



Council Agenda Report

To: Mayor Silverstein and the Honorable Members of the City Council

Prepared by: Christopher Smith, Assistant City Manager

Reviewed by: Renée Neermann, Financial Controller

Approved by: Rob DuBoux, Interim City Manager

Date prepared: January 2, 2026 Meeting date: February 23, 2026

Subject: Fiscal Year 2025-26 First Quarter Financial Report

RECOMMENDED ACTION: 1) Authorize bypassing the Administration and Finance Subcommittee; 2) Receive and file the Fiscal Year (FY) 2025-26 First Quarter Financial Report.

FISCAL IMPACT: There is no fiscal impact associated with the recommended action.

STRATEGIC PLAN IMPLEMENTATION: N/A.

DISCUSSION: The attached report provides revenue and expenditure totals for the first quarter of FY 2025-26.

The FY 2025-26 Adopted Budget was developed using conservative budgeting assumptions. Due to the limited data available in the first quarter of the fiscal year, no meaningful revenue or expenditure trends have emerged to support revised projections. Accordingly, staff has maintained projections at the adopted budget levels. Additional insight into fiscal year performance will be provided in the second quarter (mid-year) financial report.

Revenues

The Revenues by Fund Report reflects General Fund revenues Received of \$6.28 million or 10.5% of the annual budgeted amount for the fiscal year. Total revenue for all funds received during the first quarter is \$11.83 million or 14.5% of the annual budgeted amount for the fiscal year. Many revenue sources are received on a quarterly or annual basis and, as such, will be reflected when the year-end report is presented.

The FY 2025–26 budget included estimates for potential federal revenue support to partially offset fire-related expenditures. To date, no federal funds have been received. Based on historical experience with disaster assistance programs, the timing and amount of any federal reimbursement remain uncertain and may take multiple years to materialize.

Expenditures

The Expenditure by Fund Report does not yet reflect any budget carryovers from FY 2024-25 as these will be included at mid-year. General Fund expenditures for the first quarter total \$11.36 million or 12.7% of the annual budgeted amount. Several large General Fund expenditures occur in the beginning of the fiscal year, including insurance and CalPERS liability payments. Expenditures for all funds total \$12.7 million or 11.5% of the annual budgeted amount.

Fund Balances

As of September 30, 2025, available financial data is insufficient to support reliable projections of fund balances; therefore, projected fund balance are not included in this report. Given the ongoing impacts of the fires, staff will continue to closely monitor revenues and expenditures and expect to provide projected impacts in future financial reports.

ATTACHMENTS: FY 2025-26 Q1 Financial Report

REVENUES BY FUND

September 30, 2025

Object	Description	2025-26 Adopted	Amended Budget	Actual thru 09/30/2025	Percentage Received	2025-26 Estimated
100, 101, 102 & 103 General Fund						
3111	Current Year Secured Property Tax	\$ 16,000,000	\$ 16,000,000	\$ -	0.0%	\$ 16,000,000
3112	Current Year Unsecured Property Tax	500,000	500,000	423,969	84.8%	500,000
3113	Homeowner's Exemption	60,000	60,000	-	0.0%	60,000
3114	Prior Year Secured Property Tax	-	-	-	0.0%	-
3115	Prior Year Unsecured Property Tax	20,000	20,000	-	0.0%	20,000
3118	Property Tax In-Lieu	2,800,000	2,800,000	-	0.0%	2,800,000
	Revenue from Property Taxes	19,380,000	19,380,000	423,969	2.2%	19,380,000
3131	Documentary Transfer Tax	800,000	800,000	118,759	14.8%	800,000
3132	Utility User's Tax	3,000,000	3,000,000	428,685	14.3%	3,000,000
3133	Transient Occupancy Tax - Hotels and Motels	2,500,000	2,500,000	336,354	13.5%	2,500,000
3133-01	Transient Occupancy Tax - Private Rentals	4,200,000	4,200,000	-	0.0%	4,200,000
3134	Franchise Fees	800,000	800,000	51,928	6.5%	800,000
3137	Sales and Use Tax	8,800,000	8,800,000	808,059	9.2%	8,800,000
3138	Parking Occupancy Tax	500,000	500,000	-	0.0%	500,000
	Revenue From Other Taxes	20,600,000	20,600,000	1,743,785	8.5%	20,600,000
3201	Alarm Permits	30,000	30,000	5,423	18.1%	30,000
3202	Film Permits	300,000	300,000	47,611	15.9%	300,000
3203	Building Permits	1,200,000	1,200,000	260,286	21.7%	1,200,000
3203-01	Code Enforcement - Special Investigations	15,000	15,000	645	4.3%	15,000
3204	Wastewater Treatment System Permits	45,000	45,000	12,148	27.0%	45,000
3205	Plumbing Permits	170,000	170,000	35,070	20.6%	170,000
3207	Mechanical Permits	120,000	120,000	24,720	20.6%	120,000
3208	Electrical Permit Fees	250,000	250,000	77,601	31.0%	250,000
3209	Grading/Drainage Permit Fees	105,000	105,000	24,436	23.3%	105,000
3210	Miscellaneous Permits	8,000	8,000	860	10.8%	8,000
3418	OWTS Operating Permit Fees	400,000	400,000	119,383	29.8%	400,000
3420	Parking Permits	1,000	1,000	160	16.0%	1,000
3421	Planning Review Fees	1,200,000	1,200,000	353,914	29.5%	1,200,000
	Revenue From Licenses and Permits	3,844,000	3,844,000	962,257	25.0%	3,844,000
3250	Parking Citation Fines	2,000,000	2,000,000	560,798	28.0%	2,000,000
	Revenue From Fines and Forfeitures	2,000,000	2,000,000	560,798	28.0%	2,000,000
3316	Motor Vehicle In-Lieu Fees	15,000	15,000	16,414	109.4%	15,000
3318	Street Sweeping Reimbursements	50,000	50,000	-	0.0%	50,000
3313/3341	FEMA/OES Reimbursements	3,434,136	3,434,136	-	0.0%	3,434,136
3373	Proposition A Recreation	-	-	-	0.0%	-
3383	Measure A Recreation	-	-	-	0.0%	-
3381	LA County EWMP Reimbursement	-	-	-	0.0%	-
	Revenue From Other Governments	3,499,136	3,499,136	16,414	0.5%	3,499,136
3408	Biology Review Fees	235,000	235,000	48,375	20.6%	235,000
3409	Document Retention Fees	20,000	20,000	5,458	27.3%	20,000
3410	Building Plan Check Fees	1,000,000	1,000,000	266,149	26.6%	1,000,000
3410-01	Administrative Plan Check Processing Fee	70,000	70,000	22,014	31.4%	70,000
3410-03	Building Plan Check Fees - Dark Sky	100,000	100,000	-	0.0%	100,000
3410-04	Building Plan Check Fees - Exterior Elevated Elements	100,000	100,000	-	0.0%	100,000
3411	Inspector Plan Check Fees	200,000	200,000	49,530	24.8%	200,000
3412	Geo Soils Engineering Fees	1,000,000	1,000,000	294,717	29.5%	1,000,000
3413	Other Plan Check Fees	30,000	30,000	12,212	40.7%	30,000
3414	Environmental Health Review Fees	400,000	400,000	127,846	32.0%	400,000
3415	Grading/Drainage Plan Review Fees	50,000	50,000	20,143	40.3%	50,000
3416	Code Enforcement Investigation Fees	80,000	80,000	18,860	23.6%	80,000
3419	Credit Card Fees	130,000	130,000	36,507	28.1%	130,000
3422	OWTS Practitioners Fees	8,000	8,000	3,300	41.3%	8,000
3425	CA Building Standards Surcharge	2,000	2,000	1,715	85.8%	2,000
3427	Technology Enhancement Fee	120,000	120,000	29,966	25.0%	120,000

REVENUES BY FUND

September 30, 2025

Object	Description	2025-26 Adopted	Amended Budget	Actual thru 09/30/2025	Percentage Received	2025-26 Estimated
General Fund (Continued)						
3431	Public Works/Engineering Fees	375,000	375,000	125,754	33.5%	375,000
3432	WQMP Fees	35,000	35,000	8,890	25.4%	35,000
3434-01	Short-Term Rental Permit Fee	114,000	114,000	23,265	20.4%	114,000
3434-02	Short-Term Rental Violation Fines	10,000	10,000	-	0.0%	10,000
3435	Admin Permit Processing Fees	75,000	75,000	26,968	36.0%	75,000
3436	Electric Vehicle Charger Fees	5,000	5,000	740	14.8%	5,000
3441	Sale of Publications and Materials	50	50	103	206.0%	50
3444	Returned Check Service Fees	200	200	-	0.0%	200
3446	Vehicle Impound Release Fees	75,000	75,000	41,126	54.8%	75,000
3447	Election Fees	1,000	1,000	-	0.0%	1,000
3448	Subpoena Fees	3,000	3,000	350	11.7%	3,000
3449	False Alarm Service Charge	2,000	2,000	378	18.9%	2,000
3450	Residential Decals	500	500	35	7.0%	500
3461	Municipal Facility Use Fees	80,000	80,000	3,581	4.5%	80,000
3464	Sports Program Fees	50,000	50,000	7,950	15.9%	50,000
3466	Aquatics Program	150,000	150,000	42,474	28.3%	150,000
3467	Day Camp	70,000	70,000	13,312	19.0%	70,000
3468	Senior Adult Program	30,000	30,000	4,300	14.3%	30,000
3469	Skate Park	40,000	40,000	8,355	20.9%	40,000
3470	Recreation/Community Class Registration	80,000	80,000	16,250	20.3%	80,000
3471/3472	Special Events	7,500	7,500	260	3.5%	7,500
	Revenue From Service Charges	4,748,250	4,748,250	1,260,883	26.6%	4,748,250
3501	Interest Earnings (General Fund - 101, 103, 104, 105)	3,500,000	3,500,000	1,241,550	35.5%	3,500,000
3505	City Hall Use Fees	20,000	20,000	4,886	24.4%	20,000
	Use of Money and Property	3,520,000	3,520,000	1,246,436	35.4%	3,520,000
3342	Insurance Reimbursements	2,000,000	2,000,000	18,300	0.9%	2,000,000
3600	Proceeds from Grants	500,000	500,000	-	0.0%	500,000
3602	Proposition A Transportation Funds Exchange	-	-	-	0.0%	-
3901	Settlements	-	-	50,000	0.0%	50,000
3902	Legal Fees	-	-	-	0.0%	-
3904	TOT Private Rental Penalties	10,000	10,000	-	0.0%	10,000
3905	Miscellaneous Reimbursements	15,000	15,000	1,697	11.3%	15,000
3920	Donations	-	10,000	-	0.0%	10,000
3940	Sale of Surplus Property	3,000	3,000	-	0.0%	3,000
3930/3943	Miscellaneous Revenue	10,000	10,000	192	1.9%	10,000
	Miscellaneous Revenue	2,538,000	2,548,000	70,189	2.8%	2,598,000
Total General Fund		60,129,386	60,139,386	6,284,731	10.5%	60,189,386
Special Revenue Funds						
201 Gas Tax Fund						
3315	Highway User's Fees	305,347	305,347	53,919	17.7%	305,347
3501	Interest Earnings	6,000	6,000	1,816	30.3%	6,000
	Total Gas Tax Fund	311,347	311,347	55,735	17.9%	311,347
202 Traffic Safety Fund						
3312	Fines & Forfeitures	225,000	225,000	29,083	12.9%	225,000
3501	Interest Earnings	18,000	18,000	5,262	29.2%	18,000
	Total Traffic Safety Fund	243,000	243,000	34,345	14.1%	243,000

REVENUES BY FUND

September 30, 2025

Object	Description	2025-26 Adopted	Amended Budget	Actual thru 09/30/2025	Percentage Received	2025-26 Estimated
Special Revenue Funds (Continued)						
203 Proposition A Fund						
3371	Prop A Funds	274,739	274,739	72,433	26.4%	274,739
3501	Interest Earnings	38,000	38,000	11,048	29.1%	38,000
Total Proposition A Fund		312,739	312,739	83,481	26.7%	312,739
204 Proposition C Fund						
3372	Prop C Funds	227,889	227,889	60,081	26.4%	227,889
3501	Interest Earnings	19,000	19,000	3,953	20.8%	19,000
Total Proposition C Fund		246,889	246,889	64,034	25.9%	246,889
205 Measure R Fund						
3374	Measure R Funds	170,917	170,917	45,054	26.4%	170,917
3501	Interest Earnings	14,000	14,000	2,851	20.4%	14,000
Total Measure R fund		184,917	184,917	47,905	25.9%	184,917
206 Air Quality Management Fund						
3377	AQMD Funds	14,000	14,000	-	0.0%	14,000
3501	Interest Earnings	9,000	9,000	2,692	29.9%	9,000
Total Air Quality Management Fund		23,000	23,000	2,692	11.7%	23,000
207 Solid Waste Management Fund						
3311	Solid Waste Management Surcharge	120,000	120,000	8,058	6.7%	120,000
3434	Recycling Fees	18,000	18,000	-	0.0%	18,000
3501	Interest Earnings	1,000	1,000	-	0.0%	1,000
3600	Grant Proceeds	70,925	70,925	68,433	96.5%	70,925
Total Solid Waste Management Fund		209,925	209,925	76,491	36.4%	209,925
208 Parkland Development Fund						
3135	Parkland Development Fees	15,000	15,000	4,968	33.1%	15,000
3501	Interest Earnings	10,000	10,000	3,315	33.2%	10,000
Total Park Development Fund		25,000	25,000	8,283	33.1%	25,000
209 Quimby Fund						
3501	Interest Earnings	500	500	67	13.4%	500
Total Quimby Fund		500	500	67	13.4%	500
211 COPS (Brulte) Grant Fund						
3600	Proceeds From Grants (Brulte)	175,000	175,000	-	0.0%	175,000
Total COPS (Brulte) Fund		175,000	175,000	-	0.0%	175,000
212 Measure M Funds						
3375	Measure M Funds	193,706	193,706	51,098	26.4%	193,706
3501	Interest Earnings	27,000	27,000	4,544	16.8%	27,000
Total Measure M Fund		220,706	220,706	55,642	25.2%	220,706
213 Road Maintenance and Rehabilitation Act (RMRA) Fund						
3319	SB1 Annual Allocation	281,678	281,678	23,743	8.4%	281,678
3501	Interest Earnings	36,000	36,000	9,952	27.6%	36,000
Total RMRA Fund		317,678	317,678	33,695	10.6%	317,678
214 Art in Public Places Fund						
3135	Art in Public Places Fees	-	-	-	0.0%	-
3501	Interest Earnings	2,000	2,000	628	31.4%	2,000
Total Art in Public Places Fund		2,000	2,000	628	31.4%	2,000

REVENUES BY FUND

September 30, 2025

Object	Description	2025-26 Adopted	Amended Budget	Actual thru 09/30/2025	Percentage Received	2025-26 Estimated
Special Revenue Funds (Continued)						
215 Community Development Block Grant Fund						
3320/3320-01	Proceeds From Grants	148,436	148,436	-	0.0%	148,436
	Total Comm. Dev. Block Grant Fund	148,436	148,436	-	0.0%	148,436
218 Measure W - LA County Stormwater Fund						
3379	Measure W Annual Allocation	382,000	382,000	386,778	101.3%	382,000
3501	Interest Earnings	44,000	44,000	14,893	33.8%	44,000
	Total Measure W - LA County Stormwater	426,000	426,000	401,671	94.3%	426,000
225 Grants Fund						
3376	TDA	-	-	-	0.0%	-
3600	Proceeds From Grants	8,808,396	8,808,396	4,121,667	46.8%	8,808,396
	Total Grants Fund	8,808,396	8,808,396	4,121,667	46.8%	8,808,396
290 Big Rock LMD Fund						
3116	Big Rock Mesa Assessment	382,035	382,035	-	0.0%	382,035
3501	Interest Earnings	10,000	10,000	2,188	21.9%	10,000
	Total Big Rock LMD Fund	392,035	392,035	2,188	0.6%	392,035
291 Malibu Road LMD Fund						
3116	Malibu Road Assessment	69,269	69,269	-	0.0%	69,269
3501	Interest Earnings	3,000	3,000	836	27.9%	3,000
	Total Malibu Road LMD Fund	72,269	72,269	836	1.2%	72,269
292 Calle Del Barco LMD Fund						
3116	Calle Del Barco Assessment	94,965	94,965	-	0.0%	94,965
3501	Interest Earnings	6,000	6,000	1,813	30.2%	6,000
	Total Calle Del Barco LMD Fund	100,965	100,965	1,813	1.8%	100,965
715 Civic Center Water Treatment Facility AD						
3501	Interest Earnings	344,000	344,000	100,415	29.2%	344,000
3915	Civic Center Water Treatment Facility AD	2,573,173	2,573,173	-	0.0%	2,573,173
	Total Civic Ctr Water Treatment Facility AD	2,917,173	2,917,173	100,415	3.4%	2,917,173
517 Civic Center Water Treatment Facility - Phase Two						
3501	Interest Earnings	117,000	117,000	35,536	30.4%	117,000
3950	CCWTF - Phase Two Construction - Bond Proceeds	-	-	-	0.0%	-
2080	CCWTF - Phase Two Contributions	-	-	-	0.0%	-
	Total Civic Ctr Water Treatment Facility AD	117,000	117,000	35,536	30.4%	117,000
712 Carbon Beach Undergrounding CFD Fund						
3915	Carbon Beach Undergrounding Assessment	256,789	256,789	-	0.0%	256,789
3501	Interest Earnings	9,000	9,000	1,574	17.5%	9,000
	Total Carbon Beach Undergrounding CFD	265,789	265,789	1,574	0.6%	265,789
713 Broad Beach Assessment District						
3915	Broad Beach Undergrounding Assessment	140,397	140,397	4,971	3.5%	140,397
3501	Interest Earnings	11,000	11,000	2,568	23.3%	11,000
	Total Broad Beach Undergrounding AD	151,397	151,397	7,539	5.0%	151,397
Total Special Revenue Funds		15,672,161	15,672,161	5,136,237	32.8%	15,672,161

REVENUES BY FUND

September 30, 2025

Object	Description	2025-26 Adopted	Amended Budget	Actual thru 09/30/2025	Percentage Received	2025-26 Estimated
500 Legacy Park Project Fund						
3501	Interest Earnings	60,000	60,000	16,528	27.5%	60,000
3505	Proceeds from Rent	1,561,176	1,535,478	379,220	24.7%	1,535,478
3600	Proceeds from Grants	-	-	2,000	0.0%	2,000
3373	Prop A Recreation	-	-	-	0.0%	-
3383	Measure A Recreation	-	-	-	0.0%	-
3905	Miscellaneous Reimbursements	-	-	-	0.0%	-
3943	Other Miscellaneous Revenue	65,740	65,740	-	0.0%	65,740
Total Legacy Park Project Fund		1,686,916	1,661,218	397,748	23.9%	1,663,218
Total Legacy Park Project Fund		1,686,916	1,661,218	397,748	23.9%	1,663,218
515 Civic Center Wastewater Treatment Facility O&M						
3501	Interest Earning	5,000	5,000	4,762	95.2%	5,000
3510	Sewer Service Fees	2,400,000	2,400,000	-	0.0%	2,400,000
3915	Contributions-Property Owners	-	-	-	0.0%	-
Total CCWTF O&M		2,405,000	2,405,000	4,762	0.2%	2,405,000
Total CCWTF O&M Funds		2,405,000	2,405,000	4,762	0.2%	2,405,000
Internal Service Funds						
601 Vehicle Fund						
3501	Interest Earnings	10,000	10,000	6,212	62.1%	10,000
3951	Vehicle Charges	144,000	144,000	-	0.0%	144,000
Total Vehicle Fund		154,000	154,000	6,212	4.0%	154,000
602 Information Technology Fund						
3501	Interest Earnings	1,000	1,000	-	0.0%	1,000
3952	Information Technology Charges	1,756,262	1,756,262	-	0.0%	1,756,262
Total Information Technology Fund		1,757,262	1,757,262	-	0.0%	1,757,262
Total Internal Service Funds		1,911,262	1,911,262	6,212	0.3%	1,911,262
Total Revenue - All Funds		\$ 81,804,725	\$ 81,789,027	\$ 11,829,690	14.5%	\$ 81,841,027

Reconciliation of adopted to amended budget

Total 2024-25 Adopted budget: **\$ 81,804,725**

Account	Description	Budget Amendment	Amount	Comment	Date
500-0000-3505-06	Super Care Drugs - One-time 50% Rent Reduction	Budget Amendment	(25,698)	Council Action	8/11/2025
100-0000-3920-00	SCE Donation for 2025 Safety & Preparedness Fair	Budget Amendment	10,000	Council Action	8/25/2025
Total Amendments			(15,698)		
Total Amendment Budget			\$ 81,789,027		

EXPENDITURES BY FUND

September 30, 2025

		Adopted Budget	Amended Budget (1)	Actual thru 09/30/2025	% Spent	2025-26 Estimated
General Fund						
Management and Administration						
7001	City Council					
	Salaries & Benefits	\$ 70,754	\$ 70,754	\$ 17,595	24.9%	\$ 70,754
	Operating	709,292	709,292	496,032	69.9%	709,292
	Total City Council	780,046	780,046	513,627	65.8%	780,046
7002	Media Operations					
	Salaries & Benefits	285,455	285,455	64,321	26.0%	285,455
	Salaries & Benefits - Palisades Fire	13,217	13,217	13,217		13,217
	Operating	653,567	953,567	58,582	6.1%	953,567
	Total Media	952,239	1,252,239	136,120	10.9%	1,252,239
7003	City Manager					
	Salaries & Benefits	1,233,053	1,233,053	228,907	19.5%	1,233,053
	Salaries & Benefits - Palisades Fire	14,971	14,971	14,971		14,971
	Operating	507,367	507,367	42,273	8.3%	507,367
	Total City Manager	1,755,391	1,755,391	286,151	16.3%	1,755,391
7005	Legal Counsel					
	Salaries & Benefits	-	-	-	n/a	-
	Operating	1,393,000	1,393,000	219,714	15.8%	1,393,000
	Total Legal Counsel	1,393,000	1,393,000	219,714	15.8%	1,393,000
7054	Finance					
	Salaries & Benefits	1,118,998	1,118,998	167,149	15.1%	1,118,998
	Salaries & Benefits - Franklin Fire	60	60	60		60
	Salaries & Benefits - Palisades Fire	2,597	2,597	2,597		2,597
	Operating	843,509	843,509	144,810	17.2%	843,509
	Total Finance	1,965,164	1,965,164	314,616	16.0%	1,965,164
7058	Human Resources					
	Salaries & Benefits	524,773	524,773	134,319	25.6%	524,773
	Operating	333,575	333,575	55,100	16.5%	333,575
	Total Human Resources	858,348	858,348	189,419	22.1%	858,348
7059	Non Departmental Services					
	Salaries & Benefits	78,729	78,729	20,061	25.5%	78,729
	OPEB/Retiree Health/Unfunded Liability	1,762,017	1,762,017	944,053	53.6%	1,762,017
	Operating	2,564,377	2,564,377	1,292,631	50.4%	2,564,377
	Total Non Departmental Services	4,405,123	4,405,123	2,256,745	51.2%	4,405,123
103-9050	City Hall					
	Salaries & Benefits	163,966	163,966	42,900	26.2%	163,966
	Operating	1,410,865	1,410,865	343,656	24.4%	1,410,865
	Total City Hall	1,574,831	1,574,831	386,556	24.5%	1,574,831
9088	Vacant Land					
	Salaries & Benefits	-	-	-	n/a	-
	Operating	502,700	502,700	12,108	2.4%	502,700
	Total Vacant Land	502,700	502,700	12,108	2.4%	502,700
9050/9074/9088	Debt Service (City Hall / Trancas / Vacant Land)	3,299,701	3,299,701	-	0.0%	3,299,701
		3,299,701	3,299,701	-	0.0%	3,299,701
Total Management & Administration		17,486,543	17,786,543	4,315,056	24.3%	17,786,543
City Clerk						
7007	City Clerk					
	Salaries & Benefits	652,092	652,092	157,226	24.1%	652,092
	Operating	203,963	203,963	52,641	25.8%	203,963
	Total City Clerk	856,055	856,055	209,867	24.5%	856,055
Total City Clerk		856,055	856,055	209,867	24.5%	856,055

EXPENDITURES BY FUND

September 30, 2025

		Adopted Budget	Amended Budget (1)	Actual thru 09/30/2025	% Spent	2025-26 Estimated
General Fund (Continued)						
Public Safety						
7021	Public Safety Services					
	Salaries & Benefits	921,573	921,573	236,440	25.9%	921,573
	Salaries & Benefits - Palisades Fire	2,792	2,792	2,792		2,792
	Operating	15,743,421	15,743,421	1,137,429	7.2%	15,743,421
	Total Public Safety	16,667,786	16,667,786	1,376,661	8.3%	16,667,786
	Total Public Safety	16,667,786	16,667,786	1,376,661	8.3%	16,667,786
Community Services						
4001	General Recreation					
	Salaries & Benefits	787,380	787,380	208,188	26.4%	787,380
	Operating	233,834	235,850	37,998	16.1%	235,850
	Total General Recreation	1,021,214	1,023,230	246,186	24.1%	1,023,230
4002	Aquatics					
	Salaries & Benefits	345,072	345,072	101,667	29.5%	345,072
	Operating	124,520	124,520	9,509	7.6%	124,520
	Total Aquatics	469,592	469,592	111,176	23.7%	469,592
4003	Outdoor Recreation					
	Salaries & Benefits	33,419	33,419	12,728	38.1%	33,419
	Operating	14,550	14,550	526	3.6%	14,550
	Total Outdoor Recreation	47,969	47,969	13,254	27.6%	47,969
4004	Day Camps					
	Salaries & Benefits	48,105	48,105	19,199	39.9%	48,105
	Operating	60,000	60,000	24,982	41.6%	60,000
	Total Day Camps	108,105	108,105	44,181	40.9%	108,105
4005	Skate Park					
	Salaries & Benefits	42,238	42,238	9,763	23.1%	42,238
	Operating	89,485	89,485	6,420	7.2%	89,485
	Total Skate Park	131,723	131,723	16,183	12.3%	131,723
4006	Sports					
	Salaries & Benefits	77,694	77,694	16,590	21.4%	77,694
	Operating	48,845	48,845	856	1.8%	48,845
	Total Sports	126,539	126,539	17,446	13.8%	126,539
4007	Community Programs					
	Salaries & Benefits	115,812	115,812	23,386	20.2%	115,812
	Operating	81,700	81,700	6,872	8.4%	81,700
	Total Community Programs	197,512	197,512	30,258	15.3%	197,512
4008	Senior Adult Programs					
	Salaries & Benefits	104,332	104,332	32,186	30.8%	104,332
	Operating	166,435	166,435	21,469	12.9%	166,435
	Total Senior Adult Programs	270,767	270,767	53,655	19.8%	270,767
4010	Park Maintenance					
	Salaries & Benefits	338,288	338,288	73,340	21.7%	338,288
	Operating	1,409,682	1,429,682	165,098	11.5%	1,429,682
	Total Park Maintenance	1,747,970	1,767,970	238,438	13.5%	1,767,970
4011	Special Events					
	Salaries & Benefits	117,907	117,907	25,544	21.7%	117,907
	Operating	225,658	225,658	4,267	1.9%	225,658
	Total Special Events	343,565	343,565	29,811	8.7%	343,565
4012	Malibu Arts					
	Salaries & Benefits	187,598	187,598	32,693	17.4%	187,598
	Operating	93,302	93,302	11,208	12.0%	93,302
	Total Malibu Arts	280,900	280,900	43,901	15.6%	280,900
	Total Community Services	4,745,856	4,767,872	844,489	17.7%	4,767,872

EXPENDITURES BY FUND

September 30, 2025

		Adopted Budget	Amended Budget (1)	Actual thru 09/30/2025	% Spent	2025-26 Estimated
General Fund (Continued)						
Environmental & Sustainability Development						
2004	Building Safety & Sustainability					
	Salaries & Benefits	2,075,194	2,075,194	390,552	21.5%	2,075,194
	Salaries & Benefits - Broad Fire	245	245	245		245
	Salaries & Benefits - Franklin Fire	1,116	1,116	1,116		1,116
	Salaries & Benefits - Palisades Fire	70,707	70,707	70,707		70,707
	Operating	4,481,440	4,481,440	223,828	5.0%	4,481,440
	Total Building Safety & Sustainability	6,628,702	6,628,702	686,448	10.4%	6,628,702
2010	Wastewater Management					
	Salaries & Benefits	334,161	334,161	44,981	13.6%	334,161
	Salaries & Benefits - Franklin Fire	8	8	8		8
	Salaries & Benefits - Palisades Fire	460	460	460		460
	Operating	338,931	338,931	22,293	6.6%	338,931
	Total Wastewater Management	673,560	673,560	67,742	10.1%	673,560
3003	Clean Water Program					
	Salaries & Benefits	554,851	554,851	85,668	16.3%	554,851
	Salaries & Benefits - Franklin Fire	49	49	49		49
	Salaries & Benefits - Palisades Fire	5,699	5,699	5,699		5,699
	Operating	1,728,858	1,728,858	200,624	11.6%	1,728,858
	Total Clean Water Program	2,289,457	2,289,457	292,040	12.8%	2,289,457
Total Env. & Sustainability Development		9,591,719	9,591,719	1,046,230	10.9%	9,591,719
Planning Department						
2001	Planning					
	Salaries & Benefits	3,500,637	3,500,637	796,789	23.5%	3,500,637
	Salaries & Benefits - Palisades Fire	34,884	34,884	34,884		34,884
	Operating	2,306,660	2,306,660	51,849	2.2%	2,306,660
	Total Planning	5,842,181	5,842,181	883,522	15.1%	5,842,181
2012	Code Enforcement					
	Salaries & Benefits	713,010	713,010	147,238	20.7%	713,010
	Operating	215,950	215,950	27,042	12.5%	215,950
	Total Code Enforcement	928,960	928,960	174,280	18.8%	928,960
Total Planning Department		6,771,141	6,771,141	1,057,802	15.6%	6,771,141
Public Works/Engineering						
3001	Street Maintenance					
	Salaries & Benefits	526,884	526,884	134,895	25.7%	526,884
	Salaries & Benefits - Palisades Fire	885	885	885		885
	Operating	2,818,700	2,818,700	271,362	9.6%	2,818,700
	Total Street Maintenance	3,346,469	3,346,469	407,142	12.2%	3,346,469
3005	Fleet Operations					
	Salaries & Benefits	-	-	-	n/a	-
	Operating	21,000	21,000	77,363	368.4%	21,000
	Total Fleet Operations	21,000	21,000	77,363	368.4%	21,000
3007	Stormwater Facilities					
	Salaries & Benefits	-	-	-	n/a	-
	Operating	220,500	220,500	11,828	5.4%	220,500
	Total Stormwater Facilities	220,500	220,500	11,828	5.4%	220,500
3008	Public Works					
	Salaries & Benefits	1,885,406	1,885,406	397,940	22.4%	1,885,406
	Salaries & Benefits - Franklin Fire	439	439	439		439
	Salaries & Benefits - Palisades Fire	29,821	29,821	29,821		29,821
	Operating	646,946	646,946	40,762	6.3%	646,946
	Total Public Works	2,562,612	2,562,612	468,962	18.3%	2,562,612
Total Public Works /Engineering		6,150,581	6,150,581	965,295	15.7%	6,150,581

EXPENDITURES BY FUND

September 30, 2025

		Adopted Budget	Amended Budget (1)	Actual thru 09/30/2025	% Spent	2025-26 Estimated
General Fund (Continued)						
Disaster Response						
3002	Woolsey Fire Rebuilds and Storm Response	1,061,000	1,061,000	46,577	4.4%	1,061,000
9200	Woolsey Fire & Storm Response CIP Projects	5,200,000	5,200,000	51,209	1.0%	5,200,000
	Total Woolsey Fire Response	6,261,000	6,261,000	97,786	1.6%	6,261,000
3100	Broad Fire - Emergency Response/Recovery	-	-	323	0.0%	-
	Total Broad Fire Response	-	-	323	0.0%	-
3101	Franklin Fire - Emergency Response/Recovery	1,217,017	1,217,017	11,073	0.9%	1,217,017
3101	Franklin Fire - CIP Projects	-	-	-	0.0%	-
	Total Franklin Fire Response	1,217,017	1,217,017	11,073	0.9%	1,217,017
3102	Palisades Fire - Salaries & Benefits	152,739	152,739	1,340	0.9%	152,739
3102	Palisades Fire - Emergency Response/Recovery	7,635,852	7,635,852	1,248,341	16.3%	7,635,852
3102	Palisades Fire - CIP Projects	3,192,271	3,192,271	30,524	1.0%	3,192,271
	Total Palisades Fire Response	10,980,862	10,980,862	1,280,205	11.7%	10,980,862
General Fund CIP						
9000	General Fund CIP	8,476,107	8,476,107	154,529	1.8%	8,476,107
9000	Case Crummer Reserved for CIP	-	-	-	0.0%	-
	Total General Fund CIP	8,476,107	8,476,107	154,529	1.8%	8,476,107
Total General Fund		89,204,667	89,526,683	11,359,316	12.7%	89,526,683
Special Revenue Funds						
203-3009	Transportation Services	571,468	571,468	94,064	16.5%	571,468
207-3004	Solid Waste Management	583,871	583,871	73,372	12.6%	583,871
290-6002	Big Rock Mesa LMD	389,177	389,177	6,507	1.7%	389,177
291-6003	Malibu Road LMD	83,371	83,371	2,527	3.0%	83,371
292-6004	Calle del Barco LMD	87,381	87,381	2,445	2.8%	87,381
712-9048	Carbon Beach Undergrounding CFD	238,276	238,276	4,096	1.7%	238,276
713-9052	Broad Beach Undergrounding AD	142,680	142,680	1,600	1.1%	142,680
715-9049	Civic Center Wastewater Treatment Plant AD	2,319,386	2,319,386	6,771	0.3%	2,319,386
211-7021	Public Safety - Brulte	175,000	175,000	24,695	14.1%	175,000
215-7070	Community Development Block Grant	60,454	60,454	30,295	50.1%	60,454
	CCWTF Phase Two	-	-	-	0.0%	-
Total Special Revenue Funds		4,651,064	4,651,064	246,372	5.3%	4,651,064

EXPENDITURES BY FUND

September 30, 2025

		Adopted Budget	Amended Budget (1)	Actual thru 09/30/2025	% Spent	2025-26 Estimated
Capital Project Funds						
310	Capital Improvement Fund					
	9002 Annual Street Overlay	800,000	800,000	66	0.0%	800,000
	9115 Big Rock Drive and Tuna Canyon Resurfacing	Deferred	Deferred	-	n/a	Deferred
	9065 MCLE Office Trailer	900,000	900,000	-	0.0%	900,000
	9066 PCH Signal Synchronization Imp.	4,155,904	4,155,904	102,968	2.5%	4,155,904
	9075 Civic Center Way Treatment Facility Ph 2	670,000	670,000	-	0.0%	670,000
	9078 City Hall Solar Power	On Hold	On Hold	-	n/a	On Hold
	9090 Permanent Skate Park	5,053,111	5,053,111	154,529	3.1%	5,053,111
	9100 PCH/Trancas Right Turn Lane	1,130,000	1,130,000	-	0.0%	1,130,000
	9101 PCH Crosswalk Improvements	290,000	290,000	-	0.0%	290,000
	9102 PCH Median Imp at Paradise Cove/Zuma	221,670	221,670	-	0.0%	221,670
	9103 Kanan Dume Biofilter	530,000	530,000	-	0.0%	530,000
	9108 Harbor Vista Curb Return Modifications	Deferred	Deferred	-	n/a	Deferred
	9109 PCH at Las Flores & Rambla Pacifico	400,000	400,000	-	0.0%	400,000
	9110 Encinal Canyon 60" Storm Drain Repairs	844,300	844,300	-	0.0%	844,300
	9114 PCH Ped Undercrossing at Malibu Seafood	350,000	350,000	-	0.0%	350,000
	9116 Stuart Ranch Road Walkway	Deferred	Deferred	-	n/a	Deferred
	9118 Legacy Park Arbors Renovations	150,000	150,000	-	0.0%	150,000
	9120 Pt. Dume Storm Drain Improvements - Ph 1	Deferred	Deferred	-	n/a	Deferred
	9121 Charmlee Park Nature Center Renovations	185,000	185,000	-	0.0%	185,000
	9122 Legacy Park Irrigation Improvements	Deferred	Deferred	-	n/a	Deferred
	9123 Malibu Bluffs Park Snack Shack	425,000	425,000	-	0.0%	425,000
	9124 Land Management System	75,000	75,000	-	0.0%	75,000
	9125 PCH Quick Build Roundabouts	1,875,000	1,875,000	-	0.0%	1,875,000
	9126 City Hall Audio Visual and Broadcast System	500,000	500,000	-	0.0%	500,000
	CIP General Fund Expenses (funding offset)	(8,476,107)	(8,476,107)	(154,529)	1.8%	(8,476,107)
	CIP Case Crummer Reserve (funding offset)	-	-	-	0.0%	-
Total Capital Project Funds		10,078,878	10,078,878	103,034	1.0%	10,078,878
Legacy Park Project Fund						
500	7004 Legacy Park Debt Service	1,085,419	1,085,419	-	0.0%	1,085,419
	7008 Legacy Park - Salaries & Benefits	133,983	133,983	27,512	20.5%	133,983
	7008 Legacy Park - Operations	923,007	923,007	193,405	21.0%	923,007
Total Legacy Park Project Fund		2,142,409	2,142,409	220,917	10.3%	2,142,409
Civic Center Wastewater Treatment Facility Fund						
515	3010 CCWTF Sewer Svcs - Salaries & Benefits	112,015	112,015	28,977	25.9%	112,015
	3010 CCWTF Sewer Svcs - Operations	2,196,222	2,196,222	344,997	15.7%	2,196,222
Total CCWTF Fund		2,308,237	2,308,237	373,974	16.2%	2,308,237
Internal Service Funds						
3005	Vehicle	89,000	89,000	18,111	20.3%	89,000
7060	Information Technology					
	Salaries & Benefits	748,915	748,915	197,328	26.3%	748,915
	Operating	1,096,500	1,096,500	183,384	16.7%	1,096,500
	Total Information Technology	1,845,415	1,845,415	380,712	20.6%	1,845,415
Total Internal Service Funds		1,934,415	1,934,415	398,823	20.6%	1,934,415
Total All Funds		\$ 110,319,670	\$ 110,641,686	\$ 12,702,436	11.5%	\$ 110,641,686

(1) The amended budget column includes the original budget amount plus encumbrance carryovers and any additional appropriations.

EXPENDITURES BY FUND

September 30, 2025

	Adopted Budget	Amended Budget (1)	Actual thru 09/30/2025	% Spent	2025-26 Estimated
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Reconciliation of adopted to amended budget

Total 2025-26 Adopted budget: **\$ 110,319,670**

Account	Description	Project	Amount	Comment	Date
100-4010-7300-00	Amend Budget to add Parkland Development Fndng	Bluffs Park - Telescope installation	20,000	Council Appropriation	8/11/2025
100-7002-5100-00	Media Operations - Professional Services	Tripepi Smith on-call communications svc	300,000	Council Appropriation	8/11/2025
100-4001-5107-00	General Recreation - Contract Personnel	Malibu Film Society - Audio-visual Consult	2,016	Council Appropriation	8/11/2025
			322,016		

Total 2025-26 Current Amended Budget: **\$ 110,641,686**