



# City of Brawley

2023-24 Adopted Budget  
*Citywide Operating and Capital Improvement Program Budget*

Presented  
June 20, 2023

**City of Brawley**  
FY 2023/24 Adopted Budget

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**CITY COUNCIL AND STAFF**

**FISCAL YEAR 2023/24**

# City of Brawley Proposed Budget

## City Council

George Nava - Mayor  
Ramon Castro – Mayor Pro-Tempore  
Donald Wharton - Council Member  
Luke Hamby - Council Member  
Gilbert Rebollar– Council Member



## City Staff

Tyler Salcido - City Manager  
William Smerdon - City Attorney/City Treasurer  
Thomas Garcia – Assistant to the City Manager  
Alma Benavides - City Clerk  
Silvia Luna – Acting Finance Director  
Jimmy Duran - Chief of Police  
Michael York - Fire Chief  
Romualdo Medina - Director of Public Works Operations  
Vacant - Development Services Director  
Shirley Bonillas - Human Resources Administrator  
Petra Ortega - Library Manager  
Rachel Fonseca - Parks and Recreation Manager  
Armando Garibay - Information Technology Director



June 20, 2023

Citizens of the City of Brawley and Members of the City Council,

I am pleased to present the Adopted Fiscal Year 2023/24 budget for the City of Brawley and Successor Agency to Brawley Community Redevelopment Agency.

The budget document reflects spending authority beginning July 1, 2023 and ending June 30, 2024 for all city-controlled funds. In total, the citywide budget establishes \$54.5 million in appropriations (expenditures and internal transfers), funded by \$53.7 million in expected revenue.

The budget, while exceeding the reserve policy of 15% of annually budgeted expenses, reflects the community's priority of sound fiscal management while maintaining adequate service levels. To gather community input, promote transparency, increase communication, and access to information; the proposed budget was presented at two public meetings prior to adoption. Resources have been allocated based on regulatory requirements, community priorities, and necessary capital improvements.

### **Operating Budget**

The City's primary budgets are the General Fund Operating Budget and the Capital Improvement Program (CIP). The General Fund forecasts \$21,332,078 in revenues and proposes \$21,520,438 of expenditures, which results in a budget deficit of \$(188,361). The budget includes funding for public safety (police and fire), recreational programs and parks, community facilities (library and senior center), and city services.

### **Capital Improvement Program**

The 2023/24 CIP budget is \$11,042,371 and includes 16 projects for water, wastewater, road and pedestrian improvements, and heavy equipment purchases. These projects focus on ensuring the delivery of essential utility services and enhancing transportation and public right of ways throughout the City.

### **General Fund Reserves**

The City continues to support a long-term vision with sound financial management. The General Fund reserves are estimated to be \$3,704,030 as of June 30, 2023 and are projected to decrease by \$(288,361) to \$3,415,669 in 2023/24. The target is 15% of annually budgeted expenses, which equals \$3,228,066. The City shall continue to monitor and strive towards this target by increasing collaboration with external agencies, implementing economies of scale, ensuring revenues are collected, and efficiencies are identified within processes.

I would like to thank the City Council for its leadership, direction, support, and robust knowledge of City operations during this year's budget process and acknowledge every employee for their hard work, due diligence, and continued dedication to our community and its residents. The 2023/24 budget reflects the City's dedication to providing essential services and community programs with available resources.

Tyler Salcido  
City Manager

RESOLUTION NO. 2023 -

**RESOLUTION OF THE CITY COUNCIL AND THE SUCCESSOR AGENCY TO BRAWLEY COMMUNITY REDEVELOPMENT AGENCY OF THE CITY OF BRAWLEY, CALIFORNIA ESTABLISHING THE CITY'S APPROPRIATION LIMIT FOR FISCAL YEAR 2023/24 AND APPROVING THE OVERALL BUDGET FOR FISCAL YEAR 2023/24 - GENERAL, ENTERPRISE, SPECIAL FUNDS AND FUDICIARY FUNDS.**

**WHEREAS**, Per Section 2.54(h) of the City of Brawley Municipal Code, the proposed budget is presented to the Mayor and Council for review and approval; and

**WHEREAS**, public workshops were held in the City of Brawley on May 31, 2023, June 6, 2023; and

**WHEREAS**, Section 7910 of the Government Code of the State of California provides that each year the governing body of each jurisdiction shall, by resolution, establish its appropriations limit for the following fiscal year; and

**WHEREAS**, Section 7902(b) of the Government Code sets forth the method for determining the said appropriations limit, to be based upon the limit application for the prior fiscal year and adjusted for changes in the cost-of-living and in City population; and

**WHEREAS**, the proposed Overall Budget for Fiscal Year 2023/24 is presented for the public's review and input.

**NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF BRAWLEY RESOLVES AS FOLLOWS:**

- SECTION 1.** The Overall Budget for Fiscal Year 2023/24 - General, Enterprise, Special Funds and Fiduciary Funds is hereby approved and adopted.
- SECTION 2.** The appropriations limit for the City of Brawley established in accordance with Section 7902(b) of the California Government Code, for Fiscal Year 2023/24 is \$23,667,077 (Exhibit A).
- SECTION 3.** It is hereby found and determined that in compliance with Government Code Section 7910, the documentation used in the determination of said appropriation limit for Fiscal Year 2023/24 was available to the public in the Finance Department of the City at least fifteen days prior to this date.
- SECTION 4.** Continuing Appropriations, which remain unspent and were authorized by City Council in Fiscal Year 2022/23 are approved in the Fiscal Year 2023/24 Budget in an amount not to exceed \$1,800,000 for the General Fund and \$11,559,467 for all other funds (Exhibit B) unless otherwise amended with future City Council approval.

**SECTION 5.** Budget adjustment procedures are approved as follows:

- A. Additional appropriations and the transfer of cash or unappropriated fund balance from one fund to another shall be made only upon City Council approval.
- B. Transfers of budgeted appropriations between funds or capital projects shall be made only upon City Council approval.
- C. Transfer of budgeted appropriations between accounts within a department, fund, or capital project may be made with the approval of the City Manager or his designee.
- D. Prior year budget continuing Appropriations and Encumbrances for unexpended capital projects and grant appropriations remaining from uncompleted prior year capital projects and grant programs shall be made with City Manager approval. These carryover appropriations are for prior year Council approved capital projects and shall not exceed the approved project budget.

**SECTION 6.** The City Council, recognizing the need for maintaining Fund Balance Reserves has established a Reserve Policy. These funds cannot be appropriated without the explicit approval of the City Council. The Budget incorporates a summary of reserve balances (EXHIBIT C), which will be used in the Fiscal Year 2022/23 Annual Comprehensive Financial Report (ACFR).

**SECTION 7.** The Finance Director shall render a quarterly budget report to the City Council on the status of City operations as it relates to the approved budget and any amendments thereto.

**APPROVED, PASSED AND ADOPTED** at a regular meeting held on the 20th day of June 2023.

**CITY OF BRAWLEY, CALIFORNIA**

\_\_\_\_\_  
**George Nava, Mayor**

**ATTEST:**

\_\_\_\_\_  
**Thomas Garcia, Deputy City Clerk**

I, **Thomas Garcia**, Acting Deputy City Clerk of the City of Brawley, California, **DO HEREBY CERTIFY** that the foregoing Resolution No. 2023 - was passed and adopted by the City Council of the City of Brawley, California, at a regular meeting held on the 20th day of June, 2023 and that it was so adopted by the following roll call vote:

**AYES:**  
**NAYES:**  
**ABSTAIN:**  
**ABSENT:**

**DATED:** June 20, 2023

\_\_\_\_\_  
**Thomas Garcia**, Deputy City Clerk

Year	(1) (\$) Prior Year Gann Limit	(2) City's Previous Year's Population	(3) City's Current Year's Population	(4) Population % Change	(5) U.S. CPI Annual % Change	(6) % Change in Local Non-Residential Construction	(7) % Change In Per Capita Income	(8) (\$) Current Year Gann Limit	(9) (\$) Compliance Amounts
16-17	-	26,327	26,566	0.90%	N/A	N/A	3.82%	16,538,114	8,913,159
17-18	16,538,114	26,629	26,928	1.12%	N/A	N/A	3.69%	17,340,918	8,950,594
18-19	17,340,918	27,116	27,417	1.11%	N/A	N/A	3.67%	18,176,886	8,574,562
19-20	18,176,886	27,073	27,337	0.98%	N/A	N/A	3.85%	19,060,771	9,069,885
20-21	19,060,771	27,229	27,349	0.44%	N/A	N/A	3.73%	19,858,873	8,910,326
21-22	19,858,873	27,494	27,326	-0.61%	N/A	N/A	5.73%	20,868,487	10,952,968
22-23	20,868,487	26,648	26,952	1.14%	N/A	N/A	7.55%	22,700,099	11,995,499
23-24	22,700,099	26,952	26,762	-0.70%	N/A	N/A	5.00%	23,667,077	13,002,481

The Gann Limit is adjusted annually by multiplying the "Prior Year Gann Limit" (column 1) by the "% Change in Population" (column 4) and then by the greater of the "% Change in New Local Non-residential Construction or % Change in California Per Capita Income" (column 6 or 7). This Gann adjustment figure is then added to the prior year's limit amount to obtain the current year Gann limit amount in column 8. The U.S. CPI factor (column 5) was used in place of the non-residential construction (column 6) amount and the lower of the two factors, the U.S. CPI or Per Capita Income, for the calculation prior to FY 1990-91. The City has elected in column (2) and (3) to use the City population method versus the change in County population.

The Shaded boxes indicate the calculation factor that was used to calculate that year's Gann Limit.

**City of Brawley Appropriations Limitation Calculation for FY 2023/24**

Population 1/1/2022	Population 1/1/2023	% Change
26,952	26,762	-0.70%

California Per Capita Personal Income: 5.00%

Computation of Appropriations Limitation:

Population Factor:	0.9930
Price Factor:	1.0500
Ratio Change:	1.0426
2022-23 Limitation:	22,700,099
x Ratio Change:	1.0426
2023-24 Limitation:	23,667,077



**GANN APPROPRIATION LIMIT ANALYSIS**

In 1979, Proposition 4, the "Gann" initiative, was passed. The Proposition created Article XIII B of the State Constitution placing limits on the amount of revenue which can be spent by all entities of Government.

The Gann limit is adjusted annually by the following two factors:

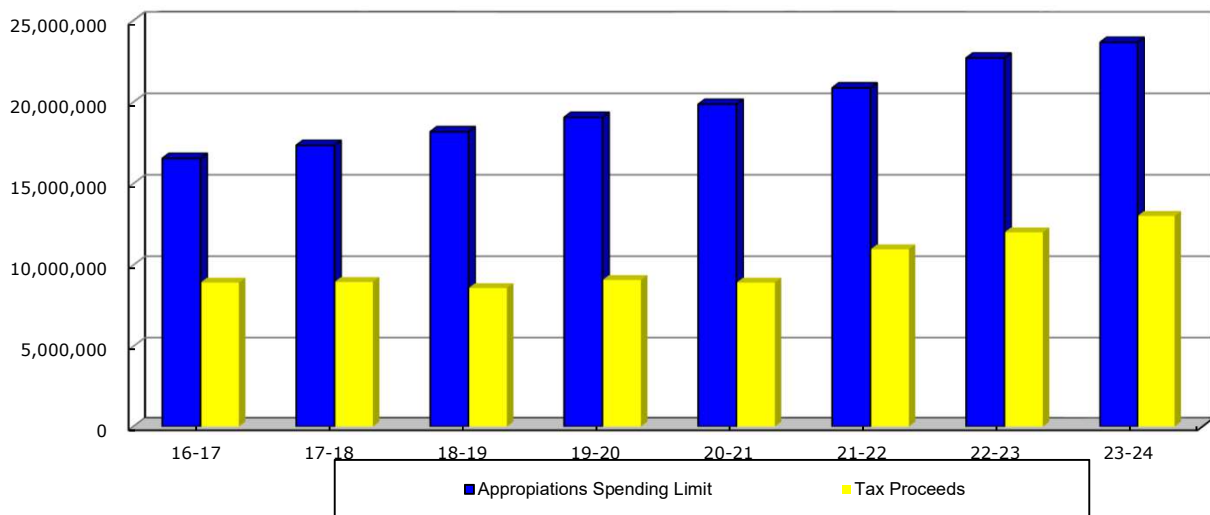
Annual population change and the greater of the change in:

- 1) State Per Capita Income, or
- 2) The Local Assessment roll for local non-residential construction.

When a City reaches this limit, excess tax revenue must be returned to the State or Citizens through a process of refunds, rebates, or other means that may be defined at that time. The Gann limit for the City of Brawley has increased steadily and still provides the City with a comfortable operating margin. The revenue collection and spending limit for the City of Brawley in FY 2023/24 is \$23.6 million. "Proceeds of taxes" are projected to be nearly \$13 million in FY 2023/24 allowing the City a margin of \$10.6 million.

On the graph below, the highest bars represent the spending limit and the lower bars represent the tax proceeds for the last seven years.

**CITY OF BRAWLEY**  
SPENDING LIMIT VERSUS APPROPRIATIONS FROM TAX PROCEEDS



Acct#	Description	Adopted Budget 2020-21	Adopted Budget 2021-22	Adopted Budget 2022-23	Adopted Budget 2023-24
410.100	Current Secured Property Taxes	1,707,477	1,765,400	1,821,400	2,031,182
410.110	Vehicle License Fee Swap	2,411,280	2,480,400	2,600,000	3,006,766
410.200	Current Unsecured Property Taxes	180,000	180,000	185,000	227,205
410.400	Other Property Taxes	43,080	45,000	35,000	41,000
410.401	RPTTF - RDA Pass Thru		56,000	75,000	49,043
410.412	RPTTF Residual		500,000	590,000	601,800
410.500	Sales & Use tax	2,260,337	2,900,000	3,200,000	3,409,000
410.600	Transient Hotel Lodging Taxes	301,200	380,000	430,000	460,000
410.700	Franchise Taxes		645,000	650,000	640,000
410.800	Business License Tax	56,000	54,000	54,000	57,000
410.900	Real Property Transfer Taxes	42,300	39,000	45,000	60,000
410.910	Utility Users Tax	1,900,000	1,900,000	2,300,000	2,400,000
	Subtotal Taxes	8,901,674	10,944,800	11,985,400	12,982,996
	Total revenues (excluding Pension Obligation)	15,433,716	16,147,481	17,873,601	20,089,289
	Taxes as of % total	57.68%	67.78%	67.06%	64.63%
460.100	Interest on investments	15,000	12,050	15,060	30,150
	Interest earned on taxes	8,652	8,168	10,099	19,485
	Total tax proceeds	8,910,326	10,952,968	11,995,499	13,002,481
	Appropriation limit	19,858,873	20,868,487	22,700,099	23,667,077
	Unused appropriation limit	10,948,547	9,915,519	10,704,600	10,664,596

**CITY OF BRAWLEY**

General Fund Reserves Overview  
Based on Adopted Budget Fiscal Year 2023/24  
ESTIMATED FOR 6-30-2024

<b>Fund Balance Category</b>	<b>Estimated at 06/30/2023</b>	<b>Anticipated Surplus/Shortfall</b>	<b>Estimated at 06/30/2024</b>
Non-spendable ( prepaids)	88,606		88,606
Restricted for Library	58,904	-	58,904
Committed to Operational Carryovers	1,800,000		1,800,000
Committed to Capital Replacement Reserves	500,000		500,000
Public Safety Personnel Reserve	100,000	100,000	200,000
Unassigned	3,704,030	(288,361)	3,415,669
<b>TOTAL FUND BALANCES</b>	<b>\$ 6,251,540</b>	<b>\$ (188,361)</b>	<b>\$ 6,063,179</b>

**RESERVE TARGET CALCULATION - (15% of Expenses)**

<b>FY 2023/24 Expenses at Budget Adoption</b>	<b>15% Target</b>	<b>Estimated at 6-30-2024</b>	<b>Surplus/(Shortfall)</b>
\$ 21,520,438	\$ 3,228,066	\$ 3,415,669	\$ 187,603

The budget is comprised of 44 unique Funds. Below is a summary of revenues and expenditures for all Funds represented in this budget document. These resources provide residents and visitors police and fire protection, public parks, infrastructure such as roads, water, wastewater, and trash services, as well and community experiences and City support services.

CITY OF BRAWLEY SUMMARY OF ADOPTED REVENUES AND EXPENDITURES BY FUND FISCAL YEAR 2023/24						
FUND #	FUND NAME	Estimated Fund Balance at 6/30/2023	TOTAL REVENUES	TOTAL EXPENSES	Estimated Carryovers	Estimated Fund Balance at 6/30/2024
101	General Fund	6,319,492	21,332,078	21,520,438		6,131,131
201	Economic Development Programs Fund	840,000	18,500	3,000	540,000	315,500
202	Community Development Block Grant	10,000	160,000	162,000	-	8,000
203	Program Income - HOME	273,600	800	-	-	274,400
204	Program Income - HOME Administration	21,000	300	100	-	21,200
205	Program Income - Cal HOME	-	100	-	-	100
209	American Rescue Plan Act Fund	4,252,469	-	-	3,596,200	656,269
210	Business License State Tax, ADA Fund	22,100	3,700	400	-	25,400
211	Gas Tax Fund	30,000	820,189	1,638,792	100,000	(888,603)
212	Highway Relinquishment Fund	8,697,426	60,000	1,088,611	-	7,668,815
213	Article 3 - Pedestrian & Bicycle Fund	194,000	27,000	138,137	41,760	41,103
214	Downtown Parking Fund	5,010	725	-	-	5,735
215	Measure D Fund	8,506,696	1,630,000	769,830	93,865	9,273,001
216	Article 8E - Public Transportation Fund**	280,000	61,000	33,346	66,862	240,792
217	Road Maint. & Rehabilitation Fund, SB1	1,897,413	659,089	81,366	1,293,937	1,181,199
222	Law Enforcement Fund	21,265	105,100	95,300	-	31,065
223	Asset Forfeiture Federal Funds**	106,746	80,000	80,000	-	106,746
225	Asset Forfeiture Local/Other Funds**	30,000	100,000	130,000	-	-
241	Bernardo Padilla Landscape & Lighting Fund	138,206	10,900	2,652	-	146,454
242	CFD 2005-2 Gateway Fund	27,881	150	-	-	28,031
243	CFD 2005-1 Victoria Park Fund	226,000	74,014	60,226	-	239,788
244	CFD 2005-4 Latigo Ranch Fund	210,000	229,383	21,312	-	418,071
245	CFD 2005-3 La Paloma Fund	34,890	33,604	19,190	-	49,304
246	CFD 2006-1 Malan Park Fund	459,000	206,476	103,670	-	561,806
247	CFD 2007-1 Luckey Ranch Fund	16,800	12,060	16,110	-	12,750
248	CFD 2007-2 Springhouse Fund	103,238	63,495	67,524	-	99,209
401	Successor Agency to the former Brawley Redevelopment Agency Fund	6,792	322,292	322,292	-	6,792
421	Capital Projects Streets Fund	1,940,056	8,155,400	8,155,400	1,940,056	(0)
451	General Government Facilities, DIF Fund	342,000	101,000	113,000	-	330,000
452	Police Facilities, DIF Fund	355,066	130,000	123,000	150,000	212,066
453	Fire Facilities, DIF Fund	345,566	120,000	103,000	200,000	162,566
454	Animal Control Facilities, DIF Fund	17,965	6,050	3,000	-	21,015
455	Transportation Facilities, DIF Fund	1,023,165	112,000	26,210	-	1,108,955
456	Water Capacity, DIF Fund	3,016,400	175,000	742,000	1,470,165	979,235
457	Wastewater Capacity, DIF Fund	2,749,998	154,000	3,000	-	2,900,998
458	Stormwater Facilities, DIF Fund	162,399	55,200	3,000	-	214,599
459	Parks & Recreation Facilities, DIF Fund	430,923	9,000	102,227	337,696	0
460	Library Facilities, DIF Fund	456,272	146,000	40,000	-	562,272
501	Water Enterprise Fund	9,500,000	7,631,000	7,425,245	50,000	9,655,755
511	Wastewater Enterprise Fund	23,000,000	6,752,000	7,066,560	1,315,926	21,369,514
521	Solid Waste Enterprise Fund	545,313	1,846,600	1,869,090	-	522,823
531	Airport Enterprise Fund	546,074	121,620	203,794	363,000	100,900
601	Maintenance Fund	1,409,966	6,000	86,442	-	1,329,524
602	Risk Management Fund	-	2,184,151	2,160,730	-	23,421
<b>GRAND TOTAL</b>		<b>78,571,187</b>	<b>53,715,976</b>	<b>54,579,995</b>	<b>11,559,467</b>	<b>66,147,701</b>

\* New Fund established in fiscal year 2021/22 formally combined with Fund 451.

\*\* These Funds are new in FY 2022/23 to help facilitate audit requirements.

**CITY OF BRAWLEY**  
**GENERAL FUND REVENUES AND EXPENSES BY DEPARTMENT/DIVISION**  
**FISCAL YEAR 2022/23 CURRENT V. 2023/24 ADOPTED**

<b>ESTIMATED REVENUES:</b>	<b>2022/23Current</b>	<b>2023/24 Adopted</b>	<b>22/23 v. 23/24</b>
TAXES	12,125,400	12,982,996	857,596
PERMITS	275,100	282,400	7,300
GRANTS	1,240,833	998,722	(242,111)
FEES & CHARGES	4,815,391	5,281,128	465,737
FINES & ASSESSMENTS	13,100	13,000	(100)
INTEREST/MISC./REIMBURSEMENTS	1,321,630	174,702	(1,146,928)
TRANSFERS IN	1,453,740	1,599,130	145,390
<b>TOTAL REVENUES</b>	<b>21,245,194</b>	<b>21,332,078</b>	<b>86,884</b>

<b>ESTIMATED EXPENSES:</b>	<b>2022/23Current</b>	<b>2023/24 Adopted</b>	<b>22/23 v. 23/24</b>
<b>CITY COUNCIL</b>	\$ 110,551	\$ 85,671	\$ (24,880)
<b>CITY CLERK</b>	58,747	15,912	(42,835)
<b>CITY MANAGER</b>			
CITY MANAGER	292,568	314,668	22,100
RECORDS ADMINISTRATION	231,305	228,428	(2,877)
PERSONNEL	409,903	435,238	25,335
INFORMATION TECHNOLOGY	624,005	696,665	72,660
<b>FISCAL SERVICES</b>			-
FINANCE	707,708	804,000	96,292
UTILITY BILLING	518,913	522,156	3,243
NON-DEPARTMENTAL	1,759,290	1,808,810	49,520
<b>CITY ATTORNEY</b>	222,549	137,511	(85,038)
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>			-
PLANNING	372,340	381,862	9,522
BUILDING INSPECTIONS	349,546	385,924	36,378
COMMUNITY DEVELOPMENT	227,889	219,255	(8,634)
<b>POLICE PROTECTION</b>			-
POLICE DEPARTMENT	6,764,710	7,292,748	528,038
GRAFFITI ABATEMENT	60,872	73,122	12,250
<b>FIRE SERVICES</b>			-
FIRE STATION 1	3,614,670	4,156,890	542,220
FIRE STATION 2	50,053	64,607	14,554
<b>PUBLIC WORKS</b>			
ENGINEERING	1,233,931	1,062,435	(171,496)
ANIMAL CONTROL	197,608	211,944	14,336
<b>PARKS AND RECREATION</b>			
PARKS	1,063,208	1,058,187	(5,021)
RECREATION & LIONS CENTER	1,982,082	930,325	(1,051,757)
SENIOR CITIZEN CENTER	50,665	179,666	129,001
<b>LIBRARY SERVICES</b>			
MAIN LIBRARY	465,602	454,414	(11,188)
<b>TOTAL EXPENSES \$</b>	<b>21,368,715</b>	<b>\$ 21,520,438</b>	<b>\$ 151,723</b>

**CITY OF BRAWLEY**

**GENERAL FUND REVENUES AND EXPENSES BY DEPARTMENT/DIVISION**

**FISCAL YEAR 2023/24 ADOPTED BUDGET**

**ESTIMATED CURRENT REVENUES:**

TAXES	\$	12,982,996
LICENSES & PERMITS		282,400
GRANTS		998,722
FEES & CHARGES		5,281,128
FINES & ASSESSMENTS		13,000
INTEREST/MISCELLANEOUS/REIMBURSEMENTS		174,702
TRANSFERS IN		1,599,130

<b>TOTAL ESTIMATED CURRENT RESOURCES</b>	<b>\$</b>	<b>21,332,078</b>
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**ESTIMATED CURRENT EXPENDITURES:**

<b>CITY COUNCIL</b>	\$	85,671
<b>CITY CLERK</b>		15,912
<b>CITY MANAGER</b>		
<i>CITY MANAGER'S OFFICE</i>		314,668
<i>RECORDS ADMINISTRATOR</i>		228,428
<i>PERSONNEL</i>		435,238
<i>INFORMATION TECHNOLOGY</i>		696,665
<b>FISCAL SERVICES</b>		
<i>FINANCE</i>		804,000
<i>UTILITY BILLING</i>		522,156
<i>NON-DEPARTMENTAL</i>		1,808,810
<b>CITY ATTORNEY</b>		137,511
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>		
<i>PLANNING</i>		381,862
<i>BUILDING INSPECTIONS</i>		385,924
<i>COMMUNITY DEVELOPMENT</i>		219,255
<b>POLICE PROTECTION</b>		
<i>POLICE DEPARTMENT</i>		7,292,748
<i>GRAFFITI ABATEMENT</i>		73,122
<b>FIRE SERVICES</b>		
<i>FIRE STATION 1</i>		4,156,890
<i>FIRE STATION 2</i>		64,607
<b>PUBLIC WORKS - ENGINEERING</b>		
<i>ENGINEERING</i>		1,062,435
<i>ANIMAL CONTROL</i>		211,944
<b>PARKS AND RECREATION</b>		
<i>PARKS</i>		1,058,187
<i>RECREATION &amp; LIONS CENTER</i>		930,325
<i>SENIOR CITIZENS CENTER</i>		179,666
<b>LIBRARY SERVICES</b>		
<i>MAIN LIBRARY</i>		454,414

<b>TOTAL ESTIMATED CURRENT EXPENDITURES</b>	<b>\$</b>	<b>21,520,438</b>
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<b>PROPOSED BUDGET SURPLUS/(DEFICIT)</b>	<b>\$</b>	<b>(188,360)</b>
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	<b>2023/2024</b>	<b>2023/2024</b>	<b>2023/2024</b>
	<b>Proposed Budget 1</b>	<b>Proposed Budget 2</b>	<b>Adopted Budget</b>
<b>101 - General Fund</b>			
<b>Revenue</b>	<b>21,271,946.00</b>	<b>21,274,077.81</b>	<b>21,332,077.81</b>
410 - Taxes	12,982,996.00	12,982,996.00	12,982,996.00
420 - Permits	282,400.00	282,400.00	282,400.00
430 - Grants	998,722.00	998,722.00	998,722.00
440 - Fees and Charges for Services	5,223,128.00	5,223,128.00	5,281,128.00
450 - Fines & Assessments	13,000.00	13,000.00	13,000.00
460 - Interest on investments	30,150.00	30,150.00	30,150.00
470 - Miscellaneous	139,100.00	141,231.81	141,231.81
480 - Reimbursements & recoveries	3,320.00	3,320.00	3,320.00
600 - Transfers In	1,599,130.00	1,599,130.00	1,599,130.00
<b>Expense</b>	<b>-20,743,834.67</b>	<b>-20,944,358.59</b>	<b>-21,520,438.48</b>
700 - EXPENDITURE CONTROL	8,679,565.12	8,703,815.45	9,196,038.00
701 - Auto/Other Allowance	170,108.00	170,108.00	166,509.00
710 - Alloc. Employee Compensation	5,389,024.07	5,400,997.66	5,472,094.00
720 - Office supplies	203,800.00	203,800.00	203,800.00
721 - Uniforms	266,650.00	270,150.00	270,150.00
725 - Water	588,308.00	588,308.00	588,308.00
730 - Professional services	1,973,650.00	1,973,650.00	1,984,150.00
740 - Repair & maintenance services	659,276.48	669,276.48	673,136.48
750 - Insurance	1,397,360.00	1,398,160.00	1,400,160.00
760 - Interest	1,242,789.00	1,242,789.00	1,242,789.00
800 - Right of way acquisition	173,304.00	323,304.00	323,304.00
<b>101 - General Fund Totals:</b>	<b>528,111.33</b>	<b>329,719.22</b>	<b>-188,360.67</b>

# General Fund Revenues



		2022/2023	2023/2024	2023/2024	2023/2024
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
<b>101 - General Fund</b>					
<b>410 - Taxes</b>					
101-110.000-410.100	Current secured property tax	1,871,400.00	2,031,182.00	2,031,182.00	2,031,182.00
101-110.000-410.110	VLF swap - Property Tax SB1096	2,690,000.00	3,006,766.00	3,006,766.00	3,006,766.00
101-110.000-410.200	Current unsecured property tax	185,000.00	227,205.00	227,205.00	227,205.00
101-110.000-410.400	Other property taxes	35,000.00	41,000.00	41,000.00	41,000.00
101-110.000-410.401	RPTTF - RDA Pass Thru	75,000.00	49,043.00	49,043.00	49,043.00
101-110.000-410.412	RPTTF Residual	590,000.00	601,800.00	601,800.00	601,800.00
101-110.000-410.500	Sales and use taxes	3,200,000.00	3,409,000.00	3,409,000.00	3,409,000.00
101-110.000-410.600	Transient lodging taxes	430,000.00	460,000.00	460,000.00	460,000.00
101-110.000-410.700	Franchise taxes	650,000.00	640,000.00	640,000.00	640,000.00
101-110.000-410.800	Business license tax	54,000.00	57,000.00	57,000.00	57,000.00
101-110.000-410.900	Real property transfer tax	45,000.00	60,000.00	60,000.00	60,000.00
101-110.000-410.910	Utility users tax	2,300,000.00	2,400,000.00	2,400,000.00	2,400,000.00
<b>410 - Taxes Totals:</b>		<b>12,125,400.00</b>	<b>12,982,996.00</b>	<b>12,982,996.00</b>	<b>12,982,996.00</b>
<b>420 - Permits</b>					
101-211.000-420.200	Bicycle licenses	100.00	100.00	100.00	100.00
101-211.000-420.210	CCW Permits	0.00	2,000.00	2,000.00	2,000.00
101-231.000-420.300	Contractors licenses	8,000.00	10,000.00	10,000.00	10,000.00
101-231.000-420.400	Construction permits	250,000.00	250,000.00	250,000.00	250,000.00
101-241.000-420.100	Animal licenses	2,000.00	300.00	300.00	300.00
101-311.000-420.410	Pavement cuts	15,000.00	20,000.00	20,000.00	20,000.00
<b>420 - Permits Totals:</b>		<b>275,100.00</b>	<b>282,400.00</b>	<b>282,400.00</b>	<b>282,400.00</b>
<b>430 - Grants</b>					
101-110.000-430.130	Other in-lieu taxes	20,000.00	20,000.00	20,000.00	20,000.00
101-171.000-430.400	State grant-miscellaneous	107,000.00	0.00	0.00	0.00
101-211.000-430.150	Sales and use taxes	325,000.00	198,951.00	198,951.00	198,951.00
101-211.000-430.300	P.O.S.T. reimbursement	91,000.00	50,000.00	50,000.00	50,000.00
101-211.000-430.400	State Grant - Police Overtime	15,000.00	0.00	0.00	0.00
101-211.000-430.526	State Reimbursement - SB90 Claims	10,000.00	11,000.00	11,000.00	11,000.00
101-211.000-430.612	Homeland Security Investigations Gra	0.00	70,000.00	70,000.00	70,000.00
101-211.000-430.614	HSI OCDEFT Grant	42,751.14	28,000.00	28,000.00	28,000.00
101-211.000-430.616	Miscellaneous Grants	20,564.00	0.00	0.00	0.00
101-211.000-430.619	DOJ Grant - COPS Hiring	82,575.00	262,588.00	262,588.00	262,588.00
101-211.000-430.662	Federal Grant	43,831.00	32,345.00	32,345.00	32,345.00
101-211.000-430.700	School district participation	122,700.00	165,688.00	165,688.00	165,688.00
101-211.000-430.702	HIDTA Grant	90,000.00	95,000.00	95,000.00	95,000.00
101-211.000-430.704	State Grant - Officer Wellness	0.00	20,000.00	20,000.00	20,000.00
101-231.000-430.404	SB 1473 - Permit Admin Fee	150.00	150.00	150.00	150.00
101-511.000-430.616	Miscellaneous Grants	33,310.00	0.00	0.00	0.00
101-521.000-430.403	Parks & Recreation Grants	177,952.00	0.00	0.00	0.00
101-551.000-430.520	State grant - library	50,000.00	45,000.00	45,000.00	45,000.00
101-551.000-430.910	County shared cost reimb.	9,000.00	0.00	0.00	0.00
<b>430 - Grants Totals:</b>		<b>1,240,833.14</b>	<b>998,722.00</b>	<b>998,722.00</b>	<b>998,722.00</b>
<b>440 - Fees and Charges for Services</b>					
101-110.000-440.140	Impact fees	2,000.00	12,000.00	12,000.00	12,000.00
101-110.000-440.600	Sale of maps & publications	1,000.00	0.00	0.00	0.00
101-152.000-440.904	Admin o/h - Water	876,663.00	998,031.00	998,031.00	1,010,326.00
101-152.000-440.905	Admin o/h - Wastewater	744,336.00	847,385.00	847,385.00	857,825.00
101-152.000-440.906	Admin o/h - Solid Waste	16,541.00	18,831.00	18,831.00	19,063.00
101-152.000-440.907	Admin o/h - Airport	16,541.00	18,831.00	18,831.00	19,063.00
101-171.000-440.110	Land regulation fees	20,000.00	20,000.00	20,000.00	20,000.00
101-181.000-440.930	ERP Alloc - Other Funds	46,000.00	46,000.00	46,000.00	46,000.00
101-191.000-440.902	Admin o/h - Streets	361,830.00	411,923.00	411,923.00	416,998.00
101-191.000-440.904	Admin o/h - Water	578,928.00	659,077.00	659,077.00	667,197.00
101-191.000-440.905	Admin o/h - Wastewater	448,669.00	510,785.00	510,785.00	517,078.00
101-191.000-440.906	Admin o/h - Solid Waste	43,420.00	49,431.00	49,431.00	50,040.00
101-191.000-440.907	Admin o/h - Airport	14,473.00	16,477.00	16,477.00	16,680.00
101-191.000-440.915	Admin o/h - Bernardo Padilla	550.00	0.00	0.00	0.00
101-211.000-440.230	Dispatch service fees	88,500.00	90,270.00	90,270.00	90,270.00
101-211.000-440.330	Charges for Storage Fees	10,000.00	12,000.00	12,000.00	12,000.00

		2022/2023	2023/2024	2023/2024	2023/2024
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
101-221.000-440.300	Fire Dept. Services - County	287,500.00	151,864.00	151,864.00	151,864.00
101-221.000-440.310	State Reimbursement - Strike Teams	5,000.00	0.00	0.00	0.00
101-221.000-440.340	Fire Inspection Fees	25,000.00	25,000.00	25,000.00	25,000.00
101-231.000-440.120	Plan check fees	60,000.00	70,000.00	70,000.00	70,000.00
101-231.000-440.150	Inspection fees	20,000.00	3,000.00	3,000.00	3,000.00
101-241.000-440.210	Animal shelter fees	7,000.00	8,000.00	8,000.00	8,000.00
101-311.000-440.120	Plan check fees	10,000.00	10,000.00	10,000.00	10,000.00
101-311.000-440.310	State - Engineering Reimbursement	29,340.00	0.00	0.00	0.00
101-311.000-440.902	Admin o/h - Streets	258,450.00	294,231.00	294,231.00	297,856.00
101-311.000-440.904	Admin o/h - Water	413,520.00	470,769.00	470,769.00	476,569.00
101-311.000-440.905	Admin o/h - Wastewater	351,492.00	400,154.00	400,154.00	405,084.00
101-311.000-440.907	Admin o/h - Airport	10,338.00	11,769.00	11,769.00	11,915.00
101-521.000-440.320	Charges for services	3,000.00	1,000.00	1,000.00	1,000.00
101-521.000-440.400	Concessions	300.00	300.00	300.00	300.00
101-521.000-440.410	Swimming pool fees	10,000.00	10,000.00	10,000.00	10,000.00
101-521.000-440.420	Recreation registration fees	25,000.00	25,000.00	25,000.00	25,000.00
101-521.100-440.430	Recreation league fees	30,000.00	30,000.00	30,000.00	30,000.00
101-551.000-440.500	Library fines and fees	0.00	500.00	500.00	500.00
101-551.000-440.610	Sale of copies	0.00	500.00	500.00	500.00
<b>440 - Fees and Charges for Services Totals:</b>		<b>4,815,391.00</b>	<b>5,223,128.00</b>	<b>5,223,128.00</b>	<b>5,281,128.00</b>
<b>450 - Fines &amp; Assessments</b>					
101-110.000-450.100	Motor vehicle code fines	1,000.00	1,000.00	1,000.00	1,000.00
101-110.000-450.200	City criminal fines	8,000.00	8,000.00	8,000.00	8,000.00
101-110.000-450.300	Parking fines	4,000.00	4,000.00	4,000.00	4,000.00
101-110.000-450.310	Handicap Parking Review Fee	100.00	0.00	0.00	0.00
<b>450 - Fines &amp; Assessments Totals:</b>		<b>13,100.00</b>	<b>13,000.00</b>	<b>13,000.00</b>	<b>13,000.00</b>
<b>460 - Interest on investments</b>					
101-110.000-460.100	Interest on investments	15,000.00	30,000.00	30,000.00	30,000.00
101-551.000-460.100	Interest on investments	60.00	150.00	150.00	150.00
<b>460 - Interest on investments Totals:</b>		<b>15,060.00</b>	<b>30,150.00</b>	<b>30,150.00</b>	<b>30,150.00</b>
<b>470 - Miscellaneous</b>					
101-110.000-470.150	Penalty & Interest	500.00	500.00	500.00	500.00
101-110.000-470.160	Returned check fee	100.00	100.00	100.00	100.00
101-110.000-470.240	Workers comp reimbursement	80,000.00	40,000.00	40,000.00	40,000.00
101-110.000-470.300	Other revenues	10,000.00	0.00	0.00	0.00
101-171.000-470.300	Other revenues	10,000.00	10,000.00	10,000.00	10,000.00
101-191.000-470.300	Other revenues	0.00	1,500.00	1,500.00	1,500.00
101-211.000-470.200	Contributions	36,000.00	0.00	0.00	0.00
101-211.000-470.300	Other revenues	90,000.00	25,000.00	25,000.00	25,000.00
101-221.000-470.300	Other revenues - EMS Services	45,000.00	45,000.00	45,000.00	45,000.00
101-511.000-470.200	Contributions	300.00	0.00	0.00	0.00
101-521.000-470.110	Rents and royalties	5,000.00	5,000.00	5,000.00	5,000.00
101-521.000-470.200	Contributions	605,960.00	0.00	0.00	0.00
101-521.000-470.300	Other revenues	407,390.00	0.00	0.00	0.00
101-522.000-470.110	Rents and royalties	12,000.00	12,000.00	12,000.00	12,000.00
101-522.000-470.200	Contributions	0.00	0.00	2,131.81	2,131.81
<b>470 - Miscellaneous Totals:</b>		<b>1,302,250.00</b>	<b>139,100.00</b>	<b>141,231.81</b>	<b>141,231.81</b>
<b>480 - Reimbursements &amp; recoveries</b>					
101-110.000-480.100	Reimbursements & recoveries	1,000.00	0.00	0.00	0.00
101-411.000-480.424	Salary Reimb - General Administratio	3,320.00	3,320.00	3,320.00	3,320.00
<b>480 - Reimbursements &amp; recoveries Totals:</b>		<b>4,320.00</b>	<b>3,320.00</b>	<b>3,320.00</b>	<b>3,320.00</b>
<b>600 - Transfers In</b>					
101-110.000-600.401	Transfer from Successor Agency	25,000.00	17,497.00	17,497.00	17,497.00
101-191.000-600.200	Operating transfers, Pension Bond	1,202,100.00	1,242,789.00	1,242,789.00	1,242,789.00
101-191.000-600.243	Transfer from CFD VictoriaPark	46,100.00	46,100.00	46,100.00	46,100.00
101-191.000-600.244	Transfer from CFD LatigoRanch	15,300.00	15,300.00	15,300.00	15,300.00
101-191.000-600.245	Transfer from CFD La Paloma	7,140.00	7,140.00	7,140.00	7,140.00
101-191.000-600.246	Transfer from CFD Malan Park	86,700.00	86,700.00	86,700.00	86,700.00

		2022/2023	2023/2024	2023/2024	2023/2024
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
101-191.000-600.247	Transfer from CFD Luckey Ranch	10,200.00	10,200.00	10,200.00	10,200.00
101-191.000-600.248	Transfer from CFD Springhouse	61,200.00	61,200.00	61,200.00	61,200.00
101-522.000-600.401	Transfers from Article 3 Bicycle & Ped	0.00	112,204.00	112,204.00	112,204.00
<b>600 - Transfers In Totals:</b>		<b>1,453,740.00</b>	<b>1,599,130.00</b>	<b>1,599,130.00</b>	<b>1,599,130.00</b>
<b>101 - General Fund Totals:</b>		<b>21,245,194.14</b>	<b>21,271,946.00</b>	<b>21,274,077.81</b>	<b>21,332,077.81</b>

# General Fund Expenses

...		2022/2023	2023/2024	2023/2024	2023/2024
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
<b>101 - General Fund</b>					
<b>111 - City Council</b>					
101-111.000-700.100	Permanent salaries	38,700.00	38,700.00	38,700.00	38,700.00
101-111.000-710.100	Health insurance	32,000.00	14,000.00	14,000.00	14,000.00
101-111.000-710.200	F I C A	2,960.00	2,960.00	2,960.00	2,960.00
101-111.000-710.500	Workers' compensation	1,647.00	1,134.00	1,134.00	1,130.00
101-111.000-720.100	Office supplies	500.00	500.00	500.00	500.00
101-111.000-721.110	Meeting Supplies	700.00	600.00	600.00	600.00
101-111.000-721.200	Other operating supplies	300.00	600.00	600.00	600.00
101-111.000-721.900	Small tools & minor equipment	250.00	250.00	250.00	250.00
101-111.000-730.200	Technical services	15,000.00	10,200.00	10,200.00	10,200.00
101-111.000-750.100	Insurance	2,494.00	3,731.00	3,731.00	3,731.00
101-111.000-750.200	Communications	2,000.00	2,000.00	2,000.00	2,000.00
101-111.000-750.400	Travel & Training	10,000.00	7,000.00	7,000.00	7,000.00
101-111.000-750.601	Special Events	4,000.00	4,000.00	4,000.00	4,000.00
<b>111 - City Council Totals:</b>		<b>110,551.00</b>	<b>85,675.00</b>	<b>85,675.00</b>	<b>85,671.00</b>

### 101-111 City Council

- Technical Services are used for the live recording and viewing of public meetings.
- Travel and Training. The department intends to use these funds to attend meetings and training events representing the City, such as League of CA Cities, Southern California Association of Governments (SCAG), and the Chamber of Commerce.
- Special events include State of the City.

...		2022/2023	2023/2024	2023/2024	2023/2024
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
<b>112 - City Clerk</b>					
101-112.000-700.100	Permanent salaries	1,500.00	1,500.00	1,500.00	1,500.00
101-112.000-710.200	F I C A	115.00	115.00	115.00	115.00
101-112.000-710.320	Pension Obligation Debt Serv.	165.00	164.00	164.00	164.00
101-112.000-750.100	Insurance	6,867.00	1,983.00	1,983.00	1,983.00
101-112.100-720.100	Office supplies	100.00	150.00	150.00	150.00
101-112.100-730.200	Technical services	50,000.00	12,000.00	12,000.00	12,000.00
<b>112 - City Clerk Totals:</b>		<b>58,747.00</b>	<b>15,912.00</b>	<b>15,912.00</b>	<b>15,912.00</b>

**101-112 City Clerk**

-The City has a records Administration department created in FY22/23. The budget was reallocated since then to manage the department operations.

**101-112.100 City Clerk Elections**

-Technical Services are for cost associated with County-wide elections, these cost are now distributed between all the Imperial Valley Cities.

...		2022/2023	2023/2024	2023/2024	2023/2024
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
<b>131 - City Manager</b>					
101-131.000-700.100	Permanent salaries	164,400.00	168,126.00	168,126.00	178,237.00
101-131.000-701.000	Auto/Other Allowance	4,500.00	4,500.00	4,500.00	4,500.00
101-131.000-701.100	Vacation Leave Buyback	3,200.00	3,200.00	3,200.00	3,200.00
101-131.000-710.100	Health insurance	22,400.00	23,747.00	23,747.00	23,747.00
101-131.000-710.200	F I C A	12,900.00	13,451.00	13,451.00	14,224.00
101-131.000-710.300	P E R S	17,870.00	20,965.00	20,965.00	22,226.00
101-131.000-710.310	PERS UAL	26,834.00	23,811.00	23,811.00	24,537.00
101-131.000-710.320	Pension Obligation Debt Serv.	17,892.00	17,929.00	17,929.00	17,929.00
101-131.000-710.400	Unemployment	411.00	0.00	0.00	0.00
101-131.000-710.500	Workers' compensation	6,349.00	4,815.00	4,815.00	5,204.00
101-131.000-720.100	Office supplies	400.00	400.00	400.00	400.00
101-131.000-720.200	Books and subscriptions	100.00	100.00	100.00	100.00
101-131.000-721.110	Meeting Supplies	200.00	200.00	200.00	200.00
101-131.000-721.200	Other operating supplies	200.00	200.00	200.00	200.00
101-131.000-721.900	Small tools & minor equipment	1,000.00	1,000.00	1,000.00	1,000.00
101-131.000-750.100	Insurance	6,787.00	9,874.00	9,874.00	9,874.00
101-131.000-750.200	Communications	375.00	540.00	540.00	540.00
101-131.000-750.210	Postage	50.00	50.00	50.00	50.00
101-131.000-750.400	Travel & Training	5,000.00	6,000.00	6,000.00	6,000.00
101-131.000-750.600	Contributions,Memberships,Dues	1,700.00	2,500.00	2,500.00	2,500.00
<b>131 - City Manager Totals:</b>		<b>292,568.00</b>	<b>301,408.00</b>	<b>301,408.00</b>	<b>314,668.00</b>

101-131 -City Manager

-Travel and Training. The department intends to use these funds for the following trainings: League of CA Cities, local associations, CA City Managers and economic development.

-Contributions and memberships, Dues includes resources for International City/County Management Association (ICMA) and Imperial Valley Economic Department Corporation.

		2022/2023	2023/2024	2023/2024	2023/2024
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
<b>132 - Records Administration</b>					
101-132.000-700.100	Permanent Salaries	130,920.00	123,000.00	123,000.00	129,068.00
101-132.000-700.300	Overtime	100.00	100.00	100.00	105.00
101-132.000-701.000	Auto/Other Allowance	2,400.00	3,900.00	3,900.00	3,900.00
101-132.000-710.100	Health Insurance	9,600.00	6,264.00	6,264.00	6,264.00
101-132.000-710.200	F I C A	10,400.00	9,900.00	9,900.00	10,180.00
101-132.000-710.300	P E R S	10,400.00	9,500.00	9,500.00	9,912.00
101-132.000-710.310	PERS UAL	4,956.00	108.00	108.00	103.00
101-132.000-710.320	Pension Obligation Debt Serv.	13,089.00	14,278.00	14,278.00	14,278.00
101-132.000-710.400	Unemployment	6,298.00	6,298.00	6,298.00	6,298.00
101-132.000-710.500	Workers Compensation	5,042.00	3,650.00	3,650.00	3,813.00
101-132.000-720.100	Office Supplies	500.00	1,200.00	1,200.00	1,200.00
101-132.000-721.200	Other operating supplies	200.00	200.00	200.00	200.00
101-132.000-730.100	Professional services	8,400.00	8,400.00	8,400.00	8,400.00
101-132.000-730.200	Technical Services	6,000.00	6,000.00	6,000.00	6,000.00
101-132.000-740.400	Rents & Leases	1,500.00	1,600.00	1,600.00	1,600.00
101-132.000-750.100	Insurance	0.00	7,807.00	7,807.00	7,807.00
101-132.000-750.210	Postage	1,000.00	200.00	200.00	200.00
101-132.000-750.300	Advertisting & promotion	17,000.00	17,000.00	17,000.00	17,000.00
101-132.000-750.400	Travel & Training	1,000.00	1,000.00	1,000.00	1,000.00
101-132.000-750.600	Contributions, Memberships, Dues	500.00	500.00	500.00	500.00
101-132.000-800.400	Equipment	2,000.00	600.00	600.00	600.00
<b>132 - Records Administration Totals:</b>		<b>231,305.00</b>	<b>221,505.00</b>	<b>221,505.00</b>	<b>228,428.00</b>

**101-132 Records Administration**

- New department created in FY2022/23 and partially reallocated the City Clerk budget.
- Technical Services are for Document storage, Laser Fiche document software, and Municode; which digitally store City records.
- Advertising and Promotion is used for the publication announcing public bids, advertisements, and public hearing notices.
- Travel and Training - The department intends to use these funds for the following trainings: League of CA Cities and Chamber of Commerce.
- Contributions and Memberships, Dues may include resources for International Institute of Municipal Clerk Association (IIMCA).



		2022/2023	2023/2024	2023/2024	2023/2024
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
<b>151 - Finance</b>					
101-151.000-700.100	Permanent salaries	291,800.00	375,006.00	375,006.00	393,586.00
101-151.000-700.200	Temporary salaries	11,500.00	7,703.00	7,703.00	7,703.00
101-151.000-700.300	Overtime	600.00	850.00	850.00	893.00
101-151.000-701.000	Auto/Other Allowance	3,720.00	3,720.00	3,720.00	3,720.00
101-151.000-701.100	Vacation Leave Buyback	700.00	700.00	700.00	700.00
101-151.000-710.100	Health insurance	32,600.00	51,442.00	51,442.00	51,442.00
101-151.000-710.200	F I C A	22,850.00	30,091.00	30,091.00	31,105.00
101-151.000-710.300	P E R S	27,050.00	37,501.00	37,501.00	39,359.00
101-151.000-710.310	PERS UAL	31,045.00	25,894.00	25,894.00	26,406.00
101-151.000-710.320	Pension Obligation Debt Serv.	31,226.00	31,823.00	31,823.00	31,823.00
101-151.000-710.400	Unemployment	710.00	1,368.00	1,368.00	1,368.00
101-151.000-710.500	Workers' compensation	65,545.00	30,948.00	30,948.00	31,310.00
101-151.000-710.600	Tuition reimbursement	2,000.00	2,000.00	2,000.00	2,000.00
101-151.000-720.100	Office supplies	4,000.00	4,000.00	4,000.00	4,000.00
101-151.000-720.200	Books and subscriptions	500.00	500.00	500.00	500.00
101-151.000-721.200	Other operating supplies	150.00	200.00	200.00	200.00
101-151.000-721.900	Small tools & minor equipment	2,000.00	2,000.00	2,000.00	2,000.00
101-151.000-730.100	Professional services	89,000.00	96,500.00	96,500.00	96,500.00
101-151.000-730.200	Technical services	50,000.00	40,000.00	40,000.00	40,000.00
101-151.000-740.120	Repair & Maintenance Facility	8,200.00	1,000.00	1,000.00	1,000.00
101-151.000-740.130	Repairs & Maintenance Equipment	500.00	0.00	0.00	0.00
101-151.000-740.400	Rents & Leases	4,400.00	4,400.00	4,400.00	4,400.00
101-151.000-750.100	Insurance	17,512.00	23,885.00	23,885.00	23,885.00
101-151.000-750.200	Communications	900.00	1,400.00	1,400.00	1,400.00
101-151.000-750.210	Postage	2,500.00	3,000.00	3,000.00	3,000.00
101-151.000-750.400	Travel & Training	4,000.00	5,000.00	5,000.00	5,000.00
101-151.000-750.600	Contributions,Memberships,Dues	700.00	700.00	700.00	700.00
101-151.000-800.400	Equipment	2,000.00	0.00	0.00	0.00
<b>151 - Finance Totals:</b>		<b>707,708.00</b>	<b>781,631.00</b>	<b>781,631.00</b>	<b>804,000.00</b>

### 101-151 Finance

- Salary increase is due to a new Management Analyst position that will assist the department with Police, Fire and CDBG grants financial reporting and records management.
- Professional Services are used for required citywide independent auditing services and property tax analysis.
- Technical Services are for Governmental Accounting Standard Board's (GASB) regulatory requirements for third-party actuarial pension and health benefit reports, Adobe PDF licenses, document storage, bank fees and a payroll budgeting software.
- Travel and Training- The department intends to use these funds for the following trainings: Regulatory requirements regarding financial reporting, payroll, pension compliance reporting, grant management, and best practices.
- Contributions and Memberships, Dues includes resources for Government Finance Officer Association (GFOA) and California Society of Municipal Officers

		2022/2023	2023/2024	2023/2024	2023/2024
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
<b>152 - Utility Billing</b>					
101-152.000-700.100	Permanent salaries	170,500.00	178,490.00	178,490.00	187,332.00
101-152.000-700.200	Temporary salaries	5,500.00	2,000.00	2,000.00	2,000.00
101-152.000-700.300	Overtime	2,000.00	2,500.00	2,500.00	2,625.00
101-152.000-701.100	Vacation Leave Buyback	800.00	644.00	644.00	644.00
101-152.000-710.100	Health insurance	20,700.00	15,808.00	15,808.00	15,808.00
101-152.000-710.200	F I C A	13,220.00	13,895.00	13,895.00	14,734.00
101-152.000-710.300	P E R S	14,950.00	16,951.00	16,951.00	17,791.00
101-152.000-710.310	PERS UAL	10,761.00	9,687.00	9,687.00	5,304.00
101-152.000-710.320	Pension Obligation Debt Serv.	18,391.00	18,595.00	18,595.00	18,595.00
101-152.000-710.400	Unemployment	418.00	651.00	651.00	651.00
101-152.000-710.500	Workers' compensation	43,883.00	20,388.00	20,388.00	20,459.00
101-152.000-720.100	Office supplies	25,000.00	15,000.00	15,000.00	15,000.00
101-152.000-721.200	Other operating supplies	200.00	200.00	200.00	200.00
101-152.000-721.900	Small tools & minor equipment	3,000.00	1,500.00	1,500.00	1,500.00
101-152.000-730.100	Professional Services	15,000.00	56,000.00	56,000.00	56,000.00
101-152.000-730.200	Technical services	3,000.00	3,000.00	3,000.00	3,000.00
101-152.000-730.300	Merchant Services	90,000.00	93,500.00	93,500.00	93,500.00
101-152.000-740.120	Repairs & Maintenance Facility	0.00	500.00	500.00	500.00
101-152.000-740.130	Repairs & Maintenance Equipment	2,000.00	2,000.00	2,000.00	2,000.00
101-152.000-740.400	Rents & Leases	20,000.00	8,000.00	8,000.00	8,000.00
101-152.000-750.100	Insurance	10,590.00	17,513.00	17,513.00	17,513.00
101-152.000-750.210	Postage	45,000.00	38,000.00	38,000.00	38,000.00
101-152.000-750.400	Travel & Training	1,000.00	1,000.00	1,000.00	1,000.00
101-152.000-800.400	Equipment	3,000.00	0.00	0.00	0.00
<b>152 - Utility Billing Totals:</b>		<b>518,913.00</b>	<b>515,822.00</b>	<b>515,822.00</b>	<b>522,156.00</b>

### 101-152 Utility Billing

- Office Supplies decreased in FY2023/24 due to the bill printing and mailing process outsourced to a third party company that will allow the City take advantage of lower costs for supplies and postage.
- Professional Services are associated to the print billing and mailing process.
- Merchant Services are used to capture costs associated with banking services, Online bill payments and credit card processing fees.
- Rents and Leases include a folding machine for utility bills and a copier.
- Postage - Recommended to increase in FY2023/24 to implement the requirement of sending delinquency notices.
- Travel and Training - The department intends to use these funds for customer service and cash management trainings

		2022/2023	2023/2024	2023/2024	2023/2024
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
<b>153 - Personnel</b>					
101-153.000-700.100	Permanent salaries	92,800.00	164,280.00	164,280.00	172,390.00
101-153.000-700.200	Temporary salaries	17,900.00	10,000.00	10,000.00	10,000.00
101-153.000-701.000	Auto/Other Allowance	2,000.00	3,900.00	3,900.00	3,900.00
101-153.000-710.100	Health insurance	5,000.00	6,262.00	6,262.00	6,262.00
101-153.000-710.200	F I C A	7,400.00	12,866.00	12,866.00	13,486.00
101-153.000-710.300	P E R S	10,090.00	17,403.00	17,403.00	18,262.00
101-153.000-710.310	PERS UAL	17,674.00	14,208.00	14,208.00	14,489.00
101-153.000-710.320	Pension Obligation Debt Serv.	11,785.00	10,121.00	10,121.00	10,121.00
101-153.000-710.400	Unemployment	211.00	211.00	211.00	211.00
101-153.000-710.500	Workers' compensation	58,651.00	55,193.00	55,193.00	55,413.00
101-153.000-720.100	Office supplies	900.00	850.00	850.00	850.00
101-153.000-721.110	Meeting Supplies	200.00	200.00	200.00	200.00
101-153.000-721.200	Other operating supplies	1,000.00	800.00	800.00	800.00
101-153.000-721.900	Small tools & minor equipment	5,900.00	300.00	300.00	300.00
101-153.000-730.100	Professional services	135,000.00	75,000.00	75,000.00	75,000.00
101-153.000-730.200	Technical services	17,000.00	17,000.00	17,000.00	17,000.00
101-153.000-740.130	Repairs & Maintenance Equipment	1,200.00	0.00	0.00	0.00
101-153.000-740.400	Rents & Leases	850.00	1,000.00	1,000.00	1,000.00
101-153.000-750.100	Insurance	8,692.00	13,834.00	13,834.00	13,834.00
101-153.000-750.200	Communications	500.00	120.00	120.00	120.00
101-153.000-750.210	Postage	500.00	200.00	200.00	200.00
101-153.000-750.300	Advertising & promotion	3,000.00	2,000.00	2,000.00	2,000.00
101-153.000-750.310	Employee Appreciation/Awards	5,000.00	10,000.00	10,000.00	12,000.00
101-153.000-750.400	Travel & Training	500.00	1,200.00	1,200.00	1,200.00
101-153.000-750.600	Contributions,Memberships,Dues	6,150.00	6,200.00	6,200.00	6,200.00
<b>153 - Personnel Totals:</b>		<b>409,903.00</b>	<b>423,148.00</b>	<b>423,148.00</b>	<b>435,238.00</b>

### 101-153 Personnel

- Permanent Salaries increase in FY2023/24 is due to a new Human Resources Generalist position that will assist the department with the recruiting and hiring process, the implementation of new softwares and programs, and update the City's diverse Human Resources policies and procedures.
- Technical Services are for citywide recruitments, physicals, background and investigation screenings for new hires, and exams.
- Advertising and promotion is used for citywide recruitment advertising expenses.
- Employee Appreciation/Awards allow the City an opportunity to recognize it's long-term employees and the services they provide to the community.
- Travel and Training- The department intends to use these funds for the following trainings: State mandates, CalPERS reporting, and risk management.
- Contributions and Memberships, Dues includes Liberty Cassidy Whitmore; a labor, education, and legal firm specialized in providing services to public agencies.

...		2022/2023	2023/2024	2023/2024	2023/2024
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
<b>161 - City Attorney</b>					
101-161.000-730.100	Professional services	100,000.00	70,000.00	70,000.00	70,000.00
101-161.000-730.110	Specialized Litigation Services	120,000.00	60,000.00	60,000.00	60,000.00
101-161.000-750.100	Insurance	2,549.00	7,511.00	7,511.00	7,511.00
<b>161 - City Attorney Totals:</b>		<b>222,549.00</b>	<b>137,511.00</b>	<b>137,511.00</b>	<b>137,511.00</b>

**101-161 City Attorney**

- The City used contractual Professional Services for legal representation, review of contractual obligations, assistance with the implementation of new mandates, and updates to City Ordinances and Policies.
- Specialized Litigation Services was added due to an ongoing litigation.

		2022/2023	2023/2024	2023/2024	2023/2024
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
<b>171 - Planning</b>					
101-171.000-700.100	Permanent salaries	176,100.00	107,776.00	107,776.00	113,761.00
101-171.000-701.000	Auto/Other Allowance	4,620.00	2,670.00	2,670.00	2,670.00
101-171.000-701.100	Vacation Leave Buyback	800.00	0.00	0.00	0.00
101-171.000-710.100	Health insurance	23,900.00	18,893.00	18,893.00	18,893.00
101-171.000-710.200	F I C A	13,900.00	8,449.00	8,449.00	8,908.00
101-171.000-710.300	P E R S	16,550.00	11,272.00	11,272.00	11,910.00
101-171.000-710.310	PERS UAL	16,137.00	8,893.00	8,893.00	8,644.00
101-171.000-710.320	Pension Obligation Debt Serv.	18,901.00	19,205.00	19,205.00	19,205.00
101-171.000-710.400	Unemployment	430.00	393.00	393.00	393.00
101-171.000-710.500	Workers' compensation	5,871.00	4,989.00	4,989.00	3,322.00
101-171.000-720.100	Office supplies	500.00	900.00	900.00	900.00
101-171.000-721.200	Other operating supplies	1,000.00	600.00	600.00	600.00
101-171.000-721.900	Small tools & minor equipment	400.00	3,900.00	3,900.00	3,900.00
101-171.000-730.100	Professional services	30,000.00	120,000.00	120,000.00	120,000.00
101-171.000-730.200	Technical services	50,000.00	50,000.00	50,000.00	50,000.00
101-171.000-740.120	Repair & Maintenance Facility	0.00	200.00	200.00	200.00
101-171.000-740.130	Repairs & Maintenance Equipment	600.00	500.00	500.00	500.00
101-171.000-740.400	Rents & Leases	600.00	650.00	650.00	650.00
101-171.000-750.100	Insurance	7,831.00	12,566.00	12,566.00	12,566.00
101-171.000-750.200	Communications	100.00	720.00	720.00	720.00
101-171.000-750.210	Postage	500.00	500.00	500.00	500.00
101-171.000-750.400	Travel & Training	3,000.00	3,000.00	3,000.00	3,000.00
101-171.000-750.600	Contributions,Memberships,Dues	600.00	620.00	620.00	620.00
<b>171 - Planning Totals:</b>		<b>372,340.00</b>	<b>376,696.00</b>	<b>376,696.00</b>	<b>381,862.00</b>

**101-171 Planning**

-In FY2023/24 the Director of Development Services now oversees the Engineering Department. The salaries for this position have been distributed between the two departments.

-Small Tools and minor equipment- the department intends to use these funds to purchase a plotter for plans printing. The costs associated with the plotter will be distributed between Planning and Building .

		2022/2023	2023/2024	2023/2024	2023/2024
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
<b>181 - Information Technology</b>					
101-181.000-700.100	Permanent salaries	105,000.00	106,038.00	106,038.00	111,301.00
101-181.000-700.200	Temporary Salaries	50,500.00	55,000.00	55,000.00	55,000.00
101-181.000-701.000	Auto/Other Allowance	3,720.00	3,900.00	3,900.00	3,900.00
101-181.000-710.100	Health insurance	8,600.00	9,133.00	9,133.00	9,133.00
101-181.000-710.200	F I C A	8,200.00	8,410.00	8,410.00	8,813.00
101-181.000-710.300	P E R S	8,000.00	8,144.00	8,144.00	8,548.00
101-181.000-710.310	PERS UAL	158.00	93.00	93.00	89.00
101-181.000-710.320	Pension Obligation Debt Serv.	9,227.00	11,451.00	11,451.00	11,451.00
101-181.000-710.400	Unemployment	210.00	387.00	387.00	387.00
101-181.000-710.500	Workers' compensation	3,379.00	11,685.00	11,685.00	11,823.00
101-181.000-720.200	Books and subscriptions	1,000.00	0.00	0.00	0.00
101-181.000-721.900	Small tools & minor equipment	25,000.00	27,500.00	27,500.00	27,500.00
101-181.000-725.400	Fuel	200.00	0.00	0.00	0.00
101-181.000-730.200	Technical services	305,000.00	380,000.00	380,000.00	390,500.00
101-181.000-740.130	Repairs & Maintenance Equipment	20,000.00	15,000.00	15,000.00	15,000.00
101-181.000-740.410	Vehicle & Equip Lease	0.00	0.00	0.00	3,860.00
101-181.000-750.100	Insurance	11,811.00	21,060.00	21,060.00	21,060.00
101-181.000-750.200	Communications	2,000.00	500.00	500.00	500.00
101-181.000-750.400	Travel & Training	2,000.00	2,000.00	2,800.00	2,800.00
101-181.000-800.400	Equipment	60,000.00	15,000.00	15,000.00	15,000.00
<b>181 - Information Technology Totals:</b>		<b>624,005.00</b>	<b>675,301.00</b>	<b>676,101.00</b>	<b>696,665.00</b>

### 101-181 Information Technology

- Small Tools and Minor Equipment are used for computer parts and accessories such as cables, tripods, webcams, or computer and network parts.
- Temporary Salaries are requested to augment staff's ability to provide internal services to departments or assist in the implementation of new software or systems.
- Technical Services are for Microsoft enterprise licenses, Incode financial software license, Neogov On-boarding software, cloud storage services,data domain license, file server storage, anti virus protection, cybersecurity monitoring, and other network services, such as hosted cloud software support and maintenance contracts.
- Repairs and Maintenance Equipment - includes firewalls, servers, switches and other maintenance services such as physical hardware support and maintenance contracts.
- Travel and Training - the department intends to use these funds for specific training technology.
- Equipment shall be used to augment citywide cybersecurity.

		2022/2023	2023/2024	2023/2024	2023/2024
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
<b>191 - Non-Departmental</b>					
101-191.000-710.100	Health insurance	0.00	25,368.00	25,368.00	25,368.00
101-191.000-710.900	Contingency for Staffing	131,000.00	121,000.00	121,000.00	121,000.00
101-191.000-720.100	Office supplies	2,400.00	2,400.00	2,400.00	2,400.00
101-191.000-720.800	Janitorial supplies	500.00	250.00	250.00	250.00
101-191.000-721.200	Other operating supplies	3,500.00	3,000.00	3,000.00	3,000.00
101-191.000-721.900	Small tools & minor equipment	500.00	400.00	400.00	400.00
101-191.000-725.200	Electricity	20,000.00	23,998.00	23,998.00	23,998.00
101-191.000-730.100	Professional services	220,000.00	220,000.00	220,000.00	220,000.00
101-191.000-730.200	Technical services	64,000.00	60,000.00	60,000.00	60,000.00
101-191.000-740.120	Repair & Maintenance Facility	3,000.00	1,500.00	1,500.00	1,500.00
101-191.000-740.130	Repair & Maintenance Equipment	1,500.00	2,000.00	2,000.00	2,000.00
101-191.000-740.200	Cleaning services	28,000.00	32,000.00	32,000.00	32,000.00
101-191.000-740.400	Rents & Leases	5,800.00	5,800.00	5,800.00	5,800.00
101-191.000-750.100	Insurance	14,490.00	18,805.00	18,805.00	18,805.00
101-191.000-750.200	Communications	5,000.00	5,000.00	5,000.00	5,000.00
101-191.000-750.210	Postage	3,000.00	3,000.00	3,000.00	3,000.00
101-191.000-750.600	Contributions,Memberships,Dues	26,000.00	28,000.00	28,000.00	28,000.00
101-191.000-750.650	Taxes, Fees, and Penalties	13,500.00	13,500.00	13,500.00	13,500.00
101-191.000-760.100	Interest Pension Obligation Bond	452,100.00	427,789.00	427,789.00	427,789.00
101-191.000-760.200	Principal Pension Obligation Bond	750,000.00	815,000.00	815,000.00	815,000.00
101-191.000-800.400	Equipment	15,000.00	0.00	0.00	0.00
<b>191 - Non-Departmental Totals:</b>		<b>1,759,290.00</b>	<b>1,808,810.00</b>	<b>1,808,810.00</b>	<b>1,808,810.00</b>

### 101-191 Non-departmental

- Contingency for Staffing provides operational flexibility to fill vacant positions, provide move up pay for additional duties assigned during vacancies, and other similar staffing needs.
- Professional services are for utility use tax administration fees, bond disclosures fees, lobbyist services, grant writing services.
- Technical services are for Nobel geo-viewer, alarm monitoring, pest control, Imperial Valley telecommunications, and employee badges.
- Contributions and Memberships, Dues includes League of CA Cities, South CA Association of Governments (SCAG), Imperial Valley Economic Development Corporation (IVEDC), and Imperial Valley Trade Zone.
- Interest and Principal Pension Obligation Bond (POB) payments are based on the official debt service schedule for the bonds issued on July 1, 2017, totaling \$16,310,000. These bonds mature on September 1, 2032, with bi-annual payments due in March and September of each year. As of June 30, 2023, the outstanding balance is \$11,825,000.

		2022/2023	2023/2024	2023/2024	2023/2024
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
<b>101 - General Fund</b>					
<b>211 - Police Protection</b>					
101-211.000-700.100	Permanent salaries	2,576,055.00	2,814,878.00	2,822,699.00	3,025,503.00
101-211.000-700.200	Temporary salaries	16,000.00	15,400.00	15,400.00	15,400.00
101-211.000-700.310	Overtime/sworn	180,000.00	220,000.00	220,000.00	231,000.00
101-211.000-700.320	Overtime/non-sworn	80,000.00	90,000.00	90,000.00	96,100.00
101-211.000-700.330	Overtime/Grants	115,000.00	116,000.00	116,000.00	116,000.00
101-211.000-700.400	Standby	12,300.00	12,317.00	12,317.00	12,317.00
101-211.000-700.500	Holidays	84,000.00	86,443.00	86,713.00	85,354.00
101-211.000-700.600	Court time	16,000.00	16,065.00	16,065.00	16,065.00
101-211.000-700.700	Shift differential	39,000.00	38,984.00	38,984.00	38,984.00
101-211.000-700.800	Range Training	8,100.00	8,140.00	8,140.00	8,140.00
101-211.000-700.900	Moveup Pay	4,300.00	4,284.00	4,284.00	4,284.00
101-211.000-701.000	Auto/Other Allowance	5,200.00	5,220.00	5,220.00	2,340.00
101-211.000-701.100	Vacation Leave Buyback	19,400.00	19,373.00	19,373.00	19,373.00
101-211.000-701.200	Uniform Allowance	58,800.00	63,001.00	63,001.00	63,001.00
101-211.000-710.100	Health insurance	381,095.00	391,181.00	391,181.00	378,938.00
101-211.000-710.200	F I C A	245,497.00	259,649.00	260,268.00	276,766.00
101-211.000-710.300	P E R S	418,923.00	504,678.00	505,279.00	548,377.00
101-211.000-710.310	PERS UAL	318,634.00	292,913.00	292,913.00	302,541.00
101-211.000-710.320	Pension Obligation Debt Serv.	470,040.00	487,133.00	487,133.00	487,133.00
101-211.000-710.400	Unemployment	6,236.00	6,236.00	6,236.00	6,236.00
101-211.000-710.500	Workers' compensation	263,963.00	247,005.00	247,005.00	248,788.00
101-211.000-710.600	Tuition Reimbursement	3,000.00	3,000.00	3,000.00	3,000.00
101-211.000-720.100	Office supplies	3,000.00	4,000.00	4,000.00	4,000.00
101-211.000-720.200	Books and subscriptions	600.00	800.00	800.00	800.00
101-211.000-720.500	Electrical supplies	500.00	250.00	250.00	250.00
101-211.000-720.800	Janitorial supplies	100.00	100.00	100.00	100.00
101-211.000-720.900	Ammunition\Range Supplies	9,000.00	9,000.00	9,000.00	9,000.00
101-211.000-721.100	Uniforms	5,000.00	6,000.00	6,000.00	6,000.00
101-211.000-721.110	Meeting Supplies	400.00	600.00	600.00	600.00
101-211.000-721.200	Other operating supplies	8,000.00	9,000.00	9,000.00	9,000.00
101-211.000-721.900	Small tools & minor equipment	15,000.00	16,000.00	16,000.00	16,000.00
101-211.000-725.200	Electricity	36,000.00	49,066.00	49,066.00	49,066.00
101-211.000-725.300	Natural gas	800.00	400.00	400.00	400.00
101-211.000-725.400	Fuel	80,000.00	113,911.00	113,911.00	113,911.00
101-211.000-730.100	Professional services	85,000.00	70,000.00	70,000.00	70,000.00
101-211.000-730.200	Technical services	160,000.00	90,000.00	90,000.00	90,000.00
101-211.000-730.400	K-9 Officer	59,875.00	11,000.00	11,000.00	11,000.00
101-211.000-730.410	Volunteer Programs	16,000.00	16,000.00	16,000.00	16,000.00
101-211.000-740.100	Repair & Maintenance Vehicles	100,000.00	80,000.00	80,000.00	80,000.00
101-211.000-740.120	Repair & Maintenance Facility	5,000.00	6,000.00	6,000.00	6,000.00
101-211.000-740.130	Repairs & Maintenance Equipment	5,000.00	4,200.00	4,200.00	4,200.00
101-211.000-740.200	Cleaning services	41,200.00	41,200.00	41,200.00	41,200.00
101-211.000-740.400	Rents & Leases	23,060.00	8,000.00	8,000.00	8,000.00
101-211.000-740.410	Vehicle & Equip Lease	102,200.00	27,484.00	27,484.00	27,484.00
101-211.000-750.100	Insurance	387,795.00	461,597.00	461,597.00	461,597.00
101-211.000-750.200	Communications	151,000.00	151,000.00	151,000.00	151,000.00
101-211.000-750.210	Postage	2,500.00	2,500.00	2,500.00	2,500.00
101-211.000-750.300	Advertising & promotion	1,500.00	1,500.00	1,500.00	1,500.00
101-211.000-750.400	Travel & Training	7,210.00	6,000.00	6,000.00	6,000.00
101-211.000-750.510	Training/POST	40,000.00	40,000.00	40,000.00	40,000.00
101-211.000-750.600	Contributions,Memberships,Dues	800.00	1,200.00	1,200.00	1,200.00
101-211.000-750.650	Taxes, Fees, and Penalties	300.00	300.00	300.00	300.00
101-211.000-800.300	Improvements other than bldgs.	0.00	0.00	70,000.00	70,000.00
101-211.000-800.400	Equipment	96,327.14	0.00	0.00	0.00
101-211.000-800.600	Office furniture	0.00	10,000.00	10,000.00	10,000.00
<b>211 - Police Protection Totals:</b>		<b>6,764,710.14</b>	<b>6,939,008.00</b>	<b>7,018,319.00</b>	<b>7,292,748.00</b>



		2022/2023	2023/2024	2023/2024	2023/2024
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
<b>101 - General Fund</b>					
<b>211.300 - Graffiti Abatement</b>					
101-211.300-700.100	Permanent salaries	38,900.00	40,633.00	40,633.00	43,259.00
101-211.300-700.300	Overtime	500.00	700.00	700.00	735.00
101-211.300-710.200	F I C A	3,020.00	3,162.00	3,162.00	3,365.00
101-211.300-710.300	P E R S	2,940.00	3,174.00	3,174.00	3,322.00
101-211.300-710.310	PERS UAL	72.00	36.00	36.00	35.00
101-211.300-710.320	Pension Obligation Debt Serv.	4,213.00	4,243.00	4,243.00	4,243.00
101-211.300-710.400	Unemployment	96.00	96.00	96.00	96.00
101-211.300-710.500	Workers' compensation	0.00	1,211.00	1,211.00	1,263.00
101-211.300-721.200	Other operating supplies	6,500.00	6,500.00	6,500.00	6,500.00
101-211.300-721.900	Small tools & minor equipment	1,500.00	1,500.00	1,500.00	1,500.00
101-211.300-725.400	Fuel	2,100.00	3,900.00	3,900.00	3,900.00
101-211.300-730.200	Technical services	0.00	2,350.00	2,350.00	2,350.00
101-211.300-740.100	Repair & Maintenance Vehicles	0.00	500.00	500.00	500.00
101-211.300-750.100	Insurance	1,031.00	2,054.00	2,054.00	2,054.00
<b>211.300 Graffiti Abatement Totals:</b>		<b>60,872.00</b>	<b>70,059.00</b>	<b>70,059.00</b>	<b>73,122.00</b>

### 101-211 Police Protection

- Professional Services are for attorneys, consultants, psychologist testing, medical clearance, polygraph testing, background investigations, and specialized administrative investigations.
- Technical services are for software services, County support services, patrol and investigation equipment and services. Non-professional services such as pest control, evidential drug testing, car wash, service calls, software licensing, brochures, credit reports, blue prints, mailing, window blinds, window tint, and glass installation.
- K-9 Officer line item is to capture all the cost associated with the two K-9 officers such as dog food, vet services and supplies.
- Vehicle Lease includes vehicles used to provide citywide patrol services.
- Communications budget is for wireless and landline communications, Ipads, computers and Imperial Valley Emergency Communication Authority (IVECA).
- Travel and Training and POST ( Peace Officer Standards and Training) - the department intends to use these funds for compliance, skills, reporting requirements and obtaining certifications. POST Training is fully reimbursable by various grant funds.
- Office furniture is requested to outfit the Police department new location at the Lion Center building.

### 101-211.300 Graffiti Abatement

- Overtime was increased to ensure the department can assist on City events and increase community outreach.

...		...		2022/2023	2023/2024	2023/2024	2023/2024
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget		
<b>221 - Fire Department</b>							
101-221.000-700.100	Permanent salaries	1,241,800.00	1,453,205.12	1,453,205.12	1,633,309.00		
101-221.000-700.200	Temporary salaries	275,000.00	165,000.00	165,000.00	165,000.00		
101-221.000-700.300	Overtime	321,300.00	321,300.00	321,300.00	321,300.00		
101-221.000-700.500	Holidays	49,550.00	56,204.00	56,204.00	49,735.00		
101-221.000-700.900	Moveup Pay	1,000.00	1,000.00	1,000.00	1,000.00		
101-221.000-701.000	Auto/Other Allowance	1,800.00	900.00	900.00	900.00		
101-221.000-701.100	Vacation Leave Buyback	10,000.00	7,200.00	7,200.00	7,200.00		
101-221.000-701.200	Uniform Allowance	17,150.00	21,900.00	21,900.00	21,900.00		
101-221.000-701.400	Certification Bonus	0.00	1,000.00	1,000.00	1,000.00		
101-221.000-710.100	Health insurance	215,220.00	237,027.00	237,027.00	237,027.00		
101-221.000-710.200	F I C A	146,850.00	163,110.57	163,110.57	168,326.00		
101-221.000-710.300	P E R S	261,150.00	342,021.91	342,021.91	354,284.00		
101-221.000-710.310	PERS UAL	230,609.00	208,440.00	208,440.00	202,706.00		
101-221.000-710.320	Pension Obligation Debt Serv.	258,861.00	263,726.00	263,726.00	263,726.00		
101-221.000-710.400	Unemployment	3,056.00	5,301.00	5,301.00	5,301.00		
101-221.000-710.500	Workers' compensation	163,055.00	181,469.00	181,469.00	179,686.00		
101-221.000-710.600	Tuition reimbursement	2,000.00	2,000.00	2,000.00	2,000.00		
101-221.000-720.100	Office supplies	1,000.00	2,000.00	2,000.00	2,000.00		
101-221.000-720.200	Books and subscriptions	600.00	200.00	200.00	200.00		
101-221.000-720.400	Automotive supplies	500.00	500.00	500.00	500.00		
101-221.000-720.500	Electrical supplies	500.00	500.00	500.00	500.00		
101-221.000-720.600	Plumbing supplies	100.00	200.00	200.00	200.00		
101-221.000-720.700	Construction materials	1,000.00	1,000.00	1,000.00	1,000.00		
101-221.000-720.800	Janitorial supplies	2,000.00	2,000.00	2,000.00	2,000.00		
101-221.000-721.100	Uniforms	30,000.00	30,000.00	30,000.00	30,000.00		
101-221.000-721.110	Meeting Supplies	500.00	500.00	500.00	500.00		
101-221.000-721.200	Other operating supplies	10,000.00	8,000.00	8,000.00	8,000.00		
101-221.000-721.201	Medical Supplies	7,000.00	13,000.00	13,000.00	13,000.00		
101-221.000-721.900	Small tools & minor equipment	7,000.00	7,000.00	7,000.00	7,000.00		
101-221.000-725.200	Electricity	13,000.00	17,027.00	17,027.00	17,027.00		
101-221.000-725.300	Natural gas	450.00	515.00	515.00	515.00		
101-221.000-725.400	Fuel	36,000.00	48,000.00	48,000.00	48,000.00		
101-221.000-730.200	Technical services	29,000.00	29,000.00	29,000.00	29,000.00		
101-221.000-740.100	Repair & Maintenance Vehicles	99,000.00	80,000.00	80,000.00	80,000.00		
101-221.000-740.120	Repair & Maintenance Facility	9,000.00	5,000.00	15,000.00	15,000.00		
101-221.000-740.130	Repairs & Maintenance Equipment	5,000.00	2,000.00	2,000.00	2,000.00		
101-221.000-740.400	Rents & Leases	15,800.00	5,000.00	5,000.00	5,000.00		
101-221.000-740.410	Vehicle & Equip Leases	8,500.00	21,807.00	21,807.00	21,807.00		
101-221.000-750.100	Insurance	79,219.00	121,995.00	121,995.00	121,995.00		
101-221.000-750.200	Communications	15,000.00	17,200.00	17,200.00	17,200.00		
101-221.000-750.210	Postage	1,000.00	500.00	500.00	500.00		
101-221.000-750.300	Advertising & promotion	500.00	700.00	700.00	700.00		
101-221.000-750.400	Travel & Training	6,000.00	10,000.00	10,000.00	10,000.00		
101-221.000-750.600	Contributions,Memberships,Dues	500.00	3,246.00	3,246.00	3,246.00		
101-221.000-750.650	Taxes, Fees, and Penalties	600.00	600.00	600.00	600.00		
101-221.000-800.400	Equipment	37,500.00	25,000.00	105,000.00	105,000.00		
101-221.100-720.100	Office supplies	1,000.00	2,000.00	2,000.00	2,000.00		
101-221.100-720.400	Automotive supplies	500.00	500.00	500.00	500.00		
101-221.100-720.600	Plumbing supplies	300.00	300.00	300.00	300.00		
101-221.100-720.700	Construction materials	100.00	2,000.00	2,000.00	2,000.00		
101-221.100-720.800	Janitorial supplies	2,000.00	2,000.00	2,000.00	2,000.00		
101-221.100-721.200	Other operating supplies	4,000.00	4,000.00	4,000.00	4,000.00		
101-221.100-721.900	Small tools & minor equipment	6,500.00	12,000.00	12,000.00	12,000.00		
101-221.100-725.200	Electricity	12,000.00	15,107.00	15,107.00	15,107.00		
101-221.100-725.300	Natural gas	700.00	1,211.00	1,211.00	1,211.00		
101-221.100-730.200	Technical services	5,500.00	6,500.00	6,500.00	6,500.00		
101-221.100-740.100	Repair & Maintenance Vehicles	1,000.00	0.00	0.00	0.00		
101-221.100-740.120	Repair & Maintenance Facility	8,000.00	10,000.00	10,000.00	10,000.00		
101-221.100-740.400	Rents & Leases	2,000.00	2,000.00	2,000.00	2,000.00		
101-221.100-750.100	Insurance	1,153.00	1,689.00	1,689.00	1,689.00		
101-221.100-750.200	Communications	5,000.00	5,000.00	5,000.00	5,000.00		
101-221.100-750.650	Taxes, Fees, and Penalties	300.00	300.00	300.00	300.00		
<b>221 - Fire Department Totals:</b>		<b>3,664,723.00</b>	<b>3,947,901.60</b>	<b>4,037,901.60</b>	<b>4,221,497.00</b>		

### **101-221 Fire Station No. 1**

- Total Adopted budget is \$ 4,156,890
- Uniforms, which average \$ 3,000 per firefighter, are for personal protective equipment.
- Medical Supplies have increased due to volume of calls and higher costs.
- Technical Services include the disposal of bio-hazardous waste, pest control services, and a Fire policies and procedures customizable software.
- Repair and Maintenance -Facilities includes funds to remodel Fire Station 1 Kitchen.
- Vehicle Leases includes vehicles used to provide citywide fire services.
- Rent and Leases includes vehicles used to provide citywide fire services.
- Travel & Training - the department intends to use these funds for strike team mutual aid on the job trainings.
- The Repairs & Maintenance Facility account was increased to repair and renovate the station's kitchen.
- Equipment expenses in FY2023/24 include the purchase of Jaws of Life.

### **101-221.100 Fire Station No. 2**

- Total Adopted budget is \$64,607
- Small Tools and minor equipment increased to purchase new computers for Fire Station No.2
- Repairs & Maintenance Facility - the department intends to use these funds to repair the station doors.

		2022/2023	2023/2024	2023/2024	2023/2024
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
<b>231 - Building Inspection</b>					
101-231.000-700.100	Permanent salaries	184,400.00	187,616.00	187,616.00	196,893.00
101-231.000-700.300	Overtime	0.00	450.00	450.00	473.00
101-231.000-700.900	Moveup Pay	1,000.00	0.00	0.00	0.00
101-231.000-701.000	Auto/Other Allowance	4,440.00	4,440.00	4,440.00	4,440.00
101-231.000-701.100	Vacation Leave Buyback	1,000.00	1,000.00	1,000.00	1,000.00
101-231.000-710.100	Health insurance	38,430.00	40,176.00	40,176.00	40,177.00
101-231.000-710.200	F I C A	14,650.00	14,803.00	14,803.00	15,515.00
101-231.000-710.300	P E R S	19,000.00	21,855.00	21,855.00	22,935.00
101-231.000-710.310	PERS UAL	24,825.00	22,042.00	22,042.00	22,484.00
101-231.000-710.320	Pension Obligation Debt Serv.	19,819.00	20,110.00	20,110.00	20,110.00
101-231.000-710.400	Unemployment	451.00	451.00	451.00	451.00
101-231.000-710.500	Workers' compensation	6,179.00	5,510.00	5,510.00	5,749.00
101-231.000-720.100	Office supplies	1,000.00	900.00	900.00	900.00
101-231.000-720.200	Books and subscriptions	1,300.00	750.00	750.00	750.00
101-231.000-721.100	Uniforms	600.00	750.00	750.00	750.00
101-231.000-721.200	Other operating supplies	500.00	1,600.00	1,600.00	1,600.00
101-231.000-721.900	Small tools & minor equipment	800.00	3,900.00	3,900.00	3,900.00
101-231.000-725.400	Fuel	4,000.00	4,300.00	4,300.00	4,300.00
101-231.000-730.200	Technical services	8,000.00	20,000.00	20,000.00	20,000.00
101-231.000-740.100	Repair & Maintenance Vehicles	1,500.00	2,000.00	2,000.00	2,000.00
101-231.000-740.130	Repairs & Maintenance Equipment	1,000.00	500.00	500.00	500.00
101-231.000-740.400	Rents & Leases	640.00	800.00	800.00	800.00
101-231.000-750.100	Insurance	8,012.00	11,797.00	11,797.00	11,797.00
101-231.000-750.200	Communications	2,400.00	2,500.00	2,500.00	2,500.00
101-231.000-750.210	Postage	1,000.00	1,300.00	1,300.00	1,300.00
101-231.000-750.400	Travel & Training	4,000.00	4,000.00	4,000.00	4,000.00
101-231.000-750.600	Contributions,Memberships,Dues	600.00	600.00	600.00	600.00
<b>231 - Building Inspection Totals:</b>		<b>349,546.00</b>	<b>374,150.00</b>	<b>374,150.00</b>	<b>385,924.00</b>

### 101-231 Building Inspection

-Small Tools and minor equipment- the department intends to use these funds to purchase a plotter for plans printing, the costs associated with the plotter will be distributed between Planning and Building.

-Technical Services are used to assist with plan checks.

-Travel and Training- The department intends to use these funds for the following trainings: code enforcement and ADA (American Disability Act) regulations and updates to the California Building Code, which are required by State statute.

-Contributions and Memberships, Dues includes resources for International Code Compliance Council, California Building Officials, and California Association of Code Enforcement Officers.

		2022/2023	2023/2024	2023/2024	2023/2024
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
<b>241 - Animal Control</b>					
101-241.000-700.100	Permanent salaries	43,400.00	43,805.00	43,805.00	45,968.00
101-241.000-700.300	Overtime	5,000.00	10,000.00	10,000.00	10,500.00
101-241.000-701.000	Auto/Other Allowance	720.00	720.00	720.00	720.00
101-241.000-701.100	Vacation Leave Buyback	790.00	790.00	790.00	791.00
101-241.000-710.100	Health insurance	6,950.00	6,888.00	6,888.00	6,888.00
101-241.000-710.200	F I C A	3,760.00	4,232.00	4,232.00	4,435.00
101-241.000-710.300	P E R S	5,260.00	6,710.00	6,710.00	7,042.00
101-241.000-710.310	PERS UAL	7,050.00	6,204.00	6,204.00	6,328.00
101-241.000-710.320	Pension Obligation Debt Serv.	4,701.00	4,733.00	4,733.00	4,733.00
101-241.000-710.400	Unemployment	107.00	107.00	107.00	107.00
101-241.000-710.500	Workers' compensation	20,574.00	21,282.00	21,282.00	21,048.00
101-241.000-720.100	Office supplies	500.00	500.00	500.00	500.00
101-241.000-721.100	Uniforms	600.00	1,100.00	1,100.00	1,100.00
101-241.000-721.200	Other operating supplies	1,400.00	2,300.00	2,300.00	2,300.00
101-241.000-721.900	Small tools & minor equipment	1,000.00	1,500.00	1,500.00	1,500.00
101-241.000-725.400	Fuel	8,500.00	8,315.00	8,315.00	8,315.00
101-241.000-730.100	Professional services	500.00	500.00	500.00	500.00
101-241.000-730.200	Technical services	79,000.00	79,000.00	79,000.00	79,000.00
101-241.000-740.100	Repair & Maintenance Vehicles	2,500.00	3,000.00	3,000.00	3,000.00
101-241.000-750.100	Insurance	4,796.00	6,669.00	6,669.00	6,669.00
101-241.000-750.400	Travel & Training	500.00	500.00	500.00	500.00
<b>241 - Animal Control Totals:</b>		<b>197,608.00</b>	<b>208,855.00</b>	<b>208,855.00</b>	<b>211,944.00</b>

### 101-241 Animal Control

- Animal Control services are a function of Public Works.
- Other Operating supplies - the department intends to use these funds to engage in community events and activities.
- Professional Services are for veterinary services.
- Technical Services are for contractual services with the Imperial Valley Humane Society.
- Travel and Training - the department intends to use these funds for specific animal control training.

		2022/2023	2023/2024	2023/2024	2023/2024
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
<b>311 - Engineering</b>					
101-311.000-700.100	Permanent salaries	449,550.00	450,454.00	450,454.00	473,244.00
101-311.000-700.300	Overtime	10,710.00	10,710.00	10,710.00	10,710.00
101-311.000-700.900	Moveup Pay	500.00	500.00	500.00	500.00
101-311.000-701.000	Auto/Other Allowance	6,060.00	4,110.00	4,110.00	4,110.00
101-311.000-701.100	Vacation Leave Buyback	2,500.00	2,500.00	2,500.00	2,500.00
101-311.000-710.100	Health insurance	64,015.00	49,213.00	49,213.00	49,213.00
101-311.000-710.200	F I C A	36,050.00	35,823.00	35,823.00	37,566.00
101-311.000-710.300	P E R S	38,800.00	45,384.00	45,384.00	47,698.00
101-311.000-710.310	PERS UAL	25,452.00	32,096.00	32,096.00	31,187.00
101-311.000-710.320	Pension Obligation Debt Serv.	48,717.00	49,027.00	49,027.00	49,027.00
101-311.000-710.400	Unemployment	1,108.00	1,108.00	1,108.00	1,108.00
101-311.000-710.500	Workers' compensation	17,076.00	11,679.00	11,679.00	13,818.00
101-311.000-710.600	Tuition reimbursement	2,000.00	2,000.00	2,000.00	2,000.00
101-311.000-720.100	Office supplies	2,500.00	2,500.00	2,500.00	2,500.00
101-311.000-720.200	Books and subscriptions	1,000.00	1,000.00	1,000.00	1,000.00
101-311.000-720.500	Electrical supplies	50.00	50.00	50.00	50.00
101-311.000-721.100	Uniforms	1,500.00	1,500.00	1,500.00	1,500.00
101-311.000-721.110	Meeting Supplies	250.00	250.00	250.00	250.00
101-311.000-721.200	Other operating supplies	3,500.00	3,500.00	3,500.00	3,500.00
101-311.000-721.900	Small tools & minor equipment	2,000.00	2,000.00	2,000.00	2,000.00
101-311.000-725.400	Fuel	4,000.00	6,124.00	6,124.00	6,124.00
101-311.000-730.100	Professional services	396,000.00	200,000.00	200,000.00	200,000.00
101-311.000-730.200	Technical services	18,000.00	10,500.00	10,500.00	10,500.00
101-311.000-740.100	Repair & Maintenance Vehicles	3,000.00	3,000.00	3,000.00	3,000.00
101-311.000-740.120	Repair & Maintenance Facility	5,000.00	5,000.00	5,000.00	5,000.00
101-311.000-740.130	Repairs & Maintenance Equipment	2,000.00	13,000.00	13,000.00	13,000.00
101-311.000-740.200	Cleaning services	12,320.00	12,320.00	12,320.00	12,320.00
101-311.000-740.400	Rents & Leases	27,000.00	9,500.00	9,500.00	9,500.00
101-311.000-740.410	Vehicle & Equip Lease	8,000.00	6,665.00	6,665.00	6,665.00
101-311.000-750.100	Insurance	23,073.00	41,645.00	41,645.00	41,645.00
101-311.000-750.200	Communications	10,200.00	10,200.00	10,200.00	10,200.00
101-311.000-750.210	Postage	2,500.00	2,500.00	2,500.00	2,500.00
101-311.000-750.400	Travel & Training	4,000.00	4,000.00	4,000.00	4,000.00
101-311.000-750.600	Contributions,Memberships,Dues	3,500.00	3,500.00	3,500.00	3,500.00
101-311.000-750.650	Taxes, Fees, and Penalties	2,000.00	1,000.00	1,000.00	1,000.00
<b>311 - Engineering Totals:</b>		<b>1,233,931.00</b>	<b>1,034,358.00</b>	<b>1,034,358.00</b>	<b>1,062,435.00</b>

### 101-311 Engineering

- Professional Services- these funds are intended for on-call engineering services.
- Technical Services are used for services such as alarm monitoring, pest control, material testing and Geo technical services. This account also includes five AutoCAD licenses, which is a design software used to prepare all the designs, improvement plans, drawings and presentations.
- Rents and Leases includes a plotter and copier lease.
- Vehicle leases includes only one vehicle lease.
- Travel and Training- The department intends to use these funds for Storm water, Federal funded projects training, grants, labor compliance and traffic control.

		2022/2023	2023/2024	2023/2024	2023/2024
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
<b>411 - Community &amp; Economic Development</b>					
101-411.000-700.100	Permanent salaries	114,400.00	116,901.00	116,901.00	122,673.00
101-411.000-700.300	Overtime	0.00	300.00	300.00	315.00
101-411.000-701.000	Auto/Other Allowance	1,080.00	720.00	720.00	720.00
101-411.000-701.100	Vacation Leave Buyback	900.00	900.00	900.00	900.00
101-411.000-710.100	Health insurance	20,400.00	22,266.59	22,266.59	22,267.00
101-411.000-710.200	F I C A	8,890.00	9,090.00	9,090.00	9,533.00
101-411.000-710.300	P E R S	11,400.00	13,036.00	13,036.00	13,680.00
101-411.000-710.310	PERS UAL	15,040.00	12,027.00	12,027.00	12,266.00
101-411.000-710.320	Pension Obligation Debt Serv.	13,296.00	12,476.00	12,476.00	12,476.00
101-411.000-710.400	Unemployment	302.00	302.00	302.00	302.00
101-411.000-710.500	Workers' compensation	4,803.00	3,434.00	3,434.00	3,582.00
101-411.000-720.100	Office supplies	800.00	900.00	900.00	900.00
101-411.000-721.200	Other operating supplies	300.00	300.00	300.00	300.00
101-411.000-721.900	Small tools & minor equipment	500.00	500.00	500.00	500.00
101-411.000-730.100	Professional services	20,000.00	0.00	0.00	0.00
101-411.000-740.130	Repairs & Maintenance Equipment	300.00	500.00	500.00	500.00
101-411.000-740.400	Rents & Leases	640.00	650.00	650.00	650.00
101-411.000-750.100	Insurance	5,138.00	7,691.00	7,691.00	7,691.00
101-411.000-750.200	Communications	1,700.00	1,700.00	1,700.00	1,700.00
101-411.000-750.210	Postage	100.00	100.00	100.00	100.00
101-411.000-750.400	Travel & Training	2,000.00	2,000.00	2,000.00	2,000.00
101-411.000-750.600	Contributions,Memberships,Dues	900.00	1,200.00	1,200.00	1,200.00
101-411.000-750.611	Lot Abatement	5,000.00	5,000.00	5,000.00	5,000.00
<b>411 - Community &amp; Economic Development Totals:</b>		<b>227,889.00</b>	<b>211,993.59</b>	<b>211,993.59</b>	<b>219,255.00</b>

**101-411 Community Development**

- Travel and Training- the department intends to use these funds for the following trainings: Community Block Grant ( CDBG) workshops for new grant applications and new housing laws.
- Contributions and Memberships, Dues include CALEB, Credit Bureau of Imperial County.

		2022/2023	2023/2024	2023/2024	2023/2024
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
<b>511 - Parks</b>					
101-511.000-700.100	Permanent salaries	327,750.00	371,358.00	371,358.00	322,097.00
101-511.000-700.200	Temporary salaries	109,700.00	109,700.00	109,700.00	109,700.00
101-511.000-700.300	Overtime	30,600.00	32,000.00	32,000.00	33,600.00
101-511.000-700.900	Moveup Pay	2,000.00	1,000.00	1,000.00	1,000.00
101-511.000-701.000	Auto/Other Allowance	5,040.00	5,760.00	5,760.00	4,680.00
101-511.000-701.100	Vacation Leave Buyback	1,000.00	1,000.00	1,000.00	1,000.00
101-511.000-710.100	Health insurance	31,700.00	38,377.00	38,377.00	28,641.00
101-511.000-710.200	F I C A	24,700.00	39,842.00	39,842.00	36,114.00
101-511.000-710.300	P E R S	29,750.00	34,656.00	34,656.00	29,180.00
101-511.000-710.310	PERS UAL	25,366.00	18,356.00	18,356.00	12,952.00
101-511.000-710.320	Pension Obligation Debt Serv.	35,397.00	35,744.00	35,744.00	35,744.00
101-511.000-710.400	Unemployment	20,805.00	18,000.00	18,000.00	18,000.00
101-511.000-710.500	Workers' compensation	79,242.00	86,447.00	86,447.00	84,024.00
101-511.000-720.300	Chemicals	6,000.00	5,000.00	5,000.00	5,000.00
101-511.000-720.500	Electrical supplies	4,000.00	2,000.00	2,000.00	2,000.00
101-511.000-720.600	Plumbing supplies	16,000.00	12,000.00	12,000.00	12,000.00
101-511.000-720.700	Construction materials	1,000.00	1,000.00	1,000.00	1,000.00
101-511.000-720.800	Janitorial supplies	3,500.00	3,500.00	3,500.00	3,500.00
101-511.000-721.100	Uniforms	2,500.00	2,500.00	2,500.00	2,500.00
101-511.000-721.110	Meeting Supplies	100.00	100.00	100.00	100.00
101-511.000-721.200	Other operating supplies	20,000.00	18,000.00	18,000.00	18,000.00
101-511.000-721.300	Other operating supplies- Events	0.00	2,000.00	2,000.00	2,000.00
101-511.000-721.900	Small tools & minor equipment	4,000.00	5,000.00	5,000.00	5,000.00
101-511.000-725.100	Water	13,000.00	13,000.00	13,000.00	13,000.00
101-511.000-725.200	Electricity	57,000.00	56,695.00	56,695.00	56,695.00
101-511.000-725.400	Fuel	27,000.00	31,780.00	31,780.00	31,780.00
101-511.000-730.100	Professional services	25,000.00	30,000.00	30,000.00	30,000.00
101-511.000-730.200	Technical services	3,500.00	3,500.00	3,500.00	3,500.00
101-511.000-740.100	Repair & Maintenance Vehicles	6,800.00	20,000.00	20,000.00	20,000.00
101-511.000-740.120	Repair & Maintenance Facility	20,000.00	25,000.00	25,000.00	25,000.00
101-511.000-740.130	Repairs & Maintenance Equipment	30,000.00	35,000.00	35,000.00	35,000.00
101-511.000-740.400	Rents & Leases	8,000.00	6,000.00	6,000.00	6,000.00
101-511.000-740.410	Vehicle & Equip Lease	19,000.00	17,141.00	17,141.00	17,141.00
101-511.000-750.100	Insurance	24,348.00	34,759.00	34,759.00	34,759.00
101-511.000-750.200	Communications	2,300.00	2,600.00	2,600.00	2,600.00
101-511.000-750.400	Travel & Training	2,500.00	5,000.00	5,000.00	5,000.00
101-511.000-750.600	Contributions,Memberships,Dues	400.00	500.00	500.00	500.00
101-511.000-750.650	Taxes, Fees, and Penalties	5,000.00	7,880.00	7,880.00	7,880.00
101-511.000-800.300	Improvements other than bldgs.	4,400.00	0.00	0.00	0.00
101-511.000-800.400	Equipment	1,500.00	1,500.00	1,500.00	1,500.00
101-511.000-920.411	Trans to Parks CIP	33,310.00	0.00	0.00	0.00
<b>511 - Parks Totals:</b>		<b>1,063,208.00</b>	<b>1,133,695.00</b>	<b>1,133,695.00</b>	<b>1,058,187.00</b>

**101-511 Parks**

- Chemicals are for the Splash pad at Alice Gureaux.
- Other Operating Supplies include supplies for park maintenance.
- Other Operating Supplies –Events is a new account created in FY2023/24 to track costs associated with parks maintenance for City and non-City events.
- Vehicle Leases includes three vehicles used by Parks to provide landscape services to Parks and Assessment Districts.
- Travel and Training – The department intends to use these funds for safety, aquatics, and chemical trainings.
- Contributions and Memberships, Dues include CA Parks and Recreation Society and National Recreation and Parks.



		2022/2023	2023/2024	2023/2024	2023/2024
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
<b>521 - Recreation &amp; Lions Center</b>					
101-521.000-700.100	Permanent salaries	112,100.00	106,950.00	140,209.33	173,290.00
101-521.000-700.200	Temporary salaries	174,000.00	175,000.00	157,900.00	157,880.00
101-521.000-700.300	Overtime	3,000.00	3,000.00	3,000.00	3,150.00
101-521.000-700.900	Moveup Pay	2,000.00	1,000.00	1,000.00	1,000.00
101-521.000-701.000	Auto/Other Allowance	2,160.00	1,440.00	1,440.00	1,800.00
101-521.000-701.100	Vacation Leave Buyback	1,000.00	1,000.00	1,000.00	1,000.00
101-521.000-710.100	Health insurance	17,805.00	12,606.00	19,494.59	22,968.00
101-521.000-710.200	F I C A	21,380.00	21,985.00	23,296.00	25,866.00
101-521.000-710.300	P E R S	12,200.00	12,153.00	14,707.00	17,442.00
101-521.000-710.310	PERS UAL	18,136.00	11,669.00	11,669.00	11,950.00
101-521.000-710.320	Pension Obligation Debt Serv.	12,093.00	12,225.00	12,225.00	12,225.00
101-521.000-710.400	Unemployment	275.00	275.00	275.00	275.00
101-521.000-710.500	Workers' compensation	5,549.00	16,234.00	16,234.00	17,584.00
101-521.000-720.100	Office supplies	2,800.00	3,000.00	3,000.00	3,000.00
101-521.000-720.300	Chemicals	65,000.00	70,000.00	70,000.00	70,000.00
101-521.000-720.500	Electrical supplies	2,500.00	1,000.00	1,000.00	1,000.00
101-521.000-720.600	Plumbing supplies	3,000.00	3,000.00	3,000.00	3,000.00
101-521.000-720.800	Janitorial supplies	6,000.00	7,000.00	7,000.00	7,000.00
101-521.000-721.100	Uniforms	2,000.00	2,000.00	2,000.00	2,000.00
101-521.000-721.110	Meeting Supplies	500.00	500.00	500.00	500.00
101-521.000-721.200	Other operating supplies	13,050.00	13,500.00	13,500.00	13,500.00
101-521.000-721.300	Other operating supplies- Events	0.00	5,000.00	5,000.00	5,000.00
101-521.000-721.900	Small tools & minor equipment	6,000.00	6,000.00	6,000.00	6,000.00
101-521.000-725.200	Electricity	55,000.00	72,000.00	72,000.00	72,000.00
101-521.000-725.300	Natural gas	60,000.00	91,500.00	91,500.00	91,500.00
101-521.000-730.100	Professional Services	52,800.00	0.00	0.00	0.00
101-521.000-730.200	Technical services	2,000.00	3,500.00	3,500.00	3,500.00
101-521.000-740.100	Repair & Maintenance Vehicles	0.00	300.00	300.00	300.00
101-521.000-740.120	Repair & Maintenance Facility	10,000.00	10,000.00	10,000.00	10,000.00
101-521.000-740.130	Repairs & Maintenance Equipment	20,000.00	57,000.00	57,000.00	57,000.00
101-521.000-740.200	Cleaning services	1,200.00	1,200.00	1,200.00	1,200.00
101-521.000-740.400	Rents & Leases	15,000.00	8,000.00	8,000.00	8,000.00
101-521.000-750.100	Insurance	18,382.00	66,895.00	66,895.00	66,895.00
101-521.000-750.200	Communications	3,400.00	5,000.00	5,000.00	5,000.00
101-521.000-750.210	Postage	200.00	100.00	100.00	100.00
101-521.000-750.300	Advertising & promotion	500.00	500.00	500.00	500.00
101-521.000-750.400	Travel & Training	3,000.00	3,000.00	3,000.00	3,000.00
101-521.000-750.600	Contributions,Memberships,Dues	700.00	700.00	700.00	700.00
101-521.000-750.650	Taxes, Fees, and Penalties	1,700.00	1,700.00	1,700.00	1,700.00
101-521.000-800.300	Improvements other than bldgs.	1,210,152.00	0.00	0.00	0.00
101-521.000-800.400	Equipment	9,000.00	9,000.00	9,000.00	9,000.00
101-521.100-721.100	Uniforms (Rec. Leagues)	11,000.00	17,000.00	17,000.00	17,000.00
101-521.100-721.200	Other operating supplies (Rec. Leagu	5,500.00	5,500.00	5,500.00	5,500.00
101-521.100-730.200	Technical services (Rec. Leagues)	20,000.00	20,000.00	20,000.00	20,000.00
<b>521 - Recreation &amp; Lions Center Totals:</b>		<b>1,982,082.00</b>	<b>859,432.00</b>	<b>886,344.92</b>	<b>930,325.00</b>

**101-521 Recreation and Lions Center**

- Chemicals are for the Lion Center Pool.
- Other Operating Supplies- Events, this is a new account for FY2023/24 and funds will be used to track costs associated with City and non-city events.
- Technical Services are used for pest control, a music license, and alarm monitoring.
- Repairs and Maintenance Equipment - the department intends to use these funds to replace the pool water heaters, pumps and tarps.
- Improvements other than buildings – Projects 2021-30 and 2021- 31 for the Pool and Roof Projects are anticipated to be carried over. Total Carryover for these projects is \$ 1,210,051.
- Equipment – the department intends to use these funds to purchase an Industrial Vacuum.

...		...		2022/2023	2023/2024	2023/2024	2023/2024
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget		
<b>522 - Senior Citizens Center</b>							
101-522.000-700.200	Temporary salaries	26,000.00	26,000.00	26,000.00	26,000.00	26,000.00	
101-522.000-710.200	F I C A	1,920.00	1,989.00	1,989.00	1,989.00	1,989.00	
101-522.000-710.500	Workers' compensation	2.00	762.00	762.00	762.00	759.00	
101-522.000-720.100	Office supplies	250.00	0.00	0.00	0.00	0.00	
101-522.000-720.800	Janitorial supplies	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	
101-522.000-721.200	Other operating supplies	2,000.00	4,000.00	4,000.00	4,000.00	4,000.00	
101-522.000-721.300	Other Operating Supplies- Events	0.00	0.00	3,500.00	3,500.00	3,500.00	
101-522.000-721.900	Small tools & minor equipment	500.00	500.00	500.00	500.00	500.00	
101-522.000-725.200	Electricity	8,000.00	8,146.00	8,146.00	8,146.00	8,146.00	
101-522.000-725.300	Natural gas	1,000.00	1,258.00	1,258.00	1,258.00	1,258.00	
101-522.000-730.200	Technical services	200.00	200.00	200.00	200.00	200.00	
101-522.000-740.120	Repair & Maintenance Facility	6,000.00	16,000.00	16,000.00	16,000.00	16,000.00	
101-522.000-750.100	Insurance	1,393.00	1,710.00	1,710.00	1,710.00	1,710.00	
101-522.000-750.200	Communications	1,400.00	1,400.00	1,400.00	1,400.00	1,400.00	
101-522.000-800.300	Improvements other than bldgs.	0.00	112,204.00	112,204.00	112,204.00	112,204.00	
<b>522 - Senior Citizens Center Totals:</b>		<b>50,665.00</b>	<b>176,169.00</b>	<b>179,669.00</b>	<b>179,666.00</b>		

**101-522 Senior Citizen Center**

- Repairs & Maintenance Facility - fund to be used to install a shade for the building A/C Equipment.
- Improvements other than buildings- Project 2024-06 Senior Center ADA Ramp Construction and Garden project.

		2022/2023	2023/2024	2023/2024	2023/2024
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
<b>551 - Library</b>					
101-551.000-700.100	Permanent salaries	159,100.00	164,549.00	164,549.00	172,709.00
101-551.000-700.200	Temporary salaries	67,500.00	66,650.00	66,650.00	66,650.00
101-551.000-710.100	Health insurance	21,500.00	27,553.00	27,553.00	27,553.00
101-551.000-710.200	F I C A	17,200.00	17,687.00	17,687.00	18,311.00
101-551.000-710.300	P E R S	14,400.00	12,637.00	12,637.00	13,264.00
101-551.000-710.310	PERS UAL	12,067.00	144.00	144.00	138.00
101-551.000-710.320	Pension Obligation Debt Serv.	17,244.00	17,351.00	17,351.00	17,351.00
101-551.000-710.400	Unemployment	392.00	392.00	392.00	392.00
101-551.000-710.500	Workers' compensation	8,481.00	6,903.00	6,903.00	7,118.00
101-551.000-720.100	Office supplies	2,000.00	2,000.00	2,000.00	2,000.00
101-551.000-720.200	Books and subscriptions	30,000.00	30,000.00	30,000.00	30,000.00
101-551.000-720.210	Audiovisual materials/CD's	2,000.00	0.00	0.00	0.00
101-551.000-720.220	Library Programming	0.00	2,000.00	2,000.00	2,000.00
101-551.000-720.500	Electrical supplies	100.00	0.00	0.00	0.00
101-551.000-720.800	Janitorial supplies	100.00	100.00	100.00	100.00
101-551.000-721.110	Meeting Supplies	100.00	100.00	100.00	100.00
101-551.000-721.200	Other operating supplies	4,000.00	4,000.00	4,000.00	4,000.00
101-551.000-721.900	Small tools & minor equipment	4,000.00	4,000.00	4,000.00	4,000.00
101-551.000-725.200	Electricity	18,000.00	22,055.00	22,055.00	22,055.00
101-551.000-730.200	Technical services	5,000.00	4,000.00	4,000.00	4,000.00
101-551.000-740.120	Repair & Maintenance Facility	10,000.00	10,000.00	10,000.00	10,000.00
101-551.000-740.130	Repairs & Maintenance Equipment	500.00	1,017.48	1,017.48	1,017.48
101-551.000-740.200	Cleaning services	21,000.00	19,000.00	19,000.00	19,000.00
101-551.000-740.400	Rents & Leases	5,000.00	7,342.00	7,342.00	7,342.00
101-551.000-750.100	Insurance	14,868.00	15,714.00	15,714.00	15,714.00
101-551.000-750.200	Communications	3,000.00	3,000.00	3,000.00	3,000.00
101-551.000-750.210	Postage	50.00	100.00	100.00	100.00
101-551.000-750.300	Advertising & promotion	500.00	500.00	500.00	500.00
101-551.000-750.400	Travel & Training	1,000.00	1,000.00	1,000.00	1,000.00
101-551.000-750.600	Contributions,Memberships,Dues	5,000.00	5,000.00	5,000.00	5,000.00
101-551.000-800.400	Equipment	21,000.00	0.00	0.00	0.00
101-551.000-800.600	Office furniture	500.00	0.00	0.00	0.00
<b>551 - Library Totals:</b>		<b>465,602.00</b>	<b>444,794.48</b>	<b>444,794.48</b>	<b>454,414.48</b>

**101-551 Library**

- Library Programming - new account in FY2023/24, this account will be used to track costs associated with Library events and activities.
- Library Repairs and Maintenance Facility - the department intends to use funds for windows repairs in the case of vandalism events.
- Rents and Leases - include leases for two copiers
- Cleaning Services are expected to decrease due to reduction of one day of services.
- Contributions and Memberships, Dues include American Library Association and Southern CA Library.

## Special Fund Revenues

		2022/2023	2023/2024	2023/2024	2023/2024
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
<b>201 - Economic Development - Program Income</b>					
<b>460 - Interest on investments</b>					
201-650.000-460.100	Interest on investments	1,500.00	3,400.00	3,400.00	3,400.00
201-650.000-460.200	Interest on loans	15,000.00	15,000.00	15,000.00	15,000.00
201-650.000-460.300	Late charges	100.00	100.00	100.00	100.00
<b>460 - Interest on investments Totals:</b>		<b>16,600.00</b>	<b>18,500.00</b>	<b>18,500.00</b>	<b>18,500.00</b>
<b>201 - Economic Development - Program Income Totals:</b>		<b>16,600.00</b>	<b>18,500.00</b>	<b>18,500.00</b>	<b>18,500.00</b>

## Fund 201

Economic Development Program Income Fund is used to track and recognize new and outstanding home rehabilitation loans. Funds are subject to Community Development Block Grant (CDBG) Housing Rehabilitation Program Guidelines, CDBG Homebuyer Programs Guidelines, and/or California Department of Housing and Community Development (HCD) depending on the funding received.

The Program is administered by the City who retains a contractual relationship with the California Department of Housing and Community Development (HCD) and AmeriNat to administer housing funds.

Loan repayments, which are usually unanticipated resulting from a home sale or refinancing are recognized when incurred as budget adjustments within a budget report.

In FY2021/22 Federal Grant funds for program income were allocated to the Lion Center pool and roof repairs; this funding will be carried over to FY2023/24 as the project is expected to be completed during the fall of 2023.

		2022/2023	2023/2024	2023/2024	2023/2024
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
<b>202 - Community Development Block Grant (CDBG)</b>					
<b>430 - Grants</b>					
202-650.554-430.525	18-CDBG-12905	110,000.00	160,000.00	160,000.00	160,000.00
<b>430 - Grants Totals:</b>		<b>110,000.00</b>	<b>160,000.00</b>	<b>160,000.00</b>	<b>160,000.00</b>
<b>202 - Community Development Block Grant (CDBG) Totals:</b>		<b>110,000.00</b>	<b>160,000.00</b>	<b>160,000.00</b>	<b>160,000.00</b>

**Fund 202**

Community Development Block Grant (CDBG) funds are anticipated for home improvement rehabilitation grants up to the awarded amount of \$ 250,000 with an anticipated \$ 160,000 remaining in FY2023/24. These federal funds vary each year in scale and project.

...		2022/2023	2023/2024	2023/2024	2023/2024
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
<b>203 - Program Income - HOME</b>					
<b>460 - Interest on investments</b>					
203-613.000-460.100	Interest on Investments	200.00	800.00	800.00	800.00
	<b>460 - Interest on investments Totals:</b>	<b>200.00</b>	<b>800.00</b>	<b>800.00</b>	<b>800.00</b>
	<b>203 - Program Income - HOME Totals:</b>	<b>200.00</b>	<b>800.00</b>	<b>800.00</b>	<b>800.00</b>

**Fund 203**

The Program Income- HOME Fund is derived from residual receipts of the housing program.

...		2022/2023	2023/2024	2023/2024	2023/2024
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
<b>204 - Program Income - HOME Administrative</b>					
<b>460 - Interest on investments</b>					
204-650.000-460.100	Interest on Investments	100.00	100.00	100.00	100.00
<b>460 - Interest on investments Totals:</b>		<b>100.00</b>	<b>100.00</b>	<b>100.00</b>	<b>100.00</b>
<b>470 - Miscellaneous</b>					
204-650.000-470.300	Other revenues	100.00	100.00	100.00	100.00
<b>470 - Miscellaneous Totals:</b>		<b>100.00</b>	<b>100.00</b>	<b>100.00</b>	<b>100.00</b>
<b>495 - Gain/Loss - Mkt Value Change</b>					
204-650.000-495.000	Gain/Loss - Mkt Value Change	0.00	100.00	100.00	100.00
<b>495 - Gain/Loss - Mkt Value Change Totals:</b>		<b>0.00</b>	<b>100.00</b>	<b>100.00</b>	<b>100.00</b>
 <b>204 - Program Income - HOME Administrative Totals:</b>		 <b>200.00</b>	 <b>300.00</b>	 <b>300.00</b>	 <b>300.00</b>

**Fund 204**

The Program Income - HOME Administrative Fund is derived from the oversight of the housing program.



		2022/2023	2023/2024	2023/2024	2023/2024
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
<b>205 - Program Income - Cal HOME</b>					
<b>460 - Interest on investments</b>					
205-614.000-460.100	Interest on Investments	100.00	100.00	100.00	100.00
	<b>460 - Interest on investments Totals:</b>	<b>100.00</b>	<b>100.00</b>	<b>100.00</b>	<b>100.00</b>
	<b>205 - Program Income - Cal HOME Totals:</b>	<b>100.00</b>	<b>100.00</b>	<b>100.00</b>	<b>100.00</b>

## Fund 205

The Program Income - Cal HOME Fund records and tracks all outstanding HOME loans of the City's housing programs.

		2022/2023	2023/2024	2023/2024	2023/2024
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
<b>209 - American Rescue Plan Act (ARPA)</b>					
<b>430 - Grants</b>					
209-191.000-430.662	Federal Grant	3,137,028.00	0.00	0.00	0.00
<b>430 - Grants Totals:</b>		<b>3,137,028.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>460 - Interest on investments</b>					
209-191.000-460.100	Interest on Investments	10,000.00	0.00	0.00	0.00
<b>460 - Interest on investments Totals:</b>		<b>10,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>209 - American Rescue Plan Act (ARPA) Totals:</b>		<b>3,147,028.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

## Fund 209

American Rescue Plan Act (ARPA) Fund was created in FY2021/22 to recognize one-time federal funding received in two increments: \$ 3,137,028 in FY 2021/22 and \$ 3,137,028 in FY 2022/23 for a total amount of \$ 6,274,056.

		2022/2023	2023/2024	2023/2024	2023/2024
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
<b>210 - Business License State Tax, ADA Compliance</b>					
<b>410 - Taxes</b>					
210-191.000-410.800	Business License Tax, ADA Complianc	2,800.00	3,500.00	3,500.00	3,500.00
<b>410 - Taxes Totals:</b>		<b>2,800.00</b>	<b>3,500.00</b>	<b>3,500.00</b>	<b>3,500.00</b>
<b>460 - Interest on investments</b>					
210-191.000-460.100	Interest on investments	200.00	200.00	200.00	200.00
<b>460 - Interest on investments Totals:</b>		<b>200.00</b>	<b>200.00</b>	<b>200.00</b>	<b>200.00</b>
<b>210 - Business License State Tax, ADA Compliance Totals:</b>		<b>3,000.00</b>	<b>3,700.00</b>	<b>3,700.00</b>	<b>3,700.00</b>

## Fund 210

The Business License State Tax, ADA Fund is a requirement of the State of California (CA) under Assembly Bill 1379 (2017) to record the State mandated \$ 4 business license fee associated with ADA compliance until December 31,2023. Unless the Bill is extended; the fee would reduce to \$1 and the City retained amount would lower 70% on January 1,2024. The City currently retains 90% of funds for ADA improvements and this remain 10% is remitted to the State of CA.

		2022/2023	2023/2024	2023/2024	2023/2024
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
<b>211 - Gas Tax</b>					
<b>430 - Grants</b>					
211-312.000-430.180	Gasoline tax (2103)	245,620.00	267,076.00	267,076.00	249,685.00
211-312.000-430.190	Gasoline tax (2105)	170,200.00	176,859.00	176,859.00	169,090.00
211-312.000-430.200	Gasoline tax (2106)	101,380.00	109,581.00	109,581.00	105,572.00
211-312.000-430.210	Gasoline tax (2107)	232,250.00	212,431.00	212,431.00	202,815.00
211-312.000-430.220	Gasoline tax (2107.5)	6,000.00	6,000.00	6,000.00	6,000.00
211-312.000-430.450	State highway maintenance	19,727.00	19,727.00	19,727.00	19,727.00
<b>430 - Grants Totals:</b>		<b>775,177.00</b>	<b>791,674.00</b>	<b>791,674.00</b>	<b>752,889.00</b>
<b>460 - Interest on investments</b>					
211-312.000-460.100	Interest on investments	6,000.00	0.00	0.00	0.00
<b>460 - Interest on investments Totals:</b>		<b>6,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>470 - Miscellaneous</b>					
211-312.000-470.200	Contributions	67,300.00	67,300.00	67,300.00	67,300.00
<b>470 - Miscellaneous Totals:</b>		<b>67,300.00</b>	<b>67,300.00</b>	<b>67,300.00</b>	<b>67,300.00</b>
<b>211 - Gas Tax Totals:</b>		<b>848,477.00</b>	<b>858,974.00</b>	<b>858,974.00</b>	<b>820,189.00</b>

### Fund 211

Gas Tax Fund revenue projections are provided by the State of CA, Streets and Highways Code Sections 2103 - 2108 "HUTA" are allocated to counties and cities based on designated allotments and population. The 2020 Census has an impact on these projections. Each May and January, the State provides revised projections and the City adjusts revenue projections accordingly.

- **Section 2103** funds are allocated to cities on a per-capita basis. After State transportation debt service is paid, 44% of the remaining excise taxes are evenly split between cities and counties using the current HUTA formulas.
- **Section 2105** allocates 11.5% of tax revenues in excess of 9 cents per gallon monthly among cities based on population.
- **Section 2106** revenues equal to 1.04 cent per gallon are allocated to the State Bicycle Transportation Account (7.2 million per year), \$ 400 per month to each City, \$ 800 per month to each County and the residual amount is allocated to cities and counties based on registered vehicle and population.
- **Section 2107** provides monthly allocations to cities of 1.315 cents per gallon of, gasoline, 1.8 cents per gallon of diesel, and 2.59 cents per liquefied petroleum gas.
- **Section 2107.5** is residual revenue remaining after sections 2103-2107 are allocated to cities annually in July based on population ranges. A range of 25,000 to 49,999 residents receive \$ 6,000.

Contributions are revenues received from Republic Services for road maintenance per the Franchise Agreement. This is an annual payment recognized each year.

...		2022/2023	2023/2024	2023/2024	2023/2024
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
<b>212 - Highway Relinquishment</b>					
<b>460 - Interest on investments</b>					
212-312.000-460.100	Interest on investments	60,000.00	60,000.00	60,000.00	60,000.00
	<b>460 - Interest on investments Totals:</b>	<b>60,000.00</b>	<b>60,000.00</b>	<b>60,000.00</b>	<b>60,000.00</b>
	<b>212 - Highway Relinquishment Totals:</b>	<b>60,000.00</b>	<b>60,000.00</b>	<b>60,000.00</b>	<b>60,000.00</b>

**Fund 212**

Highway relinquishment funds were derived from an initial deposit of \$ 9,000,000 from the State of California under Article 8(a) of the Transportation Development Act ( Section 99400(a) of the Public Utilities Code). Uses are intended for the maintenance and repairs related to the relinquished portions of street and streetlights. Additional revenues recognized in this fund are limited to interest earnings.

Interest earnings are anticipated to decrease as these funds are spent on Main Street Capital improvement projects.

		2022/2023	2023/2024	2023/2024	2023/2024
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
<b>213 - Article 3 - Bicycle &amp; Pedestrian Funding</b>					
<b>430 - Grants</b>					
213-313.000-430.640	Bicycle & Pedestrian, Article 3	26,000.00	26,000.00	26,000.00	26,000.00
<b>430 - Grants Totals:</b>		<b>26,000.00</b>	<b>26,000.00</b>	<b>26,000.00</b>	<b>26,000.00</b>
<b>460 - Interest on investments</b>					
213-313.000-460.100	Interest on investments	1,500.00	1,000.00	1,000.00	1,000.00
<b>460 - Interest on investments Totals:</b>		<b>1,500.00</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>1,000.00</b>
<b>213 - Article 3 - Bicycle &amp; Pedestrian Funding Totals:</b>		<b>27,500.00</b>	<b>27,000.00</b>	<b>27,000.00</b>	<b>27,000.00</b>

Fund 213

Senate Bill (SB) 821 funds are divided into three segments for restricted use as follows:

- Article 8(e) Local, which is restricted for capital expenditures to acquire vehicles and related equipment, bus shelters, benches, communication equipment, and for meeting public transportation needs.
- Article 3 Local, which is for the exclusive use by pedestrians and bicycles, including but not limited to curbs, handicap access ramp projects, sidewalks, pedestrian ways, bike-ways, bike racks, and bicycle storage

These funds are allocated by the Imperial County Transportation Commission (ICTC) and are subject to reporting, oversight, and external auditing requirements.

...		2022/2023	2023/2024	2023/2024	2023/2024
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
<b>214 - Downtown Merchant</b>					
<b>440 - Fees and Charges for Services</b>					
214-312.100-440.350	Parking fees	700.00	700.00	700.00	700.00
<b>440 - Fees and Charges for Services Totals:</b>		<b>700.00</b>	<b>700.00</b>	<b>700.00</b>	<b>700.00</b>
<b>460 - Interest on investments</b>					
214-312.100-460.100	Interest on investments	25.00	25.00	25.00	25.00
<b>460 - Interest on investments Totals:</b>		<b>25.00</b>	<b>25.00</b>	<b>25.00</b>	<b>25.00</b>
<b>214 - Downtown Merchant Totals:</b>		<b>725.00</b>	<b>725.00</b>	<b>725.00</b>	<b>725.00</b>

**Fund 214**

Downtown Parking Fund accounts for fees collected from merchants in the downtown business district to provide parking facilities in the downtown area.

		2022/2023	2023/2024	2023/2024	2023/2024
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
<b>215 - Measure D</b>					
<b>410 - Taxes</b>					
215-312.000-410.500	Sales and use taxes	1,500,000.00	1,600,000.00	1,600,000.00	1,600,000.00
	<b>410 - Taxes Totals:</b>	<b>1,500,000.00</b>	<b>1,600,000.00</b>	<b>1,600,000.00</b>	<b>1,600,000.00</b>
<b>460 - Interest on investments</b>					
215-312.000-460.100	Interest on investments	25,000.00	30,000.00	30,000.00	30,000.00
	<b>460 - Interest on investments Totals:</b>	<b>25,000.00</b>	<b>30,000.00</b>	<b>30,000.00</b>	<b>30,000.00</b>
	<b>215 - Measure D Totals:</b>	<b>1,525,000.00</b>	<b>1,630,000.00</b>	<b>1,630,000.00</b>	<b>1,630,000.00</b>

## Fund 215

Measure D accounts for revenue received from the Local Transportation Authority (LTA) for the City's portion of the 1/2% local sales tax revenue and bond proceeds. Uses are restricted to the maintenance, operation, and construction of local streets and roads. Funds are distributed to the City by the Imperial County Transportation Commission (ICTC).



		2022/2023	2023/2024	2023/2024	2023/2024
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
<b>216 - Article 8E - Public Transportation Funding</b>					
<b>430 - Grants</b>					
216-314.000-430.641	Public Transportation, Article 8(e)	60,000.00	60,000.00	60,000.00	60,000.00
<b>430 - Grants Totals:</b>		<b>60,000.00</b>	<b>60,000.00</b>	<b>60,000.00</b>	<b>60,000.00</b>
<b>460 - Interest on investments</b>					
216-314.000-460.100	Interest on Investments	1,000.00	1,000.00	1,000.00	1,000.00
<b>460 - Interest on investments Totals:</b>		<b>1,000.00</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>1,000.00</b>
<b>216 - Article 8E - Public Transportation Funding Totals:</b>		<b>61,000.00</b>	<b>61,000.00</b>	<b>61,000.00</b>	<b>61,000.00</b>

## Fund 216

Per Senate Bill (SB) 821 funds are for restricted used as follows:

- Article 8(e) Local, which is restricted for capital expenditures to acquire vehicles and related equipment, bus shelters, benches, communication equipment, and for meeting public transportation needs.

		2022/2023	2023/2024	2023/2024	2023/2024
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
<b>217 - Road Maint. &amp; Rehab SB1</b>					
<b>430 - Grants</b>					
217-312.000-430.465	Road Maint and Rehab SB1	622,900.00	666,260.00	666,260.00	653,089.00
	<b>430 - Grants Totals:</b>	<b>622,900.00</b>	<b>666,260.00</b>	<b>666,260.00</b>	<b>653,089.00</b>
<b>460 - Interest on investments</b>					
217-312.000-460.100	Interest on Investments	4,000.00	6,000.00	6,000.00	6,000.00
	<b>460 - Interest on investments Totals:</b>	<b>4,000.00</b>	<b>6,000.00</b>	<b>6,000.00</b>	<b>6,000.00</b>
	<b>217 - Road Maint. &amp; Rehab SB1 Totals:</b>	<b>626,900.00</b>	<b>672,260.00</b>	<b>672,260.00</b>	<b>659,089.00</b>

**Fund 217**

This revenue source is derived from the Road Repair and Accountability Act ( RMRA) of 2017 (SB1 Bill). On July 1, 2020, and every July 1 thereafter, the gasoline and diesel fuel excise tax rates and vehicles registration taxes will be increasing by the change in the California Consumer Price Index. SB1 funds are subject to a special annual audit and therefore were moved to a separate Fund number 217 in FY 2022/23. Historical information on this revenue can be found in Fund 211 prior to FY 2021/22.

		2022/2023	2023/2024	2023/2024	2023/2024
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
<b>222 - Stonegarden Grant - Police</b>					
<b>430 - Grants</b>					
222-211.500-430.618	Stonegarden Reimb (OPSG)	237,000.00	237,000.00	237,000.00	95,300.00
222-211.910-430.603	Supplemental Law Enf Block Grt	64,182.00	0.00	0.00	0.00
<b>430 - Grants Totals:</b>		<b>301,182.00</b>	<b>237,000.00</b>	<b>237,000.00</b>	<b>95,300.00</b>
<b>440 - Fees and Charges for Services</b>					
222-211.904-440.270	Traffic Offender	7,500.00	7,500.00	7,500.00	7,500.00
<b>440 - Fees and Charges for Services Totals:</b>		<b>7,500.00</b>	<b>7,500.00</b>	<b>7,500.00</b>	<b>7,500.00</b>
<b>460 - Interest on investments</b>					
222-211.000-460.100	Interest on investments	100.00	100.00	100.00	100.00
222-211.200-460.100	Interest on investments	2,000.00	2,000.00	2,000.00	2,000.00
222-211.904-460.100	Interest on investments	100.00	100.00	100.00	100.00
222-211.910-460.100	Interest on investments	100.00	100.00	100.00	100.00
<b>460 - Interest on investments Totals:</b>		<b>2,300.00</b>	<b>2,300.00</b>	<b>2,300.00</b>	<b>2,300.00</b>
<b>470 - Miscellaneous</b>					
222-211.200-470.220	Asset Forfeiture	100,000.00	0.00	0.00	0.00
<b>470 - Miscellaneous Totals:</b>		<b>100,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>222 - Stonegarden Grant - Police Totals:</b>		<b>410,982.00</b>	<b>246,800.00</b>	<b>246,800.00</b>	<b>105,100.00</b>

**Fund 222**

Law enforcement fund accounts for revenues received by the City as a result of its participation in a task force with other law enforcement agencies in the area or from federal and state grants for law enforcement.

		2022/2023	2023/2024	2023/2024	2023/2024
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
<b>223 - Asset Forfeiture Federal Funds</b>					
<b>470 - Miscellaneous</b>					
223-211.000-470.220	Asset Forfeiture	0.00	80,000.00	80,000.00	80,000.00
<b>470 - Miscellaneous Totals:</b>		<b>0.00</b>	<b>80,000.00</b>	<b>80,000.00</b>	<b>80,000.00</b>
<b>223 - Asset Forfeiture Federal Funds Totals:</b>		<b>0.00</b>	<b>80,000.00</b>	<b>80,000.00</b>	<b>80,000.00</b>

### Fund 223

Law enforcement fund accounts for revenues received by the City as a result of it's participation in a task force with other law enforcement agencies in the area or from federal and state grants for law enforcement.

		2022/2023	2023/2024	2023/2024	2023/2024
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
<b>225 - Asset Forfeiture Local/Other Funds</b>					
<b>470 - Miscellaneous</b>					
225-211.000-470.220	Asset Forfeiture	0.00	100,000.00	100,000.00	100,000.00
<b>470 - Miscellaneous Totals:</b>		<b>0.00</b>	<b>100,000.00</b>	<b>100,000.00</b>	<b>100,000.00</b>
<b>225 - Asset Forfeiture Local/Other Funds Totals:</b>		<b>0.00</b>	<b>100,000.00</b>	<b>100,000.00</b>	<b>100,000.00</b>

**Fund 225**

Law enforcement fund accounts for revenues received by the City as a result of it's participation in a task force with other law enforcement agencies in the area or from federal and state grants for law enforcement.

...		2022/2023	2023/2024	2023/2024	2023/2024
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
<b>241 - Bernardo Padilla Land/Light</b>					
<b>410 - Taxes</b>					
241-511.100-410.100	Landscape Assessment	10,300.00	10,300.00	10,300.00	10,300.00
<b>410 - Taxes Totals:</b>		<b>10,300.00</b>	<b>10,300.00</b>	<b>10,300.00</b>	<b>10,300.00</b>
<b>460 - Interest on investments</b>					
241-511.100-460.100	Interest on investments	500.00	600.00	600.00	600.00
<b>460 - Interest on investments Totals:</b>		<b>500.00</b>	<b>600.00</b>	<b>600.00</b>	<b>600.00</b>
<b>241 - Bernardo Padilla Land/Light Totals:</b>		<b>10,800.00</b>	<b>10,900.00</b>	<b>10,900.00</b>	<b>10,900.00</b>

**Fund 241**

Since 2016, the Bernardo Padilla Subdivision Landscape and Lighting Maintenance District (LLMD) is comprised of 129 parcels each assessed an annual flat fee of \$79.84. These funds are restricted for landscaping, lighting, and appurtenant facilities within the LLMD, which is located North of River Drive approximately six hundred feet east of North Imperial Avenue.

...		2022/2023	2023/2024	2023/2024	2023/2024
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
<b>242 - CFD 2005-2 Gateway</b>					
<b>460 - Interest on investments</b>					
242-195.000-460.100	Interest on investments	150.00	150.00	150.00	150.00
	<b>460 - Interest on investments Totals:</b>	<b>150.00</b>	<b>150.00</b>	<b>150.00</b>	<b>150.00</b>
	<b>242 - CFD 2005-2 Gateway Totals:</b>	<b>150.00</b>	<b>150.00</b>	<b>150.00</b>	<b>150.00</b>

**Fund 242**

CFD ( Community Facility District) 2005-2 Gateway is a dormant development with no incoming facility district revenue. However, the limited fund balance will continue to earn interest in accordance with the City's investment Policy.

...		2022/2023	2023/2024	2023/2024	2023/2024
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
<b>243 - CFD 2005-1 Victoria Park</b>					
<b>410 - Taxes</b>					
243-195.000-410.100	CFD Assessment Revenue	70,180.00	71,050.00	71,050.00	73,014.00
	<b>410 - Taxes Totals:</b>	<b>70,180.00</b>	<b>71,050.00</b>	<b>71,050.00</b>	<b>73,014.00</b>
<b>460 - Interest on investments</b>					
243-195.000-460.100	Interest on investments	900.00	1,000.00	1,000.00	1,000.00
	<b>460 - Interest on investments Totals:</b>	<b>900.00</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>1,000.00</b>
	<b>243 - CFD 2005-1 Victoria Park Totals:</b>	<b>71,080.00</b>	<b>72,050.00</b>	<b>72,050.00</b>	<b>74,014.00</b>

### Fund 243

CFD ( Community Facility District) 2005-1 Victoria Park as of June 2023 included 134 residential units. The fiscal year 2023/24 includes a 2% standard increase, however, the total assessment will be at the maximum allowable threshold .

CFD revenues are restricted to pay for (a) maintenance of parks, parkways, and open space, (b) police and fire protection services, and (c) administrative expenses.



...		2022/2023	2023/2024	2023/2024	2023/2024
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
<b>244 - CFD 2005-4 Latigo Ranch</b>					
<b>410 - Taxes</b>					
244-195.000-410.100	CFD Assessment Revenue	136,195.00	163,000.00	163,000.00	228,983.00
	<b>410 - Taxes Totals:</b>	<b>136,195.00</b>	<b>163,000.00</b>	<b>163,000.00</b>	<b>228,983.00</b>
<b>460 - Interest on investments</b>					
244-195.000-460.100	Interest on investments	400.00	400.00	400.00	400.00
	<b>460 - Interest on investments Totals:</b>	<b>400.00</b>	<b>400.00</b>	<b>400.00</b>	<b>400.00</b>
	<b>244 - CFD 2005-4 Latigo Ranch Totals:</b>	<b>136,595.00</b>	<b>163,400.00</b>	<b>163,400.00</b>	<b>229,383.00</b>

**Fund 244**

CFD ( Community Facility District) 2005-4 Latigo Ranch, as of June 2023 included 125 residential units. The fiscal year 2023/24 includes a 2% standard increase, however, the total assessment will be at the maximum allowable threshold .

CFD revenues are restricted to pay for (a) maintenance of parks, parkways, and open space, (b) police and fire protection services, and (c) administrative expenses.

...		...		2022/2023	2023/2024	2023/2024	2023/2024
				Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
<b>245 - CFD 2005-3 La Paloma</b>							
<b>410 - Taxes</b>							
245-195.000-410.106	Special Tax B			25,050.00	27,000.00	27,000.00	33,504.00
	<b>410 - Taxes Totals:</b>			<u>25,050.00</u>	<u>27,000.00</u>	<u>27,000.00</u>	<u>33,504.00</u>
<b>460 - Interest on investments</b>							
245-195.000-460.100	Interest on investments			400.00	100.00	100.00	100.00
	<b>460 - Interest on investments Totals:</b>			<u>400.00</u>	<u>100.00</u>	<u>100.00</u>	<u>100.00</u>
	 <b>245 - CFD 2005-3 La Paloma Totals:</b>			<u><u>25,450.00</u></u>	<u><u>27,100.00</u></u>	<u><u>27,100.00</u></u>	<u><u>33,604.00</u></u>

**Fund 245**

CFD ( Community Facility District) 2005-3 La Paloma, as of June 2023 included 45 residential units. The fiscal year 2023/24 includes a 2% standard increase, however, the total assessment will be at the maximum allowable threshold .

CFD revenues are restricted to pay for (a) maintenance of parks, parkways, and open space, (b) police and fire protection services, and (c) administrative expenses.

...		2022/2023	2023/2024	2023/2024	2023/2024
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
<b>246 - CFD 2006-1 Malan Park</b>					
<b>410 - Taxes</b>					
246-195.000-410.100	Current secured property tax	163,988.00	164,000.00	164,000.00	203,976.00
	<b>410 - Taxes Totals:</b>	<b>163,988.00</b>	<b>164,000.00</b>	<b>164,000.00</b>	<b>203,976.00</b>
<b>460 - Interest on investments</b>					
246-195.000-460.100	Interest on investments	1,400.00	2,500.00	2,500.00	2,500.00
	<b>460 - Interest on investments Totals:</b>	<b>1,400.00</b>	<b>2,500.00</b>	<b>2,500.00</b>	<b>2,500.00</b>
	<b>246 - CFD 2006-1 Malan Park Totals:</b>	<b>165,388.00</b>	<b>166,500.00</b>	<b>166,500.00</b>	<b>206,476.00</b>

**Fund 246**

CFD ( Community Facility District) 2006-1 Malan Park, as of June 2023 included 225 residential units. The fiscal year 2023/24 includes a 2% standard increase, however, the total assessment will be at the maximum allowable threshold .

CFD revenues are restricted to pay for (a) maintenance of parks, parkways, and open space, (b) police and fire protection services, and (c) administrative expenses.

...		...		2022/2023	2023/2024	2023/2024	2023/2024
				Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
<b>247 - CFD 2007-1 Luckey Ranch</b>							
<b>410 - Taxes</b>							
247-195.000-410.106	Special Tax B			11,505.00	11,400.00	11,400.00	11,960.00
<b>410 - Taxes Totals:</b>				<u>11,505.00</u>	<u>11,400.00</u>	<u>11,400.00</u>	<u>11,960.00</u>
<b>460 - Interest on investments</b>							
247-195.000-460.100	Interest on investments			100.00	100.00	100.00	100.00
<b>460 - Interest on investments Totals:</b>				<u>100.00</u>	<u>100.00</u>	<u>100.00</u>	<u>100.00</u>
<b>247 - CFD 2007-1 Luckey Ranch Totals:</b>				<u>11,605.00</u>	<u>11,500.00</u>	<u>11,500.00</u>	<u>12,060.00</u>

**Fund 247**

CFD ( Community Facility District) 2007-1 Luckey Ranch, as of June 2023 included 18 residential units. The fiscal year 2023/24 includes a 2% standard increase, however, the total assessment will be at the maximum allowable threshold .

CFD revenues are restricted to pay for (a) maintenance of parks, parkways, and open space, (b) police and fire protection services, and (c) administrative expenses.

...		...		2022/2023	2023/2024	2023/2024	2023/2024
				Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
<b>248 - CFD 2007-2 Springhouse</b>							
<b>410 - Taxes</b>							
248-195.000-410.106	Special Tax B			60,550.00	62,500.00	62,500.00	62,995.00
<b>410 - Taxes Totals:</b>				<u>60,550.00</u>	<u>62,500.00</u>	<u>62,500.00</u>	<u>62,995.00</u>
<b>460 - Interest on investments</b>							
248-195.000-460.100	Interest on investments			500.00	500.00	500.00	500.00
<b>460 - Interest on investments Totals:</b>				<u>500.00</u>	<u>500.00</u>	<u>500.00</u>	<u>500.00</u>
<b>248 - CFD 2007-2 Springhouse Totals:</b>				<u><u>61,050.00</u></u>	<u><u>63,000.00</u></u>	<u><u>63,000.00</u></u>	<u><u>63,495.00</u></u>

**Fund 248**

CFD ( Community Facility District) 2007-12 Springhouse, as of June 2023 included 106 residential units. The fiscal year 2023/24 includes a 2% standard increase, however, the total assessment will be at the maximum allowable threshold .

CFD revenues are restricted to pay for (a) maintenance of parks, parkways, and open space, (b) police and fire protection services, and (c) administrative expenses.

		2022/2023	2023/2024	2023/2024	2023/2024
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
<b>451 - General Government Facilities, DIF Fund</b>					
<b>440 - Fees and Charges for Services</b>					
451-191.400-440.140	Impact fees	50,000.00	100,000.00	100,000.00	100,000.00
<b>440 - Fees and Charges for Services Totals:</b>		<b>50,000.00</b>	<b>100,000.00</b>	<b>100,000.00</b>	<b>100,000.00</b>
<b>460 - Interest on investments</b>					
451-191.400-460.100	Interest on investments	1,000.00	1,000.00	1,000.00	1,000.00
<b>460 - Interest on investments Totals:</b>		<b>1,000.00</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>1,000.00</b>
<b>451 - General Government Facilities, DIF Fund Totals:</b>		<b>51,000.00</b>	<b>101,000.00</b>	<b>101,000.00</b>	<b>101,000.00</b>

### Fund 451

General Government Facilities. ( Development Impact Fee) DIF Fund includes those facilities used by the City to provide basic government services and public facilities maintenance services, exclusive of public safety ( police and fire). These fees are derived from new single and multi-family residential developments and commercial and industrial development.

...		2022/2023	2023/2024	2023/2024	2023/2024
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
<b>452 - Police Facilities, DIF Fund</b>					
<b>440 - Fees and Charges for Services</b>					
452-211.400-440.140	Impact Fees	50,000.00	130,000.00	130,000.00	130,000.00
<b>440 - Fees and Charges for Services Totals:</b>		<b>50,000.00</b>	<b>130,000.00</b>	<b>130,000.00</b>	<b>130,000.00</b>
<b>460 - Interest on investments</b>					
452-211.400-460.100	Interest on Investments	1,200.00	0.00	0.00	0.00
<b>460 - Interest on investments Totals:</b>		<b>1,200.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>452 - Police Facilities, DIF Fund Totals:</b>		<b>51,200.00</b>	<b>130,000.00</b>	<b>130,000.00</b>	<b>130,000.00</b>

## Fund 452

Police Facilities. ( Development Impact Fees) DIF Fund are collected to serve new development through build out by providing police stations, substations, police vehicles, and specialized police communication center and equipment. These fees are derived from new single and multi-family residential developments and commercial and industrial developments.

...		2022/2023	2023/2024	2023/2024	2023/2024
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
<b>453 - Fire Facilities, DIF Fund</b>					
<b>440 - Fees and Charges for Services</b>					
453-221.400-440.140	Impact Fees	60,000.00	120,000.00	120,000.00	120,000.00
	<b>440 - Fees and Charges for Services Totals:</b>	<b>60,000.00</b>	<b>120,000.00</b>	<b>120,000.00</b>	<b>120,000.00</b>
<b>460 - Interest on investments</b>					
453-221.400-460.100	Interest on Investments	400.00	0.00	0.00	0.00
	<b>460 - Interest on investments Totals:</b>	<b>400.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	 <b>453 - Fire Facilities, DIF Fund Totals:</b>	 <b>60,400.00</b>	 <b>120,000.00</b>	 <b>120,000.00</b>	 <b>120,000.00</b>

**Fund 453**

Fire Facilities, ( Development Impact Fees) DIF fund are used by the City to protect life and property. Fees collected from new development are use for fire protection facilities, equipment, and fire fighters as build out of the community occurs. These fees are derived from new single and multi-family residential developments and commercial and industrial developments.



...		2022/2023	2023/2024	2023/2024	2023/2024
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
<b>454 - Animal Control Facilities, DIF Fund</b>					
<b>440 - Fees and Charges for Services</b>					
454-241.400-440.140	Impact fees	3,000.00	6,000.00	6,000.00	6,000.00
<b>440 - Fees and Charges for Services Totals:</b>		<b>3,000.00</b>	<b>6,000.00</b>	<b>6,000.00</b>	<b>6,000.00</b>
<b>460 - Interest on investments</b>					
454-241.400-460.100	Interest on investments	50.00	50.00	50.00	50.00
<b>460 - Interest on investments Totals:</b>		<b>50.00</b>	<b>50.00</b>	<b>50.00</b>	<b>50.00</b>
<b>454 - Animal Control Facilities, DIF Fund Totals:</b>		<b>3,050.00</b>	<b>6,050.00</b>	<b>6,050.00</b>	<b>6,050.00</b>

**Fund 454**

Animal Control Facilities, DIF fund are collected to provide basic animal control services. These fees are derived from new single and multi-family residential developments and commercial and industrial developments.

...		2022/2023	2023/2024	2023/2024	2023/2024
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
<b>455 - Transportation Facilities, DIF Fund</b>					
<b>440 - Fees and Charges for Services</b>					
455-312.400-440.140	Impact Fees	180,000.00	110,000.00	110,000.00	110,000.00
<b>440 - Fees and Charges for Services Totals:</b>		<b>180,000.00</b>	<b>110,000.00</b>	<b>110,000.00</b>	<b>110,000.00</b>
<b>460 - Interest on investments</b>					
455-312.400-460.100	Interest on investments	2,000.00	2,000.00	2,000.00	2,000.00
<b>460 - Interest on investments Totals:</b>		<b>2,000.00</b>	<b>2,000.00</b>	<b>2,000.00</b>	<b>2,000.00</b>
<b>455 - Transportation Facilities, DIF Fund Totals:</b>		<b>182,000.00</b>	<b>112,000.00</b>	<b>112,000.00</b>	<b>112,000.00</b>

## Fund 455

Transportation Facilities, DIF Fund fees are collected from new development to provide safe and efficient vehicular access throughout the City and meet transportation demand through build out. These fees are derived from new single and multifamily residential developments and commercial and industrial developments.

		2022/2023	2023/2024	2023/2024	2023/2024
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
<b>456 - Water Capacity, DIF Fund</b>					
<b>440 - Fees and Charges for Services</b>					
456-321.400-440.140	Impact fees	40,000.00	40,000.00	40,000.00	40,000.00
456-321.400-440.141	Capacity Fees	200,000.00	130,000.00	130,000.00	130,000.00
<b>440 - Fees and Charges for Services Totals:</b>		<b>240,000.00</b>	<b>170,000.00</b>	<b>170,000.00</b>	<b>170,000.00</b>
<b>460 - Interest on investments</b>					
456-321.400-460.100	Interest on investments	5,000.00	5,000.00	5,000.00	5,000.00
<b>460 - Interest on investments Totals:</b>		<b>5,000.00</b>	<b>5,000.00</b>	<b>5,000.00</b>	<b>5,000.00</b>
<b>456 - Water Capacity, DIF Fund Totals:</b>		<b>245,000.00</b>	<b>175,000.00</b>	<b>175,000.00</b>	<b>175,000.00</b>

### Fund 456

Water Capacity, DIF Fund is used to mitigate the impact of a growth in customers ( new water service connections) to th City's existing public water system. The charge is directly related to the need for expanded water service capacity caused by new development. The capacity fee is a one-time fee charged to an applicant requesting a new service connection.

...		2022/2023	2023/2024	2023/2024	2023/2024
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
<b>457 - Wastewater Capacity, DIF Fund</b>					
<b>440 - Fees and Charges for Services</b>					
457-331.400-440.141	Capacity Fees	150,000.00	150,000.00	150,000.00	150,000.00
<b>440 - Fees and Charges for Services Totals:</b>		<b>150,000.00</b>	<b>150,000.00</b>	<b>150,000.00</b>	<b>150,000.00</b>
<b>460 - Interest on investments</b>					
457-331.400-460.100	Interest on investments	4,000.00	4,000.00	4,000.00	4,000.00
<b>460 - Interest on investments Totals:</b>		<b>4,000.00</b>	<b>4,000.00</b>	<b>4,000.00</b>	<b>4,000.00</b>
<b>457 - Wastewater Capacity, DIF Fund Totals:</b>		<b>154,000.00</b>	<b>154,000.00</b>	<b>154,000.00</b>	<b>154,000.00</b>

**Fund 457**

Wastewater Capacity, DIF Fund is used to mitigate the impact of a growth in customers ( new sewer service connections) to th City's existing public wastewater system. The charge is directly related to the need for expanded wastewater service capacity caused by new development. The capacity fee is a one-time fee charged to an applicant requesting a new service connection.

		2022/2023	2023/2024	2023/2024	2023/2024
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
<b>458 - Storm Water Facilities, DIF Fund</b>					
<b>440 - Fees and Charges for Services</b>					
458-331.410-440.140	Impact fees	15,000.00	55,000.00	55,000.00	55,000.00
<b>440 - Fees and Charges for Services Totals:</b>		<b>15,000.00</b>	<b>55,000.00</b>	<b>55,000.00</b>	<b>55,000.00</b>
<b>460 - Interest on investments</b>					
458-331.410-460.100	Interest on investments	200.00	200.00	200.00	200.00
<b>460 - Interest on investments Totals:</b>		<b>200.00</b>	<b>200.00</b>	<b>200.00</b>	<b>200.00</b>
<b>458 - Storm Water Facilities, DIF Fund Totals:</b>		<b>15,200.00</b>	<b>55,200.00</b>	<b>55,200.00</b>	<b>55,200.00</b>

## Fund 458

Storm Water Facilities, DIF Fund include facilities necessary to ensure proper collection of storm water throughout the City and to meet necessary protection levels from storm water runoff generated by new development through build out. These fees are derived from new single and multi-family residential development and commercial and industrial developments.

...		2022/2023	2023/2024	2023/2024	2023/2024
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
<b>459 - Parks &amp; Recreation Facilities, DIF Fund</b>					
<b>440 - Fees and Charges for Services</b>					
459-511.400-440.140	Impact Fees	30,000.00	9,000.00	9,000.00	9,000.00
<b>440 - Fees and Charges for Services Totals:</b>		<b>30,000.00</b>	<b>9,000.00</b>	<b>9,000.00</b>	<b>9,000.00</b>
<b>460 - Interest on investments</b>					
459-511.400-460.100	Interest on investments	1,000.00	0.00	0.00	0.00
<b>460 - Interest on investments Totals:</b>		<b>1,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>459 - Parks &amp; Recreation Facilities, DIF Fund Totals:</b>		<b>31,000.00</b>	<b>9,000.00</b>	<b>9,000.00</b>	<b>9,000.00</b>

**Fund 459**

Parks & Recreation Facilities, DIF fund serves the residents of Brawley providing facilities for recreation while enhancing the community appeal and quality of life. The Parks and Recreation Facilities fee finances the acquisition of new park facilities to serve new residential and development through build out. These fees are derived from new single and multi-family residential developments.

		2022/2023	2023/2024	2023/2024	2023/2024
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
<b>460 - Library Facilities, DIF Fund</b>					
<b>440 - Fees and Charges for Services</b>					
460-551.400-440.140	Impact fees	45,000.00	145,000.00	145,000.00	145,000.00
<b>440 - Fees and Charges for Services Totals:</b>		<b>45,000.00</b>	<b>145,000.00</b>	<b>145,000.00</b>	<b>145,000.00</b>
<b>460 - Interest on investments</b>					
460-551.400-460.100	Interest on investments	1,000.00	1,000.00	1,000.00	1,000.00
<b>460 - Interest on investments Totals:</b>		<b>1,000.00</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>1,000.00</b>
<b>460 - Library Facilities, DIF Fund Totals:</b>		<b>46,000.00</b>	<b>146,000.00</b>	<b>146,000.00</b>	<b>146,000.00</b>

### Fund 460

Library Facilities, DIF fund serves the residents of Brawley by promoting literacy and learning as well as providing an improved quality of life. The Library Facilities fee finances the expansion of the existing library facilities and the acquisition of the new library volumes. These fees are derived from new single and multi-family residential developments.

## Special Fund Expenses



	2022/2023 Current Budget	2023/2024 Proposed Budget 1	2023/2024 Proposed Budget 2	2023/2024 Adopted Budget
201 - Economic Development - Program Income				
201-650.000-730.200 Technical services	4,000.00	3,000.00	3,000.00	3,000.00
<b>201 - Economic Development - Program Income Totals:</b>	<b>4,000.00</b>	<b>3,000.00</b>	<b>3,000.00</b>	<b>3,000.00</b>

**Fund 201**

Technical Services- The program is administered by the City who retain a contractual relationship with the California Department of Housing and Community Development (HCD) and AmeriNat to administer housing funds.

...		2022/2023	2023/2024	2023/2024	2023/2024
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
<b>202 - Community Development Block Grant (CDBG)</b>					
202-650.000-920.100	Operating Transfer	3,320.00	0.00	0.00	0.00
202-650.554-730.200	Technical Services	10,000.00	12,000.00	12,000.00	12,000.00
202-650.554-850.100	Loans	100,000.00	150,000.00	150,000.00	150,000.00
<b>202 - Community Development Block Grant (CDBG) Totals:</b>		<b>113,320.00</b>	<b>162,000.00</b>	<b>162,000.00</b>	<b>162,000.00</b>

### Fund 203

Community Development Block Grant (CDBG) funds are anticipated for home improvement rehabilitation grants up to the awarded amount of \$250,000 with an anticipated \$150,000 remaining in FY23-24. These funds vary each year in scale and project.

	2022/2023 Current Budget	2023/2024 Proposed Budget 1	2023/2024 Proposed Budget 2	2023/2024 Adopted Budget
204 - Program Income - HOME Administrative				
204-650.000-730.200 Technical Services	100.00	100.00	100.00	100.00
<b>204 - Program Income - HOME Administrative Totals:</b>	<b>100.00</b>	<b>100.00</b>	<b>100.00</b>	<b>100.00</b>

**Fund 204**

Technical Services- The program is administered by the City who retain a contractual relationship with the California Department of Housing and Community Development (HCD) and AmeriNat to administer housing funds.

...		2022/2023	2023/2024	2023/2024	2023/2024
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
<b>209 - American Rescue Plan Act (ARPA)</b>					
209-191.000-740.410	Vehicle & Equip Lease	592,950.82	0.00	0.00	0.00
209-191.000-800.300	Improvements other than bldgs.	3,596,200.00	0.00	0.00	0.00
209-191.000-800.400	Equipment	1,561,840.20	0.00	0.00	0.00
209-191.000-800.500	Vehicles	7,576.71	0.00	0.00	0.00
<b>209 - American Rescue Plan Act (ARPA) Totals:</b>		<b>5,758,567.73</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

## Fund 209

American Rescue Plan Act (ARPA) Fund was created in FY2021/22 to recognize one-time federal funding received in two increments: \$ 3,137,028 in FY2021/22 and \$ 3,137,028 in FY2022/23 for a total amount of \$ 6,274,056. All expenses were approved in FY2021/22 and unspent balances will be carried over to FY2023/24.

	2022/2023 Current Budget	2023/2024 Proposed Budget 1	2023/2024 Proposed Budget 2	2023/2024 Adopted Budget
<b>210 - Business License State Tax, ADA Compliance</b>				
210-191.000-750.650 Taxes, Fees, and Penalties	280.00	400.00	400.00	400.00
<b>210 - Business License State Tax, ADA Compliance Totals:</b>	<b>280.00</b>	<b>400.00</b>	<b>400.00</b>	<b>400.00</b>

**Fund 210**

The Business License State Tax, ADA Fund is a requirement of the State of California (CA) under Assembly Bill 1379 (2017) to record the State mandated \$ 4 business license fee associated with ADA compliance until December 31,2023. Unless the Bill is extended; the fee would reduce to \$1 and the City retained amount would lower 70% on January 1,2024. The City currently retains 90% of funds for ADA improvements and this remain 10% is remitted to the State of CA.

		2022/2023	2023/2024	2023/2024	2023/2024
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
<b>211 - Gas Tax</b>					
211-312.000-700.100	Permanent salaries	208,700.00	255,822.00	255,822.00	284,524.00
211-312.000-700.200	Temporary salaries	57,000.00	17,000.00	17,000.00	17,000.00
211-312.000-700.300	Overtime	500.00	500.00	500.00	525.00
211-312.000-700.900	Moveup Pay	3,000.00	3,000.00	3,000.00	3,000.00
211-312.000-701.000	Auto/Other Allowance	0.00	780.00	780.00	1,500.00
211-312.000-701.100	Vacation Leave Buyback	1,500.00	2,000.00	2,000.00	2,000.00
211-312.000-710.100	Health insurance	49,220.00	48,254.00	48,254.00	50,665.00
211-312.000-710.200	F I C A	20,800.00	21,351.00	21,351.00	23,604.00
211-312.000-710.300	P E R S	20,710.00	26,083.00	26,083.00	27,989.00
211-312.000-710.310	PERS UAL	24,874.00	19,136.00	19,136.00	17,765.00
211-312.000-710.320	Pension Obligation Debt Serv.	22,852.00	22,761.00	22,761.00	22,761.00
211-312.000-710.400	Unemployment	520.00	520.00	520.00	520.00
211-312.000-710.500	Workers' compensation	10,337.00	8,006.00	8,006.00	8,804.00
211-312.000-720.300	Chemicals	250.00	500.00	500.00	500.00
211-312.000-720.500	Electrical supplies	3,000.00	3,000.00	3,000.00	3,000.00
211-312.000-720.600	Plumbing supplies	1,000.00	1,000.00	1,000.00	1,000.00
211-312.000-720.700	Construction materials	15,000.00	15,000.00	15,000.00	15,000.00
211-312.000-721.100	Uniforms	2,400.00	2,200.00	2,200.00	2,200.00
211-312.000-721.200	Other operating supplies	35,000.00	37,000.00	37,000.00	37,000.00
211-312.000-721.900	Small tools & minor equipment	5,000.00	5,000.00	5,000.00	5,000.00
211-312.000-725.200	Electricity	110,000.00	148,280.00	148,280.00	148,280.00
211-312.000-725.400	Fuel	45,000.00	52,174.00	52,174.00	52,174.00
211-312.000-730.100	Professional services	10,000.00	10,000.00	10,000.00	10,000.00
211-312.000-730.200	Technical services	75,000.00	75,000.00	75,000.00	75,000.00
211-312.000-740.100	Repair & Maintenance Vehicles	50,000.00	50,000.00	50,000.00	50,000.00
211-312.000-740.130	Repair & Maintenance Equipment	40,000.00	40,000.00	40,000.00	40,000.00
211-312.000-740.400	Rents & Leases	4,000.00	4,000.00	4,000.00	4,000.00
211-312.000-740.410	Vehicle & Equip Lease	36,000.00	11,844.00	11,844.00	11,844.00
211-312.000-750.100	Insurance	64,755.00	34,827.00	34,827.00	34,827.00
211-312.000-800.400	Equipment	115,500.00	0.00	0.00	0.00
211-312.000-900.300	Admin cost allocation	351,112.00	411,923.00	411,923.00	416,997.00
211-312.000-900.600	Engineering allocation	227,436.00	258,923.00	258,923.00	262,113.00
211-312.000-900.700	ERP Cost Allocation	9,200.00	9,200.00	9,200.00	9,200.00
211-312.000-920.203	Transfer to Cap Proj - Streets	80,000.00	0.00	0.00	0.00
<b>211 - Gas Tax Totals:</b>		<b>1,699,666.00</b>	<b>1,595,084.00</b>	<b>1,595,084.00</b>	<b>1,638,792.00</b>

## Fund 211

- Professional Services are used to augment the street or landscape design of street improvements.
- Technical Services can include street signal electrical repairs, oil spill clean up, cross walk and street stripping services, or the installation of new lights.
- Repairs and Maintenance Services- Equipment includes electrical services, vehicle and equipment maintenance, replacement or upgrades, and quarterly payments to the Department of Transportation for signal lights not maintained by the City.
- Rents & Leases- includes heavy machinery rentals used to perform street repairs.
- Vehicle & Equipment Leases include five vehicle leases used by the street department to perform daily tasks.

...		2022/2023	2023/2024	2023/2024	2023/2024
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
<b>212 - Highway Relinquishment</b>					
212-312.000-730.100	Professional services	40,000.00	40,000.00	40,000.00	40,000.00
212-312.000-920.421	Trans to Streets CIP	562,550.00	1,048,611.00	1,048,611.00	1,048,611.00
<b>212 - Highway Relinquishment Totals:</b>		<b>602,550.00</b>	<b>1,088,611.00</b>	<b>1,088,611.00</b>	<b>1,088,611.00</b>

**Fund 212**

- Professional services shall be used for road construction design.

In FY2023/24 Transfer to Capital projects Streets includes funding for the following project:

- Project 2022-05 - Main Street from 1st to 9th Waterline Construction - \$ 1,048,611.00

...		2022/2023	2023/2024	2023/2024	2023/2024
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
<b>213 - Article 3 - Bicycle &amp; Pedestrian Funding</b>					
213-313.000-725.200	Electricity	0.00	933.00	933.00	933.00
213-313.000-920.203	Transfer to Cap Proj - Streets	317,272.00	25,000.00	25,000.00	25,000.00
213-313.000-920.422	Transfer to General Fund CIP	0.00	112,204.00	112,204.00	112,204.00
<b>213 - Article 3 - Bicycle &amp; Pedestrian Funding Totals:</b>		<b>317,272.00</b>	<b>138,137.00</b>	<b>138,137.00</b>	<b>138,137.00</b>

**Fund 213**

In FY2023/24 Transfer to Capital projects Streets includes funding for the following projects:

- Project 2024 ADA - \$ 25,000

In FY2023/24 Transfer to General Fund CIP includes funding for the following projects:

- 2024-06 Senior Center ADA Ramp Construction - \$ 112,204



...		2022/2023	2023/2024	2023/2024	2023/2024
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
<b>215 - Measure D</b>					
215-312.000-730.100	Professional Services	80,000.00	80,000.00	80,000.00	80,000.00
215-312.000-730.200	Technical services	229,702.00	249,300.00	249,300.00	249,300.00
215-312.000-750.100	Insurance	8,407.00	10,905.00	10,905.00	10,905.00
215-312.000-750.300	Advertising & promotion	5,000.00	5,000.00	5,000.00	5,000.00
215-312.000-900.600	Engineering allocation	31,014.00	35,308.00	35,308.00	35,743.00
215-312.000-920.421	Transfer to Streets CIP	2,532,082.61	388,882.00	388,882.00	388,882.00
<b>215 - Measure D Totals:</b>		<b>2,886,205.61</b>	<b>769,395.00</b>	<b>769,395.00</b>	<b>769,830.00</b>

## Fund 215

-Professional Services are requested to update the pavement management plan and street related projects.

-Technical Services are for citywide street sweeping provided by Allied Waste.

- Advertising and Promotions are for street related projects to solicit competitive bids.

In FY2023/24 Transfer to Streets Capital Projects includes the following projects:

- Project 2023-02 - B Street from Eastern Avenue to Palm Avenue (Design Only) - \$ 6,882
- Project 2023-09 - Improvements on C St from Western Ave to First St Steven St from Evelyn Ave to Richard Ave, and Ronald St from Evelyn Ave to Richard Ave. (Construction) - \$ 382,000

		2022/2023	2023/2024	2023/2024	2023/2024
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
<b>216 - Article 8E - Public Transportation Funding</b>					
216-314.000-700.100	Permanent Salaries	1,500.00	1,500.00	1,500.00	1,500.00
216-314.000-700.200	Temporary Salaries	6,500.00	6,500.00	6,500.00	6,500.00
216-314.000-710.100	Health Insurance	50.00	50.00	50.00	50.00
216-314.000-710.200	F I C A	100.00	100.00	100.00	100.00
216-314.000-710.300	P E R S	100.00	100.00	100.00	100.00
216-314.000-720.500	Electrical Supplies	500.00	500.00	500.00	500.00
216-314.000-721.200	Other operating supplies	1,000.00	1,000.00	1,000.00	1,000.00
216-314.000-721.900	Small tools & minor equipment	5,000.00	10,000.00	10,000.00	10,000.00
216-314.000-725.100	Water	1,800.00	1,800.00	1,800.00	1,800.00
216-314.000-725.200	Electricity	1,800.00	1,596.00	1,596.00	1,596.00
216-314.000-730.200	Technical Services	4,000.00	2,000.00	2,000.00	2,000.00
216-314.000-740.120	Repair & Maintenance Facility	5,000.00	8,200.00	8,200.00	8,200.00
<b>216 - Article 8E - Public Transportation Funding Totals:</b>		<b>27,350.00</b>	<b>33,346.00</b>	<b>33,346.00</b>	<b>33,346.00</b>

**Fund 216**

Article 8(e) Local, which is restricted for capital expenditures to acquire vehicles and related equipment, bus shelters, benches, communication equipment, and for meeting public transportation needs.

		2022/2023	2023/2024	2023/2024	2023/2024
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
<b>217 - Road Maint. &amp; Rehab SB1</b>					
217-312.000-920.020	Transfer to Cap Proj - Streets	823,440.00	81,366.00	81,366.00	81,366.00
<b>217 - Road Maint. &amp; Rehab SB1 Totals:</b>		<b>823,440.00</b>	<b>81,366.00</b>	<b>81,366.00</b>	<b>81,366.00</b>

**Fund 217**

In FY2022/23 the Transfer to Capital Projects Streets Included the following projects for funding which will be carried over to FY2023/24:

- Project 2020-06 2nd St. from Malan St. to K St.; H St. from Rio Vista Ave. to Las Flores Dr. - \$ 564,130

In FY2023/24 the Transfer to Capital Projects Streets includes additional funding for Project 2020-6 in the amount of \$ 81,366.

...		2022/2023	2023/2024	2023/2024	2023/2024
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
<b>222 - Stonegarden Grant - Police</b>					
222-211.200-721.900	Small tools & minor equipment	25,000.00	0.00	0.00	0.00
222-211.200-800.400	Equipment	75,724.27	0.00	0.00	0.00
222-211.500-700.330	Overtime/Grants	120,000.00	120,000.00	120,000.00	87,000.00
222-211.500-710.200	F I C A	20,000.00	20,000.00	20,000.00	2,500.00
222-211.500-800.400	Equipment	46,700.00	46,700.00	46,700.00	0.00
222-211.500-800.500	Vehicles	50,300.00	50,300.00	50,300.00	5,800.00
222-211.904-721.900	Small tools & minor equipment	7,500.00	0.00	0.00	0.00
222-211.910-730.200	Technical services	64,182.00	0.00	0.00	0.00
<b>222 - Stonegarden Grant - Police Totals:</b>		<b>409,406.27</b>	<b>237,000.00</b>	<b>237,000.00</b>	<b>95,300.00</b>

**Fund 222**

The Operation Stonegarden Grant provides funding to the Police Department for day -to-day operations. The program funds for Officer's overtime and benefits, Equipment and vehicle mileage.

		2022/2023	2023/2024	2023/2024	2023/2024
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
<b>223 - Asset Forfeiture Federal Funds</b>					
223-211.000-721.900	Small tools & minor equipment	0.00	10,000.00	10,000.00	10,000.00
223-211.000-800.400	Equipment	0.00	70,000.00	70,000.00	70,000.00
<b>223 - Asset Forfeiture Federal Funds Totals:</b>		<b>0.00</b>	<b>80,000.00</b>	<b>80,000.00</b>	<b>80,000.00</b>

### Fund 223

Law Enforcement funds are restricted for law enforcement related activities, equipment, overtime or special assignments.

		2022/2023	2023/2024	2023/2024	2023/2024
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
<b>225 - Asset Forfeiture Local/Other Funds</b>					
225-211.000-721.900	Small tools & minor equipment	0.00	10,000.00	10,000.00	10,000.00
225-211.000-750.200	Communications	0.00	20,000.00	20,000.00	20,000.00
225-211.000-800.400	Equipment	0.00	100,000.00	100,000.00	100,000.00
<b>225 - Asset Forfeiture Local/Other Funds Totals:</b>		<b>0.00</b>	<b>130,000.00</b>	<b>130,000.00</b>	<b>130,000.00</b>

## Fund 225

Law Enforcement funds are restricted for law enforcement related activities, equipment, overtime or special assignments.

		2022/2023	2023/2024	2023/2024	2023/2024
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
<b>241 - Bernardo Padilla Land/Light</b>					
241-511.100-721.200	Other operating supplies	500.00	500.00	500.00	500.00
241-511.100-725.200	Electricity	2,000.00	2,152.00	2,152.00	2,152.00
241-511.100-750.650	Taxes, Fees, and Penalties	15.00	0.00	0.00	0.00
241-511.100-900.300	Admin cost allocation	550.00	0.00	0.00	0.00
<b>241 - Bernardo Padilla Land/Light Totals:</b>		<b>3,065.00</b>	<b>2,652.00</b>	<b>2,652.00</b>	<b>2,652.00</b>

## Fund 241

Since 2016, the Bernardo Padilla Subdivision Landscape and Lighting Maintenance District (LLMD) is comprised of 129 parcels each assessed an annual flat fee of \$79.84. These funds are restricted for landscaping, lighting, and appurtenant facilities within the LLMD, which is located North of River Drive approximately six hundred feet east of North Imperial Avenue.

		2022/2023	2023/2024	2023/2024	2023/2024
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
<b>243 - CFD 2005-1 Victoria Park</b>					
243-195.000-700.100	Permanent salaries	1,500.00	1,500.00	1,500.00	1,500.00
243-195.000-700.200	Temporary salaries	3,700.00	3,700.00	3,700.00	3,700.00
243-195.000-710.100	Health Insurance	150.00	150.00	150.00	150.00
243-195.000-710.200	F I C A	300.00	300.00	300.00	300.00
243-195.000-710.300	P E R S	150.00	150.00	150.00	150.00
243-195.000-721.200	Other operating supplies	300.00	300.00	300.00	300.00
243-195.000-721.900	Small tools & minor equipment	0.00	300.00	300.00	300.00
243-195.000-725.200	Electricity	1,750.00	1,812.00	1,812.00	1,812.00
243-195.000-730.100	Professional services	4,000.00	4,000.00	4,000.00	4,000.00
243-195.000-730.200	Technical services	1,000.00	1,000.00	1,000.00	1,000.00
243-195.000-750.650	Taxes, Fees, and Penalties	10.00	0.00	0.00	0.00
243-195.000-920.102	Transfer to General Fund	46,092.00	47,014.00	47,014.00	47,014.00
<b>243 - CFD 2005-1 Victoria Park Totals:</b>		<b>58,952.00</b>	<b>60,226.00</b>	<b>60,226.00</b>	<b>60,226.00</b>

### Fund 243

CFD ( Community Facility District) 2005-1 Victoria Park as of June 2023 included 134 residential units. The fiscal year 2023/24 includes a 2% standard increase, however, the total assessment will be at the maximum allowable threshold . CFD revenues are restricted to pay for (a) maintenance of parks, parkways, and open space, (b) police and fire protection services, and (c) administrative expenses.

- Professional Services are retained for CFD's to process the annual property tax reports with the County to levy assessments, track collection rates and assist in collections, and process annual disclosure and reporting requirements.



...		...		2022/2023	2023/2024	2023/2024	2023/2024
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget		
<b>244 - CFD 2005-4 Latigo Ranch</b>							
244-195.000-725.200	Electricity	1,600.00	1,706.00	1,706.00	1,706.00		
244-195.000-730.100	Professional services	4,000.00	4,000.00	4,000.00	4,000.00		
244-195.000-750.650	Taxes, Fees, and Penalties	10.00	0.00	0.00	0.00		
244-195.000-920.102	Transfer to General Fund	15,300.00	15,606.00	15,606.00	15,606.00		
<b>244 - CFD 2005-4 Latigo Ranch Totals:</b>		<b>20,910.00</b>	<b>21,312.00</b>	<b>21,312.00</b>	<b>21,312.00</b>		

**Fund 244**

CFD ( Community Facility District) 2005-4 Latigo Ranch, as of June 2023 included 125 residential units. The fiscal year 2023/24 includes a 2% standard increase, however, the total assessment will be at the maximum allowable threshold . CFD revenues are restricted to pay for (a) maintenance of parks, parkways, and open space, (b) police and fire protection services, and (c) administrative expenses.

- Professional Services are retained to CFD's to process the annual property tax reports with the County to levy assessments, track collection rates and assist in collections and process annual disclosure and reporting requirements.

...		2022/2023	2023/2024	2023/2024	2023/2024
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
<b>245 - CFD 2005-3 La Paloma</b>					
245-195.000-700.200	Temporary salaries	3,500.00	3,500.00	3,500.00	3,500.00
245-195.000-710.200	F I C A	250.00	250.00	250.00	250.00
245-195.000-710.601	Developer Reimbursement	13,710.00	0.00	0.00	0.00
245-195.000-725.200	Electricity	3,800.00	4,157.00	4,157.00	4,157.00
245-195.000-730.100	Professional services	4,000.00	4,000.00	4,000.00	4,000.00
245-195.000-750.650	Taxes, Fees, and Penalties	10.00	0.00	0.00	0.00
245-195.000-920.102	Transfer to General Fund	7,140.00	7,283.00	7,283.00	7,283.00
<b>245 - CFD 2005-3 La Paloma Totals:</b>		<b>32,410.00</b>	<b>19,190.00</b>	<b>19,190.00</b>	<b>19,190.00</b>

## Fund 245

CFD ( Community Facility District) 2005-3 La Paloma, as of June 2023 included 45 residential units. The fiscal year 2023/24 includes a 2% standard increase, however, the total assessment will be at the maximum allowable threshold . CFD revenues are restricted to pay for (a) maintenance of parks, parkways, and open space, (b) police and fire protection services, and (c) administrative expenses.

- Professional Services are retained for CFD's to process the annual property tax reports with the County to levy assessments, track collection rates and assist in collections, and process annual disclosures and reporting requirements.

		2022/2023	2023/2024	2023/2024	2023/2024
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
<b>246 - CFD 2006-1 Malan Park</b>					
246-195.000-700.200	Temporary salaries	5,500.00	5,500.00	5,500.00	5,500.00
246-195.000-710.200	F I C A	400.00	400.00	400.00	400.00
246-195.000-710.300	P E R S	50.00	50.00	50.00	50.00
246-195.000-720.600	Plumbing supplies	400.00	400.00	400.00	400.00
246-195.000-721.200	Other operating supplies	600.00	600.00	600.00	600.00
246-195.000-721.900	Small tools & minor equipment	100.00	400.00	400.00	400.00
246-195.000-725.100	Water	2,500.00	2,500.00	2,500.00	2,500.00
246-195.000-725.200	Electricity	1,300.00	1,386.00	1,386.00	1,386.00
246-195.000-730.100	Professional services	4,000.00	4,000.00	4,000.00	4,000.00
246-195.000-920.102	Transfer to General Fund	86,700.00	88,434.00	88,434.00	88,434.00
<b>246 - CFD 2006-1 Malan Park Totals:</b>		<b>101,550.00</b>	<b>103,670.00</b>	<b>103,670.00</b>	<b>103,670.00</b>

## Fund 246

CFD ( Community Facility District) 2006-1 Malan Park, as of June 2023 included 225 residential units. The fiscal year 2023/24 includes a 2% standard increase, however, the total assessment will be at the maximum allowable threshold

CFD revenues are restricted to pay for (a) maintenance of parks, parkways, and open space, (b) police and fire protection services, and (c) administrative expenses.

- Professional Services are retained for CFD's to process the annual property tax reports with the County to levy assessments, track collection rates and assist in collections, and process annual disclosures and reporting requirements.

...		2022/2023	2023/2024	2023/2024	2023/2024
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
<b>247 - CFD 2007-1 Luckey Ranch</b>					
247-195.000-725.200	Electricity	1,600.00	1,706.00	1,706.00	1,706.00
247-195.000-730.100	Professional services	4,000.00	4,000.00	4,000.00	4,000.00
247-195.000-750.650	Taxes, Fees, and Penalties	15.00	0.00	0.00	0.00
247-195.000-920.102	Transfer to General Fund	10,200.00	10,404.00	10,404.00	10,404.00
<b>247 - CFD 2007-1 Luckey Ranch Totals:</b>		<b>15,815.00</b>	<b>16,110.00</b>	<b>16,110.00</b>	<b>16,110.00</b>

**Fund 247**

CFD ( Community Facility District) 2007-1 Luckey Ranch, as of June 2023 included 18 residential units. The fiscal year 2023/24 includes a 2% standard increase, however, the total assessment will be at the maximum allowable threshold . CFD revenues are restricted to pay for (a) maintenance of parks, parkways, and open space, (b) police and fire protection services, and (c) administrative expenses.

- Professional Services are retained for CFD's to process the annual property tax reports with the County to levy assessments, track collection rates and assist in collections, and process annual disclosure and reporting requirements.

...		2022/2023	2023/2024	2023/2024	2023/2024
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
<b>248 - CFD 2007-2 Springhouse</b>					
248-195.000-725.200	Electricity	100.00	100.00	100.00	100.00
248-195.000-730.100	Professional services	5,000.00	5,000.00	5,000.00	5,000.00
248-195.000-920.102	Transfer to General Fund	61,200.00	62,424.00	62,424.00	62,424.00
<b>248 - CFD 2007-2 Springhouse Totals:</b>		<b>66,300.00</b>	<b>67,524.00</b>	<b>67,524.00</b>	<b>67,524.00</b>

**Fund 248**

CFD ( Community Facility District) 2007-12 Springhouse, as of June 2023 included 106 residential units. The fiscal year 2023/24 includes a 2% standard increase, however, the total assessment will be at the maximum allowable threshold . CFD revenues are restricted to pay for (a) maintenance of parks, parkways, and open space, (b) police and fire protection services, and (c) administrative expenses.

-Professional Services are retained for CFD's to process the annual property tax reports with the County to levy assessments, track collection rates and assist in collections, and process annual disclosure and reporting requirements.

		2022/2023	2023/2024	2023/2024	2023/2024
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
<b>451 - General Government Facilities, DIF Fund</b>					
451-191.400-730.100	Professional services	3,000.00	3,000.00	3,000.00	3,000.00
451-191.400-800.300	Improvements other than bldgs.	100,000.00	100,000.00	100,000.00	100,000.00
451-191.400-800.400	Equipment	10,000.00	10,000.00	10,000.00	10,000.00
<b>451 - General Government Facilities, DIF Fund Totals:</b>		<b>113,000.00</b>	<b>113,000.00</b>	<b>113,000.00</b>	<b>113,000.00</b>

## Fund 451

In FY2023/24, the City anticipates using these funds as follows:

- Professional Services shall be used to reevaluate the DIF fee, methodology, conduct and assessment of future needs, and review how the fees collected may be used.
- Improvements other than buildings shall be used to upgrade the city owned parking lots and install electric vehicle charging stations where feasible.
- Equipment budget is for the acquisition of planning IT equipment.

		2022/2023	2023/2024	2023/2024	2023/2024
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
<b>452 - Police Facilities, DIF Fund</b>					
452-211.400-730.100	Professional Services	3,000.00	3,000.00	3,000.00	3,000.00
452-211.400-800.200	Buildings	150,000.00	120,000.00	120,000.00	120,000.00
452-211.400-800.400	Equipment	32,000.00	0.00	0.00	0.00
<b>452 - Police Facilities, DIF Fund Totals:</b>		<b>185,000.00</b>	<b>123,000.00</b>	<b>123,000.00</b>	<b>123,000.00</b>

## Fund 452

- Professional Services shall be used to evaluate the DIF fee methodology, conduct an assessment of future needs and review how these fees collected may be used.

In FY2022/23 the City included for funding the following projects that will be carried over for FY2023/24:

- Project 2023-17 - Evidence and Property Room Renovation - \$ 150,000

In FY2023/24 the City anticipates using these funds as follows:

- Project 2024-05 - New Conference Rooms - \$120,000

...		2022/2023	2023/2024	2023/2024	2023/2024
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
<b>453 - Fire Facilities, DIF Fund</b>					
453-221.400-730.100	Professional Services	3,000.00	3,000.00	3,000.00	3,000.00
453-221.400-800.200	Buildings	200,000.00	100,000.00	100,000.00	100,000.00
<b>453 - Fire Facilities, DIF Fund Totals:</b>		<b>203,000.00</b>	<b>103,000.00</b>	<b>103,000.00</b>	<b>103,000.00</b>

**Fund 453**

- Professional Services shall be used to reevaluate the DIF fee methodology, conduct an assessment of future needs, and review how the fees collected may be used.

In FY2022/23 the following project was considered for funding and will be carried over to FY2023/24 with additional funding of \$ 100,000:

- Project 2023-19 - Fire Station 1 Upgrades and Expansion - \$ 300,000.



	2022/2023 Current Budget	2023/2024 Proposed Budget 1	2023/2024 Proposed Budget 2	2023/2024 Adopted Budget
<b>454 - Animal Control Facilities, DIF Fund</b>				
454-241.400-730.100 Professional Services	3,000.00	3,000.00	3,000.00	3,000.00
<b>454 - Animal Control Facilities, DIF Fund Totals:</b>	<b>3,000.00</b>	<b>3,000.00</b>	<b>3,000.00</b>	<b>3,000.00</b>

**Fund 454**

In FY2023/24, there are no planned projects using Animal Control Facilities DIF Fund.

- Professional Services shall be used to reevaluate the DIF fee, methodology , conduct an assessment of future needs, and review how the fees collected may be used.

	2022/2023 Current Budget	2023/2024 Proposed Budget 1	2023/2024 Proposed Budget 2	2023/2024 Adopted Budget
<b>455 - Transportation Facilities, DIF Fund</b>				
455-312.400-730.100 Professional services	26,210.00	26,210.00	26,210.00	26,210.00
<b>455 - Transportation Facilities, DIF Fund Totals:</b>	<b>26,210.00</b>	<b>26,210.00</b>	<b>26,210.00</b>	<b>26,210.00</b>

**Fund 455**

In FY2023/24, there are no planned projects using Transportation Facilities DIF Fund.

- Professional Services shall be used for standard drawings and specifications and to reevaluate the DIF fee, methodology , conduct an assessment of future needs, and review how the fees collected may be used.

...		2022/2023	2023/2024	2023/2024	2023/2024
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
<b>456 - Water Capacity, DIF Fund</b>					
456-321.400-730.100	Professional services	33,000.00	33,000.00	33,000.00	33,000.00
456-321.400-800.100	Land	120,000.00	120,000.00	120,000.00	120,000.00
456-321.400-800.300	Improvements other than bldgs.	700,000.00	589,000.00	589,000.00	589,000.00
<b>456 - Water Capacity, DIF Fund Totals:</b>		<b>853,000.00</b>	<b>742,000.00</b>	<b>742,000.00</b>	<b>742,000.00</b>

**Fund 456**

In FY2022/23 the following project was included for funding, and will be carried over to FY2023/24 with additional funding of \$ 589,000:

- Project 2021-14 Raw Water Pond Liners Replacements \$ 2,059,165

	2022/2023 Current Budget	2023/2024 Proposed Budget 1	2023/2024 Proposed Budget 2	2023/2024 Adopted Budget
<b>457 - Wastewater Capacity, DIF Fund</b>				
457-331.400-730.100 Professional services	3,000.00	3,000.00	3,000.00	3,000.00
<b>457 - Wastewater Capacity, DIF Fund Totals:</b>	<b>3,000.00</b>	<b>3,000.00</b>	<b>3,000.00</b>	<b>3,000.00</b>

**Fund 457**

In FY2023/24, there are no planned projects using the Wastewater Capacity Facilities DIF Fund.  
 - Professional Services shall be used for standard drawings and specifications and to reevaluate the DIF fee, methodology , conduct an assessment of future needs, and review how the fees collected may be used.

	2022/2023 Current Budget	2023/2024 Proposed Budget 1	2023/2024 Proposed Budget 2	2023/2024 Adopted Budget
<b>458 - Storm Water Facilities, DIF Fund</b>				
458-331.410-730.100 Professional services	3,000.00	3,000.00	3,000.00	3,000.00
<b>458 - Storm Water Facilities, DIF Fund Totals:</b>	<b>3,000.00</b>	<b>3,000.00</b>	<b>3,000.00</b>	<b>3,000.00</b>

**Fund 458**

In FY2023/24, there are no planned projects using the Storm Water Facilities DIF Fund.  
 - Professional Services shall be used for standard drawings and specifications and to reevaluate the DIF fee, methodology , conduct an assessment of future needs, and review how the fees collected may be used.

		2022/2023	2023/2024	2023/2024	2023/2024
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
<b>459 - Parks &amp; Recreation Facilities, DIF Fund</b>					
459-511.400-730.100	Professional services	3,000.00	3,000.00	3,000.00	3,000.00
459-511.400-800.300	Improvements other than bldgs.	300,000.00	36,786.00	36,786.00	36,786.00
459-511.400-800.400	Equipment	60,000.00	62,441.00	62,441.00	62,441.00
<b>459 - Parks &amp; Recreation Facilities, DIF Fund Totals:</b>		<b>363,000.00</b>	<b>102,227.00</b>	<b>102,227.00</b>	<b>102,227.00</b>

## Fund 459

In FY22-23 the following projects were included for funding and will be carried over to FY2023/24:

- Project 2022-10 T-ball field at Pat Williams Park- \$201,474
- Project 2023-14 Alyce Gereaux Splash Pad Shade - \$ 98,526
- Project 2023-15 Scott Pace Play Equipment - \$ 51,902

In FY2023-24 the following projects are included for amended funding:

- Project 2022-10 T-ball field at Pat Williams Park - \$ 36,786
- Project 2023-15 Scott Pace Play Equipment - \$62,441

		2022/2023	2023/2024	2023/2024	2023/2024
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
<b>460 - Library Facilities, DIF Fund</b>					
460-551.400-720.200	Books and subscriptions	5,000.00	0.00	0.00	0.00
460-551.400-730.100	Professional services	3,000.00	0.00	0.00	0.00
460-551.400-800.400	Equipment	14,000.00	0.00	0.00	0.00
460-551.400-800.600	Office furniture	6,000.00	40,000.00	40,000.00	40,000.00
<b>460 - Library Facilities, DIF Fund Totals:</b>		<b>28,000.00</b>	<b>40,000.00</b>	<b>40,000.00</b>	<b>40,000.00</b>

**Fund 460**

In FY2023/24 , the City anticipates using these funds as follow:

- Project 2024-07- Library Additional Bookcases - \$ 40,000

# Enterprise Fund Revenues



		2022/2023	2023/2024	2023/2024	2023/2024
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
<b>501 - Water</b>					
<b>440 - Fees and Charges for Services</b>					
501-321.000-440.710	Water sales	7,400,000.00	7,500,000.00	7,500,000.00	7,500,000.00
501-321.000-440.760	Turn off/on	5,000.00	5,000.00	5,000.00	5,000.00
<b>440 - Fees and Charges for Services Totals:</b>		<b>7,405,000.00</b>	<b>7,505,000.00</b>	<b>7,505,000.00</b>	<b>7,505,000.00</b>
<b>460 - Interest on investments</b>					
501-321.000-460.100	Interest on investments	50,000.00	50,000.00	50,000.00	50,000.00
<b>460 - Interest on investments Totals:</b>		<b>50,000.00</b>	<b>50,000.00</b>	<b>50,000.00</b>	<b>50,000.00</b>
<b>470 - Miscellaneous</b>					
501-321.000-470.110	Rents and Royalties - Hydrant Meters	20,000.00	15,000.00	15,000.00	15,000.00
501-321.000-470.150	Penalty & Interest	60,000.00	60,000.00	60,000.00	60,000.00
501-321.000-470.160	Returned check fee	1,000.00	1,000.00	1,000.00	1,000.00
<b>470 - Miscellaneous Totals:</b>		<b>81,000.00</b>	<b>76,000.00</b>	<b>76,000.00</b>	<b>76,000.00</b>
<b>501 - Water Totals:</b>		<b>7,536,000.00</b>	<b>7,631,000.00</b>	<b>7,631,000.00</b>	<b>7,631,000.00</b>

### Fund 501

Water Fund accounts for revenues collected to treat and distribute drinking water to the community. Grant proceeds are recognized when earned and presented as budget adjustments. Turn off/on fees of \$25 are assessed when customers are severely delinquent and unresponsive in paying their utility bill. Rents and royalties are derived from the use of hydrant meters during construction.

		2022/2023	2023/2024	2023/2024	2023/2024
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
<b>511 - Wastewater</b>					
<b>440 - Fees and Charges for Services</b>					
511-331.000-440.730	Sewer service charges	6,800,000.00	6,600,000.00	6,600,000.00	6,600,000.00
<b>440 - Fees and Charges for Services Totals:</b>		<b>6,800,000.00</b>	<b>6,600,000.00</b>	<b>6,600,000.00</b>	<b>6,600,000.00</b>
<b>460 - Interest on investments</b>					
511-331.000-460.100	Interest on investments	100,000.00	100,000.00	100,000.00	100,000.00
511-331.000-460.200	Interest on loans	1,907.00	2,000.00	2,000.00	2,000.00
<b>460 - Interest on investments Totals:</b>		<b>101,907.00</b>	<b>102,000.00</b>	<b>102,000.00</b>	<b>102,000.00</b>
<b>470 - Miscellaneous</b>					
511-332.000-470.150	Penalty & Interest	50,000.00	50,000.00	50,000.00	50,000.00
<b>470 - Miscellaneous Totals:</b>		<b>50,000.00</b>	<b>50,000.00</b>	<b>50,000.00</b>	<b>50,000.00</b>
<b>511 - Wastewater Totals:</b>		<b>6,951,907.00</b>	<b>6,752,000.00</b>	<b>6,752,000.00</b>	<b>6,752,000.00</b>

### Fund 511

Wastewater Fund accounts for customer revenues used to collect, treat, and dispose of sewage generated by the community.

Grant proceeds are recognized when earned and presented as budget adjustments.

Interest on loans is derived from an interfund loan payable from the Water Fund (501). The advance incurs interest at a rate of 1.5% per year, the LAIF investment return rate at the time of loan inception (June 2010). As of June 30, 2021, the loan balance will be \$715,019.15 with a final anticipated maturity date of June 30, 3030.

		2022/2023	2023/2024	2023/2024	2023/2024
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
<b>521 - Solid Waste</b>					
<b>440 - Fees and Charges for Services</b>					
521-341.000-440.740	Solid waste collection fees	1,700,000.00	1,800,000.00	1,800,000.00	1,800,000.00
<b>440 - Fees and Charges for Services Totals:</b>		<b>1,700,000.00</b>	<b>1,800,000.00</b>	<b>1,800,000.00</b>	<b>1,800,000.00</b>
<b>460 - Interest on investments</b>					
521-341.000-460.100	Interest on investments	600.00	600.00	600.00	600.00
<b>460 - Interest on investments Totals:</b>		<b>600.00</b>	<b>600.00</b>	<b>600.00</b>	<b>600.00</b>
<b>470 - Miscellaneous</b>					
521-341.000-470.110	Rents and royalties	25,000.00	30,000.00	30,000.00	30,000.00
521-341.000-470.150	Penalty & Interest	15,000.00	16,000.00	16,000.00	16,000.00
<b>470 - Miscellaneous Totals:</b>		<b>40,000.00</b>	<b>46,000.00</b>	<b>46,000.00</b>	<b>46,000.00</b>
<b>521 - Solid Waste Totals:</b>		<b>1,740,600.00</b>	<b>1,846,600.00</b>	<b>1,846,600.00</b>	<b>1,846,600.00</b>

**Fund 521**

Solid Waste Fund revenues are derived from customer’s receipts for the collection and disposal of trash and garbage generated in the community.

Grant proceeds are recognized when earned and presented as budget adjustments. In FY 2021/22, the City received an Organic Waste Recycling grant for the implementation of State mandated organic waste recycling programs. Any unused funding will be carried over to FY 2023/24.

Rents and Royalties are received from Republic Services each year.

		2022/2023	2023/2024	2023/2024	2023/2024
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
<b>531 - Airport</b>					
<b>430 - Grants</b>					
531-351.000-430.607	Federal FAA airport grant	36,300.00	0.00	0.00	0.00
531-352.000-430.420	State grant-special aviation	10,000.00	0.00	0.00	0.00
<b>430 - Grants Totals:</b>		<b>46,300.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>440 - Fees and Charges for Services</b>					
531-351.000-440.400	Concessions - Fuel Surcharge	3,000.00	3,000.00	3,000.00	3,000.00
<b>440 - Fees and Charges for Services Totals:</b>		<b>3,000.00</b>	<b>3,000.00</b>	<b>3,000.00</b>	<b>3,000.00</b>
<b>460 - Interest on investments</b>					
531-351.000-460.100	Interest on investments	2,000.00	2,000.00	2,000.00	2,000.00
<b>460 - Interest on investments Totals:</b>		<b>2,000.00</b>	<b>2,000.00</b>	<b>2,000.00</b>	<b>2,000.00</b>
<b>470 - Miscellaneous</b>					
531-351.000-470.120	Hangar rentals	100,000.00	100,000.00	100,000.00	100,000.00
531-351.000-470.130	Building rentals	1,620.00	1,620.00	1,620.00	1,620.00
531-351.000-470.140	Ground lease	19,962.00	15,000.00	15,000.00	15,000.00
<b>470 - Miscellaneous Totals:</b>		<b>121,582.00</b>	<b>116,620.00</b>	<b>116,620.00</b>	<b>116,620.00</b>
<b>531 - Airport Totals:</b>		<b>172,882.00</b>	<b>121,620.00</b>	<b>121,620.00</b>	<b>121,620.00</b>

**Fund 531**

The Brawley Municipal Airport is owned by the City and governed under the U.S. Department of Transportation Federal Aviation Administration.

Grant proceeds are recognized when earned and presented as budget adjustments unless they are verified prior to budget adoption as being awarded

# Enterprise Fund Expenses

		2022/2023	2023/2024	2023/2024	2023/2024
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
<b>501 - Water</b>					
<b>321 - Water Treatment</b>					
501-321.000-700.100	Permanent salaries	772,100.00	546,197.00	546,197.00	578,549.00
501-321.000-700.200	Temporary salaries	77,000.00	70,000.00	70,000.00	70,000.00
501-321.000-700.300	Overtime	72,740.00	54,000.00	54,000.00	56,700.00
501-321.000-700.700	Shift differential	5,100.00	5,100.00	5,100.00	5,100.00
501-321.000-700.900	Moveup Pay	300.00	300.00	300.00	300.00
501-321.000-701.000	Auto/Other Allowance	2,160.00	2,220.00	2,220.00	2,220.00
501-321.000-701.100	Vacation Leave Buyback	2,700.00	2,700.00	2,700.00	2,700.00
501-321.000-710.100	Health insurance	61,510.00	59,225.00	59,225.00	59,225.00
501-321.000-710.200	F I C A	71,200.00	52,060.00	52,060.00	54,741.00
501-321.000-710.300	P E R S	57,300.00	51,430.00	51,430.00	54,470.00
501-321.000-710.310	PERS UAL	29,947.00	28,341.00	28,341.00	29,141.00
501-321.000-710.320	Pension Obligation Debt Serv.	75,214.00	84,205.00	84,205.00	84,205.00
501-321.000-710.400	Unemployment	1,711.00	1,711.00	1,711.00	1,711.00
501-321.000-710.500	Workers' compensation	18,689.00	19,784.00	19,784.00	18,937.00
501-321.000-710.600	Tuition reimbursement	1,000.00	2,000.00	2,000.00	2,000.00
501-321.000-720.100	Office supplies	2,000.00	2,000.00	2,000.00	2,000.00
501-321.000-720.200	Books and subscriptions	500.00	1,000.00	1,000.00	1,000.00
501-321.000-720.300	Chemicals	400,000.00	450,000.00	450,000.00	450,000.00
501-321.000-720.500	Electrical supplies	4,000.00	4,000.00	4,000.00	4,000.00
501-321.000-720.600	Plumbing supplies	15,000.00	20,000.00	20,000.00	20,000.00
501-321.000-720.700	Construction materials	1,500.00	5,000.00	5,000.00	5,000.00
501-321.000-720.800	Janitorial supplies	200.00	500.00	500.00	500.00
501-321.000-721.100	Uniforms	4,100.00	4,100.00	4,100.00	4,100.00
501-321.000-721.200	Other operating supplies	70,000.00	70,000.00	70,000.00	70,000.00
501-321.000-721.900	Small tools & minor equipment	40,000.00	50,000.00	50,000.00	50,000.00
501-321.000-725.100	Water Purchased	155,000.00	155,000.00	155,000.00	155,000.00
501-321.000-725.200	Electricity	260,000.00	360,444.00	360,444.00	360,444.00
501-321.000-725.400	Fuel - Large Equipment	3,000.00	3,000.00	3,000.00	3,000.00
501-321.000-730.100	Professional services	50,000.00	50,000.00	50,000.00	50,000.00
501-321.000-730.200	Technical services	90,000.00	100,000.00	100,000.00	100,000.00
501-321.000-740.100	Repair & Maintenance Vehicles	5,000.00	30,000.00	30,000.00	30,000.00
501-321.000-740.120	Repair & Maintenance Facility	10,000.00	30,000.00	30,000.00	30,000.00
501-321.000-740.130	Repair & Maintenance Equipment	45,000.00	120,000.00	120,000.00	120,000.00
501-321.000-740.200	Cleaning services	6,400.00	8,000.00	8,000.00	8,000.00
501-321.000-740.400	Rents & Leases	2,000.00	2,000.00	2,000.00	2,000.00
501-321.000-750.100	Insurance	183,082.00	122,393.00	122,393.00	122,393.00
501-321.000-750.200	Communications	7,000.00	7,000.00	7,000.00	7,000.00
501-321.000-750.300	Advertising & promotion	5,000.00	6,000.00	6,000.00	6,000.00
501-321.000-750.400	Travel & Training	9,000.00	9,000.00	9,000.00	9,000.00
501-321.000-750.600	Contributions,Memberships,Dues	1,500.00	2,600.00	2,600.00	2,600.00
501-321.000-750.650	Taxes, Fees, and Penalties	35,000.00	40,000.00	40,000.00	40,000.00
501-321.000-760.100	Interest	17,241.00	9,706.00	9,706.00	9,706.00
501-321.000-760.200	Principal, MFC Pooled Bonds	272,123.00	279,656.00	279,656.00	279,656.00
501-321.000-800.300	Improvements other than bldgs.	80,000.00	30,000.00	30,000.00	30,000.00
501-321.000-800.400	Equipment	0.00	20,000.00	20,000.00	20,000.00
501-321.000-900.300	Admin cost allocation	280,890.00	329,539.00	329,539.00	333,599.00
501-321.000-900.400	Utilities allocation	867,897.00	998,031.00	998,031.00	1,010,327.00
501-321.000-900.600	Engineering allocation	206,760.00	235,385.00	235,385.00	238,285.00
501-321.000-900.700	ERP Cost Allocation	8,280.00	8,280.00	8,280.00	8,280.00
501-321.200-760.100	Interest	2,192.00	2,192.00	2,192.00	2,192.00
501-321.200-760.200	Principal, 1997RX102	395,587.00	395,587.00	395,587.00	395,587.00
501-321.300-760.200	Principal, 1997RX103	206,376.00	206,376.00	206,376.00	206,376.00
<b>321 - Water Treatment Totals:</b>		<b>4,990,299.00</b>	<b>5,146,062.00</b>	<b>5,146,062.00</b>	<b>5,206,044.00</b>
<b>322 - Water Distribution, Streets &amp; Utilities</b>					
501-322.000-700.100	Permanent salaries	332,300.00	345,400.00	345,400.00	385,578.00
501-322.000-700.200	Temporary salaries	16,000.00	8,000.00	8,000.00	8,000.00
501-322.000-700.300	Overtime	100,000.00	100,000.00	100,000.00	105,000.00
501-322.000-700.900	Moveup Pay	1,000.00	1,000.00	1,000.00	1,000.00
501-322.000-701.000	Auto/Other Allowance	7,920.00	8,700.00	8,700.00	8,700.00
501-322.000-701.100	Vacation Leave Buyback	2,000.00	2,000.00	2,000.00	2,000.00
501-322.000-710.100	Health insurance	66,705.00	79,350.00	79,350.00	88,380.00

		2022/2023	2023/2024	2023/2024	2023/2024
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
501-322.000-710.200	F I C A	35,200.00	35,580.00	35,580.00	39,036.00
501-322.000-710.300	P E R S	32,800.00	38,018.00	38,018.00	42,777.00
501-322.000-710.310	PERS UAL	38,877.00	34,070.00	34,070.00	37,925.00
501-322.000-710.320	Pension Obligation Debt Serv.	34,886.00	36,240.00	36,240.00	36,240.00
501-322.000-710.400	Unemployment	793.00	793.00	793.00	793.00
501-322.000-710.500	Workers' compensation	12,284.00	58,317.00	58,317.00	56,525.00
501-322.000-710.600	Tuition reimbursement	4,000.00	4,000.00	4,000.00	4,000.00
501-322.000-720.100	Office supplies	1,500.00	1,500.00	1,500.00	1,500.00
501-322.000-720.200	Books and subscriptions	500.00	500.00	500.00	500.00
501-322.000-720.300	Chemicals	1,000.00	1,000.00	1,000.00	1,000.00
501-322.000-720.500	Electrical supplies	200.00	200.00	200.00	200.00
501-322.000-720.600	Plumbing supplies	300,000.00	300,000.00	300,000.00	300,000.00
501-322.000-720.700	Construction materials	30,000.00	25,000.00	25,000.00	25,000.00
501-322.000-721.100	Uniforms	2,400.00	2,200.00	2,200.00	2,200.00
501-322.000-721.200	Other operating supplies	30,000.00	30,000.00	30,000.00	30,000.00
501-322.000-721.900	Small tools & minor equipment	20,000.00	20,000.00	20,000.00	20,000.00
501-322.000-725.200	Electricity	145,000.00	186,297.00	186,297.00	186,297.00
501-322.000-725.400	Fuel	13,100.00	13,582.00	13,582.00	10,000.00
501-322.000-730.100	Professional services	55,000.00	55,000.00	55,000.00	55,000.00
501-322.000-730.200	Technical services	10,000.00	10,000.00	10,000.00	10,000.00
501-322.000-740.100	Repair & Maintenance Vehicles	10,000.00	10,000.00	10,000.00	10,000.00
501-322.000-740.130	Repairs & Maintenance Equipment	20,000.00	20,000.00	20,000.00	20,000.00
501-322.000-740.400	Rents & Leases	3,000.00	3,000.00	3,000.00	3,000.00
501-322.000-740.410	Vehicle & Equip Lease	28,000.00	33,028.00	33,028.00	33,028.00
501-322.000-750.100	Insurance	36,773.00	47,478.00	47,478.00	47,478.00
501-322.000-750.200	Communications	5,000.00	5,000.00	5,000.00	5,000.00
501-322.000-750.210	Postage	200.00	200.00	200.00	200.00
501-322.000-750.300	Advertising & promotion	100.00	100.00	100.00	100.00
501-322.000-750.400	Travel & Training	9,000.00	9,000.00	9,000.00	9,000.00
501-322.000-750.600	Contributions,Memberships,Dues	500.00	500.00	500.00	500.00
501-322.000-750.650	Taxes, Fees, and Penalties	700.00	700.00	700.00	700.00
501-322.000-900.300	Admin cost allocation	280,890.00	329,539.00	329,539.00	333,599.00
501-322.000-900.600	Engineering allocation	206,760.00	235,385.00	235,385.00	238,285.00
501-322.000-900.700	ERP Cost Allocation	8,280.00	8,280.00	8,280.00	8,280.00
<b>322 - Water Distribution, Streets &amp; Utilities Totals:</b>		<b>1,902,668.00</b>	<b>2,098,957.00</b>	<b>2,098,957.00</b>	<b>2,166,821.00</b>
<b>325 - Water Distribution Pretreatment</b>					
501-325.000-720.100	Office Supplies	2,000.00	2,000.00	2,000.00	2,000.00
501-325.000-720.200	Books and Subscriptions	500.00	500.00	500.00	500.00
501-325.000-720.300	Chemicals	750.00	750.00	750.00	750.00
501-325.000-720.500	Electrical Supplies	400.00	400.00	400.00	400.00
501-325.000-720.600	Plumbing Supplies	1,000.00	1,000.00	1,000.00	1,000.00
501-325.000-720.700	Construction Materials	750.00	500.00	500.00	500.00
501-325.000-721.200	Other Operating Supplies	200.00	200.00	200.00	200.00
501-325.000-721.900	Small Tools & Minor Equipment	5,000.00	5,000.00	5,000.00	5,000.00
501-325.000-725.400	Fuel	0.00	0.00	0.00	8,000.00
501-325.000-730.100	Professional Services	10,000.00	10,000.00	10,000.00	10,000.00
501-325.000-730.200	Technical Services	5,000.00	5,000.00	5,000.00	5,000.00
501-325.000-740.100	Repair & Maintenance Vehicles	5,000.00	5,000.00	5,000.00	5,000.00
501-325.000-740.400	Rent	500.00	500.00	500.00	500.00
501-325.000-740.410	Vehicle & Equip Lease	0.00	0.00	0.00	4,693.00
501-325.000-750.100	Insurance	3,347.00	1,387.00	1,387.00	1,387.00
501-325.000-750.200	Communications	500.00	500.00	500.00	500.00
501-325.000-750.210	Postage	750.00	750.00	750.00	750.00
501-325.000-750.300	Advertising	200.00	200.00	200.00	200.00
501-325.000-750.400	Travel & Training	4,000.00	4,000.00	4,000.00	4,800.00
501-325.000-750.600	Contributions, Memberships, Dues	500.00	500.00	500.00	500.00
501-325.000-750.650	Taxes, Fees, and Penalties	700.00	700.00	700.00	700.00
<b>325 - Water Distribution Pretreatment Totals:</b>		<b>41,097.00</b>	<b>38,887.00</b>	<b>38,887.00</b>	<b>52,380.00</b>
<b>501 - Water Totals:</b>		<b>6,934,064.00</b>	<b>7,283,906.00</b>	<b>7,283,906.00</b>	<b>7,425,245.00</b>

\*Notes for the Waster Enterprise Fund are located on the following page.

## **Fund 501**

### **321- Water Treatment**

-Advertising and Promotions budget is used to produce the annual required Water Quality Report.

- In FY2022/23, Improvements other than buildings included funding for the following project that will be carried over to FY2023/24:

- Project 2021-13 – Rehabilitation of Raw Water Pump 102 - \$ 50,000

-In FY2023/24, Improvements other than buildings included new funding for the following projects:

- Project 2023-10 – Rehabilitation of 2VFD Blowers for backwash filters - \$ 30,000
- Project 2023-21 – Utility Vehicle - \$ 20,000

### **322- Water Distribution, Streets & Utilities**

- Vehicle and Equipment Leases- includes seven vehicle leases for trucks that are used on day-to-day operations.

- In FY2023/24, there are no planned Capital Improvement Projects.

### **325- Water Distribution Pretreatment**

In FY 2021/22, a new department was created for Water Distribution Pretreatment. Previously these expenses were included in the Water Distribution, Streets & Utilities department.

-Vehicle and Equipment Lease – one new vehicle lease was added for a truck to be used by the department for day-to-day operations.



		2022/2023	2023/2024	2023/2024	2023/2024
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
<b>511 - Wastewater</b>					
<b>331 - Wastewater Collection, Pretreatment</b>					
511-331.000-700.100	Permanent salaries	181,400.00	222,778.00	222,778.00	235,419.00
511-331.000-700.200	Temporary salaries	32,000.00	17,000.00	17,000.00	17,000.00
511-331.000-700.300	Overtime	5,100.00	5,100.00	5,100.00	5,355.00
511-331.000-701.000	Auto/Other Allowance	720.00	1,500.00	1,500.00	1,500.00
511-331.000-701.100	Vacation Leave Buyback	400.00	700.00	700.00	700.00
511-331.000-710.100	Health insurance	38,000.00	39,552.00	39,552.00	39,552.00
511-331.000-710.200	F I C A	16,700.00	18,901.00	18,901.00	19,888.00
511-331.000-710.300	P E R S	16,200.00	21,697.00	21,697.00	22,930.00
511-331.000-710.310	PERS UAL	12,705.00	13,677.00	13,677.00	14,046.00
511-331.000-710.320	Pension Obligation Debt Serv.	17,949.00	19,784.00	19,784.00	19,784.00
511-331.000-710.400	Unemployment	408.00	408.00	408.00	408.00
511-331.000-710.500	Workers' compensation	4,981.00	7,174.00	7,174.00	7,370.00
511-331.000-720.100	Office supplies	1,500.00	1,500.00	1,500.00	1,500.00
511-331.000-720.200	Books and subscriptions	500.00	500.00	500.00	500.00
511-331.000-720.300	Chemicals	750.00	750.00	750.00	750.00
511-331.000-720.500	Electrical supplies	750.00	750.00	750.00	750.00
511-331.000-720.600	Plumbing supplies	3,000.00	3,000.00	3,000.00	3,000.00
511-331.000-720.700	Construction materials	100.00	100.00	100.00	100.00
511-331.000-721.100	Uniforms	1,000.00	1,000.00	1,000.00	1,000.00
511-331.000-721.200	Other operating supplies	3,000.00	3,000.00	3,000.00	3,000.00
511-331.000-721.900	Small tools & minor equipment	10,000.00	10,000.00	10,000.00	10,000.00
511-331.000-725.200	Electricity	8,000.00	9,236.00	9,236.00	9,236.00
511-331.000-725.300	Natural gas	300.00	155.00	155.00	155.00
511-331.000-725.400	Fuel	9,000.00	6,678.00	6,678.00	6,678.00
511-331.000-730.100	Professional services	20,000.00	20,000.00	20,000.00	20,000.00
511-331.000-730.200	Technical services	20,000.00	20,000.00	20,000.00	20,000.00
511-331.000-740.100	Repair & Maintenance Vehicles	2,000.00	9,000.00	9,000.00	9,000.00
511-331.000-740.120	Repair & Maintenance Facility	5,000.00	5,000.00	5,000.00	5,000.00
511-331.000-740.130	Repairs & Maintenance Equipment	100,000.00	100,000.00	100,000.00	100,000.00
511-331.000-740.400	Rents & Leases	1,000.00	1,000.00	1,000.00	1,000.00
511-331.000-740.410	Vehicle & Equip Lease	5,000.00	6,663.00	6,663.00	6,663.00
511-331.000-750.100	Insurance	17,252.00	26,619.00	26,619.00	26,619.00
511-331.000-750.200	Communications	3,000.00	3,000.00	3,000.00	3,000.00
511-331.000-750.210	Postage	0.00	0.00	5,000.00	5,000.00
511-331.000-750.300	Advertising & promotion	5,000.00	5,000.00	5,000.00	5,000.00
511-331.000-750.400	Travel & Training	6,000.00	6,000.00	6,000.00	6,000.00
511-331.000-750.650	Taxes, Fees, and Penalties	80,000.00	80,000.00	80,000.00	80,000.00
511-331.000-800.300	Improvements other than bldgs.	160,000.00	0.00	0.00	0.00
511-331.000-900.300	Admin cost allocation	217,690.00	255,392.00	255,392.00	258,539.00
511-331.000-900.400	Utilities allocation	736,893.00	847,385.00	847,385.00	857,824.00
511-331.000-900.600	Engineering allocation	175,746.00	200,077.00	200,077.00	202,542.00
511-331.000-900.700	ERP Cost Allocation	8,280.00	8,280.00	8,280.00	8,280.00
<b>331 - Wastewater Collection, Pretreatment Totals:</b>		<b>1,927,324.00</b>	<b>1,998,356.00</b>	<b>2,003,356.00</b>	<b>2,035,088.00</b>
<b>332 - Wastewater Treatment</b>					
511-332.000-700.100	Permanent salaries	360,100.00	402,414.00	402,414.00	426,249.00
511-332.000-700.200	Temporary salaries	12,000.00	12,000.00	12,000.00	12,000.00
511-332.000-700.300	Overtime	11,100.00	11,100.00	11,100.00	11,653.00
511-332.000-700.900	Moveup Pay	310.00	310.00	310.00	310.00
511-332.000-701.000	Auto/Other Allowance	3,600.00	5,100.00	5,100.00	5,100.00
511-332.000-701.100	Vacation Leave Buyback	1,500.00	1,500.00	1,500.00	1,500.00
511-332.000-710.100	Health insurance	34,520.00	54,234.00	54,234.00	54,235.00
511-332.000-710.200	F I C A	30,180.00	33,080.00	33,080.00	34,946.00
511-332.000-710.300	P E R S	34,140.00	41,862.00	41,862.00	44,337.00
511-332.000-710.310	PERS UAL	32,596.00	32,549.00	32,549.00	33,351.00
511-332.000-710.320	Pension Obligation Debt Serv.	39,731.00	39,272.00	39,272.00	39,272.00
511-332.000-710.400	Unemployment	904.00	904.00	904.00	904.00
511-332.000-710.500	Workers' compensation	13,220.00	12,466.00	12,466.00	12,796.00
511-332.000-720.100	Office supplies	2,000.00	2,000.00	2,000.00	2,000.00
511-332.000-720.200	Books and subscriptions	500.00	500.00	500.00	500.00
511-332.000-720.300	Chemicals	65,000.00	70,000.00	70,000.00	70,000.00

		2022/2023	2023/2024	2023/2024	2023/2024
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
511-332.000-720.500	Electrical supplies	10,000.00	10,500.00	10,500.00	10,500.00
511-332.000-720.600	Plumbing supplies	3,000.00	3,000.00	3,000.00	3,000.00
511-332.000-720.700	Construction materials	10,000.00	5,000.00	5,000.00	5,000.00
511-332.000-720.800	Janitorial supplies	250.00	250.00	250.00	250.00
511-332.000-721.100	Uniforms	3,000.00	3,000.00	3,000.00	3,000.00
511-332.000-721.200	Other operating supplies	105,000.00	105,000.00	105,000.00	105,000.00
511-332.000-721.900	Small tools & minor equipment	25,000.00	15,000.00	15,000.00	15,000.00
511-332.000-725.100	Water	3,000.00	3,000.00	3,000.00	3,000.00
511-332.000-725.200	Electricity	335,000.00	529,966.00	529,966.00	529,966.00
511-332.000-725.400	Fuel	7,500.00	12,247.00	12,247.00	12,247.00
511-332.000-730.100	Professional services	150,000.00	70,000.00	70,000.00	70,000.00
511-332.000-730.200	Technical services	130,000.00	130,000.00	130,000.00	130,000.00
511-332.000-740.100	Repair & Maintenance Vehicles	5,000.00	10,000.00	10,000.00	10,000.00
511-332.000-740.120	Repair & Maintenance Facility	5,000.00	30,000.00	30,000.00	30,000.00
511-332.000-740.130	Repairs & Maintenance Equipment	90,000.00	15,000.00	15,000.00	15,000.00
511-332.000-740.200	Cleaning services	10,000.00	15,000.00	15,000.00	15,000.00
511-332.000-740.400	Rents & Leases	5,000.00	3,000.00	3,000.00	3,000.00
511-332.000-740.410	Vehicle & Equip Lease	0.00	4,693.00	4,693.00	4,693.00
511-332.000-750.100	Insurance	101,917.00	87,283.00	87,283.00	87,283.00
511-332.000-750.200	Communications	2,500.00	2,500.00	2,500.00	2,500.00
511-332.000-750.210	Postage	200.00	1,000.00	1,000.00	1,000.00
511-332.000-750.400	Travel & Training	6,000.00	6,000.00	6,000.00	6,000.00
511-332.000-750.600	Contributions,Memberships,Dues	1,500.00	1,500.00	1,500.00	1,500.00
511-332.000-750.604	Community Outreach	0.00	20,000.00	20,000.00	20,000.00
511-332.000-750.650	Taxes, Fees, and Penalties	39,050.00	50,000.00	50,000.00	50,000.00
511-332.000-760.100	Interest, CIEDB, SWRCB, Interfund Lo:	76,903.00	69,554.00	69,554.00	69,554.00
511-332.000-760.200	Principal, CIEDB & SWRCB	734,948.00	742,297.00	742,297.00	742,297.00
511-332.000-800.300	Improvements other than bldgs.	80,000.00	926,540.00	926,540.00	926,540.00
511-332.000-800.400	Equipment	5,000.00	5,000.00	5,000.00	5,000.00
511-332.000-900.300	Admin cost allocation	217,690.00	255,392.00	255,392.00	258,539.00
511-332.000-900.600	Engineering allocation	175,746.00	200,077.00	200,077.00	202,542.00
511-332.000-900.700	ERP Cost Allocation	8,280.00	8,280.00	8,280.00	8,280.00
<b>332 - Wastewater Treatment Totals:</b>		<b>2,987,885.00</b>	<b>4,059,370.00</b>	<b>4,059,370.00</b>	<b>4,094,844.00</b>
<b>333 - Wastewater Collection, Streets &amp; Utilities</b>					
511-333.000-720.100	Office Supplies	200.00	200.00	200.00	200.00
511-333.000-720.200	Books and Subscriptions	200.00	200.00	200.00	200.00
511-333.000-720.300	Chemicals	500.00	500.00	500.00	500.00
511-333.000-720.500	Electrical Supplies	200.00	200.00	200.00	200.00
511-333.000-720.600	Plumbing Supplies	3,000.00	3,000.00	3,000.00	3,000.00
511-333.000-720.700	Construction Materials	6,000.00	6,000.00	6,000.00	6,000.00
511-333.000-721.100	Uniforms	2,300.00	2,300.00	2,300.00	2,300.00
511-333.000-721.200	Other Operating Supplies	5,000.00	5,000.00	5,000.00	5,000.00
511-333.000-721.900	Small Tools & Minor Equipment	8,000.00	8,000.00	8,000.00	8,000.00
511-333.000-730.100	Professional Services	131,800.00	131,800.00	131,800.00	131,800.00
511-333.000-730.200	Technical Services	15,000.00	15,000.00	15,000.00	15,000.00
511-333.000-740.100	Repair & Maintenance Vehicles	5,000.00	5,000.00	5,000.00	5,000.00
511-333.000-740.130	Repairs & Maintenance Equipment	45,000.00	45,000.00	45,000.00	45,000.00
511-333.000-740.410	Vehicle & Equipment Leases	200.00	0.00	0.00	0.00
511-333.000-750.100	Insurance	25,022.00	9,528.00	9,528.00	9,528.00
511-333.000-750.200	Communications	200.00	200.00	200.00	200.00
511-333.000-750.300	Advertising & Promotion	200.00	200.00	200.00	200.00
511-333.000-750.400	Travel & Training	4,000.00	4,000.00	4,000.00	4,000.00
511-333.000-750.650	Taxes, Fees, and Penalties	500.00	500.00	500.00	500.00
511-333.000-800.300	Improvements other than bldgs.	30,000.00	0.00	0.00	0.00
511-333.000-800.400	Equipment	0.00	700,000.00	700,000.00	700,000.00
<b>333 - Wastewater Collection, Streets &amp; Utilities Totals:</b>		<b>282,322.00</b>	<b>936,628.00</b>	<b>936,628.00</b>	<b>936,628.00</b>
<b>511 - Wastewater Totals:</b>		<b>5,197,531.00</b>	<b>6,994,354.00</b>	<b>6,999,354.00</b>	<b>7,066,560.00</b>

\*Notes for the Wastewater Enterprise Fund are located on the following page.

## **Fund 511**

### **331-Wastewater Collection, Pretreatment**

Vehicle and Equipment Leases- includes five ongoing vehicle leases that are used by the department for day-to-day operations.

### **332- Wastewater Treatment**

Vehicle and Equipment Leases- includes one new vehicle lease for a truck that will be used by the department for day-to-day operations.

In FY2022/23, Improvements other than buildings included funding for the following projects that will be carried over to FY2023/24:

- Project 2021-18 – UV Disinfection System Replacement - \$1,285,926

In FY2023/24, Improvements other than buildings includes funding for the following projects:

- Project 2021-18 – UV Disinfection System Replacement – amendment amount for \$ 926,540

### **333- Wastewater Collection, Street &Utilities**

In FY2022/23, Improvements other than buildings included funding for the following projects that will be carried over to FY2023/24:

- Project 2021-25 – Wildcat Dr. Crack Seal and Rock Supply and Grading from Hwy 86 to Western Ave - \$ 30,000.

In FY2023/24, Equipment includes the following requests:

- Project 2023-11 – Vactor Truck - \$ 700,000

		2022/2023	2023/2024	2023/2024	2023/2024
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
<b>521 - Solid Waste</b>					
<b>341 - Solid Waste Collection</b>					
521-341.000-700.100	Permanent Salaries	35,060.00	37,824.00	37,824.00	40,141.00
521-341.000-701.000	Auto/Other Allowance	720.00	0.00	0.00	0.00
521-341.000-710.100	Health insurance	6,000.00	4,736.00	4,736.00	4,736.00
521-341.000-710.200	F I C A	2,280.00	2,894.00	2,894.00	3,071.00
521-341.000-710.300	P E R S	2,180.00	2,905.00	2,905.00	3,083.00
521-341.000-710.310	PERS UAL	0.00	33.00	33.00	32.00
521-341.000-710.320	Pension Obligation Debt Serv.	0.00	3,824.00	3,824.00	3,824.00
521-341.000-710.500	Workers' compensation	0.00	1,108.00	1,108.00	1,172.00
521-341.000-730.100	Professional Services	0.00	22,000.00	22,000.00	22,000.00
521-341.000-730.200	Technical services	1,371,100.00	1,464,178.00	1,464,178.00	1,464,178.00
521-341.000-750.600	Contributions,Memberships,Dues	55,450.00	55,450.00	55,450.00	55,450.00
521-341.000-750.660	Franchise fees	180,000.00	200,000.00	200,000.00	200,000.00
521-341.000-900.300	Admin cost allocation	42,133.00	49,431.00	49,431.00	50,040.00
521-341.000-900.400	Utilities allocation	16,375.00	18,831.00	18,831.00	19,063.00
521-341.000-900.700	ERP Cost Allocation	2,300.00	2,300.00	2,300.00	2,300.00
<b>341 - Solid Waste Collection Totals:</b>		<b>1,713,598.00</b>	<b>1,865,514.00</b>	<b>1,865,514.00</b>	<b>1,869,090.00</b>
<b>521 - Solid Waste Totals:</b>		<b>1,713,598.00</b>	<b>1,865,514.00</b>	<b>1,865,514.00</b>	<b>1,869,090.00</b>

## Fund 521

- Health Insurance includes retiree health benefits.
- Technical Services include Allied Waste contract services.
- Franchise fees are paid to the General Fund each year in accordance to the Franchise Agreement.
- Contributions, Membership, Dues include the annual membership for Imperial Valley Resource.

		2022/2023	2023/2024	2023/2024	2023/2024
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
<b>531 - Airport</b>					
<b>351 - Airport</b>					
531-351.000-700.100	Permanent salaries	5,620.00	5,620.00	5,620.00	12,209.00
531-351.000-710.200	F I C A	430.00	430.00	430.00	934.00
531-351.000-710.300	P E R S	420.00	431.00	431.00	938.00
531-351.000-710.310	PERS UAL	13.00	0.00	0.00	10.00
531-351.000-710.320	Pension Obligation Debt Serv.	685.00	613.34	613.34	613.34
531-351.000-710.400	Unemployment	18.00	18.00	18.00	18.00
531-351.000-720.300	Chemicals	200.00	200.00	200.00	200.00
531-351.000-720.600	Plumbing supplies	1,000.00	100.00	100.00	100.00
531-351.000-720.800	Janitorial supplies	200.00	200.00	200.00	200.00
531-351.000-721.200	Other operating supplies	1,500.00	1,500.00	1,500.00	1,500.00
531-351.000-721.900	Small tools & minor equipment	2,000.00	2,000.00	2,000.00	2,000.00
531-351.000-725.200	Electricity	6,000.00	7,969.00	7,969.00	7,969.00
531-351.000-725.400	Fuel	100.00	100.00	100.00	100.00
531-351.000-730.100	Professional services	35,000.00	55,000.00	55,000.00	55,000.00
531-351.000-730.200	Technical services	6,000.00	11,200.00	11,200.00	11,200.00
531-351.000-740.120	Repairs & Maintenance Facility	5,000.00	25,735.00	25,735.00	25,735.00
531-351.000-740.130	Repairs & Maintenance Equipment	10,000.00	10,000.00	10,000.00	10,000.00
531-351.000-750.100	Insurance	14,958.00	20,132.00	20,132.00	20,132.00
531-351.000-750.200	Communications	600.00	600.00	600.00	600.00
531-351.000-750.400	Travel & Training	2,000.00	2,000.00	2,000.00	2,000.00
531-351.000-750.600	Contributions,Memberships,Dues	100.00	100.00	100.00	100.00
531-351.000-750.650	Taxes, Fees, and Penalties	3,200.00	3,200.00	3,200.00	3,200.00
531-351.000-900.300	Admin cost allocation	14,044.00	16,477.00	16,477.00	16,680.00
531-351.000-900.400	Utilities allocation	16,375.00	18,831.00	18,831.00	19,063.00
531-351.000-900.600	Engineering allocation	10,338.00	11,769.00	11,769.00	11,913.00
531-351.000-900.700	ERP Cost Allocation	1,380.00	1,380.00	1,380.00	1,380.00
<b>351 - Airport Totals:</b>		<b>137,181.00</b>	<b>195,605.34</b>	<b>195,605.34</b>	<b>203,794.34</b>
<b>531 - Airport Totals:</b>		<b>137,181.00</b>	<b>195,605.34</b>	<b>195,605.34</b>	<b>203,794.34</b>

## Fund 531

-Professional Services will be used for engineering costs to create legal parcels to be leased & appraisal for land lease rates, and airport internet connectivity from Fire Station 2.

-Technical Services includes tree trimming at the airport facility.

-FY 2022/23, Improvements other than Buildings includes the following project, which will be carried over to FY 2023/24:

- \$363,000 – Project No. 2021-28, Airport Design reconstruction of runway 8/26

# Capital Improvement Fund Revenues

		2022/2023	2023/2024	2023/2024	2023/2024
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
<b>421 - Capital Projects - Streets</b>					
<b>430 - Grants</b>					
421-310.000-430.405	SB1 Funding, From Gas Tax Fund	823,440.00	81,366.00	81,366.00	81,366.00
421-310.000-430.410	CMAQ Funding	2,281,000.00	0.00	0.00	0.00
421-310.000-430.416	STBG Funding	0.00	117,105.00	117,105.00	117,105.00
421-310.000-430.417	Street Grants	0.00	3,094,436.00	3,094,436.00	3,094,436.00
<b>430 - Grants Totals:</b>		<b>3,104,440.00</b>	<b>3,292,907.00</b>	<b>3,292,907.00</b>	<b>3,292,907.00</b>
<b>470 - Miscellaneous</b>					
421-310.000-470.300	Other revenues	2,305,979.00	0.00	0.00	0.00
<b>470 - Miscellaneous Totals:</b>		<b>2,305,979.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>600 - Transfers In</b>					
421-310.000-600.209	Transfer from ARPA Fund	0.00	3,400,000.00	3,400,000.00	3,400,000.00
421-310.000-600.211	Transfer from Gas Tax Fund	80,000.00	0.00	0.00	0.00
421-310.000-600.212	Transfer from Hwy Relinquishment	562,550.00	1,048,611.00	1,048,611.00	1,048,611.00
421-310.000-600.213	Transfer from Bicycle & Pedestrian Fu	317,272.00	25,000.00	25,000.00	25,000.00
421-310.000-600.215	Transfer from Measure D	2,532,082.61	388,882.00	388,882.00	388,882.00
<b>600 - Transfers In Totals:</b>		<b>3,491,904.61</b>	<b>4,862,493.00</b>	<b>4,862,493.00</b>	<b>4,862,493.00</b>
<b>421 - Capital Projects - Streets Totals:</b>		<b>8,902,323.61</b>	<b>8,155,400.00</b>	<b>8,155,400.00</b>	<b>8,155,400.00</b>

## Fund 421

Assembly Bill (SB) 821 funds are recognized in fund number 213 and partially transferred to fund 421 to contribute to capital projects related to pedestrian improvements. In FY 2022/23, the following projects were included and will be carried over to FY 2022/23:

- Project 2020-06 - 2nd St. from Malan to K St. - \$564,130
- Project 2022-02 - C Street from 1st Street to Imperial Avenue - \$ 729,807

In FY2023/24, the following projects have increased funding:

- Project 2020-06 - 2nd St. from Malan to K St. - \$ 81,366
- Project 2022-02 - C Street from 1st Street to Imperial Avenue - \$ 93,633
- Project 2024-ADA- \$ 25,000

In FY2022/23 the City received STBG grant funding for the following projects that will be carried over to FY2023/24:

- Project 2020-05 - K Street from Hwy 86 to 8th Street - \$ 443,632

In FY2023/24 the following projects are included for funding with STBG grant funds:

- Project 2020-05 - K Street from Hwy 86 to 8th Street - \$ 63,987
- Project 2023-02- B Street from Eastern Avenue to Palm Avenue - \$ 53,118

In FY2023/24 Street grants will fund the following projects:

- CRRSAA - Project 2022-02 - C Street from 1st to Imperial Ave - \$ 93,633
- Earmark Grant- Project 2022-05 - Main St. from 1st to 9th to St. Waterline Construction - \$ 2,673,803
- LPP Formulaic - Project 2023-09- Improvements from C St. from Western Ave to 1st St. - \$ 327,000

CIP project revenues and expenses vary from year to year depending on the CIP adopted projects. Multi-year project funding the expenses are reconciled (budget v. actuals) and added as budget carryovers after the fiscal year end audit is completed.

# Capital Improvement Fund Expenses



		2022/2023	2023/2024	2023/2024	2023/2024
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
<b>421 - Capital Projects - Streets</b>					
421-310.000-800.300	Improvements other than bldgs.	8,902,323.61	8,155,400.00	8,155,400.00	8,155,400.00
421-311.000-920.102	Transfer to General Fund	29,340.00	0.00	0.00	0.00
<b>421 - Capital Projects - Streets Totals:</b>		<b>8,931,663.61</b>	<b>8,155,400.00</b>	<b>8,155,400.00</b>	<b>8,155,400.00</b>

**City of Brawley**  
 Capital Improvement Program Heavy Equipment  
 Revenue Summary

Project #	Project Description	Gas Tax (211)	SB1 Road Maint. (217)	Measure D (215)	Pedestrian & Bicycle (213)	Water Fund (501)	Wastewater Fund (511)	Grants/Other	Carryover	Total FY23-24	Total Project
<b>FY 2023/24 (Shall be included for funding in the FY 2023/24 Budget)</b>											
2020-05	K Street from Hwy 86 to 8th Street ( Design & Construction)			-	-	-	-	63,987 STBG	646,119	63,987	710,106
2020-06	2nd St. from Malan St. to K St.; H St. from Rio Vista Ave. to Las Flores Dr.		81,366						564,130	81,366	645,496
2022-02	C Street from 1st Street to Imperial Avenue (Street Resurfacing/Rehabilitation)		-	-				93,633 CRRSAA	729,807	93,633	823,440
2022-05	Main St. from 1st St. to 9th St. Waterline Construction , Meter Installations. (Waterline Construction & Street Rehabilitation)							3,400,000 ARPA 2,673,803 Earmark Grant 1,048,611 Hwy Relinquish.	-	7,122,414	7,122,414
2023-02	B Street from Eastern Avenue to Palm Avenue (Design Only)			6,882				53,118 STBG	-	60,000	60,000
2023-09	Improvements on C St from Western Ave to First St Steven St from Evelyn Ave to Richard Ave, and Ronald St from Evelyn Ave to Richard Ave. (Construction)			382,000				327,000 LPP Formulaic	-	709,000	709,000
2024-ADA	Annual ADA Improvements		-		25,000				-	25,000	25,000
2023-20	Dump Truck								100,000		100,000
2021-13	Rehabilitation of Raw Water Pump 102								50,000	-	50,000
2021-14	Raw Water Pond Liner Replacements							589,000 Water Capacity DIF Fund (456)	1,470,165	589,000	2,059,165
2024-01	Rehabilitation of 2 VFD Blowers for backwash filters					30,000			-	30,000	30,000
2024-02	Utility Vehicle for Water Treatment Plant					20,000			-	20,000	20,000
2021-18	UV Desinfection System Replacement						926,540		1,285,926	926,540	2,212,466
2021-25	Wildcat Dr. Crack Seal and Rock Supply and Grading from Hwy 86 to Western Ave (DTSC requirement)								30,000	-	30,000
2024-03	New Vactor Truck						700,000		-	700,000	700,000
2020-07	Design Reconstruction of Runway 8/26								363,000	-	363,000
2023-17	Police Department - Evidence Room Renovation								150,000	-	150,000
2024-05	Police Department - New Conference Rooms							120,000 Police DIF Fund (452)	-	120,000	120,000
2023-19	Fire Department - Fire Station 1 Upgrades and Expansion							100,000 Fire DIF Fund (453)	200,000	100,000	300,000
2022-10	T- ball field at Pat William Park							36,786 Parks DIF (459)	201,474	36,786	238,260
2023-14	Alyce Gereaux Splash Pad Shade							-	98,526	-	98,526
2023-15	Scott Pace Play Equipment							62,441 Parks DIF (459)	51,902	62,441	114,343
2021-30	Lion Center Roof Repairs								454,390	-	454,390
2021-31	Lion Center Pool Rehabilitation								755,661	-	755,661
2024-06	Senior Center ADA Ramp Construction				112,204				-	112,204	112,204
2024-07	Library Additional Bookcases							40,000 Library DIF (460)	-	40,000	40,000
2024-08	Police Department Fence Construction							70,000 GF (101)		70,000	70,000
2024-09	New Compressed Air fill station for Fire Station # 2							80,000 GF (101)		80,000	80,000
<b>TOTAL ANTICIPATED FOR FY 2023/24</b>		<b>-</b>	<b>81,366</b>	<b>388,882</b>	<b>137,204</b>	<b>50,000</b>	<b>1,626,540</b>	<b>8,758,379</b>	<b>7,151,100</b>	<b>11,042,371</b>	<b>18,193,471</b>

Project #	Project Description	Gas Tax (211)	SB1 Road Maint. (217)	Measure D (215)	Pedestrian & Bicycle (213)	Water Fund (501)	Wastewater Fund (511)	Grants/Other	Carryover	Total FY23-24	Total Project	
<b>FY 2024/25 (Not funded with adoption of FY 2023/24 budget)</b>												
2025-ADA	Annual ADA Improvements				25,000				-	-	25,000	
2021-05	Rehabilitation of 3rd Street from A Street to River Drive		332,729						-	-	332,729	
2022-03	Ocotillo Springs Sidewalk Construction			120,000				2,305,979 AHSC Grant	-	-	2,425,979	
2022-04	Traffic Synchronization & Intelligent Transportation System (\$195,000 for professional services, remainder for construction)		147,550	200,000				700,000 CMAQ	-	-	1,047,550	
2023-08	Main St. from 9th Street to Eastern Avenue (Waterline Construction & Street Rehabilitation)			637,111				5,237,449 Hwy Relinquish	-	-	5,874,560	
2021-11	Asphalt Concrete Paving at Water Treatment Plant Exterior					40,000			-	-	40,000	
2021-15	Rehabilitation of Finish Water Reservoir					1,203,000			-	-	1,203,000	
2021-16	Installation of automatic flusher station at SDSU							87,000 Water Capacity DIF Fund (456)	-	-	87,000	
2022-07	Crane Installation to Maintain Lift Station No. 3 Pumps						160,000		-	-	160,000	
2022-09	Aeration Basin Valve Actuators Replacement						80,000		-	-	80,000	
2023-12	Lift Station No. 3 Electrical System Assesment and Rehabilitation						60,000		-	-	60,000	
<b>TOTAL ANTICIPATED FOR FY 2024/25</b>		-	<b>480,279</b>	<b>957,111</b>	<b>25,000</b>	<b>1,243,000</b>	<b>300,000</b>	<b>8,330,428</b>	-	-	<b>11,335,818</b>	
<b>FY 2025/26 (Not funded with adoption of FY 2023/24 budget)</b>												
2023-01	Supply Emergency Power to Headwork Screen						342,431		-	-	342,431	
None	Fire Cardiac Arrest Monitor							37,000 General Fund	-	-	37,000	
2026-ADA	Annual ADA Improvements	-	-	-	25,000	-	-	-	-	-	25,000	
<b>TOTAL ANTICIPATED FOR FY 2025/26</b>		-	-	-	<b>25,000</b>	-	<b>342,431</b>	<b>37,000</b>	-	-	<b>404,431</b>	
<b>FY 2026/27 (Not funded with adoption of FY 2023/24 budget)</b>												
2027-ADA	Annual ADA Improvements				25,000				-	-	25,000	
2025-01	General Plan Amendment (expires 2030, updated in 2008)	-	-	-	-	-	-	1,500,000 General Fund	-	-	1,500,000	
<b>TOTAL ANTICIPATED FOR FY 2026/27</b>		-	-	-	<b>25,000</b>	-	-	<b>1,500,000</b>	-	-	<b>1,525,000</b>	
<b>FY 2027/28 (Not funded with adoption of FY 2023/24 budget)</b>												
2028-ADA	Annual ADA Improvements				25,000				-	-	25,000	
<b>TOTAL ANTICIPATED FOR FY 2027/28</b>		-	-	-	<b>25,000</b>	-	-	-	-	-	<b>25,000</b>	
<b>ESTIMATED TOTALS FOR NEXT FIVE YEARS</b>		-	<b>561,645</b>	<b>1,345,993</b>	<b>237,204</b>	<b>1,293,000</b>	<b>2,268,971</b>	<b>18,625,807</b>	-	<b>7,151,100</b>	<b>11,042,371</b>	<b>31,483,720</b>

**Funding Notes:**

- AHSC = Affordable Housing and Sustainable Communities
- ARPA = American Rescue Plan Act, Federal Funds
- CMAQ = Congestion Mitigation and Air Quality
- DIF = Development Impact Fee
- FAA = Federal Aviation Administration
- Hwy Relinquish. = Highway Relinquishment Funds, One time funding
- STBG = Surface Transportation Block Grant
- LPP Formulaic = Local Partnership Program -Formulaic
- CRRSAA = Coronavirus Response and Relief Supplemental Appropriations Act of 2021

**City of Brawley**  
 Capital Improvement Program Heavy Equipment  
 Revenue Summary

Project #	Project Description	Gas Tax (211)	SB1 Road Maint. (217)	Measure D (215)	Pedestrian & Bicycle (213)	Water Fund (501)	Wastewater Fund (511)	Grants/Other	Carryover	Total FY23-24	Total Project	
<b>Other Identified Projects - Funding Source Undetermined</b>												
	Fire Engine Type 1 needed to replace 2007 Engine										650,000	
	Fire Ladder Truck needed to replace 2009 Engine										1,000,000	
	Sewer truck needed to replace 2008 International truck (2029/30)										Under Review	
	Airport parking shade structures										Under Review	
	Additional shade structures and seating at City Parks										Undetermined	
	Lighting upgrades or installation at City parks										Undetermined	
	Walking and/or bike paths at City Parks										Undetermined	
	Seating and playground equipment upgrades at City Parks										Undetermined	
	Public restroom and water fountain upgrades at City Parks										Undetermined	
	Metal waste bins and new signage at City Parks										Undetermined	
	Removal of water tank at Hinojosa Park										175,000	
	Meserve Tennis Courts Rehabilitation										Under Review	
	Citywide art installations										Undetermined	
	Parks & Rec office (Lion Center) floor/tile replacement										Undetermined	
	Parks& Rec Maintenance Equipment- Floor Scrubber										10,000	
	Additional Truck for Building/ Code Enforcement - New Inspector										35,000	
	IT department new office- convert current IT storage room into an office										Undetermined	
	IT department vehicle/ truck										Undetermined	
	Personnel Department office space										Undetermined	
	Ergonomic/office equipment replacement (Most City Facilities)										Undetermined	
	Retrofitted and expanded gate surrounding Police Department										Under Review	
	<u>Expand/Remodel Police Department Building ( details include) :</u>										Undetermined	
	Sergeants Office Carpet Replacement										Undetermined	
	More office space for new law enforcement programs and equipment storage										Undetermined	
	New covered parking lot (Solar Panels -Air Pollution Certified)										Undetermined	
	<u>Fire Station 1 Facility Remodel ( details include):</u>										Undetermined	
	Downstairs Bathroom Repairs										Undetermined	
	<b>TOTAL OTHER IDENTIFIED PROJECTS/EQUIPMENT</b>										-	<b>1,870,000</b>

OVERALL ESTIMATED TOTAL

\$ 33,353,720

# Internal Service Fund Revenues

		2022/2023	2023/2024	2023/2024	2023/2024
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
<b>601 - Maintenance</b>					
<b>460 - Interest on investments</b>					
601-802.000-460.100	Interest on investments	6,000.00	6,000.00	6,000.00	6,000.00
	<b>460 - Interest on investments Totals:</b>	<b>6,000.00</b>	<b>6,000.00</b>	<b>6,000.00</b>	<b>6,000.00</b>
	<b>601 - Maintenance Totals:</b>	<b>6,000.00</b>	<b>6,000.00</b>	<b>6,000.00</b>	<b>6,000.00</b>

**Fund 601**

Maintenance Fund accounts for costs associated with the oversight of the City's fleet of vehicles.

		2022/2023	2023/2024	2023/2024	2023/2024
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
<b>602 - Risk Management</b>					
<b>440 - Fees and Charges for Services</b>					
602-811.000-440.800	Insurance allocation, Liability/Propert	1,170,114.00	1,276,537.00	1,276,537.00	1,276,537.00
602-813.000-440.800	Insurance allocation, Workers Comp.	778,940.00	821,593.00	821,593.00	821,593.00
602-814.000-440.800	Insurance Allocation - Employee Assis	10,200.00	10,200.00	10,200.00	10,200.00
<b>440 - Fees and Charges for Services Totals:</b>		<b>1,959,254.00</b>	<b>2,108,330.00</b>	<b>2,108,330.00</b>	<b>2,108,330.00</b>
<b>470 - Miscellaneous</b>					
602-811.000-470.300	Other revenues	75,821.00	75,821.00	75,821.00	75,821.00
602-814.000-470.300	Other revenues	19,059.00	0.00	0.00	0.00
<b>470 - Miscellaneous Totals:</b>		<b>94,880.00</b>	<b>75,821.00</b>	<b>75,821.00</b>	<b>75,821.00</b>
<b>602 - Risk Management Totals:</b>		<b>2,054,134.00</b>	<b>2,184,151.00</b>	<b>2,184,151.00</b>	<b>2,184,151.00</b>

**Fund 602**

Risk Management Fund accounts for the costs of providing insurance for general liability, property damage, unemployment benefits, workers' compensation, and employee health benefits. This fund also finances post-employment health care benefits provided to City retirees. The city will receive a total of \$379,104 in equal increments of \$75,821 over the next five years (from FY 2021/22 to FY 2025/26) from the California Joint Powers Insurance Authority (CJPIA) for retrospective excess pool deposits in the liability program. These payments are recognized as Other Revenue.

# Internal Service Fund Expenses



		2022/2023	2023/2024	2023/2024	2023/2024
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
<b>601 - Maintenance</b>					
601-801.000-700.100	Permanent salaries	52,780.00	47,798.00	47,798.00	50,653.00
601-801.000-710.100	Health insurance	13,545.00	4,696.00	4,696.00	4,696.00
601-801.000-710.200	F I C A	4,040.00	3,657.00	3,657.00	3,875.00
601-801.000-710.300	P E R S	5,740.00	3,671.00	3,671.00	3,891.00
601-801.000-710.310	PERS UAL	98.00	44.00	44.00	42.00
601-801.000-710.320	Pension Obligation Debt Serv.	5,718.00	5,756.00	5,756.00	5,756.00
601-801.000-710.400	Unemployment	130.00	130.00	130.00	130.00
601-801.000-730.200	Technical services	8,100.00	11,537.00	11,537.00	11,537.00
601-801.000-750.100	Insurance	2,060.00	3,201.00	3,201.00	3,201.00
601-801.000-750.200	Communications	500.00	500.00	500.00	500.00
601-801.000-750.650	Taxes, Fees, and Penalties	1,900.00	1,900.00	1,900.00	1,900.00
601-802.000-725.200	Electricity	240.00	261.00	261.00	261.00
<b>601 - Maintenance Totals:</b>		<b>94,851.00</b>	<b>83,151.00</b>	<b>83,151.00</b>	<b>86,442.00</b>

**Fund 601**

- Technical Services are paid to Enterprise for vehicle maintenance tracking.
- Taxes, Fees, and Penalties include title searches, transfers, and a hazardous materials annual fee.

		2022/2023	2023/2024	2023/2024	2023/2024
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
<b>602 - Risk Management</b>					
602-811.000-750.100	Insurance - Liability & Property	1,170,120.00	1,276,537.00	1,276,537.00	1,276,537.00
602-813.000-750.100	Insurance - Worker's Compensation	778,942.00	821,593.00	821,593.00	821,593.00
602-813.000-800.600	Furniture	50,000.00	50,000.00	50,000.00	50,000.00
602-814.000-730.200	Technical services - Health Admin, Fe	3,600.00	6,000.00	6,000.00	6,000.00
602-814.000-750.100	Insurance - Employee Assistance Prog	6,600.00	6,600.00	6,600.00	6,600.00
<b>602 - Risk Management Totals:</b>		<b>2,009,262.00</b>	<b>2,160,730.00</b>	<b>2,160,730.00</b>	<b>2,160,730.00</b>

## Fund 602

The Risk Management Fund accounts for the City's risk management, self-insurance of unemployment claims, and insurance program expenses, including commercial insurance and the participation in a public entity risk pool. Operating revenues of this fund consist of payments from other City funds based upon estimated cost of insurance premiums and other operating expenses.

## **Fiduciary Fund Revenues and Expenses**

...		2022/2023	2023/2024	2023/2024	2023/2024
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
<b>401 - Successor Agency to the BCRA</b>					
<b>410 - Taxes</b>					
401-611.000-410.411	RPTTF Distribution	333,900.00	322,242.00	322,242.00	322,242.00
<b>410 - Taxes Totals:</b>		<b>333,900.00</b>	<b>322,242.00</b>	<b>322,242.00</b>	<b>322,242.00</b>
<b>460 - Interest on investments</b>					
401-611.000-460.100	Interest on investments	600.00	50.00	50.00	50.00
<b>460 - Interest on investments Totals:</b>		<b>600.00</b>	<b>50.00</b>	<b>50.00</b>	<b>50.00</b>
<b>401 - Successor Agency to the BCRA Totals:</b>		<b>334,500.00</b>	<b>322,292.00</b>	<b>322,292.00</b>	<b>322,292.00</b>

**Fund 401**

Redevelopment Property Tax Trust Fund (RPTTF) revenues are derived from former Redevelopment Agency (RDA) property taxes and are restricted in accordance to RDA dissolution law for the sole purpose of closing out the City's former RDA. These revenues are approved by the City's Successor Agency, the County's Oversight Board, and the State of California Department of Finance.

During fiscal year 2022/23, the City will filed a last and final Recognized Obligation Payment Schedule (ROPS). The State of California Department of Finance approved the City's Last and Final ROP on March of 2023.

		2022/2023	2023/2024	2023/2024	2023/2024
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
<b>401 - Successor Agency to the BCRA</b>					
401-611.000-730.200	Technical services	3,100.00	2,920.00	2,920.00	2,920.00
401-611.000-760.100	Interest	112,875.00	96,875.00	96,875.00	96,875.00
401-611.000-760.200	Principal	195,000.00	205,000.00	205,000.00	205,000.00
401-611.000-920.101	Transfer to General Fund	25,000.00	17,497.00	17,497.00	17,497.00
<b>401 - Successor Agency to the BCRA Totals:</b>		<b>335,975.00</b>	<b>322,292.00</b>	<b>322,292.00</b>	<b>322,292.00</b>

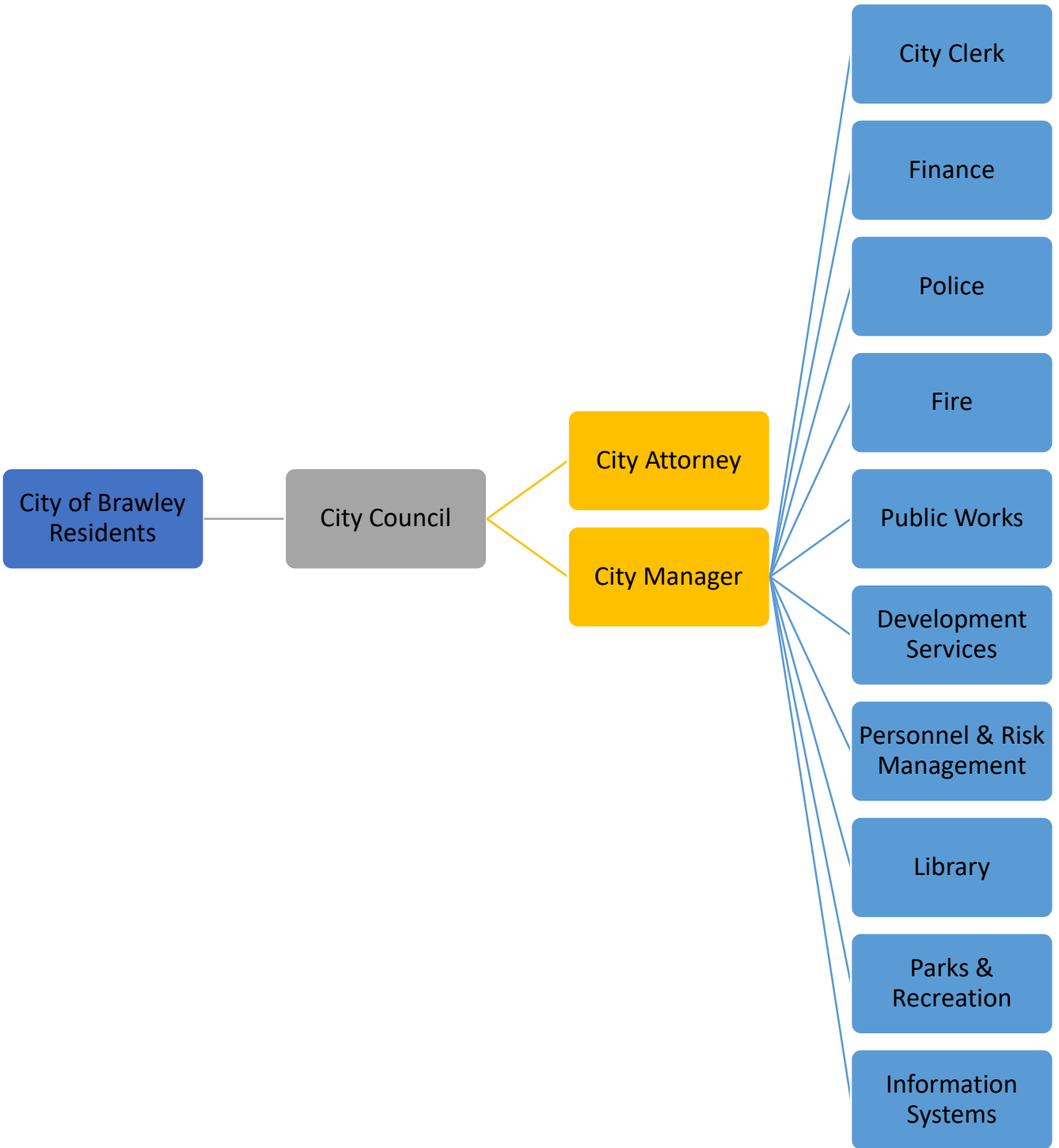
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# Personnel Summary

City of Brawley, California  
**ORGANIZATIONAL CHART**



City of Brawley  
**Personnel Summary**

Department	Position	2019-2020 Authorized Positions	2020-2021 Budgeted Positions	2021-2022 Budgeted Positions	2022-23 Budgeted Positions	2023-24 Budgeted Positions
<b>City Council</b>		-				
111.000		-	5.00	5.00	5.00	5.00
<b>Total City Council</b>		-	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>
<b>City Clerk</b>		-				
112.000	City Clerk - Elected	-	1.00	1.00	1.00	1.00
112.000	Records Administrator	-	1.00	1.00	0.00	0.00
112.000	Records Clerk	-	1.00	1.00	0.00	0.00
<b>Total City Clerk</b>		-	<b>3.00</b>	<b>3.00</b>	<b>1.00</b>	<b>1.00</b>
<b>City Manager</b>		-				
131.000	City Manager	-	1.00	1.00	1.00	1.00
<b>Total City Manager</b>		-	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
<b>Records Administration</b>		-				
132.000	Assistant to the City Manager	-	0.00	0.00	1.00	1.00
132.000	Records Clerk	-	0.00	0.00	0.00	0.00
132	Administrative Office Clerk	-	0.00	0.00	0.75	1.00
<b>Total Records Administration</b>		-	<b>0.00</b>	<b>0.00</b>	<b>1.75</b>	<b>2.00</b>
<b>Finance</b>		-				
151.000	Finance Director	-	0.75	0.00	0.00	0.00
151.000	Finance Director/City Treasurer	-	0.00	0.75	0.75	0.75
151.000	Assistant Finance Director	-	0.90	0.90	0.00	0.00
151.000	Finance Manager	-	0.00	0.00	0.70	0.70
151.000	Sr. Management Analyst	-	0.25	0.25	0.25	1.00
151.000	Management Analyst	-	0.00	0.0	0.0	0.25
151.000	Accountant / Utility Billing Support	-	0.70	0.70	0.50	0.50
151.000	Senior Accounting Assistant	-	1.70	1.70	1.60	1.60
151.000	Accounting Assistant	-	0.20	0.20	0.20	0.20
<b>Total Finance</b>		-	<b>4.50</b>	<b>4.50</b>	<b>4.00</b>	<b>5.00</b>
<b>Utility Billing</b>		-				
152.000	Finance Director	-	0.25	0.25	0.25	0.25
152.000	Assistant Finance Director	-	0.10	0.10	0.00	0.00
152.000	Finance Manager	-	0.00	0.00	0.30	0.30
152.000	Accountant / Utility Billing Support	-	0.30	0.30	0.50	0.50
152.000	Senior Accounting Assistant	-	0.30	0.30	0.40	0.40
152.000	Accounting Assistant	-	1.80	1.80	1.80	1.80
<b>Total Utility Billing</b>		-	<b>2.75</b>	<b>2.75</b>	<b>3.25</b>	<b>3.25</b>
<b>Personnel</b>		-				
153.000	Personnel & Risk Mgmt. Administrator	-	1.00	1.00	0.00	0.00
153.000	Human Resources Administrator	-	0.00	0.00	0.00	1.00
153.000	Human Resources Manager	-	0.00	0.00	1.00	0.00
153.000	Human Resources Generalist	-	0.00	0.00	0.00	1.00
153.000	Records Clerk	-	0.00	0.00	0.00	0.00
153	Administrative Office Clerk	-	0.00	0.00	0.25	0.00



City of Brawley  
**Personnel Summary**

Department	Position	2019-2020 Authorized Positions	2020-2021 Budgeted Positions	2021-2022 Budgeted Positions	2022-23 Budgeted Positions	2023-24 Budgeted Positions
<b>Total Personnel</b>		-	<b>1.00</b>	<b>1.00</b>	<b>1.25</b>	<b>2.00</b>
<b>City Treasurer</b>						
155.000	City Treasurer	-	1.00	0.00	0.00	0.00
<b>Total City Treasurer</b>		-	<b>1.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Planning</b>						
171.000	Development Services Director	-	0.00	1.00	1.00	0.50
171.000	City Planner	-	1.00	0.00	0.00	0.00
171.000	Planning Manager	-	0.00	0.00	1.00	0.00
171.000	Planning Technician	-	0.00	1.00	0.00	1.00
171.000	Admin Secretary/Planning Tech	-	1.00	0.00	0.00	0.00
<b>Total Planning</b>		-	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>1.50</b>
<b>Information Technology</b>						
181.000	Information Systems Manager	-	1.00	1.00	0.00	0.00
181.000	Information Technology Director	-	0.00	0.00	1.00	1.00
<b>Total Information Technology</b>		-	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
<b>Police</b>						
211.000	Chief	-	1.00	1.00	1.00	1.00
211.000	Commander	-	1.00	1.00	2.00	2.00
211.000	Sergeant	-	5.00	5.00	5.00	5.00
211.000	Police Agent	-	5.00	6.00	8.00	12.00
211.000	P.O. I	-	3.00	2.00	0.00	6.00
211.000	P.O. II	-	1.00	1.00	7.00	3.00
211.000	P.O. III	-	10.00	10.00	4.00	2.00
211.000	Basic PO	-	0.00	0.00	0.00	0.00
211.000	Dispatcher	-	7.00	7.00	7.00	7.00
211.000	Secretary	-	1.00	1.00	1.00	1.00
211.000	Evidence Technician	-	0.00	0.00	0.00	1.00
211.000	Community Service Officer	-	4.00	4.00	4.00	3.00
211.000	Non-Sworn Supervisor	-	2.00	2.00	2.00	2.00
<b>Total Police</b>		-	<b>40.00</b>	<b>40.00</b>	<b>41.00</b>	<b>45.00</b>
<b>Graffiti Abatement</b>						
211.300	Graffiti Abatement Worker	-	0.00	0.00	1.00	1.00
<b>Total Graffiti Abatement</b>		-	<b>0.00</b>	<b>0.00</b>	<b>1.00</b>	<b>1.00</b>
<b>Fire Department</b>						
221.000	Chief	-	1.00	1.00	1.00	1.00
221.000	Fire Marshal	-	0.00	0.00	1.00	1.00
221.000	Captain	-	6.00	6.00	6.00	6.00
221.000	Firefighter	-	10.00	10.00	10.00	15.00
<b>Total Fire</b>		-	<b>17.00</b>	<b>17.00</b>	<b>18.00</b>	<b>23.00</b>
<b>Building Inspections</b>						
231.000	Interim Building Official	-	1.00	1.00	1.00	1.00

City of Brawley  
**Personnel Summary**

Department	Position	2019-2020 Authorized Positions	2020-2021 Budgeted Positions	2021-2022 Budgeted Positions	2022-23 Budgeted Positions	2023-24 Budgeted Positions
231.000	Building Inspector	-	0.50	1.00	1.00	1.00
231.000	Inspector/Code Enforcement	-	0.00	0.00	0.00	0.00
231.000	Administrative Secretary	-	0.75	0.75	0.75	0.75
		-	-	-	-	-
<b>Total Building Inspection</b>		-	<b>2.25</b>	<b>2.75</b>	<b>2.75</b>	<b>2.75</b>
		-	-	-	-	-
<b>Animal Control</b>						
241.000	Animal Control Officer	-	1.00	1.00	1.00	1.00
		-	-	-	-	-
<b>Total Animal Control</b>		-	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
		-	-	-	-	-
<b>Engineering</b>						
311.000	Development Services Director	-	1.00	1.00	1.00	0.50
311.000	Senior Civil Engineer	-	0.00	1.00	0.00	0.00
311.000	Assistant Civil Engineer	-	0.00	1.00	1.00	1.00
311.000	Associate Civil Engineer	-	0.00	0.00	1.00	1.00
311.000	Engineer	-	2.00	0.00	0.00	0.00
311.000	Engineering Technician	-	1.00	1.00	1.00	1.00
311.000	Public Works Analyst	-	0.00	0.00	0.00	1.00
311.000	Labor Compliance Officer	-	1.00	1.00	1.00	1.00
311.000	Administrative Secretary	-	1.00	1.00	1.00	1.00
		-	-	-	-	-
<b>Total Engineering</b>		-	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.50</b>
		-	-	-	-	-
<b>Community and Economic Development</b>						
411.000	Inspector	-	0.50	1.00	1.00	1.00
411.000	Bookkeeper	-	1.00	1.00	1.00	1.00
411.000	Administrative Secretary	-	0.25	0.25	0.25	0.25
		-	-	-	-	-
<b>Total Community and Economic Development</b>		-	<b>1.75</b>	<b>2.25</b>	<b>2.25</b>	<b>2.25</b>
		-	-	-	-	-
<b>Parks</b>						
511.000	Parks & Recreation Manager	-	0.00	0.50	0.50	0.50
511.000	Parks & Recreation Coordinator	-	1.00	1.00	0.00	0.00
511.000	Parks Coordinator	-	0.00	0.00	1.00	1.00
511.000	Recreation Coordinator	-	0.50	0.50	0.50	0.00
511.000	Maintenance Leadman	-	1.00	1.00	1.00	1.00
511.000	Maintenance Worker	-	4.00	4.00	4.00	4.00
		-	-	-	-	-
<b>Total Parks</b>		-	<b>6.50</b>	<b>7.00</b>	<b>7.00</b>	<b>6.50</b>
		-	-	-	-	-
<b>Recreation &amp; Lions Center</b>						
521.000	Parks & Recreation Manager	-	0.00	0.50	0.50	0.50
521.000	Recreation Coordinator	-	0.50	0.50	0.50	1.00
521.000	Recreation Clerk	-	0.00	0.00	0.00	1.00
521.000	Maintenance Leadman	-	1.00	1.00	1.00	1.00
		-	-	-	-	-
<b>Total Recreation &amp; Lions Center</b>		-	<b>1.50</b>	<b>2.00</b>	<b>2.00</b>	<b>3.50</b>
		-	-	-	-	-
<b>Library</b>						
551.000	Librarian	-	1.00	0.00	0.00	0.00
551.000	Library Manager	-	0.00	1.00	1.00	1.00
551.000	Circulation Supervisor	-	0.50	1.00	1.00	1.00
551.000	Library Clerk	-	0.50	1.00	1.00	1.00
		-	-	-	-	-
<b>Total Library</b>		-	<b>2.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>
		-	-	-	-	-
<b>Library Grant</b>						
		-	-	-	-	-

City of Brawley  
**Personnel Summary**

Department	Position	2019-2020 Authorized Positions	2020-2021 Budgeted Positions	2021-2022 Budgeted Positions	2022-23 Budgeted Positions	2023-24 Budgeted Positions
551.100	Program Coordinator	-	1.000	1.00	0.00	0.00
551.100	Lead Presenter	-	1.000	1.00	0.00	0.00
551.100	Driver/Clerk	-	1.000	1.00	0.00	0.00
		-	-	-	-	-
<b>Total Library Grant</b>		-	<b>3.000</b>	<b>3.000</b>	<b>0.00</b>	<b>0.00</b>

<b>Total General Fund</b>			<b>102.25</b>	<b>104.25</b>	<b>104.25</b>	<b>116.25</b>
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<b>Street Maintenance - Gas Tax Fund</b>						
312.000	Director of Public Works Operations	-	0.00	0.00	0.00	0.20
312.000	Streets & Utilities Maint. Supervisor	-	0.32	0.32	0.32	0.32
312.000	Assistant Streets & Utility Maint. Sup.	-	0.32	0.32	0.32	0.32
312.000	Environmental Compliance Operator III	-	0.00	0.00	0.00	0.25
312.000	Environmental Compliance Operator II	-	0.00	0.00	0.00	0.25
312.000	Environmental Compliance Operator I	-	0.00	0.00	0.50	0.25
312.000	Water Dist. Sewage Coll. Operator	0.00	0.00	0.32	0.00	0.00
312.000	Utility Leadman	0.32	0.32	0.00	0.32	0.32
312.000	Utility Worker II	0.64	0.64	0.64	0.64	0.64
312.000	Utility Worker I	2.24	2.24	2.24	1.92	1.92
312.000	Maintenance Worker	0.35	0.35	0.35	0.35	0.70
		-	-	-	-	-
<b>Total Street Maintenance</b>		<b>3.55</b>	<b>4.19</b>	<b>4.19</b>	<b>4.37</b>	<b>5.17</b>

<b>Water Treatment</b>						
321.000	Director of Public Works Operations	-	0.00	0.00	0.00	0.20
321.000	Operations Division Manager	0.00	0.00	1.00	1.00	0.00
321.000	Chief Operator	1.00	1.00	1.00	1.00	1.00
321.000	Asst. Chief Operator	1.00	1.00	2.00	1.00	1.00
321.000	Plant Operator III	6.00	6.00	5.00	5.00	5.00
321.000	Maintenance Worker	1.00	1.00	1.00	1.00	1.00
321.000	Environmental Compliance Operator III	-	0.00	0.00	0.00	0.25
321.000	Environmental Compliance Operator II	-	0.00	0.00	0.00	0.25
321.000	Environmental Compliance Operator I	-	0.00	0.00	0.50	0.25
321.000	Water Distribution Sewage Collection System Operator	0.00	0.00	0.00	0.00	0.00
321.000	Landscaper	0.50	0.50	0.50	0.00	0.00
		-	-	-	-	-
<b>Total Water Treatment</b>		<b>9.50</b>	<b>9.50</b>	<b>10.50</b>	<b>9.50</b>	<b>8.95</b>

<b>Water Distribution</b>						
322.000	Director of Public Works Operations	-	0.00	0.00	0.00	0.20
322.000	Pretreatment & Distrib. Supervisor	0.25	0.25	0.00	0.00	0.00
322.000	Sr. Environmental Compliance Officer	0.00	0.00	0.25	0.25	0.25
322.000	W/WW System Operator	0.50	0.50	0.50	0.00	0.00
322.000	Streets & Utilities Maint. Supervisor	0.50	0.50	0.50	0.50	0.50
322.000	Assistant Streets & Utility Maint. Sup.	0.50	0.50	0.50	0.50	0.50
322.000	Water Dist. Sewage Coll. Operator	0.00	0.00	0.50	0.00	0.00
322.000	Utility Leadman	0.50	0.50	0.00	0.50	0.50
322.000	Utility Worker II	1.00	1.00	1.00	1.00	1.00
322.000	Utility Worker I	3.50	3.50	3.50	3.00	3.00
322.000	Maintenance Worker	0.00	0.00	0.00	0.50	1.00
		-	-	-	-	-
<b>Total Water Distribution</b>		<b>6.75</b>	<b>6.75</b>	<b>6.75</b>	<b>6.25</b>	<b>6.95</b>

**Wastewater Collection**

City of Brawley  
**Personnel Summary**

Department	Position	2019-2020 Authorized Positions	2020-2021 Budgeted Positions	2021-2022 Budgeted Positions	2022-23 Budgeted Positions	2023-24 Budgeted Positions
331.000	Director of Public Works Operations	-	0.00	0.00	0.00	0.20
331.000	Pretreatment & Distrib. Supervisor	0.75	0.75	0.00	0.00	0.00
331.000	Sr. Environmental Compliance Officer	0.00	0.00	0.75	0.75	0.75
331.000	Environmental Compliance Operator III	-	0.00	0.00	0.00	0.25
331.000	Environmental Compliance Operator II	-	0.00	0.00	0.00	0.25
331.000	Environmental Compliance Operator I	-	0.00	0.00	0.50	0.25
331.000	W/WW System Operator	0.50	0.50	0.50	0.00	0.00
331.000	Streets & Utilities Maint. Super.	0.18	0.18	0.18	0.18	0.18
331.000	Assist. Streets & Util. Maint. Super.	0.18	0.18	0.18	0.18	0.18
331.000	Water Dist. Sewage Coll. Operator	0.00	0.00	0.18	0.00	0.00
331.000	Utility Leadman	0.18	0.18	0.00	0.18	0.18
331.000	Utility Worker II	0.36	0.36	0.36	0.36	0.36
331.000	Utility Worker I	1.26	1.26	1.26	1.08	1.08
		-	-	-	-	-
<b>Total Wastewater Collections</b>		<b>3.41</b>	<b>3.41</b>	<b>3.41</b>	<b>3.23</b>	<b>3.68</b>
<b>Wastewater Treatment</b>						
332.000	Director of Public Works Operations	-	0.00	0.00	0.00	0.20
332.000	Chief Operator	1.00	1.00	1.00	1.00	1.00
332.000	Lab Analyst	1.00	1.00	1.00	1.00	1.00
332.000	Assistant Chief Operator	1.00	1.00	0.00	1.00	1.00
332.000	Plant Operator II	2.00	2.00	2.00	2.00	2.00
332.000	Maintenance Worker	1.00	1.00	1.00	1.00	1.00
		-	-	-	-	-
<b>Total Wastewater Treatment</b>		<b>6.00</b>	<b>6.00</b>	<b>5.00</b>	<b>6.00</b>	<b>6.20</b>
<b>Solid Waste</b>						
331.000	Environmental Compliance Operator III	-	0.00	0.00	0.00	0.25
331.000	Environmental Compliance Operator II	-	0.00	0.00	0.00	0.25
331.000	Environmental Compliance Operator I	-	0.00	0.00	0.50	0.25
		-	-	-	-	-
<b>Total Solid Waste</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.50</b>	<b>0.75</b>
<b>Airport Fund</b>						
351.000	Landscaper	0.15	0.15	0.15	0.00	0.00
351.000	Maintenance Worker	0.00	0.00	0.00	0.15	0.3
		-	-	-	-	-
<b>Total Airport</b>		<b>0.15</b>	<b>0.15</b>	<b>0.15</b>	<b>0.15</b>	<b>0.30</b>
<b>Vehicle Maintenance</b>						
801.000	Management Analyst	0.75	0.75	0.75	0.75	0.75
801.000	Mechanic II	0.50	0.00	0.00	0.00	0.00
		-	-	-	-	-
<b>Total Vehicle Maintenance</b>		<b>1.25</b>	<b>0.75</b>	<b>0.75</b>	<b>0.75</b>	<b>0.75</b>
<b>OVERALLTOTALS</b>		<b>30.61</b>	<b>133.00</b>	<b>135.00</b>	<b>135.00</b>	<b>149.00</b>
		=	=	=	=	=

Notes:

**FY 2019/2020**

Total count for PD includes one fully funded SRO through agreement with BUHS.

**FY 2018/2019**

City of Brawley  
**Personnel Summary**

Department	Position	2019-2020 Authorized Positions	2020-2021 Budgeted Positions	2021-2022 Budgeted Positions	2022-23 Budgeted Positions	2023-24 Budgeted Positions
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Fire Marshall position retired at mid year and no replacement was obtained during the fiscal year.

**FY 2021/2022**

Graffiti Abatement and Senior Center Coordinator positions were performed by part-time staff.  
 Finance Director assumed the dual title of Finance Director/City Treasurer.

**FY 2022/23**

Senior Center Coordinator position is performed by part-time staff.  
 Records Administration Department is new department.  
 Compliance Operator is a new position partially created to assist with the administration of the unfunded CA State Organic Waste Recycling mandate

**FY 2023/24**

The Finance Department has a new Management Analyst position fully dedicated to grants applications and compliance.  
 Human Resources Generalist is a new position created to assist the Human Resources Administrator.  
 Total count for PD includes one fully funded SRO through agreement with BUHS , one partial funded SRO through BESD and three Police Officers funded by the 2022 COPS Grant.  
 Evidence Technician is a new position replacing a Community Services Officer  
 The Fire Department has five new full-time Firefighter positions.  
 The Development Services Director now oversees the Engineering and Community Development Departments.  
 The Public Work Analyst is a new position created to assist with the Engineering and Community Developments departments projects.  
 The Director of Public Works Operations now oversees the Streets Maintenance, Water and Wastewater departments.  
 The Recreation Clerk is a new position created to assist the Parks and Recreation Manager with events and programming.  
 Compliance Operator II and III are new positions partially created to assist with the administration of the unfunded CA State Organic Waste Recycling mandate.

**Account Number** – A system of numbering or otherwise designating accounts, entries, invoices, vouchers, etc., in such a manner that the symbol used quickly reveals certain required information such as the Fund and Department.

**Adopted Expenditure** – The amount of expenditures approved by the City Council to be spent during the fiscal year.

**Adopted Revenue** – The amount of revenues approved by the City Council to be collected during the fiscal year.

**American Rescue Plan Act (ARPA)** – Passed by Congress in 2021, an act designed to deliver relief to American workers and aid in economic recovery in the wake of COVID-19. Provides for Coronavirus State and Local Fiscal Recovery Funds for state and local governments.

**Appropriation** – An authorization made by the City Council that permits the City to incur obligations and to make expenditures of resources.

**ARPA** – see American Rescue Plan Act.

**Balanced Budget** – A budget in which operating expenditures do not exceed available resources. Available resources may include annual revenue and any equity or fund balance carried over from a prior year that is being utilized to fund current-year operations.

**Basis of Accounting/Budgeting – Cash Basis** – A method of accounting in which revenue is recognized when cash is received, and expenses are recorded when cash is paid.

**Basis of Accounting/Budgeting – Accrual Basis** – A method of accounting in which revenue is recognized when earned, and expenses are recorded when incurred.

**Basis of Accounting/Budgeting – Modified Accrual Basis** - A method of accounting combining cash basis accounting with accrual basis accounting, in which revenues are recognized when they become available and measurable, and expenses are recorded when incurred.

**Bond** – A written promise to pay a specified sum of money at a specified date or dates in the future, together with periodic interest at a specified rate.

**Budget** – A financial plan, for a specified period, of operations that matches all planned revenues and expenditures with the services provided the residents of the City of Brawley.

**Budget Calendar** – The schedule of key dates that the City follows in the preparation and adoption of the budget.

**Budget Document** – The instrument used by the budget-making authority to present a comprehensive financial plan of operations to the City Council.

**Budget Message** – The opening section of the budget from the City Manager, which provides the City Council and the public with a general summary of the most important aspects of the budget.

**Budget Resolution** – The official enactment by the City Council to legally authorize City staff to obligate and expend revenues.

**CalPERS** – California Public Employees' Retirement System

**Capital Assets** – Assets of long-term character that are intended to continue to be held or used for a period of more than one year, such as land, buildings, machinery, furniture, and other equipment.

**Capital Improvement Program (CIP)** – A program containing all of the individual projects for a city's infrastructure, typically including a listing of the projects, financing sources, and timelines for completion.

**Capital Projects Fund** – A fund created to account for financial resources to be used for the acquisition or the construction of major capital facilities or equipment.

**CDBG** – see Community Development Block Grant

**CFD** – see Community Facilities District

**Charges for Services** – Revenue from charges for activities of the City.

**CIP** – see Capital Improvement Program

**City Council** – Made up of five elected officials with a rotating mayor, collectively acting as the legislative and policy-making body of the City of Brawley.

**Community Development Block Grant (CDBG)** – Authorized under Title 1 of the Housing and Community Development Act of 1974, a program that provides grants to states, cities, and communities to develop urban communities. CDBG focuses primarily on providing suitable housing and economic opportunities for low- and moderate-income persons.

**Community Facilities District (CFD)** – A special financing district established to fund various services and infrastructure improvements. Commonly referred to as "Mello-Roos."

**Contract Services** – The costs related to services performed for the City by individuals, businesses, or utilities.

**Department** – A major administrative organizational unit of the City that has overall management responsibility for one or more divisions.

**Division** – An administrative organizational unit of the City that has overall management responsibility for one or more activities.

**Encumbrance** – The commitment of appropriated funds to purchase an item or service; to encumber funds means to set aside or commit funds for a future expenditure.

**Enterprise Fund** – A fund established to account for operations that are financed and operated in a manner similar to private business enterprises.

## Budget Glossary & Acronyms

**Expenditures** – A decrease in the net financial resources of the City due to the acquisition of goods and services.

**Fines and Forfeitures** – Revenues from fines and penalties for commission of statutory offenses; forfeitures of amounts held as security against loss or damage, or collections from bonds or sureties placed with the government for the same purpose; and penalties of any sort, except those levied on delinquent taxes.

**Fiscal Year (FY)** – The 12-month period to which the annual operating budget applies; the City of Brawley has specified July 1 through June 30 as its fiscal year.

**Franchise Fee** – A fee paid by public service utilities for use of public property in providing their services to the citizens of a community, including cable television, natural gas, and waste collection services.

**FTE** – See full-time equivalent position

**Full-Time Equivalent Position (FTE)** – The number of staff based on 2,080 hours worked per year by each employee and 2,912 hours for fire positions.

**Fund** – An accounting entity with a self-balancing set of accounts that record financial transactions for specific activities or government function.

**Fund Balance** – The difference between assets and liabilities reported in a governmental fund.

**FY** – See fiscal Year

**GAAP** – See Generally Accepted Accounting Principles

**GASB** – Governmental Accounting Standards Board

**Generally Accepted Accounting Principles (GAAP)** – A collection of commonly followed accounting rules and standards for financial reporting.

**General Fund** – The general fund typically serves as the chief operating fund of a government. The general fund is used to account for all financial resources except those required to be accounted for in another fund.

**General Obligation Bonds** – Bonds that finance a variety of public projects, which pledge the full faith, and credit of the City.

**Governmental Accounting Standards Board (GASB)** – An independent, private-sector organization that establishes accounting and financial reporting standards for U.S. State and local governments that follow Generally Accepted Accounting Principles (GAAP).

**Grant** – A contribution by a government or other organization to support a particular function.

**HUD** – U.S. Department of Housing and Urban Development



**Infrastructure** – Long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets.

**Intergovernmental Revenues** – Revenue from other governments and agencies, primarily federal, state, and county grants.

**Internal Service Fund** – This fund is used to account for the financing of goods and services provided by one department or agency to other departments or agencies of the City.

**Licenses, Permits & Fees** – Revenues collected by a governmental unit from individuals or business concerns for various rights or privileges granted by the government.

**Maintenance** – All materials or contract expenditures covering repair and upkeep of City buildings, machinery and equipment, systems, and land.

**Major Fund** – According to GASB Statement No. 34, “a fund whose revenues, expenditures, assets, or liabilities (excluding extraordinary items) are at least 10 percent of totals for governmental or enterprise funds and at least five percent of the aggregate amount for all governmental and enterprise funds.”

**Materials and Supplies** – Expendable materials and operating supplies necessary to conduct department activity.

**Measure U** – The City of Brawley’s November 2021 Utility User Tax (UUT) Ballot Measure to modernize, retain, and remove the sunset from the 4% UUT.

**Memorandum of Understanding (MOU)** – Agreements between the city and its employee associations outlining employment-related matters. The city currently maintains four MOU’s covering various types of employees.

**MOU** – See Memorandum of Understanding

**Non-Departmental** – Program costs that do not relate to any one particular department but represent costs that are general and citywide in nature.

**Operating Transfer** – A transfer of revenues from one fund to another fund.

**Operating Budget** – A financial plan for the operation of government and the provision of services; excluded from the operating budget are capital projects, which are determined by a separate, but interrelated process.

**Ordinance** – A formal legislative enactment by the governing board of a municipality. An ordinance may not conflict with any higher form of law such as a state statute or constitutional provision. It has full force and effect of law within the boundaries of the municipality to which it applies.

**Program** – An activity or set of activities that provides a particular service to the citizens.

**Property Taxes** – Used to describe all revenues received in a period from current taxes, delinquent taxes, penalties, and interest on delinquent taxes.

**Proprietary Fund Types** – Enterprise and internal service funds used to account for a government's ongoing organizations and activities that are similar to those often found in the private sector.

**Public Hearing** – The portions of open meetings held to present evidence and provide information on both sides of an issue.

**RDA** – Redevelopment Agency

**Resolution** – An order of a legislative body requiring less formality than an ordinance or statute.

**Restricted Funds** – These funds are used to account for specific revenues that are legally restricted to expenditures for a particular purpose.

**Revenue** – Funds that the government receives as income.

**Sales Tax** – The tax placed on the value of goods sold within the City; the California State Legislature and a majority vote of the people of the state set the rate. The tax is collected by the state and is distributed to local taxing authorities.

**Tax Base** – The total value of all real and personal property in the City as of March 1 of each year, as certified by the Riverside County Assessor. The tax base represents net value after all exemptions.

**TOT** – See Transient Occupancy Tax

**Transient Occupancy Tax (TOT)** – Tax imposed on persons staying 30 days or less in a hotel, inn, home rental, or other lodging facility. The city's TOT rate is 8 percent on all lodging facilities and was last updated in 1984.

**Transfer** – Amounts moved from one fund to another to assist in financing the services for the recipient fund.

**User Fees** – The payment of a charge or fee for direct receipt of a service by the party benefiting from the service.

**Utility Users Tax (UUT)** – A four percent tax imposed on telecommunications, natural gas, electric, water, solid waste, and trash services.

**UUT** – See Utility Users Tax