

**Expenditure Summary by Department
Second Quarter
Fiscal Year 2025-26**

Attachment 2

Dept.	Description	Actual 2022-23	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	Q2 July-Dec 2025-26
GENERAL FUND - 10						
2110	City Council	513,657	444,110	483,634	409,527	226,912
2121	City Manager	2,717,567	2,757,326	3,220,274	4,110,623	1,699,100
2125	City Clerk	585,464	609,973	734,636	768,782	308,444
	Total City Manager	3,303,031	3,367,300	3,954,910	4,879,405	2,007,544
2161	Admin Svcs Administration	564,961	605,545	605,224	664,228	240,807
2163	Fiscal Services	1,509,746	1,839,326	1,770,554	1,987,947	907,647
2164	Purchasing	290,822	285,412	376,118	429,363	191,500
2165	Revenue & Utility Services	555,734	590,422	654,591	699,899	316,078
	Total Administrative Services	2,921,263	3,320,705	3,406,486	3,781,437	1,656,033
2171	Human Resources	627,996	558,382	666,723	680,218	268,638
2182	General Government	(932,157)	(1,690,371)	(580,992)	(4,634,953)	(1,889,210)
2221	Fire Administration	1,001,692	1,368,127	1,335,791	1,383,144	640,720
2222	Fire Operations	27,140,985	31,354,394	35,944,217	35,542,258	17,811,017
2223	Fire Prevention	784,940	809,634	794,883	923,415	408,574
2224	Fullerton / Brea Command	(192,464)	-	-	-	-
	Total Fire	28,735,152	33,532,155	38,074,891	37,848,817	18,860,312
2271	Police Administration	3,735,782	3,903,612	4,599,701	3,984,564	2,078,750
2272	Community Services Bureau	1,639,807	2,075,017	2,471,311	1,914,588	1,175,929
2276	Narcotics/Vice Bureau	1,414,225	1,531,198	1,640,562	1,827,094	863,191
2277	Patrol Bureau	29,587,112	30,550,321	38,378,788	31,790,174	16,572,762
2278	Traffic Bureau	3,553,450	4,119,603	4,753,608	5,477,909	2,451,326
2279	Prof Standards Bureau	3,132,678	3,377,314	3,019,548	2,882,686	1,446,413
2281	Communications Center	2,606,252	2,748,343	2,817,355	2,692,262	1,481,124
2282	Technical Services Bureau	1,703,705	2,148,986	2,393,686	2,586,125	1,175,562
2286	Jail	698,521	772,925	782,137	884,194	362,185
2289	Gang Unit	1,319,509	1,464,221	1,729,413	1,511,019	771,112
2291	Crimes Property Unit	5,438,569	5,771,823	6,185,216	8,444,034	3,571,728
2292	Intelligence Unit	73	166	-	-	-
	Total Police	54,830,228	58,464,115	68,771,962	63,994,648	31,950,081
2311	CED Administration	795,439	954,581	1,086,298	1,619,412	559,478
2312	Planning	2,047,750	1,388,738	1,701,567	1,881,384	748,541
2313	Building & Safety	2,398,265	2,156,296	2,336,224	2,572,039	1,254,110
2314	Economic Development	58,084	45,504	70,011	58,500	92,694
2319	Code Enforcement	863,480	954,844	1,101,146	1,261,435	561,269
	Total Community & Econ. Development	6,163,016	5,499,964	6,295,246	7,392,771	3,216,091
2322	General Engineering	1,894,279	2,231,108	2,369,498	2,449,592	931,780
2324	Project Dev. & Design	383,262	336,748	568,120	410,556	324,713
2325	Traffic Engineering	430,778	575,188	570,726	616,000	301,169
2329	Construction Management					
2411	Public Works Administration	347,574	329,628	402,446	470,108	245,079
2413	Building & Facility Maintenance	1,251,111	1,422,351	1,284,231	1,423,205	574,708
2419	Street Maintenance	1,284,974	1,589,923	2,072,122	1,808,869	897,964
2423	Landscape Maintenance	3,425,581	3,696,014	4,237,329	4,635,048	2,240,977
	Total Public Works	9,017,558	10,180,959	11,504,471	11,813,378	5,516,391
Total General Fund - 10		\$ 105,179,745	\$ 113,677,318	\$ 132,577,330	\$ 126,165,249	\$ 61,812,792

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INFRASTRUCTURE FUND - 11					
2182 General Government	15	23	52	-	-
Total Infrastructure Fund - 11	\$ 15	\$ 23	\$ 52	\$ -	\$ -
LIBRARY FUND - 13					
2521 Library	3,641,251	4,368,652	4,647,200	4,878,964	2,175,202
Total Library Fund - 13	\$ 3,641,251	\$ 4,368,652	\$ 4,647,200	\$ 4,878,964	\$ 2,175,202
PARKS & RECREATION FUND - 15					
2410 Public Works Maintenance		800	830		403
2511 P&R Administration	1,449,577	1,508,564	1,554,708	1,471,016	655,265
2514 Parks	1,024,532	1,057,810	1,161,061	1,189,653	523,195
2515 Fullerton Community Center	2,196,961	2,776,261	3,448,090	3,596,976	1,506,532
2516 Recreation	842,381	583,169	661,950	679,646	342,608
Total Parks & Recreation Fund - 15	\$ 5,513,451	\$ 5,926,604	\$ 6,826,639	\$ 6,937,291	\$ 3,028,004
TOTAL GENERAL OPERATING FUNDS	\$ 114,334,462	\$ 123,972,597	\$ 144,051,221	\$ 137,981,505	\$ 67,015,997
WEST COYOTE HILLS ENDOWMENT - 20					
2320 Public Works	19	10	7	-	-
Total W. Coyote Endowment Fund	\$ 19	\$ 10	\$ 7	\$ -	\$ -
OPIOID LITIGATION SETTLEMENT - 21					
2120 City Manager	-	1,465	185,436	200,000	820,201
2180 General Government	-	4	15	-	-
Total Opioid Litigation Settlement Fund	\$ -	\$ 1,468	\$ 185,451	\$ 200,000	\$ 820,201
AIR QUALITY IMPROVEMENT FUND - 22					
2310 Community & Econ Development	-		-		-
2320 Public Works	5,026		-	10,000	-
2431 Air Quality Management	-	5,505	4,316	-	2,942
Total AQMD Fund	\$ 5,026	\$ 5,505	\$ 4,316	\$ 10,000	\$ 2,942
SANITATION FUND - 23					
2120 City Manager	3,943	12,635	35,373		17,082
2160 Administrative Services	35,333	43,022	52,044	58,843	27,237
2170 Human Resources	-	-	-		-
2180 General Government	13,103	24,497	31,069		892
2220 Fire	-	-			-
2320 Public Works	7,360,123	7,762,444	7,893,313	8,734,338	3,452,727
Total Sanitation Fund	\$ 7,412,502	\$ 7,842,597	\$ 8,011,799	\$ 8,793,181	\$ 3,497,938
MEASURE M TURNBACK/M2 FUND - 25					
2320 Public Works	266,580	284,156	250,183	217,000	32,346
2510 Parks & Recreation	124,022	228,081	387,835	370,406	128,336
Total Measure M2 Fund	\$ 390,602	\$ 512,237	\$ 638,018	\$ 587,406	\$ 160,682
HOUSING FUND - 26					
2310 Community & Econ Development	11,348	319,000	408,771	714,839	191,447
2180 General Government	-	-	-	-	-
Total Housing Fund	\$ 11,348	\$ 319,000	\$ 408,771	\$ 714,839	\$ 191,447

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FTV CABLE-PEG ACCESS FUND - 27						
2120	City Manager	30,628	123,495	57,381	194,856	16,683
2270	Police	-	48,535	307	-	-
	Total FTV Cable-PEG Fund	\$ 30,628	\$ 172,030	\$ 57,688	\$ 194,856	\$ 16,683
SB2/PLHA FUND - 28						
2310	Community & Econ Development	214,602	2,122,540	1,718,032	604,410	(647,448)
	Total SB2/PLHA Fund	\$ 214,602	\$ 2,122,540	\$ 1,718,032	\$ 604,410	\$ (647,448)
SB1/RMRA FUND - 29						
2180	General Government			622		
2320	Public Works	710	655	-	439	219
	Total SB1/RMRA Fund	\$ 710	\$ 655	\$ 622	\$ 439	\$ 219
GAS TAX FUND - 30						
2320	Public Works	3,304,947	3,423,910	4,188,507	4,284,367	1,904,182
2180	General Government	-	-	-	-	-
	Total Gas Tax Fund	\$ 3,304,947	\$ 3,423,910	\$ 4,188,507	\$ 4,284,367	\$ 1,904,182
GRANTS FUND - 32						
2120	City Manager	2,190,000	252,753	1,017	-	-
2220	Fire	149,760	281,864	24,376	-	45,261
2270	Police	1,395,161	1,152,265	1,213,236	947,740	730,423
2310	Community & Econ Development	437,566	11,048,752	229,264	461,693	94,760
2320	Public Works	2,500	421,035	81,411	-	1,223
2520	Library	-	-	-	-	-
2510	Parks & Recreation	100,334	92,326	97,285	263,255	94,528
	Total Grants Fund	\$ 4,275,321	\$ 13,248,995	\$ 1,646,589	\$ 1,672,688	\$ 966,195
SLES FUND - 33						
2270	Police	359,869	412,076	426,964	211,054	13,312
	Total SLES Fund	\$ 359,869	\$ 412,076	\$ 426,964	\$ 211,054	\$ 13,312
ASSET SEIZURE FUND - 34						
2270	Police	599,441	569,968	487,854	406,899	318,603
	Total Asset Seizure Fund	\$ 599,441	\$ 569,968	\$ 487,854	\$ 406,899	\$ 318,603
CDBG FUND - 35						
2310	Community & Econ Development	739,591	850,282	1,140,990	1,407,083	323,542
	Total CDBG Fund	\$ 739,591	\$ 850,282	\$ 1,140,990	\$ 1,407,083	\$ 323,542
DRAINAGE CAPITAL OUTLAY FUND - 36						
2320	Public Works	205,640	220,187	217,021	317,276	44,959
3000	Capital Improvements	-	-	-	330,000	66,401
2180	General Government	-	-	-	-	-
	Total Drainage Capital Outlay Fund	\$ 205,640	\$ 220,187	\$ 217,021	\$ 647,276	\$ 111,360
ARPA FUND - 38						
2121	City Manager	23,377	19,209	26,028	26,822	13,295
2160	Administrative Services	111,192	126,213	123,955	169,593	52,951
2182	General Government	1,815,357	572,931	210,771	-	-
2320	Public Works	-	-	-	-	6,373
	Total ARPA Fund	\$ 1,949,926	\$ 718,353	\$ 360,754	\$ 196,415	\$ 72,619
PARK DWELLING FUND - 39						
2182	General Government	104	53	122	-	-

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	Total Park Dwelling Fund	\$ 104	\$ 53	\$ 122	\$ -	\$ -
AIRPORT FUND - 40						
2320	Public Works	2,376,919	5,160,925	2,509,392	2,272,373	991,787
3000	Capital Improvements	-	(520)	7,147	-	29,702
2180	General Government	-	-	-	-	-
	Total Airport Fund	\$ 2,376,919	\$ 5,160,405	\$ 2,516,539	\$ 2,272,373	\$ 1,021,489
CNG FACILITY - 41						
2410	Public Works Maintenance	113,584	65,404	148,421	237,441	79,944
2180	General Government	-	-	-	-	-
	Total CNG Facility	\$ 113,584	\$ 65,404	\$ 148,421	\$ 237,441	\$ 79,944
BREA DAM FUND - 42						
2320	Public Works	-	1,444	1,043	-	-
2510	Parks & Recreation	4,357,650	4,361,648	5,817,574	4,420,681	750,782
2180	General Government	-	-	-	-	-
3000	Capital Improvements	-	-	(554,300)	-	-
	Total Brea Dam Fund	\$ 4,357,650	\$ 4,363,093	\$ 5,264,317	\$ 4,420,681	\$ 750,782
WATER FUND - 44						
2110	City Council	(7,317)	8,771	8,947	7,678	4,886
2120	City Manager	3,943	15,749	35,758	-	17,082
2125	City Clerk	22,529	18,247	19,772	-	3,313
2160	Administrative Services	1,469,562	1,624,534	1,518,627	1,479,203	701,583
2170	Human Resources	-	-	-	-	-
	Community Development	-	8,771	-	-	-
2320	Public Works	29,567,682	32,533,037	40,417,426	41,730,893	21,564,141
2510	Parks & Recreation	48,711	40,419	64,994	85,735	41,392
2180	General Government	-	-	-	-	-
3000	Capital Improvements	437,574	100,227	529,710	16,100,000	4,519,878
	Total Water Fund	\$ 31,542,684	\$ 34,349,756	\$ 42,575,000	\$ 59,403,509	\$ 26,852,275
WHITING/LEMON PARKING FUND - 45						
2320	Public Works	85,711	13,354	45,165	48,721	27,066
2180	General Government	-	(9)	(7)	-	-
	Total Whiting/Lemon Parking Fund	\$ 85,711	\$ 13,345	\$ 45,158	\$ 48,721	\$ 27,066
REFUSE COLLECTION FUND - 46						
2120	City Manager	-	-	106	34,144	16,236
2160	Administrative Services	73,457	113,123.80	127,831	154,678	69,746
2180	General Government	-	-	-	-	-
2320	Public Works	13,892,415	15,435,132	16,359,243	16,079,359	6,961,852
	Total Refuse Collection Fund	\$ 13,965,872	\$ 15,548,256	\$ 16,487,180	\$ 16,268,181	\$ 7,047,835
SEWER ENTERPRISE FUND - 47						
2120	City Manager	3,943	15,749	35,758	-	17,082
2160	Administrative Services	35,042	43,898	53,320	58,843	27,237
2170	Human Resources	-	-	-	-	-
2180	General Government	-	-	-	-	-
2320	Public Works	5,896,032	5,050,911	5,097,882	5,021,642	2,281,209
3000	Capital Improvements	255,565	(70,954)	(669,566)	1,000,000	244,455
	Total Sewer Fund	\$ 6,190,582	\$ 5,039,604	\$ 4,517,394	\$ 6,080,485	\$ 2,569,983
LIABILITY INSURANCE FUND - 62						
2170	Human Resources	9,666,649	(5,155,158)	12,140,549	10,750,000	9,910,290
2170	Allocated Costs	(12,459,521)	-	(11,632,927)	(10,750,000)	(5,110,190)
2180	General Government	-	-	-	-	-
	Total Liability Insurance Fund	\$ (2,792,873)	\$ (5,155,158)	\$ 507,623	\$ -	\$ 4,800,100

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VEHICLE REPLACEMENT FUND - 64						
2320	Public Works	1,525,205	1,453,040	3,282,154	2,749,605	2,895,961
2320	Allocated Costs	(2,948,413)	(2,616,652)	(3,298,678)	(3,449,101)	(1,740,727)
3000	Capital Improvements	-	-	(1,568,716)	-	-
	Total Vehicle Replacement Fund	\$ (1,423,208)	\$ (1,163,612)	\$ (1,585,240)	\$ (699,496)	\$ 1,155,234

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WORKERS COMP FUND - 65						
2170	Human Resources	2,594,288	3,163,220	4,111,904	3,564,255	1,774,589
2170	Allocated Costs	(4,082,954)	(3,332,146)	(2,426,498)	(3,564,255)	(1,621,472)
2180	General Government	-	-	-	-	-
	Total Workers Comp Fund	\$ (1,488,665)	\$ (168,926)	\$ 1,685,406	\$ -	\$ 153,116
GROUP INSURANCE FUND - 66						
2160	Administrative Services	-	-	-	-	-
2170	Human Resources	7,229,109	7,723,700	7,653,967	8,776,651	3,944,040
2170	Allocated Costs	(6,983,274)	(7,397,159)	(8,071,217)	(8,776,651)	(4,167,837)
2180	General Government	-	-	-	-	-
	Total Group Ins Fund	\$ 245,835	\$ 326,540	\$ (417,250)	\$ -	\$ (223,797)
EQUIPMENT MAINTENANCE FUND - 67						
2320	Public Works	4,023,252	4,100,216	4,219,812	4,896,725	2,024,509
2320	Allocated Costs	(3,558,663)	(5,049,960)	(5,152,872)	(4,854,630)	(2,441,509)
2180	General Government	-	-	-	-	-
	Total Equip Maint Fund	\$ 464,589	(949,743)	\$ (933,060)	\$ 42,095	\$ (417,000)
INFORMATION TECHNOLOGY FUND - 68						
2166	Information Technology	8,241,076	8,821,397	6,231,010	8,441,791	4,374,827
2160	Allocated Costs	(6,814,231)	(8,016,110)	(9,318,878)	(8,775,885)	(4,417,901)
2180	General Government	-	24,043	-	-	-
3000	Capital IT Projects	-	-	2,715,526	992,768	337,462
	Total Info Technology Fund	\$ 1,426,844	\$ 829,329	\$ (372,342)	\$ 658,674	\$ 294,387
BUILDING MAINTENANCE FUND - 69						
2320	Public Works	3,305,020	4,288,400	3,628,765	4,132,177	2,392,846
2320	Allocated Costs	(3,168,643)	(4,003,661)	(4,745,026)	(3,510,058)	(2,154,549)
2180	General Government	-	-	-	-	-
	Total Building Maint Fund	\$ 136,377	\$ 284,738	\$ (1,116,260)	\$ 622,119	\$ 238,297
FACILITY CAPITAL REPAIR FUND - 70						
2410	Public Works	13,384	11,894	11,325	11,078	39
2410	Allocated Costs	(567,372)	(569,543)	(582,247)	(675,960)	(329,755)
	Total Facility Cap Repair Fund	\$ (553,988)	\$ (557,649)	\$ (570,922)	\$ (664,882)	\$ (329,716)
CAPITAL PROJECTS FUND - 74						
2320	Public Works	-	(739)	272,762	-	-
3000	Capital Improvements	22,249,118	22,335,143	20,827,853	15,063,535	8,018,321
	Total Capital Projects Fund	\$ 22,249,118	\$ 22,334,404	\$ 21,100,616	\$ 15,063,535	\$ 8,018,321
SUCCESSOR AGENCY FUNDS 80-89						
2120	City Manager	18,608	15,721	10,223	-	106
2160	Administrative Services	63,730	33,529	25,733	-	13,887
2170	Human Resources	88	984	990	-	-
2310	Community & Econ Development	(47,937)	15,310	14,380	-	-
2350	RDA/Successor Agency	1,608,433	1,376,232	850,743	9,047,795	145,139
3000	Capital Improvements	-	-	-	-	-
	Total Successor Agency Fund	\$ 1,642,922	\$ 1,441,776	\$ 902,070	\$ 9,047,795	\$ 159,132
PRIVATE-PURPOSE TRUST FUND 90						
2180	General Government	-	-	\$ 55,388	\$ -	\$ 76,196
	Total Private-Purpose Trust Fund	\$ -	\$ -	\$ 55,388	\$ -	\$ 76,196
COMMUNITY FACILITIES DISTRICT - 96						
2182	General Government	-	-	-	-	413
	Total Community Facilities District Fund	\$ -	\$ -	\$ -	\$ -	\$ 413

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GRAND TOTAL EXPENDITURES	<u>\$ 212,374,693</u>	<u>\$ 236,154,028</u>	<u>\$ 253,661,691</u>	<u>\$ 270,713,649</u>	<u>\$ 127,042,533</u>