23.8%	\$ 9,586,620	\$ (98,689)	99.0%
Street Lighting Fund	\$ 1,866,272	\$ 309,947	16.6%	\$ 1,937,828	\$ 308,628	15.9%	\$ 1,933,957	\$ (3,871)	99.8%
Traffic Safety Fund	\$ 180,000	\$ 8,574	4.8%	\$ 70,950	\$ 12,755	18.0%	\$ 56,230	\$ (14,720)	79.3%
Vanpool Fund	\$ 245,871	\$ 36,273	14.8%	\$ 261,749	\$ 40,289	15.4%	\$ 269,650	\$ 7,901	103.0%
<b>Total Nonmajor Governmental Fund</b>	<b>\$ 34,637,791</b>	<b>\$ 16,635,766</b>	<b>48.0%</b>	<b>\$ 35,833,928</b>	<b>\$ 17,358,643</b>	<b>48.4%</b>	<b>\$ 35,723,355</b>	<b>\$ (110,573)</b>	<b>99.7%</b>
Airport Fund	\$ 18,342,326	\$ 5,406,661	29.5%	\$ 21,044,124	\$ 4,785,933	22.7%	\$ 22,595,010	\$ 1,550,886	107.4%
Sanitation Fund	\$ 18,918,815	\$ 2,880,827	15.2%	\$ 18,859,697	\$ 2,343,264	12.4%	\$ 19,358,650	\$ 498,953	102.6%
Sewer Fund	\$ 8,616,082	\$ 1,530,366	17.8%	\$ 8,201,108	\$ 1,307,662	15.9%	\$ 8,262,897	\$ 61,789	100.8%
Transit Fund	\$ 35,233,572	\$ 8,560,059	24.3%	\$ 38,508,429	\$ 3,315,994	8.6%	\$ 37,556,050	\$ (952,379)	97.5%
Water Fund	\$ 54,803,501	\$ 11,280,853	20.6%	\$ 61,768,887	\$ 12,904,714	20.9%	\$ 63,045,388	\$ 1,276,501	102.1%
<b>Total Enterprise Funds</b>	<b>\$ 135,914,296</b>	<b>\$ 29,658,766</b>	<b>21.8%</b>	<b>\$ 148,382,245</b>	<b>\$ 24,657,567</b>	<b>16.6%</b>	<b>\$ 150,817,995</b>	<b>\$ 2,435,750</b>	<b>101.6%</b>
Fleet Services Fund	\$ 13,300,160	\$ 3,487,596	26.2%	\$ 15,269,616	\$ 3,447,332	22.6%	\$ 13,347,800	\$ (1,921,816)	87.4%
Self-Insurance Fund	\$ 23,659,000	\$ 5,913,500	25.0%	\$ 24,178,667	\$ 6,087,982	25.2%	\$ 24,193,800	\$ 15,133	100.1%
<b>Total Internal Service Funds</b>	<b>\$ 36,959,160</b>	<b>\$ 9,401,096</b>	<b>25.4%</b>	<b>\$ 39,448,283</b>	<b>\$ 9,535,314</b>	<b>24.2%</b>	<b>\$ 37,541,600</b>	<b>\$ (1,906,683)</b>	<b>95.2%</b>
Redevelopment Agency Fund	\$ 3,988,268	\$ 4,007	0.1%	\$ 4,339,486	\$ 1,323	0.0%	\$ 4,339,486	\$ -	100.0%
<b>Total Fiduciary Funds</b>	<b>\$ 3,988,268</b>	<b>\$ 4,007</b>	<b>0.1%</b>	<b>\$ 4,339,486</b>	<b>\$ 1,323</b>	<b>0.0%</b>	<b>\$ 4,339,486</b>	<b>\$ -</b>	<b>100.0%</b>
<b>Total Revenues</b>	<b>\$ 541,320,159</b>	<b>\$ 116,638,374</b>	<b>21.5%</b>	<b>\$ 568,347,878</b>	<b>\$ 94,687,672</b>	<b>16.7%</b>	<b>\$ 566,086,668</b>	<b>\$ (2,261,210)</b>	<b>99.6%</b>

As of September 30, 2025, Citywide revenues across all funds totaled \$94.7 million, achieving 16.7% of the FY25-26 revenue budget. In comparison, during the same period ending September 30, 2024, the City realized \$116.6 million in revenues, representing 21.5% of the FY24-25 revenue budget.

The decrease from prior year is mainly due to the General Fund and the Transit Fund. The decrease in the General Fund-Operating Fund of \$4.5 million is mainly due to a \$1.3 million reduction in Utility User's Tax and a \$2.9 million reduction from Operating Transfers In classifications from the Reserve Fund. The decrease in the General Fund-Restricted Fund was mainly due to a \$7.1 million reduction in Operating Transfers In from General Fund-Operating Fund to the Section 115 Trust (CEPPT) Fund. The decrease in the General Fund-Assigned Fund was mainly due to a \$5.7 million reduction in Operating Transfers In from General Fund and Measure SST Fund. The decrease in the Transit Fund from the prior fiscal year is mainly due to a decrease in Intergovernmental receipts of \$5.5 million, offset by an increase in Operating Transfers In of \$252,000.

The City projects revenues to total \$566.1 million as of the fiscal year ending June 30, 2026. The projected revenue would result in a \$2.3 million, or 0.4%, budget shortfall. Budget deficits in the overall General Fund and Internal Service Funds are partially offset by a surplus from the Enterprise Funds.

Details driving the change from prior fiscal year and projected year-end balances are discussed in the following sections.

## Citywide Revenues by Classification

Classification	Prior Year FY24-25			Current Year FY25-26					
	Amended Budget	July - September Actuals	Budget Received	Amended Budget	July - September Actuals	Budget Received	Annual Projected Total	Projected Surplus/ (Deficit)	Projected % of Budget
Taxes	\$ 233,514,935	\$ 19,207,016	8.2%	\$ 235,400,519	\$ 16,651,484	7.1%	\$ 233,810,049	\$ (1,590,470)	99.3%
Licenses, Fees, and Permits	\$ 18,414,731	\$ 2,033,139	11.0%	\$ 19,695,580	\$ 1,528,054	7.8%	\$ 21,098,220	\$ 1,402,640	107.1%
Fines, Forfeitures, and Penalties	\$ 822,774	\$ 95,352	11.6%	\$ 1,341,040	\$ 269,895	20.1%	\$ 2,100,950	\$ 759,910	156.7%
Use of Money and Property	\$ 58,126,812	\$ 26,207,183	45.1%	\$ 64,133,499	\$ 26,168,891	40.8%	\$ 63,658,498	\$ (475,001)	99.3%
Intergovernmental	\$ 39,195,088	\$ 9,136,538	23.3%	\$ 41,319,972	\$ 4,020,092	9.7%	\$ 40,363,560	\$ (956,412)	97.7%
Charges for Services	\$ 132,962,475	\$ 26,888,297	20.2%	\$ 146,469,175	\$ 29,298,170	20.0%	\$ 147,125,570	\$ 656,395	100.4%
Other Revenues	\$ 1,106,068	\$ 1,306,791	118.1%	\$ 1,945,110	\$ 1,035,525	53.2%	\$ 2,177,630	\$ 232,520	112.0%
Operating Transfers In	\$ 56,987,508	\$ 31,764,057	55.7%	\$ 57,853,215	\$ 15,715,560	27.2%	\$ 55,562,423	\$ (2,290,792)	96.0%
Other Financing Sources	\$ 189,768	\$ -	0.0%	\$ 189,768	\$ -	0.0%	\$ 189,768	\$ -	100.0%
<b>Total Revenues</b>	<b>\$ 541,320,159</b>	<b>\$ 116,638,373</b>	<b>21.5%</b>	<b>\$ 568,347,878</b>	<b>\$ 94,687,671</b>	<b>16.7%</b>	<b>\$ 566,086,668</b>	<b>\$ (2,261,210)</b>	<b>99.6%</b>

Citywide revenues are presented by classification for all funds as of September 30, 2025. The change from the prior fiscal year for the three months ended September 30 are mainly due to a \$16.0 million reduction from **Operating Transfers In**, a \$5.1 million reduction from **Intergovernmental receipts**, a \$2.6 million reduction from **Taxes**, partially offset by a \$2.4 million increase in **Charges for Services**. Quantitative and qualitative factors of the change are discussed in the following sections.

## General Fund-Operating Fund Revenue by Classification

This section highlights the revenues of the main General Fund-Operating Fund. The City's General Fund-Operating Fund revenue budget for FY25-26 increased by \$15.8 million or 5.5% for a total of **\$302.6 million**. This is largely due to steady growth in **Operating Transfers In**, **Licenses, Fees and Permits**, and **Use of Money and Property**. The details of revenue activity as of the first quarter of FY25-26 are covered in the following section. It is also important to note that the enacted Measure SST transaction and use tax starting October 1, 2022, benefits the General Fund-Operating Fund Revenue through **Operating Transfers In** to support public safety and IT operations. Overall, the City's General Fund-Operating Fund revenue budget is projected to generate a year-end deficit of \$3.9 million driven by \$4.7 million in additional one-time expenditures in the Airport Fund suppressing land lease revenue transfers to the General Fund – Operating Fund.

## General Fund-Operating Fund Revenues by Classification

Revenues	Prior Year FY2024-25			Current Year FY2025-26						
	Amended Budget	July -		Amended Budget	July -		Budget Received	Annual Projected Total	Projected Surplus/ (Deficit)	Projected % of Budget
		September Actuals	Budget Received		September Actuals	Budget Received				
Taxes	\$ 203,088,319	\$ 17,210,061	8.5%	\$ 203,810,470	\$ 14,598,199	7.2%	\$ 202,220,000	\$ (1,590,470)	99.2%	
Licenses, Fees and Permits	\$ 16,936,668	\$ 2,032,448	12.0%	\$ 18,865,230	\$ 1,521,428	8.1%	\$ 19,339,760	\$ 474,530	102.5%	
Fines, Forfeitures and Penalties	\$ 642,774	\$ 86,885	13.5%	\$ 1,270,090	\$ 257,373	20.3%	\$ 2,044,720	\$ 774,630	161.0%	
Use of Money and Property	\$ 7,154,388	\$ 2,241,883	31.3%	\$ 9,014,403	\$ 2,796,514	31.0%	\$ 8,881,350	\$ (133,053)	98.5%	
Intergovernmental	\$ 490,127	\$ 3,361	0.7%	\$ 435,630	\$ 306,545	70.4%	\$ 489,150	\$ 53,520	112.3%	
Charges for Services	\$ 25,217,466	\$ 4,791,469	19.0%	\$ 25,928,210	\$ 5,285,101	20.4%	\$ 25,876,090	\$ (52,120)	99.8%	
Other Revenues	\$ 299,604	\$ 48,517	16.2%	\$ 81,310	\$ 17,918	22.0%	\$ 79,350	\$ (1,960)	97.6%	
Operating Transfers In	\$ 32,995,207	\$ 12,809,733	38.8%	\$ 43,227,317	\$ 9,937,253	23.0%	\$ 39,806,358	\$ (3,420,959)	92.1%	
Other Financing Sources	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	
<b>Total Revenues</b>	<b>\$286,824,553</b>	<b>\$39,224,357</b>	<b>13.7%</b>	<b>\$302,632,660</b>	<b>\$34,720,331</b>	<b>11.5%</b>	<b>\$298,736,778</b>	<b>\$ (3,895,882)</b>	<b>98.7%</b>	

As of September 30, 2025, the General Fund-Operating Fund realized revenues of \$34.7 million, achieving 11.5% of the FY25-26 revenue budget. During the same period ending September 30, 2024, the City realized \$39.2 million in revenues, representing 13.7% of the FY24-25 revenue budget. It is important to note that certain General Fund-Operating Fund revenues are not realized until after December, including property tax, business license taxes and most franchise fees. The timing of these receipts and current economic factors result in variances from the annual budget, which are discussed in more detail below.

Most General Fund-Operating Fund revenues are generated from the Taxes classification, which include sales & use, property, utility users', occupancy, and business license taxes. The Taxes classification accounts for approximately 67.3% of the City's General Fund-Operating Fund revenue budget for FY25-26.

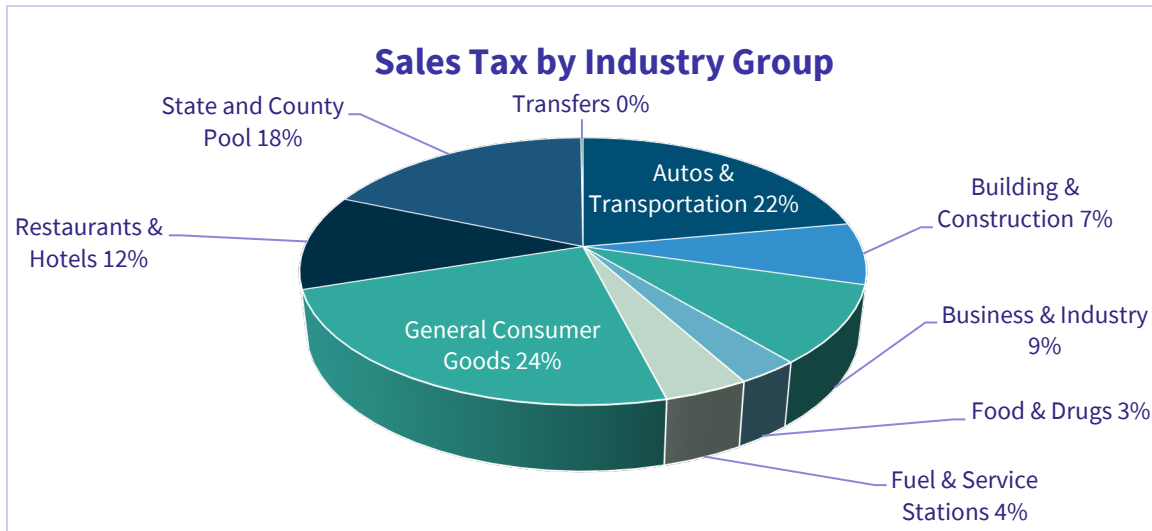
## General Fund-Operating Fund Tax Revenue by Classification

Revenues	Prior Year FY2024-25			Current Year FY2025-26						
	Amended Budget	July -		Amended Budget	July -		Budget Received	Annual Projected Total	Projected Surplus/ (Deficit)	Projected % of Budget
		September Actuals	Budget Received		September Actuals	Budget Received				
Sales and Use Tax	\$ 62,525,957	\$ 4,917,256	7.9%	\$ 61,701,050	\$ 4,827,397	7.8%	\$ 61,694,739	\$ (6,311)	100.0%	
Property Taxes	\$ 67,850,489	\$ 1,497,001	2.2%	\$ 72,011,450	\$ 1,501,694	2.1%	\$ 71,650,383	\$ (361,067)	99.5%	
Utility Users Tax	\$ 46,002,866	\$ 8,262,827	18.0%	\$ 43,313,300	\$ 6,942,044	16.0%	\$ 42,612,450	\$ (700,850)	98.4%	
Business License Tax	\$ 11,314,294	\$ 382,817	3.4%	\$ 11,644,650	\$ 232,854	2.0%	\$ 11,474,078	\$ (170,572)	98.5%	
Occupancy Tax	\$ 13,815,048	\$ 1,301,078	9.4%	\$ 13,305,020	\$ 877,191	6.6%	\$ 13,219,350	\$ (85,670)	99.4%	
Construction Tax	\$ 1,572,665	\$ 849,082	54.0%	\$ 1,830,000	\$ 217,020	11.9%	\$ 1,564,000	\$ (266,000)	85.5%	
Oil Severance Tax	\$ 7,000	\$ -	0.0%	\$ 5,000	\$ -	0.0%	\$ 5,000	\$ -	100.0%	
<b>Total Revenues</b>	<b>\$203,088,319</b>	<b>\$17,210,061</b>	<b>8.5%</b>	<b>\$203,810,470</b>	<b>\$14,598,200</b>	<b>7.2%</b>	<b>\$202,220,000</b>	<b>\$ (1,590,470)</b>	<b>99.2%</b>	

Overall, the City's tax revenues are expected to fall short of the FY25-26 amended budget by \$1.6 million, primarily driven by a shortfall in utility users' tax of \$700,000, property taxes of \$360,000, construction tax of \$266,000, and business license tax of \$170,000. Details of the decreases are discussed in the following sections.

## Sales and Use Tax

Sales and use tax (sales tax) is one of the City's largest General Fund-Operating Fund revenue sources, derived from point-of-sale transactions (Bradley-Burns 1% allocation) and Los Angeles County pool allocations. The City receives sales tax revenue from a wide range of industries, as shown below.

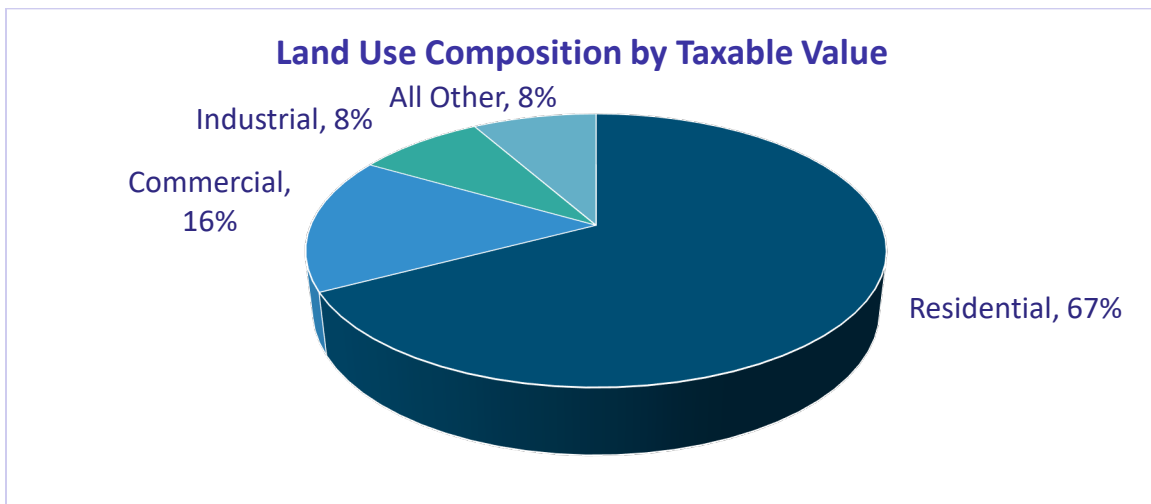


Receipts of \$4.8 million through the first fiscal quarter are tracking below prior year's actuals by \$90,000 or 1.8% while the projected annual amount falls just short of budget by \$6,300, or 0.1%. Sales tax receipts peaked in FY21-22 at \$63.6 million and are projected to increase 4.2% from prior year's actuals. As of the latest available data from the California Department of Tax & Fee Administration, sales tax revenues are experiencing declines in Autos and Transportation and Fuel and Service Stations, while the State and County Pools and General Consumer Goods are experiencing an increase from the previously reported period.

With sales tax revenues remaining relatively flat from the prior year, after controlling for one-time activity in the prior year, staff continue to be cautious with forecasts. The Fed decreased the Federal Funds Rate to a range of 3.75-4.00% in October 2025, and the Fed's policy to slow inflation has affected sales across industries. For instance, the Autos and Transportation and Fuel and Service Stations categories have experienced a decrease over the past year. In addition, the September 2025 Consumer Price Index for All Urban Consumers (CPI-U) was 3.0%. The inflation rate continues to drive up the cost of many taxable products, and consumer spending is anticipated to remain stagnant through the end of the 2025 calendar year.

## Property Tax

The City's property tax base consists of a healthy mix of residential, commercial, and industrial properties, with the residential category comprising most of the total assessed value in Torrance. Based on calendar year 2025 data from property tax consultants, HdL Coren & Cone, the City's FY25-26 net taxable assessed value increased to \$42.1 billion or 4.6% when compared to the same period during the prior year, keeping Torrance in the top 10 highest value cities in Los Angeles County at eighth place.



Property tax revenues are primarily received in December and April each year. As of September 30, 2025, \$1.5 million in property tax receipts had been received, matching the amount received during the same period last year. Presently, the City projects the total year-end revenue to be slightly lower than the property tax budget by \$361,000 for FY25-26, including property transfer tax and vehicle license fee swap & repayment.

In 2004, the California Legislature approved a property tax swap of vehicle license fees (VLF) as part of a state and local government budget agreement. As a result of the swap, more than 90% of the City's Motor License Vehicle Fund was swapped for property taxes. The centerpiece of this legislation was the permanent reduction of the VLF rate. This revenue is received from the Los Angeles County Assessor twice a year in January and May, and therefore not realized in the first fiscal quarter.

## Utility Users' Tax Revenue by Classification

Utility users' tax (UUT), the City's third largest revenue source, is a 6.5% consumption tax applied on the usage of utilities such as electricity and gas, and a 6.0% tax applied to water.

Revenues	Prior Year FY2024-25			Current Year FY2025-26					
	Amended Budget	July - September Actuals	Budget Received	Amended Budget	July - September Actuals	Budget Received	Annual Projected Total	Projected Surplus/ (Deficit)	Projected % of Budget
Electricity	\$ 21,080,357	\$ 5,372,492	25.5%	\$ 23,690,150	\$ 4,029,877	17.0%	\$ 23,779,530	\$ 89,380	100.4%
Gas	\$ 6,003,793	\$ 745,830	12.4%	\$ 5,475,770	\$ 694,363	12.7%	\$ 5,466,350	\$ (9,420)	99.8%
Refinery: Co-Gen	\$ 893,601	\$ 59,710	6.7%	\$ 718,020	\$ 232,100	32.3%	\$ 832,100	\$ 114,080	115.9%
Refinery: Gas	\$ 8,650,211	\$ 225,329	2.6%	\$ 3,775,320	\$ 354,166	9.4%	\$ 3,504,170	\$ (271,150)	92.8%
Water	\$ 3,760,058	\$ 854,226	22.7%	\$ 4,087,660	\$ 834,329	20.4%	\$ 4,373,650	\$ 285,990	107.0%
Cable	\$ 1,737,373	\$ 211,992	12.2%	\$ 1,315,050	\$ 194,118	14.8%	\$ 1,163,710	\$ (151,340)	88.5%
Cellular	\$ 1,298,908	\$ 400,203	30.8%	\$ 2,056,840	\$ 228,620	11.1%	\$ 1,377,130	\$ (679,710)	67.0%
Telecom	\$ 2,578,565	\$ 393,047	15.2%	\$ 2,194,490	\$ 374,471	17.1%	\$ 2,115,810	\$ (78,680)	96.4%
<b>Total Revenues</b>	<b>\$46,002,866</b>	<b>\$ 8,262,829</b>	<b>18.0%</b>	<b>\$43,313,300</b>	<b>\$ 6,942,044</b>	<b>16.0%</b>	<b>\$42,612,450</b>	<b>\$ (700,850)</b>	<b>98.4%</b>

Current period receipts total \$6.9 million, which is 16.0% lower than the amount received during the same period last year. Electricity experienced the most significant decrease, primarily due to a one-time payment received in the first fiscal quarter last year from one of the electricity providers. Presently, the City projects that total year-end revenue will fall short of budget by approximately \$700,000, or 1.6%.

## Business License Tax

The City serves approximately 13,987 businesses, including outside contractors. Annual renewals for this revenue source are billed in December, due on January 1, and delinquent on February 1. As of September 30, 2025, business license tax receipts are \$150,000 or 39.2% lower than the prior year and are projected to fall short of the year-end budget by 1.5%. This decrease is primarily due to a leveling out of compliance service efforts by the City's third-party consultants.

## Occupancy Tax

Occupancy tax is an 11% tax on room charges to guests staying at hotels, motels, and short-term rentals. As of September 30, 2025, the City has received \$877,000, a decrease of \$424,000 compared to September 30, 2024, receipts of \$1.3 million. According to STR Global, an industry leader in hospitality data and analytics, occupancy rates hovered around 81.1% from October 1, 2024, to September 30, 2025, a decrease of 0.3% from the same period the previous year. In addition, the average daily rate per room has increased by \$3.11 (+1.9%), from \$166.30 per night to \$169.41 per night. The City's occupancy rates have stabilized after having exceeded pre-pandemic levels. This revenue source will be one highlighted in the upcoming fiscal years with the anticipation of global events in 2026 and 2028. Overall, it is projected that Occupancy Tax receipts will fall short of budget by approximately \$86,000 or 0.6%.

## Licenses, Fees & Permits

This revenue source accounts primarily for development-related fees such as building and inspection fees. As of September 30, 2025, actual receipts of \$1.5 million represent a 25.1% decrease from prior year receipts and is primarily attributable to the Gable House development. Overall, revenues are projected to exceed budget expectations by \$475,000, or 2.5%, due to increased building permit fees. This revenue source is cyclical and can fluctuate based on the timing of payments for individual projects.

## Use of Money and Property

This revenue source includes investment earnings, interest income, and rental income. As of September 30, 2025, actual receipts of \$2.8 million represent a 24.7% increase from prior year's receipts of \$2.2 million. This is due to increases in investment income from steady interest rates and rising balances in the City's General Fund-Operating Fund. It is anticipated that this revenue source will fall short of budget expectations by \$133,000 or 1.5% by fiscal year-end.

## Fines, Forfeitures & Penalties

This revenue source includes general court fees, traffic fines, and citation revenues. As of September 30, 2025, actual receipts of \$257,000 represent a significant increase from last year's receipts of \$87,000. The main driver of the increase is a rise in parking citation revenue, resulting from a newly established agreement with a company contracted to issue street sweeping citations. There is an offsetting expenditure for this contract budgeted in the Police Department. This classification is expected to exceed budget by about \$775,000 or 61.0%.

## Charges for Services Revenue by Department

This revenue source includes various user fees, construction-related fees (e.g., plan checks), engineering fees, recreation fees, emergency transport fees, and fire inspection fees. As of September 30, 2025, actual receipts totaled \$5.3 million, exceeding last year's receipts of \$4.8 million for the same period.

Revenues	Prior Year FY2024-25			Current Year FY2025-26					
	Amended Budget	July - September Actuals	Budget Received	Amended Budget	July - September Actuals	Budget Received	Annual Projected Total	Projected Surplus/ (Deficit)	Projected % of Budget
City Manager	\$ 765,661	\$ 159,736	20.9%	\$ 746,710	\$ 184,126	24.7%	\$ 748,210	\$ 1,500	100.2%
City Clerk	\$ 16,117	\$ 2,470	15.3%	\$ 5,790	\$ 360	6.2%	\$ 3,950	\$ (1,840)	68.2%
Finance	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
Community Development	\$ 6,220,288	\$ 1,188,231	19.1%	\$ 5,753,410	\$ 1,321,645	23.0%	\$ 5,554,470	\$ (198,940)	96.5%
General Services	\$ 1,136,049	\$ 266,375	23.4%	\$ 1,016,700	\$ 210,038	20.7%	\$ 986,170	\$ (30,530)	97.0%
Non-Departmental	\$ 16,491	\$ 4,394	26.6%	\$ 17,050	\$ 4,542	26.6%	\$ 17,160	\$ 110	100.6%
Police	\$ 448,673	\$ 77,845	17.4%	\$ 369,200	\$ 71,696	19.4%	\$ 346,740	\$ (22,460)	93.9%
Fire	\$ 11,139,044	\$ 1,174,295	10.5%	\$ 11,620,500	\$ 1,415,757	12.2%	\$ 11,698,310	\$ 77,810	100.7%
Public Works	\$ 267,151	\$ -	0.0%	\$ 560,110	\$ -	0.0%	\$ 560,110	\$ -	100.0%
Community Services	\$ 5,207,992	\$ 1,918,124	36.8%	\$ 5,838,740	\$ 2,076,936	35.6%	\$ 5,960,970	\$ 122,230	102.1%
<b>Total Revenues</b>	<b>\$25,217,466</b>	<b>\$ 4,791,470</b>	<b>19.0%</b>	<b>\$25,928,210</b>	<b>\$ 5,285,100</b>	<b>20.4%</b>	<b>\$25,876,090</b>	<b>\$ (52,120)</b>	<b>99.8%</b>

The \$494,000 increase is primarily attributed to higher receipts collected by the Community Development Department for Planning and Zoning Fees, an increase in Recreation-related fees within the Community Services Department, and an increase in Emergency Transport Fees collected by the Fire Department. Overall, this classification is expected to fall short of budget by \$52,000, or 0.2%, by fiscal year-end.

## General Fund-Measure SST Fund Revenue by Classification

Revenues	Prior Year FY2024-25			Current Year FY2025-26						
	Amended Budget	July - September Actuals	Budget Received	Amended Budget	July - September Actuals	Budget Received	Annual Projected Total	Projected Surplus/ (Deficit)	Projected % of Budget	
Taxes	\$ 25,345,116	\$ 1,988,784	7.8%	\$ 26,154,000	\$ 2,053,285	7.9%	\$ 26,154,000	\$ -	100.0%	
Use of Money and Property	\$ (177,850)	\$ (59,617)	33.5%	\$ 29,606	\$ 95,830	323.7%	\$ 122,840	\$ 93,234	414.9%	
<b>Total Revenues</b>	<b>\$25,167,266</b>	<b>\$ 1,929,167</b>	<b>7.7%</b>	<b>\$26,183,606</b>	<b>\$ 2,149,115</b>	<b>8.2%</b>	<b>\$26,276,840</b>	<b>\$ 93,234</b>	<b>100.4%</b>	

The General Fund-Measure SST Fund accounts for approximately 7.7% of the General Fund’s total revenue budget. This fund specifically tracks revenue from the 0.50% transaction and use tax (sales tax) approved by Torrance voters in June 2022. This measure, titled **Safe Strong Torrance**, included four main funding priorities: **Quality of Life; Fiscal Sustainability; Deferred Maintenance & Community Services/Programs;** and **Emergency Responsiveness**. As the City’s governing body, the City Council will continue to approve the budgeted use of these funds. The Measure SST Citizens’ Oversight Committee will ensure funds are utilized in accordance with the spending plan as approved by the City Council and review the fund’s annual audited financials.

Receipts of \$2.1 million through the first fiscal quarter are tracking above prior year’s actuals by \$220,000, or 11.4%. The projected annual amounts are expected to exceed budget by \$93,000 mainly due to an increase within the Use of Money and Property classification from investment earnings.

LOSSOM CULTRAL FES

# EXPENDITURES

First Quarter Budget Review Report

# Expenditures

## Citywide Expenditures by Fund

Fund	Prior Year FY24-25			Current Year FY25-26					
	Amended Budget	July - September Actuals	Budget Expended	Amended Budget	July - September Actuals	Budget Expended	Annual Projected Total	Projected Surplus/ (Deficit)	Project % of Budget
General Fund-Operating Fund	\$ 287,233,766	\$ 88,571,203	30.8%	\$ 310,938,215	\$ 98,243,964	31.6%	\$ 306,910,557	\$ 4,027,658	98.7%
General Fund-Measure SST	\$ 27,495,124	\$ 16,705,211	60.8%	\$ 26,183,606	\$ 10,737,226	41.0%	\$ 25,624,979	\$ 558,627	97.9%
General Fund -Restricted	\$ 166,175	\$ 32,970	19.8%	\$ 7,471,489	\$ 25,056	0.3%	\$ 7,457,524	\$ 13,965	99.8%
General Fund-Assigned	\$ 6,435,913	\$ 5,108,237	79.4%	\$ 7,517,299	\$ 1,270,212	16.9%	\$ 7,517,299	\$ -	100.0%
<b>Total General Fund</b>	<b>\$ 321,330,978</b>	<b>\$ 110,417,621</b>	<b>34.4%</b>	<b>\$ 352,110,609</b>	<b>\$ 110,276,458</b>	<b>31.3%</b>	<b>\$ 347,510,359</b>	<b>\$ 4,600,250</b>	<b>98.7%</b>
AQMD Fund	\$ 277,141	\$ 118,420	42.7%	\$ 360,478	\$ 203,676	56.5%	\$ 309,696	\$ 50,782	85.9%
Debt Service Fund	\$ 23,107,338	\$ -	0.0%	\$ 23,625,753	\$ -	0.0%	\$ 23,625,753	\$ -	100.0%
Low Mod Fund	\$ 65,061	\$ 14,040	21.6%	\$ 70,338	\$ 15,190	21.6%	\$ 60,249	\$ 10,089	85.7%
Meadow Park Parking Lot District	\$ 29,064	\$ 4,239	14.6%	\$ 30,205	\$ 4,444	14.7%	\$ 30,205	\$ -	100.0%
Section 8 Housing	\$ 8,825,679	\$ 2,141,642	24.3%	\$ 9,590,801	\$ 2,386,001	24.9%	\$ 9,540,398	\$ 50,403	99.5%
Street Lighting Fund	\$ 1,866,272	\$ 309,947	16.6%	\$ 1,937,828	\$ 308,628	15.9%	\$ 1,933,957	\$ 3,871	99.8%
Traffic Safety Fund	\$ 180,000	\$ -	0.0%	\$ 70,950	\$ -	0.0%	\$ 56,230	\$ 14,720	79.3%
Vanpool Fund	\$ 245,871	\$ 36,305	14.8%	\$ 261,749	\$ 40,309	15.4%	\$ 269,650	\$ (7,901)	103.0%
<b>Total Nonmajor Governmental Funds</b>	<b>\$ 34,596,426</b>	<b>\$ 2,624,593</b>	<b>7.6%</b>	<b>\$ 35,948,102</b>	<b>\$ 2,958,248</b>	<b>8.2%</b>	<b>\$ 35,826,138</b>	<b>\$ 121,964</b>	<b>99.7%</b>
Airport Fund	\$ 16,458,142	\$ 5,332,938	32.4%	\$ 23,981,401	\$ 11,308,440	47.2%	\$ 25,525,959	\$ (1,544,558)	106.4%
Sanitation Fund	\$ 20,062,665	\$ 3,744,391	18.7%	\$ 19,869,652	\$ 3,744,971	18.8%	\$ 18,623,858	\$ 1,245,794	93.7%
Sewer Fund	\$ 5,698,593	\$ 2,149,882	37.7%	\$ 7,131,592	\$ 3,070,656	43.1%	\$ 7,338,130	\$ (206,538)	102.9%
Transit Fund	\$ 40,146,302	\$ 8,514,902	21.2%	\$ 46,551,919	\$ 10,698,272	23.0%	\$ 43,251,795	\$ 3,300,124	92.9%
Water Fund	\$ 51,905,219	\$ 13,691,334	26.4%	\$ 61,326,156	\$ 15,581,578	25.4%	\$ 56,560,799	\$ 4,765,357	92.2%
<b>Total Enterprise Funds</b>	<b>\$ 134,270,921</b>	<b>\$ 33,433,447</b>	<b>24.9%</b>	<b>\$ 158,860,720</b>	<b>\$ 44,403,917</b>	<b>28.0%</b>	<b>\$ 151,300,541</b>	<b>\$ 7,560,179</b>	<b>95.2%</b>
Fleet Services Fund	\$ 8,621,125	\$ 2,349,729	27.3%	\$ 14,249,141	\$ 3,550,290	24.9%	\$ 13,540,863	\$ 708,278	95.0%
Self-Insurance Fund	\$ 23,514,888	\$ 6,676,461	28.4%	\$ 24,301,818	\$ 9,254,628	38.1%	\$ 24,114,832	\$ 186,986	99.2%
<b>Total Internal Service Funds</b>	<b>\$ 32,136,013</b>	<b>\$ 9,026,190</b>	<b>28.1%</b>	<b>\$ 38,550,959</b>	<b>\$ 12,804,918</b>	<b>33.2%</b>	<b>\$ 37,655,695</b>	<b>\$ 895,264</b>	<b>97.7%</b>
Redevelopment Agency Fund	\$ 1,401,953	\$ 82,125	5.9%	\$ 1,252,179	\$ 69,500	5.6%	\$ 1,251,579	\$ 600	100.0%
<b>Total Fiduciary Funds</b>	<b>\$ 1,401,953</b>	<b>\$ 82,125</b>	<b>5.9%</b>	<b>\$ 1,252,179</b>	<b>\$ 69,500</b>	<b>5.6%</b>	<b>\$ 1,251,579</b>	<b>\$ 600</b>	<b>100.0%</b>
<b>Total Expenditures</b>	<b>\$ 523,736,291</b>	<b>155,583,976.00</b>	<b>29.7%</b>	<b>\$ 586,722,569</b>	<b>\$ 170,513,041</b>	<b>29.1%</b>	<b>\$ 573,544,312</b>	<b>\$ 13,178,257</b>	<b>97.8%</b>

As of September 30, 2025, across all major funds, the City realized expenditures of **\$170.5 million**, achieving **29.1%** of the **FY25-26** citywide expenditure budget. During the same period ending September 30, 2024, the City expended **\$155.6 million**, or 29.7%, of the FY24-25 citywide expenditure budget.

The increase from prior year is mainly due to the General Fund-Operating Fund, Airport Fund, Transit Fund, and Self-Insurance Fund, partially offset by decrease in General Fund-Measure SST Fund and General Fund-Assigned Fund.

The year-to-date increase in the General Fund-Operating Fund of \$9.7 million was mainly due to the planned pay and benefit adjustments, updated CalPERS rates, and the Pilot Recruitment and Retention Incentive program. The year-to-date increase in the Airport Fund of \$6.0 million was mainly due to increased litigation costs, higher operating transfers to the General Fund, and transfers to Airport Capital Fund. The Transit Fund's increased expenditures are due to approved pay and benefit adjustments and CalPERS rates, as well as increased transfers to the Transit Capital Fund. The Self-Insurance Fund showed an increase in expenditures due to higher insurance premium costs

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and a one-time, upfront payment to the City’s third-party workers’ compensation administrator for claims takeover costs within the agreement.

On the other hand, General Fund-Measure SST Fund expenditures decreased year-to-date due to a reduction in transfers to the Capital Improvement Fund and a timing change on transfers to the Reserve Fund. General Fund-Assigned Fund also showed a decrease because of a change in timing of transfers to General Fund from the Reserve Fund.

As shown under the “**Projected Surplus/(Deficit)**” column in the previous table, the following year-end results are projected for FY25-26:

- The **General Fund-Operating Fund** is expected to operate at a projected surplus of **\$4.0 million**, primarily driven by vacancies. As of September 30, 2025, the General Fund-Operating Fund has 144.25 full-time equivalent (FTE) vacant positions, an increase from 138.1 FTE vacancies as of September 30, 2024.
- The **General Fund-Measure SST Fund** will operate at a projected surplus of **\$559,000** primarily driven by savings resulting from the use of grant funding to address homelessness efforts in the City.
- The **Self-Insurance Fund** will operate at a projected surplus of **\$187,000** due to vacancy savings and a decrease in projected expenditures related to liabilities and settlements.
- The **Fleet Services Fund** will operate at a **\$708,000** projected surplus, primarily driven by vacancy savings.
- The **Enterprise Funds** will operate at a projected surplus of **\$7.6 million** overall, led by the Water Fund, Transit Fund, and Sanitation Fund, partially offset by projected deficits in the Airport Fund and Sewer Fund.

## Citywide Expenditures by Classification

Classification	Prior Year FY24-25			Current Year FY25-26					
	Amended Budget	July - September Actuals	Budget Expended	Amended Budget	July - September Actuals	Budget Expended	Annual Projected Total	Projected Surplus/(Deficit)	Project % of Budget
Salaries and Employee Benefits	\$ 255,237,716	\$ 63,499,774	24.9%	\$ 277,127,608	\$ 72,560,080	26.2%	\$ 270,611,823	\$ 6,515,785	97.6%
Salaries and Benefits Reimbursements	\$ (1,820,500)	\$ (584,958)	32.1%	\$ (1,770,500)	\$ (311,109)	17.6%	\$ (1,770,500)	\$ -	100.0%
Materials, Supplies & Maintenance	\$ 36,247,638	\$ 6,781,878	18.7%	\$ 31,075,349	\$ 5,387,156	17.3%	\$ 29,884,615	\$ 1,190,734	96.2%
Materials Reimbursements	\$ (770,142)	\$ (102,974)	13.4%	\$ (975,231)	\$ (132,134)	13.5%	\$ (1,046,116)	\$ 70,885	107.3%
Parts, Fuel & Lubricants Inventory Purchases	\$ 5,509,548	\$ 1,044,734	19.0%	\$ 5,637,548	\$ 963,612	17.1%	\$ 5,365,498	\$ 272,050	95.2%
Parts, Fuel & Lubricants Contra	\$ (5,509,548)	\$ (1,044,734)	19.0%	\$ (5,637,548)	\$ (963,612)	17.1%	\$ (5,365,498)	\$ (272,050)	95.2%
Professional/Contract Services	\$ 31,570,361	\$ 4,311,820	13.7%	\$ 42,224,673	\$ 4,910,558	11.6%	\$ 42,004,084	\$ 220,589	99.5%
Water Supply Costs	\$ 34,785,000	\$ 8,349,965	24.0%	\$ 40,477,000	\$ 9,084,834	22.4%	\$ 36,569,600	\$ 3,907,400	90.3%
Training, Travel & Membership Dues	\$ 2,399,553	\$ 644,813	26.9%	\$ 2,664,631	\$ 771,247	28.9%	\$ 2,591,802	\$ 72,829	97.3%
Depreciation and Amortization	\$ 6,302,026	\$ 1,360,693	21.6%	\$ 12,926,518	\$ 2,671,752	20.7%	\$ 11,402,347	\$ 1,524,171	88.2%
Liabilities, Settlements & Insurance	\$ 19,186,676	\$ 6,425,139	33.5%	\$ 19,174,404	\$ 8,723,011	45.5%	\$ 19,055,404	\$ 119,000	99.4%
Utilities	\$ 7,542,553	\$ 1,556,530	20.6%	\$ 8,218,696	\$ 1,726,419	21.0%	\$ 8,446,835	\$ (228,139)	102.8%
Interdepartmental Charges	\$ 41,220,631	\$ 10,058,855	24.4%	\$ 51,341,687	\$ 12,366,642	24.1%	\$ 50,448,867	\$ 892,820	98.3%
Debt Service	\$ 50,104,749	\$ 15,621,873	31.2%	\$ 51,921,257	\$ 16,291,447	31.4%	\$ 51,815,287	\$ 105,970	99.8%
Debt Service Reimbursements	\$ (21,436,950)	\$ (6,535,407)	30.5%	\$ (22,760,135)	\$ (6,921,037)	30.4%	\$ (23,366,790)	\$ 606,655	102.7%
Capital Acquisitions	\$ 42,897,703	\$ 4,336,646	10.1%	\$ 25,546,774	\$ 4,792,787	18.8%	\$ 25,455,597	\$ 91,177	99.6%
Asset Contra Account	\$ (40,647,864)	\$ (4,105,695)	10.1%	\$ (22,093,800)	\$ (4,723,289)	21.4%	\$ (22,166,861)	\$ 73,061	100.3%
Bad Debts and Other Losses	\$ 3,238,860	\$ 50,376	1.6%	\$ 3,256,000	\$ 236	0.0%	\$ 3,091,321	\$ 164,679	94.9%
Other Expenditures	\$ 53,500	\$ 25,980	48.6%	\$ 98,500	\$ 29,026	29.5%	\$ 97,000	\$ 1,500	98.5%
Reimbursements-Indirect Costs	\$ (9,147,553)	\$ (2,117,165)	23.1%	\$ (10,741,685)	\$ (2,295,984)	21.4%	\$ (9,869,867)	\$ (871,818)	91.9%
Other Operating Transfers Out	\$ 66,772,333	\$ 46,005,833	68.9%	\$ 79,010,823	\$ 45,581,399	57.7%	\$ 80,289,865	\$ (1,279,042)	101.6%
<b>Total Expenditures</b>	<b>\$ 523,736,290</b>	<b>\$ 155,583,976</b>	<b>29.7%</b>	<b>\$ 586,722,569</b>	<b>\$ 170,513,041</b>	<b>29.1%</b>	<b>\$ 573,544,313</b>	<b>\$ 13,178,256</b>	<b>97.8%</b>

The summary table above shows the citywide expenditure budget by classification. As of September 30, 2025, across all major funds, the City realized expenditures of **\$170.5 million**, representing **29.1%** of the FY25-26 citywide expenditure budget. During the same period ending September 30, 2024, the City expended **\$155.6 million** or **29.7%** of the FY24-25 citywide expenditure budget. The main drivers for this increase of **\$14.9 million** include the planned pay and benefit adjustments, updated CalPERS rates and the Pilot Recruitment and Retention Incentive program in **Salaries and Employee Benefits**, higher **Depreciation and Amortization** due to consolidation of depreciation in Operating Funds from Capital Funds for enterprise funds along with a newer fleet, higher insurance premium costs in **Liabilities, Settlements & Insurance**, higher **Water Supply Costs**, and an increase in **Interdepartmental Charges** resulting from the reclassification of fleet maintenance cost from **Materials, Supplies & Maintenance** classification starting FY25-26.

Expenditures to date are expected to be higher than the percentage of the fiscal year completed due to the timing of the annual contributions to the CEPPT Section 115 Fund and Debt Service payments associated with the 2020 Lease Revenue Bonds that were used to pay down a majority of the City's CalPERS UAL that are paid in July and September (included in the Non-Departmental expenditures), respectively.

As shown under the "**Projected Surplus/(Deficit)**" column in the previous table, the following year-end results are projected for FY25-26:

- **Salary and Employee Benefits** are expected to finish the year with a projected surplus of **\$6.5 million**, primarily due to position vacancies.
- **Water Supply Costs** are projected to finish the year with a surplus of **\$3.9 million**.

- **Depreciation and Amortization** is expected to finish the year with a surplus of **\$1.5 million**.
- **Other Operating Transfers Out** is projected to finish the year with a deficit of **\$1.3 million**.

Collectively, a surplus of **\$13.2 million** is projected across all expenditure classifications for FY25-26.

## Citywide Expenditures by Department

Department	Prior Year FY24-25			Current Year FY25-26					
	Amended Budget	July - September Actuals	Budget Expended	Amended Budget	July - September Actuals	Budget Expended	Annual Projected Total	Projected Surplus/ (Deficit)	Project % of Budget
Council	\$ 577,734	\$ 151,563	26.2%	\$ 889,517	\$ 216,499	24.3%	\$ 872,618	\$ 16,899	98.1%
City Manager	\$ 8,572,556	\$ 1,539,015	18.0%	\$ 9,781,311	\$ 1,856,954	19.0%	\$ 8,735,640	\$ 1,045,671	89.3%
City Attorney	\$ 3,397,091	\$ 713,012	21.0%	\$ 3,530,890	\$ 757,676	21.5%	\$ 3,307,714	\$ 223,176	93.7%
City Clerk	\$ 1,664,355	\$ 258,890	15.6%	\$ 1,617,759	\$ 322,428	19.9%	\$ 1,629,757	\$ (11,998)	100.7%
Civil Service	\$ 1,144,051	\$ 209,659	18.3%	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
City Treasurer	\$ 483,686	\$ 94,518	19.5%	\$ 419,207	\$ 86,963	20.7%	\$ 399,861	\$ 19,346	95.4%
Finance	\$ 8,148,424	\$ 1,536,708	18.9%	\$ 6,335,981	\$ 1,366,021	21.6%	\$ 6,298,741	\$ 37,240	99.4%
Human Resources	\$ 3,490,054	\$ 626,429	17.9%	\$ 3,612,763	\$ 796,681	22.1%	\$ 3,710,377	\$ (97,614)	102.7%
Community Development	\$ 21,170,147	\$ 4,688,667	22.1%	\$ 23,051,436	\$ 5,305,199	23.0%	\$ 22,267,106	\$ 784,330	96.6%
IT	\$ 11,557,781	\$ 2,609,426	22.6%	\$ 17,817,875	\$ 3,145,741	17.7%	\$ 16,677,841	\$ 1,140,034	93.6%
General Services	\$ 37,058,045	\$ 10,417,845	28.1%	\$ 50,974,724	\$ 17,686,456	34.7%	\$ 51,349,082	\$ (374,358)	100.7%
Non-Departmental	\$ 89,597,649	\$ 50,327,830	56.2%	\$ 100,816,789	\$ 45,156,925	44.8%	\$ 100,845,191	\$ (28,402)	100.0%
Police	\$ 101,902,049	\$ 26,813,125	26.3%	\$ 109,364,871	\$ 30,610,398	28.0%	\$ 107,272,801	\$ 2,092,070	98.1%
Fire	\$ 69,295,045	\$ 17,396,151	25.1%	\$ 70,190,227	\$ 18,235,972	26.0%	\$ 71,404,205	\$ (1,213,978)	101.7%
Public Works	\$ 98,788,946	\$ 23,814,728	24.1%	\$ 113,256,164	\$ 27,823,728	24.6%	\$ 107,161,205	\$ 6,094,959	94.6%
Community Services	\$ 26,742,376	\$ 5,871,509	22.0%	\$ 28,511,136	\$ 6,447,128	22.6%	\$ 28,360,379	\$ 150,757	99.5%
Transit	\$ 40,146,302	\$ 8,514,902	21.2%	\$ 46,551,919	\$ 10,698,272	23.0%	\$ 43,251,795	\$ 3,300,124	92.9%
<b>Total Expenditures</b>	<b>\$ 523,736,291</b>	<b>\$ 155,583,977</b>	<b>29.7%</b>	<b>\$ 586,722,569</b>	<b>\$ 170,513,041</b>	<b>29.1%</b>	<b>\$ 573,544,313</b>	<b>\$ 13,178,256</b>	<b>97.8%</b>

As shown in the table above, most departments are expected to remain within budget, with savings across all funds projected at a surplus of **\$13.2 million** by fiscal year-end. This is primarily the result of departmental vacancies across the General Fund and Enterprise Funds. Further details are provided in the **Departments** section of this document.

## Citywide Vacancies by Department

	Vacant Full-Time Equivalents (FTEs)					Estimated Annual Savings				
	General Fund	Non-Major Governmental Funds	Enterprise Fund	Internal Service Fund	Total	General Fund	Non-Major Governmental Funds	Enterprise Fund	Internal Service Fund	Total
City Attorney	2.00	-	-	-	2.00	265,047	-	-	-	265,047
City Clerk	-	-	-	-	-	-	-	-	-	-
City Manager	6.00	-	-	-	6.00	788,527	-	-	-	788,527
City Treasurer	-	-	-	-	-	-	-	-	-	-
Community Development	5.00	1.00	-	-	6.00	647,883	129,976	-	-	777,858
Community Services	13.00	-	-	-	13.00	1,313,203	-	-	-	1,313,203
Council	-	-	-	-	-	-	-	-	-	-
Finance	2.00	-	-	1.00	3.00	356,443	-	-	92,838	449,281
Fire	11.50	-	-	-	11.50	309,934	-	-	-	309,934
General Services	9.50	-	2.50	4.50	16.50	831,819	-	187,556	502,804	1,522,179
Human Resources	2.00	-	-	-	2.00	179,862	-	-	-	179,862
IT	12.00	-	-	-	12.00	1,774,194	-	-	-	1,774,194
Police	69.00	-	-	-	69.00	13,987,486	-	-	-	13,987,486
Public Works	12.25	-	9.75	-	22.00	1,464,292	-	1,103,676	-	2,567,969
Transit	-	-	21.75	-	21.75	-	-	2,301,751	-	2,301,751
<b>Total</b>	<b>144.25</b>	<b>1.00</b>	<b>34.00</b>	<b>5.50</b>	<b>184.75</b>	<b>21,918,690</b>	<b>129,976</b>	<b>3,592,983</b>	<b>595,642</b>	<b>26,237,291</b>

The table above shows a summary of departmental vacancies as of September 30, 2025. Citywide, there are a total of 184.75 vacancies at an estimated annual cost of \$26.2 million. The estimated annual cost shows projected cost savings if these vacancies were to remain vacant throughout the

fiscal year, which differs from projected savings in this report. When the City experiences vacancies, increased overtime costs are experienced with current staff needing to provide the same level of service to the community, which deteriorates the above amounts. Additionally, the City implemented a vacancy factor as part of the FY25-26 budget for the first time, which effectively removed the budget for 50% of the vacancies that existed when developing the budget. Finally, another reason for the difference is the enhanced Pilot Recruitment and Retention Program. These factors are key in explaining why the amounts above are not fully realized when positions are vacant. These vacancies are examined in greater detail in the appropriate **Departments** section of this document.

## General Fund-Operating Fund Expenditures by Department

Expenses	Prior Year FY2024-25			Current Year FY2025-26					
	Amended Budget	July - September Actuals	Budget Expended	Amended Budget	July - September Actuals	Budget Expended	Annual Projected Total	Projected Surplus/ (Deficit)	Projected % of Budget
City Council	\$ 577,734	\$ 151,563	26.2%	\$ 889,517	\$ 216,499	24.3%	\$ 872,618	\$ 16,899	98.1%
City Manager	\$ 7,449,881	\$ 1,509,459	20.3%	\$ 9,135,057	\$ 1,856,954	20.3%	\$ 8,672,453	\$ 462,604	94.9%
City Attorney	\$ 3,397,091	\$ 713,012	21.0%	\$ 3,530,890	\$ 757,676	21.5%	\$ 3,307,714	\$ 223,176	93.7%
City Clerk	\$ 1,664,355	\$ 258,890	15.6%	\$ 1,617,759	\$ 322,428	19.9%	\$ 1,629,757	\$ (11,998)	100.7%
City Treasurer	\$ 483,686	\$ 94,518	19.5%	\$ 419,207	\$ 86,963	20.7%	\$ 399,861	\$ 19,346	95.4%
Finance	\$ 6,253,088	\$ 1,222,523	19.6%	\$ 6,305,776	\$ 1,361,577	21.6%	\$ 6,268,536	\$ 37,240	99.4%
Human Resources	\$ 3,244,183	\$ 590,123	18.2%	\$ 3,351,014	\$ 756,372	22.6%	\$ 3,440,727	\$ (89,713)	102.7%
Civil Service	\$ 1,144,051	\$ 209,659	18.3%	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
Community Development	\$ 10,600,313	\$ 2,332,439	22.0%	\$ 11,777,640	\$ 2,630,832	22.3%	\$ 11,105,183	\$ 672,457	94.3%
CIT	\$ 9,344,118	\$ 2,469,753	26.4%	\$ 14,485,776	\$ 3,018,245	20.8%	\$ 13,333,117	\$ 1,152,659	92.0%
General Services	\$ 11,978,778	\$ 2,735,179	22.8%	\$ 12,744,182	\$ 2,827,726	22.2%	\$ 12,282,260	\$ 461,922	96.4%
Non-Departmental	\$ 12,261,799	\$ 21,974,179	179.2%	\$ 15,895,177	\$ 23,997,299	151.0%	\$ 16,112,716	\$ (217,539)	101.4%
Police	\$ 101,674,799	\$ 26,813,125	26.4%	\$ 109,293,921	\$ 30,610,398	28.0%	\$ 107,216,571	\$ 2,077,350	98.1%
Fire	\$ 69,295,045	\$ 17,396,151	25.1%	\$ 70,190,227	\$ 18,235,972	26.0%	\$ 71,404,205	\$ (1,213,978)	101.7%
Public Works	\$ 21,122,469	\$ 4,229,120	20.0%	\$ 22,990,936	\$ 5,117,895	22.3%	\$ 22,704,461	\$ 286,475	98.8%
Community Services	\$ 26,742,376	\$ 5,871,509	22.0%	\$ 28,311,136	\$ 6,447,128	22.8%	\$ 28,160,379	\$ 150,757	99.5%
<b>Total Expenses</b>	<b>\$287,233,766</b>	<b>\$88,571,202</b>	<b>30.8%</b>	<b>\$310,938,215</b>	<b>\$98,243,964</b>	<b>31.6%</b>	<b>\$306,910,558</b>	<b>\$ 4,027,657</b>	<b>98.7%</b>

As shown in the table above, most General Fund-Operating Fund departments are projected to remain within budgeted expectations. The Fire Department expenditure budget is projected to operate at a deficit of **\$1.2 million**, primarily due to overage in overtime needed to maintain constant staffing level. The Non-Departmental expenditure budget is projected to operate at a deficit of **\$218,000**, primarily due to a **\$872,000** reduction in Indirect Cost Reimbursements resulting from lower salary projections, partially offset by **\$677,000** higher payroll-related Debt Service Reimbursements. Overall, the FY25-26 General Fund-Operating Fund expenditure budget is projected to generate **\$4.0 million** in savings, largely due to departmental vacancies.

As of September 30, 2025, there were **144.25 FTE** vacant positions in the General Fund, an increase of **6.15 FTE** from the previous year. City departments continue to face challenges in attracting qualified candidates and have numerous recruitments underway. Of these vacancies, a significant portion are in the Police Department, with **69.0 FTE** vacant positions as of September 30, 2025, and efforts to fill vacancies and retain existing staff are ongoing.

## General Fund-Operating Fund Expenditures by Classification

Expenses	Prior Year FY2024-25			Current Year FY2025-26						
	Amended Budget	July -		Amended Budget	July -		Budget Expended	Annual Projected Total	Projected Surplus/ (Deficit)	Projected % of Budget
		September Actuals	Budget Expended		September Actuals	Budget Expended				
Salaries and Employee Benefits	\$ 211,809,082	\$ 54,224,260	25.6%	\$ 230,998,076	\$ 61,657,620	26.7%	\$ 226,991,043	\$ 4,007,033	98.3%	
Salaries and Benefits Reimbursements	\$ (1,820,500)	\$ (584,958)	32.1%	\$ (1,770,500)	\$ (311,109)	17.6%	\$ (1,770,500)	\$ -	100.0%	
Materials, Supplies & Maintenance	\$ 16,978,412	\$ 3,134,439	18.5%	\$ 12,059,572	\$ 1,721,027	14.3%	\$ 11,659,341	\$ 400,231	96.7%	
Materials Reimbursements	\$ (370,142)	\$ (95,932)	25.9%	\$ (475,231)	\$ (106,352)	22.4%	\$ (485,899)	\$ 10,668	102.2%	
Professional/Contract Services	\$ 18,470,002	\$ 2,517,684	13.6%	\$ 21,116,813	\$ 3,012,115	14.3%	\$ 21,312,478	\$ (195,665)	100.9%	
Training, Travel & Membership Dues	\$ 2,040,261	\$ 573,750	28.1%	\$ 2,358,837	\$ 669,569	28.4%	\$ 2,280,893	\$ 77,944	96.7%	
Liabilities, Settlements & Insurance	\$ 221,680	\$ 44,265	20.0%	\$ 6,180	\$ 4,853	78.5%	\$ 6,180	\$ -	100.0%	
Utilities	\$ 4,932,602	\$ 1,084,248	22.0%	\$ 5,390,146	\$ 1,238,877	23.0%	\$ 5,625,587	\$ (235,441)	104.4%	
Interdepartmental Charges	\$ 24,230,403	\$ 5,994,141	24.7%	\$ 28,169,695	\$ 7,042,427	25.0%	\$ 28,169,695	\$ -	100.0%	
Debt Service	\$ 23,369,441	\$ 14,030,290	60.0%	\$ 23,874,385	\$ 14,635,917	61.3%	\$ 23,874,385	\$ -	100.0%	
Debt Service Reimbursements	\$ (19,341,206)	\$ (5,020,407)	26.0%	\$ (19,862,721)	\$ (5,331,037)	26.8%	\$ (20,540,000)	\$ 677,279	103.4%	
Capital Acquisitions	\$ 658,758	\$ 110,182	16.7%	\$ 810,675	\$ 36,212	4.5%	\$ 653,250	\$ 157,425	80.6%	
Asset Contra Account	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	
Bad Debts and Other Losses	\$ 1,000	\$ 4	0.4%	\$ 1,000	\$ 3	0.3%	\$ 1,000	\$ -	100.0%	
Reimbursements-Indirect Costs	\$ (9,147,553)	\$ (2,117,165)	23.1%	\$ (10,741,685)	\$ (2,295,984)	21.4%	\$ (9,869,867)	\$ (871,818)	91.9%	
Other Operating Transfers Out	\$ 15,201,524	\$ 14,676,401	96.5%	\$ 19,002,973	\$ 16,269,827	85.6%	\$ 19,002,973	\$ -	100.0%	
<b>Total Expenses</b>	<b>\$287,233,764</b>	<b>\$88,571,202</b>	<b>30.8%</b>	<b>\$310,938,215</b>	<b>\$98,243,965</b>	<b>31.6%</b>	<b>\$306,910,559</b>	<b>\$4,027,656</b>	<b>98.7%</b>	

As of September 30, 2025, the General Fund-Operating Fund realized expenditures of **\$98.2 million**, achieving **31.6%** of the **FY25-26** expenditure budget. During the same period ending September 30, 2024, the City expended **\$88.6 million** or **30.8%** of the **FY24-25** expenditure budget. The main drivers for this increase of **\$9.7 million** were the planned pay and benefit adjustments and updated CalPERS rates in **Salaries and Employee Benefits**, increase in **Operating Transfers Out** for Capital Improvement projects, and an increase in Fleet Vehicle Maintenance cost in the **Interdepartmental Charges** classification. As previously discussed in the Citywide Expenditures by Classification section, the higher percentage of expenditures to date is expected due to the timing of the annual contributions to the Capital Improvement Fund, Section 115 Fund and Debt Service payments.

## General Fund-Measure SST Fund Expenditures by Classification

Expenses	Prior Year FY2024-25			Current Year FY2025-26					
	Amended Budget	July - September Actuals	Budget Expended	Amended Budget	July - September Actuals	Budget Expended	Annual Projected Total	Projected Surplus/ (Deficit)	Projected % of Budget
Materials, Supplies & Maintenance	\$ 948,500	\$ -	0.0%	\$ 571,254	\$ -	0.0%	\$ -	\$ 571,254	0.0%
Professional/Contract Services	\$ 876,500	\$ 48,460	5.5%	\$ 1,014,800	\$ 107,286	10.6%	\$ 1,027,425	\$ (12,625)	101.2%
Other Operating Transfers Out	\$ 25,670,124	\$ 16,656,751	64.9%	\$ 24,597,552	\$ 10,629,940	43.2%	\$ 24,597,552	\$ -	100.0%
<b>Total Expenses</b>	<b>\$27,495,124</b>	<b>\$16,705,211</b>	<b>60.8%</b>	<b>\$26,183,606</b>	<b>\$10,737,226</b>	<b>41.0%</b>	<b>\$25,624,977</b>	<b>\$ 558,629</b>	<b>97.9%</b>

The Measure SST Fund realized expenditures of **\$10.7 million** or **41.0%** of the FY25-26 budget. During the same period ending September 30, 2024, expenditures totaled **\$16.7 million** or **60.8%** of the FY24-25 budget. The decrease of **\$6.0 million** is primarily due to **Other Operating Transfers Out** classification, as a result of reductions in transfers to the Capital Improvement Fund by **\$2.6 million** and transfers to Reserve Fund by **\$3.8 million**. Overall, it is projected that the expenditure budget will be fully expended at year-end except for **\$559,000**, primarily related to homelessness reduction efforts in Torrance. The City has been able to identify various grant funding sources to mitigate the need to use General Fund to support these activities.



# DEPARTMENTS

First Quarter Budget Review Report

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# Departments

## City Attorney

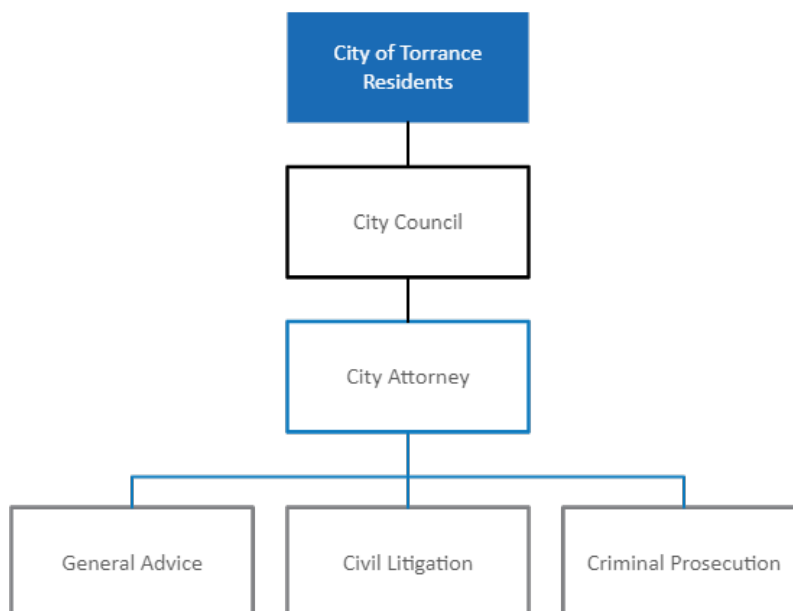
### Mission Statement

The mission of the Torrance City Attorney’s Office is to provide the highest quality legal services to the City of Torrance with integrity, professionalism, and dedication. We are committed to protecting the City’s legal interests, promoting justice and fairness, supporting the effective delivery of public services, and ensuring compliance with the law. Through sound legal advice, ethical advocacy, and collaborative problem-solving, we strive to enhance public trust and contribute to the well-being and safety of the Torrance community.

### Functional Responsibilities

Through its Civil Division, the Office acts as legal counsel to the City Council, City Manager, and all City departments, boards, commissions, and committees in litigation matters. The responsibilities of the General Advice Division include providing proactive legal advice, interpreting, and advising on laws related to city governance, drafting, and reviewing ordinances, resolutions, contracts, and policies, and supporting the City’s goals while minimizing legal risk. The Criminal Division prosecutes state law and municipal code violations, working with law enforcement to uphold public safety and ensure justice.

### Department Organization



## City Attorney Operating Budget Summary (General Fund-Operating Fund)

Expenses	Prior Year FY2024-25			Current Year FY2025-26					
	Amended Budget	July - September Actuals	Budget Expended	Amended Budget	July - September Actuals	Budget Expended	Annual Projected Total	Projected Surplus/ (Deficit)	Projected % of Budget
Salaries and Employee Benefits	\$ 2,933,694	\$ 667,584	22.8%	\$ 3,093,230	\$ 730,367	23.6%	\$ 2,881,918	\$ 211,312	93.2%
Materials, Supplies & Maintenance	\$ 54,601	\$ 3,337	6.1%	\$ 49,885	\$ 6,269	12.6%	\$ 40,627	\$ 9,258	81.4%
Professional/Contract Services	\$ 299,975	\$ 23,881	8.0%	\$ 292,122	\$ 6,409	2.2%	\$ 290,678	\$ 1,444	99.5%
Training, Travel & Membership Dues	\$ 47,775	\$ 3,659	7.7%	\$ 46,346	\$ 2,304	5.0%	\$ 45,184	\$ 1,162	97.5%
Utilities	\$ 5,250	\$ 600	11.4%	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
Interdepartmental Charges	\$ 55,796	\$ 13,950	25.0%	\$ 49,307	\$ 12,327	25.0%	\$ 49,307	\$ -	100.0%
<b>Total Expenses</b>	<b>\$ 3,397,091</b>	<b>\$ 713,011</b>	<b>21.0%</b>	<b>\$ 3,530,890</b>	<b>\$ 757,676</b>	<b>21.5%</b>	<b>\$ 3,307,714</b>	<b>\$ 223,176</b>	<b>93.7%</b>

The City Attorney's Office expended **\$758,000** or **21.5%** of its FY25-26 budget, as of September 30, 2025. During the same period ending September 30, 2024, expenditures totaled **\$713,000**, or **21.0%** of the FY24-25 expenditure budget. The increase in **Salaries and Employee Benefits** reflects changes in approved pay and benefit adjustments and CalPERS rates.

Overall, the department is projected to end the fiscal year with **\$223,000** in expenditure savings. These savings are primarily attributable to **Salaries and Employee Benefits** due to 2.0 FTE vacancies.

## City Attorney Staffing Budget Summary (General Fund)

Job Classification	FY24-25 Actual	FY25-26 Adopted Budget	FY25-26 Amended Budget	FY25-26 Q1 Proposed Budget	FY25-26 Increase/Decrease	Total Fiscal Impact
Assistant City Attorney	1.00	1.00	1.00	1.00	-	\$ -
City Attorney	1.00	1.00	1.00	1.00	-	\$ -
Deputy City Attorney I	3.00	3.00	3.00	3.00	-	\$ -
Deputy City Attorney II	1.00	1.00	1.00	1.00	-	\$ -
Deputy City Attorney III	3.00	3.00	3.00	3.00	-	\$ -
Law Office Administrator	1.00	1.00	1.00	1.00	-	\$ -
Legal Assistant I	-	-	-	1.00	1.00	\$ 85,566
Legal Assistant II	4.00	4.00	4.00	4.00	-	\$ -
<b>Total FTE</b>	<b>14.00</b>	<b>14.00</b>	<b>14.00</b>	<b>15.00</b>	<b>1.00</b>	<b>\$ 85,566</b>

## Program Modifications

### Legal Services Support Staffing Enhancement

#### Add 1.0 FTE Legal Assistant I

#### Expenditure: \$85,566 (General Fund)

The City Attorney's Office is requesting the addition of a 1.0 FTE Legal Assistant I to provide administrative support in response to increased legal service demands. Rising workload levels have created a need for additional assistance to ensure timely and efficient processing of legal matters. This position will support all divisions by improving workflow efficiency, meeting administrative deadlines, and assisting with contract routing to facilitate quicker turnaround and more responsive service delivery.

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# City Clerk

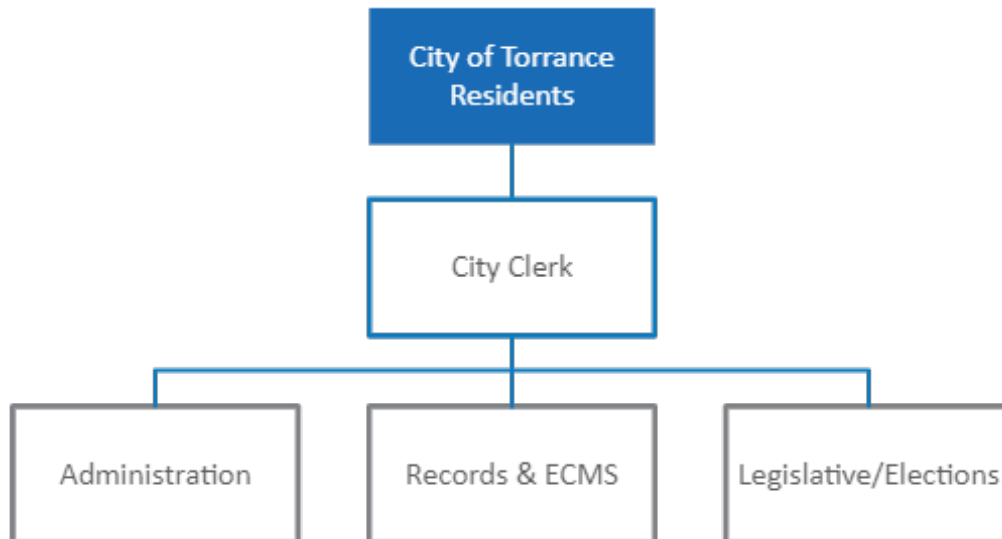
## Mission Statement

The City Clerk’s Office is the heart and hub of the City—connecting the Community to the services of the City. The mission of the City Clerk’s Office is to be the driver for open and transparent government, caretaker and custodian of public records, steward for the elections process, and ambassador to and conduit for the democratic processes of the City. The City Clerk’s Office balances the public’s need to know with the individual’s right to privacy.

## Functional Responsibilities

Elected by the citizens of Torrance, the City Clerk is the custodian of City records and keeper of the City Seal; agent for service of legal processes and accepts claims in actions against the City, administers oaths or affirmations, maintains the City’s Records Retention Schedule; serves the City’s Elections Officer who conducts municipal elections; and is the filing officer for the City for Conflict of Interest and Campaign Statement Forms. The City Clerk’s Office creates and maintains the official minutes from City Council and Commission meetings, maintains the Municipal Code, and conducts the opening of all formal City bids.

## Department Organization



## City Clerk Operating Budget Summary (General Fund-Operating Fund)

Revenues	Prior Year FY2024-25			Current Year FY2025-26					
	Amended Budget	July - September Actuals	Budget Received	Amended Budget	July - September Actuals	Budget Received	Annual Projected Total	Projected Surplus/ (Deficit)	Projected % of Budget
Charges for Services	\$ 16,117	\$ 2,470	15.3%	\$ 5,790	\$ 360	6.2%	\$ 3,950	\$ (1,840)	68.2%
Other Revenues	\$ -	\$ -	0.0%	\$ -	\$ 75	0.0%	\$ 80	\$ 80	0.0%
<b>Total Revenues</b>	<b>\$ 16,117</b>	<b>\$ 2,470</b>	<b>15.3%</b>	<b>\$ 5,790</b>	<b>\$ 435</b>	<b>7.5%</b>	<b>\$ 4,030</b>	<b>\$ (1,760)</b>	<b>69.6%</b>

Expenses	Prior Year FY2024-25			Current Year FY2025-26					
	Amended Budget	July - September Actuals	Budget Expended	Amended Budget	July - September Actuals	Budget Expended	Annual Projected Total	Projected Surplus/ (Deficit)	Projected % of Budget
Salaries and Employee Benefits	\$ 1,126,334	\$ 207,667	18.4%	\$ 1,115,872	\$ 273,042	24.5%	\$ 1,089,888	\$ 25,984	97.7%
Salaries and Benefits Reimbursements	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
Materials, Supplies & Maintenance	\$ 24,885	\$ 121	0.5%	\$ 15,454	\$ 1,680	10.9%	\$ 14,014	\$ 1,440	90.7%
Professional/Contract Services	\$ 440,050	\$ 33,632	7.6%	\$ 413,075	\$ 30,737	7.4%	\$ 452,703	\$ (39,628)	109.6%
Training, Travel & Membership Dues	\$ 15,225	\$ 3,007	19.8%	\$ 19,983	\$ 3,626	18.1%	\$ 19,777	\$ 206	99.0%
Interdepartmental Charges	\$ 57,861	\$ 14,463	25.0%	\$ 53,375	\$ 13,344	25.0%	\$ 53,375	\$ -	100.0%
<b>Total Expenses</b>	<b>\$ 1,664,355</b>	<b>\$ 258,890</b>	<b>15.6%</b>	<b>\$ 1,617,759</b>	<b>\$ 322,429</b>	<b>19.9%</b>	<b>\$ 1,629,757</b>	<b>\$ (11,998)</b>	<b>100.7%</b>

<b>Revenues Less Expenditures</b>	<b>\$ (1,648,238)</b>	<b>\$ (256,420)</b>		<b>\$ (1,611,969)</b>	<b>\$ (321,994)</b>		<b>\$ (1,625,727)</b>	<b>\$ (13,758)</b>	
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As of September 30, 2025, the City Clerk’s Office realized **\$435** in revenues, representing **7.5%** of the **FY25-26** revenue budget. During the same period ending September 30, 2024, the City realized **\$2,470**, or **15.3%** of the **FY24-25** revenue budget. The decrease in **Charges for Services** is primarily attributable to a lower volume of appeals fees received. Overall, year-end revenues are projected to finish slightly under budget by approximately **\$1,800**.

On the expenditure side, the department expended **\$322,000** or **19.9%** of its **FY25-26** budget, as of September 30, 2025. During the same period ending September 30, 2024, expenditures totaled **\$259,000**, or **15.6%** of the **FY24-25** expenditure budget. The increase in **Salaries and Employee Benefits** reflects the department operating at full staffing levels. The expenditure budget is projected to end the year with a **\$12,000** deficit, driven by estimated increases in the **Professional/Contract Services** classification for election-related expenses, partially offset by savings in **Salaries and Employee Benefits**.

## City Clerk Staffing Budget Summary (General Fund)

Job Classification	FY24-25 Actual	FY25-26 Adopted Budget	FY25-26 Amended Budget	FY25-26 Q1 Proposed Budget	FY25-26 Increase/ Decrease	Total Fiscal Impact
Administrative Assistant	2.00	2.00	2.00	2.00	-	\$ -
City Clerk	1.00	1.00	1.00	1.00	-	\$ -
Deputy City Clerk I	3.00	3.00	3.00	3.00	-	\$ -
Deputy City Clerk II	2.00	2.00	2.00	2.00	-	\$ -
Deputy City Clerk III	1.00	1.00	1.00	1.00	-	\$ -
<b>Total FTE</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>-</b>	<b>\$ -</b>

# City Council

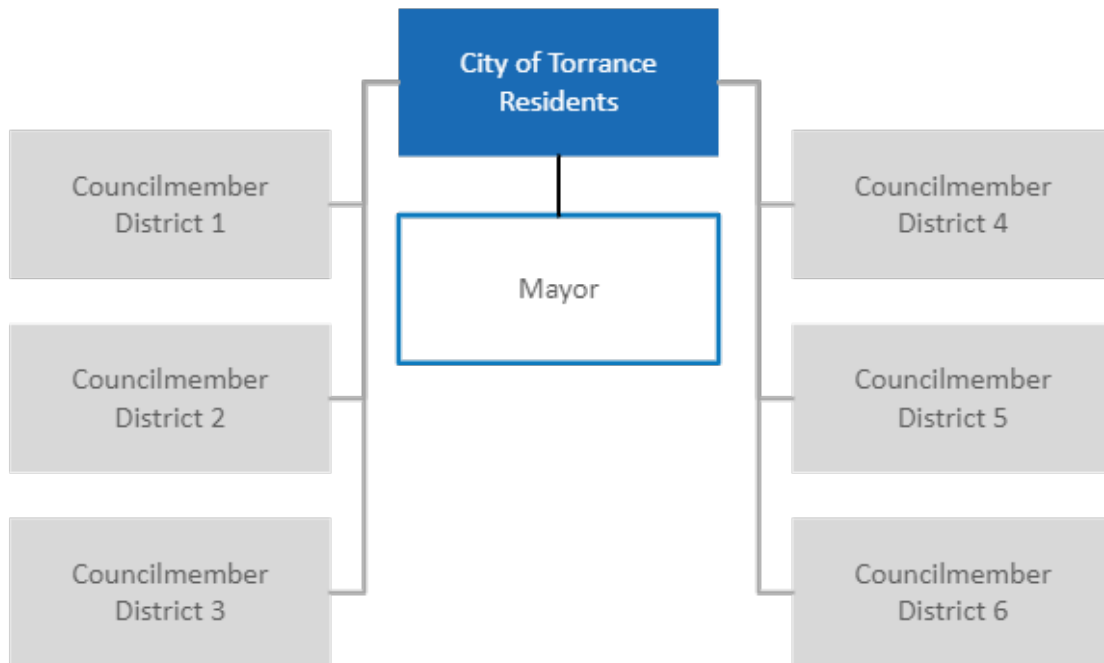
## Mission Statement

The mission of the City Council is to adopt legislation, set policy, resolve issues, and establish the budget of the City. City Council is directly accountable to the electorate and must constantly balance the views of individuals and groups with the needs of the entire community.

## Functional Responsibilities

The City Council consists of one Mayor and six Council members who represent six districts. The Mayor is elected at large while Council members are elected by residents in their districts. They establish policy; authorize expenditures; adopt an annual budget; conduct City Council meetings, various workshops, and committee meetings; and appoint volunteers to serve on advisory boards, commissions, and committees. Mayor and Councilmembers may serve as representatives on intergovernmental and regional boards, commissions, and committees.

## Department Organization



## City Council Operating Budget Summary (General Fund-Operating Fund)

Expenses	Prior Year FY2024-25			Current Year FY2025-26					
	Amended Budget	July - September Actuals	Budget Expended	Amended Budget	July - September Actuals	Budget Expended	Annual Projected Total	Projected Surplus/ (Deficit)	Projected % of Budget
Salaries and Employee Benefits	\$ 177,968	\$ 43,342	24.4%	\$ 423,988	\$ 106,488	25.1%	\$ 422,525	\$ 1,463	99.7%
Materials, Supplies & Maintenance	\$ 46,561	\$ 5,185	11.1%	\$ 40,755	\$ 5,538	13.6%	\$ 40,755	\$ -	100.0%
Professional/Contract Services	\$ 67,817	\$ 2,399	3.5%	\$ 45,550	\$ 1,400	3.1%	\$ 44,050	\$ 1,500	96.7%
Training, Travel & Membership Dues	\$ 274,876	\$ 99,936	36.4%	\$ 379,224	\$ 103,073	27.2%	\$ 365,289	\$ 13,935	96.3%
Utilities	\$ 10,512	\$ 701	6.7%	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
<b>Total Expenses</b>	<b>\$ 577,734</b>	<b>\$ 151,563</b>	<b>26.2%</b>	<b>\$ 889,517</b>	<b>\$ 216,499</b>	<b>24.3%</b>	<b>\$ 872,619</b>	<b>\$ 16,898</b>	<b>98.1%</b>

As of September 30, 2025, the City Council expended **\$216,000** or **24.3%** of its **FY25-26** budget. During the same period ending September 30, 2024, expenditures also totaled **\$152,000**, or **26.2%** of the **FY24-25** expenditure budget. The increase in **Salaries and Employee Benefits** reflects voter-approved compensation changes.

Overall, the department is projected to end the fiscal year with **\$17,000** in expenditure savings, primarily attributable to reduced costs in the **Training, Travel & Membership Dues** classification.

## City Council Staffing Budget Summary (General Fund)

Job Classification	FY24-25 Actual	FY25-26 Adopted Budget	FY25-26 Amended Budget	FY25-26 Q1 Proposed Budget	FY25-26 Increase/ Decrease	Total Fiscal Impact
City Council	7.00	7.00	7.00	7.00	-	\$ -
<b>Total FTE</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>-</b>	<b>\$ -</b>

# City Manager

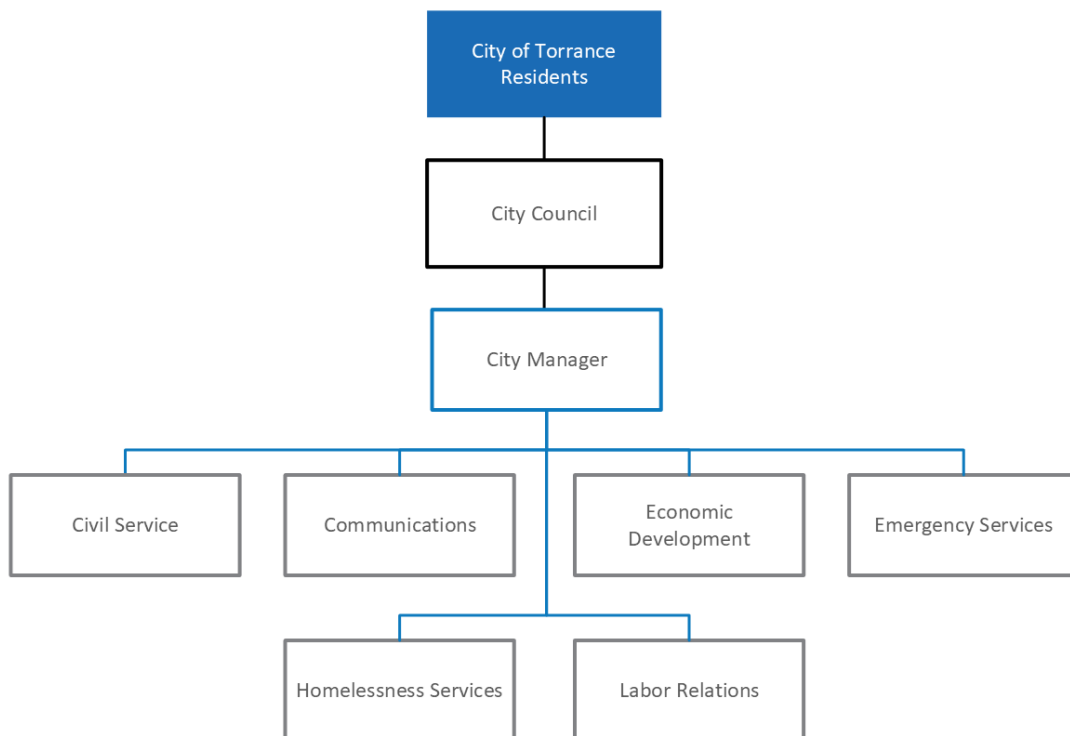
## Mission Statement

The mission of the City Manager and the City Manager’s Office is to guide and coordinate the efforts of City departments in carrying out policies adopted by the City Council. The City Manager develops and implements a strategic plan that provides a maximum quality of life for the residents of the community at the optimum cost, and implements the City’s mission statement, General Plan, and the priorities of the Strategic Plan.

## Functional Responsibilities

The City Manager manages all municipal activities as provided by the City Charter; to advise the City Council on the City’s financial and capital improvement needs and other municipal matters; ensures the enforcement of all City laws and ordinances; manages the City’s properties; submits a balanced budget; directs all City departments; appoints department heads and authorizes appointment of all other City employees; directs the City’s capital improvement projects; informs the public of City activities and services through the media; and represents management in employer-employee relations matters. The City Manager directs activities of the Office of Emergency Services, the Communications Division and the Civil Service Division, and is the focal point for economic development, community relations, and homeless services.

## Department Organization



## City Manager Operating Budget Summary (General Fund-Operating Fund)

Revenues	Prior Year FY2024-25			Current Year FY2025-26					
	Amended Budget	July - September Actuals	Budget Received	Amended Budget	July - September Actuals	Budget Received	Annual Projected Total	Projected Surplus/ (Deficit)	Projected % of Budget
Licenses, Fees and Permits	\$ 1,645,918	\$ -	0.0%	\$ 1,316,120	\$ 30,130	2.3%	\$ 1,316,120	\$ -	100.0%
Charges for Services	\$ 765,661	\$ 159,736	20.9%	\$ 746,710	\$ 184,126	24.7%	\$ 748,210	\$ 1,500	100.2%
Other Revenues	\$ -	\$ 20,631	0.0%	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
Operating Transfers In	\$ -	\$ -	0.0%	\$ 232,266	\$ 27,808	12.0%	\$ 232,266	\$ -	100.0%
<b>Total Revenues</b>	<b>\$ 2,411,579</b>	<b>\$ 180,367</b>	<b>7.5%</b>	<b>\$ 2,295,096</b>	<b>\$ 242,064</b>	<b>10.5%</b>	<b>\$ 2,296,596</b>	<b>\$ 1,500</b>	<b>100.1%</b>

Expenses	Prior Year FY2024-25			Current Year FY2025-26					
	Amended Budget	July - September Actuals	Budget Expended	Amended Budget	July - September Actuals	Budget Expended	Annual Projected Total	Projected Surplus/ (Deficit)	Projected % of Budget
Salaries and Employee Benefits	\$ 5,191,494	\$ 1,185,177	22.8%	\$ 6,396,450	\$ 1,546,377	24.2%	\$ 6,149,688	\$ 246,762	96.1%
Materials, Supplies & Maintenance	\$ 203,430	\$ 91,591	45.0%	\$ 191,026	\$ 35,713	18.7%	\$ 171,707	\$ 19,319	89.9%
Professional/Contract Services	\$ 1,634,172	\$ 123,260	7.5%	\$ 1,959,890	\$ 154,325	7.9%	\$ 1,781,272	\$ 178,618	90.9%
Training, Travel & Membership Dues	\$ 156,800	\$ 49,214	31.4%	\$ 263,974	\$ 44,551	16.9%	\$ 257,669	\$ 6,305	97.6%
Liabilities, Settlements & Insurance	\$ -	\$ -	0.0%	\$ 6,180	\$ 4,853	78.5%	\$ 6,180	\$ -	100.0%
Utilities	\$ 86,826	\$ 17,464	20.1%	\$ 77,100	\$ 15,398	20.0%	\$ 65,500	\$ 11,600	85.0%
Interdepartmental Charges	\$ 157,158	\$ 42,040	26.8%	\$ 222,937	\$ 55,737	25.0%	\$ 222,937	\$ -	100.0%
Capital Acquisitions	\$ 20,000	\$ 713	3.6%	\$ 17,500	\$ -	0.0%	\$ 17,500	\$ -	100.0%
<b>Total Expenses</b>	<b>\$ 7,449,880</b>	<b>\$ 1,509,459</b>	<b>20.3%</b>	<b>\$ 9,135,057</b>	<b>\$ 1,856,954</b>	<b>20.3%</b>	<b>\$ 8,672,453</b>	<b>\$ 462,604</b>	<b>94.9%</b>

<b>Revenues Less Expenditures</b>	<b>\$ (5,038,301)</b>	<b>\$ (1,329,092)</b>		<b>\$ (6,839,961)</b>	<b>\$ (1,614,890)</b>		<b>\$ (6,375,857)</b>	<b>\$ 464,104</b>	
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As of September 30, 2025, a total of **\$242,000** or **10.5%** of **FY25-26** budgeted revenues have been collected. During the same period ending September 30, 2024, the City realized **\$180,000** in revenues, representing **7.5%** of the **FY24-25** revenue budget. The increase in **Licenses, Fees and Permits** is primarily driven by the timing of franchise fee receipts from cable television companies. Overall, year-end revenues are projected to meet budget.

On the expenditure side, the department expended **\$1.9 million** or **20.3%** of its **FY25-26** budget, as of September 30, 2025. During the same period ending September 30, 2024, expenditures totaled **\$1.5 million**, or **20.3%** of the **FY24-25** expenditure budget. The increase in expenditures reflects the consolidation of the Civil Service Division's budget into the City Manager's Office budget for FY25-26 and changes in approved pay and benefit adjustments and CalPERS rates. The expenditure budget has a projected surplus in **Salaries and Employee Benefits** due to 6.0 FTE vacancies, as well as in **Professional/Contract Services** due to reduced costs related to various legal and contract services that are not projected to be utilized.

## Civil Service Division Operating Budget Summary (General Fund-Operating Fund)

Expenses	Prior Year FY2024-25			Current Year FY2025-26					
	Amended Budget	July - September Actuals	Budget Expended	Amended Budget	July - September Actuals	Budget Expended	Annual Projected Total	Projected Surplus/ (Deficit)	Projected % of Budget
Salaries and Employee Benefits	\$ 741,998	\$ 169,862	22.9%	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
Materials, Supplies & Maintenance	\$ 14,558	\$ 2,281	15.7%	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
Professional/Contract Services	\$ 348,233	\$ 23,327	6.7%	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
Training, Travel & Membership Dues	\$ 6,947	\$ 2,776	40.0%	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
Liabilities, Settlements & Insurance	\$ 6,180	\$ 4,878	78.9%	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
Interdepartmental Charges	\$ 26,135	\$ 6,534	25.0%	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
<b>Total Expenses</b>	<b>\$ 1,144,051</b>	<b>\$ 209,658</b>	<b>18.3%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>

The Civil Service Division was previously presented as a separate Department in the FY24-25 Operating Budget Book. As part of a realignment to better present data to the public, the Civil Service Division is now reflected in the City Manager Operating Budget Summary.

### City Manager Operating Budget Summary (General Fund-Measure SST Fund)

Expenses	Prior Year FY2024-25			Current Year FY2025-26					
	Amended Budget	July - September Actuals	Budget Expended	Amended Budget	July - September Actuals	Budget Expended	Annual Projected Total	Projected Surplus/ (Deficit)	Projected % of Budget
Materials, Supplies & Maintenance	\$ 948,500	\$ -	0.0%	\$ 571,254	\$ -	0.0%	\$ -	\$ 571,254	0.0%
Professional/Contract Services	\$ 51,500	\$ 17,023	33.1%	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
<b>Total Expenses</b>	<b>\$ 1,000,000</b>	<b>\$ 17,023</b>	<b>1.7%</b>	<b>\$ 571,254</b>	<b>\$ -</b>	<b>0.0%</b>	<b>\$ -</b>	<b>\$ 571,254</b>	<b>0.0%</b>

As shown above, \$571,000 in the **Materials, Supplies & Maintenance** classification is dedicated to cover costs associated with addressing homelessness in the City. Homelessness efforts in the City are currently funded by grants and will not require the use of Measure SST funds for the FY25-26 Operating Budget.

### City Manager Staffing Budget Summary (General Fund and Non-General Funds)

Job Classification	FY24-25 Actual	FY25-26 Adopted Budget	FY25-26 Amended Budget	FY25-26 Q1 Proposed Budget	FY25-26 Increase/ Decrease	Total Fiscal Impact
Administrative Assistant	3.25	3.00	3.00	3.00	-	\$ -
Area G Executive Director	1.00	1.00	1.00	1.00	-	\$ -
Assistant City Manager	1.00	1.00	1.00	1.00	-	\$ -
Assistant to the City Manager	1.00	1.00	1.00	1.00	-	\$ 8,592
Cable TV Announcer	1.80	-	-	-	-	\$ -
Cable TV Operations Asst	1.00	-	-	-	-	\$ -
Cable TV Production Assis	4.50	-	-	-	-	\$ -
Cable TV Production Supervisor	1.00	-	-	-	-	\$ -
City Manager	1.00	1.00	1.00	1.00	-	\$ -
Civil Service Manager	1.00	1.00	1.00	1.00	-	\$ -
Communications Manager	-	-	-	1.00	1.00	\$ 247,785
Community Television Supervisor	1.00	-	-	-	-	\$ -
Content Creator	-	2.00	2.00	2.00	-	\$ -
Deputy City Manager	2.00	2.00	2.00	1.00	(1.00)	\$ (287,417)
Deputy Finance Director	0.25	0.25	0.25	0.25	-	\$ -
Economic Development Manager	1.00	1.00	1.00	1.00	-	\$ -
Human Resources Analyst	1.00	1.00	1.00	1.00	-	\$ -
Human Resources Technician	2.00	2.00	2.00	2.00	-	\$ -
Intern I	-	-	-	1.00	1.00	\$ 36,753
Intern II	1.00	1.00	1.00	1.00	-	\$ -
Management Assistant	2.00	2.00	2.00	2.00	-	\$ -
Management Associate	4.00	5.00	5.00	5.00	-	\$ -
Multimedia Production Coordinator	-	1.00	1.00	1.00	-	\$ -
Producer Writer, Asst	1.00	-	-	-	-	\$ -
Production Assistant I	-	4.50	4.50	3.50	(1.00)	\$ (20,123)
Production Assistant II	-	-	-	1.00	1.00	\$ 62,186
Senior Admin Assistant	1.00	1.00	1.00	1.00	-	\$ -
Senior Business Manager	1.00	1.00	1.00	1.00	-	\$ -
Staff Assistant	12.50	12.50	12.50	12.50	-	\$ -
Supervising Content Creator	-	1.00	1.00	1.00	-	\$ -
Supervising Producer/Writer	1.00	-	-	-	-	\$ -
<b>Total FTE</b>	<b>47.30</b>	<b>45.25</b>	<b>45.25</b>	<b>46.25</b>	<b>1.00</b>	<b>\$ 47,776</b>

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## **Program Modifications**

### **Communications Division Leadership Realignment**

#### **Delete 1.0 FTE Deputy City Manager and Add 1.0 FTE Communications Manager**

**Expenditure: \$(39,632) (General Fund)**

The City Manager's Office is requesting the conversion of 1.0 FTE Deputy City Manager to 1.0 FTE Communications Manager to restore the Communications Manager position as aligned with the 21st Century PIO (Public Information Officer) model. This role will lead the Communications Division and develop Citywide projects related to strategic messaging, enhancing transparency, and promoting civic initiatives. As well, it will focus supporting the City's priority towards effective public communication and strengthening community relationships.

### **Production Staffing Classification Adjustment**

#### **Delete 1.0 FTE Production Assistant I and Add 1.0 FTE Production Assistant II**

**Expenditure: \$42,063 (General Fund)**

The City Manager's Office Communications Division is requesting the conversion of 1.0 FTE Production Assistant I to 1.0 FTE Production Assistant II. This conversion includes the elimination of the first three steps of the Production Assistant I classification to improve recruitment efforts and creates a new full-time Production Assistant II position, providing a clearer promotional pathway and strengthening retention within the City's workforce.

### **Civil Service Division Summer Intern Program Enhancement**

#### **Add 1.0 FTE Intern I**

**Expenditure: \$36,753 (General Fund)**

The City Manager's Office Civil Service Division is requesting the addition of 1.0 FTE Intern I to establish a pooled FTE for the Summer Intern program, which makes the program paid opportunities. The Summer Intern program is a proven talent pipeline that provides students and recent graduates with hands-on experience, skill development, career exploration, and professional connections. The program has led to permanent hires across departments and feeds in the City's Management Aid Program, supporting long-term workforce goals.

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**Assistant to the City Manager Benefit Adjustment**  
**Expenditure: \$8,592 (General Fund)**

The City Manager's Office Communications Division is requesting to update the Car Allowance Category for the Assistant to the City Manager position from Category 3 to Category 1, consistent with the Communications Manager position recommended to be added to the budget.

**Decrease the General Fund Expenditure Budget by \$(65,000)**

The City Manager's Office is requesting a decrease in the Civil Service Division's General Fund operating budget of \$65,000, related to discipline matters.

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# City Treasurer

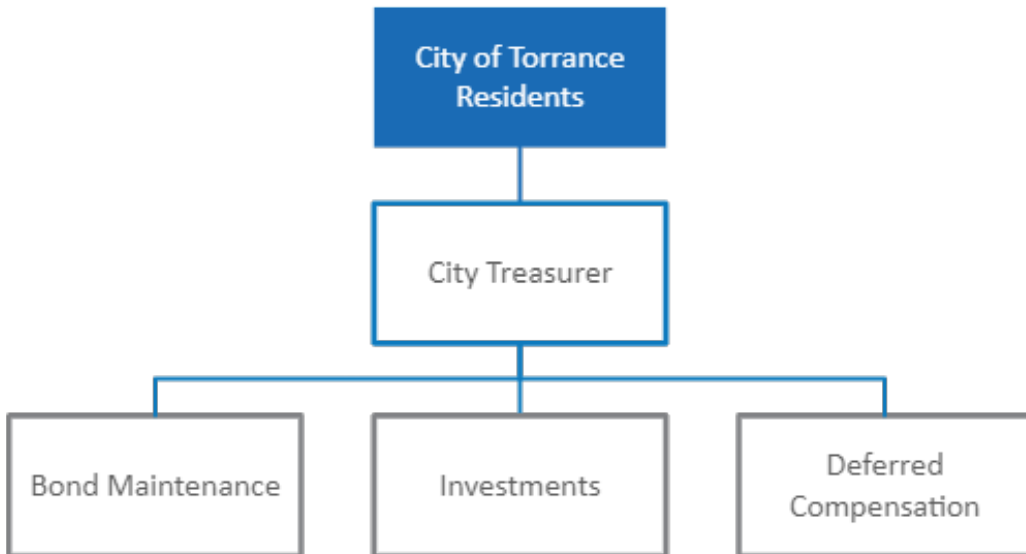
## Mission Statement

The mission of the City Treasurer is to safeguard all City funds and manage the investment of surplus cash in accordance with the City’s investment policy.

## Functional Responsibilities

Elected by the residents of Torrance, the City Treasurer is responsible for the investment of idle funds and for receiving and depositing all monies.

## Department Organization



## City Treasurer Operating Budget Summary (General Fund-Operating Fund)

Expenses	Prior Year FY2024-25			Current Year FY2025-26					
	Amended Budget	July - September Actuals	Budget Expended	Amended Budget	July - September Actuals	Budget Expended	Annual Projected Total	Projected Surplus/ (Deficit)	Projected % of Budget
Salaries and Employee Benefits	\$ 334,159	\$ 78,204	23.4%	\$ 350,296	\$ 84,174	24.0%	\$ 333,829	\$ 16,467	95.3%
Materials, Supplies & Maintenance	\$ 3,045	\$ 125	4.1%	\$ 2,910	\$ 24	0.8%	\$ 1,750	\$ 1,160	60.1%
Professional/Contract Services	\$ 101,010	\$ 15,219	15.1%	\$ 46,609	\$ -	0.0%	\$ 45,941	\$ 668	98.6%
Training, Travel & Membership Dues	\$ 40,530	\$ (140)	-0.3%	\$ 13,854	\$ 1,379	10.0%	\$ 12,803	\$ 1,051	92.4%
Utilities	\$ 500	\$ -	0.0%	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
Interdepartmental Charges	\$ 4,442	\$ 1,110	25.0%	\$ 5,538	\$ 1,386	25.0%	\$ 5,538	\$ -	100.0%
<b>Total Expenses</b>	<b>\$ 483,686</b>	<b>\$ 94,518</b>	<b>19.5%</b>	<b>\$ 419,207</b>	<b>\$ 86,963</b>	<b>20.7%</b>	<b>\$ 399,861</b>	<b>\$ 19,346</b>	<b>95.4%</b>

As of September 30, 2025, the City Treasurer’s Office expended **\$87,000**, representing **20.7%** of its **FY25-26** budget. During the same period ending September 30, 2024, expenditures totaled **\$95,000**, or **19.5%** of the **FY24-25** expenditure budget. The decrease in the **Professional/Contract Services** classification primarily reflects the completion of a one-time treasury audit in FY25.

Overall, the department is projected to end the fiscal year with approximately **\$19,000** in expenditure savings, primarily attributable to the **Salaries and Employee Benefits** classification.

## City Treasurer Staffing Budget Summary (General Fund)

Job Classification	FY24-25 Actual	FY25-26 Adopted Budget	FY25-26 Amended Budget	FY25-26 Q1 Proposed Budget	FY25-26 Increase/ Decrease	Total Fiscal Impact
City Treasurer	1.00	1.00	1.00	1.00	-	\$ -
Deputy City Treasurer	1.00	1.00	1.00	1.00	-	\$ -
<b>Total FTE</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>-</b>	<b>\$ -</b>

# Community Development

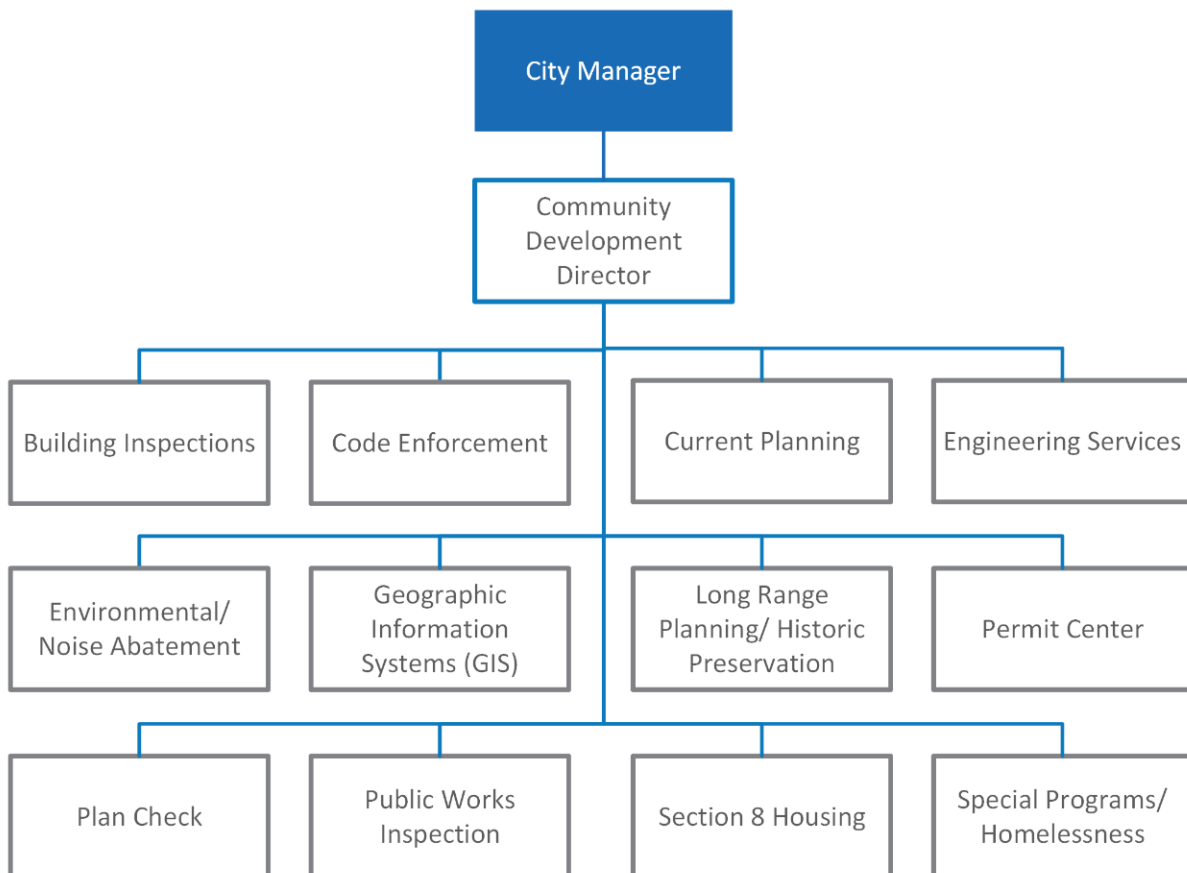
## Mission Statement

The mission of the Community Development Department (“CDD”) is to guide and support the orderly development and revitalization of the City to maintain a balanced community to meet present and future needs.

## Functional Responsibilities

The Community Development Department delivers a wide variety of programs and services related to planning, building & safety, engineering services, and neighborhood services to help create and maintain more safe, sustainable, and livable neighborhoods. They are responsible for overseeing Current and Long-Range Planning/Historic Preservation, Construction Plans, Building Permits & Inspections, Engineering Services, Public Works Inspections, Geographic Information System (GIS), Code Enforcement, Environmental/Noise Abatement, and Housing.

## Department Organization



## CDD Operating Budget Summary (General Fund-Operating Fund)

Revenues	Prior Year FY2024-25			Current Year FY2025-26					
	Amended Budget	July - September Actuals	Budget Received	Amended Budget	July - September Actuals	Budget Received	Annual Projected Total	Projected Surplus/ (Deficit)	Projected % of Budget
Licenses, Fees and Permits	\$ 4,809,133	\$ 1,636,882	34.0%	\$ 5,411,000	\$ 1,102,383	20.4%	\$ 5,380,750	\$ (30,250)	99.4%
Fines, Forfeitures and Penalties	\$ 25,000	\$ 1,812	7.2%	\$ 14,500	\$ 7,180	49.5%	\$ 28,720	\$ 14,220	198.1%
Use of Money and Property	\$ 22,752	\$ 6,475	28.5%	\$ 22,000	\$ 4,725	21.5%	\$ 18,900	\$ (3,100)	85.9%
Charges for Services	\$ 6,220,288	\$ 1,188,231	19.1%	\$ 5,753,410	\$ 1,321,645	23.0%	\$ 5,554,470	\$ (198,940)	96.5%
Other Revenues	\$ 3,308	\$ 156	4.7%	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
<b>Total Revenues</b>	<b>\$11,080,481</b>	<b>\$ 2,833,556</b>	<b>25.6%</b>	<b>\$11,200,910</b>	<b>\$ 2,435,933</b>	<b>21.7%</b>	<b>\$10,982,840</b>	<b>\$ (218,070)</b>	<b>98.1%</b>

Expenses	Prior Year FY2024-25			Current Year FY2025-26					
	Amended Budget	July - September Actuals	Budget Expended	Amended Budget	July - September Actuals	Budget Expended	Annual Projected Total	Projected Surplus/ (Deficit)	Projected % of Budget
Salaries and Employee Benefits	\$ 9,431,801	\$ 2,159,534	22.9%	\$ 10,524,469	\$ 2,431,836	23.1%	\$ 9,898,772	\$ 625,697	94.1%
Salaries and Benefits Reimbursements	\$ (249,000)	\$ (40,855)	16.4%	\$ (249,000)	\$ (46,664)	18.7%	\$ (249,000)	\$ -	100.0%
Materials, Supplies & Maintenance	\$ 235,142	\$ 22,415	9.5%	\$ 67,080	\$ 15,885	23.7%	\$ 56,463	\$ 10,617	84.2%
Professional/Contract Services	\$ 488,248	\$ 4,914	1.0%	\$ 665,231	\$ 36,209	5.4%	\$ 634,453	\$ 30,778	95.4%
Training, Travel & Membership Dues	\$ 45,776	\$ 4,417	9.6%	\$ 30,575	\$ 9,956	32.6%	\$ 28,210	\$ 2,365	92.3%
Liabilities, Settlements & Insurance	\$ 37,000	\$ 31,800	85.9%	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
Utilities	\$ 28,097	\$ 5,158	18.4%	\$ 16,300	\$ 2,859	17.5%	\$ 13,300	\$ 3,000	81.6%
Interdepartmental Charges	\$ 583,249	\$ 145,056	24.9%	\$ 722,985	\$ 180,751	25.0%	\$ 722,985	\$ -	100.0%
<b>Total Expenses</b>	<b>\$10,600,313</b>	<b>\$ 2,332,439</b>	<b>22.0%</b>	<b>\$11,777,640</b>	<b>\$ 2,630,832</b>	<b>22.3%</b>	<b>\$11,105,183</b>	<b>\$ 672,457</b>	<b>94.3%</b>

<b>Revenues Less Expenditures</b>	<b>\$ 480,168</b>	<b>\$ 501,117</b>		<b>\$ (576,730)</b>	<b>\$ (194,899)</b>		<b>\$ (122,343)</b>	<b>\$ 454,387</b>	
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As of September 30, 2025, a total of **\$2.4 million** or **21.7%** of **FY25-26** budgeted revenues have been collected. During the same period ending September 30, 2024, the City realized **\$2.8 million** in revenues, representing **25.6%** of the **FY24-25** revenue budget. The decrease in **Licenses, Fees and Permits** is primarily attributable to a reduction in the number of building permits issued in the current fiscal year compared to the prior year. This decline is partially offset by an increase in **Charges for Services**, driven by growth in plan check fees. Overall, year-end revenues are projected to fall short of budget by approximately **\$218,000**.

On the expenditure side, the department expended **\$2.6 million** or **22.3%** of its **FY25-26** budget, as of September 30, 2025. During the same period ending September 30, 2024, expenditures totaled **\$2.3 million**, or **22.0%** of the **FY24-25** expenditure budget. Expenditures remain generally consistent relative to the expenditure budget, with the **Salaries and Employee Benefits** classification increasing by about \$272,000, due to approved pay rate and benefit adjustments and CalPERS rate increase. Overall, total expenditure is projected to generate surplus of \$672,000 by year-end due to projected salary savings from 5.0 FTE vacancies.

## CDD Operating Budget Summary (Air Quality Management District Fund)

Revenues	Prior Year FY2024-25			Current Year FY2025-26					
	Amended Budget	July - September Actuals	Budget Received	Amended Budget	July - September Actuals	Budget Received	Annual Projected Total	Projected Surplus/ (Deficit)	Projected % of Budget
Use of Money and Property	\$ 11,906	\$ 4,809	40.4%	\$ 16,134	\$ 2,280	14.1%	\$ 14,730	\$ (1,404)	91.3%
Intergovernmental	\$ 196,390	\$ 48,129	24.5%	\$ 195,000	\$ 49,744	25.5%	\$ 195,210	\$ 210	100.1%
<b>Total Revenues</b>	<b>\$ 208,296</b>	<b>\$ 52,938</b>	<b>25.4%</b>	<b>\$ 211,134</b>	<b>\$ 52,024</b>	<b>24.6%</b>	<b>\$ 209,940</b>	<b>\$ (1,194)</b>	<b>99.4%</b>

Expenses	Prior Year FY2024-25			Current Year FY2025-26					
	Amended Budget	July - September Actuals	Budget Expended	Amended Budget	July - September Actuals	Budget Expended	Annual Projected Total	Projected Surplus/ (Deficit)	Projected % of Budget
Salaries and Employee Benefits	\$ 123,639	\$ 16,460	13.3%	\$ 131,837	\$ 23,966	18.2%	\$ 94,776	\$ 37,061	71.9%
Materials, Supplies & Maintenance	\$ 46,000	\$ 3,758	8.2%	\$ 44,620	\$ 4,710	10.6%	\$ 31,620	\$ 13,000	70.9%
Professional/Contract Services	\$ 8,300	\$ -	0.0%	\$ 8,051	\$ -	0.0%	\$ 7,800	\$ 251	96.9%
Training, Travel & Membership Dues	\$ 1,000	\$ -	0.0%	\$ 970	\$ -	0.0%	\$ 500	\$ 470	51.5%
Interdepartmental Charges	\$ 98,202	\$ 98,202	100.0%	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
Other Operating Transfers Out	\$ -	\$ -	0.0%	\$ 175,000	\$ 175,000	100.0%	\$ 175,000	\$ -	100.0%
<b>Total Expenses</b>	<b>\$ 277,141</b>	<b>\$ 118,420</b>	<b>42.7%</b>	<b>\$ 360,478</b>	<b>\$ 203,676</b>	<b>56.5%</b>	<b>\$ 309,696</b>	<b>\$ 50,782</b>	<b>85.9%</b>

<b>Revenues Less Expenditures</b>	<b>\$ (68,845)</b>	<b>\$ (65,482)</b>		<b>\$ (149,344)</b>	<b>\$ (151,652)</b>		<b>\$ (99,756)</b>	<b>\$ 49,588</b>	
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As of September 30, 2025, a total of **\$52,000** or **24.6%** of **FY25-26** budgeted revenues have been collected. During the same period ending September 30, 2024, the City realized **\$53,000** in revenues, representing **25.4%** of the **FY24-25** revenue budget. Overall, year-end revenues are projected to fall short of budget by approximately **\$1,200**.

On the expenditure side, the department expended **\$204,000** or **56.5%** of its **FY25-26** budget, as of September 30, 2025. During the same period ending September 30, 2024, expenditures totaled **\$118,000**, or **42.7%** of the **FY24-25** expenditure budget. The increase in expenditures is primarily due to increases in **Other Operating Transfers Out** by \$175,000 to the AQMD Capital Fund for capital investments in alternative fueling fleet and infrastructure. Expenditures are projected to generate a surplus of \$51,000 primarily in **Salaries and Employee Benefits** due to lower actuals to date and **Materials, Supplies & Maintenance** due to the decrease in participation in the Rideshare Incentive Program.

## CDD Operating Budget Summary (Low Mod Fund)

Revenues	Prior Year FY2024-25			Current Year FY2025-26					
	Amended Budget	July - September Actuals	Budget Received	Amended Budget	July - September Actuals	Budget Received	Annual Projected Total	Projected Surplus/ (Deficit)	Projected % of Budget
Use of Money and Property	\$ 40,450	\$ 21,967	54.3%	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
<b>Total Revenues</b>	<b>\$ 40,450</b>	<b>\$ 21,967</b>	<b>54.3%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>

Expenses	Prior Year FY2024-25			Current Year FY2025-26					
	Amended Budget	July - September Actuals	Budget Expended	Amended Budget	July - September Actuals	Budget Expended	Annual Projected Total	Projected Surplus/ (Deficit)	Projected % of Budget
Salaries and Employee Benefits	\$ 61,061	\$ 13,290	21.8%	\$ 62,578	\$ 15,190	24.3%	\$ 60,249	\$ 2,329	96.3%
Materials, Supplies & Maintenance	\$ 4,000	\$ 750	18.8%	\$ 7,760	\$ -	0.0%	\$ -	\$ 7,760	0.0%
<b>Total Expenses</b>	<b>\$ 65,061</b>	<b>\$ 14,040</b>	<b>21.6%</b>	<b>\$ 70,338</b>	<b>\$ 15,190</b>	<b>21.6%</b>	<b>\$ 60,249</b>	<b>\$ 10,089</b>	<b>85.7%</b>

<b>Revenues Less Expenditures</b>	<b>\$ (24,611)</b>	<b>\$ 7,927</b>		<b>\$ (70,338)</b>	<b>\$ (15,190)</b>		<b>\$ (60,249)</b>	<b>\$ 10,089</b>	
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On the revenue side, the fund is projected to generate \$0 revenue in **FY25-26**. This decrease from **FY24-25** is due to no projected interest income on Loans from the Low Mod Fund to Redevelopment Agency (RDA) Fund and its repayment schedule.

On the expenditure side, the fund expended **\$15,000** or **21.6%** of its **FY25-26** budget, as of September 30, 2025. During the same period ending September 30, 2024, expenditures totaled **\$14,000**, or **21.6%** of the **FY24-25** expenditure budget. The projected surplus in the **Materials, Supplies & Maintenance** projection reflects that the housing subsidy is projected to not occur in the current fiscal year.

### CDD Operating Budget Summary (Meadow Park Parking Lot District Fund)

Revenues	Prior Year FY2024-25			Current Year FY2025-26					
	Amended Budget	July - September Actuals	Budget Received	Amended Budget	July - September Actuals	Budget Received	Annual Projected Total	Projected Surplus/ (Deficit)	Projected % of Budget
Use of Money and Property	\$ 40,064	\$ 19,162	47.8%	\$ 41,205	\$ -	0.0%	\$ 41,205	\$ -	100.0%
<b>Total Revenues</b>	<b>\$ 40,064</b>	<b>\$ 19,162</b>	<b>47.8%</b>	<b>\$ 41,205</b>	<b>\$ -</b>	<b>0.0%</b>	<b>\$ 41,205</b>	<b>\$ -</b>	<b>100.0%</b>

Expenses	Prior Year FY2024-25			Current Year FY2025-26					
	Amended Budget	July - September Actuals	Budget Expended	Amended Budget	July - September Actuals	Budget Expended	Annual Projected Total	Projected Surplus/ (Deficit)	Projected % of Budget
Professional/Contract Services	\$ 28,564	\$ 4,124	14.4%	\$ 29,705	\$ 4,124	13.9%	\$ 29,705	\$ -	100.0%
Utilities	\$ 500	\$ 115	23.0%	\$ 500	\$ 320	64.0%	\$ 500	\$ -	100.0%
<b>Total Expenses</b>	<b>\$ 29,064</b>	<b>\$ 4,239</b>	<b>14.6%</b>	<b>\$ 30,205</b>	<b>\$ 4,444</b>	<b>14.7%</b>	<b>\$ 30,205</b>	<b>\$ -</b>	<b>100.0%</b>

<b>Revenues Less Expenditures</b>	<b>\$ 11,000</b>	<b>\$ 14,923</b>		<b>\$ 11,000</b>	<b>\$ (4,444)</b>		<b>\$ 11,000</b>	<b>\$ -</b>	
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On the revenue side, the fund recognized **\$0** revenue in FY25-26, as of September 30, 2025, compared to **\$19,000** as of September 30, 2024, and the decrease is primarily due to timing of revenue collection. The revenue is projected to end at budget by year-end.

On the expenditure side, the fund expended **\$4,400** or **14.7%** of its **FY25-26** budget, as of September 30, 2025. During the same period ending September 30, 2024, expenditures totaled **\$4,200**, or **14.6%** of the **FY24-25** expenditure budget. Projections for the **Professional/Contract Services** and **Utilities** classifications remain consistent with budgeted levels, and the fund is expected to maintain a year-end surplus of \$11,000.

## CDD Operating Budget Summary (Section 8 Housing Fund)

	Prior Year FY2024-25			Current Year FY2025-26					
	Amended Budget	July - September Actuals	Budget Received	Amended Budget	July - September Actuals	Budget Received	Annual Projected Total	Projected Surplus/ (Deficit)	Projected % of Budget
<b>Revenues</b>									
Use of Money and Property	\$ 5,500	\$ 8,312	151.1%	\$ 25,009	\$ 5,977	23.9%	\$ 26,320	\$ 1,311	105.2%
Intergovernmental	\$ 8,928,000	\$ 2,141,301	24.0%	\$ 9,644,000	\$ 2,300,508	23.9%	\$ 9,544,000	\$ (100,000)	99.0%
Other Revenues	\$ 16,000	\$ 6,380	39.9%	\$ 16,300	\$ 2,322	14.2%	\$ 16,300	\$ -	100.0%
<b>Total Revenues</b>	<b>\$ 8,949,500</b>	<b>\$ 2,155,993</b>	<b>24.1%</b>	<b>\$ 9,685,309</b>	<b>\$ 2,308,807</b>	<b>23.8%</b>	<b>\$ 9,586,620</b>	<b>\$ (98,689)</b>	<b>99.0%</b>
<b>Expenses</b>									
Salaries and Employee Benefits	\$ 648,922	\$ 155,255	23.9%	\$ 707,169	\$ 194,253	27.5%	\$ 696,558	\$ 10,611	98.5%
Materials, Supplies & Maintenance	\$ 7,931,986	\$ 1,921,651	24.2%	\$ 8,636,821	\$ 2,120,075	24.5%	\$ 8,625,648	\$ 11,173	99.9%
Professional/Contract Services	\$ 79,590	\$ 27,341	34.4%	\$ 75,815	\$ 28,285	37.3%	\$ 42,204	\$ 33,611	55.7%
Training, Travel & Membership Dues	\$ 5,132	\$ -	0.0%	\$ 4,982	\$ 378	7.6%	\$ 2,788	\$ 2,194	56.0%
Interdepartmental Charges	\$ 160,049	\$ 37,395	23.4%	\$ 166,014	\$ 43,009	25.9%	\$ 173,200	\$ (7,186)	104.3%
<b>Total Expenses</b>	<b>\$ 8,825,679</b>	<b>\$ 2,141,642</b>	<b>24.3%</b>	<b>\$ 9,590,801</b>	<b>\$ 2,386,000</b>	<b>24.9%</b>	<b>\$ 9,540,398</b>	<b>\$ 50,403</b>	<b>99.5%</b>
<b>Revenues Less Expenditures</b>	<b>\$ 123,821</b>	<b>\$ 14,351</b>		<b>\$ 94,508</b>	<b>\$ (77,193)</b>		<b>\$ 46,222</b>	<b>\$ (48,286)</b>	

As of September 30, 2025, a total of **\$2.3 million** or **23.8%** of **FY25-26** budgeted revenues have been collected. During the same period ending September 30, 2024, the City realized **\$2.2 million** in revenues, representing **24.1%** of the **FY24-25** revenue budget. Overall, year-end revenues are projected to fall short of budget by approximately **\$99,000**, primarily due to projected slowdown in Housing Assistant Program (HAP) reimbursement as it is expected to reach the limit in order to maintain required funding reserve level.

On the expenditure side, the department expended **\$2.4 million** or **24.9%** of its **FY25-26** budget, as of September 30, 2025. During the same period ending September 30, 2024, expenditures totaled **\$2.1 million**, or **24.3%** of the **FY24-25** expenditure budget. Expenditure increased primarily in **Materials, Supplies and Maintenance** classification, as the volume of rental assistant payments increased compared to the prior year to date. The **Professional/Contract Services** projection has decreased due to lower software-related costs, partially offset by rising costs in **Interdepartmental Charges** related to Indirect Cost allocations. Overall, the fund is expected to generate a year-end surplus of \$46,000.

## CDD Operating Budget Summary (Redevelopment Agency Fund)

	Prior Year FY2024-25			Current Year FY2025-26					
	Amended Budget	July - September Actuals	Budget Received	Amended Budget	July - September Actuals	Budget Received	Annual Projected Total	Projected Surplus/ (Deficit)	Projected % of Budget
<b>Revenues</b>									
Taxes	\$ 3,790,000	\$ -	0.0%	\$ 4,144,678	\$ -	0.0%	\$ 4,144,678	\$ -	100.0%
Use of Money and Property	\$ 8,500	\$ 4,007	47.1%	\$ 5,040	\$ 1,323	26.3%	\$ 5,040	\$ -	100.0%
Other Financing Sources	\$ 189,768	\$ -	0.0%	\$ 189,768	\$ -	0.0%	\$ 189,768	\$ -	100.0%
<b>Total Revenues</b>	<b>\$ 3,988,268</b>	<b>\$ 4,007</b>	<b>0.1%</b>	<b>\$ 4,339,486</b>	<b>\$ 1,323</b>	<b>0.0%</b>	<b>\$ 4,339,486</b>	<b>\$ -</b>	<b>100.0%</b>
<b>Expenses</b>									
Professional/Contract Services	\$ 13,500	\$ -	0.0%	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
Debt Service	\$ 2,878,453	\$ 1,584,625	55.1%	\$ 2,817,179	\$ 1,647,000	58.5%	\$ 2,816,579	\$ 600	100.0%
Debt Service Reimbursements	\$ (1,515,000)	\$ (1,515,000)	100.0%	\$ (1,590,000)	\$ (1,590,000)	100.0%	\$ (1,590,000)	\$ -	100.0%
Other Expenditures	\$ 25,000	\$ 12,500	50.0%	\$ 25,000	\$ 12,500	50.0%	\$ 25,000	\$ -	100.0%
<b>Total Expenses</b>	<b>\$ 1,401,953</b>	<b>\$ 82,125</b>	<b>5.9%</b>	<b>\$ 1,252,179</b>	<b>\$ 69,500</b>	<b>5.6%</b>	<b>\$ 1,251,579</b>	<b>\$ 600</b>	<b>100.0%</b>
<b>Revenues Less Expenditures</b>	<b>\$ 2,586,315</b>	<b>\$ (78,118)</b>		<b>\$ 3,087,307</b>	<b>\$ (68,177)</b>		<b>\$ 3,087,907</b>	<b>\$ 600</b>	

As of September 30, 2025, a total of **\$1,300** of **FY25-26** budgeted revenues have been collected. During the same period ending September 30, 2024, the City realized **\$4,000** in revenues. The fund is expected to fully utilize the revenue operating budget, as it is balanced for the fiscal year.

On the expenditure side, the department expended **\$70,000** or **5.6%** of its **FY25-26** budget, as of September 30, 2025. During the same period ending September 30, 2024, expenditures totaled **\$82,000**, or **5.9%** of the **FY24-25** expenditure budget. The fund is expected to fully utilize the expenditure operating budget, with only a marginal surplus.

## CDD Operating Budget Summary (Vanpool Fund)

	Prior Year FY2024-25			Current Year FY2025-26					
	Amended Budget	July - September Actuals	Budget Received	Amended Budget	July - September Actuals	Budget Received	Annual Projected Total	Projected Surplus/ (Deficit)	Projected % of Budget
<b>Revenues</b>									
Use of Money and Property	\$ 965	\$ (58)	-6.0%	\$ (157)	\$ (27)	17.2%	\$ (249)	\$ (92)	158.7%
Intergovernmental	\$ 35,000	\$ -	0.0%	\$ 50,000	\$ -	0.0%	\$ 50,000	\$ -	100.0%
Charges for Services	\$ 30,000	\$ 417	1.4%	\$ 32,000	\$ 833	2.6%	\$ 32,000	\$ -	100.0%
Operating Transfers In	\$ 179,906	\$ 35,914	20.0%	\$ 179,906	\$ 39,482	21.9%	\$ 187,899	\$ 7,993	104.4%
<b>Total Revenues</b>	<b>\$ 245,871</b>	<b>\$ 36,273</b>	<b>14.8%</b>	<b>\$ 261,749</b>	<b>\$ 40,288</b>	<b>15.4%</b>	<b>\$ 269,650</b>	<b>\$ 7,901</b>	<b>103.0%</b>
<b>Expenses</b>									
Salaries and Employee Benefits	\$ 111,092	\$ 28,976	26.1%	\$ 123,367	\$ 34,981	28.4%	\$ 138,966	\$ (15,599)	112.6%
Materials, Supplies & Maintenance	\$ 132,930	\$ 7,049	5.3%	\$ 136,587	\$ 5,049	3.7%	\$ 128,889	\$ 7,698	94.4%
Professional/Contract Services	\$ 1,323	\$ 280	21.2%	\$ 1,284	\$ 280	21.8%	\$ 1,284	\$ -	100.0%
Training, Travel & Membership Dues	\$ 526	\$ -	0.0%	\$ 511	\$ -	0.0%	\$ 511	\$ -	100.0%
<b>Total Expenses</b>	<b>\$ 245,871</b>	<b>\$ 36,305</b>	<b>14.8%</b>	<b>\$ 261,749</b>	<b>\$ 40,310</b>	<b>15.4%</b>	<b>\$ 269,650</b>	<b>\$ (7,901)</b>	<b>103.0%</b>
<b>Revenues Less Expenditures</b>	<b>\$ -</b>	<b>\$ (32)</b>		<b>\$ -</b>	<b>\$ (22)</b>		<b>\$ -</b>	<b>\$ -</b>	

As of September 30, 2025, a total of **\$40,000** or **15.4%** of **FY25-26** budgeted revenues have been collected. During the same period ending September 30, 2024, the City realized **\$36,000** in revenues,

representing **14.8%** of the **FY24-25** revenue budget. Overall, year-end revenues are projected to exceed budget by approximately **\$8,000**.

On the expenditure side, the department expended **\$40,000** or **15.4%** of its **FY25-26** budget, as of September 30, 2025. During the same period ending September 30, 2024, expenditures totaled **\$36,000**, or **14.8%** of the **FY24-25** expenditure budget. The **Salaries and Employee Benefits** classification projection reflects increase in benefits costs related to personnel; however, these costs are partially offset by projected savings in the **Materials, Supplies & Maintenance** classification and **Operating Transfers In**, allowing the fund to remain balanced.

### CDD Staffing Budget Summary (General Fund and Non-General Funds)

Job Classification	FY24-25 Actual	FY25-26 Adopted Budget	FY25-26 Amended Budget	FY25-26 Q1 Proposed Budget	FY25-26 Increase/ Decrease	Total Fiscal Impact
Administrative Analyst	1.00	1.00	1.00	1.00	-	\$ -
Administrative Assistant	3.00	3.00	3.00	3.00	-	\$ -
Assistant Engineer	5.00	5.00	5.00	5.00	-	\$ -
Associate Engineer	1.00	1.00	1.00	1.00	-	\$ -
Bldg Inspection Supervisor	1.00	1.00	1.00	1.00	-	\$ -
Building Official	1.00	1.00	1.00	1.00	-	\$ -
Code Enforcement Officer	3.00	3.00	3.00	3.00	-	\$ -
Code Enforcement Officer, Sr	1.00	1.00	1.00	1.00	-	\$ -
Community Development Director	1.00	1.00	1.00	1.00	-	\$ -
Electrical Inspector, Sr	1.00	1.00	1.00	1.00	-	\$ -
Engineering Services Manager	1.00	1.00	1.00	1.00	-	\$ -
Engineering Technician I	3.00	3.00	3.00	3.00	-	\$ -
Engineering Technician III	1.00	1.00	1.00	1.00	-	\$ -
Environmental Qual Officer	3.00	3.00	3.00	3.00	-	\$ -
Environmental Qual Officer, Sr	1.00	1.00	1.00	1.00	-	\$ -
Housing Specialist	4.00	4.00	4.00	4.00	-	\$ -
Housing Supervisor	1.00	1.00	1.00	1.00	-	\$ -
Inspector, Building	2.00	2.00	2.00	2.00	-	\$ -
Inspector, Mech & Plumbing, Sr	2.00	2.00	2.00	2.00	-	\$ -
Inspector, Public Works	3.00	3.00	3.00	3.00	-	\$ -
Neighborhood Services Manager	1.00	1.00	1.00	1.00	-	\$ -
Permit Center Supervisor	1.00	1.00	1.00	1.00	-	\$ -
Permit Technician I	4.00	5.00	5.00	5.00	-	\$ -
Permit Technician II	3.00	3.00	3.00	3.00	-	\$ -
Planning Assistant	4.00	4.00	4.00	4.00	-	\$ -
Planning Associate	8.00	8.00	8.00	7.00	(1.00)	\$ (145,230)
Planning Manager	2.00	2.00	2.00	2.00	-	\$ -
Plans Examiner	4.00	5.00	5.00	5.00	-	\$ -
Senior Building Inspector	3.00	4.00	4.00	4.00	-	\$ -
Senior Business Manager	1.00	1.00	1.00	1.00	-	\$ -
Senior Planner	1.00	1.00	1.00	2.00	1.00	\$ 159,753
Supervising Admin Assistant	1.00	1.00	1.00	1.00	-	\$ -
Supervising Plans Examiner	1.00	1.00	1.00	1.00	-	\$ -
Systems Analyst	1.00	1.00	1.00	1.00	-	\$ -
<b>Total FTE</b>	<b>74.00</b>	<b>77.00</b>	<b>77.00</b>	<b>77.00</b>	<b>-</b>	<b>\$ 14,523</b>

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## **Program Modifications**

### **Planning Division Staffing Realignment**

#### **Delete 1.0 FTE Planning Associate and Add 1.0 FTE Senior Planner**

**Expenditure: \$14,523 (General Fund)**

The Community Development Department is requesting the conversion of 1.0 FTE Planning Associate to 1.0 FTE Senior Planner. This conversion will align the job title with the responsibilities of the position as well as improve recruitment by attracting more experienced candidates who are able to take on complex planning projects and provide expert support to the Department. The proposed position would support ongoing projects in Development Review and Long-Range Planning program.

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## Community Services

### Mission Statement

The Community Services Department is committed to providing quality services, activities, programs and facilities for all those who live, learn, work and play in the City of Torrance, creating and enriching community through people, programs and partnerships.

### Functional Responsibilities

The Community Services Department offers Torrance residents the unique opportunity to create positive experiences in safe places that provide a connected Torrance community centered around the specialized areas of Cultural Arts, Library, Parks, and Recreation. As a professional organization, each of our dedicated team members strives to provide resources to our community with integrity, honesty, and respect for all users. In all our services, we foster lifelong learning and personal development to strengthen mind and body. In addition, we embrace the vision that "Parks Make Life Better" for everyone.

### Department Organization



## Community Services Operating Budget Summary (General Fund-Operating Fund)

Revenues	Prior Year FY2024-25			Current Year FY2025-26					
	Amended Budget	July - September Actuals	Budget Received	Amended Budget	July - September Actuals	Budget Received	Annual Projected Total	Projected Surplus/ (Deficit)	Projected % of Budget
Licenses, Fees and Permits	\$ 215,000	\$ 32,090	14.9%	\$ 120,000	\$ 18,140	15.1%	\$ 250,000	\$ 130,000	208.3%
Use of Money and Property	\$ 623,765	\$ 158,679	25.4%	\$ 671,400	\$ 163,696	24.4%	\$ 742,610	\$ 71,210	110.6%
Charges for Services	\$ 5,207,992	\$ 1,918,124	36.8%	\$ 5,838,740	\$ 2,076,936	35.6%	\$ 5,960,970	\$ 122,230	102.1%
Other Revenues	\$ -	\$ 13,093	0.0%	\$ -	\$ 2,415	0.0%	\$ 19,990	\$ 19,990	0.0%
<b>Total Revenues</b>	<b>\$ 6,046,757</b>	<b>\$ 2,121,986</b>	<b>35.1%</b>	<b>\$ 6,630,140</b>	<b>\$ 2,261,187</b>	<b>34.1%</b>	<b>\$ 6,973,570</b>	<b>\$ 343,430</b>	<b>105.2%</b>

Expenses	Prior Year FY2024-25			Current Year FY2025-26					
	Amended Budget	July - September Actuals	Budget Expended	Amended Budget	July - September Actuals	Budget Expended	Annual Projected Total	Projected Surplus/ (Deficit)	Projected % of Budget
Salaries and Employee Benefits	\$ 17,384,134	\$ 4,104,297	23.6%	\$ 18,526,530	\$ 4,588,836	24.8%	\$ 18,124,773	\$ 401,757	97.8%
Salaries and Benefits Reimbursements	\$ -	\$ (500)	0.0%	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
Materials, Supplies & Maintenance	\$ 4,144,371	\$ 728,397	17.6%	\$ 3,197,268	\$ 451,710	14.1%	\$ 3,173,379	\$ 23,889	99.3%
Materials Reimbursements	\$ (138,334)	\$ (13,161)	9.5%	\$ (138,334)	\$ (13,006)	9.4%	\$ (138,334)	\$ -	100.0%
Professional/Contract Services	\$ 1,943,584	\$ 200,772	10.3%	\$ 2,306,469	\$ 304,690	13.2%	\$ 2,288,171	\$ 18,298	99.2%
Training, Travel & Membership Dues	\$ 72,459	\$ 8,704	12.0%	\$ 91,721	\$ 9,083	9.9%	\$ 66,008	\$ 25,713	72.0%
Liabilities, Settlements & Insurance	\$ 28,500	\$ 6,750	23.7%	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
Utilities	\$ 1,792,121	\$ 469,850	26.2%	\$ 2,069,700	\$ 559,562	27.0%	\$ 2,388,600	\$ (318,900)	115.4%
Interdepartmental Charges	\$ 1,442,041	\$ 365,712	25.4%	\$ 2,185,032	\$ 546,253	25.0%	\$ 2,185,032	\$ -	100.0%
Capital Acquisitions	\$ 73,500	\$ 688	0.9%	\$ 72,750	\$ -	0.0%	\$ 72,750	\$ -	100.0%
<b>Total Expenses</b>	<b>\$ 26,742,376</b>	<b>\$ 5,871,509</b>	<b>22.0%</b>	<b>\$ 28,311,136</b>	<b>\$ 6,447,128</b>	<b>22.8%</b>	<b>\$ 28,160,379</b>	<b>\$ 150,757</b>	<b>99.5%</b>

<b>Revenues Less Expenditures</b>	<b>\$ (20,695,619)</b>	<b>\$ (3,749,523)</b>	<b>\$ (21,680,996)</b>	<b>\$ (4,185,941)</b>	<b>\$ (21,186,809)</b>	<b>\$ 494,187</b>
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As of September 30, 2025, a total of **\$2.3 million** or **34.1%** of **FY25-26** budgeted revenues have been collected. During the same period ending September 30, 2024, the City realized **\$2.1 million** in revenues, representing **35.1%** of the **FY24-25** revenue budget. The **Licenses, Fees, and Permits** classification is projected to exceed budget by **\$130,000**, as activity for animal licenses and permits is anticipated to be more closely aligned with last year's levels. The increase in **Charges for Services** is due to increases in recreation services, farmers' market activity, and contract class fees. Overall, year-end revenues are projected to exceed budget by approximately **\$343,000**.

On the expenditure side, the department expended **\$6.5 million** or **22.8%** of its **FY25-26** budget, as of September 30, 2025. During the same period ending September 30, 2024, expenditures totaled **\$5.9 million**, or **22.0%** of the **FY24-25** expenditure budget. The increase in **Salaries and Employee Benefits** by \$484,000 is primarily due to approved pay increase and benefit adjustments. The surplus in **Salaries and Employee Benefits** of \$402,000 is due to 13.0 FTE vacancies, specifically in Library Services and Parks Services. The Department has several proposed FTE modifications to address these vacancies and improve recruitment efforts.

The \$277,000 decrease in **Materials, Supplies & Maintenance** is attributable to the reclassification of vehicle-related expenditures to **Interdepartmental Charges**. Department expenditures are projected to end the year with a **\$151,000 surplus**.

## Community Services Operating Budget Summary (General Fund-Measure SST Fund)

Expenses	Prior Year FY2024-25			Current Year FY2025-26					
	Amended Budget	July - September Actuals	Budget Expended	Amended Budget	July - September Actuals	Budget Expended	Annual Projected Total	Projected Surplus/ (Deficit)	Projected % of Budget
Professional/Contract Services	\$ -	\$ -	0.0%	\$ 200,000	\$ -	0.0%	\$ 200,000	\$ -	100.0%
<b>Total Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>	<b>\$ 200,000</b>	<b>\$ -</b>	<b>0.0%</b>	<b>\$ 200,000</b>	<b>\$ -</b>	<b>100.0%</b>

As of September 30, 2025, none of the \$200,000 budget for **Professional/Contract Services** has been expended. At this time, the City anticipates that the full budget will be utilized for encampment prevention overnight security guard services by the end of the fiscal year, resulting in no projected year-end variance.

## Community Services Staffing Budget Summary (General Fund)

Job Classification	FY24-25 Actual	FY25-26 Adopted Budget	FY25-26 Amended Budget	FY25-26 Q1 Proposed Budget	FY25-26 Increase/ Decrease	Total Fiscal Impact
Administrative Analyst	1.00	1.00	1.00	1.00	-	\$ -
Administrative Assistant	5.00	5.00	5.00	5.00	-	\$ -
Aquatics Instructor	1.68	1.68	1.68	1.68	-	\$ -
Assistant City Librarian	1.00	1.00	1.00	2.00	1.00	\$ 205,184
City Librarian	1.00	1.00	1.00	1.00	-	\$ -
Community Services Director	1.00	1.00	1.00	1.00	-	\$ -
Cultural Services Manager	1.00	1.00	1.00	1.00	-	\$ -
Farmers' Market Manager	1.00	1.00	1.00	1.00	-	\$ -
Home Impr Prog Coordinator	1.00	1.00	1.00	1.00	-	\$ -
Home Impr Prog Supervisor	1.00	1.00	1.00	1.00	-	\$ -
Instructor I	1.00	1.00	1.00	1.00	-	\$ -
Instructor II	1.43	1.43	1.43	1.53	0.10	\$ 7,113
Lead Maintenance Worker	15.00	15.00	15.00	15.00	-	\$ -
Lead Ranger	2.00	2.00	2.00	2.00	-	\$ -
Librarian	13.00	13.00	13.00	13.00	-	\$ -
Library Page	10.50	10.50	10.50	10.50	-	\$ -
Library Technician	13.50	13.50	13.50	13.50	-	\$ -
Lifeguard	5.77	5.77	5.77	5.77	-	\$ -
Maintenance Worker	21.00	21.00	21.00	21.00	-	\$ -
Nature Center Mgr/Naturalist	1.00	1.00	1.00	1.00	-	\$ -
Park Services Supervisor	3.00	3.00	3.00	3.00	-	\$ -
Parks Services Manager	1.00	1.00	1.00	1.00	-	\$ -
Pest Control Technician	1.00	1.00	1.00	1.00	-	\$ -
Pool Manager, Assistant	1.06	1.06	1.06	1.06	-	\$ -
Program Coordinator	4.00	4.00	4.00	3.00	(1.00)	\$ (78,206)
Program Leader	26.94	26.94	26.94	27.92	0.98	\$ 39,198
Program Specialist	20.77	20.77	20.77	22.22	1.45	\$ 65,653
Ranger Supervisor	1.00	1.00	1.00	1.00	-	\$ -
Recreation Services Manager	1.00	1.00	1.00	1.00	-	\$ -
Recreation Supervisor	7.00	7.00	7.00	7.00	-	\$ -
Recreation Supvsr, Sr	4.00	4.00	4.00	4.00	-	\$ -
Senior Business Manager	1.00	1.00	1.00	1.00	-	\$ -
Senior Librarian	6.00	6.00	6.00	5.00	(1.00)	\$ (125,908)
Senior Library Page	5.50	5.50	5.50	5.50	-	\$ -
Senior Library Technician	8.00	8.00	8.00	8.00	-	\$ -
Senior Program Specialist	13.21	13.21	13.21	13.71	0.50	\$ 28,621
Staff Assistant	0.80	0.80	0.80	0.80	-	\$ -
Supervising Admin Assistant	1.00	1.00	1.00	1.00	-	\$ -
<b>Total FTE</b>	<b>205.15</b>	<b>205.15</b>	<b>205.15</b>	<b>207.18</b>	<b>2.03</b>	<b>\$ 141,655</b>

### Program Modifications

#### Recreation and Cultural Services Program Staffing Enhancements

#### Add 0.98 FTE Program Leader, Add 1.45 FTE Program Specialist, and Add 0.5 FTE Senior Program Specialist

#### Expenditure: \$133,472 (General Fund)

The Community Services Department is requesting the addition of 0.98 FTE Program Leader, 1.45 FTE Program Specialist, and 0.5 FTE Senior Program Specialist within the Administration, Recreation, and Cultural Services Division. The proposed increase in Program Leader staffing will align part-time support with the current operational needs of the Torrance Certified Farmers' Market,

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ensure the continuation of the People Actively Learning and Sharing (PALS) pickleball clinics—a specialized recreation program—for an additional year, and support expanded early childhood education class offerings in response to increased community demand.

The proposed increase in Program Specialist staffing will reinstate the chef position at the Bartlett Senior Center for onsite preparation of fresh, hot meals for adults aged 50 and older, and provide staffing support for expanded Torrance Summer Nights programming, including concerts in the park and other special events.

Finally, the additional 0.5 FTE Senior Program Specialist will provide dedicated staffing for the community garden plots at Columbia Park and Lago Seco Park and manage the special event permitting process. This position will also serve as the primary liaison for related activities and responsibilities previously overseen by the City Manager’s Office.

**Civic Chorale Staffing Adjustment**

**Add 0.10 FTE Instructor II**

**Expenditure: \$7,113 (General Fund)**

The Community Services Department is requesting the addition of 0.10 FTE Instructor II to align part-time staffing with the current program needs of the Torrance Civic Chorale.

**Library Leadership Staffing Realignment**

**Delete 1.0 FTE Program Coordinator, Delete 1.0 FTE Senior Librarian, and Add 1.0 FTE Assistant City Librarian**

**Expenditure: \$1,070 (General Fund)**

The Community Services Department is requesting the deletion of 1.0 FTE Program Coordinator and 1.0 FTE Senior Librarian, and the addition of 1.0 FTE Assistant City Librarian. In February 2024, an Assistant City Librarian position became vacant and was subsequently converted to a Senior Librarian position as part of the FY24-25 First Quarter Program Modifications. Since then, the Library has operated with only one Assistant City Librarian, who has absorbed responsibility for supervising Senior Librarians and overseeing daily operations related to facilities and technology. During this time, the City Librarian has taken on additional duties involving programming, outreach, and administrative functions, while the remaining Assistant City Librarian has managed operations at both the Katy Geissert and Henderson Libraries.

These shifts in responsibilities have coincided with increased community demand for programming, greater reliance on technology, and rising contractual and operational complexity, further stretching

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the leadership team. Reinstating a second Assistant City Librarian—focused on technical processing, circulation, technology, and operations—would restore balance to the management structure and strengthen the Library’s leadership capacity. This adjustment would also improve recruitment prospects for key leadership roles and enhance overall service delivery to the community.

**Contract Security Guard at Main Library**  
**Increase General Fund Expenditure Budget by \$34,000**

The Community Services Department is requesting to increase the operating expenditure budget by \$34,000 to fund an additional security guard to provide enhanced patrol coverage at Katy Geissert Civic Center Library with rotation to Cultural Arts Center.

# Finance

## Mission Statement

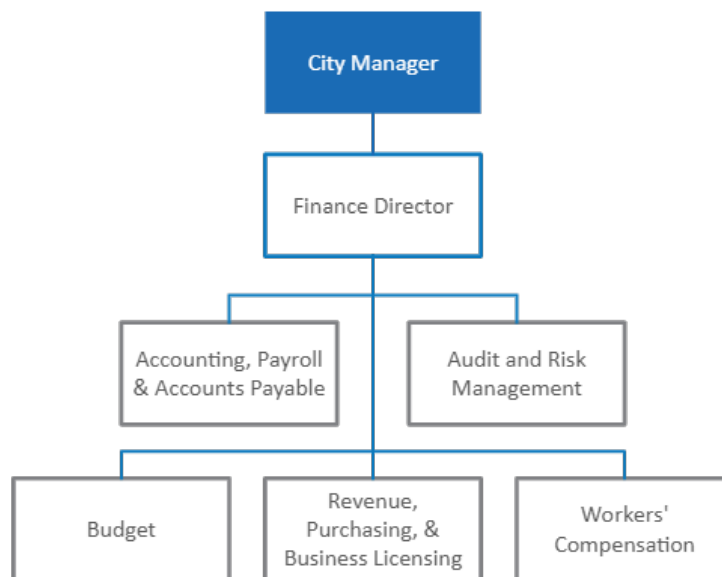
The mission of the Finance Department is to safeguard the City’s financial integrity, protect and manage its assets, and provide transparent, accurate, and timely financial services. We are committed to supporting the Torrance City Council, City departments, and broader community with sound fiscal guidance that promotes accountability, efficiency, and long-term sustainability.

## Functional Responsibilities

The Finance Department ensures responsible stewardship of City resources by managing financial administration, budgeting, purchasing, accounting, and auditing functions. Key responsibilities include:

- Preparing and administering the City’s annual operating and capital improvement budgets in collaboration with the City Manager.
- Providing timely and accurate financial reporting, including the annual audited financial statements, in compliance with Governmental Accounting Standards Board requirements.
- Administering revenue collection, business licensing, and billing functions to ensure efficient and equitable collection of monies owed to the City.
- Managing procurement services to support cost-effective, transparent purchasing practices.
- Overseeing risk management programs to minimize costs related to liability, workers’ compensation, and insurance exposure.
- Advising the City Council and City Manager on financial strategies, fiscal trends, and resource allocation to support informed policy and operational decisions.

## Department Organization



## Finance Operating Budget Summary (General Fund-Operating Fund)

Expenses	Prior Year FY2024-25			Current Year FY2025-26					
	Amended Budget	July - September Actuals	Budget Expended	Amended Budget	July - September Actuals	Budget Expended	Annual Projected Total	Projected Surplus/ (Deficit)	Projected % of Budget
Salaries and Employee Benefits	\$ 4,550,193	\$ 1,020,295	22.4%	\$ 5,206,311	\$ 1,274,806	24.5%	\$ 5,181,483	\$ 24,828	99.5%
Salaries and Benefits Reimbursements	\$ (19,000)	\$ (9,500)	50.0%	\$ (19,000)	\$ (9,500)	50.0%	\$ (19,000)	\$ -	100.0%
Materials, Supplies & Maintenance	\$ 70,512	\$ 4,446	6.3%	\$ 80,047	\$ 6,155	7.7%	\$ 71,372	\$ 8,675	89.2%
Materials Reimbursements	\$ -	\$ (12)	0.0%	\$ -	\$ (246)	0.0%	\$ (250)	\$ 250	0.0%
Professional/Contract Services	\$ 1,412,177	\$ 151,173	10.7%	\$ 772,019	\$ 40,107	5.2%	\$ 768,589	\$ 3,430	99.6%
Training, Travel & Membership Dues	\$ 42,608	\$ 10,471	24.6%	\$ 58,207	\$ 1,958	3.4%	\$ 58,146	\$ 61	99.9%
Utilities	\$ 2,088	\$ 129	6.2%	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
Interdepartmental Charges	\$ 179,510	\$ 44,877	25.0%	\$ 193,192	\$ 48,297	25.0%	\$ 193,192	\$ -	100.0%
Capital Acquisitions	\$ 15,000	\$ 644	4.3%	\$ 15,000	\$ -	0.0%	\$ 15,000	\$ -	100.0%
<b>Total Expenses</b>	<b>\$ 6,253,088</b>	<b>\$ 1,222,523</b>	<b>19.6%</b>	<b>\$ 6,305,776</b>	<b>\$ 1,361,577</b>	<b>21.6%</b>	<b>\$ 6,268,532</b>	<b>\$ 37,244</b>	<b>99.4%</b>

As of September 30, 2025, the Finance Department expended **\$1.4 million**, representing **21.6%** of its FY25-26 budget. During the same period ending September 30, 2024, expenditures totaled **\$1.2 million**, or **19.6%** of the FY24-25 expenditure budget. The increase in **Salaries and Employee Benefits** reflects approved pay and benefit adjustments and updated CalPERS rates.

The decrease in the **Professional/Contract Services** classification is due to the transfer of software contracts to the IT Department and the transfer of parking ticket enforcement responsibilities to the Police Department. Lower expenditures in the **Training, Travel & Membership Dues** classification reflect normal fluctuations in the timing of payments for scheduled trainings and membership renewals.

Overall, the department is projected to end the fiscal year with **\$37,000** in expenditure savings, primarily attributable to **Salaries and Employee Benefits** due to 2.0 FTE vacancies.

## Finance Operating Budget Summary (Self-Insurance Fund)

Revenues	Prior Year FY2024-25			Current Year FY2025-26					
	Amended Budget	July - September Actuals	Budget Received	Amended Budget	July - September Actuals	Budget Received	Annual Projected Total	Projected Surplus/ (Deficit)	Projected % of Budget
Charges for Services	\$ 23,659,000	\$ 5,906,513	25.0%	\$ 24,178,667	\$ 6,034,428	25.0%	\$ 24,140,800	\$ (37,867)	99.8%
Other Revenues	\$ -	\$ 6,987	0.0%	\$ -	\$ 53,554	0.0%	\$ 53,000	\$ 53,000	0.0%
<b>Total Revenues</b>	<b>\$23,659,000</b>	<b>\$ 5,913,500</b>	<b>25.0%</b>	<b>\$24,178,667</b>	<b>\$ 6,087,982</b>	<b>25.2%</b>	<b>\$24,193,800</b>	<b>\$ 15,133</b>	<b>100.1%</b>

Expenses	Prior Year FY2024-25			Current Year FY2025-26					
	Amended Budget	July - September Actuals	Budget Expended	Amended Budget	July - September Actuals	Budget Expended	Annual Projected Total	Projected Surplus/ (Deficit)	Projected % of Budget
Salaries and Employee Benefits	\$ 1,083,179	\$ 199,529	18.4%	\$ 1,104,986	\$ 275,257	24.9%	\$ 954,658	\$ 150,328	86.4%
Materials, Supplies & Maintenance	\$ 24,000	\$ 568	2.4%	\$ 24,000	\$ 348	1.5%	\$ 24,000	\$ -	100.0%
Professional/Contract Services	\$ 505,000	\$ 45,826	9.1%	\$ 682,950	\$ 194,108	28.4%	\$ 760,950	\$ (78,000)	111.4%
Training, Travel & Membership Dues	\$ 11,600	\$ -	0.0%	\$ 16,000	\$ 617	3.9%	\$ 16,000	\$ -	100.0%
Liabilities, Settlements & Insurance	\$ 18,654,469	\$ 6,380,873	34.2%	\$ 19,168,224	\$ 8,718,158	45.5%	\$ 19,049,224	\$ 119,000	99.4%
Utilities	\$ 750	\$ 94	12.5%	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
Interdepartmental Charges	\$ 235,890	\$ 49,571	21.0%	\$ 305,658	\$ 66,139	21.6%	\$ 310,000	\$ (4,342)	101.4%
Bad Debts and Other Losses	\$ 3,000,000	\$ -	0.0%	\$ 3,000,000	\$ -	0.0%	\$ 3,000,000	\$ -	100.0%
<b>Total Expenses</b>	<b>\$23,514,888</b>	<b>\$ 6,676,461</b>	<b>28.4%</b>	<b>\$24,301,818</b>	<b>\$ 9,254,627</b>	<b>38.1%</b>	<b>\$24,114,832</b>	<b>\$ 186,986</b>	<b>99.2%</b>

<b>Revenues Less Expenditures</b>	<b>\$ 144,112</b>	<b>\$ (762,961)</b>		<b>\$ (123,151)</b>	<b>\$ (3,166,645)</b>		<b>\$ 78,968</b>	<b>\$ 202,119</b>	
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As of September 30, 2025, the City has received **\$6.1 million** or **25.2%** of the FY25-26 budgeted revenues, compared to **\$5.9 million** or **25.0%**, during the same period ending September 30, 2024. The increase in **Charges for Services** is due to higher Liability Insurance Reimbursements, partially offset by a decrease in Workers' Compensation Administration Reimbursements. Overall, revenues are projected to end the year with a modest surplus of approximately **\$15,000**.

On the expenditure side, the Self-Insurance Fund recorded expenditures of **\$9.3 million** in expenditures, or **38.1%** of the **FY25-26** budget, as of September 30, 2025. During the same period ending September 30, 2024, expenditures totaled **\$6.7 million**, or **28.4%** of the **FY24-25** budget. The increase in the **Professional/Contract Services** classification reflects a one-time, upfront payment to the City's contracted third-party workers' compensation administrator. The increase in the **Liabilities, Settlements & Insurance** classification is attributable to higher insurance premium costs.

Year-end expenditure savings of approximately **\$187,000** are projected, driven primarily by savings in **Salaries and Employee Benefits** due to 1.0 FTE vacancies. In addition, higher insurance premiums are expected to be offset by lower-than-budgeted liability settlements, resulting in projected savings of \$119,000 in the **Liabilities, Settlements & Insurance classification**.

Overall, the Self-Insurance Fund is projected to end the fiscal year with an operating surplus of approximately **\$79,000**.

## Finance Staffing Budget Summary (General Fund and Non-General Fund)

Job Classification	FY24-25 Actual	FY25-26 Adopted Budget	FY25-26 Amended Budget	FY25-26 Q1 Proposed Budget	FY25-26 Increase/ Decrease	Total Fiscal Impact
Account Clerk	4.00	4.00	4.00	4.00	-	\$ -
Accountant	5.00	5.00	5.00	5.00	-	\$ -
Accountant, Senior	3.00	2.00	2.00	2.00	-	\$ -
Accounting Manager	1.00	1.00	1.00	1.00	-	\$ -
Accounting Supervisor	-	1.00	1.00	1.00	-	\$ -
Accounting Technician	4.00	4.00	4.00	4.00	-	\$ -
Administrative Analyst	1.00	1.00	1.00	2.00	1.00	\$ 140,547
Administrative Assistant	1.00	1.00	1.00	1.00	-	\$ -
Assistant Finance Director	1.00	1.00	1.00	1.00	-	\$ -
Budget Supervisor	1.00	1.00	1.00	1.00	-	\$ -
Buyer	1.00	1.00	1.00	1.00	-	\$ -
Claims Technician	2.00	2.00	2.00	2.00	-	\$ -
Deputy Finance Director	1.25	1.25	1.25	0.75	(0.50)	\$ (140,332)
Finance Director	1.00	1.00	1.00	1.00	-	\$ -
License Supervisor	1.00	1.00	1.00	1.00	-	\$ -
Payroll Specialist	3.00	3.00	3.00	3.00	-	\$ -
Revenue Manager	1.00	1.00	1.00	1.00	-	\$ -
Risk Manager	1.00	1.00	1.00	1.00	-	\$ -
Senior Admin Assistant	1.00	1.00	1.00	1.00	-	\$ -
Senior Business Manager	1.00	1.00	1.00	1.00	-	\$ -
Senior Buyer	1.00	1.00	1.00	1.00	-	\$ -
Staff Assistant	1.00	1.00	1.00	1.00	-	\$ -
Workers' Comp Claims Examiner	1.00	1.00	1.00	1.00	-	\$ -
Workers Comp Manager	1.00	1.00	1.00	1.00	-	\$ -
<b>Total FTE</b>	<b>38.25</b>	<b>38.25</b>	<b>38.25</b>	<b>38.75</b>	<b>0.50</b>	<b>\$ 215</b>

## Program Modifications

### Budget Division Staffing Realignment

#### Delete 0.5 FTE Deputy Finance Director and Add 1.0 FTE Administrative Analyst

#### Expenditure: \$215 (General Fund)

The Finance Department is requesting to delete 0.5 FTE Deputy Finance Director and add 1.0 FTE Administrative Analyst to support the Budget Division. Following the financial impacts of the COVID-19 pandemic, the City implemented a zero-based budgeting strategy in 2021, which has increased the level of analytical support required for citywide budgeting and financial reporting. The additional Administrative Analyst position will help manage the expanded workload associated with the division's responsibility, enhance the accuracy and consistency of departmental budget submissions, and improve overall efficiency within the Budget Division.

### Comprehensive User Fee & Development Impact Fee Study

#### Increase Capital Expenditure Budget by \$100,000

The Finance Department is requesting to increase the capital expenditure budget by \$100,000 to fund a comprehensive User Fee Study and Development Impact Fee Study. The City strives to conduct a comprehensive user fee study every five years ensuring fees charged keep pace with the

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cost of providing the services. This fee study will also examine market rate fees to re-establish ranges available to departments to charge. For the DIF Study, state law requires that these studies be updated at least every eight years to ensure that development impact fees remain aligned with current infrastructure needs and the actual cost of providing public facilities. The study will evaluate the City's existing impact fees, update cost assumptions, and ensure that fees collected from new developments appropriately cover the proportional cost of the infrastructure improvements needed to serve that development. This update supports the City's priority of maintaining fiscally responsible, legally compliant cost-recovery mechanisms without increasing taxes.

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# Fire

## Mission Statement

The mission of the Fire Department is to serve with excellence through preparedness, response, and engagement.

## Functional Responsibilities

The Fire Department is responsible for ensuring the safety of life and property from fires, explosions, hazardous conditions, and natural disasters occurring within the City of Torrance; the inspection and correction of any fire or life hazard found; the enforcement of the penal provisions of ordinances of the city and laws of the State and Federal governments; the investigation, gathering, and preservation evidence; apprehension and prosecution of arsonists; education of the public on fire prevention, fire safety, cardiopulmonary resuscitation (CPR), and first aid; and providing emergency medical care for life-threatening or traumatic injuries.

## Department Organization



## Fire Operating Budget Summary (General Fund - Operating Fund)

	Prior Year FY2024-25			Current Year FY2025-26				Projected Surplus/ (Deficit)	Projected % of Budget
	Amended Budget	July - September Actuals	Budget Received	Amended Budget	July - September Actuals	Budget Received	Annual Projected Total		
<b>Revenues</b>									
Licenses, Fees and Permits	\$ 210,000	\$ 57,363	27.3%	\$ 250,000	\$ 84,056	33.6%	\$ 250,000	\$ -	100.0%
Charges for Services	\$ 11,139,044	\$ 1,174,295	10.5%	\$ 11,620,500	\$ 1,415,757	12.2%	\$ 11,698,310	\$ 77,810	100.7%
Other Revenues	\$ -	\$ -	0.0%	\$ 27,000	\$ -	0.0%	\$ -	\$ (27,000)	0.0%
Operating Transfers In	\$ 2,121,088	\$ 534,514	25.2%	\$ 2,214,815	\$ 558,133	25.2%	\$ 2,214,815	\$ -	100.0%
<b>Total Revenues</b>	<b>\$ 13,470,132</b>	<b>\$ 1,766,172</b>	<b>13.1%</b>	<b>\$ 14,112,315</b>	<b>\$ 2,057,946</b>	<b>14.6%</b>	<b>\$ 14,163,125</b>	<b>\$ 50,810</b>	<b>100.4%</b>
<b>Expenses</b>									
Salaries and Employee Benefits	\$ 58,086,588	\$ 15,258,275	26.3%	\$ 61,261,397	\$ 16,173,748	26.4%	\$ 62,507,264	\$ (1,245,867)	102.0%
Salaries and Benefits Reimbursements	\$ (1,000,000)	\$ (489,374)	48.9%	\$ (1,000,000)	\$ (46,023)	4.6%	\$ (1,000,000)	\$ -	100.0%
Materials, Supplies & Maintenance	\$ 2,814,631	\$ 564,106	20.0%	\$ 1,281,780	\$ 165,939	12.9%	\$ 1,264,956	\$ 16,824	98.7%
Materials Reimbursements	\$ (75,000)	\$ (23,372)	31.2%	\$ (75,000)	\$ (8,569)	11.4%	\$ (75,000)	\$ -	100.0%
Professional/Contract Services	\$ 1,381,545	\$ 214,392	15.5%	\$ 1,374,516	\$ 225,894	16.4%	\$ 1,372,210	\$ 2,306	99.8%
Training, Travel & Membership Dues	\$ 172,200	\$ 31,967	18.6%	\$ 194,041	\$ 29,873	15.4%	\$ 190,081	\$ 3,960	98.0%
Liabilities, Settlements & Insurance	\$ 10,000	\$ -	0.0%	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
Utilities	\$ 252,470	\$ 48,647	19.3%	\$ 188,800	\$ 38,315	20.3%	\$ 184,500	\$ 4,300	97.7%
Interdepartmental Charges	\$ 7,146,908	\$ 1,775,765	24.8%	\$ 6,482,490	\$ 1,620,622	25.0%	\$ 6,482,490	\$ -	100.0%
Debt Service	\$ 242,703	\$ -	0.0%	\$ 242,703	\$ -	0.0%	\$ 242,703	\$ -	100.0%
Capital Acquisitions	\$ 263,000	\$ 15,744	6.0%	\$ 239,500	\$ 36,173	15.1%	\$ 235,000	\$ 4,500	98.1%
<b>Total Expenses</b>	<b>\$ 69,295,045</b>	<b>\$ 17,396,150</b>	<b>25.1%</b>	<b>\$ 70,190,227</b>	<b>\$ 18,235,972</b>	<b>26.0%</b>	<b>\$ 71,404,204</b>	<b>\$ (1,213,977)</b>	<b>101.7%</b>
<b>Revenues Less Expenditures</b>	<b>\$ (55,824,913)</b>	<b>\$ (15,629,978)</b>		<b>\$ (56,077,912)</b>	<b>\$ (16,178,026)</b>		<b>\$ (57,241,079)</b>	<b>\$ (1,163,167)</b>	

As of September 30, 2025, a total of **\$2.1 million** or **14.6%** of **FY25-26** budgeted revenues have been collected. During the same period ending September 30, 2024, the City realized **\$1.8 million** in revenues, representing **13.1%** of the **FY24-25** revenue budget. The increase in **Charges for Services** is primarily driven by an increase in Emergency Transport Fees. Overall, year-end revenues are projected to finish slightly over budget by approximately **\$51,000**.

On the expenditure side, the department expended **\$18.2 million** or **26%** of its **FY25-26** budget, as of September 30, 2025. During the same period ending September 30, 2024, expenditures totaled **\$17.4 million**, or **25.1%** of the **FY24-25** expenditure budget. The increase in **Salaries and Employee Benefits** reflects approved pay and benefit adjustments and CalPERS rates adjustments. **Salaries and Employee Benefits** is projected to end the year with a \$1.2 million deficit, driven primarily by overages in overtime resulting from vacancies and the requirement to meet constant staffing rules. The decrease in actuals for **Salaries and Benefits Reimbursements** classification reflects lower reimbursements for strike team deployments and other mutual-aid activities compared to the prior year. These reimbursements are variable and dependent on the level of regional emergency activity, which was higher in the prior fiscal year.

Overall, the department is projected to end the fiscal year with a **\$1.2 million** in expenditure deficit, driven primarily by overtime needed to maintain constant staffing requirements.

## Fire Staffing Budget Summary (General Fund)

Job Classification	FY24-25 Actual	FY25-26 Adopted Budget	FY25-26 Amended Budget	FY25-26 Q1 Proposed Budget	FY25-26 Increase/ Decrease	Total Fiscal Impact
Admin Services Manager	1.00	1.00	1.00	1.00	-	\$ -
Administrative Analyst	2.00	2.00	2.00	2.00	-	\$ -
Administrative Assistant	2.00	2.00	2.00	2.00	-	\$ -
Ambulance Operator	37.00	37.00	37.00	37.00	-	\$ -
Deputy Fire Chief	1.00	1.00	1.00	1.00	-	\$ -
Emergency Med Svcs Coordinator	1.00	1.00	1.00	1.00	-	\$ -
Fire Battalion Chief-Manager	5.00	5.00	5.00	5.00	-	\$ -
Fire Cadet	1.00	1.00	1.00	1.00	-	\$ -
Fire Captain	29.00	29.00	29.00	29.00	-	\$ -
Fire Chief	1.00	1.00	1.00	1.00	-	\$ -
Fire Engineer	27.00	27.00	27.00	27.00	-	\$ -
Fire Fighter	81.00	81.00	81.00	81.00	-	\$ -
Fire Prevention Manager	1.00	1.00	1.00	1.00	-	\$ -
Fire Prevention Specialist	6.00	6.00	6.00	6.00	-	\$ -
Fire Prevention Specialist Supervisor	1.00	1.00	1.00	1.00	-	\$ -
Fire Prevention Specialist, Sr	3.00	3.00	3.00	3.00	-	\$ -
Office Assistant	2.00	2.00	2.00	2.00	-	\$ -
Policy & Resources Specialist	1.00	1.00	1.00	1.00	-	\$ -
Senior Admin Assistant	1.00	1.00	1.00	1.00	-	\$ -
<b>Total FTE</b>	<b>203.00</b>	<b>203.00</b>	<b>203.00</b>	<b>203.00</b>	<b>-</b>	<b>\$ -</b>

# General Services

## Mission Statement

The mission of the General Services Department is to provide quality services that support City departments in a manner which enables them to carry out their community missions and to provide these services in a cost-effective and efficient manner that best serves the operational needs of City departments and the community.

## Functional Responsibilities

The General Services Department maintains all City buildings and building systems in a presentable and clean condition and provides a healthy and comfortable environment within the buildings that meets the operational needs of the City Departments and the community. The General Services Department is also responsible for Airport Administration, Building Maintenance, Central Services, Cultural Arts Center Administration, Custodial Services, Electric Vehicle (EV) Charging Program, Fleet Services/Warehouse, Graffiti Abatement Program, HVAC/Electrical Services, and Capital Projects.

## Department Organization



## General Services Operating Budget Summary (General Fund - Operating Fund)

Revenues	Prior Year FY2024-25			Current Year FY2025-26					
	Amended Budget	July - September Actuals	Budget Received	Amended Budget	July - September Actuals	Budget Received	Annual Projected Total	Projected Surplus/ (Deficit)	Projected % of Budget
Charges for Services	\$ 1,136,049	\$ 266,375	23.4%	\$ 1,016,700	\$ 210,038	20.7%	\$ 986,170	\$ (30,530)	97.0%
<b>Total Revenues</b>	<b>\$ 1,136,049</b>	<b>\$ 266,375</b>	<b>23.4%</b>	<b>\$ 1,016,700</b>	<b>\$ 210,038</b>	<b>20.7%</b>	<b>\$ 986,170</b>	<b>\$ (30,530)</b>	<b>97.0%</b>

Expenses	Prior Year FY2024-25			Current Year FY2025-26					
	Amended Budget	July - September Actuals	Budget Expended	Amended Budget	July - September Actuals	Budget Expended	Annual Projected Total	Projected Surplus/ (Deficit)	Projected % of Budget
Salaries and Employee Benefits	\$ 7,399,570	\$ 1,675,051	22.6%	\$ 7,986,709	\$ 1,897,254	23.8%	\$ 7,665,562	\$ 321,147	96.0%
Salaries and Benefits Reimbursements	\$ (70,000)	\$ (1,878)	2.7%	\$ (70,000)	\$ (26,600)	38.0%	\$ (70,000)	\$ -	100.0%
Materials, Supplies & Maintenance	\$ 1,954,966	\$ 450,209	23.0%	\$ 2,231,861	\$ 476,598	21.4%	\$ 2,169,762	\$ 62,099	97.2%
Materials Reimbursements	\$ (75,000)	\$ (47,544)	63.4%	\$ (180,000)	\$ (58,189)	32.3%	\$ (187,500)	\$ 7,500	104.2%
Professional/Contract Services	\$ 858,138	\$ 167,110	19.5%	\$ 817,261	\$ 119,115	14.6%	\$ 815,651	\$ 1,610	99.8%
Training, Travel & Membership Dues	\$ 13,280	\$ (1,376)	-10.4%	\$ 25,784	\$ 945	3.7%	\$ 22,219	\$ 3,565	86.2%
Utilities	\$ 977,377	\$ 220,683	22.6%	\$ 1,008,783	\$ 225,159	22.3%	\$ 992,783	\$ 16,000	98.4%
Interdepartmental Charges	\$ 868,188	\$ 220,666	25.4%	\$ 773,784	\$ 193,443	25.0%	\$ 773,784	\$ -	100.0%
Capital Acquisitions	\$ 52,258	\$ 52,258	100.0%	\$ 150,000	\$ -	0.0%	\$ 100,000	\$ 50,000	66.7%
<b>Total Expenses</b>	<b>\$ 11,978,777</b>	<b>\$ 2,735,179</b>	<b>22.8%</b>	<b>\$ 12,744,182</b>	<b>\$ 2,827,725</b>	<b>22.2%</b>	<b>\$ 12,282,261</b>	<b>\$ 461,921</b>	<b>96.4%</b>

<b>Revenues Less Expenditures</b>	<b>\$ (10,842,728)</b>	<b>\$ (2,468,804)</b>		<b>\$ (11,727,482)</b>	<b>\$ (2,617,687)</b>		<b>\$ (11,296,091)</b>	<b>\$ 431,391</b>	
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As of September 30, 2025, a total of **\$210,000** or **20.7%** of **FY25-26** budgeted revenues have been collected. During the same period ending September 30, 2024, the City realized **\$266,000** in revenues, representing **23.4%** of the **FY24-25** revenue budget. The decrease in **Charges for Services** is primarily driven by changes in rental activity for meeting rooms and theaters at the Cultural Arts Center. Overall, year-end revenues are projected to finish slightly under budget by approximately **\$31,000**.

On the expenditure side, the department spent **\$2.8 million** or **22.2%** of its **FY25-26** budget, as of September 30, 2025. During the same period ending September 30, 2024, expenditures totaled **\$2.7 million**, or **22.8%** of the **FY24-25** expenditure budget. The increase in **Salaries and Employee Benefits** reflects approved pay and benefit adjustments and CalPERS rates adjustments. Overall expenditure remains consistent year-to-date with the prior year-to-date percentage.

Overall, the department is projected to end the fiscal year with **\$462,000** in expenditure savings. These savings are primarily attributable to **Salaries and Employee Benefits** due to 9.5 FTE vacancies, reduced costs in the **Materials, Supplies & Maintenance** classification related to central office services, and savings within the **Capital Acquisitions** classification.

## General Services Operating Budget Summary (Airport Fund)

	Prior Year FY2024-25			Current Year FY2025-26					
	Amended Budget	July - September Actuals	Budget Received	Amended Budget	July - September Actuals	Budget Received	Annual Projected Total	Projected Surplus/ (Deficit)	Projected % of Budget
<b>Revenues</b>									
Use of Money and Property	\$ 17,372,473	\$ 4,112,543	23.7%	\$ 18,943,864	\$ 4,159,455	22.0%	\$ 20,514,440	\$ 1,570,576	108.3%
Charges for Services	\$ 469,853	\$ 129,484	27.6%	\$ 500,260	\$ 103,354	20.7%	\$ 480,570	\$ (19,690)	96.1%
Other Revenues	\$ 500,000	\$ 1,164,634	232.9%	\$ 1,600,000	\$ 523,124	32.7%	\$ 1,600,000	\$ -	100.0%
<b>Total Revenues</b>	<b>\$18,342,326</b>	<b>\$ 5,406,661</b>	<b>29.5%</b>	<b>\$21,044,124</b>	<b>\$ 4,785,933</b>	<b>22.7%</b>	<b>\$22,595,010</b>	<b>\$ 1,550,886</b>	<b>107.4%</b>
<b>Expenses</b>									
Salaries and Employee Benefits	\$ 1,556,604	\$ 328,867	21.1%	\$ 1,622,106	\$ 405,694	25.0%	\$ 1,709,966	\$ (87,860)	105.4%
Materials, Supplies & Maintenance	\$ 144,887	\$ 22,418	15.5%	\$ 103,667	\$ 2,483	2.4%	\$ 103,667	\$ -	100.0%
Professional/Contract Services	\$ 1,021,300	\$ 38,214	3.7%	\$ 6,641,949	\$ 291,269	4.4%	\$ 6,644,990	\$ (3,041)	100.0%
Training, Travel & Membership Dues	\$ 11,923	\$ 3,164	26.5%	\$ 11,551	\$ 294	2.5%	\$ 8,506	\$ 3,045	73.6%
Depreciation and Amortization	\$ 260,582	\$ 67,980	26.1%	\$ 275,000	\$ 67,586	24.6%	\$ 275,000	\$ -	100.0%
Utilities	\$ 220,946	\$ 56,890	25.7%	\$ 268,400	\$ 41,555	15.5%	\$ 228,100	\$ 40,300	85.0%
Interdepartmental Charges	\$ 624,115	\$ 141,000	22.6%	\$ 682,712	\$ 160,438	23.5%	\$ 627,915	\$ 54,797	92.0%
Bad Debts and Other Losses	\$ 15,000	\$ -	0.0%	\$ 25,000	\$ -	0.0%	\$ 25,000	\$ -	100.0%
Other Operating Transfers Out	\$ 12,602,785	\$ 4,674,405	37.1%	\$ 14,351,016	\$ 10,339,121	72.0%	\$ 15,902,816	\$ (1,551,800)	110.8%
<b>Total Expenses</b>	<b>\$16,458,142</b>	<b>\$ 5,332,938</b>	<b>32.4%</b>	<b>\$23,981,401</b>	<b>\$11,308,440</b>	<b>47.2%</b>	<b>\$25,525,960</b>	<b>\$ (1,544,559)</b>	<b>106.4%</b>
<b>Revenues Less Expenditures</b>	<b>\$ 1,884,184</b>	<b>\$ 73,723</b>		<b>\$ (2,937,277)</b>	<b>\$ (6,522,507)</b>		<b>\$ (2,930,950)</b>	<b>\$ 6,327</b>	

As of September 30, 2025, the Airport Fund realized **\$4.8 million** in revenues, representing **22.7%** of the **FY25-26** revenue budget. During the same period ending September 30, 2024, the City realized **\$5.4 million** or **29.5%** of the **FY24-25** revenue budget. The decrease in **Other Revenues** is attributed to lower miscellaneous revenues, primarily related to litigation reimbursements. Overall, revenues are projected to end the fiscal year with a surplus of **\$1.6 million**, driven by increases in the **Use of Money and Property** classification related to rent increases and investment earnings.

On the expenditure side, the Airport Fund realized expenditures of **\$11.3 million** or **47.2%** of the **FY25-26** budget as of September 30, 2025. During the same period ending September 30, 2024, the City expended **\$5.3 million** or **32.4%** of the **FY24-25** expenditure budget. Expenditures in the **Professional/Contract Services** classification increased due to ongoing litigation costs. The increase in the **Other Operating Transfers Out** classification is primarily attributable to higher transfers to the Airport Capital Fund for approved capital projects.

Overall, the Airport Fund is projected to operate at a deficit of **\$2.9 million**. This fund's budget was originally adopted with a planned use of fund balance of \$3.0 million.

## General Services Operating Budget Summary (Fleet Services Fund)

Revenues	Prior Year FY2024-25			Current Year FY2025-26					
	Amended Budget	July - September Actuals	Budget Received	Amended Budget	July - September Actuals	Budget Received	Annual Projected Total	Projected Surplus/ (Deficit)	Projected % of Budget
Use of Money and Property	\$ 6,323,020	\$ 1,781,087	28.2%	\$ 5,782,968	\$ 921,282	15.9%	\$ 3,685,130	\$ (2,097,838)	63.7%
Charges for Services	\$ 6,896,676	\$ 1,635,099	23.7%	\$ 9,411,648	\$ 2,374,550	25.2%	\$ 9,497,670	\$ 86,022	100.9%
Other Revenues	\$ 80,464	\$ 71,410	88.7%	\$ 75,000	\$ 151,500	202.0%	\$ 165,000	\$ 90,000	220.0%
<b>Total Revenues</b>	<b>\$13,300,160</b>	<b>\$ 3,487,596</b>	<b>26.2%</b>	<b>\$15,269,616</b>	<b>\$ 3,447,332</b>	<b>22.6%</b>	<b>\$13,347,800</b>	<b>\$ (1,921,816)</b>	<b>87.4%</b>

Expenses	Prior Year FY2024-25			Current Year FY2025-26					
	Amended Budget	July - September Actuals	Budget Expended	Amended Budget	July - September Actuals	Budget Expended	Annual Projected Total	Projected Surplus/ (Deficit)	Projected % of Budget
Salaries and Employee Benefits	\$ 4,069,608	\$ 919,672	22.6%	\$ 4,458,515	\$ 943,939	21.2%	\$ 3,794,880	\$ 663,635	85.1%
Materials, Supplies & Maintenance	\$ 269,487	\$ 97,930	36.3%	\$ 2,898,477	\$ 785,545	27.1%	\$ 2,985,911	\$ (87,434)	103.0%
Materials Reimbursements	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
Parts, Fuel & Lubricants Inventory Purchases	\$ 3,085,628	\$ 633,773	20.5%	\$ 3,213,628	\$ 660,103	20.5%	\$ 3,210,000	\$ 3,628	99.9%
Parts, Fuel & Lubricants Contra	\$ (3,085,628)	\$ (633,773)	20.5%	\$ (3,213,628)	\$ (660,103)	20.5%	\$ (3,210,000)	\$ (3,628)	99.9%
Professional/Contract Services	\$ 208,334	\$ 84,893	40.7%	\$ 41,291	\$ 3,219	7.8%	\$ 24,795	\$ 16,496	60.0%
Training, Travel & Membership Dues	\$ 54,075	\$ 1,884	3.5%	\$ 29,585	\$ 38	0.1%	\$ 15,185	\$ 14,400	51.3%
Depreciation and Amortization	\$ 1,462,016	\$ 359,374	24.6%	\$ 3,750,000	\$ 864,615	23.1%	\$ 3,750,000	\$ -	100.0%
Liabilities, Settlements & Insurance	\$ 16,880	\$ -	0.0%	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
Utilities	\$ 2,600	\$ 73	2.8%	\$ 600	\$ -	0.0%	\$ 600	\$ -	100.0%
Interdepartmental Charges	\$ 2,237,427	\$ 546,484	24.4%	\$ 2,292,195	\$ 536,489	23.4%	\$ 2,211,014	\$ 81,181	96.5%
Debt Service	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
Capital Acquisitions	\$ 25,939,926	\$ 2,767,499	10.7%	\$ 14,542,108	\$ 2,310,452	15.9%	\$ 14,623,533	\$ (81,425)	100.6%
Asset Contra Account	\$ (25,907,433)	\$ (2,767,499)	10.7%	\$ (14,492,108)	\$ (2,297,377)	15.9%	\$ (14,593,533)	\$ 101,425	100.7%
Other Operating Transfers Out	\$ 268,205	\$ 339,418	126.6%	\$ 728,478	\$ 403,369	55.4%	\$ 728,478	\$ -	100.0%
<b>Total Expenses</b>	<b>\$ 8,621,125</b>	<b>\$ 2,349,728</b>	<b>27.3%</b>	<b>\$14,249,141</b>	<b>\$ 3,550,289</b>	<b>24.9%</b>	<b>\$13,540,863</b>	<b>\$ 708,278</b>	<b>95.0%</b>
<b>Revenues Less Expenditures</b>	<b>\$ 4,679,035</b>	<b>\$ 1,137,868</b>		<b>\$ 1,020,475</b>	<b>\$ (102,957)</b>		<b>\$ (193,063)</b>	<b>\$ (1,213,538)</b>	

As of September 30, 2025, the Fleet Services Fund realized **\$3.4 million** in revenues, representing **22.6%** of the **FY25-26** revenue budget. For the same period ending September 30, 2024, the City realized **\$3.5 million** in revenues, or **26.2%** of the **FY24-25** revenue budget. The decrease in **Use of Money and Property** classification is primarily due to a reclassification of investment earnings that is now recognized in the General Fund rather than the Fleet Fund, which started in FY25-26. Fleet Fund revenues are projected to end the fiscal year at a deficit of **\$1.9 million** due to lower fleet replacement contributions from other departments.

On the expenditure side, the Fleet Services Operating Fund recorded **\$3.6 million** in expenditures, or **24.9%** of the **FY25-26** expenditure budget, as of September 30, 2025. During the same period ending September 30, 2024, the City expended **\$2.4 million** or **27.3%** of the **FY24-25** expenditure budget. The **\$688,000** increase in **Material, Supplies & Maintenance** reflects the centralized budgeting of vehicle maintenance costs in Fleet Services Fund beginning in FY25-26, combined with rising costs for vehicle parts. The **Depreciation and Amortization** classification also showed increase in expenditures due to increases in the number of newer vehicles replacing fully depreciated assets. Expenditures overall are projected to end the year at a surplus of **\$708,000**, primarily due to vacancy savings, as a result of 4.5 FTE vacancies.

Overall, the Fleet Fund is projected to operate at a deficit of **\$193,000**.

## General Services Staffing Budget Summary (General Fund and Non-General Fund)

Job Classification	FY24-25 Actual	FY25-26 Adopted Budget	FY25-26 Amended Budget	FY25-26 Q1 Proposed Budget	FY25-26 Increase/ Decrease	Total Fiscal Impact
Accounting Technician	1.00	1.00	1.00	1.00	-	\$ -
Admin Services Manager	1.00	1.00	1.00	1.00	-	\$ -
Administrative Analyst	1.00	1.00	1.00	1.00	-	\$ -
Administrative Assistant	5.00	5.00	5.00	5.00	-	\$ -
Air Con/Heat/Elec Supervisor	1.00	1.00	1.00	1.00	-	\$ -
Air Condition/Heat Technician	3.00	3.00	3.00	3.00	-	\$ -
Airport Worker	4.00	4.00	4.00	4.00	-	\$ -
Booking Manager	1.00	1.00	1.00	1.00	-	\$ -
Booking Manager, Asst	0.50	0.50	0.50	0.50	-	\$ -
Bookkeeper	1.00	1.00	1.00	1.00	-	\$ -
Box Office Attendant	0.75	0.75	0.75	0.75	-	\$ -
Box Office Manager	1.00	1.00	1.00	1.00	-	\$ -
Building Maintainer	6.00	6.00	6.00	6.00	-	\$ -
Building Maintainer, Sr	1.00	1.00	1.00	1.00	-	\$ -
Building Maintenance Supervisor	1.00	1.00	1.00	1.00	-	\$ -
Capital Projects Construction Superintendent	2.00	2.00	2.00	2.00	-	\$ -
Central Services Coordinator	1.00	1.00	1.00	1.00	-	\$ -
Central Services Supervisor	1.00	1.00	1.00	1.00	-	\$ -
Custodian	17.00	18.00	18.00	18.00	-	\$ -
Custodian, Senior	2.00	2.00	2.00	2.00	-	\$ -
Customer Service Rep	2.00	2.00	2.00	2.00	-	\$ -
Driver/Clerk, Delivery	1.50	1.50	1.50	1.00	(0.50)	\$ (36,168)
Electrician	2.00	2.00	2.00	2.00	-	\$ -
Equipment Attendant	4.00	4.00	4.00	4.00	-	\$ -
Facilities Service Supervisor	1.00	1.00	1.00	1.00	-	\$ -
Facility Operations Attend, Sr	3.00	3.00	3.00	3.00	-	\$ -
Facility Operations Attendant	5.00	5.00	5.00	5.00	-	\$ -
Facility Operations Chief	1.50	1.50	1.50	1.50	-	\$ -
Facility Operations Manager	1.00	1.00	1.00	1.00	-	\$ -
Fleet Services Manager	1.00	1.00	1.00	2.00	1.00	\$ 209,941
Fleet Services Supervisor	2.00	2.00	2.00	2.00	-	\$ -
General Services Director	1.00	1.00	1.00	1.00	-	\$ -
Graphic Designer	2.00	2.00	2.00	2.00	-	\$ -
Lead Airport Worker	1.00	1.00	1.00	1.00	-	\$ -
Mechanic	7.00	7.00	7.00	7.00	-	\$ -
Mechanic, Senior	9.00	9.00	9.00	9.00	-	\$ -
Program Coordinator	1.00	1.00	1.00	1.00	-	\$ -
Reprographic Specialist	3.00	3.00	3.00	2.00	(1.00)	\$ (86,158)
Senior Admin Assistant	1.00	1.00	1.00	1.00	-	\$ -
Senior Box Office Attendant	0.40	0.40	0.40	0.40	-	\$ -
Senior Business Manager	4.00	4.00	4.00	3.00	(1.00)	\$ (158,486)
Staff Assistant	2.00	2.00	2.00	2.00	-	\$ -
Stage Manager	0.10	0.10	0.10	0.10	-	\$ -
Storekeeper	3.00	3.00	3.00	3.00	-	\$ -
Storekeeper, Auto Parts	1.00	1.00	1.00	1.00	-	\$ -
Theater Technician	3.00	3.00	3.00	3.00	-	\$ -
Theatre Technical Director	1.00	1.00	1.00	1.00	-	\$ -
Warehouse Supervisor	1.00	1.00	1.00	1.00	-	\$ -
Welder, Senior	1.00	1.00	1.00	1.00	-	\$ -
<b>Total FTE</b>	<b>116.75</b>	<b>117.75</b>	<b>117.75</b>	<b>116.25</b>	<b>(1.50)</b>	<b>\$ (70,872)</b>

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## Program Modifications

### Fleet Services Staffing Realignment

**Delete 1.0 FTE Senior Business Manager, Delete 1.0 FTE Reprographics Specialist, Delete 0.5 FTE Driver/Clerk, Delivery, and Add 1.0 FTE Fleet Services Manager**

**Expenditure: \$(70,872) (General Fund and Fleet Fund)**

The General Services Department is requesting the deletion of 1.0 FTE Senior Business Manager, 1.0 FTE Reprographics Specialist, and 0.5 FTE Driver/Clerk, Delivery and the addition of 1.0 FTE Fleet Services Manager. The new Fleet Services Manager position will support the Fleet Division by overseeing vehicle acquisition/disposal, repair and maintenance operations, and management of the City Warehouse. The existing Fleet Services Manager position will be reassigned to provide Department-wide administration support, including oversight of the electric vehicle program and graffiti removal program, and will operate under the working title of Project and Resource Manager.

The deletion of the Senior Business Manager and Delivery/Driver Clerk position will result in decreased contributions from the General Fund to Fleet Services Fund, which will effectively offset the net effects of the additional Fleet Services Manager and elimination of the Reprographics Specialist. The requested decrease in Fleet funded positions will decrease the overall Fleet operating cost, which in turn reduces the contribution needed from General Fund by approximately \$121,919.

### Fleet Services Staffing Realignment and Impact on Fleet Fund

**Decrease the Fleet Fund Revenue and Expenditure Budget by \$(194,654)**

The General Services department is requesting to decrease both Fleet Fund Revenue and Expenditure Budget by \$194,654, as the requested deletion of 1.0 FTE Senior Business Manager and 0.5 FTE Delivery/Driver Clerk discussed above will decrease the total Fleet operating cost in Fleet Fund. This change will in turn decrease required contributions from other departments and funds to support the Fleet Fund's operating cost; thus, it will decrease the Fleet Fund Revenue with no net impact on the Fleet Fund.

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### **Rental Revenue Adjustment**

#### **Increase the Airport Fund Revenue Budget by \$876,600 and Increase the Airport Fund Expenditure Budget by \$1,791,600**

The General Services Department is requesting to increase the Airport Fund's Revenue Budget by \$876,600 and increase the Airport Fund's Expenditure Budget by \$1,791,600. As a result of a recent litigation settlement, the Airport Fund received additional rental revenue totaling \$915,000 in FY24-25 and will receive an additional \$876,600 in FY25-26, for a total of \$1,791,600 to be transferred from the Airport Fund to the General Fund during FY25-26.

# Human Resources

## Mission Statement

The mission of the Human Resources (“HR”) Department is to support all City departments in attracting, developing, and retaining an exceptional community-service-driven workforce.

## Functional Responsibilities

HR is responsible for managing the employee lifecycle, from recruitment to retirement. It encompasses a wide range of functions aimed at maximizing employee performance and ensuring that the organization can achieve its goals effectively. HR involves recruiting candidates, hiring employees, retaining talent, onboarding, employee development, performance management, strategic workforce planning, benefits, classification and compensation, employee wellness, employee and labor relations, employee engagement, compliance with labor laws, employee records, diversity and inclusion, succession planning, and fostering a positive workplace culture.

## Department Organization



## Human Resources Operating Budget Summary (General Fund - Operating Fund)

Expenses	Prior Year FY2024-25			Current Year FY2025-26					
	Amended Budget	July - September Actuals	Budget Expended	Amended Budget	July - September Actuals	Budget Expended	Annual Projected Total	Projected Surplus/ (Deficit)	Projected % of Budget
Salaries and Employee Benefits	\$ 1,998,080	\$ 442,865	22.2%	\$ 2,320,767	\$ 593,035	25.6%	\$ 2,425,409	\$ (104,642)	104.5%
Materials, Supplies & Maintenance	\$ 311,041	\$ 48,439	15.6%	\$ 332,073	\$ 56,048	16.9%	\$ 304,695	\$ 27,378	91.8%
Professional/Contract Services	\$ 786,099	\$ 72,909	9.3%	\$ 462,659	\$ 58,407	12.6%	\$ 478,600	\$ (15,941)	103.4%
Training, Travel & Membership Dues	\$ 66,780	\$ 5,920	8.9%	\$ 69,840	\$ 7,461	10.7%	\$ 66,348	\$ 3,492	95.0%
Utilities	\$ 3,780	\$ 389	10.3%	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
Interdepartmental Charges	\$ 78,403	\$ 19,602	25.0%	\$ 165,675	\$ 41,421	25.0%	\$ 165,675	\$ -	100.0%
<b>Total Expenses</b>	<b>\$ 3,244,183</b>	<b>\$ 590,124</b>	<b>18.2%</b>	<b>\$ 3,351,014</b>	<b>\$ 756,372</b>	<b>22.6%</b>	<b>\$ 3,440,727</b>	<b>\$ (89,713)</b>	<b>102.7%</b>

As of September 30, 2025, the Human Resources Department expended **\$756,000** or **22.6%** of its FY25-26 budget. For the same period ending September 30, 2024, expenditures totaled **\$590,000**, or **18.2%** of the FY24-25 expenditure budget. The deficit in **Salaries and Employee Benefits** reflects increased overtime, due to various employee events and vacancies, as well as impacts of the City utilizing a vacancy factor when adopting the budget. **Professional/Contract Services** is projected to exceed budget by approximately **\$16,000** due to higher disability management consulting and service award costs partially offset by savings in legal costs.

Overall, the department is projected to end the fiscal year approximately **\$90,000** over budget, driven by higher-than-budgeted costs in **Salaries and Employee Benefits**.

## Human Resources Staffing Budget Summary (General Fund)

Job Classification	FY24-25 Actual	FY25-26 Adopted Budget	FY25-26 Amended Budget	FY25-26 Q1 Proposed Budget	FY25-26 Increase/ Decrease	Total Fiscal Impact
Administrative Assistant	2.00	2.00	2.00	2.00	-	\$ -
Human Resources Analyst	3.00	3.00	3.00	3.00	-	\$ -
Human Resources Director	1.00	1.00	1.00	1.00	-	\$ -
Human Resources Technician	5.00	6.00	6.00	6.00	-	\$ -
Principal Human Resources Analyst	2.00	3.00	3.00	3.00	-	\$ -
Staff Assistant	1.00	1.00	1.00	1.00	-	\$ -
<b>Total FTE</b>	<b>14.00</b>	<b>16.00</b>	<b>16.00</b>	<b>16.00</b>	<b>-</b>	<b>\$ -</b>

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# Information Technology

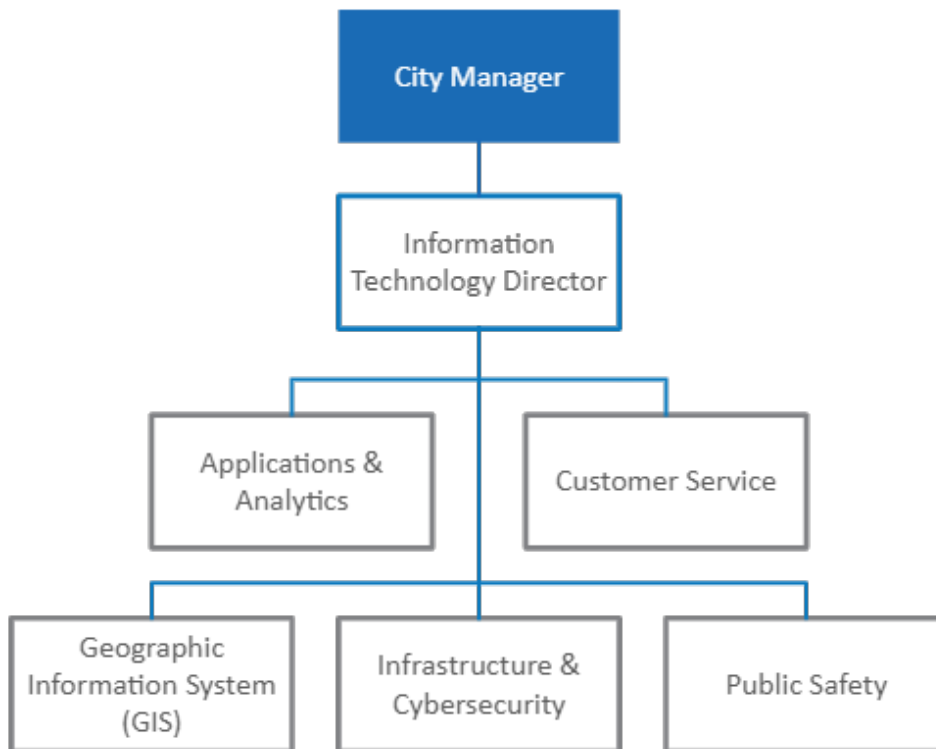
## Mission Statement

The mission of the Information Technology Department (“IT”) is to empower City departments with innovative, reliable, and secure technology solutions that streamline operations, enhance public service, and drive community success.

## Functional Responsibilities

The IT Department plans, implements, and supports secure, reliable, and innovative technology systems that enable all City departments to operate efficiently and deliver quality public services. The department manages infrastructure, cybersecurity, applications, data, and user support while aligning technology investments with the City’s strategic goals.

## Department Organization



## IT Operating Budget Summary (General Fund - Operating Fund)

Revenues	Prior Year FY2024-25			Current Year FY2025-26				Projected Surplus/ (Deficit)	Projected % of Budget
	Amended Budget	July - September Actuals	Budget Received	Amended Budget	July - September Actuals	Budget Received	Annual Projected Total		
Operating Transfers In	\$ 200,415	\$ 50,505	25.2%	\$ 205,520	\$ 51,791	25.2%	\$ 205,520	\$ -	100.0%
<b>Total Revenues</b>	<b>\$ 200,415</b>	<b>\$ 50,505</b>	<b>25.2%</b>	<b>\$ 205,520</b>	<b>\$ 51,791</b>	<b>25.2%</b>	<b>\$ 205,520</b>	<b>\$ -</b>	<b>100.0%</b>

Expenses	Prior Year FY2024-25			Current Year FY2025-26				Projected Surplus/ (Deficit)	Projected % of Budget
	Amended Budget	July - September Actuals	Budget Expended	Amended Budget	July - September Actuals	Budget Expended	Annual Projected Total		
Salaries and Employee Benefits	\$ 6,046,087	\$ 1,343,905	22.2%	\$ 7,408,221	\$ 1,503,637	20.3%	\$ 6,289,834	\$ 1,118,387	84.9%
Materials, Supplies & Maintenance	\$ 415,416	\$ 36,977	8.9%	\$ 351,978	\$ 30,318	8.6%	\$ 335,336	\$ 16,642	95.3%
Professional/Contract Services	\$ 2,334,068	\$ 972,732	41.7%	\$ 5,822,142	\$ 1,310,858	22.5%	\$ 5,828,182	\$ (6,040)	100.1%
Training, Travel & Membership Dues	\$ 52,500	\$ 2,047	3.9%	\$ 60,626	\$ 3,715	6.1%	\$ 55,000	\$ 5,626	90.7%
Utilities	\$ 267,818	\$ 65,573	24.5%	\$ 607,463	\$ 113,769	18.7%	\$ 592,344	\$ 15,119	97.5%
Interdepartmental Charges	\$ 198,229	\$ 48,170	24.3%	\$ 223,796	\$ 55,948	25.0%	\$ 223,796	\$ -	100.0%
Capital Acquisitions	\$ 30,000	\$ 349	1.2%	\$ 11,550	\$ -	0.0%	\$ 8,625	\$ 2,925	74.7%
<b>Total Expenses</b>	<b>\$ 9,344,118</b>	<b>\$ 2,469,753</b>	<b>26.4%</b>	<b>\$ 14,485,776</b>	<b>\$ 3,018,245</b>	<b>20.8%</b>	<b>\$ 13,333,117</b>	<b>\$ 1,152,659</b>	<b>92.0%</b>
<b>Revenues Less Expenditures</b>	<b>\$ (9,143,703)</b>	<b>\$ (2,419,248)</b>		<b>\$ (14,280,256)</b>	<b>\$ (2,966,454)</b>		<b>\$ (13,127,597)</b>	<b>\$ 1,152,659</b>	

As of September 30, 2025, the Information Technology Department realized **\$52,000** in revenues, representing **25.2%** of the **FY25-26** revenue budget. For the same period ending September 30, 2024, the City realized **\$51,000**, or **25.2%** of the **FY24-25** revenue budget. **The Operating Transfers In** classification is driven by transfers from the Measure SST Fund and is projected to finish the year at budget.

On the expenditure side, the department expended **\$3.0 million** or **20.8%** of its **FY25-26** budget, as of September 30, 2025. During the same period ending September 30, 2024, expenditures totaled **\$2.5 million**, or **26.4%** of the **FY24-25** expenditure budget. Expenditures in the **Professional/Contract Services** classification are higher due to the consolidation of software programs from various departments. **Salaries and Employee Benefits** also shows an increase in expenditures to date compared to prior year, primarily due to the consolidation of embedded IT positions from other departments in FY25-26. The surplus projection in **Salaries and Employee Benefits** reflects savings from 12.0 FTE vacancies as of September 30, 2025. Overall, the expenditure budget is projected to generate surplus of **\$1.2 million**, driven primarily by vacant positions.

## IT Operating Budget Summary (General Fund – Measure SST Fund)

Expenses	Prior Year FY2024-25			Current Year FY2025-26				Projected Surplus/ (Deficit)	Projected % of Budget
	Amended Budget	July - September Actuals	Budget Expended	Amended Budget	July - September Actuals	Budget Expended	Annual Projected Total		
Professional/Contract Services	\$ 825,000	\$ 31,436	3.8%	\$ 814,800	\$ 107,286	13.2%	\$ 827,425	\$ (12,625)	101.5%
<b>Total Expenses</b>	<b>\$ 825,000</b>	<b>\$ 31,436</b>	<b>3.8%</b>	<b>\$ 814,800</b>	<b>\$ 107,286</b>	<b>13.2%</b>	<b>\$ 827,425</b>	<b>\$ (12,625)</b>	<b>101.5%</b>

As of September 30, 2025, the Information Technology Department expended \$107,000, representing **13.2%** of the **FY25-26** expenditure budget. For the same period ending September 30, 2024, expenditures totaled **\$31,000**, or **3.8%** of the **FY24-25** expenditure budget.

The deficit projected in the **Professional/Contract Services** classification reflects increased costs related to software contract renewals and costs associated with the citywide network assessment. The classification is projected to end the year approximately **\$13,000** over budget.

### IT Staffing Budget Summary (General Fund)

Job Classification	FY24-25 Actual	FY25-26 Adopted Budget	FY25-26 Amended Budget	FY25-26 Q1 Proposed Budget	FY25-26 Increase/ Decrease	Total Fiscal Impact
Administrative Analyst	1.00	1.00	1.00	1.00	-	\$ -
Communication Supv/Wireless	1.00	-	-	-	-	\$ -
Communications Supv/Telecomm	1.00	-	-	-	-	\$ -
Communications Supervisor	-	1.00	1.00	1.00	-	\$ -
Info Tech Specialist	5.00	8.00	7.00	7.00	-	\$ -
Info Technology Analyst	6.00	8.00	7.00	7.00	-	\$ -
Info Technology Director	1.00	1.00	1.00	1.00	-	\$ -
Information Technology Manager	4.00	5.00	5.00	5.00	-	\$ -
Intern	1.00	1.00	1.00	1.00	-	\$ -
Project Manager	-	1.00	1.00	1.00	-	\$ -
Senior Admin Assistant	2.00	1.00	1.00	1.00	-	\$ -
Storekeeper	1.00	-	-	-	-	\$ -
Systems Analyst	10.00	11.00	12.00	12.00	-	\$ -
Telecommunications Tech	2.00	-	-	-	-	\$ -
Wireless Technician	4.00	6.00	6.00	6.00	-	\$ -
<b>Total FTE</b>	<b>39.00</b>	<b>44.00</b>	<b>43.00</b>	<b>43.00</b>	<b>-</b>	<b>\$ -</b>

# Police

## Mission Statement

The mission of the Torrance Police Department is to preserve public safety and quality of life within the City of Torrance, respond effectively to the changing needs of the community, and promote mutual respect between the Police Department and the community.

## Functional Responsibilities

The Police Department is responsible for enforcing the penal provisions of the City Charter, City ordinances, and State and Federal laws for the purpose of protecting persons and property and the preservation of peace within the community. The Department engages in patrol, crime prevention, investigation of crimes, apprehension of criminals, gathering of evidence, custody of prisoners, rehabilitation of offenders, regulation of traffic, investigation of traffic collisions, custody of property, and all such training and support necessary for these activities.

## Department Organization



## Police Operating Budget Summary (General Fund - Operating Fund)

Revenues	Prior Year FY2024-25			Current Year FY2025-26				Projected Surplus/ (Deficit)	Projected % of Budget
	Amended Budget	July - September Actuals	Budget Received	Amended Budget	July - September Actuals	Budget Received	Annual Projected Total		
Licenses, Fees and Permits	\$ 195,000	\$ 28,048	14.4%	\$ 314,000	\$ 26,788	8.5%	\$ 254,140	\$ (59,860)	80.9%
Intergovernmental	\$ 65,969	\$ 3,361	5.1%	\$ 19,750	\$ 2,074	10.5%	\$ 19,800	\$ 50	100.3%
Charges for Services	\$ 448,673	\$ 77,845	17.4%	\$ 369,200	\$ 71,696	19.4%	\$ 346,740	\$ (22,460)	93.9%
Other Revenues	\$ -	\$ 180	0.0%	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
Operating Transfers In	\$ 9,728,461	\$ 2,451,572	25.2%	\$ 10,966,238	\$ 2,763,492	25.2%	\$ 10,966,238	\$ -	100.0%
<b>Total Revenues</b>	<b>\$ 10,438,103</b>	<b>\$ 2,561,006</b>	<b>24.5%</b>	<b>\$ 11,669,188</b>	<b>\$ 2,864,050</b>	<b>24.5%</b>	<b>\$ 11,586,918</b>	<b>\$ (82,270)</b>	<b>99.3%</b>

Expenses	Prior Year FY2024-25			Current Year FY2025-26				Projected Surplus/ (Deficit)	Projected % of Budget
	Amended Budget	July - September Actuals	Budget Expended	Amended Budget	July - September Actuals	Budget Expended	Annual Projected Total		
Salaries and Employee Benefits	\$ 86,606,900	\$ 23,672,840	27.3%	\$ 95,398,102	\$ 27,679,706	29.0%	\$ 92,816,938	\$ 2,581,164	97.3%
Salaries and Benefits Reimbursements	\$ (310,000)	\$ (25,136)	8.1%	\$ (260,000)	\$ (136,366)	52.4%	\$ (260,000)	\$ -	100.0%
Materials, Supplies & Maintenance	\$ 2,596,602	\$ 523,629	20.2%	\$ 718,298	\$ 86,450	12.0%	\$ 691,836	\$ 26,462	96.3%
Materials Reimbursements	\$ (11,397)	\$ (3,057)	26.8%	\$ (11,397)	\$ (880)	7.7%	\$ (12,944)	\$ 1,547	113.6%
Professional/Contract Services	\$ 3,105,224	\$ 263,009	8.5%	\$ 2,314,369	\$ 292,980	12.7%	\$ 2,892,484	\$ (578,115)	125.0%
Training, Travel & Membership Dues	\$ 482,500	\$ 115,465	23.9%	\$ 468,025	\$ 82,661	17.7%	\$ 456,432	\$ 11,593	97.5%
Liabilities, Settlements & Insurance	\$ 40,000	\$ -	0.0%	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
Utilities	\$ 514,564	\$ 87,973	17.1%	\$ 491,700	\$ 87,139	17.7%	\$ 457,000	\$ 34,700	92.9%
Interdepartmental Charges	\$ 8,650,406	\$ 2,178,403	25.2%	\$ 10,074,824	\$ 2,518,708	25.0%	\$ 10,074,824	\$ -	100.0%
Capital Acquisitions	\$ -	\$ -	0.0%	\$ 100,000	\$ -	0.0%	\$ 100,000	\$ -	100.0%
<b>Total Expenses</b>	<b>\$101,674,799</b>	<b>\$ 26,813,126</b>	<b>26.4%</b>	<b>\$109,293,921</b>	<b>\$ 30,610,398</b>	<b>28.0%</b>	<b>\$107,216,570</b>	<b>\$ 2,077,351</b>	<b>98.1%</b>

<b>Revenues Less Expenditures</b>	<b>\$ (91,236,696)</b>	<b>\$ (24,252,120)</b>	<b>\$ (97,624,733)</b>	<b>\$ (27,746,348)</b>	<b>\$ (95,629,652)</b>	<b>\$ 1,995,081</b>
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As of September 30, 2025, a total of **\$2.9 million** or **24.5%** of **FY25-26** budgeted revenues have been collected. During the same period ending September 30, 2024, the City realized **\$2.6 million** in revenues, representing **24.5%** of the **FY24-25** revenue budget. The increase in **Operating Transfers In** revenue classification is attributable to transfers from Measure SST to maintain sworn position staffing levels. Overall, year-end revenues are projected to fall short of budget by approximately **\$83,000**.

On the expenditure side, the department expended **\$30.6 million** or **28%** of its **FY25-26** budget, as of September 30, 2025. During the same period ending September 30, 2024, expenditures totaled **\$26.8 million**, or **26.4%** of the **FY24-25** expenditure budget. The increase in **Salaries and Employee Benefits** classification is primarily due to approved pay and benefit adjustments and CalPERS rate adjustments. Additionally, the department has significantly reduced its **Materials, Supplies, and Maintenance** expenditure due to the move of vehicle related costs to **Interdepartmental Charges**, and the consolidation of information security related software to the Information Technology Department. Overall, the expenditure budget is projected to generate \$2.1 million surplus, primarily due to **Salaries and Employee Benefits**, which reflects 69.0 FTE vacancies. This is partially offset by projected deficit in **Professional/Contract Services** classification due to increased costs related to parking enforcement services and ticket processing fees from Los Angeles County. The Police Department is requesting program modifications to both increase the revenue operating budget and expenditure operating budget to address this deficit.

## Police Operating Budget Summary (Traffic Safety Fund)

Revenues	Prior Year FY2024-25			Current Year FY2025-26					
	Amended Budget	July - September Actuals	Budget Received	Amended Budget	July - September Actuals	Budget Received	Annual Projected Total	Projected Surplus/ (Deficit)	Projected % of Budget
Fines, Forfeitures and Penalties	\$ 180,000	\$ 8,467	4.7%	\$ 70,950	\$ 12,522	17.6%	\$ 56,230	\$ (14,720)	79.3%
Use of Money and Property	\$ -	\$ 107	0.0%	\$ -	\$ 233	0.0%	\$ -	\$ -	0.0%
<b>Total Revenues</b>	<b>\$ 180,000</b>	<b>\$ 8,574</b>	<b>4.8%</b>	<b>\$ 70,950</b>	<b>\$ 12,755</b>	<b>18.0%</b>	<b>\$ 56,230</b>	<b>\$ (14,720)</b>	<b>79.3%</b>

Expenses	Prior Year FY2024-25			Current Year FY2025-26					
	Amended Budget	July - September Actuals	Budget Expended	Amended Budget	July - September Actuals	Budget Expended	Annual Projected Total	Projected Surplus/ (Deficit)	Projected % of Budget
Professional/Contract Services	\$ 180,000	\$ -	0.0%	\$ 70,950	\$ -	0.0%	\$ 56,230	\$ 14,720	79.3%
<b>Total Expenses</b>	<b>\$ 180,000</b>	<b>\$ -</b>	<b>0.0%</b>	<b>\$ 70,950</b>	<b>\$ -</b>	<b>0.0%</b>	<b>\$ 56,230</b>	<b>\$ 14,720</b>	<b>79.3%</b>

<b>Revenues Less Expenditures</b>	<b>\$ -</b>	<b>\$ 8,574</b>		<b>\$ -</b>	<b>\$ 12,755</b>		<b>\$ -</b>	<b>\$ -</b>	
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As of September 30, 2025, a total of **\$13,000** or **18.0%** of **FY25-26** budgeted revenues have been collected. During the same period ending September 30, 2024, the City realized **\$9,000** in revenues, representing **4.8%** of the **FY24-25** revenue budget. Overall, year-end revenues are projected to fall short of budget by approximately **\$15,000**.

On the expenditure side, the department expended **\$0** of its **FY25-26** budget, as of September 30, 2025. During the same period ending September 30, 2024, expenditures also totaled **\$0** of the **FY24-25** expenditure budget. Actual expenditure in this fund relates to Crossing Guard Services, which are paid in a single annual payment later in the fiscal year. This fund is projected to end the fiscal year balanced.

## Police Staffing Budget Summary (General Fund)

Job Classification	FY24-25 Actual	FY25-26 Adopted Budget	FY25-26 Amended Budget	FY25-26 Q1 Proposed Budget	FY25-26 Increase/ Decrease	Total Fiscal Impact
Admin Services Manager	4.00	4.00	4.00	4.00	-	\$ -
Administrative Analyst	5.00	5.00	5.00	5.00	-	\$ -
Administrative Assistant	10.00	10.00	10.00	10.00	-	\$ -
Assistant Police Chief	1.00	1.00	1.00	1.00	-	\$ -
Crossing Guard	16.00	16.00	16.00	16.00	-	\$ -
Digital Evidence Technician	-	-	-	2.00	2.00	\$ 289,200
Forensic ID Specialist	1.00	1.00	1.00	1.00	-	\$ -
Forensic Supervisor	1.00	1.00	1.00	1.00	-	\$ -
Info Tech Specialist	2.00	-	-	-	-	\$ -
Info Technology Analyst	2.00	-	-	-	-	\$ -
Juvenile Diversion Case Worker	1.00	1.00	1.00	1.00	-	\$ -
Juvenile Diversion Coordinator	1.00	1.00	1.00	1.00	-	\$ -
Performance Auditor	-	-	-	2.00	2.00	\$ 414,000
Police Captain	3.00	3.00	3.00	3.00	-	\$ -
Police Commander	-	-	1.00	1.00	-	\$ -
Police Chief	1.00	1.00	1.00	1.00	-	\$ -
Police Lieutenant	12.00	12.00	12.00	12.00	-	\$ -
Police Officer	170.00	170.00	170.00	170.00	-	\$ -
Police Records Technician	17.00	17.00	17.00	17.00	-	\$ -
Police Sergeant	32.00	32.00	32.00	32.00	-	\$ -
Police Services Administrator	1.00	1.00	1.00	1.00	-	\$ -
Police Services Officer	30.00	30.00	30.00	30.00	-	\$ -
Police Services Supervisor	7.00	7.00	7.00	7.00	-	\$ -
Public Information Officer	-	-	-	1.00	1.00	\$ 247,785
Public Safety Comm Supvr	3.00	3.00	3.00	3.00	-	\$ -
Public Safety Dispatcher	28.00	28.00	28.00	28.00	-	\$ -
Senior Admin Assistant	1.00	1.00	1.00	1.00	-	\$ -
Senior Business Manager	1.00	1.00	1.00	1.00	-	\$ -
Sr. Forensic ID Specialist	4.00	4.00	4.00	4.00	-	\$ -
Staff Assistant	4.00	4.00	4.00	3.00	(1.00)	\$ (108,593)
Systems Analyst	1.00	-	-	-	-	\$ -
<b>Total FTE</b>	<b>359.00</b>	<b>354.00</b>	<b>355.00</b>	<b>359.00</b>	<b>4.00</b>	<b>\$ 842,392</b>

## Program Modifications

### Police Department Staffing Enhancements for DOJ Collaborative Reform

#### Add 2.0 FTE Digital Evidence Technician

#### Expenditure: \$289,200 (General Fund)

The Police Department is requesting the addition of 2.0 FTE Digital Evidence Technicians to support ongoing department restructuring related to the California Department of Justice's Reform Agreement. These non-sworn positions will be responsible for collecting, preserving, and analyzing data from digital devices – including computers, smartphones, body-worn cameras, and in-car systems – to support investigations and ensure evidence is processed in accordance with established standards.

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**Add 1.0 FTE Public Information Officer**  
**Expenditure: \$247,785 (General Fund)**

The Police Department is requesting the addition of 1.0 FTE Public Information Officer to support organizational restructuring required under the California Department of Justice’s Reform Agreement. This non-sworn position will oversee the Police Department’s communication strategy, including media relations, social media, and public outreach.

**Add 2.0 FTE Performance Auditor**  
**Expenditure: \$414,000 (General Fund)**

The Police Department is requesting the addition of 2.0 FTE Performance Auditors to support restructuring efforts related to the California Department of Justice’s Reform Agreement. These non-sworn positions will evaluate the efficiency and effectiveness of Police Department operations, programs and processes through audits, data analysis, and police review. Their work will help ensure compliance, transparency, and continuous improvement in departmental practices.

**Delete 1.0 FTE Staff Assistant**  
**Expenditure: \$(108,593) (General Fund)**

The Police Department is requesting the deletion of 1.0 FTE Staff Assistant, that is currently vacant. The savings from this deletion will partially offset the cost of implementing the new classifications mentioned above to support DOJ Reform efforts.

**Parking Enforcement**  
**Increase General Fund Revenue Budget by \$845,000 and General Fund Expenditure Budget by \$632,797**

The Police Department is requesting to increase the revenue budget by \$845,000 and the expenditure budget by \$632,797 to support ongoing services related to Parking Enforcement. On December 17, 2024, Council awarded a contract services agreement to ACE Parking Management for supplemental parking enforcement services. As a result, the Department has seen an increase in revenues and processing fees from Los Angeles County. To align the budget with projected revenues through June 30, 2026, the Police Department is requesting that Council increase the revenue budget accordingly. The requested increase in the expenditure budget will be used to assist the department with ongoing contract costs and Los Angeles County processing expenses.

# Public Works

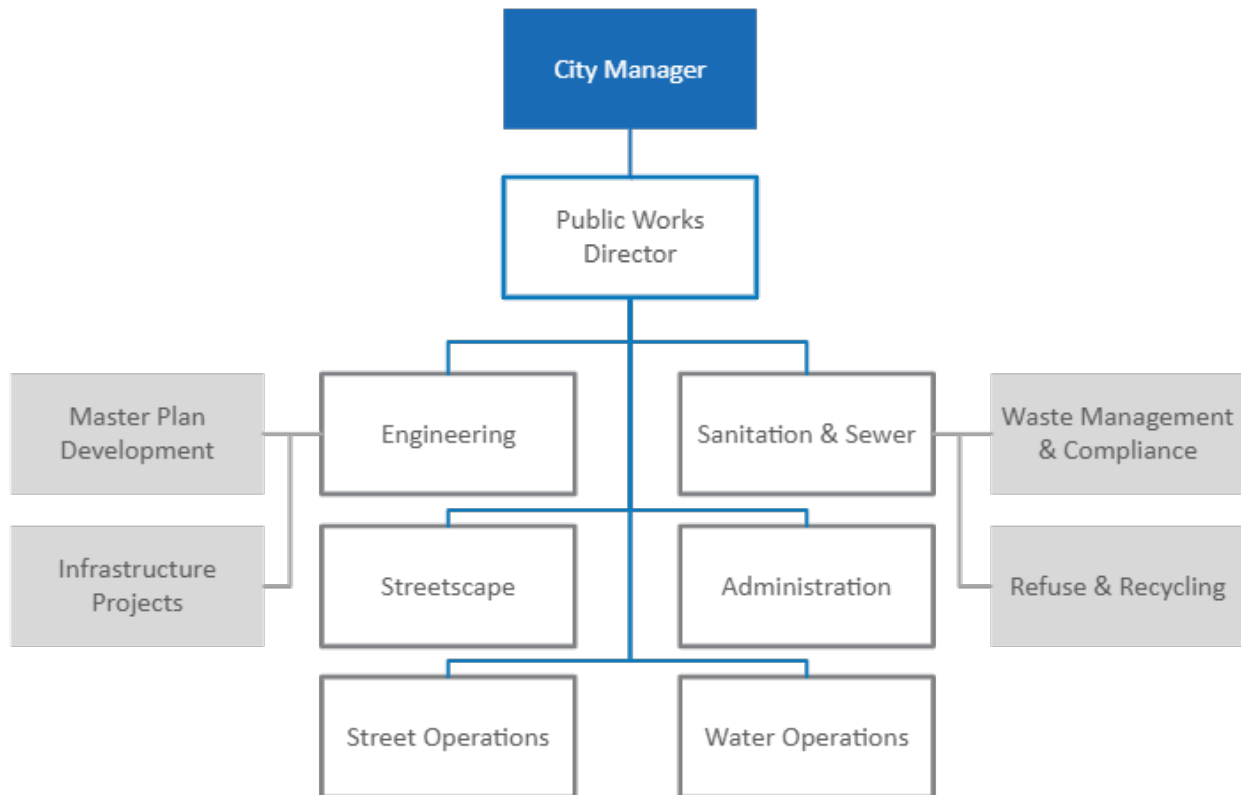
## Mission Statement

The mission of the Public Works Department is to provide a superior level of public service and interdepartmental support in the most practical and competent manner possible. Through innovative methods, the Public Works Department seeks to ensure reliable infrastructure systems and a healthy environment that collectively contribute to the overall mission of the City.

## Functional Responsibilities

The Public Works Department provides services to Torrance residents, businesses, and other City departments via six Divisions: Administration; Engineering; Sanitation; Streetscape; Street Operations; and Water Operations. The Department is responsible for: customer service and funding management; civil and traffic engineering; refuse and recycling; sewer and wastewater systems; street sweeping; city trees and landscaping; traffic signals; street maintenance; and potable water quality and distribution. The Department also oversees the Traffic Commission and Water Commission.

## Department Organization



## Public Works Operating Budget Summary (General Fund - Operating Fund)

	Prior Year FY2024-25			Current Year FY2025-26					
	Amended Budget	July - September Actuals	Budget Received	Amended Budget	July - September Actuals	Budget Received	Annual Projected Total	Projected Surplus/ (Deficit)	Projected % of Budget
<b>Revenues</b>									
Charges for Services	\$ 267,151	\$ -	0.0%	\$ 560,110	\$ -	0.0%	\$ 560,110	\$ -	100.0%
Other Revenues	\$ 6,083	\$ -	0.0%	\$ -	\$ 774	0.0%	\$ 1,000	\$ 1,000	0.0%
Operating Transfers In	\$ 4,228,071	\$ 960,692	22.7%	\$ 4,489,141	\$ 1,099,545	24.5%	\$ 4,216,382	\$ (272,759)	93.9%
<b>Total Revenues</b>	<b>\$ 4,501,305</b>	<b>\$ 960,692</b>	<b>21.3%</b>	<b>\$ 5,049,251</b>	<b>\$ 1,100,319</b>	<b>21.8%</b>	<b>\$ 4,777,492</b>	<b>\$ (271,759)</b>	<b>94.6%</b>
<b>Expenses</b>									
Salaries and Employee Benefits	\$ 9,600,365	\$ 2,143,064	22.3%	\$ 10,786,017	\$ 2,716,566	25.2%	\$ 11,003,443	\$ (217,426)	102.0%
Salaries and Benefits Reimbursements	\$ (172,500)	\$ (17,715)	10.3%	\$ (172,500)	\$ (45,957)	26.6%	\$ (172,500)	\$ -	100.0%
Materials, Supplies & Maintenance	\$ 3,334,607	\$ 650,653	19.5%	\$ 1,757,306	\$ 375,589	21.4%	\$ 1,580,838	\$ 176,468	90.0%
Materials Reimbursements	\$ (65,000)	\$ (7,449)	11.5%	\$ (65,000)	\$ (23,718)	36.5%	\$ (66,375)	\$ 1,375	102.1%
Professional/Contract Services	\$ 2,285,360	\$ 134,014	5.9%	\$ 2,488,000	\$ 139,980	5.6%	\$ 2,282,592	\$ 205,408	91.7%
Training, Travel & Membership Dues	\$ 61,361	\$ 1,055	1.7%	\$ 45,678	\$ 4,530	9.9%	\$ 23,768	\$ 21,910	52.0%
Liabilities, Settlements & Insurance	\$ 100,000	\$ 838	0.8%	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
Utilities	\$ 991,199	\$ 167,081	16.9%	\$ 930,300	\$ 196,675	21.1%	\$ 931,560	\$ (1,260)	100.1%
Interdepartmental Charges	\$ 4,782,077	\$ 1,117,794	23.4%	\$ 7,016,760	\$ 1,754,190	25.0%	\$ 7,016,760	\$ -	100.0%
Capital Acquisitions	\$ 205,000	\$ 39,786	19.4%	\$ 204,375	\$ 39	0.0%	\$ 104,375	\$ 100,000	51.1%
<b>Total Expenses</b>	<b>\$ 21,122,469</b>	<b>\$ 4,229,121</b>	<b>20.0%</b>	<b>\$ 22,990,936</b>	<b>\$ 5,117,894</b>	<b>22.3%</b>	<b>\$ 22,704,461</b>	<b>\$ 286,475</b>	<b>98.8%</b>
<b>Revenues Less Expenditures</b>	<b>\$ (16,621,164)</b>	<b>\$ (3,268,429)</b>		<b>\$ (17,941,685)</b>	<b>\$ (4,017,575)</b>		<b>\$ (17,926,969)</b>	<b>\$ 14,716</b>	

As of September 30, 2025, a total of **\$1.1 million** or **21.8%** of **FY25-26** budgeted revenues have been collected. During the same period ending September 30, 2024, the City realized **\$1.0 million** in revenues, representing **21.3%** of the **FY24-25** revenue budget. The increase in **Operating Transfers In** primarily reflects higher transfers from the Sanitation Fund to support the City's street sweeping program. Overall, year-end revenues are projected to finish below budget by approximately **\$272,000**.

On the expenditure side, the Public Works General Fund recorded **\$5.1 million** in expenditures, or **22.3%** of the **FY25-26** expenditure budget as of September 30, 2025. During the same period ending September 30, 2024, the City expended **\$4.2 million** or **20.0%** of the **FY24-25** expenditure budget. The increase in expenditures is primarily due to Salaries and Employee Benefits and Interdepartmental Charges classifications. **Salaries and Employee Benefits** increased due to approved pay rate and benefit adjustments and CalPERS rate increases. **Interdepartmental Charges** increased due to the increase in Fleet Vehicle Maintenance charges moved from the **Materials, Supplies and Maintenance** classification as well as contributions to the Self Insurance Fund. Overall, expenditures are projected to generate a surplus of \$286,000 primarily from **Materials, Supplies & Maintenance** classification and the **Professional/Contract Services** classification driven by lower contract amounts related to dump fees and tree trimming services, partially offset by increase in **Salaries and Employee Benefits** for overtime required to maintain operations while the Department manages 12.25 FTE vacancies.

## Public Works Operating Budget Summary (Sanitation Fund)

Revenues	Prior Year FY2024-25			Current Year FY2025-26					
	Amended Budget	July - September Actuals	Budget Received	Amended Budget	July - September Actuals	Budget Received	Annual Projected Total	Projected Surplus/ (Deficit)	Projected % of Budget
Licenses, Fees and Permits	\$ 1,128,063	\$ 691	0.1%	\$ 583,350	\$ 599	0.1%	\$ 1,511,460	\$ 928,110	259.1%
Use of Money and Property	\$ 294,000	\$ 117,338	39.9%	\$ 335,298	\$ 112,405	33.5%	\$ 412,810	\$ 77,512	123.1%
Charges for Services	\$ 15,339,406	\$ 2,292,372	14.9%	\$ 17,457,220	\$ 2,094,511	12.0%	\$ 17,016,550	\$ (440,670)	97.5%
Other Revenues	\$ 125,000	\$ 20	0.0%	\$ 110,000	\$ 42,290	38.4%	\$ 44,000	\$ (66,000)	40.0%
Operating Transfers In	\$ 2,032,346	\$ 470,406	23.1%	\$ 373,829	\$ 93,459	25.0%	\$ 373,829	\$ -	100.0%
<b>Total Revenues</b>	<b>\$18,918,815</b>	<b>\$ 2,880,827</b>	<b>15.2%</b>	<b>\$18,859,697</b>	<b>\$ 2,343,264</b>	<b>12.4%</b>	<b>\$19,358,649</b>	<b>\$ 498,952</b>	<b>102.6%</b>

Expenses	Prior Year FY2024-25			Current Year FY2025-26					
	Amended Budget	July - September Actuals	Budget Expended	Amended Budget	July - September Actuals	Budget Expended	Annual Projected Total	Projected Surplus/ (Deficit)	Projected % of Budget
Salaries and Employee Benefits	\$ 4,716,434	\$ 977,244	20.7%	\$ 4,832,863	\$ 1,070,531	22.2%	\$ 4,410,326	\$ 422,537	91.3%
Salaries and Benefits Reimbursements	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
Materials, Supplies & Maintenance	\$ 3,886,729	\$ 732,414	18.8%	\$ 1,271,962	\$ 77,790	6.1%	\$ 1,165,934	\$ 106,028	91.7%
Materials Reimbursements	\$ (150,000)	\$ (1,513)	1.0%	\$ (250,000)	\$ (1,184)	0.5%	\$ (290,000)	\$ 40,000	116.0%
Professional/Contract Services	\$ 5,022,008	\$ 654,975	13.0%	\$ 5,213,539	\$ 666,129	12.8%	\$ 5,023,853	\$ 189,686	96.4%
Training, Travel & Membership Dues	\$ 82,300	\$ 41,567	50.5%	\$ 69,355	\$ 39,170	56.5%	\$ 68,850	\$ 505	99.3%
Depreciation and Amortization	\$ 1,095,493	\$ 208,184	19.0%	\$ 1,200,000	\$ 151,414	12.6%	\$ 1,008,386	\$ 191,614	84.0%
Liabilities, Settlements & Insurance	\$ 60,000	\$ -	0.0%	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
Utilities	\$ 4,190	\$ 472	11.3%	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
Interdepartmental Charges	\$ 2,067,676	\$ 455,996	22.1%	\$ 5,735,913	\$ 1,332,715	23.2%	\$ 5,723,994	\$ 11,919	99.8%
Debt Service	\$ 90,000	\$ -	0.0%	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
Capital Acquisitions	\$ 9,382,966	\$ -	0.0%	\$ 5,663,221	\$ 2,133,339	37.7%	\$ 5,659,858	\$ 3,363	99.9%
Asset Contra Account	\$ (9,382,966)	\$ -	0.0%	\$ (5,663,221)	\$ (2,133,339)	37.7%	\$ (5,659,858)	\$ (3,363)	99.9%
Bad Debts and Other Losses	\$ 52,860	\$ 30,803	58.3%	\$ 50,000	\$ 128	0.3%	\$ 39,253	\$ 10,747	78.5%
Other Operating Transfers Out	\$ 3,134,975	\$ 644,250	20.6%	\$ 1,746,020	\$ 408,279	23.4%	\$ 1,473,261	\$ 272,759	84.4%
<b>Total Expenses</b>	<b>\$20,062,665</b>	<b>\$ 3,744,392</b>	<b>18.7%</b>	<b>\$19,869,652</b>	<b>\$ 3,744,972</b>	<b>18.8%</b>	<b>\$18,623,857</b>	<b>\$ 1,245,795</b>	<b>93.7%</b>

<b>Revenues Less Expenditures</b>	<b>\$ (1,143,850)</b>	<b>\$ (863,565)</b>	<b>\$ (1,009,955)</b>	<b>\$ (1,401,708)</b>	<b>\$ 734,792</b>	<b>\$ 1,744,747</b>
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As of September 30, 2025, a total of **\$2.3 million** or **12.4%** of **FY25-26** budgeted revenues have been collected. During the same period ending September 30, 2024, the City realized **\$2.9 million** in revenues, representing **15.2%** of the **FY24-25** revenue budget. The decrease is mainly attributable to lower **Charges for Services**, reflecting the timing of invoice collection, and to lower **Operating Transfers In** due to the consolidation of the Sanitation Vehicle Replacement Fund into the Sanitation Operating Fund. Overall, it is projected that the revenue budget will operate at a surplus at year-end of **\$499,000**.

On the expenditure side, this fund realized expenditures of **\$3.7 million** or **18.8%** of the **FY25-26** expenditure budget as of September 30, 2025. During the same period ending September 30, 2024, the fund expended **\$3.7 million** or **18.7%** of the **FY24-25** expenditure budget. When examining actual expenditures, they remained relatively consistent year-over-year. When viewed at the classification level, **Materials, Supplies & Maintenance** showed a decrease in year-to-date actuals, while **Interdepartmental Charges** increased, primarily due to the reclassification of Fleet Vehicle Maintenance costs to **Interdepartmental Charges** starting FY2025-26. It is projected that the expenditure budget will operate at a surplus of **\$1.2 million** at year-end, primarily due to salary savings from 4.25 FTE vacancies and **Other Operating Transfers Out** caused by lower Street Sweeping Cost transfers to General Fund.

Overall, the Sanitation Fund is projected to operate at an approximate surplus of **\$735,000**. The projected surplus is due to a series of rate increases approved by City Council using the Proposition 218 hearing process through June 2028. The goal of these rate increases is to reverse the structural deficit and rebuild reserves to sufficient levels by June 2028.

### Public Works Operating Budget Summary (Sewer Fund)

Revenues	Prior Year FY2024-25			Current Year FY2025-26					
	Amended Budget	July - September Actuals	Budget Received	Amended Budget	July - September Actuals	Budget Received	Annual Projected Total	Projected Surplus/ (Deficit)	Projected % of Budget
Use of Money and Property	\$ 699,000	\$ 184,555	26.4%	\$ 601,771	\$ 261,252	43.4%	\$ 647,100	\$ 45,329	107.5%
Charges for Services	\$ 7,315,073	\$ 1,281,662	17.5%	\$ 7,553,510	\$ 1,037,452	13.7%	\$ 7,579,970	\$ 26,460	100.4%
Other Revenues	\$ 50,000	\$ -	0.0%	\$ 10,000	\$ -	0.0%	\$ -	\$ (10,000)	0.0%
Operating Transfers In	\$ 552,009	\$ 64,149	11.6%	\$ 35,827	\$ 8,958	25.0%	\$ 35,827	\$ -	100.0%
<b>Total Revenues</b>	<b>\$ 8,616,082</b>	<b>\$ 1,530,366</b>	<b>17.8%</b>	<b>\$ 8,201,108</b>	<b>\$ 1,307,662</b>	<b>15.9%</b>	<b>\$ 8,262,897</b>	<b>\$ 61,789</b>	<b>100.8%</b>

Expenses	Prior Year FY2024-25			Current Year FY2025-26					
	Amended Budget	September Actuals	Budget Expended	Amended Budget	September Actuals	Budget Expended	Annual Projected Total	Projected Surplus/ (Deficit)	Projected % of Budget
Salaries and Employee Benefits	\$ 1,956,558	\$ 429,889	22.0%	\$ 2,065,769	\$ 561,025	27.2%	\$ 2,267,092	\$ (201,323)	109.7%
Materials, Supplies & Maintenance	\$ 348,642	\$ 61,938	17.8%	\$ 196,305	\$ 8,945	4.6%	\$ 188,605	\$ 7,700	96.1%
Materials Reimbursements	\$ -	\$ (341)	0.0%	\$ -	\$ (20,217)	0.0%	\$ (20,217)	\$ 20,217	0.0%
Professional/Contract Services	\$ 509,250	\$ 29,762	5.8%	\$ 456,871	\$ 30,755	6.7%	\$ 465,188	\$ (8,317)	101.8%
Training, Travel & Membership Dues	\$ 15,246	\$ -	0.0%	\$ 12,368	\$ -	0.0%	\$ 12,368	\$ -	100.0%
Depreciation and Amortization	\$ 89,625	\$ 46,195	51.5%	\$ 1,350,000	\$ 336,412	24.9%	\$ 1,361,691	\$ (11,691)	100.9%
Utilities	\$ 97,557	\$ 6,455	6.6%	\$ 93,083	\$ 13,166	14.1%	\$ 93,148	\$ (65)	100.1%
Interdepartmental Charges	\$ 744,053	\$ 165,016	22.2%	\$ 1,027,196	\$ 240,541	23.4%	\$ 1,029,187	\$ (1,991)	100.2%
Capital Acquisitions	\$ 4,423,355	\$ 1,338,196	30.3%	\$ 249,602	\$ 35,778	14.3%	\$ 249,602	\$ -	100.0%
Asset Contra Account	\$ (4,423,355)	\$ (1,338,196)	30.3%	\$ (249,602)	\$ (35,778)	14.3%	\$ (224,602)	\$ (25,000)	90.0%
Bad Debts and Other Losses	\$ 20,000	\$ 10,629	53.1%	\$ 30,000	\$ 30	0.1%	\$ 16,068	\$ 13,932	53.6%
Other Operating Transfers Out	\$ 1,917,662	\$ 1,400,340	73.0%	\$ 1,900,000	\$ 1,900,000	100.0%	\$ 1,900,000	\$ -	100.0%
<b>Total Expenses</b>	<b>\$ 5,698,593</b>	<b>\$ 2,149,883</b>	<b>37.7%</b>	<b>\$ 7,131,592</b>	<b>\$ 3,070,657</b>	<b>43.1%</b>	<b>\$ 7,338,130</b>	<b>\$ (206,538)</b>	<b>102.9%</b>

<b>Revenues Less Expenditures</b>	<b>\$ 2,917,489</b>	<b>\$ (619,517)</b>		<b>\$ 1,069,516</b>	<b>\$ (1,762,995)</b>		<b>\$ 924,767</b>	<b>\$ (144,749)</b>	
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As of September 30, 2025, a total of **\$1.3 million** or **15.9%** of **FY25-26** budgeted revenues have been collected. During the same period ending September 30, 2024, the City realized **\$1.5 million** in revenues, representing **17.8%** of the **FY24-25** revenue budget. The decrease is mainly attributable to lower **Charges for Services**, reflecting the timing of invoice collection, and to lower **Operating Transfers In** due to the consolidation of the Sewer Vehicle Replacement Fund into the Sewer Operating Fund. This decrease is partially offset by increases in the **Use of Money and Property** classification. Overall, it is projected that the revenue budget will operate at a surplus at year-end of **\$62,000**.

On the expenditure side, this fund realized expenditures of **\$3.1 million** or **43.1%** of the **FY25-26** expenditure budget as of September 30, 2025. During the same period ending September 30, 2024, the City expended **\$2.1 million** or **37.7%** of the **FY24-25** expenditure budget. Expenditures increased mostly in the **Other Operating Transfers Out** classification due to Transfers to the Sewer Capital Fund. Also, **Depreciation and Amortization** classification shows an increase due to the transfer of depreciation expense from the Sewer Capital Fund to the Sewer Operating Fund. The expenditure

budget is projected to end the year at deficit of approximately \$207,000, primarily due to increased overtime as the fund has 1.25 FTE vacancies. Overall, the Sewer Fund is projected to operate with a **\$925,000** surplus. The projected surplus is due to a series of rate increases approved by City Council using the Proposition 218 hearing process through December 2027.

### Public Works Operating Budget Summary (Water Fund)

Revenues	Prior Year FY2024-25			Current Year FY2025-26					
	Amended Budget	July - September Actuals	Budget Received	Amended Budget	July - September Actuals	Budget Received	Annual Projected Total	Projected Surplus/ (Deficit)	Projected % of Budget
Use of Money and Property	\$ 1,281,000	\$ 638,466	49.8%	\$ 2,005,039	\$ 751,891	37.5%	\$ 2,209,530	\$ 204,491	110.2%
Charges for Services	\$ 53,095,000	\$ 10,538,349	19.8%	\$ 59,689,460	\$ 11,944,242	20.0%	\$ 60,593,750	\$ 904,290	101.5%
Other Revenues	\$ 5,000	\$ 8,727	174.5%	\$ 50,000	\$ 202,485	405.0%	\$ 217,720	\$ 167,720	435.4%
Operating Transfers In	\$ 422,501	\$ 95,311	22.6%	\$ 24,388	\$ 6,096	25.0%	\$ 24,388	\$ -	100.0%
<b>Total Revenues</b>	<b>\$54,803,501</b>	<b>\$11,280,853</b>	<b>20.6%</b>	<b>\$61,768,887</b>	<b>\$12,904,714</b>	<b>20.9%</b>	<b>\$63,045,388</b>	<b>\$ 1,276,501</b>	<b>102.1%</b>

Expenses	Prior Year FY2024-25			Current Year FY2025-26					
	Amended Budget	July - September Actuals	Budget Expended	Amended Budget	July - September Actuals	Budget Expended	Annual Projected Total	Projected Surplus/ (Deficit)	Projected % of Budget
Salaries and Employee Benefits	\$ 5,949,210	\$ 1,346,187	22.6%	\$ 6,212,724	\$ 1,481,787	23.9%	\$ 5,753,024	\$ 459,700	92.6%
Salaries and Benefits Reimbursements	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
Materials, Supplies & Maintenance	\$ 1,938,160	\$ 156,198	8.1%	\$ 1,627,164	\$ 115,588	7.1%	\$ 1,517,953	\$ 109,211	93.3%
Materials Reimbursements	\$ -	\$ (60)	0.0%	\$ -	\$ (48)	0.0%	\$ -	\$ -	0.0%
Parts, Fuel & Lubricants Inventory Purcha	\$ 612,670	\$ 100,935	16.5%	\$ 612,670	\$ 61,542	10.0%	\$ 612,670	\$ -	100.0%
Parts, Fuel & Lubricants Contra	\$ (612,670)	\$ (100,935)	16.5%	\$ (612,670)	\$ (61,542)	10.0%	\$ (612,670)	\$ -	100.0%
Professional/Contract Services	\$ 2,031,344	\$ 291,336	14.3%	\$ 2,200,563	\$ 219,133	10.0%	\$ 2,145,424	\$ 55,139	97.5%
Water Supply Costs	\$ 34,785,000	\$ 8,349,965	24.0%	\$ 40,477,000	\$ 9,084,834	22.4%	\$ 36,569,600	\$ 3,907,400	90.3%
Training, Travel & Membership Dues	\$ 52,453	\$ 583	1.1%	\$ 39,183	\$ 4,278	10.9%	\$ 39,183	\$ -	100.0%
Depreciation and Amortization	\$ 156,091	\$ 37,115	23.8%	\$ 2,950,000	\$ 715,407	24.3%	\$ 2,862,000	\$ 88,000	97.0%
Liabilities, Settlements & Insurance	\$ 16,008	\$ -	0.0%	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
Utilities	\$ 205,820	\$ 42,756	20.8%	\$ 206,189	\$ 49,928	24.2%	\$ 280,000	\$ (73,811)	135.8%
Interdepartmental Charges	\$ 3,650,457	\$ 866,903	23.7%	\$ 4,249,952	\$ 959,719	22.6%	\$ 4,204,328	\$ 45,624	98.9%
Debt Service	\$ 644,517	\$ -	0.0%	\$ 1,567,288	\$ -	0.0%	\$ 1,462,570	\$ 104,718	93.3%
Debt Service Reimbursements	\$ (580,744)	\$ -	0.0%	\$ (1,307,414)	\$ -	0.0%	\$ (1,236,790)	\$ (70,624)	94.6%
Capital Acquisitions	\$ 884,109	\$ -	0.0%	\$ 1,638,868	\$ 236,123	14.4%	\$ 1,638,868	\$ -	100.0%
Asset Contra Account	\$ (884,109)	\$ -	0.0%	\$ (1,638,868)	\$ (236,123)	14.4%	\$ (1,638,868)	\$ -	100.0%
Bad Debts and Other Losses	\$ 150,000	\$ 8,940	6.0%	\$ 150,000	\$ 75	0.1%	\$ 10,000	\$ 140,000	6.7%
Other Operating Transfers Out	\$ 2,906,903	\$ 2,591,411	89.1%	\$ 2,953,507	\$ 2,950,876	99.9%	\$ 2,953,507	\$ -	100.0%
<b>Total Expenses</b>	<b>\$51,905,219</b>	<b>\$13,691,334</b>	<b>26.4%</b>	<b>\$61,326,156</b>	<b>\$15,581,577</b>	<b>25.4%</b>	<b>\$56,560,799</b>	<b>\$ 4,765,357</b>	<b>92.2%</b>

<b>Revenues Less Expenditures</b>	<b>\$ 2,898,282</b>	<b>\$ (2,410,481)</b>		<b>\$ 442,731</b>	<b>\$ (2,676,863)</b>		<b>\$ 6,484,589</b>	<b>\$ 6,041,858</b>	
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The Water Fund realized revenues of **\$12.9 million** or **20.9%** of the **FY25-26** revenue budget as of September 30, 2025. During the same period ending September 30, 2024, the City realized revenues of **\$11.3 million** or **20.6%** of the **FY24-25** revenue budget. Within the **Charges for Services** classification, revenues are up \$1.4 million or 13.3% compared to the prior year, reflecting the City Council-approved annual water rate increases effective January 1, 2025, through 2029. The **Operating Transfers In** classification is lower due to the consolidation of the Water Vehicle Replacement Fund into the Water Operating Fund. Overall, the Water Operating Fund is projected to end the fiscal year with a revenue surplus of **\$1.3 million**.

On the expenditure side, the fund realized expenditures of **\$15.6 million** or **25.4%** of the **FY25-26** expenditure budget as of September 30, 2025. During the same period ending September 30, 2024, the City expended **\$13.7 million** or **26.4%** of the **FY24-25** expenditure budget. The increase is

primarily driven by higher **Water Supply Costs** resulting from higher water rates, increased **Depreciation and Amortization** due to the transfer of depreciation expense from the Water Capital Fund to the Water Operating Fund, and higher transfers to the Water Capital Fund recorded within the **Other Operating Transfer Out** classification.

The Water Fund has 4.25 FTE vacancies and is projected to generate **\$460,000** in budgetary savings. Overall, the Water Fund is projected to operate at a **\$6.5 million** surplus, primarily driven by the projected surplus in **Water Supply Costs**.

### Public Works Operating Budget Summary (Street Lighting District Fund)

	Prior Year FY2024-25			Current Year FY2025-26					
	Amended Budget	July - September Actuals	Budget Received	Amended Budget	July - September Actuals	Budget Received	Annual Projected Total	Projected Surplus/ (Deficit)	Projected % of Budget
<b>Revenues</b>									
Taxes	\$ 1,291,500	\$ 8,170	0.6%	\$ 1,291,371	\$ -	0.0%	\$ 1,291,371	\$ -	100.0%
Operating Transfers In	\$ 574,772	\$ 301,776	52.5%	\$ 646,457	\$ 308,628	47.7%	\$ 642,586	\$ (3,871)	99.4%
<b>Total Revenues</b>	<b>\$ 1,866,272</b>	<b>\$ 309,946</b>	<b>16.6%</b>	<b>\$ 1,937,828</b>	<b>\$ 308,628</b>	<b>15.9%</b>	<b>\$ 1,933,957</b>	<b>\$ (3,871)</b>	<b>99.8%</b>
<b>Expenses</b>									
Professional/Contract Services	\$ 22,150	\$ -	0.0%	\$ 22,150	\$ -	0.0%	\$ 18,457	\$ 3,693	83.3%
Utilities	\$ 1,844,122	\$ 309,947	16.8%	\$ 1,915,678	\$ 308,628	16.1%	\$ 1,915,500	\$ 178	100.0%
<b>Total Expenses</b>	<b>\$ 1,866,272</b>	<b>\$ 309,947</b>	<b>16.6%</b>	<b>\$ 1,937,828</b>	<b>\$ 308,628</b>	<b>15.9%</b>	<b>\$ 1,933,957</b>	<b>\$ 3,871</b>	<b>99.8%</b>
<b>Revenues Less Expenditures</b>	<b>\$ -</b>	<b>\$ (1)</b>		<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>	

As of September 30, 2025, a total of **\$309,000** or **15.9%** of **FY25-26** budgeted revenues have been collected. During the same period ending September 30, 2024, the City realized **\$310,000** in revenues, representing **16.6%** of the **FY24-25** revenue budget. Overall, the Street Lighting District Fund is projected to end the fiscal year with a revenue shortfall of **\$3,900**.

On the expenditure side, this fund realized expenditures of **\$309,000** or **15.9%** of the **FY25-26** expenditure budget as of September 30, 2025. During the same period ending September 30, 2024, the City expended **\$310,000** or **16.6%** of the **FY24-25** expenditure budget. The fund is expected to be balanced at the end of the fiscal year.

## Public Works Staffing Budget Summary (General Fund and Non-General Fund)

Job Classification	FY24-25 Actual	FY25-26 Adopted Budget	FY25-26 Amended Budget	FY25-26 Q1 Proposed Budget	FY25-26 Increase/ Decrease	Total Fiscal Impact
Admin Services Manager	1.00	1.00	1.00	1.00	-	\$ -
Administrative Analyst	2.00	2.00	2.00	2.00	-	\$ -
Administrative Assistant	5.00	5.00	5.00	5.00	-	\$ -
Assistant Engineer	4.00	4.00	4.00	4.00	-	\$ -
Associate Engineer	10.00	10.00	10.00	10.00	-	\$ -
Cement Finisher	2.00	2.00	2.00	2.00	-	\$ -
Deputy Public Works Director	1.00	1.00	1.00	1.00	-	\$ -
Deputy Public Works Dir-Ops	1.00	1.00	1.00	1.00	-	\$ -
Engineering Manager	4.00	4.00	4.00	4.00	-	\$ -
Engineering Technician III	2.00	2.00	2.00	2.00	-	\$ -
Equipment Operator	9.00	9.00	9.00	8.00	(1.00)	\$ (91,146)
Inspector, Public Works-Cap Proj	3.00	3.00	3.00	3.00	-	\$ -
Landscape Mgr/City Arborist	1.00	1.00	1.00	1.00	-	\$ -
Lead Maintenance Worker	16.00	16.00	16.00	16.00	-	\$ -
Maintenance Worker	41.00	42.00	42.00	45.00	3.00	\$ 230,993
Pest Control Technician	1.00	1.00	1.00	1.00	-	\$ -
Policy & Resources Specialist	2.00	2.00	2.00	2.00	-	\$ -
Principal Human Resources Analyst	1.00	1.00	1.00	1.00	-	\$ -
Public Works Director	1.00	1.00	1.00	1.00	-	\$ -
Public Works Supervisor	8.00	8.00	8.00	8.00	-	\$ -
Sanitation Equipment Operator	35.00	35.00	35.00	36.00	1.00	\$ 48,527
Sanitation Services Manager	1.00	1.00	1.00	1.00	-	\$ -
Senior Business Manager	1.00	1.00	1.00	1.00	-	\$ -
Street Operations Manager	1.00	1.00	1.00	1.00	-	\$ -
Supervising Admin Assistant	1.00	1.00	1.00	1.00	-	\$ -
Traffic & Lighting Superv	1.00	1.00	1.00	1.00	-	\$ -
Traffic Painter	2.00	2.00	2.00	2.00	-	\$ -
Traffic Signal Technician	4.00	4.00	4.00	4.00	-	\$ -
Tree Trimmer	5.00	5.00	5.00	5.00	-	\$ -
Waste Management Coordinator	1.00	1.00	1.00	1.00	-	\$ -
Wastewater Technician	7.00	7.00	7.00	7.00	-	\$ -
Water Operations Manager	1.00	1.00	1.00	1.00	-	\$ -
Water Operations Supervisor	3.00	3.00	3.00	3.00	-	\$ -
Water System Operator I	9.00	9.00	9.00	9.00	-	\$ -
Water System Operator II	9.00	9.00	9.00	9.00	-	\$ -
Water System Operator III	12.00	12.00	12.00	12.00	-	\$ -
<b>Total FTE</b>	<b>208.00</b>	<b>209.00</b>	<b>209.00</b>	<b>212.00</b>	<b>3.00</b>	<b>\$ 188,374</b>

### Program Modifications

#### Add 1.0 FTE Sanitation Equipment Operator (Street Sweeping)

**Expenditure: \$48,527 (General Fund)**

The Sanitation Equipment Operator will support the Street Sweeping Division in expanding its sweeping schedule, enabling more consistent and timely service in high-priority areas such as arterial streets and medians. The additional staffing will also reduce overtime costs associated with alternate day sweeping, which is currently maintained through sustained overtime and an increased workload. The new operator will assume responsibility for an additional sweeping route, improving service quality across key areas of the City. This enhancement will help lower overtime expenses, promote a cleaner and safer environment, and maintain the City's high standards for public

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cleanliness and operational efficiency. The expenditure is partially offset by the projected savings in overtime cost.

**Add 1.0 FTE Maintenance Worker (Illegal Dumping)**

**Expenditure: \$76,998 (General Fund)**

The Maintenance Worker will support a new program in the Sanitation Division focused on combating illegal dumping throughout the City. This position will respond to reported illegal dumping incidents and proactively identify and collect unreported discarded items. The Maintenance Worker will also update and maintain the illegal dumping hotspot map to ensure thorough coverage, timely cleanup, and improved monitoring of problem areas.

**Add 1.0 FTE Maintenance Worker (Weed Abatement)**

**Expenditure: \$76,998 (General Fund)**

The Maintenance Worker will support enhanced weed abatement in medians and City-owned parkways. This position will identify and respond to “hotspot” areas where weeds grow more quickly than can be addressed through the regular maintenance schedule, ensuring more frequent upkeep and improving the appearance of public spaces. The Maintenance Worker will also notify residents and business owners of overgrown vegetation along the frontage of their property and advise them of the requirement to take corrective action within 10 business days to comply with the Torrance Municipal Code. Cases that remain unresolved will be referred to Community Development’s Code Enforcement for further action.

**Delete 1.0 FTE Equipment Operator and Add 1.0 FTE Maintenance Worker (Street Maintenance)**

**Expenditure: \$(14,149) (General Fund)**

The conversion of 1.0 FTE Equipment Operator to 1.0 FTE Maintenance Worker within the Street Maintenance – Asphalt section will provide balanced staffing across all three asphalt crews, each consisting of one (1) Lead Maintenance Worker, two (2) Equipment Operators, and one (1) Maintenance Worker. Aligning the staffing structure in this way will enhance crew efficiency, improve supervision, and optimize overall productivity in street maintenance operations.

**Vehicle Maintenance Cost for Weed Abatement and Illegal Dumping Management Programs**

**Increase General Fund Expenditure Budget by \$87,724**

The Public Works Department is requesting to increase the General Fund expenditure budget by \$87,724 to purchase a Ford Lightning and a Rear-Load Trash Truck. The Ford Lightning vehicle’s

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purchase cost will be \$75,000 with an eight-year replacement schedule, and recurring annual cost for replacement contribution is \$13,851. The Ford Lightning will be added to the City's Vehicle Fleet and would support the newly requested Maintenance Worker position related to weed abatement. As well, Rear-Load Trash Truck purchase cost will be \$400,000 with an eight-year replacement schedule, and recurring annual cost for replacement contribution is \$73,873. The Rear-Load Trash Truck will be added to the City's Vehicle Fleet and would support the newly requested Maintenance Worker position related to illegal dumping management.

**Street Sweeping Cost Reimbursement from Sanitation Fund to General Fund  
Increase General Fund Revenue Budget by \$32,028**

The Public Works department is requesting to increase General Fund Revenue budget by \$32,208, as the requested addition of 1.0 FTE Sanitation Equipment Operator discussed above will increase the total street sweeping program cost in General Fund. Since Sanitation Fund covers a portion of this cost, it will increase estimated reimbursement from Sanitation Fund to General Fund.

# Transit

## Mission Statement

The mission of the Torrance Transit System is to provide safe, reliable, inexpensive, and courteous transportation to customers – the people who live, work, and do business in the City of Torrance and the region.

## Functional Responsibilities

The Torrance Transit System’s primary responsibilities include providing quality transportation services to its customers; maintaining and repairing of all transit vehicles; securing its own local, state and federal funding for the department; financial monitoring and reporting; grants administration; supervision and administration of all privately contracted transit services; planning and marketing; tracking and analyzing service statistics; providing staff for city and regional committees or task forces; monitoring and participating in regional and federal transportation legislation, issues, projects, and activities; development and implementation of service changes; and general oversight of the bus operations for the City of Torrance.

## Department Organization



## Transit Operating Budget Summary (Transit Fund)

Revenues	Prior Year FY2024-25			Current Year FY2025-26					
	Amended Budget	July - September Actuals	Budget Received	Amended Budget	July - September Actuals	Budget Received	Annual Projected Total	Projected Surplus/ (Deficit)	Projected % of Budget
Use of Money and Property	\$ 1,718,000	\$ 547,265	31.9%	\$ 1,792,387	\$ 478,667	26.7%	\$ 1,560,420	\$ (231,967)	87.1%
Intergovernmental	\$ 29,545,571	\$ 6,943,746	23.5%	\$ 30,995,342	\$ 1,363,295	4.4%	\$ 30,085,200	\$ (910,142)	97.1%
Charges for Services	\$ 940,001	\$ 312,933	33.3%	\$ 1,718,200	\$ 423,700	24.7%	\$ 1,908,170	\$ 189,970	111.1%
Other Revenues	\$ 30,000	\$ 115	0.4%	\$ 2,500	\$ 42,332	1693.3%	\$ 2,260	\$ (240)	90.4%
Operating Transfers In	\$ 3,000,000	\$ 756,000	25.2%	\$ 4,000,000	\$ 1,008,000	25.2%	\$ 4,000,000	\$ -	100.0%
<b>Total Revenues</b>	<b>\$35,233,572</b>	<b>\$ 8,560,059</b>	<b>24.3%</b>	<b>\$38,508,429</b>	<b>\$ 3,315,994</b>	<b>8.6%</b>	<b>\$37,556,050</b>	<b>\$ (952,379)</b>	<b>97.5%</b>

Expenses	Prior Year FY2024-25			Current Year FY2025-26					
	Amended Budget	July - September Actuals	Budget Expended	Amended Budget	July - September Actuals	Budget Expended	Annual Projected Total	Projected Surplus/ (Deficit)	Projected % of Budget
Salaries and Employee Benefits	\$ 23,152,327	\$ 4,860,143	21.0%	\$ 24,807,618	\$ 5,895,838	23.8%	\$ 23,740,283	\$ 1,067,335	95.7%
Materials, Supplies & Maintenance	\$ 3,593,905	\$ 642,766	17.9%	\$ 3,497,160	\$ 545,596	15.6%	\$ 3,453,048	\$ 44,112	98.7%
Materials Reimbursements	\$ (250,000)	\$ (5,128)	2.1%	\$ (250,000)	\$ (4,333)	1.7%	\$ (250,000)	\$ -	100.0%
Parts, Fuel & Lubricants Inventory Purcha	\$ 1,811,250	\$ 310,026	17.1%	\$ 1,811,250	\$ 241,967	13.4%	\$ 1,542,828	\$ 268,422	85.2%
Parts, Fuel & Lubricants Contra	\$ (1,811,250)	\$ (310,026)	17.1%	\$ (1,811,250)	\$ (241,967)	13.4%	\$ (1,542,828)	\$ (268,422)	85.2%
Professional/Contract Services	\$ 2,593,196	\$ 568,924	21.9%	\$ 4,647,942	\$ 353,855	7.6%	\$ 4,443,302	\$ 204,640	95.6%
Training, Travel & Membership Dues	\$ 125,037	\$ 23,865	19.1%	\$ 121,289	\$ 56,903	46.9%	\$ 147,018	\$ (25,729)	121.2%
Depreciation and Amortization	\$ 3,238,219	\$ 641,845	19.8%	\$ 3,401,518	\$ 536,318	15.8%	\$ 2,145,270	\$ 1,256,248	63.1%
Liabilities, Settlements & Insurance	\$ 217,639	\$ -	0.0%	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
Utilities	\$ 233,466	\$ 55,482	23.8%	\$ 344,100	\$ 73,944	21.5%	\$ 303,400	\$ 40,700	88.2%
Interdepartmental Charges	\$ 7,172,359	\$ 1,704,147	23.8%	\$ 8,712,352	\$ 1,985,165	22.8%	\$ 7,999,534	\$ 712,818	91.8%
Capital Acquisitions	\$ 50,000	\$ -	0.0%	\$ 50,000	\$ 20,672	41.3%	\$ 50,000	\$ -	100.0%
Asset Contra Account	\$ (50,000)	\$ -	0.0%	\$ (50,000)	\$ (20,672)	41.3%	\$ (50,000)	\$ -	100.0%
Other Operating Transfers Out	\$ 70,154	\$ 22,858	32.6%	\$ 1,269,940	\$ 1,254,986	98.8%	\$ 1,269,940	\$ -	100.0%
<b>Total Expenses</b>	<b>\$40,146,302</b>	<b>\$ 8,514,902</b>	<b>21.2%</b>	<b>\$46,551,919</b>	<b>\$10,698,272</b>	<b>23.0%</b>	<b>\$43,251,795</b>	<b>\$ 3,300,124</b>	<b>92.9%</b>

<b>Revenues Less Expenditures</b>	<b>\$ (4,912,730)</b>	<b>\$ 45,157</b>	<b>\$ (8,043,490)</b>	<b>\$ (7,382,278)</b>	<b>\$ (5,695,745)</b>	<b>\$ 2,347,745</b>
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As of September 30, 2025, a total of **\$3.3 million** or **8.6%** of **FY25-26** budgeted revenues have been collected. During the same period ending September 30, 2024, the City realized **\$8.6 million** in revenues, representing **24.3%** of the **FY24-25** revenue budget. This decrease is driven by a decrease in the **Intergovernmental** classification and is partially offset by an increase in the **Charges for Services** and **Operating Transfers In** revenue classifications. As shown above, year-to-date receipts in the **Intergovernmental** classification are down **\$5.6 million** primarily due to decreases from Measure R and Measure M. Overall, it is projected that the revenue budget will fall short of budget by **\$1.0 million**.

As of this Budget Review Report, the Transit Department has \$31.1 million in unspent Federal Transit Administration grants dating back to 2009. Additionally, the Transit Department has a total of \$74.0 million in unspent grants from other sources.

On the expenditure side, the Transit Fund realized expenditures of **\$10.7 million** or **23.0%** of the **FY25-26** budget as of September 30, 2025. During the same period ending September 30, 2024, the City expended **\$8.5 million** or **21.2%** of the **FY24-25** expenditure budget. The increase is primarily in **Salaries and Employee Benefits** classification, which reflected increase in approved pay and benefit adjustments and CalPERS rates, as well as **Other Operating Transfers Out** due to increase in transfers to the Transit Capital Fund. The projected surplus in the **Salaries and Employee**

**Benefits** classification is primarily driven by vacancy savings because of 21.75 FTE vacancies as of September 30, 2025. While the department has seen progress in filling these vacancies, it is still projected that **\$1.1 million** in salary savings will be realized at fiscal year-end. The **Depreciation and Amortization** classification has a projected surplus of **\$1.3 million** due to the delay in delivery of vehicle purchases. Overall, the Transit Fund is projected to end the year with a **\$5.7 million** deficit. This fund’s budget was originally adopted with a planned use of fund balance of \$7.8 million.

### Transit Staffing Budget Summary (Non-General Fund)

Job Classification	FY24-25 Actual	FY25-26 Adopted Budget	FY25-26 Amended Budget	FY25-26 Q1 Proposed Budget	FY25-26 Increase/ Decrease	Total Fiscal Impact
Administrative Analyst	4.00	4.00	4.00	4.00	-	\$ -
Administrative Assistant	4.00	4.00	4.00	4.00	-	\$ -
Apprentice Relief Bus Operator	3.75	3.75	3.75	3.75	-	\$ -
Bus Operator	93.00	105.00	105.00	105.00	-	\$ -
Custodian	1.00	-	-	-	-	\$ -
Customer Service Rep	2.80	2.80	2.80	2.80	-	\$ -
Deputy Transit Director	1.00	1.00	1.00	1.00	-	\$ -
Driver/Clerk, Delivery	0.50	0.50	0.50	-	(0.50)	\$ (36,168)
Facilities Service Supervisor	1.00	1.00	1.00	1.00	-	\$ -
Fleet Services Manager	1.00	1.00	1.00	1.00	-	\$ -
Fleet Services Supervisor	2.00	2.00	2.00	2.00	-	\$ -
Human Resources Technician	1.00	-	-	-	-	\$ -
Info Technology Analyst	1.00	1.00	1.00	1.00	-	\$ -
Intern	2.00	2.00	2.00	2.00	-	\$ -
Maintenance Worker	1.00	1.00	1.00	1.00	-	\$ -
Principal Human Resources Analyst	1.00	-	-	-	-	\$ -
Relief Bus Operator	17.25	17.25	17.25	17.25	-	\$ -
Senior Business Manager	3.00	3.00	3.00	3.00	-	\$ -
Staff Assistant	2.00	2.00	2.00	2.00	-	\$ -
Storekeeper	1.50	1.50	1.50	1.50	-	\$ -
Storekeeper, Auto Parts	1.00	1.00	1.00	1.00	-	\$ -
Systems Analyst	1.00	1.00	1.00	1.00	-	\$ -
Transit Director	1.00	1.00	1.00	1.00	-	\$ -
Transit Dispatcher	4.00	4.00	4.00	4.00	-	\$ -
Transit Equipment Attendant	13.00	13.00	13.00	13.00	-	\$ -
Transit Manager - Admin	1.00	1.00	1.00	1.00	-	\$ -
Transit Manager - Operations	1.00	1.00	1.00	1.00	-	\$ -
Transit Manager - Planning	1.00	1.00	1.00	1.00	-	\$ -
Transit Manager - Services	1.00	1.00	1.00	1.00	-	\$ -
Transit Marketing Specialist	1.00	1.00	1.00	1.00	-	\$ -
Transit Mechanic	3.00	3.00	3.00	3.00	-	\$ -
Transit Senior Mechanic	12.00	12.00	12.00	12.00	-	\$ -
Transit Supervisor	12.00	12.00	12.00	12.00	-	\$ -
Transit Training Coordinator	1.00	1.00	1.00	1.00	-	\$ -
<b>Total FTE</b>	<b>196.80</b>	<b>205.80</b>	<b>205.80</b>	<b>205.30</b>	<b>(0.50)</b>	<b>\$ (36,168)</b>

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## **Program Modifications**

### **Fleet Services Staffing Realignment**

#### **Delete 0.5 FTE Driver/Clerk, Delivery**

**Expenditure: \$(36,168) (Transit Fund)**

The requested deletion of 0.5 FTE Driver/Clerk, Delivery position is a result of the General Services Department's Fleet Services staff realignment discussed in the Fleet Services Fund section, as the position is equally shared by the General Services and Transit departments.

## Non-Departmental

The Non-Departmental programs provide specialized budgetary services to citizens and City departments.

### Non-Departmental Operating Budget Summary (General Fund - Operating Fund)

Expenses	Prior Year FY2024-25			Current Year FY2025-26					
	Amended Budget	July - September Actuals	Budget Expended	Amended Budget	July - September Actuals	Budget Expended	Annual Projected Total	Projected Surplus/ (Deficit)	Projected % of Budget
Salaries and Employee Benefits	\$ 199,717	\$ 52,299	26.2%	\$ 199,717	\$ 57,748	28.9%	\$ 199,717	\$ -	100.0%
Materials, Supplies & Maintenance	\$ 754,044	\$ 2,528	0.3%	\$ 1,741,851	\$ 7,113	0.4%	\$ 1,741,851	\$ -	100.0%
Materials Reimbursements	\$ (5,411)	\$ (1,337)	24.7%	\$ (5,500)	\$ (1,745)	31.7%	\$ (5,500)	\$ -	100.0%
Professional/Contract Services	\$ 984,302	\$ 114,940	11.7%	\$ 1,336,901	\$ 291,004	21.8%	\$ 1,336,901	\$ -	100.0%
Training, Travel & Membership Dues	\$ 488,644	\$ 236,626	48.4%	\$ 590,959	\$ 364,453	61.7%	\$ 613,959	\$ (23,000)	103.9%
Debt Service	\$ 23,126,738	\$ 14,030,290	60.7%	\$ 23,631,682	\$ 14,635,917	61.9%	\$ 23,631,682	\$ -	100.0%
Debt Service Reimbursements	\$ (19,341,206)	\$ (5,020,407)	26.0%	\$ (19,862,721)	\$ (5,331,037)	26.8%	\$ (20,540,000)	\$ 677,279	103.4%
Capital Acquisitions	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
Asset Contra Account	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
Bad Debts and Other Losses	\$ 1,000	\$ 4	0.4%	\$ 1,000	\$ 3	0.3%	\$ 1,000	\$ -	100.0%
Reimbursements-Indirect Costs	\$ (9,147,553)	\$ (2,117,165)	23.1%	\$ (10,741,685)	\$ (2,295,984)	21.4%	\$ (9,869,867)	\$ (871,818)	91.9%
Other Operating Transfers Out	\$ 15,201,524	\$ 14,676,401	96.5%	\$ 19,002,973	\$ 16,269,827	85.6%	\$ 19,002,973	\$ -	100.0%
<b>Total Expenses</b>	<b>\$12,261,799</b>	<b>\$21,974,179</b>	<b>179.2%</b>	<b>\$15,895,177</b>	<b>\$23,997,299</b>	<b>151.0%</b>	<b>\$16,112,716</b>	<b>\$ (217,539)</b>	<b>101.4%</b>

As of September 30, 2025, the Non-Departmental budget recorded expenditures of **\$24.0 million**, or **151.0%** of its FY25-26 budget. For the same period ending September 30, 2024, expenditures totaled **\$22.0 million**, or **179.2%** of the FY24-25 expenditure budget. This increase is primarily due to increase in the **Debt Service** and **Other Operating Transfers Out** classifications. The **Debt Service** classification increased due to the increases for the 2020 Lease Revenue Bonds. **Other Operating Transfers Out** increased due to Transfers to the Capital Improvement Fund by **\$10.9 million**, partially offset by decreased Transfers to the CEPPT Fund by **\$7.1 million**. Overall, Non-Departmental expenditures are projected to generate deficit of \$218,000 at year-end primarily due to a surplus of **\$677,000** in **Debt Service Reimbursements** and a deficit of **\$872,000** in **Reimbursements-Indirect Costs**. The **Debt Service Reimbursements** classification reflects payroll-related reimbursements recorded through the City's payroll interface. As of September 30, 2025, reimbursements total **\$(5.3) million**, with year-end activity projected at **\$(20.5) million** resulting in a projected surplus of approximately **\$677,000**. The **Reimbursements – Indirect Costs** classification reflects cost-allocation recoveries from City enterprise and internal service funds, including Water, Airport, Transit, Section 8 Housing, Sanitation, Sewer, Fleet, and Self-Insurance. These reimbursements offset centrally budgeted administrative and overhead costs recorded in the General Fund. As of September 30, 2025, reimbursements total **\$(2.3) million** compared to a budget of **\$(10.7) million**. Based on year-to-date activity, year-end reimbursements are projected at **\$(9.9) million**, resulting in a projected deficit of approximately **\$872,000**.

## Community Programs (General Fund - Operating Fund)

Programs	Prior Year FY24-25			Current Year FY25-26					
	Amended Budget	July-September Actuals	% of Budget Expended	Amended Budget	July-September Actuals	% of Budget Expended	Annual Projected Total	Projected Surplus/(Deficit)	Projected % of Budget
Artesia Lights	\$ 36,000	\$ -	0.0%	\$ 36,000	\$ -	0.0%	\$ 36,000	\$ -	100.0%
TOCA Subsidy	\$ 74,400	\$ 74,400	100.0%	\$ 74,400	\$ 74,400	100.0%	\$ 74,400	\$ -	100.0%
Sister City Activities	\$ 10,000	\$ -	0.0%	\$ 10,000	\$ -	0.0%	\$ 10,000	\$ -	100.0%
Friendship City Activities	\$ 70,000	\$ 4,436	6.3%	\$ 70,000	\$ 2,175	3.1%	\$ 70,000	\$ -	100.0%
Armed Forces Parade	\$ 323,890	\$ -	0.0%	\$ 323,890	\$ 722	0.2%	\$ 323,890	\$ -	100.0%
Tournament of Roses Float	\$ 127,400	\$ -	0.0%	\$ 177,000	\$ 175,000	98.9%	\$ 177,000	\$ -	100.0%
Discover Torrance TBID & Downtown Torrance BID	\$ 80,000	\$ -	0.0%	\$ 80,000	\$ 45,000	56.3%	\$ 80,000	\$ -	100.0%
Fourth of July Celebration	\$ 50,000	\$ 41,028	82.1%	\$ 50,000	\$ 47,705	95.4%	\$ 50,000	\$ -	100.0%
Youth in Government Activities	\$ 3,200	\$ -	0.0%	\$ 3,200	\$ -	0.0%	\$ 3,200	\$ -	100.0%
Community Clean Up	\$ 10,000	\$ 640	6.4%	\$ 10,000	\$ 290	2.9%	\$ 10,000	\$ -	100.0%
City Yard Open House	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%
<b>Total Expenses</b>	<b>\$ 784,890</b>	<b>\$ 120,504</b>	<b>15.4%</b>	<b>\$ 834,490</b>	<b>\$ 345,292</b>	<b>41.4%</b>	<b>\$ 834,490</b>	<b>\$ -</b>	<b>100.0%</b>

Expenditures related to community outreach programs and events are classified under various line items above. The above table shows the amended program budgets and actual expenditures through September 30, 2025. The **Tournament of Roses Float** expenditure increased by **\$175,000** due to the timing of payment as well as an increase in the donation to the Torrance Rose Float Association, compared to year prior. **Discover Torrance TBID & Downtown Torrance BID** expenditure increased by **\$45,000** due to the timing of payment.

## Debt Service Lease Payments (General Fund - Operating Fund)

The Non-Departmental budget also houses the lease payments made by the General Fund to the City's Debt Service Fund. The amended budget in FY25-26 for \$23.6 million is fairly consistent with FY24-25 amended budget. This includes budgets related to 2016 Certification of Participation and 2020 and 2021 Lease Revenue Bonds. The cost of 2020 Lease Revenue Bond is allocated to all funds and departments within the Salaries and Employee Benefits classification. As payroll is processed, similar to CalPERS costs, these costs are distributed accordingly. These charges reimburse (Debt Service Reimbursements) the General Fund to offset the lease payment made to the Debt Service Fund.

## Indirect Cost Reimbursement Summary by Fund (General Fund - Operating Fund)

Fund	Prior Year FY24-25			Current Year FY25-26					
	Amended Budget	July-September Actuals	% of Budget Expended	Amended Budget	July-September Actuals	% of Budget Expended	Annual Projected Total	Projected Surplus/(Deficit)	Projected % of Budget
Airport Fund	\$ (339,083)	\$ (74,841)	22.1%	\$ (379,796)	\$ (84,710)	22.3%	\$ (325,000)	\$ (54,796)	85.6%
Fleet Fund	\$ (925,358)	\$ (221,892)	24.0%	\$ (1,016,630)	\$ (208,958)	20.6%	\$ (310,000)	\$ (706,630)	30.5%
Sanitation Fund	\$ (1,024,593)	\$ (232,110)	22.7%	\$ (1,132,535)	\$ (228,254)	20.2%	\$ (1,132,535)	\$ -	100.0%
Section 8 Housing Fund	\$ (156,072)	\$ (37,395)	24.0%	\$ (166,013)	\$ (43,009)	25.9%	\$ (173,200)	\$ 7,187	104.3%
Self-Insurance Fund	\$ (235,890)	\$ (49,571)	21.0%	\$ (305,657)	\$ (66,139)	21.6%	\$ (900,893)	\$ 595,236	294.7%
Sewer Fund	\$ (441,116)	\$ (100,223)	22.7%	\$ (479,539)	\$ (120,281)	25.1%	\$ (479,539)	\$ -	100.0%
Transit Fund	\$ (4,731,897)	\$ (1,094,031)	23.1%	\$ (5,835,816)	\$ (1,226,496)	21.0%	\$ (5,122,998)	\$ (712,818)	87.8%
Water Fund	\$ (1,293,544)	\$ (307,102)	23.7%	\$ (1,425,699)	\$ (318,136)	22.3%	\$ (1,425,699)	\$ -	100.0%
<b>Total Indirect Cost</b>	<b>\$ (9,147,553)</b>	<b>\$ (2,117,165)</b>	<b>23.1%</b>	<b>\$ (10,741,685)</b>	<b>\$ (2,295,984)</b>	<b>21.4%</b>	<b>\$ (9,869,864)</b>	<b>\$ (871,821)</b>	<b>91.9%</b>

As of September 30, 2025, **Indirect Cost Reimbursements** to the General Fund totaled **\$2.3 million**, or **21.4%** of the expenditure FY25-26 budget. For the same period ending September 30, 2024,

reimbursements totaled **\$2.1 million**, or **23.1%** of the FY24-25 expenditure budget. The City charges certain Enterprise, Non-major Governmental Funds, and Internal Service Funds an indirect cost allocation to support general government services that benefit their daily operations. For FY25-26, this charge is assessed at a rate of 29.06% of a defined subset of Salaries & Employee Benefits expenditures. Year-end reimbursements are projected to be approximately **\$872,000** below budget due to lower reimbursable salary and benefit costs across contributing funds, primarily due to vacancy savings.

### Other Operating Transfers Out (General Fund - Operating Fund)

Receiving Fund(s)	Description	Prior Year FY24-25			Current Year FY25-26					
		Amended Budget	July-September Actuals	% of Budget Expended	Amended Budget	July-September Actuals	% of Budget Expended	Annual Projected Total	Projected Surplus/(Deficit)	Projected % of Budget
Capital Project Funds	Capital Improvement Projects	\$ 2,456,954	\$ 2,206,954	89.8%	\$ 13,104,375	\$ 13,104,375	100.0%	\$ 13,104,375	\$ -	100.0%
General Fund - Restricted	CEPPT Contribution	\$ 9,360,267	\$ 9,360,267	100.0%	\$ 2,254,400	\$ 2,254,400	100.0%	\$ 2,254,400	\$ -	100.0%
General Fund - Assigned	Asset Replacement Contributions	\$ 2,987,362	\$ 2,987,362	100.0%	\$ 3,237,134	\$ 809,283	25.0%	\$ 3,237,134	\$ -	100.0%
Street Light District Fund	Street Lighting District Assessment	\$ 30,109	\$ 30,109	100.0%	\$ 30,110	\$ 7,527	25.0%	\$ 30,110	\$ -	100.0%
Sanitation Fund	Citywide Refuse Collection Reimbursement; Senior Discount Subsidy	\$ 314,201	\$ 78,551	25.0%	\$ 316,739	\$ 79,188	25.0%	\$ 316,739	\$ -	100.0%
Sewer Fund	Senior/Low-Income Wastewater Discount Subsidy	\$ 34,347	\$ 8,586	25.0%	\$ 35,827	\$ 8,958	25.0%	\$ 35,827	\$ -	100.0%
Water Fund	Senior/Low-Income Water Discount Subsidy	\$ 18,284	\$ 4,572	25.0%	\$ 24,388	\$ 6,096	25.0%	\$ 24,388	\$ -	100.0%
<b>Total Transfers</b>		<b>\$15,201,524</b>	<b>\$14,676,401</b>	<b>96.5%</b>	<b>\$19,002,973</b>	<b>\$16,269,827</b>	<b>85.6%</b>	<b>\$19,002,973</b>	<b>\$ -</b>	<b>0.0%</b>

As of September 30, 2025, expenditures totaled **\$16.3 million**, or **85.6%** of the FY25-26 expenditure budget. For the same period ending September 30, 2024, expenditures totaled **\$14.7 million**, or **96.5%** of the FY24-25 expenditure budget. This classification reflects transfers made by the City's General Fund-Operating Fund to support activities in other City funds and is projected to be fully expended by year-end.

### Other Operating Transfers Out (General Fund – Measure SST Fund)

Receiving Fund(s)	Description	Prior Year FY24-25			Current Year FY25-26					
		Amended Budget	July-September Actuals	% of Budget Expended	Amended Budget	July-September Actuals	% of Budget Expended	Annual Projected Total	Projected Surplus/(Deficit)	Projected % of Budget
General Fund - Operating Fund	City Manager Positions Offset	\$ -	\$ -	0.0%	\$ 232,266	\$ 27,808	12.0%	\$ 232,266	\$ -	100.0%
General Fund - Operating Fund	Police Position Offset	\$ 9,728,461	\$ 2,451,572	25.2%	\$ 10,966,238	\$ 2,763,492	25.2%	\$ 10,966,238	\$ -	100.0%
General Fund - Operating Fund	Fire Positions Offset	\$ 2,121,088	\$ 534,514	25.2%	\$ 2,214,815	\$ 558,133	25.2%	\$ 2,214,815	\$ -	100.0%
General Fund - Operating Fund	CIT Positions Offset	\$ 200,415	\$ 50,505	25.2%	\$ 205,520	\$ 51,791	25.2%	\$ 205,520	\$ -	100.0%
General Fund - Assigned	General Fund Reserve Contribution	\$ 5,000,000	\$ 5,000,000	100.0%	\$ 5,000,000	\$ 1,250,001	25.0%	\$ 5,000,000	\$ -	100.0%
Capital Project Funds	Capital Improvement Projects	\$ 8,620,160	\$ 8,620,160	100.0%	\$ 5,978,715	\$ 5,978,715	100.0%	\$ 5,978,715	\$ -	100.0%
<b>Total Transfers</b>		<b>\$25,670,124</b>	<b>\$16,656,751</b>	<b>64.9%</b>	<b>\$24,597,554</b>	<b>\$10,629,940</b>	<b>43.2%</b>	<b>\$24,597,554</b>	<b>\$ -</b>	<b>0.0%</b>

As of September 30, 2025, expenditures totaled **\$10.6 million**, or **43.2%** of the FY25-26 expenditure budget. For the same period ending September 30, 2024, expenditures totaled **\$16.7 million**, or **64.9%** of the FY24-25 expenditure budget. This classification is projected to be fully expended by year-end.

## General Fund-Restricted Fund Operating Budget

	Prior Year FY2024-25			Current Year FY2025-26					
	Amended Budget	July - September Actuals	Budget Received	Amended Budget	July - September Actuals	Budget Received	Annual Projected Total	Projected Surplus/(Deficit)	Projected % of Budget
<b>Revenues</b>									
Licenses, Fees and Permits	\$ 350,000	\$ -	0.0%	\$ 247,000	\$ 6,026	2.4%	\$ 247,000	\$ -	100.0%
Use of Money and Property	\$ 248,058	\$ 2,554,447	1029.8%	\$ 1,915,179	\$ 1,945,670	101.6%	\$ 1,912,080	\$ (3,099)	99.8%
Operating Transfers In	\$ 9,360,267	\$ 9,360,267	100.0%	\$ 2,254,400	\$ 2,254,400	100.0%	\$ 2,254,400	\$ -	100.0%
<b>Total Revenues</b>	<b>\$ 9,958,325</b>	<b>\$ 11,914,714</b>	<b>119.6%</b>	<b>\$ 4,416,579</b>	<b>\$ 4,206,096</b>	<b>95.2%</b>	<b>\$ 4,413,480</b>	<b>\$ (3,099)</b>	<b>99.9%</b>
<b>Expenses</b>									
Debt Service	\$ 15,000	\$ 6,958	46.4%	\$ 36,652	\$ 8,530	23.3%	\$ 36,000	\$ 652	98.2%
Capital Acquisitions	\$ 122,675	\$ 12,532	10.2%	\$ 75,000	\$ -	0.0%	\$ 63,187	\$ 11,813	84.2%
Other Expenditures	\$ 28,500	\$ 13,480	47.3%	\$ 73,500	\$ 16,526	22.5%	\$ 72,000	\$ 1,500	98.0%
Other Operating Transfers Out	\$ -	\$ -	0.0%	\$ 7,286,337	\$ -	0.0%	\$ 7,286,337	\$ -	100.0%
<b>Total Expenses</b>	<b>\$ 166,175</b>	<b>\$ 32,970</b>	<b>19.8%</b>	<b>\$ 7,471,489</b>	<b>\$ 25,056</b>	<b>0.3%</b>	<b>\$ 7,457,524</b>	<b>\$ 13,965</b>	<b>99.8%</b>
<b>Revenues Less Expenditures</b>	<b>\$ 9,792,150</b>	<b>\$ 11,881,744</b>		<b>\$ (3,054,910)</b>	<b>\$ 4,181,040</b>		<b>\$ (3,044,044)</b>	<b>\$ 10,866</b>	

As of September 30, 2025, a total of **\$4.2 million** or **95.2%** of **FY25-26** budgeted revenues have been collected. During the same period ending September 30, 2024, the City realized **\$11.9 million** in revenues, representing **119.6%** of the **FY24-25** revenue budget. Overall, the General Fund-Restricted Fund is projected to end the fiscal year with a revenue deficit of **\$3,100**.

On the expenditure side, the fund recorded **\$25,000** in expenditures or **0.3%** of the **FY25-26** expenditure budget as of September 30, 2025. During the same period ending September 30, 2024, expenditures totaled **\$33,000** or **19.8%** of the **FY24-25** expenditure budget. The expenditure budget is projected to end the fiscal year with a modest surplus of about **\$14,000**. Taking both revenues and expenditures into account, the fund is projected to finish the year with an overall operating deficit of approximately **\$3.0 million**. This fund's budget was originally adopted with a planned use of fund balance of \$2.9 million.

## General Fund-Assigned Fund Operating Budget

	Prior Year FY2024-25			Current Year FY2025-26					
	Amended Budget	July - September Actuals	Budget Received	Amended Budget	July - September Actuals	Budget Received	Annual Projected Total	Projected Surplus/(Defic)	Projected % of
<b>Revenues</b>									
Operating Transfers In	\$ 7,870,500	\$ 7,870,500	100.0%	\$ 7,111,091	\$ 2,059,284	29.0%	\$ 8,237,134	\$ 1,126,043	115.8%
<b>Total Revenues</b>	<b>\$ 7,870,500</b>	<b>\$ 7,870,500</b>	<b>100.0%</b>	<b>\$ 7,111,091</b>	<b>\$ 2,059,284</b>	<b>29.0%</b>	<b>\$ 8,237,134</b>	<b>\$ 1,126,043</b>	<b>115.8%</b>
<b>Expenses</b>									
Capital Acquisitions	\$ 1,435,913	\$ 108,237	7.5%	\$ 2,517,299	\$ 20,211	0.8%	\$ 2,517,299	\$ -	100.0%
Other Operating Transfers Out	\$ 5,000,000	\$ 5,000,000	100.0%	\$ 5,000,000	\$ 1,250,001	25.0%	\$ 5,000,000	\$ -	100.0%
<b>Total Expenses</b>	<b>\$ 6,435,913</b>	<b>\$ 5,108,237</b>	<b>79.4%</b>	<b>\$ 7,517,299</b>	<b>\$ 1,270,212</b>	<b>16.9%</b>	<b>\$ 7,517,299</b>	<b>\$ -</b>	<b>100.0%</b>
<b>Revenues Less Expenditures</b>	<b>\$ 1,434,587</b>	<b>\$ 2,762,263</b>		<b>\$ (406,208)</b>	<b>\$ 789,072</b>		<b>\$ 719,835</b>	<b>\$ 1,126,043</b>	

As of September 30, 2025, a total of **\$2.1 million** or **29.0%** of **FY25-26** budgeted revenues have been collected. During the same period ending September 30, 2024, the City realized **\$7.9 million** in revenues, representing **100.0%** of the **FY24-25** revenue budget. Overall, the General Fund-Assigned

Fund is projected to end the fiscal year with a revenue surplus of **\$1.1 million**, due to an increase in **Operating Transfers In** to the IT Asset Replacement Fund.

On the expenditure side, this fund realized expenditures of **\$1.3 million** or **16.9%** of the **FY25-26** expenditure budget as of September 30, 2025. During the same period ending September 30, 2024, the City expended **\$5.1 million** or **80.0%** of the **FY24-25** expenditure budget. This fund is projected to be fully expended by year-end. This fund’s budget was originally adopted with a deficit of \$107,000.

### Debt Service Fund Operating Budget

	Prior Year FY2024-25			Current Year FY2025-26					
	Amended Budget	July - September Actuals	Budget Received	Amended Budget	July - September Actuals	Budget Received	Annual Projected Total	Projected Surplus/ (Deficit)	Projected % of Budget
<b>Revenues</b>									
Use of Money and Property	\$ 23,107,338	\$ 14,030,910	60.7%	\$ 23,625,753	\$ 14,636,140	61.9%	\$ 23,625,753	\$ -	100.0%
<b>Total Revenues</b>	<b>\$23,107,338</b>	<b>\$14,030,910</b>	<b>60.7%</b>	<b>\$23,625,753</b>	<b>\$14,636,140</b>	<b>61.9%</b>	<b>\$23,625,753</b>	<b>\$ -</b>	<b>100.0%</b>
<b>Expenses</b>									
Debt Service	\$ 23,107,338	\$ -	0.0%	\$ 23,625,753	\$ -	0.0%	\$ 23,625,753	\$ -	100.0%
<b>Total Expenses</b>	<b>\$23,107,338</b>	<b>\$ -</b>	<b>0.0%</b>	<b>\$23,625,753</b>	<b>\$ -</b>	<b>0.0%</b>	<b>\$23,625,753</b>	<b>\$ -</b>	<b>100.0%</b>
<b>Revenues Less Expenditures</b>	<b>\$ -</b>	<b>\$14,030,910</b>		<b>\$ -</b>	<b>\$14,636,140</b>		<b>\$ -</b>	<b>\$ -</b>	

The Debt Service fund accounts for the City’s debt service obligations, with lease payments transferred from the General Fund to support scheduled debt payments. As of September 30, 2025, the fund recorded revenues of **\$14.6 million**, or **61.9%** of its FY25-26 budget. For the same period ending September 30, 2024, revenues totaled **\$14.0 million**, or **60.7%** of the FY24-25 revenue budget. The Debt Service Fund is projected to fully expend its amended budget and remain balanced at year-end.



# **CAPITAL IMPROVEMENT PLAN**

**First Quarter Budget Review Report**

# Capital Improvement Plan

The City of Torrance develops a five-year Capital Improvement Plan (CIP) budget, with annual adjustments made during each budget cycle. Although the program spans multiple years, only funds for the current year (FY25-26) were appropriated as part of the budget process. Next year, the plan will be revised again, and the revised FY26-27 plan will be approved and appropriated. This Capital Improvement Plan represents the first year of the FY26-30 five-year plan. During the first fiscal quarter ended September 30, 2025, the City has spent **\$3.7 million** in capital investments.

## CIP Summary by Project Type

Capital Project Type	Life-to-Date Budget	Prior Years Actuals	July-Sept Actuals	Life-To-Date Balance
Parks	39,393,245	1,255,755	197,013	37,940,478
Facilities	58,085,781	4,747,760	1,048,785	52,289,236
IT Infrastructure	395,000	-	-	395,000
Public Right of Way	118,214,464	42,803,464	841,040	74,569,960
Sewer/Water Utilities	43,436,234	18,099,208	18,354	25,318,672
Storm Drain/Basins	17,992,195	8,906,844	325,539	8,759,812
Operating Project	26,216,049	10,238,689	1,122,572	14,854,788
Other	4,812,625	455,405	190,373	4,166,847
<b>Total Expenditures</b>	<b>\$308,545,593</b>	<b>\$ 86,507,126</b>	<b>\$ 3,743,675</b>	<b>\$218,294,792</b>

## CIP Structure

The CIP is a five-year financial plan for the acquisition, expansion or rehabilitation of land, buildings, and other major infrastructure. Each Capital Project is organized by Capital Project Type (i.e. Parks, Facilities, Public Right of Way) and then by Project Location. In an effort to better serve the community and provide the public with enhanced access to City efforts underway, an online ArcGIS [Capital Improvement Projects Dashboard](#) displaying the location and description for each Capital Project was made available beginning FY24-25. Project updates are provided quarterly and include photographs.

The City Council adopted a CIP budget that will invest \$250 million over the next five years to maintain and improve the quality and functionality of its capital infrastructure. Capital infrastructure includes city parks, recreation facilities, service facilities, roads, sidewalks, public utility components, and other city-owned property that are central to the character and quality of our community and the services that we provide. The City also includes a section titled Operating Projects in the City’s Capital Improvement Plan. These are projects that are one-time costs related

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to a department's operations, or smaller projects that are one-time in nature that are not tied to a larger project. Examples include replacement of the City's Enterprise Resource Planning (ERP) system, or the relocation of the tar plant preserve. These projects are categorized by the department who is responsible for each project. Should the project require future maintenance, such maintenance will be budgeted in the responsible department's operating budget in the following year(s).

Lastly, Other Projects, includes additional one-time funding needs of the City to address various initiatives that are not necessarily capital in nature, but do not have a recurring funding requirement, so are therefore not included in the City's operating budget. Since these efforts do not require ongoing funding, these projects are included and explained in this section. Examples of projects in this category include the upgrade of Downtown Torrance lights and utility undergrounding administration.

## Parks

The following section summarizes the planned capital investments at parks across the City, summarized by location. The City has spent **\$197,000** as of September 30, 2025. The following projects are ongoing in order to refurbish and improve our park’s playgrounds, bathrooms, recreation areas and other park amenities.

Project Location	Project ID	Life-to-Date Budget	Prior Years Actuals	July-Sept Actuals	Life-To-Date Balance
Alta Loma Park	PRK0001	945,000	-	-	945,000
Columbia Park	PRK0002	10,221,933	395,692	4,159	9,822,082
Delthorne Park	PRK0004	404,956	331,291	19,863	53,803
Discovery Park	PRK0006	136,750	132,103	-	4,647
El Nido Park	PRK0007	11,429,997	49,997	-	11,380,000
Guenser Park	PRK0012	500,000	12,670	22,620	464,711
La Carretera Park	PRK0014	164,780	149,800	-	14,980
Lago Seco Park	PRK0017	146,358	10,450	122,781	13,127
Madrona Marsh Nature Center	PRK0034	90,000	-	9,860	80,140
Paradise Park	PRK0022	9,678,903	79,492	5,970	9,593,442
Torrance Park	PRK0030	268,440	-	-	268,440
Walteria Park	PRK0032	1,700,000	-	-	1,700,000
Wilson Park	PRK0033	3,706,128	94,261	11,761	3,600,106
<b>Total Expenditures</b>		<b>\$ 39,393,245</b>	<b>\$ 1,255,755</b>	<b>\$ 197,013</b>	<b>\$ 37,940,478</b>

## Individual Project Details

### Alta Loma Park

26126 Delos Drive, Torrance, CA 90505 | District 6

Alta Loma Park	Life-to-Date Budget	Prior Years Actuals	July-Sept Actuals	Life-To-Date Balance
Replace Playground Equipment	\$945,000	-	-	\$945,000
<b>Total Expenditures</b>	<b>\$ 945,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 945,000</b>
Funding Source(s)				
Measure A	\$720,000	-	-	\$720,000
Measure SST Fund	\$225,000	-	-	\$225,000
<b>Total Expenditures</b>	<b>\$ 945,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 945,000</b>

## Columbia Park

4045 190th Street, Torrance, CA 90504 | District 3

Columbia Park	Life-to-Date Budget	Prior Years Actuals	July-Sept Actuals	Life-To-Date Balance
Construct Dog Park	60,000	12,075	-	47,925
Refurbish Bocce Courts	161,933	143,943	-	17,990
Renovate Picnic Shelters	-	-	-	-
Renovate Restrooms	-	-	-	-
Walking Path Replacement	-	-	-	-
World War II Camp Wall Monument	9,000,000	199,736	4,159	8,796,105
WWII Memorial Supporting Infrastructure Improvements	1,000,000	39,938	-	960,062
<b>Total Expenditures</b>	<b>\$10,221,933</b>	<b>\$ 395,692</b>	<b>\$ 4,159</b>	<b>\$ 9,822,082</b>
<b>Funding Source(s)</b>				
General Fund	5,000,000	-	-	5,000,000
Measure SST Fund	221,933	156,018	-	65,915
Other Grants	5,000,000	239,674	4,159	4,756,167
<b>Total Expenditures</b>	<b>\$10,221,933</b>	<b>\$ 395,692</b>	<b>\$ 4,159</b>	<b>\$ 9,822,082</b>

## Delthorne Park

3401 Spencer Street, Torrance, CA 90503 | District 3

Delthorne Park	Life-to-Date Budget	Prior Years Actuals	July-Sept Actuals	Life-To-Date Balance
Renovate Park Restrooms	404,956	331,291	19,863	53,803
<b>Total Expenditures</b>	<b>\$ 404,956</b>	<b>\$ 331,291</b>	<b>\$ 19,863</b>	<b>\$ 53,803</b>
<b>Funding Source(s)</b>				
Measure SST Fund	404,956	331,291	19,863	53,803
<b>Total Expenditures</b>	<b>\$ 404,956</b>	<b>\$ 331,291</b>	<b>\$ 19,863</b>	<b>\$ 53,803</b>

## Discovery Park

22526 Ocean Ave, Torrance, CA 90503 | District 5

Discovery Park	Life-to-Date Budget	Prior Years Actuals	July-Sept Actuals	Life-To-Date Balance
Urban Tree Project	136,750	132,103	-	4,647
<b>Total Expenditures</b>	<b>\$ 136,750</b>	<b>\$ 132,103</b>	<b>\$ -</b>	<b>\$ 4,647</b>
<b>Funding Source(s)</b>				
Other Grants	136,750	132,103	-	4,647
<b>Total Expenditures</b>	<b>\$ 136,750</b>	<b>\$ 132,103</b>	<b>\$ -</b>	<b>\$ 4,647</b>

## El Nido Park

18301 Kingsdale Avenue, Redondo Beach, CA 90278 | District 3

El Nido Park	Life-to-Date Budget	Prior Years Actuals	July-Sept Actuals	Life-To-Date Balance
Recreational Building Roof Repair	49,997	49,997	-	-
Renovate Park	11,030,000	-	-	11,030,000
Replace Playground Equipment	350,000	-	-	350,000
<b>Total Expenditures</b>	<b>\$11,429,997</b>	<b>\$ 49,997</b>	<b>\$ -</b>	<b>\$11,380,000</b>
Funding Source(s)				
Measure A	400,000	-	-	400,000
Measure SST Fund	399,997	49,997	-	350,000
Other Grants	10,630,000	-	-	10,630,000
<b>Total Expenditures</b>	<b>\$11,429,997</b>	<b>\$ 49,997</b>	<b>\$ -</b>	<b>\$11,380,000</b>

## Guenser Park

17800 Gramercy Place, Torrance, CA 90504 | District 1

Guenser Park	Life-to-Date Budget	Prior Years Actuals	July-Sept Actuals	Life-To-Date Balance
Walking Path Replacement	500,000	12,670	22,620	464,711
<b>Total Expenditures</b>	<b>\$ 500,000</b>	<b>\$ 12,670</b>	<b>\$ 22,620</b>	<b>\$ 464,711</b>
Funding Source(s)				
Measure A	302,250	-	-	302,250
Measure SST Fund	197,750	12,670	22,620	162,461
<b>Total Expenditures</b>	<b>\$ 500,000</b>	<b>\$ 12,670</b>	<b>\$ 22,620</b>	<b>\$ 464,711</b>

## La Carretera Park

2040 186th St, Torrance, CA 90503 | District 1

La Carretera Park	Life-to-Date Budget	Prior Years Actuals	July-Sept Actuals	Life-To-Date Balance
Block Wall Replacement	164,780	149,800	-	14,980
<b>Total Expenditures</b>	<b>\$ 164,780</b>	<b>\$ 149,800</b>	<b>\$ -</b>	<b>\$ 14,980</b>
Funding Source(s)				
2016 Certificate of Participation	149,800	149,800	-	-
General Fund	14,980	-	-	14,980
<b>Total Expenditures</b>	<b>\$ 164,780</b>	<b>\$ 149,800</b>	<b>\$ -</b>	<b>\$ 14,980</b>

## Lago Seco Park

3920 235th Street, Torrance, CA 90505 | District 5

Lago Seco Park	Life-to-Date Budget	Prior Years Actuals	July-Sept Actuals	Life-To-Date Balance
Sewer Line Replacement	146,358	10,450	122,781	13,127
<b>Total Expenditures</b>	<b>\$ 146,358</b>	<b>\$ 10,450</b>	<b>\$ 122,781</b>	<b>\$ 13,127</b>
Funding Source(s)				
2016 Certificate of Participation	133,231	10,450	122,781	-
General Fund	13,127	-	-	13,127
<b>Total Expenditures</b>	<b>\$ 146,358</b>	<b>\$ 10,450</b>	<b>\$ 122,781</b>	<b>\$ 13,127</b>

## Madrona Marsh Nature Center

3201 Plaza del Amo, Torrance, CA 90503 | District 3

Madrona Marsh Nature Center	Life-to-Date Budget	Prior Years Actuals	July-Sept Actuals	Life-To-Date Balance
Replace Sump Pump	90,000	-	9,860	80,140
<b>Total Expenditures</b>	<b>\$ 90,000</b>	<b>\$ -</b>	<b>\$ 9,860</b>	<b>\$ 80,140</b>
Funding Source(s)				
Measure SST Fund	90,000	-	9,860	80,140
<b>Total Expenditures</b>	<b>\$ 90,000</b>	<b>\$ -</b>	<b>\$ 9,860</b>	<b>\$ 80,140</b>

## Paradise Park

5006 Lee Street, Torrance, CA 90503 | District 2

Paradise Park	Life-to-Date Budget	Prior Years Actuals	July-Sept Actuals	Life-To-Date Balance
Design, Site work, Utilities, and Irrigation	6,076,303	-	-	6,076,303
Redesign/Replace Picnic Shelter & Storage	430,000	79,492	5,970	344,539
Redesign/Replace Recreation Center	-	-	-	-
Redesign/Replace Restrooms	2,000,000	-	-	2,000,000
Replace Playground Equipment	1,172,600	-	-	1,172,600
<b>Total Expenditures</b>	<b>\$ 9,678,903</b>	<b>\$ 79,492</b>	<b>\$ 5,970</b>	<b>\$ 9,593,442</b>
Funding Source(s)				
Donations	100,000	-	-	100,000
Measure A	700,000	-	-	700,000
Measure SST Fund	7,078,903	79,492	5,970	6,993,442
Park Equipment Replacement Fund	300,000	-	-	300,000
Parks & Rec Facilities Fund	300,000	-	-	300,000
Parks & Rec Open Space Fund	1,200,000	-	-	1,200,000
<b>Total Expenditures</b>	<b>\$ 9,678,903</b>	<b>\$ 79,492</b>	<b>\$ 5,970</b>	<b>\$ 9,593,442</b>

## Torrance Park

2001 Santa Fe Avenue, Torrance, CA 90501 | District 4

Torrance Park	Life-to-Date Budget	Prior Years Actuals	July-Sept Actuals	Life-To-Date Balance
Torrance Park Revitalization	268,440	-	-	268,440
<b>Total Expenditures</b>	<b>\$ 268,440</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 268,440</b>
Funding Source(s)				
Other Grants	268,440	-	-	268,440
<b>Total Expenditures</b>	<b>\$ 268,440</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 268,440</b>

## Walteria Park

3855 242nd Street, Torrance, CA 90505 | District 6

Walteria Park	Life-to-Date Budget	Prior Years Actuals	July-Sept Actuals	Life-To-Date Balance
Reconstruct Playing Courts	1,700,000	-	-	1,700,000
<b>Total Expenditures</b>	<b>\$ 1,700,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,700,000</b>
Funding Source(s)				
Measure SST Fund	1,700,000	-	-	1,700,000
<b>Total Expenditures</b>	<b>\$ 1,700,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,700,000</b>

## Wilson Park

2200 Crenshaw Boulevard, Torrance, CA 90501 | District 4

Wilson Park	Life-to-Date Budget	Prior Years Actuals	July-Sept Actuals	Life-To-Date Balance
Construct Pickleball Courts	1,526,119	77	-	1,526,042
Redevelopment of Building 8	902,865	40,847	4,192	857,826
Sports Field Conversion	342,000	-	7,569	334,431
Street Frontage Improvements	935,144	53,336	-	881,807
<b>Total Expenditures</b>	<b>\$ 3,706,128</b>	<b>\$ 94,261</b>	<b>\$ 11,761</b>	<b>\$ 3,600,106</b>
Funding Source(s)				
General Fund	2,307,476	40,924	4,192	2,262,360
Measure SST Fund	206,652	-	-	206,652
Other Grants	342,000	-	7,569	334,431
Parks & Rec Open Space Fund	850,000	53,336	-	796,664
<b>Total Expenditures</b>	<b>\$ 3,706,128</b>	<b>\$ 94,261</b>	<b>\$ 11,761</b>	<b>\$ 3,600,106</b>

## Facilities

The following section summarizes the planned capital investments at recreation facilities, service facilities, and other public facilities across the City, summarized by location. The City has spent **\$1.0 million** as of September 30, 2025. The following projects are ongoing in order to maintain and modernize these facilities to ensure that our community can continue to benefit from the valuable services that they provide.

Project Location	Project ID	Life-to-Date Budget	Prior Years Actuals	July-Sept Actuals	Life-To-Date Balance
Bartlett Senior Center	FAC0019	100,600	52,878	42,413	5,310
Dee Hardison Sports Center	FAC0030	300,000	-	-	300,000
Fire Station 1	FAC0010	1,878,723	456,809	8,166	1,413,748
Fire Station 4	FAC0013	85,618	85,618	-	-
Herma Tillim Senior Center	FAC0023	970,663	-	-	970,663
Katy Geissert Civic Center Library	FAC0001	60,500	25,611	-	34,889
Russ Nolte Annex	FAC0028	142,731	132,888	-	9,843
Torrance City Hall	FAC0007	4,891,397	2,430,144	804,095	1,657,158
Torrance City Yard	FAC0021	2,690,000	159,923	46,955	2,483,121
Torrance Cultural Arts Center	FAC0009	554,616	182,377	-	372,239
Torrance Municipal Airport	FAC0017	8,131,158	744,885	76,550	7,309,723
Torrance Police Department	FAC0016	1,239,000	163,032	70,607	1,005,361
Torrance Regional Transit Center	FAC0022	36,545,800	313,595	-	36,232,205
Torrance Southern Tarplant Preserve	FAC0020	494,975	-	-	494,975
<b>Total Expenditures</b>		<b>\$ 58,085,781</b>	<b>\$ 4,747,760</b>	<b>\$ 1,048,785</b>	<b>\$ 52,289,236</b>

## Individual Project Details

### Bartlett Senior Center

1318 Cravens Ave, Torrance, CA 90501 | District 4

Bartlett Senior Center	Life-to-Date Budget	Prior Years Actuals	July-Sept Actuals	Life-To-Date Balance
Second Story Walk Deck Repair	100,600	52,878	42,413	5,310
<b>Total Expenditures</b>	<b>\$ 100,600</b>	<b>\$ 52,878</b>	<b>\$ 42,413</b>	<b>\$ 5,310</b>
Funding Source(s)				
Measure SST Fund	100,600	52,878	42,413	5,310
<b>Total Expenditures</b>	<b>\$ 100,600</b>	<b>\$ 52,878</b>	<b>\$ 42,413</b>	<b>\$ 5,310</b>

## Dee Hardison Sports Center

2400 Jefferson St, Torrance, CA 90501 | District 4

Dee Hardison Sports Center	Life-to-Date Budget	Prior Years Actuals	July-Sept Actuals	Life-To-Date Balance
Renovate Center Facilities	300,000	-	-	300,000
<b>Total Expenditures</b>	<b>\$ 300,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 300,000</b>
Funding Source(s)				
Measure SST Fund	300,000	-	-	300,000
<b>Total Expenditures</b>	<b>\$ 300,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 300,000</b>

## Fire Station 1

1701 Crenshaw Blvd, Torrance, CA 90501 | District 3

Fire Station 1	Life-to-Date Budget	Prior Years Actuals	July-Sept Actuals	Life-To-Date Balance
Alternate EOC	933,334	47,712	8,166	877,456
Renovate Fire Station	424,223	264,308	-	159,915
Replace Audio/Visual Equipment in Training Room	54,500	54,470	-	30
Replace Generator	466,666	90,319	-	376,347
<b>Total Expenditures</b>	<b>\$ 1,878,723</b>	<b>\$ 456,809</b>	<b>\$ 8,166</b>	<b>\$ 1,413,748</b>
Funding Source(s)				
2016 Certificate of Participation	264,308	264,308	-	-
General Fund	54,500	54,470	-	30
Measure SST Fund	859,915	38,432	2,042	819,442
Other Grants	700,000	99,599	6,125	594,276
<b>Total Expenditures</b>	<b>\$ 1,878,723</b>	<b>\$ 456,809</b>	<b>\$ 8,166</b>	<b>\$ 1,413,748</b>

## Fire Station 4

5205 C. Mayor, Torrance, CA 90505 | District 5

Fire Station 4	Life-to-Date Budget	Prior Years Actuals	July-Sept Actuals	Life-To-Date Balance
Renovate Fire Station	85,618	85,618	-	-
<b>Total Expenditures</b>	<b>\$ 85,618</b>	<b>\$ 85,618</b>	<b>\$ -</b>	<b>\$ -</b>
Funding Source(s)				
2016 Certificate of Participation	56,887	56,887	-	-
Measure SST Fund	28,730	28,730	-	-
<b>Total Expenditures</b>	<b>\$ 85,618</b>	<b>\$ 56,887</b>	<b>\$ -</b>	<b>\$ -</b>

## Herma Tillim Senior Center

3612 Artesia Blvd, Torrance, CA 90504 | District 1

Herma Tillim Senior Center	Life-to-Date Budget	Prior Years Actuals	July-Sept Actuals	Life-To-Date Balance
Renovate Center Facilities	970,663	-	-	970,663
<b>Total Expenditures</b>	<b>\$ 970,663</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 970,663</b>
Funding Source(s)				
Parks & Rec Open Space Fund	970,663	-	-	970,663
<b>Total Expenditures</b>	<b>\$ 970,663</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 970,663</b>

## Katy Geissert Civic Center Library

3031 Torrance Blvc, Torrance, CA 90503 | District 3

Katy Geissert Civic Center Library	Life-to-Date Budget	Prior Years Actuals	July-Sept Actuals	Life-To-Date Balance
Replace Audio/Visual Equipment in Meeting Rooms	60,500	25,611	-	34,889
<b>Total Expenditures</b>	<b>\$ 60,500</b>	<b>\$ 25,611</b>	<b>\$ -</b>	<b>\$ 34,889</b>
Funding Source(s)				
General Fund	60,500	25,611	-	34,889
<b>Total Expenditures</b>	<b>\$ 60,500</b>	<b>\$ 25,611</b>	<b>\$ -</b>	<b>\$ 34,889</b>

## Russ Nolte Annex

1339 Post Ave, Torrance, CA 90501 | District 4

Katy Geissert Civic Center Library	Life-to-Date Budget	Prior Years Actuals	July-Sept Actuals	Life-To-Date Balance
Renovate Annex Building	142,731	132,888	-	9,843
<b>Total Expenditures</b>	<b>\$ 142,731</b>	<b>\$ 132,888</b>	<b>\$ -</b>	<b>\$ 9,843</b>
Funding Source(s)				
Measure SST Fund	142,731	132,888	-	9,843
<b>Total Expenditures</b>	<b>\$ 142,731</b>	<b>\$ 132,888</b>	<b>\$ -</b>	<b>\$ 9,843</b>

## Torrance City Hall

3031 Torrance Blvd, Torrance, CA 90503 | District 3

Torrance City Hall	Life-to-Date Budget	Prior Years Actuals	July-Sept Actuals	Life-To-Date Balance
Cable Building Repipe	100,000	-	-	100,000
City Manager's Office Kitchen Improvements	75,000	72,576	-	2,424
Renovate City Attorney's Office	75,000	-	8,484	66,516
Renovate Employee Lounge	250,000	-	-	250,000
Renovate Fire Prevention Building	186,535	107,631	16,631	62,274
Renovate GIS and Building & Safety Building	2,724,855	1,597,546	770,233	357,076
Renovate Main Building	375,021	219,488	-	155,533
Renovate West Annex Roofing and Interiors	675,636	224,552	-	451,084
Replace Audio/Visual Equipment in Meeting Rooms	124,000	104,073	-	19,927
Veteran's Memorial Improvements	75,350	72,332	-	3,018
West Annex Painting	230,000	31,946	8,747	189,307
<b>Total Expenditures</b>	<b>\$ 4,891,397</b>	<b>\$ 2,430,144</b>	<b>\$ 804,095</b>	<b>\$ 1,657,158</b>
<b>Funding Source(s)</b>				
2016 Certificate of Participation	2,954,632	1,597,817	1,329,522	27,293
General Fund	1,706,317	800,381	(534,174)	1,440,111
Measure SST Fund	230,448	31,946	8,747	189,755
<b>Total Expenditures</b>	<b>\$ 4,891,397</b>	<b>\$ 2,430,144</b>	<b>\$ 804,095</b>	<b>\$ 1,657,158</b>

## Torrance City Yard

20500 Madrona Ave, Torrance, CA 90503 | District 3

Torrance City Yard	Life-to-Date Budget	Prior Years Actuals	July-Sept Actuals	Life-To-Date Balance
Fleet Offices Renovation	565,000	159,923	28,455	376,621
Install EV Chargers	175,000	-	-	175,000
Motor and Mower Shop Exhaust Installation	150,000	-	-	150,000
Remove Loading Dock	200,000	-	-	200,000
Replace Roof City Yard Services Building	1,600,000	-	18,500	1,581,500
<b>Total Expenditures</b>	<b>\$ 2,690,000</b>	<b>\$ 159,923</b>	<b>\$ 46,955</b>	<b>\$ 2,483,121</b>
<b>Funding Source(s)</b>				
AQMD	175,000	-	-	175,000
Fleet Services Capital Fund	600,000	159,923	28,455	411,621
General Fund	1,915,000	-	18,500	1,896,500
<b>Total Expenditures</b>	<b>\$ 2,690,000</b>	<b>\$ 159,923</b>	<b>\$ 46,955</b>	<b>\$ 2,483,121</b>

## Torrance Cultural Arts Center

3330 Civic Center Dr, Torrance, CA 90503 | District 3

Torrance Cultural Arts Center	Life-to-Date Budget	Prior Years Actuals	July-Sept Actuals	Life-To-Date Balance
Armstrong Theatre Rigging System	125,000	-	-	125,000
Armstrong Theatre Sound & Lighting Upgrade	219,159	71,920	-	147,239
Exterior Lighting	100,000	-	-	100,000
Nakano Theater Roof Replacement	80,965	80,965	-	-
Replace Sewage Pump System	29,491	29,491	-	-
<b>Total Expenditures</b>	<b>\$ 554,616</b>	<b>\$ 182,377</b>	<b>\$ -</b>	<b>\$ 372,239</b>
<b>Funding Source(s)</b>				
2016 Certificate of Participation	80,965	80,965	-	-
General Fund	444,159	71,920	-	372,239
Measure SST Fund	29,491	29,491	-	-
<b>Total Expenditures</b>	<b>\$ 554,616</b>	<b>\$ 182,377</b>	<b>\$ -</b>	<b>\$ 372,239</b>

## Torrance Municipal Airport

3301 Airport Dr, Torrance, CA 90505 | District 6

Torrance Municipal Airport	Life-to-Date Budget	Prior Years Actuals	July-Sept Actuals	Life-To-Date Balance
Airport Main Runway Rehabilitation	793,965	249,000	-	544,965
Airport Taxiway Lighting and Wire Replacement	573,660	10,200	10,600	552,860
General Aviation Center Roof Replacement	161,000	153,472	-	7,528
Implement Automated Weather Observing System	998,000	182,228	24,800	790,972
Refurbish Roadways	29,940	17,900	-	12,040
Renovate Airport Hangars	874,780	132,085	-	742,695
Renovate Airport Traffic Control Tower	2,099,814	-	41,000	2,058,814
Taxiway Lighting Replacement	2,600,000	-	150	2,599,850
<b>Total Expenditures</b>	<b>\$ 8,131,158</b>	<b>\$ 744,885</b>	<b>\$ 76,550</b>	<b>\$ 7,309,723</b>
<b>Funding Source(s)</b>				
Airport Capital Project Fund	8,131,158	744,885	76,550	7,309,723
<b>Total Expenditures</b>	<b>\$ 8,131,158</b>	<b>\$ 744,885</b>	<b>\$ 76,550</b>	<b>\$ 7,309,723</b>

## Torrance Police Department

3300 Civic Center Dr N, Torrance, CA 90503 | District 3

Torrance Police Department	Life-to-Date Budget	Prior Years Actuals	July-Sept Actuals	Life-To-Date Balance
Implement Jail Upgrades	150,000	-	-	150,000
Renovate Department Facilities	979,000	85,957	67,607	825,436
Replacement of HVAC Condenser	60,000	41,500	-	18,500
Uninterrupted Power Supply Replacement	50,000	35,575	3,000	11,425
<b>Total Expenditures</b>	<b>\$ 1,239,000</b>	<b>\$ 163,032</b>	<b>\$ 70,607</b>	<b>\$ 1,005,361</b>
<b>Funding Source(s)</b>				
2016 Certificate of Participation	153,564	85,957	67,607	-
DIF - Police	50,000	35,575	3,000	11,425
General Fund	150,000	-	-	150,000
Measure SST Fund	885,436	41,500	-	843,936
<b>Total Expenditures</b>	<b>\$ 1,239,000</b>	<b>\$ 163,032</b>	<b>\$ 70,607</b>	<b>\$ 1,005,361</b>

## Torrance Regional Transit Center

485 Crenshaw Blvd, Torrance, CA 90501 | District 3

Torrance Regional Transit Center	Life-to-Date Budget	Prior Years Actuals	July-Sept Actuals	Life-To-Date Balance
ADA Compliance Improvements	150,000	88,112	-	61,888
Construction of RTC Parking Structure	35,000,000	198,985	-	34,801,016
Electrical upgrades	250,000	-	-	250,000
Tenant Space Enhancements	1,145,800	26,499	-	1,119,301
<b>Total Expenditures</b>	<b>\$36,545,800</b>	<b>\$ 313,595</b>	<b>\$ -</b>	<b>\$36,232,205</b>
<b>Funding Source(s)</b>				
Other Grants	35,000,000	198,985	-	34,801,016
Transit Capital Fund	1,545,800	114,611	-	1,431,189
<b>Total Expenditures</b>	<b>\$36,545,800</b>	<b>\$ 313,595</b>	<b>\$ -</b>	<b>\$36,232,205</b>

## Torrance Southern Tarplant Preserve

485 Crenshaw Blvd, Torrance, CA 90503 | District 3

Torrance Theatre	Life-to-Date Budget	Prior Years Actuals	July-Sept Actuals	Life-To-Date Balance
Torrance Southern Tarplant Preserve	494,975	-	-	494,975
<b>Total Expenditures</b>	<b>\$ 494,975</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 494,975</b>
<b>Funding Source(s)</b>				
Other Grants	494,975	-	-	494,975
<b>Total Expenditures</b>	<b>\$ 494,975</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 494,975</b>

## IT Infrastructure

The following section summarizes the planned capital investments in the physical infrastructure and major architecture needed to support the City’s communication and information systems. The City has spent \$0 as of September 30, 2025. The following projects are ongoing in order to maintain and modernize citywide IT infrastructure and ensure our community can continue to benefit from the valuable services that they provide.

Project Title	Project ID	Life-to-Date Budget	Prior Years Actuals	July-Sept Actuals	Life-To-Date Balance
CBRS Private Cell Network	CIT0001	170,000	-	-	170,000
Customer Service Enhancement	OP50	40,000	-	-	40,000
Nakano Theater Audio Visual Renovation	FAC0009	100,000	-	-	100,000
Toyota Meeting Hall Audio Visual Renovation	FAC0009	85,000	-	-	85,000
<b>Total Expenditures</b>		<b>\$ 395,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 395,000</b>

## Individual Project Details

### Torrance City Hall

3031 Torrance Blvd, Torrance, CA 90503 | District 3

Torrance City Hall	Life-to-Date Budget	Prior Years Actuals	July-Sept Actuals	Life-To-Date Balance
Customer Service Enhancement	40,000	-	-	40,000
<b>Total Expenditures</b>	<b>\$ 40,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 40,000</b>
Funding Source(s)				
General Fund	40,000	-	-	40,000
<b>Total Expenditures</b>	<b>\$ 40,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 40,000</b>

### Torrance Cultural Arts Center

3330 Civic Center Dr, Torrance, CA 90503 | District 3

Torrance Cultural Arts Center	Life-to-Date Budget	Prior Years Actuals	July-Sept Actuals	Life-To-Date Balance
Nakano Theater Audio Visual Renovation	100,000	-	-	100,000
Toyota Meeting Hall Audio Visual Renovation	85,000	-	-	85,000
<b>Total Expenditures</b>	<b>\$ 185,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 185,000</b>
Funding Source(s)				
General Fund	185,000	-	-	185,000
<b>Total Expenditures</b>	<b>\$ 185,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 185,000</b>

## Torrance Police Department

3300 Civic Center Dr N, Torrance, CA 90503 | District 3

<b>Torrance Police Department</b>	<b>Life-to-Date Budget</b>	<b>Prior Years Actuals</b>	<b>July-Sept Actuals</b>	<b>Life-To-Date Balance</b>
CBRS Private Cell Network	170,000	-	-	170,000
<b>Total Expenditures</b>	<b>\$ 170,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 170,000</b>
<b>Funding Source(s)</b>				
DIF - Police	170,000	-	-	170,000
<b>Total Expenditures</b>	<b>\$ 170,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 170,000</b>

## Public Right of Way (Streets)

This section summarizes the capital investment in the public right of way areas such as streets and sidewalks in the City. The City has spent **\$841,000** as of September 30, 2025. The following projects are ongoing in order to maintain and improve the safety and accessibility of our streets for all users.

Project Title	Project ID	Life-to-Date Budget	Prior Years Actuals	July-Sept Actuals	Life-To-Date Balance
Anza Ave Rehabilitation (190th to Sepulveda)	I 144	5,684,236	4,855,566	137,016	691,654
Anza/Vista Montana/PCH Intersection Improvements	T 154	2,900,000	2,477,822	-	422,178
Arterial Street Pavement Sealing Program	I 139	17,473,720	5,468,475	95,807	11,909,438
Beach Cities Green Streets Project	S 194	8,931,315	71,585	10,773	8,848,957
Bridge Preventative Maintenance Program	I 124	129,628	-	-	129,628
Cabrillo Ave Redesign	I 198	1,515,640	-	-	1,515,640
Citywide Sidewalk Ramping/Grinding Program	I 152	450,000	-	11,980	438,020
Citywide Traffic Engineering and Improvements	T 190	2,113,020	1,335,635	38,714	738,671
Citywide Traffic Signal Improvements	T 171	1,765,211	148,174	30,964	1,586,072
Crenshaw Blvd & PCH Intersection Improvements-Phase 1	T 143	878,083	10,522	-	867,561
Crenshaw Blvd Intersection Imprv & 208th St Extension	T 157	5,824,137	5,666,136	16,036	141,965
Fiber Network and Traffic Signal Optimization	T 195	1,966,162	220,499	112,662	1,633,002
FY2018-21 Residential St Rehabilitation Program	I 169	307,832	-	-	307,832
Hawthorne Blvd Rehab (PCH to South City Limit)	T 045	286,227	-	-	286,227
Hawthorne Blvd Right-Turn Lanes at Lomita Blvd & 182nd St	T 196	1,100,000	104,881	108,319	886,800
I-405 AT 182nd St/Crenshaw Blvd operational improvements	T 155	5,132,293	1,631,831	131,161	3,369,301
Intersection Improvements-Pacific Coast Hwy/Hawthorne Blvd	T 131	1,856,022	1,791,772	2,514	61,736
Plaza del Amo at Western Ave (SR213) Mobility Enhancement	T 177	119,732	117,812	-	1,920
Prairie Avenue Bridge Rehabilitations	I 148	3,749,950	32,139	-	3,717,811
Residential Slurry Seal Program	I 159	27,937,309	11,927,957	-	16,009,352
Sepulveda Soundwall Repair	I 197	100,000	-	-	100,000
Sidewalk Improvements for Disabled Accessibility	I 135	4,425,652	3,319,374	145,094	961,184
Torrance School Safety and Accessibility Program	I 188	22,879,295	3,584,284	-	19,295,011
Transportation Management System Improvements	T 189	39,000	39,000	-	-
Transportation Open Space Corridor Multi-Use Trail	I 194	650,000	-	-	650,000
<b>Total Expenditures</b>		<b>\$118,214,464</b>	<b>\$ 42,803,464</b>	<b>\$ 841,040</b>	<b>\$ 74,569,960</b>

### Individual Project Details

#### Anza Ave Rehabilitation (190th to Sepulveda) (I 144)

Funding Source(s)	Life-to-Date Budget	Prior Years Actuals	July-Sept Actuals	Life-To-Date Balance
Donations	44,800	44,800	-	-
Gas Tax	2,102,580	1,338,997	137,016	626,568
Measure R Local Return	250,000	250,000	-	-
Other Grants	2,365,737	2,327,038	-	38,699
Prop C Local Return	921,118	894,731	-	26,387
<b>Total Expenditures</b>	<b>\$ 5,684,236</b>	<b>\$ 4,855,566</b>	<b>\$ 137,016</b>	<b>\$ 691,654</b>

## Anza/Vista Montana/PCH Intersection Improvements (T 154)

Funding Source(s)	Life-to-Date Budget	Prior Years Actuals	July-Sept Actuals	Life-To-Date Balance
Measure R Grant	2,900,000	2,477,822	-	422,178
<b>Total Expenditures</b>	<b>\$ 2,900,000</b>	<b>\$ 2,477,822</b>	<b>\$ -</b>	<b>\$ 422,178</b>

## Arterial Street Pavement Sealing Program (I 139)

Funding Source(s)	Life-to-Date Budget	Prior Years Actuals	July-Sept Actuals	Life-To-Date Balance
Airport Capital Project Fund	46,000	40,000	-	6,000
Gas Tax	1,069,000	101,780	-	967,220
Measure R Local Return	6,085,960	1,670,648	-	4,415,312
Prop C Local Return	9,682,082	3,065,369	95,807	6,520,905
SB1	590,678	590,678	-	-
<b>Total Expenditures</b>	<b>\$ 17,473,720</b>	<b>\$ 5,468,475</b>	<b>\$ 95,807</b>	<b>\$ 11,909,438</b>

## Beach Cities Green Streets Project (S 194)

Funding Source(s)	Life-to-Date Budget	Prior Years Actuals	July-Sept Actuals	Life-To-Date Balance
General Fund	144,124	-	-	144,124
Measure W	583,757	-	592	583,165
Measure W Grant	5,366,953	-	-	5,366,953
Other Grants	2,790,151	70,858	-	2,719,293
Sewer Capital Project Fund	46,330	727	10,181	35,422
<b>Total Expenditures</b>	<b>\$ 8,931,315</b>	<b>\$ 71,585</b>	<b>\$ 10,773</b>	<b>\$ 8,848,957</b>

## Bridge Preventative Maintenance Program (I 124)

Funding Source(s)	Life-to-Date Budget	Prior Years Actuals	July-Sept Actuals	Life-To-Date Balance
Gas Tax	129,628	-	-	129,628
<b>Total Expenditures</b>	<b>\$ 129,628</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 129,628</b>

## Cabrillo Ave Redesign (I 198)

Funding Source(s)	Life-to-Date Budget	Prior Years Actuals	July-Sept Actuals	Life-To-Date Balance
General Fund	200,000	-	-	200,000
Other Grants	718,528	-	-	718,528
SB1	597,112	-	-	597,112
<b>Total Expenditures</b>	<b>\$ 1,515,640</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,515,640</b>

## Citywide Sidewalk Ramping/Grinding Program (I 152)

Funding Source(s)	Life-to-Date Budget	Prior Years Actuals	July-Sept Actuals	Life-To-Date Balance
Measure R Local Return	450,000	-	11,980	438,020
<b>Total Expenditures</b>	<b>\$ 450,000</b>	<b>\$ -</b>	<b>\$ 11,980</b>	<b>\$ 438,020</b>

## Citywide Traffic Engineering and Improvements (T 190)

Funding Source(s)	Life-to-Date Budget	Prior Years Actuals	July-Sept Actuals	Life-To-Date Balance
Gas Tax	663,020	242,234	2,616	418,170
Measure M Local Return	1,450,000	1,093,401	36,098	320,501
<b>Total Expenditures</b>	<b>\$ 2,113,020</b>	<b>\$ 1,335,635</b>	<b>\$ 38,714</b>	<b>\$ 738,671</b>

## Citywide Traffic Signal Improvements (T 171)

Funding Source(s)	Life-to-Date Budget	Prior Years Actuals	July-Sept Actuals	Life-To-Date Balance
Gas Tax	379,702	88,343	-	291,360
General Fund	10,000	-	-	10,000
Measure R Local Return	186,455	11,113	-	175,342
Other Grants	626,320	29,854	20,744	575,722
Prop C Local Return	562,733	18,864	10,221	533,648
<b>Total Expenditures</b>	<b>\$ 1,765,211</b>	<b>\$ 148,174</b>	<b>\$ 30,964</b>	<b>\$ 1,586,072</b>

## Crenshaw Blvd & PCH Intersection Improvements (T 143)

Funding Source(s)	Life-to-Date Budget	Prior Years Actuals	July-Sept Actuals	Life-To-Date Balance
DIF - Transportation	578,000	-	-	578,000
Measure R Grant	300,083	10,522	-	289,561
<b>Total Expenditures</b>	<b>\$ 878,083</b>	<b>\$ 10,522</b>	<b>\$ -</b>	<b>\$ 867,561</b>

## Crenshaw Blvd Intersection Imprv & 208th St Extension (T 157)

Funding Source(s)	Life-to-Date Budget	Prior Years Actuals	July-Sept Actuals	Life-To-Date Balance
Gas Tax	830,265	739,110	4,204	86,951
Measure M Grant	609,000	572,836	11,832	24,331
Measure R Grant	3,300,000	3,299,155	-	845
Other Grants	1,084,872	1,055,035	-	29,837
<b>Total Expenditures</b>	<b>\$ 5,824,137</b>	<b>\$ 5,666,136</b>	<b>\$ 16,036</b>	<b>\$ 141,965</b>

## Fiber Network and Traffic Signal Optimization (T 195)

Funding Source(s)	Life-to-Date Budget	Prior Years Actuals	July-Sept Actuals	Life-To-Date Balance
DIF - Transportation	599,495	83,050	44,298	472,147
Measure M Grant	1,050,000	123,376	61,876	864,748
Measure M Local Return	316,667	14,073	6,488	296,106
<b>Total Expenditures</b>	<b>\$ 1,966,162</b>	<b>\$ 220,499</b>	<b>\$ 112,662</b>	<b>\$ 1,633,002</b>

## FY2018-21 Residential St Rehabilitation Program (I 169)

Funding Source(s)	Life-to-Date Budget	Prior Years Actuals	July-Sept Actuals	Life-To-Date Balance
Measure R Local Return	307,832	-	-	307,832
<b>Total Expenditures</b>	<b>\$ 307,832</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 307,832</b>

## Hawthorne Blvd Rehab (PCH to South City Limit) (T 045)

Funding Source(s)	Life-to-Date Budget	Prior Years Actuals	July-Sept Actuals	Life-To-Date Balance
Gas Tax	278,327	-	-	278,327
General Fund	7,900	-	-	7,900
<b>Total Expenditures</b>	<b>\$ 286,227</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 286,227</b>

## Hawthorne Boulevard Right-Turn Lanes (T 196)

Funding Source(s)	Life-to-Date Budget	Prior Years Actuals	July-Sept Actuals	Life-To-Date Balance
Measure M Grant	1,000,000	104,881	108,319	786,800
Measure M Local Return	100,000	-	-	100,000
<b>Total Expenditures</b>	<b>\$ 1,100,000</b>	<b>\$ 104,881</b>	<b>\$ 108,319</b>	<b>\$ 886,800</b>

## I-405 AT 182nd St/Crenshaw Blvd Operational Improvements (T 155)

Funding Source(s)	Life-to-Date Budget	Prior Years Actuals	July-Sept Actuals	Life-To-Date Balance
Measure R Grant	5,132,293	1,631,831	131,161	3,369,301
<b>Total Expenditures</b>	<b>\$ 5,132,293</b>	<b>\$ 1,631,831</b>	<b>\$ 131,161</b>	<b>\$ 3,369,301</b>

## Intersection Improvements-Pacific Coast Hwy/Hawthorne Blvd (T 131)

Funding Source(s)	Life-to-Date Budget	Prior Years Actuals	July-Sept Actuals	Life-To-Date Balance
Measure R Grant	1,856,022	1,791,772	2,514	61,736
<b>Total Expenditures</b>	<b>\$ 1,856,022</b>	<b>\$ 1,791,772</b>	<b>\$ 2,514</b>	<b>\$ 61,736</b>

### Plaza Del Amo at Western Ave (SR213) (T 177)

Funding Source(s)	Life-to-Date Budget	Prior Years Actuals	July-Sept Actuals	Life-To-Date Balance
Measure M Local Return	-	(1,920)	-	1,920
Measure R Grant	119,732	119,732	-	-
<b>Total Expenditures</b>	<b>\$ 119,732</b>	<b>\$ 117,812</b>	<b>\$ -</b>	<b>\$ 1,920</b>

### Prairie Avenue Bridge Rehabilitations (I 148)

Funding Source(s)	Life-to-Date Budget	Prior Years Actuals	July-Sept Actuals	Life-To-Date Balance
Gas Tax	332,410	14,680	-	317,729
Other Grants	17,540	17,459	-	82
Prop C Local Return	3,400,000	-	-	3,400,000
<b>Total Expenditures</b>	<b>\$ 3,749,950</b>	<b>\$ 32,139</b>	<b>\$ -</b>	<b>\$ 3,717,811</b>

### Residential Slurry Seal Program (I 159)

Funding Source(s)	Life-to-Date Budget	Prior Years Actuals	July-Sept Actuals	Life-To-Date Balance
Gas Tax	4,535,000	3,550,000	-	985,000
General Fund	627,627	-	-	627,627
Measure M Local Return	4,211,712	1,305,058	-	2,906,654
Measure R Local Return	3,020,000	-	-	3,020,000
SB1	15,542,970	7,072,899	-	8,470,071
<b>Total Expenditures</b>	<b>\$ 27,937,309</b>	<b>\$ 11,927,957</b>	<b>\$ -</b>	<b>\$ 16,009,352</b>

### Sepulveda Soundwall Repair (I 197)

Funding Source(s)	Life-to-Date Budget	Prior Years Actuals	July-Sept Actuals	Life-To-Date Balance
Gas Tax	100,000	-	-	100,000
<b>Total Expenditures</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 100,000</b>

## Sidewalk Repair for Handicap Accessibility (I 135)

Funding Source(s)	Life-to-Date Budget	Prior Years Actuals	July-Sept Actuals	Life-To-Date Balance
CDBG Fund	941,435	743,998	-	197,437
Donations	1,500	1,500	-	-
Measure M Local Return	3,150,000	2,467,278	145,094	537,628
Other Grants	123	-	-	123
Prop A Local Return	263	-	-	263
SB1	78,833	-	-	78,833
TDA Article 3 Bicycle Fund	253,498	106,598	-	146,900
<b>Total Expenditures</b>	<b>\$ 4,425,652</b>	<b>\$ 3,319,374</b>	<b>\$ 145,094</b>	<b>\$ 961,184</b>

## Torrance School Safety and Accessibility Program (I 188)

Funding Source(s)	Life-to-Date Budget	Prior Years Actuals	July-Sept Actuals	Life-To-Date Balance
Measure M Grant	17,337,375	3,082,302	-	14,255,073
Measure M Local Return	5,541,920	501,982	-	5,039,938
<b>Total Expenditures</b>	<b>\$ 22,879,295</b>	<b>\$ 3,584,284</b>	<b>\$ -</b>	<b>\$ 19,295,011</b>

## Transportation Management System Improvements (T 189)

Funding Source(s)	Life-to-Date Budget	Prior Years Actuals	July-Sept Actuals	Life-To-Date Balance
Measure M Grant	39,000	39,000	-	-
<b>Total Expenditures</b>	<b>\$ 39,000</b>	<b>\$ 39,000</b>	<b>\$ -</b>	<b>\$ -</b>

## Transportation Open Space Corridor Multi-Use Trail (I 194)

Funding Source(s)	Life-to-Date Budget	Prior Years Actuals	July-Sept Actuals	Life-To-Date Balance
Other Grants	650,000	-	-	650,000
<b>Total Expenditures</b>	<b>\$ 650,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 650,000</b>

## Sewer/Water Utilities

This section summarizes the planned capital investment in the Sewer and Water utilities throughout the City. The City spent **\$18,000** as of September 30, 2025. The following projects are ongoing to support the infrastructure that ensures the quality and reliability of our utility services.

Project Title	Project ID	Life-to-Date Budget	Prior Years Actuals	July-Sept Actuals	Life-To-Date Balance
Airport Emergency Water Supply Line	I 199	800,000	-	-	800,000
Citywide Sewer System Improvements	I 191	6,473,705	581	11,172	6,461,952
Del Amo 5 Sewer Project	I 176	2,314,409	-	-	2,314,409
Dominguez Channel BMP Project	I 185	503,821	-	-	503,821
FY2018-21 Sewer Repairs	I 170	479,266	21,522	-	457,745
High Pressure Zone Modifications	I 186	2,995,367	71,755	-	2,923,612
Misc Water Main Repl for Developer & Street Rehab Projects	I 153	6,533,976	1,706,329	7,182	4,820,464
On-Site Recycled Water Retrofits	I 184	787,399	-	-	787,399
Paseo de la Playa Residential Undergrounding	I 175	340,211	-	-	340,211
Sewer System Master Plan/Hydraulic Model	I 168	100,000	-	-	100,000
Undergrounding Overhd Util/Inst St Lights-PVBlvd bet. Torr/Sepul	I 156	1,635,983	-	-	1,635,983
Utility Undergrounding Administration	I 182	154,485	-	-	154,485
Van Ness Ave Water Wells & Transmission Main	I 145	18,820,267	16,219,371	-	2,600,895
Walteria Slope Reservoir Repair	I 181	1,497,346	79,650	-	1,417,697
<b>Total Expenditures</b>		<b>\$ 43,436,234</b>	<b>\$ 18,099,208</b>	<b>\$ 18,354</b>	<b>\$ 25,318,672</b>

### Individual Project Details

#### Airport Emergency Water Supply Line (I 199)

Funding Source(s)	Life-to-Date Budget	Prior Years Actuals	July-Sept Actuals	Life-To-Date Balance
Airport Capital Project Fund	800,000	-	-	800,000
<b>Total Expenditures</b>	<b>\$ 800,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 800,000</b>

#### Citywide Sewer System Improvements (I 191)

Funding Source(s)	Life-to-Date Budget	Prior Years Actuals	July-Sept Actuals	Life-To-Date Balance
DIF - Sewer	9,000	-	-	9,000
Sewer Capital Project Fund	6,464,705	581	11,172	6,452,952
<b>Total Expenditures</b>	<b>\$ 6,473,705</b>	<b>\$ 581</b>	<b>\$ 11,172</b>	<b>\$ 6,461,952</b>

## Del Amo 5 Sewer Project (I 176)

Funding Source(s)	Life-to-Date Budget	Prior Years Actuals	July-Sept Actuals	Life-To-Date Balance
General Fund	214,409	-	-	214,409
Sewer Capital Project Fund	2,100,000	-	-	2,100,000
<b>Total Expenditures</b>	<b>\$ 2,314,409</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,314,409</b>

## Dominguez Channel BMP Project (I 185)

Funding Source(s)	Life-to-Date Budget	Prior Years Actuals	July-Sept Actuals	Life-To-Date Balance
Measure W	500,000	-	-	500,000
Sewer Capital Project Fund	3,821	-	-	3,821
<b>Total Expenditures</b>	<b>\$ 503,821</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 503,821</b>

## FY2018-21 Sewer Repairs (I 170)

Funding Source(s)	Life-to-Date Budget	Prior Years Actuals	July-Sept Actuals	Life-To-Date Balance
Sewer Capital Project Fund	479,266	21,522	-	457,745
<b>Total Expenditures</b>	<b>\$ 479,266</b>	<b>\$ 21,522</b>	<b>\$ -</b>	<b>\$ 457,745</b>

## High Pressure Zone Modifications (I 186)

Funding Source(s)	Life-to-Date Budget	Prior Years Actuals	July-Sept Actuals	Life-To-Date Balance
Water Capital Fund	2,995,367	71,755	-	2,923,612
<b>Total Expenditures</b>	<b>\$ 2,995,367</b>	<b>\$ 71,755</b>	<b>\$ -</b>	<b>\$ 2,923,612</b>

## Miscellaneous Water Main Replacements (I 153)

Funding Source(s)	Life-to-Date Budget	Prior Years Actuals	July-Sept Actuals	Life-To-Date Balance
Water Capital Fund	6,533,976	1,706,329	7,182	4,820,464
<b>Total Expenditures</b>	<b>\$ 6,533,976</b>	<b>\$ 1,706,329</b>	<b>\$ 7,182</b>	<b>\$ 4,820,464</b>

### On-Site Recycled Water Retrofits (I 184)

Funding Source(s)	Life-to-Date Budget	Prior Years Actuals	July-Sept Actuals	Life-To-Date Balance
Water Capital Fund	787,399	-	-	787,399
<b>Total Expenditures</b>	<b>\$ 787,399</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 787,399</b>

### Paseo de la Playa Residential Undergrounding (I 175)

Funding Source(s)	Life-to-Date Budget	Prior Years Actuals	July-Sept Actuals	Life-To-Date Balance
General Fund	340,211	-	-	340,211
<b>Total Expenditures</b>	<b>\$ 340,211</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 340,211</b>

### Sewer System Master Plan/Hydraulic Model (I 168)

Funding Source(s)	Life-to-Date Budget	Prior Years Actuals	July-Sept Actuals	Life-To-Date Balance
Sewer Capital Project Fund	100,000	-	-	100,000
<b>Total Expenditures</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 100,000</b>

### Undergrounding Overhd Util/Inst St Lights-PVBlvd bet. Torr/Sepul (I 156)

Funding Source(s)	Life-to-Date Budget	Prior Years Actuals	July-Sept Actuals	Life-To-Date Balance
DIF - Utility Underground	1,635,983	-	-	1,635,983
<b>Total Expenditures</b>	<b>\$ 1,635,983</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,635,983</b>

### Utility Undergrounding Administration (I 182)

Funding Source(s)	Life-to-Date Budget	Prior Years Actuals	July-Sept Actuals	Life-To-Date Balance
DIF - Utility Underground	154,485	-	-	154,485
<b>Total Expenditures</b>	<b>\$ 154,485</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 154,485</b>

## Van Ness Ave Water Wells & Transmission Main (I 145)

Funding Source(s)	Life-to-Date Budget	Prior Years Actuals	July-Sept Actuals	Life-To-Date Balance
Other Grants	740,000	740,000	-	-
Water Capital Fund	3,001,432	400,536	-	2,600,895
Water State Revolving Fund	15,078,835	15,078,835	-	-
<b>Total Expenditures</b>	<b>\$ 18,820,267</b>	<b>\$ 16,219,371</b>	<b>\$ -</b>	<b>\$ 2,600,895</b>

## Walteria Slope Reservoir Repair (I 181)

Funding Source(s)	Life-to-Date Budget	Prior Years Actuals	July-Sept Actuals	Life-To-Date Balance
Water Capital Fund	1,497,346	79,650	-	1,417,697
<b>Total Expenditures</b>	<b>\$ 1,497,346</b>	<b>\$ 79,650</b>	<b>\$ -</b>	<b>\$ 1,417,697</b>

## Storm Drains/Basins

This section summarizes the planned capital investment in the City’s storm drain and storm water basin infrastructure. The City spent **\$326,000** as of September 30, 2025. The following projects are ongoing to ensure that the storm water infrastructure is prepared to handle the increasing severity of climate events.

Project Title	Project ID	Life-to-Date Budget	Prior Years Actuals	July-Sept Actuals	Life-To-Date Balance
Citywide Storm Drain Replacement & Installation	I 192	8,111,925	985,760	150,607	6,975,558
North Torrance Well Field-Predesign	I108	8,180,204	7,313,069	17,857	849,278
Paseo de la Playa Slope and Storm Drain Repair	I 180	12,642	-	-	12,642
Storm Water Retention Basin and Channel Perimeter Fencing	I 196	277,745	-	97,680	180,065
Stormwater Basin Expansion Project	I 179	721,192	391,880	59,394	269,917
Torrance Airport Storm Water Basin Project	I 174	688,487	216,136	-	472,351
<b>Total Expenditures</b>		<b>\$ 17,992,195</b>	<b>\$ 8,906,844</b>	<b>\$ 325,539</b>	<b>\$ 8,759,812</b>

### Individual Project Details

#### Citywide Storm Drain Replacement and Installation (I 192)

Funding Source(s)	Life-to-Date Budget	Prior Years Actuals	July-Sept Actuals	Life-To-Date Balance
DIF - Storm Drain	916,887	32,921	9,028	874,938
Measure W	6,416,347	942,501	141,579	5,332,267
Other Grants	778,691	10,337	-	768,354
<b>Total Expenditures</b>	<b>\$ 8,111,925</b>	<b>\$ 985,760</b>	<b>\$ 150,607</b>	<b>\$ 6,975,558</b>

#### North Torrance Well Field-Predesign (I 108)

Funding Source(s)	Life-to-Date Budget	Prior Years Actuals	July-Sept Actuals	Life-To-Date Balance
Other Grants	647,168	647,104	-	64
Water Capital Fund	7,533,035	6,665,964	17,857	849,213
<b>Total Expenditures</b>	<b>\$ 8,180,204</b>	<b>\$ 7,313,069</b>	<b>\$ 17,857</b>	<b>\$ 849,278</b>

## Paseo de la Playa Slope and Storm Drain Repair (I 180)

Funding Source(s)	Life-to-Date Budget	Prior Years Actuals	July-Sept Actuals	Life-To-Date Balance
Measure R Local Return	12,642	-	-	12,642
<b>Total Expenditures</b>	<b>\$ 12,642</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,642</b>

## Storm Water Retention Basin and Channel Perimeter Fencing (I 196)

Funding Source(s)	Life-to-Date Budget	Prior Years Actuals	July-Sept Actuals	Life-To-Date Balance
Measure W	277,745	-	97,680	180,065
<b>Total Expenditures</b>	<b>\$ 277,745</b>	<b>\$ -</b>	<b>\$ 97,680</b>	<b>\$ 180,065</b>

## Stormwater Basin Expansion Project (I 179)

Funding Source(s)	Life-to-Date Budget	Prior Years Actuals	July-Sept Actuals	Life-To-Date Balance
Measure W Grant	721,192	391,880	59,394	269,917
<b>Total Expenditures</b>	<b>\$ 721,192</b>	<b>\$ 391,880</b>	<b>\$ 59,394</b>	<b>\$ 269,917</b>

## Torrance Airport Storm Water Basin Project (I 174)

Funding Source(s)	Life-to-Date Budget	Prior Years Actuals	July-Sept Actuals	Life-To-Date Balance
General Fund	4,673	-	-	4,673
Measure W	517,677	216,136	-	301,541
Sewer Capital Project Fund	166,138	-	-	166,138
<b>Total Expenditures</b>	<b>\$ 688,487</b>	<b>\$ 216,136</b>	<b>\$ -</b>	<b>\$ 472,351</b>

## Operating Projects

The following section summarizes projects by the department responsible for their implementation, with future maintenance costs to be reflected in each department's operating budget. The City spent **\$1.1 million** as of September 30, 2025.

Project Title	Project ID	Life-to-Date Budget	Prior Years Actuals	July-Sept Actuals	Life-To-Date Balance
3D GIS Mapping/Cyclomedia	OP49	140,000	-	-	140,000
Accela Continuous Improvement Initiatives	OP50	166,164	19,665	25,984	120,516
AssetWorks Software Implementation	OP50	121,000	3,033	21,650	96,317
Automated Meter Integration Upgrade	OP83	6,600,000	4,723,224	746,707	1,130,069
Bollard Replacement at Wilson Park	OP93	105,000	37,695	-	67,305
Citywide Event Perimeter Protection Measures	OP83	150,000	-	-	150,000
Citywide Facility Reservation System	OP50	100,000	-	-	100,000
Citywide Parks Master Plan	OP93	300,000	-	-	300,000
Citywide Tree Planting Program	OP83	854,000	320,480	-	533,520
Citywide Web Redesign	OP50	520,000	249,780	25,700	244,520
Civic Center Evacuation Route and Signage	OP53	62,500	31,250	-	31,250
Civic Center Master Plan	OP41	660,000	-	-	660,000
Columbia Park Engagement and Concept Design	OP93	184,782	177,054	-	7,728
Community AED Purchase	OP71	204,622	41,949	4,992	157,681
Critical Incident Communications Consulting	OP70	240,000	80,000	60,000	100,000
DCH Airport Site Remediation Account	OP95	200,000	200,000	-	-
Del Amo Fashion Center PCC	OP70	493,350	-	-	493,350
EA Properties Remediation	OP95	2,500,000	2,434,788	65,212	0
Electronic Content Management Enhancement	OP50	102,861	14,975	-	87,886
Electronic Plan Submittal and Review	OP49	500,000	29,016	85,000	385,984
Emergency Operations Center (EOC) Upgrade	OP70	115,000	-	-	115,000
Emergency Slope Stabilization at 4812 Newton Street	OP83	200,000	124,185	-	75,815
Enterprise Resource Planning System Replacement	OP50	620,000	-	-	620,000
Enterprise Cashiering	OP50	195,000	29,700	-	165,300
EV Chargers For Park & Library Facilities	OP53	80,000	20,956	4,433	54,611
Fire Modernization	OP50	300,000	-	-	300,000
GIS System Upgrade	OP50	285,000	57,000	25,000	203,000
Hi-Shear OU-2 Remediation Account	OP95	3,000,000	-	-	3,000,000
Housing Element Compliance	OP49	246,012	-	-	246,012
Median Beautification (Torrance Blvd at Western Ave)	OP83	329,913	123,250	-	206,663
New Citizen Engagement for Web & Mobile	OP50	95,000	-	-	95,000
Park Lighting Replacement and Repair	OP93	385,862	206,386	-	179,476
Police IT Remediation	OP50	250,000	67,634	1,488	180,879
PROSECUTOR Software Implementation	OP50	157,900	86,463	-	71,438
Public Safety Element Update / Environmental Justice	OP49	245,000	112,860	-	132,140
Purchase of Light Pole Stock	OP83	185,000	-	14,582	170,418
Refurbish Amenities at Sur La Brea Park	OP93	20,898	20,898	-	-

Project Title	Project ID	Life-to-Date Budget	Prior Years Actuals	July-Sept Actuals	Life-To-Date Balance
Relocate Tarplant Preserve	OP41	100,000	-	-	100,000
Remediate Soil at RTC Site	OP41	423,954	186,279	5,335	232,341
Replace Fence at 19301 - 19501 Prairie Avenue	OP83	150,000	138,244	-	11,756
Replacement of RightFax (OpenText)	OP50	15,000	-	-	15,000
Resurface Playing Courts	OP93	875,000	-	8,800	866,200
RTC Audio Visual and Technical Systems Upgrades	OP94	165,000	154,711	-	10,289
SBL Airport Site Remediation Account	OP95	200,000	200,000	-	-
Sewer Lift Station Pump and Back-up Generator Replacements	OP83	1,260,000	-	-	1,260,000
Strategic Plan Survey & Community Profile/Environmental Scan	OP49	200,000	18,230	27,690	154,080
Street Name Sign Replacements	OP83	172,278	-	-	172,278
Supervisory Control & Data Acq (SCADA) Upgrades	OP83	544,953	-	-	544,953
Trapeze System Upgrade	OP94	100,000	99,697	-	303
Upgrade Post Production and Asset Management Systems	OP41	355,000	229,289	-	125,711
Use of Force Investigation	OP70	240,000	-	-	240,000
Water System Master Plan	OP83	500,000	-	-	500,000
<b>Total Expenditures</b>		<b>\$ 26,216,049</b>	<b>\$ 10,238,689</b>	<b>\$ 1,122,572</b>	<b>\$ 14,854,788</b>

## Individual Project Details

### Operating Projects - Airport

Operating Projects - Airport	Life-to-Date Budget	Prior Years Actuals	July-Sept Actuals	Life-To-Date Balance
DCH Airport Site Remediation Account	200,000	200,000	-	-
EA Properties Remediation	2,500,000	2,434,788	65,212	0
Hi-Shear OU-2 Remediation Account	3,000,000	-	-	3,000,000
SBL Airport Site Remediation Account	200,000	200,000	-	-
<b>Total Expenditures</b>	<b>\$ 5,900,000</b>	<b>\$ 2,834,788</b>	<b>\$ 65,212</b>	<b>\$ 3,000,000</b>
Funding Source(s)				
Airport Capital Project Fund	5,900,000	2,834,788	65,212	3,000,000
<b>Total Expenditures</b>	<b>\$ 5,900,000</b>	<b>\$ 2,834,788</b>	<b>\$ 65,212</b>	<b>\$ 3,000,000</b>

## Operating Projects - City Manager

Operating Projects - City Manager	Life-to-Date Budget	Prior Years Actuals	July-Sept Actuals	Life-To-Date Balance
Civic Center Master Plan	660,000	-	-	660,000
Relocate Tarplant Preserve	100,000	-	-	100,000
Remediate Soil at RTC Site	423,954	186,279	5,335	232,341
Upgrade Post Production and Asset Management Systems	355,000	229,289	-	125,711
<b>Total Expenditures</b>	<b>\$ 1,538,954</b>	<b>\$ 415,568</b>	<b>\$ 5,335</b>	<b>\$ 1,118,052</b>
Funding Source(s)				
General Fund	1,183,954	186,279	5,335	992,341
PEG Fund Capital	355,000	229,289	-	125,711
<b>Total Expenditures</b>	<b>\$ 1,538,954</b>	<b>\$ 415,568</b>	<b>\$ 5,335</b>	<b>\$ 1,118,052</b>

## Operating Projects - Community Development

Operating Projects - Community Development	Life-to-Date Budget	Prior Years Actuals	July-Sept Actuals	Life-To-Date Balance
3D GIS Mapping/Cyclomedia	140,000	-	-	140,000
Electronic Plan Submittal and Review	500,000	29,016	85,000	385,984
Housing Element Compliance	246,012	-	-	246,012
Public Safety Element Update / Environmental Justice	245,000	112,860	-	132,140
Strategic Plan Survey & Community Profile/Environmental Scan	200,000	18,230	27,690	154,080
<b>Total Expenditures</b>	<b>\$ 1,331,012</b>	<b>\$ 160,106</b>	<b>\$ 112,690</b>	<b>\$ 1,058,216</b>
Funding Source(s)				
General Fund	1,331,012	160,106	112,690	1,058,216
<b>Total Expenditures</b>	<b>\$ 1,331,012</b>	<b>\$ 160,106</b>	<b>\$ 112,690</b>	<b>\$ 1,058,216</b>

## Operating Projects - Community Services

Operating Projects - Community Services	Life-to-Date Budget	Prior Years Actuals	July-Sept Actuals	Life-To-Date Balance
Bollard Replacement at Wilson Park	105,000	37,695	-	67,305
Citywide Parks Master Plan	300,000	-	-	300,000
Columbia Park Engagement and Concept Design	184,782	177,054	-	7,728
Park Lighting Replacement and Repair	385,862	206,386	-	179,476
Refurbish Amenities at Sur La Brea Park	20,898	20,898	-	-
Resurface Playing Courts	875,000	-	8,800	866,200
<b>Total Expenditures</b>	<b>\$ 1,871,542</b>	<b>\$ 442,033</b>	<b>\$ 8,800</b>	<b>\$ 1,420,709</b>
Funding Source(s)				
Measure SST Fund	1,280,000	37,695	8,800	1,233,505
Other Grants	184,782	177,054	-	7,728
Park Equipment Replacement Fund	20,898	20,898	-	-
Parks & Rec Open Space Fund	385,862	206,386	-	179,476
<b>Total Expenditures</b>	<b>\$ 1,871,542</b>	<b>\$ 442,033</b>	<b>\$ 8,800</b>	<b>\$ 1,420,709</b>

## Operating Projects - Fire

Operating Projects - Fire	Life-to-Date Budget	Prior Years Actuals	July-Sept Actuals	Life-To-Date Balance
Community AED Purchase	204,622	41,949	4,992	157,681
<b>Total Expenditures</b>	<b>\$ 204,622</b>	<b>\$ 41,949</b>	<b>\$ 4,992</b>	<b>\$ 157,681</b>
Funding Source(s)				
General Fund	204,622	41,949	4,992	157,681
<b>Total Expenditures</b>	<b>\$ 204,622</b>	<b>\$ 41,949</b>	<b>\$ 4,992</b>	<b>\$ 157,681</b>

## Operating Projects - General Services

Operating Projects - General Services	Life-to-Date Budget	Prior Years Actuals	July-Sept Actuals	Life-To-Date Balance
Civic Center Evacuation Route and Signage	62,500	31,250	-	31,250
EV Chargers For Park & Library Facilities	80,000	20,956	4,433	54,611
<b>Total Expenditures</b>	<b>\$ 142,500</b>	<b>\$ 52,206</b>	<b>\$ 4,433</b>	<b>\$ 85,861</b>
Funding Source(s)				
Fleet Services Capital Fund	50,000	-	-	50,000
General Fund	92,500	52,206	4,433	35,861
<b>Total Expenditures</b>	<b>\$ 142,500</b>	<b>\$ 52,206</b>	<b>\$ 4,433</b>	<b>\$ 85,861</b>

## Operating Projects - IT

Operating Projects - IT	Life-to-Date Budget	Prior Years Actuals	July-Sept Actuals	Life-To-Date Balance
Accela Continuous Improvement Initiatives	166,164	19,665	25,984	120,516
AssetWorks Software Implementation	121,000	3,033	21,650	96,317
Citywide Facility Reservation System	100,000	-	-	100,000
Citywide Web Redesign	520,000	249,780	25,700	244,520
Electronic Content Management Enhancement	102,861	14,975	-	87,886
Enterprise Resource Planning System Replacement	620,000	-	-	620,000
Enterprise Cashiering	195,000	29,700	-	165,300
Fire Modernization	300,000	-	-	300,000
GIS System Upgrade	285,000	57,000	25,000	203,000
New Citizen Engagement for Web & Mobile	95,000	-	-	95,000
Police IT Remediation	250,000	67,634	1,488	180,879
PROSECUTOR Software Implementation	157,900	86,463	-	71,438
Replacement of RightFax (OpenText)	15,000	-	-	15,000
<b>Total Expenditures</b>	<b>\$ 2,927,925</b>	<b>\$ 528,249</b>	<b>\$ 99,821</b>	<b>\$ 2,299,855</b>
<b>Funding Source(s)</b>				
Fleet Services Capital Fund	19,000	1,300	17,438	262
General Fund	2,889,925	526,949	78,171	2,284,804
Transit Capital Fund	19,000	-	4,212	14,788
<b>Total Expenditures</b>	<b>\$ 2,927,925</b>	<b>\$ 528,249</b>	<b>\$ 99,821</b>	<b>\$ 2,299,855</b>

## Operating Projects - Police

Operating Projects - Police	Life-to-Date Budget	Prior Years Actuals	July-Sept Actuals	Life-To-Date Balance
Critical Incident Communications Consulting	240,000	80,000	60,000	100,000
Del Amo Fashion Center PCC	493,350	-	-	493,350
Emergency Operations Center (EOC) Upgrade	115,000	-	-	115,000
Use of Force Investigation	240,000	-	-	240,000
<b>Total Expenditures</b>	<b>\$ 1,088,350</b>	<b>\$ 80,000</b>	<b>\$ 60,000</b>	<b>\$ 948,350</b>
<b>Funding Source(s)</b>				
General Fund	1,088,350	80,000	60,000	948,350
<b>Total Expenditures</b>	<b>\$ 1,088,350</b>	<b>\$ 80,000</b>	<b>\$ 60,000</b>	<b>\$ 948,350</b>

## Operating Projects - Public Works

Operating Projects - Public Works	Life-to-Date Budget	Prior Years Actuals	July-Sept Actuals	Life-To-Date Balance
Automated Meter Integration Upgrade	6,600,000	4,723,224	746,707	1,130,069
Citywide Event Perimeter Protection Measures	150,000	-	-	150,000
Citywide Tree Planting Program	854,000	320,480	-	533,520
Emergency Slope Stabilization at 4812 Newton Street	200,000	124,185	-	75,815
Median Beautification (Torrance Blvd at Western Ave)	329,913	123,250	-	206,663
Purchase of Light Pole Stock	185,000	-	14,582	170,418
Replace Fence at 19301 - 19501 Prairie Avenue	150,000	138,244	-	11,756
Sewer Lift Station Pump and Back-up Generator Replacements	1,260,000	-	-	1,260,000
Street Name Sign Replacements	172,278	-	-	172,278
Supervisory Control & Data Acq (SCADA) Upgrades	544,953	-	-	544,953
Water System Master Plan	500,000	-	-	500,000
<b>Total Expenditures</b>	<b>\$10,946,144</b>	<b>\$ 5,429,383</b>	<b>\$ 761,289</b>	<b>\$ 4,755,472</b>
<b>Funding Source(s)</b>				
General Fund	1,187,191	385,679	14,582	786,930
Measure SST Fund	854,000	320,480	-	533,520
Sewer Capital Project Fund	1,260,000	-	-	1,260,000
Water Capital Fund	7,644,953	4,723,224	746,707	2,175,022
<b>Total Expenditures</b>	<b>\$10,946,144</b>	<b>\$ 5,429,383</b>	<b>\$ 761,289</b>	<b>\$ 4,755,472</b>

## Operating Projects - Transit

Operating Projects - Transit	Life-to-Date Budget	Prior Years Actuals	July-Sept Actuals	Life-To-Date Balance
RTC Audio Visual and Technical Systems Upgrades	165,000	154,711	-	10,289
Trapeze System Upgrade	100,000	99,697	-	303
<b>Total Expenditures</b>	<b>\$ 265,000</b>	<b>\$ 254,408</b>	<b>\$ -</b>	<b>\$ 10,592</b>
<b>Funding Source(s)</b>				
Transit Capital Fund	265,000	254,408	-	10,592
<b>Total Expenditures</b>	<b>\$ 265,000</b>	<b>\$ 254,408</b>	<b>\$ -</b>	<b>\$ 10,592</b>

## Other Projects

This section summarizes planned capital investment in other areas that do not fit the scope or scale of the other capital investment categories included in this plan but still represent a significant investment in the community. The City spent **\$190,000** as of September 30, 2025. The following projects are ongoing to address these other areas of needed investment.

Project Title	Project ID	Life-to-Date Budget	Prior Years Actuals	July-Sept Actuals	Life-To-Date Balance
Airport Pavement Maintenance Program	I 126	3,055,917	-	-	3,055,917
Design and Construct Gateway Entry Signs	OTR0001	74,000	74,000	-	-
Digital Sign Modernization	I 195	325,000	-	-	325,000
Downtown Parking Structure	OTR0001	125,000	-	-	125,000
Refurbish Amenities and Signs	OTR0001	732,708	237,586	190,373	304,749
Upgrade Downtown Torrance Lights to LED	OTR0001	500,000	143,819	-	356,181
<b>Total Expenditures</b>		<b>\$ 4,812,625</b>	<b>\$ 455,405</b>	<b>\$ 190,373</b>	<b>\$ 4,166,847</b>

## Individual Project Details

### Downtown Torrance

Downtown Torrance	Life-to-Date Budget	Prior Years Actuals	July-Sept Actuals	Life-To-Date Balance
Design and Construct Gateway Entry Signs	74,000	74,000	-	-
Downtown Parking Structure	125,000	-	-	125,000
Refurbish Amenities and Signs	732,708	237,586	190,373	304,749
Upgrade Downtown Torrance Lights to LED	500,000	143,819	-	356,181
<b>Total Expenditures</b>	<b>\$ 1,431,708</b>	<b>\$ 455,405</b>	<b>\$ 190,373</b>	<b>\$ 785,930</b>
Funding Source(s)				
General Fund	1,431,708	455,405	190,373	785,930
<b>Total Expenditures</b>	<b>\$ 1,431,708</b>	<b>\$ 455,405</b>	<b>\$ 190,373</b>	<b>\$ 785,930</b>

## Torrance Municipal Airport

3301 Airport Drive, Torrance, CA 90505 | District 6

Torrance Municipal Airport	Life-to-Date Budget	Prior Years Actuals	July-Sept Actuals	Life-To-Date Balance
Airport Pavement Maintenance Program	3,055,917	-	-	3,055,917
<b>Total Expenditures</b>	<b>\$ 3,055,917</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,055,917</b>
Funding Source(s)				
Airport Capital Project Fund	3,055,917	-	-	3,055,917
<b>Total Expenditures</b>	<b>\$ 3,055,917</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,055,917</b>

## Other Infrastructure

Other Infrastructure	Life-to-Date Budget	Prior Years Actuals	July-Sept Actuals	Life-To-Date Balance
Digital Sign Modernization	325,000	-	-	325,000
<b>Total Expenditures</b>	<b>\$ 325,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 325,000</b>
Funding Source(s)				
General Fund	125,000	-	-	125,000
PEG Fund Capital	200,000	-	-	200,000
<b>Total Expenditures</b>	<b>\$ 325,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 325,000</b>