



FISCAL YEAR

2017-2018

ADOPTED BUDGET



City of El Centro
1275 W Main Street
El Centro, CA 92243

2017-18

ADOPTED BUDGET



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To: Honorable Mayor and City Council Members

From: Marcela Piedra, Deputy City Manager

Subject: Budget Message for Fiscal Year 2017-18

Date: June 2, 2017

Transmitted herewith is the City of El Centro's Budget for fiscal year 2017/2018. The budget serves as the major policy and financing planning tool of the City. It is the plan that establishes the spending authority for the City's programs and projects during the next twelve months.

The City Manager's Budget Message transmits the document and provides the Manager with the opportunity to give perspective on the state of the City and its finances. It also provides the City Manager a vehicle to make short and long-term recommendations regarding the organizational and fiscal health of the City.

The budget for fiscal year 2017-18 is a fiscally prudent budget which reflects the goals within the Strategic and Vision 2050 Plans, the related strategic goals and objectives and the policies adopted by the City Council. Moreover, the City's strategic plan goals and objectives are aligned with the City of El Centro's mission of "the enhancement of lifestyle opportunities, the delivery of quality services, and the protection of the environment".

Accordingly, this budget document is a planning tool, which focuses the City's limited resources to meeting the City Council's goals as laid out in their Strategic Plan while focusing in the framework provided by the City's mission.

This budget authorizes \$106.4 million in citywide expenditures, with \$31.4 million in expenditures planned in the General Fund.

Community Overview

The City of El Centro is located in the southern part of the State of California in the County of Imperial. The City currently occupies a land area of approximately 10 square miles and serves a population of approximately 45,170. The City of El Centro provides a full range of services, including police and fire protection; the construction and maintenance of streets and other infrastructure; recreational activities; and water and sewer services. Solid Waste collection and disposal is contracted out. The City of El Centro is also financially accountable for the El Centro Regional Medical Center (Hospital).

Among the many attributes that make Imperial County attractive to both commercial and residential development is the abundance of inexpensive water, energy, and land. Additionally, the County serves as the Gateway to the United States for the City of Mexicali, Mexico, the

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Capital of Baja California. Mexicali has a population in excess of 1,000,000 which contributes to the local economy.

These positive factors contributed to the unprecedented commercial and residential growth during the years of 2005 to 2007. During these years, a regional mall was built in the City of El Centro. The regional mall is approximately 766,333 square feet with major retailers such as Macy and Dillard's. During this same time period, two strip malls adjacent to the regional mall were built which include stores such as; BestBuy, Burlington Coat Factory, Ross, Marshall's, Michael's, Bed Bath & Beyond, Kirkland's, Ulta, DSW and Koh's store. New restaurants opened for business around the mall and those include; Olive Garden, Johnny Carinno's Italian restaurant, Chili's, Famous Dave's, Starbucks, Denny's, Buffalo Wild Wings and others.

The economy came to a halt during the Great Recession but started to improve as is reflected by the recent increase in commercial projects. In fiscal year 2016 a new group of stores opened its doors. Those stores included a second Ross, a PetSmart and an Aldi Food Market. In fiscal year 2017, Ashley's Furniture Store, CVS Pharmacy, Planet Fitness and The Hampton Inn opened its doors. Commercial and residential development will continue in fiscal year 2018 with a new residential development comprised of eighteen phases with twenty-nine houses per phase for a total of 522 units. In addition a sixteen unit apartment complex will be constructed as well as a medical office building.

Economic Overview

The City has undergone a multitude of changes over the past twelve. The City's economy was revived into a bustling economy starting with the opening of a regional mall in 2005 and subsequent construction of two strip malls. The commercial development brought a substantial increase in retail opportunities to the City and as a result a substantial increase in sales tax revenues. Residential real estate was in full gear, property values were increasing and commercial development was growing. The increase in real estate development and values rendered higher property tax and building related revenues to the City. Overall this was a time of economic wellbeing.

The onset of the Great Recession caused a slowdown in the economy and a dramatic drop in revenues. During this period of economic contraction the revenues for the general fund declined by \$4.2 million or 15%. The City's major revenue source, sales taxes, saw a decline of 22%, and building related fees declined from over \$1 million to a weak \$300,000. In addition to this loss in revenues the State of California eliminated the redevelopment agencies which by itself increased the expenditures to the General Fund by approximately \$1 million dollars.

In an effort to bring structural balance, the City developed and put into action a plan to lower expenditures. The plan of action included citywide reduction in expenditures which was achieved by reducing the allocations to operations, capital and deferred maintenance. Other actions included freezing of vacant positions, no salary increases (three years) and transferring the employee portion of Cal-Pers cost to the employee. The level of City staff was maintained and there were no furloughs or layoff of employees. The City of El Centro became a City that did more with less.

The City operated at reduced levels but as the economy improved the City slowly started to address operational, capital and personnel needs. However in fiscal year 2016 Cal-Pers pension costs and employee group contract costs increased expenditures in the General Fund by approximately \$1.7 million. The budget absorbed half of the increase from on-going revenues and approximately \$800,000 was covered by fund balance. Per the negotiated MOU's there was

no increase in salaries in fiscal year 2016-17. However the increase from Cal-Pers was approximately \$500,000.

Salaries and pension cost continues to increase in fiscal year 2018. In fiscal year 2018 the increase in pension expense and labor related costs rendered an initial shortfall to the General Fund of \$1.5 million. This deficit was reduced to \$430,000 by the following actions: froze three vacant safety positions savings \$300,000, reduced overtime by \$300,000, reduced allocations to various departments in supplies and services savings \$300,000, reduced community sponsorships and the allocation to special events and limited capital to items that were needed to address a safety concern.

Challenges and Priorities

The Challenges for the City continue to be the increase in pension and labor related costs. Cal-Pers continuous increase to the employer contribution has affected the structural balance of the City budget and is limiting the amounts needed to address deferred maintenance and operations.

Salaries & Benefits

Salaries & benefits increased \$1.7 million in fiscal year 2016 and approximately half of this amount was covered by fund balance. The expenditures are estimated to increase approximately \$1.2 million in fiscal year 2018 with approximately half of this amount due to CalPers pension cost.

Cal-Pers

Retirement cost, PERS, continues to be a challenge to the City as the rates and the cost continues to increase. On April 2013 the CalPers Board approved a change to the amortization and rate smoothing policies. Cal-Pers no longer uses an actuarial value of assets but a market value of assets and employs an amortization and smoothing policy that will pay for all gains and losses over a fixed 30-year period with the increases or decreases in the rate spread directly over a 5-year period. In 2014 CalPers approved changes to the demographic assumptions to include a 20 year projected improvement in mortality. These assumptions first took effect in fiscal year 2017. In January 2017 Cal-Pers announced the reduction in their discount rate assumption and as a result of that action the normal cost and the accrued liability will increase resulting in higher employer contributions.

The following are the projected employer contribution rates after the change in Cal-Pers discount rate.

<u>Fiscal year</u>	<u>Misc. Employees</u>	<u>Safety Employees</u>
	<u>Rate</u>	<u>Rate</u>
2015-16	12.091%	62.097%
2016-17	13.141%	70.801%
2017-18	14.5%	79.95%
2018-19	17.48%	52.13% (side fund paid off)
2019-20	20.55%	57.97%
2020-21	23.32%	62.61%
2021-22	25.36%	65.53%
2022-23	26.90%	67.18%

The actual increase in Cal-Pers was approximately \$700,000 in fiscal year 2016 and \$500,000 in fiscal year 2017. This amount is lower than projected due to vacancies. It is estimated that this expenditure will increase by an additional \$600,000 in fiscal year 2018. The budgeted amount in

fiscal year 2018 is lower due to the freezing of positions. Pension expenditures are projected to be lower in fiscal year 2019 as the City will finish paying the safety plan side fund. However projections indicate that the savings will be eliminated in the next four years as a result of future CalPers rate increases.

Capital Projects

The City has a need for several major capital projects; library building, police station and 100 acres of additional parks.

- 1) Library Building – estimated cost \$17 million
 - a. As a result of the damage that the former library building sustained from the 7.2 earthquake of 2010, the City is currently leasing a building and is using it as the temporary location for the City Library.
- 2) Police station – estimated cost \$28 million
 - a. The City has outgrown the current location for the police station and there is a need to build a new facility.
- 3) Parks - Based on the size of the City and population it is estimated that there should be an additional 100 acres of parkland.

Budget Assumptions

Budgets are built upon estimates and assumptions. It is the cumulative total of all these estimates and assumptions that produce the resulting budget. The following assumptions and issues were taken into consideration in the development of the FY 2017/2018 budget:

1. The ongoing operating expenditures in the FY 2017/18 budget will be covered by ongoing revenues, fund balance and one-time transfers in.
2. The one-time expenditure in the amount of \$4 million for the cleanup of the Cruickshank Landfill will be covered from one time revenue in the form of a transfer-in. An additional \$1 million has been designated from fund balance for any additional costs related to this project.
3. The budget for fiscal year 2018 has an allocation for salaries that includes the step increase negotiated and included in the memorandum of understanding. The increase in salaries and benefits for all permanent employees is \$1.3 million higher than the previous fiscal year. Approximately half of this is the increase from Cal-Pers pension cost. This increase in costs caused a shortfall in the General Fund which was reduced by freezing three vacant safety positions (savings \$300,000), cutting overtime from various divisions (\$300,000), across the board cut of 5% to supplies and services (\$300,000), reduction to special events and community contributions.
4. Increase in Cal-Pers expenditures of approximately \$600,000 in fiscal year 2018. The increase in fiscal year 2017 was \$500,000.
5. Increase in other benefits such as workers comp in the amount of \$400,000.
6. Decrease in liability insurance in the amount of \$101,000.
7. Decrease in sales tax revenue in the amount of \$150,000 over the amount projected for fiscal year 2017. The amount projected for fiscal year 2017 includes a one-time retrospective payment in the amount of \$300,000 that will not repeat in fiscal year 2018.
8. Increase in sales tax from Measure P of approximately \$5 million. This is per passage of measure P which adds half of one percent to the sales tax effective April 1, 2017. This new revenue source has been dedicated for future major capital projects (i.e. police station and library building).
9. Property taxes increased 162,094 in fiscal year 2017. We are projecting an additional increase of \$4,000 in fiscal year 2018.

10. Increase of approximately \$121,500 in building related fees from the amount projected in fiscal year 2017.
11. Increase in the amount of \$30,000 in transient occupancy tax from the amount projected in fiscal year 2017.
12. Increase of \$4,000 in Motor vehicle in lieu tax.
13. Increase in Gas Tax revenues in the amount of \$338,000.
14. See section titled - Summary of Key Revenue Assumptions for detailed review.

Revenues

Sales Tax

Sales taxes continue to be the City's major revenue source for the general fund. Sales tax comprises 42% of total general fund revenues. The projected sales tax revenue, for fiscal year 2018, is \$11.4 million.

Property Tax

Property taxes comprise 12% of the total general fund revenue. The housing market which took a significant hit during the recession appears to have stabilized and the revenue is slowly increasing. The amount projected for fiscal year 2018 is \$3,339,000. This is very close to the amount projected for fiscal year 2017 in the amount of \$3,335,000. The amount received in fiscal year 2016 was \$3.2 million.

Development Related Fees and Charges

Residential development, which was booming in the City of El Centro in fiscal year 2005-06 and 2006-07, has seen a significant down turn over the past five fiscal years. Revenues from development related fees and charges dipped in fiscal year 2009 to \$362,000. This was a decline of almost \$1 million from the amount received in 2006 and 2007. The amount of development fees budgeted for fiscal year 2018 is \$600,000. This is an increase of \$122,000 from the amount projected for fiscal year 2017. The increase takes into consideration a new residential development consisting of approximately 522 new homes. The construction will consist of 12 phases with 29 homes in each phase. The budget for fiscal year 2018 consists of the first two new phases as well as a new sixteen unit apartment complex and a medical office building.

Gas Tax

The revenues from this source will be increasing as a result of the new taxes enacted by the Road repair and Accountability Act of 2017. The increase is approximately \$338,000 in fiscal year 2018 and an additional \$550,000 in fiscal year 2019.

GASB 45 & 75 Implementation

In 2004, the Governmental Accounting Standards Board (GASB) issued Statement 45 "Accounting and Financial Reporting by Employers for Post-Employment Benefits Other Than Pensions." It requires public agencies, including the City, to report their costs and obligations for health and other benefits of current and future retired employees. Other post employment benefits (OPEB) include such items as medical, dental, vision, hearing, life insurance, long-term care and long-term disability. The City provides medical, dental, vision and life insurance to retirees.

The City provides OPEB benefits through an OPEB plan that is administered through a trust. Per GASB statement 75 the City's liability is recognized, net of the amount of the OPEB plan's fiduciary net position, on the face of the financial statements.

The actuarial valuation, conducted by Bartell & Associates and dated October 2016 indicates that the actuarial accrued liability is \$6.7 million and the assets in the trust total \$8.6 million. The City has an asset in the amount of \$1.8 million. The asset is used to mitigate investment returns, salary and insurance increases. The annual required contribution is \$154,000 and this is a decline of \$113,000 from the annual required contribution required per the previous actuarial study. Per this valuation the City has funded 127% of the liability in a trust at Cal-Pers and is making the annual required contributions.

Budget Overview

The total adopted operating and capital budget for fiscal year 2017/2018 is \$99,097,564 (excluding transfers). This is a decline of \$1.2 million or 1.2 percent from the prior fiscal year 2016/2017. The total includes \$31.4 million for the General Fund and \$33.4 million for the Enterprise Funds.

The following is a summary of the adopted budget and a comparison of the prior year.

Annual Budget

<u>All Funds</u>	<u>2016/2017</u>		<u>2017/2018</u>	
Operating Budget	\$50,563,163	50%	\$ 50,712,579	51%
Capital Improvements	38,766,944	39%	37,408,656	38%
Debt Service	9,172,382	9%	9,114,329	9%
Solid Waste Disposal	<u>1,844,500</u>	<u>2%</u>	<u>1,862,000</u>	<u>2%</u>
	\$100,346,989	100%	\$ 99,097,564	100%

General Fund

The General Fund provides for general government services such as legislative, administrative, finance and human services. Also included in the General Fund are public safety, includes police and fire; transportation, including street maintenance and traffic safety; community development, including engineering, planning and building regulations; culture and recreational services, which provide library, parks and recreation services.

The total adopted General Fund Budget for fiscal year 2017/2018 totals \$31,427,801. This amount represents an increase of \$617,153 or approximately 2% over the prior year budget. The increase is mainly due to pension cost, salaries and capital. Operating expenditures are funded by operating revenues totaling \$25,847,548, one-time funds in the amount of \$4,719,349 and fund balance of \$430,452. The general fund activities and their proportionate share of the budget are summarized below:

FY 2017/2018

Beginning Fund Balance July 1, 2017 \$12,510,413

Operating Revenues and Sources of Funds \$30,997,349

Expenditures and Transfers Out

1. Public Safety	\$17,714,526
2. General Government	3,190,638
3. Culture and Recreation	3,270,536
4. Street and Traffic Safety & Engineering	1,808,319
5. Cruickshank landfill cleanup	4,000,000
6. Community Development	957,821
7. Economic Dev. & Blight Elimination	445,961
8. Operating Transfers Out	40,000
Total Expenditures and Transfers out	<u>\$31,427,801</u>

Operating Revenues less Operating
Expenditures and Transfers-Out <430,452>

Ending Fund Balance June 30, 2018 \$12,079,961

General Fund - Revenues & Other Financing Sources

El Centro's revenue and other financing sources establish a financial framework for the budget. The total General Fund revenue for fiscal year 2017/2018 is \$30,997,349. This amount represents an increase of \$617,000 from the amount budgeted in the prior fiscal year.

Total revenues in the general fund include \$4.7 million of one-time revenues:

- Transfer-in (\$4 million) to cover the one time capital expenditure for the Cruickshank landfill cleanup as required by the State of California.
- Transfer-in/other income (\$650,000) from mitigation for one-time capital purchases.

Sales tax - is the single largest source of the City's revenue, accounting for approximately 42 percent of the General Fund's revenues and other financing sources. The City's Sales Tax collections are expected to decrease by approximately \$150,000 or 1.7% from the amount projected in fiscal year 2017. Sales tax is projected at \$11.6 million for fiscal year 2017 and \$11.4 million for fiscal year 2018. Revenues in fiscal year 2017 included a one-time retroactive payment of approximately \$300,000.

- 1) Sales Tax – The City receives an effective rate of 1% from all taxable retail sales occurring in its limits.

<u>Fiscal Year</u>	<u>Amount</u>	<u>% change</u>	<u>Comment</u>
2012-13	\$10.4 Million	-	actual
2013-14	\$11.0 Million	5.77%	actual

2014-15	\$11.0 Million	-0 -	actual
2015-16	\$11.5 Million	4.55%	actual
2016-17	\$11.6 Million	0.86%	projected
2017-18	\$11.4 Million	<1.72%>	budget

Property Taxes - El Centro relies on property tax collections for funding general fund expenditures. Property taxes will account for approximately 12% percent of the general fund revenues and other financing sources. The City's property tax collections are expected to remain at the same level as in fiscal year 2017.

- 2) **Property Tax** – Under Proposition 13 adopted in June of 1978, property taxes for general purposes may not exceed 1% of market value. Property tax assessment, collection and apportionment are performed by the County. The City receives approximately 28% of the levy within its limits. Assessment increases to reflect current market value are allowed when property ownership changes or when improvements are made; otherwise, increases in assessed value are limited to 2% annually. However due to the drastic drop in real estate prices and subsequent appeals this revenue source declined from a high of \$3.6 million in fiscal year 2008 to \$2.9 in fiscal year 2010 and remained at that level through fiscal year 2014. Property tax revenues increased to \$3 million in fiscal year 2015 and are projected at \$3.3 million in fiscal year 2018.

<u>Fiscal Year</u>	<u>Amount</u>	<u>% change</u>	<u>Comment</u>
2007-08	\$3.6 Million		actual
2012-13	\$2.9 Million	<19.44%>	actual
2013-14	\$2.9 Million	-0-	actual
2014-15	\$3.0 Million	3.44%	actual
2015-16	\$3.2 Million	6.67%	actual
2016-17	\$3.3 Million	3.1%	projected
2017-18	\$3.3 Million	-0-	budget

MVL in Lieu - The City depends heavily on funding from shared revenues from the State of California. These state shared revenues include the City's portion of Motor Vehicle In-Lieu Taxes. Motor Vehicle In-Lieu Taxes will account for approximately 15 percent of the General Fund's revenues and other financing sources.

- 3) **Property Tax in Lieu of VLF** – Until 1998-99, The State levied vehicle license fees (VLF) in the amount of 2% of the market value of the motor vehicle in lieu of local property taxes. The State then allocated 81.25% of these revenues equally between cities and counties, apportioned based on population. The State subsequently reduced this rate by 65%, but made up the difference for several years to local agencies through the state General Fund. However in responding to its budget crisis, the state cut back on this backfill. As part of a subsequent long-term solution, the State adopted a swap of the "VLF Backfill," for a comparable increase in property tax revenues. Growth is tied to the growth in assessed property tax values.

<u>Fiscal Year</u>	<u>Amount</u>	<u>% change</u>	<u>Comment</u>
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2012-13	\$3.7 Million		actual
2013-14	\$3.6 Million	<2.70%>	actual
2014-15	\$3.7 Million	2.78%	actual
2015-16	\$3.9 Million	.54%	actual
2016-17	\$4.1 Million	.51%	projected
2017-18	\$4.1 Million	-0-	budget

Transient Occupancy Tax – other major revenue source.

- 4) Transient Occupancy Tax – Transient occupancy taxes (TOT) are levied on all individuals occupying their dwelling for 30 days or less. This is generally most applicable to room rentals at motels and hotels. The TOT rate is 10% of the room rental rate. Although the tax is collected for the City by the operators, it is a tax on the occupant, not the hotel or motel. This revenue is estimated to remain at the same level for fiscal year 2018.

<u>Fiscal Year</u>	<u>Amount</u>	<u>% change</u>	<u>Comment</u>
2007-08	\$1.5 Million		actual
2012-13	\$1.7 Million	13.33%	actual
2013-14	\$1.7 Million	-0-	actual
2014-15	\$1.6 Million	<5.88%>	actual
2015-16	\$1.7 Million	6.25%	actual
2016-17	\$1.7 Million	-0-	projected
2017-18	\$1.7 Million	-0-	budget

Gas Tax

The revenues from this source are used for street related expenditures in the General Fund. The revenues from this source will be increasing as a result of the new taxes enacted by the Road repair and Accountability Act of 2017. The increase is approximately \$338,000 in fiscal year 2018 and an additional \$550,000 in fiscal year 2019.

Other significant sources of ongoing revenues - come from franchise fees, business license fees and service charges.

FUND BALANCE - General Fund – Reserves & Designations

Fund balance is projected to decline approximately \$430,452 in fiscal year 2018 for one-time capital expenditures. The projected ending General Fund balance is projected at approximately \$12.5 million as of June 30, 2017 and \$12.1 Million as of June 30, 2018. This amount of fund balance represents 44% of total operating expenditures budgeted for fiscal year 2018.

As is required by the City's financial policy the City has designated reserves for various potential liabilities. Some of the liabilities include; Accrued Leave Liability, Vehicle & Major Equipment Replacement, Cruickshank project and revenue stabilization. The following are the various reserves/designations included with this budget:

\$ 3,142,780 - 10% reserve for economic Unknowns

\$ 2,000,000	- Accrued Leave Liability
\$ 5,500,000	- Vehicle & Major Equipment Replacement
\$ 1,000,000	- Cruickshank project contingency
\$ 437,181	- revenue stabilization
<u>\$12,079,961</u>	

Enterprise Funds:

The City's water, wastewater, transit and solid waste are considered to be separate, self-supporting funds. These funds are operated as business enterprises. Revenues are generated through monthly service charges. The combined Enterprise activity, including capital, represents \$33.4 million. This amount represents a decrease of \$600,000 or 2 percent over the prior year.

Capital expenditures total \$16 million or 48 percent of the current year total enterprise fund budget. Capital expenditures decreased by 4% over the prior year budgeted amount. Wastewater system improvements which started last fiscal year will continue through next year. These projects address deferred maintenance items as well as expansion due to previous year's increase in residential and commercial growth in the City.

The following is a summary of key revenue assumptions for the enterprise funds:

- 1) **Water Fund** – Consistent with the multi-year rate setting strategy previously approved by the Council to improve the City's water distribution and treatment systems, the rates increased by 3.4% on July 2016. This was increase number 5 out of five approved per the water/wastewater rate study performed in 2012. All five rate increases were for 3.4%. Revenue for the water fund (not including one time other income from bond proceeds in the amount of \$1 million) is projected at \$8.6 million:

<u>Fiscal Year</u>	<u>Amount</u>	<u>% change</u>	<u>Comment</u>
2013-14	\$8.8 million	~	actual
2014-15	\$8.6 million	2.27%	actual
2015-16	\$8.1 million	-5.81%	actual
2016-17	\$8.5 million	4.93%	projected
2017-18	\$8.6 million	1.18%	budget

- 2) **Wastewater Fund** – The wastewater fund also uses a multi-year rate setting strategy. In order to support an adequate capital improvement plan and meet high wastewater treatment standards the Council approved a five year rate increase in 2012. The rate increases were 5.8% per year. The last rate increase (5 of five) was on July 2016. Revenue from wastewater treatment fees is projected as follows:

<u>Fiscal Year</u>	<u>Amount</u>	<u>% change</u>	<u>Comment</u>
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2013-14	\$8.7 million	-	actual
2014-15	\$9 million	3.4%	actual
2015-16	\$9.1 million	1.1%	actual
2016-17	\$9.6 million	5.4%	projected
2017-18	\$9.6 million	-0-	budget

- 3) **Transit** – This fund will not have any activity in fiscal year 2018 as the City will no longer oversee this contract. Oversight for transit operations will rest with Imperial County Transportation Commission.

<u>Fiscal Year</u>	<u>Amount</u>	<u>% change</u>	<u>Comment</u>
2013-14	\$461,808	-	actual
2014-15	\$451,093	<2.32%>	actual
2015-16	\$438,900	<2.70%>	budget
2016-17	-0-	<100%>	projected
2017-18	-0-	-0-	budget

- 4) **Solid Waste** - Solid waste revenues are expected to remain at the same level for fiscal year 2017-18.

<u>Fiscal Year</u>	<u>Amount</u>	<u>% change</u>	<u>Comment</u>
2013-14	\$1.8 million	-	actual
2014-15	\$1.9 million	- 0%	actual
2015-16	\$1.9 million	- 0%	actual
2016-17	\$1.9 million	- 0%	projected
2017-18	\$1.9 million	- 0%	budget

WORKING CAPITAL – Major Enterprise Funds – Reserves & Designations

The City has reviewed its need for various reserve accounts, such as Accrued Leave Liability, Vehicle & Major Equipment Replacement and Post Employment Benefit Liability (GASB45). The following are the various reserves/designations included with this budget:

	<u>Water</u>	<u>Wastewater</u>
10% reserve –	\$ 551,833	535,344
Accrued Leave Liability -	234,000	282,000
Vehicle & Major Equipment Replacement -	4,000,000	1,500,000
Unreserved/Undesignated	<u>5,648,743</u>	<u>6,684,588</u>
	\$10,434,576	\$9,001,932

Special Revenue Funds:

The City of El Centro has 43 special revenue funds, which are designated to fund specified programs or services. The Gas Fund, Transportation Funds and Development Impact Fee Funds are included in these Special Revenue Funds. The combined special revenue activity, including capital outlay, represents \$21.8 million.

There are 8 major revenue sources that comprise 94% of total revenue. Those revenue sources are the following; Gas Tax, Local Transportation Authority (LTA), Police Grants, Development

Impact Fees, HUD Entitlement, 2011 C Bonds, Successor Agency Administration and Measure P. The following summarizes revenue assumptions for these major ongoing funds.

- 1) Gasoline Tax – The State allocates a portion of gas tax revenues to cities under four distinct funding categories on a population basis totaling about \$18.00 per capital. Gas tax revenues are restricted by the State for street purposes only. Based on the State Department of Finance estimates this revenue is projected to increase by \$338,000 or 32% in fiscal year 2018. The increase is due to the new taxes enacted by the Road Repair and Accountability Act of 2017. The following are the gas tax revenues from fiscal year 2014 to budget for fiscal year 2018:

<u>Fiscal Year</u>	<u>Amount</u>	<u>% change</u>	<u>Comment</u>
2013-14	\$1.3 million	-	actual
2014-15	\$1.25 million	-3.85%	actual
2015-16	\$962,000	-23.04%	actual
2016-17	\$884,000	-8.11%	projected
2017-18	\$1.3 million	47.05%	budgeted

- 2) Local Transportation Authority (LTA) – This is the revenue generated by a one-half cent voter approved sales tax earmarked for street improvements. The amount projected for fiscal year 2017-18 is \$2.7 million. This amount is 6.89% lower than the amount projected in fiscal year 2017.

<u>Fiscal Year</u>	<u>Amount</u>	<u>% change</u>	<u>Comment</u>
2012-13	\$3.2 Million	-	actual
2013-14	\$3.8 Million	18.75%	actual
2014-15	\$2.9 Million	<23.68%>	actual
2015-16	\$2.8 Million	<3.44%>	actual
2016-17	\$2.9 Million	3.57%	projected
2017-18	\$2.7 Million	<6.89%>	budget

- 3) LTA Revenue Bonds – The City issued Build America Bonds secured by the revenue stream from the LTA revenues. This revenue source is the reimbursement by the Federal Government for the 35% of interest expense paid with the annual debt service on the LTA bonds. The amount is approximately the same amount each year. The estimated amount of fiscal year 2018 is \$280,000.
- 4) Development Impact Fees – Revenues from development impact fees earmarked for public infrastructure improvements made necessary due to expansion. This revenue stream has declined significantly since the recession due to the slowdown in residential construction. This revenue stream had been static for the past few years however new projects for next year indicate a higher level of revenues. The amount projected for fiscal year 2018 is \$575,835.
- 5) HUD Entitlement – This revenue stream is from Community Development Block Grant Entitlement Communities Grant. These are funds allocated by the federal government to eligible entitled local agencies for housing and community development purposes and for expanding economic opportunities for low and moderate income persons. These

revenues are subject to adjustment both in the total amount and in the amount allocable for administrative costs by the federal government in the future.

<u>Fiscal Year</u>	<u>Amount</u>	<u>% change</u>	<u>Comment</u>
2013-14	\$590,399	-	actual
2014-15	\$592,543	0.36%	actual
2015-16	\$931,163	57.15%	actual
2016-17	\$335,296	<63.99%>	projected
2017-18	\$407,513	21.53%	budget

- 6) SA Administration – This revenue stream is a constant amount allocated by the State Department of Finance for administration expenses of the Successor Agency. The amount is the same each year at \$250,000.

Internal Service Funds:

There are several internal service funds that provide services to all operating departments. These include, Motor Vehicle Fund, Worker's Compensation Fund, Group Health Trust Fund, and Post Employment Benefits Fund. The Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the City on a cost reimbursement basis. The total budgeted expenditures for the Internal Service Funds total \$10.8 million. This amount represents an increase of 2% from prior year's expenditures.

Capital – all funds

The significant planned capital projects and vehicle acquisitions in the budget are listed below. Funding for these projects comes from various sources including State and Federal Grants, Special Revenue Fund, Enterprise Funds, General Fund and bond proceeds.

Capital Projects and Capital Outlay

Wastewater System Improvements	13,306,019
Water Fund Improvements	2,712,539
Aquatic Center design/constr.	6,211,150
Cruickshank Landfill cleanup	4,000,000
Street improvements – misc.	525,000
Imperial Ave. Extension	3,223,000
LaBrucherie Ave. widening	2,600,000
Sidewalk improvements – Main St. at RR crossing	270,203
Signal light improvement – misc.	360,000
Colonia drainage	100,000
Bike path improvements	462,000
Bus shelter improvements	60,000
In car/body worn camera system-Police	340,000
Handheld radio upgrade-Police	160,000
Feasibility study new police station – Police	350,000
Video scope & thermal imaging – police	94,000
Ballistic vests – police	15,000
License plate reader – police	1,000,000
Computer/radio upgrade - communication	359,640
Portable radio upgrade – Fire	82,212
Mobile radio upgrade – Fire	21,775
Refurbish fire engine – Fire	214,000

Playground renovation – parks	15,000
Park renovation – McGee Park	412,098
Park construction-Plank Park	445,000
Equipment – motor vehicle	10,000
Agency firewall/servers	60,000
Total	<u>\$37,408,636</u>

Summary

The development of the budget is a very challenging process due to the limited resources and the growing needs of the City. The challenge has been magnified by the substantial increase in pension and labor related costs. These costs increased \$1.7 million in fiscal year 2016, \$500,000 in fiscal year 2017 and \$1.2 million in fiscal year 2018. The increase in these expenditures has diluted the amount available for operations and capital. While the budget includes very exciting new projects such as the building of an aquatic center and construction of Plank Park, the funds for these projects come from one time revenues such as bonds and mitigation fees. Due to the limited resources in the General Fund, the replacement of capital was limited to items needed to address a safety concern. Other items such as vehicles, equipment and computers had to be deferred to future years.

The construction of major capital projects such as the much needed police station and library building will become a reality due to the increase in sales tax of half of one percent estimated to generate an additional \$5 million per year. The City will issue bonds secured by this new revenue stream and use the proceeds of the bonds to build these new facilities. The priority of the major capital projects will be discussed by council by means of public workshops. Once the priorities are determined the City will then determine the amount needed to bond.

Staff is presenting you a budget which includes allocations for all areas of operations but the General Fund includes limited allocations for capital. The General Fund budget in the total amount of \$31 million is comprised of \$4.6 million in one-time revenues. The one-time revenues are needed to cover one-time capital expenditures such as the clean-up of the Cruickshank Landfill and one time capital purchases. However this budget was made possible only through the various cuts and freezing of positions.

Conclusion

Major concerns continue to be the increase in pension and labor related costs. These expenditures caused a shortfall in fiscal year 2018. The shortfall was reduced by freezing of positions, reduction of overtime and supplies/services. Revenues are not growing at the same level as these expenditures. Operational expenditures will have to continue to be restrained in order to accommodate the continuous increase in pension related costs. The fund balance for the General Fund is projected to be \$12.1 million (44% of total ongoing operating expenditures) by June 30, 2018. It is important that the City maintain this level of reserves to be able to absorb unforeseen expenditures or drop in revenues resulting from shifts in the economy.

I would like to thank the City Council, Finance Department and City Employees who provided input for the preparation of this budget.

Sincerely,



Marcela Piedra
Deputy City Manager

CITY OF EL CENTRO

**Alex Cardenas
Mayor**

**Cheryl V. Walker
Council Member**

**Efrain Silva
Council Member**

**Jason Jackson
Council Member**

**Edgar Garcia
Council Member**

**Diana Caldwell
City Clerk**

**City Manager
Vacant**

**Marcela Piedra
Deputy City Manager**

**Teri Brownlee
Terry Hagen
Kenneth Herbert
Eddie Madueno
Marcela Piedra
Norma Villicana**

**Director of Human Resources
Director of Public Works/City Engineer
Fire Chief
Police Chief
Director of Community Services
Director of Community Development**

**Prepared By:
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City of El Centro MISSION STATEMENT

To bring about our vision of 21st Century El Centro, with its vibrant community and healthy economy, we are committed to the enhancement of lifestyle opportunities, to the delivery of quality services, and to the protection of the environment. To achieve that end, the City has established the following goals:

- Actively recruit and involve citizens in the decision-making process.
- Safeguard the health, safety and well-being of the City residents and properties.
- Maintain El Centro's desirable living environment through good planning which recognizes the need to preserve its diverse social fabric, residential character, and small town atmosphere.
- Provide City residents with quality municipal services which are economically and efficiently delivered.
- Implement a strategy to provide and maintain adequate streets, sidewalks, public buildings, parks, municipal utilities, and public transportation.
- Encourage the development of City projects, which reflect the City's commitment to quality design, and the preservation of historic structures, open space, and parks, and to achieving the City's economic goals and objectives.
- Promote and enhance development of the arts, culture, leisure, and recreational activities for all ages.
- Create an environment that encourages the development of retail facilities, tourist and recreational attractions, and job-producing projects.
- Promote regional cooperation among neighboring communities and governmental agencies in areas of mutual concern and efficiency.
- Strengthen and maintain a well-trained, responsive, and courteous workforce.
- Prudently manage the City's financial resources and provide for adequate reserves.

Approved by the El Centro City Council on July 1, 1998



City of El Centro VISION STATEMENT

We envision that during the first decade of the 21st Century, El Centro...

- Will be known for its expanding, innovative lifestyle and economy which reflect both its central location in agriculturally rich Imperial County and its leading role in developing new trade related opportunities with urban Mexicali.
- Will be recognized for its ability to dynamically address new challenges as opportunities to enhance the community.
- Will mature into a modern, technologically advanced, socially cohesive community which celebrates its diversity and openness to change while remaining a wholesome place to raise a family.
- Will thrive as regional focus for the advancement and enjoyment of the arts, culture, leisure, and recreational activities.

We foresee that together we will have made 21st Century El Centro a model city; safe, environmentally healthy, culturally vibrant, clean and beautiful with an admirable quality of life.

Approved by the El Centro City Council on July 1, 1998



STRATEGIC PLANNING PROGRAM 2013-2018

GOAL No.1 TRANSPORTATION & MOBILITY

Develop a transportation plan that reduces congestions, Improves Traffic flow within the City and the surrounding region.

Objective	Tasks	I, N, L, C	Target Completion Date	Responsible Party	Status
1. Improve Circulation	A. Dogwood Bridge/I8 Widening	I	2016 Q4	PW/Caltrans	\$30 million in State and development impact fees.
	B. LaBrucherie Widening (Orange to Main)	I	2016 Q4	PW	\$3million in Measure D Bond funding
	C. Highway 86 Relinquishment	I	2016 Q4	PW/Caltrans	Caltrans preparing Project Scope Summary Report (PSSR)
	D. Construct Bradshaw Ave. between 8 th and 12 th Street	I	2018 Q4	PW	Two properties acquired, pending consultant for design and acquisition of remaining parcels.
	E. Imperial Avenue Overlay (I8/Orange)	I	Completed 2014	PW	\$1,120,000 Federal grant funding
	F. Traffic Signal Timing Update	I	2015 Q3	PW	\$75,000 in Impact Fees.
	G. Imperial Avenue Extension	N	2018	PW	In Design Process - \$35 million CalTrans Project
	H. Wake Avenue Extension (8 th – LaBrucherie)	N	2017	PW	The funding for this project is tied in with the Imperial Avenue Extension Project
	I. Imperial Avenue Bridge Extension	N	2018	PW	\$30 million – CalTrans project
2.Public Transportation	A. Bus Transfer Station	I	Completed 2013	PW/ICTC	\$4.9 million in Federal Transit and ARRA (stimulus) grants. Located at 7 th /State Street.
	B. Continue to Seek New Funding – Local, State & Federal	I	Ongoing	PW/ICTC	Work with ICTC to seek additional funding from State and Federal agencies.
	C. Public Bus Shelters	I	Ongoing	PW	Stark Field (4 th Street) Completed 2014. Continue to evaluate future needs of additional bus shelters and maintenance program.



STRATEGIC PLANNING PROGRAM 2013-2018

Objective	Tasks	I, N, L, C	Target Completion Date	Responsible Party	Status
3. Improve Condition of City Streets	A. Street Paving Project	I	2015 Q3	PW	Completed 2013 overlay-2 million LTA and state funding 2014 overlay out to bid- \$1.6 million LTA funds.
	B. Euclid Ave Rehabilitation	I	2016	PW	\$457,000 State funding. Installation of curb, gutter and sidewalk.
4. Improve Condition of Sidewalks	A. ADA Compliance	I	2015 Q4	PW/ COM SERV	Requested funding in FY 2016 budget to complete a Pedestrian Plan which will enable the City to be eligible for future funding opportunities.
	B. 8 th Street Sidewalk Project (Centinela to Adams)	I	2015 Q4	PW	\$160,000 in Article III – Grant funded (where applicable) installation of new handicap ramps, installation of curb & gutters and installation of sidewalks.
	C. Buena Vista Pedestrian Improvements (6 th /8 th)	I	2016 Q1	PW	\$591,000 State funding service to McKinley School. Installation of curb, gutter and sidewalk.
	D. Euclid Avenue Pedestrian Improvements (Imperial/LaBrucherie)	I	2016 Q1	PW	\$457,000 State funding. Installation of curb, gutter and sidewalk.
	E. Highway Safety Improvement Project	I	2016 Q4	PW	\$737,000HSIP funds, sidewalk along Dogwood from Danenberg S. to City Limit. Downtown Main St. Lighting & various pedestrian crossings.
	F. Ross Avenue (3 rd /Dogwood)	I	2016 Q1	PW	\$506,000 State funding. Street reconditioning and installation of curb, gutter and sidewalk.
	G. Adams Avenue (LaBrucherie/Lotus)	N	2015 Q3	PW	\$570,000 State funding. Street reconditioning and installation of curb, gutter and sidewalk.
	H. 8 th Street Active Transportation (between Adams/Aurora)	N	2017 Q4	COM DEV PW	\$797,000 in ATP funding to prepare an ATP/SR2S Plan and construct Bike/Ped Improvements along 8 th Street between Adams Ave. and Aurora Ave. A Class II bike lane, curb extensions and flashing beacons will be added along the project segment.
	I. CDBG Sidewalk Project	I	2015 Q4	COM SERV PW	Sidewalk improvements between 6 th /8 th & 7 th between Pico/Lincoln. \$573,892 CDBG Funding.



STRATEGIC PLANNING PROGRAM 2013-2018

Objective	Tasks	I, N, L, C	Target Completion Date	Responsible Party	Status
5. Bicycle Travel	A. Additional Bike Lanes	I	Ongoing	PW	Bike lane will be added on West Main from Austin to Lotus and 8 th Street. Additional bike lanes will be added where feasible or considered in the Master Bicycle Plan and to promote Active Transportation.
	B. Bike Lane (8 th % Adams/Aurora)	I	Ongoing	PW	\$797,000 in ATP funding to prepare an ATP/SR2S Plan and construct Bike/Ped Improvements along 8 th Street between Adams Ave. and Aurora Ave. A Class II bike lane, curb extensions and flashing beacons will be added along the project segment.
6. Street Lighting	A. Improve Repair Time	I	Ongoing	PW	Street lights are repaired and replaced as funding becomes available.
	B. Increase Lighting for Pedestrians	L	Ongoing	PW	Developing a street light assessment program to include solar streets lights, city wide inventory and lighting improvements.
	C. Seek Funding to Improve Lighting in Downtown Area	C	Completed 2014	PW	Highway safety improvement program funding was granted in 2014 construction to begin in 2016.



STRATEGIC PLANNING PROGRAM 2013-2018

GOAL No.2 SAFE NEIGHBORHOODS

Enhance Police and Fire Services that improve the safety in the City and is maintained as El Centro grows.

Objective	Tasks	I, N, L, C	Target Completion Date	Responsible Party	Status
1. Establish Funding For New Police Station	A. Identify Funding Sources	N	Ongoing	POLICE	Location identified and additional land purchase complete. Funding source is reimbursement agreement for 2011 RDA Bonds A/B. Feasibility study will begin in 2015.
2. Police Patrol	A. DUI Enforcement	I	2015 Q4	POLICE	Application for grant funding from Office of Traffic Safety to conduct Traffic Safety details will be submitted in January 2015.
	B. Narcotics & Human Trafficking Enforcement	I	2015 Q4	POLICE	\$201,360 in grant funding from Department of Homeland Security to conduct enforcement operations.
	C. Domestic Highway Enforcement	I	Ongoing	POLICE	Funding from the Department of Justice to conduct narcotics enforcement.
	D. Canine Unit	C	2015	POLICE	Two police canine units purchased with asset forfeiture funds.
3. Crime Prevention Outreach	A. Community Outreach	I	Ongoing	POLICE	Presentations & School Visits: 911 presentations, anti-bullying, Stranger-Danger, Active Shooter training, adult education, "Coffee with a Cop", and burglary prevention.
4. Improve Animal Control Services	A. Update & Enforce Ordinances	I	2015 Q3	POLICE	Pending Review of current ordinances to ensure they are in compliance with current state laws.
	B. Animal Shelter Services	N	2018 Q4	POLICE	Evaluate the housing needs of animals. Develop and implement a plan. Regional working group has been established. An MOU with Imperial County was adopted by City Council on 1-20-15 to conduct an Animal Shelter needs assessment in order to evaluate the viability of a county wide tax measure.



STRATEGIC PLANNING PROGRAM 2013-2018

Objective	Tasks	I, N, L, C	Target Completion Date	Responsible Party	Status
5. Fire Prevention	A. Increase Fire Education program Outreach	I	Ongoing	FIRE	Working on updating Fire website to link educational resources. Our educational program will include Station Tours where educational material provided by the Burn Institute and additional literature supplied through the general fund will be distributed. Working on increasing/soliciting participation from volunteers through the Fire Corps. Volunteers will enable the department to reinstitute some educational programs.
	B. Disaster Plan	I	2015 Q2	FIRE	The disaster plan is currently being updated. The consultant hired by the County through grant funding is working on an update which will include a tie-in with all local communities' disaster plans. Fire Dept. will then meet with all City departments to distribute the plan and coordinate training.
	C. Fire Inspections	I	Ongoing	FIRE	Maintain Self Fire Inspection Program administered through El Centro Fire Department. Each year, 625 engine company inspections are conducted. These inspections are business that are required by the State Fire Marshal's Office and or require permits as per California Fire Code.
6. Fire Suppression	A. Purchase New Fire Engine	I	2015 Q3	FIRE	Requested \$462,000 in FY 2014 budget for the purchase of a new fire engine to replace a 1995 HME pumper fire engine. Fire engine has been ordered. Anticipate delivery date September 2015.



STRATEGIC PLANNING PROGRAM 2013-2018

GOAL No.3 RECREATION & LIFELONG LEARNING

Implement comprehensive cultural, recreational and lifelong learning programs for seniors, adults, youth and special needs populations through partnerships with public, private and not profit sectors of the community. (Services)

Objective	Tasks	I, N, L, C	Target Completion Date	Responsible Party	Status
1. Improve Condition of Parks	A. Bucklin Park P/L Paving	C	Completed 2013	COM SERV	\$140,000 Federal CMAQ funding.
	B. Swarthout Park Restrooms/Snack Bar Renovation	I	2015 Q3	COM SERV	\$88,240 Phase I complete. \$315,331 phase II under construction, \$89,250 to slurry seal parking lot in 2015.
	C. Sunflower Restrooms/Snack Bar	I	2015 Q2	COM SERV	\$300,000 in impact fee funding.
	D. Sunflower Parking Lot Paving (East)	C	Completed 2013	COM SERV	\$240,000 (\$101,400 APCD Grant + \$139,000 Impact Fees)
	E. McGee Park	C	Completed 2013	COM SERV	Splash Pad renovation completed in April 2013. Community Garden program began in April 2013.
	F. Carlos Aguilar Park Lighting Improvement	C	Completed 2015	COM SERV	\$490,000 in CDBG and impact fees.
	G. Sports Field Improvement Plan	I	Annually	COM SERV	Pending budget approval each year.
	H. Bucklin Park Restroom / Pavilion Renovation	N	2017 Q1	COM SERV	Identify funding.
	I. Swarthout Park Field Renovation	I	2015 Q1	COM SERV	\$200,000 general fund. Drainage system, soil export and import sprinkler repair, leveling and re-seeding.
	J. Stark Field Restrooms/Snack Bar Renovation	I	2016 Q2	COM SERV	\$336,375 of funds from Housing Related Parks Program will be used to complete this project.
2. Increase Recreation Programs	A. Children	I	2015 Q2	COM SERV	Half Pint Program serves ages 3-5 years.
	B. Teenagers	I	2015 Q4	COM SERV	Developing a partnership with Desert Trails to provide a Junior Golf Program.
	C. Senior Exercise	I	2015 Q4	COM SERV	Partner with outside agencies to increase exercise programs for seniors.



STRATEGIC PLANNING PROGRAM 2013-2018

Objective	Tasks	I, N, L, C	Target Completion Date	Responsible Party	Status
2. Increase Recreation Programs <i>Continue</i>	D. Sports	I	2015 Q4	COM SERV	Department will establish youth/adult sports leagues at Sports Complex.
	E. Events	I	Ongoing	COM SERV	Continue partnership with outside agencies to increase the diversity of cultural venues in the city.
	F. Project CHAMPS	I	Ongoing	COM SERV	\$50,000 from National League of Cities under Combating Hunger through Afterschool Meals Program.
3. New Park Facilities	A. Pool / Aquatics Center	N	2017 Q4	COM SERV	\$11.1 million in bond funding
	B. Skate Park	I	2015 Q4	COM SERV	\$2.5 million in Prop 84 State grant funding.
	C. Sports Complex	C	Completed 2014	COM SERV	\$5.9 million in CDBG, Impact fees, RDA Bonds and Rabobank donation funding.
	D. Future Developments	L	Ongoing	COM SERV	Potential recreation center proposed as part of the Dr. MLK Master Plan. Identify funding for new park next to Fire Station 3.
4. Establish Funding for Permanent Library	A. Establish Funding for Permanent Library	N	Ongoing	COM SERV	Established a Library Task Force in partnership with the Library Board to develop and implement a plan. Library Facility Study will be conducted in 2015.
5. Enhance Library Programs	A. Reading Groups & Clubs	I	Ongoing	COM SERV	Working with staff and volunteers to develop and implement a Team Summer Reading Program and Adult Reading Program Club.
	B. Homework Center	I	Ongoing	COM SERV	Continue to encourage use of the homework center by providing tutors as need it and assistance with computers and computer programs.
	C. Create Cutting Edge Programs	I	Ongoing	COM SERV	Working on implementing a literacy program to empower adults to reach their full reading potential and individuals, parents and citizens. In process of recruiting volunteers to oversee the use of the computers and offer training as needed. The Library will organize and implement computer training on an as needed basis. Will request in budget to increase the number of public computers.
6. Book Selection	A. Increase Diversity of Collection	L	Ongoing	COM SERV	Work with staff and stakeholders to evaluate and implement a plan. Working on a promotional plan to promote the usage of eBooks.



STRATEGIC PLANNING PROGRAM 2013-2018

GOAL No.4 BUSINESS DEVELOPMENT AND CITY BEAUTIFICATION

Provide leadership for the region toward creating a sustainable economic base. Develop an attractive visual identity for the City of El Centro that includes entryway themes and agency identity.

Objective	Tasks	I, N, L, C	Target Completion Date	Responsible Party	Status
1. Expand Business Opportunities	A. Project SHAPE	L	Ongoing	COM SERV	Project SHAPE is designated to encourage development within the downtown area. Staff follows the guidelines and strategies adopted in the Project SHAPE Plan to encourage development within this area.
	B. Small Business Support	I	Ongoing	COM SERV	Staff continues promoting and offering its revolving loan fund programs, providing technical support to new and existing local business, operating its industrial incubator facility and when necessary partnering with agencies, such as the Small Business Development Center to offer business counseling.
	C. Attract a Variety of Businesses to El Centro	L	Ongoing	COM SERV	Staff will be following the recently adopted City's Economic Development Element to encourage and attract new development and redevelopment in commercial areas within the City. A working group was established in February 2015 to create strategies and promote business relations.
2. Expand Housing Opportunity	A. Develop Affordable Housing	L	Ongoing	COM SERV	Staff will coordinate efforts with the Community Development Department to implement affordable housing strategies within the City's Housing Element. Staff will also consider affordable housing projects as part of the wind down process of the City's former redevelopment agency. A working group was established in February 2015 to create strategies and promote housing growth.
	B. Lincoln / Waterman Housing Development	N	2016 Q4	COM SERV	The development of this site will be evaluated as part of the wind down process of the City's former redevelopment agency.



STRATEGIC PLANNING PROGRAM 2013-2018

Objective	Tasks	I, N, L, C	Target Completion Date	Responsible Party	Status
3. Code Enforcement	A. Public Education Program	I	Ongoing	COM SERV	On-going efforts to educate the public on issues related to code enforcement. Public Education Program consist of the following outreach and education efforts: 1) Distribution of brochures/door hangers to inform residents of code enforcement issues such as over-watering, abandoned vehicles, signage on residential areas, etc. 2) Participate in community events such as Earth Day and Children Fair to distribute brochures.
	B. Code Enforcement Software	C	Completed 2014	COM SERV	Implementation of new electronic software that will enable more efficient services and improve department coordination.
	C. Continue Graffiti Program	I	Ongoing	COM SERV	This is ongoing task between the Economic Development Department and the Building Maintenance Department.
4. Improve City & Corridor Landscape	A. Dogwood / I8 Revitalization Plan	I	Ongoing	COM SERV	Plan is structured to primarily analyze the land uses. Infrastructure needs and circulation within this area. Caltrans is currently working with the City of El Centro in advancing improvement alternatives for interchange. Caltrans will replace the existing two lane Dogwood Road overcrossing with a four lane overcrossing with two lanes. The Environmental Protection Agency (EPA) has also funded a Phase I and Phase II Environmental Review (Brownfield Assessment) of the property at the southwest property located on Dogwood and Ross Avenue.
	B. 4 th / I8 Landscaping Project	C	Completed 2014	PW	\$622,000 State grant.
	C. Median & Entryway Landscaping on State Route 86	I	2016 Q4	PW / COM SERV	Caltrans preparing Project Scope Summary Report (PSSR) for relinquishment. Following relinquishment, a landscaping plan can be coordinated with city departments.
	D. North Date Canal Undergrounding	I	2015 Q4	PW	\$820,000 LTA plus \$820,000 IID Funding.



STRATEGIC PLANNING PROGRAM 2013-2018

Objective	Tasks	I, N, L, C	Target Completion Date	Responsible Party	Status
5. Old Library Building	A. Resolution of Building	I	2016 Q2	COM SERV	The old Library facility is condemned and will be demolished. The demolition will go out to bid in 2015.
6. Strategic Envisioning Process	A. Improve Business Practices	I	2015	COM DEV / COM SERV	Improve business practices to facilitate business development, housing growth and economic development.
	B. Partnership City Program with Mexicali	I	2015	COM SERV	Develop a closer relationship with neighbors from Mexicali.
	C. Vision 2050	I	2016	COM SERV	Create the blueprint for El Centro for the year 2050.



STRATEGIC PLANNING PROGRAM 2013-2018

GOAL No.5 RESOURCE SUSTAINABILITY

Implement a comprehensive system to properly maintain the infrastructure of the City and improve Regulatory Compliance.

Objective	Tasks	I, N, L, C	Target Completion Date	Responsible Party	Status
1. Water	A. Create 5 year CIP Program	L	2016 Q4	PW	Implement Capital Improvement Projects as identified in the Water Master Plan as funding becomes available.
	B. repair /Replace water valves, lines, and fire hydrants	I	Ongoing	PW	Develop an annual repair and replacement schedule for items not listed in CIP program. Implement projects as approved in annual budget.
	C. Advanced Metering Infrastructure System & Water Meter	I	2015 Q4	PW	Replacement of existing water meters at their current in-service location with an AMR/AMI (Automatic Meter Reading/Advanced Metering Infrastructure) system in effort to improve the process of collecting water meter reading data. \$2.7 million water enterprise funds.
	D. Create Water Treatment Plant Annual Repair/Replace Equipment Plan	I	2016 Q4	PW	Develop an annual repair and replacement schedule for items not listed in the CIP program. Implement projects as approved in annual budget.
	E. Alder Water Line	I	2015 Q3	PW	\$1,000,000 in water bonds funds. Project construction awarded to A&R Construction.
	F. Water Conservation	L	Ongoing	PW / COM SERV	Public Education Program consists of the following outreach and education efforts: Distribution of brochures/door hangers to inform residents of code enforcement issues such as over-watering, etc. Revision of Landscaping Ordinance.
2. Waste Water	A. Create 5 year CIP Program	I	2016 Q4	PW	Implement Capital Improvement Projects as identified in the Water Master Plan as funding becomes available.
	B. Create Waste Water System Repair/Replace Equipment Plan	I	2016 Q4	PW	Develop an annual repair and replacement schedule for items not listed in the CIP program. Implement projects as approved in annual budget.
	C. Create Waste Water Treatment Plant Repair/Replace Equipment Plan	I	2016 Q4	PW	Develop an annual repair and replacement schedule for items not listed in CIP program. Implement projects as approved in annual budget.



STRATEGIC PLANNING PROGRAM 2013-2018

Objective	Tasks	I, N, L, C	Target Completion Date	Responsible Party	Status
2. Waste Water <i>Continue</i>	D. Various Streets Sewer Re-Lining	I	2016 Q1	PW	Imperial Avenue, LaBrucherie, 4 th Street, etc.
	E. Pump Station #2 (Imperial/18)	I	2015	PW	\$3,000,000 (Sewer Bonds) – Environmental & Right of Way
	F. Bar Screen @ Pump Station #3	I	2016	PW	\$2,500,000 (Sewer Bonds) Need design.
	G. WWTP Main Entrance & Perimeter Fence	I	2016	PW	\$2,000,000 (Sewer Bonds)
	H. Emergency Generators @ WWTP	I	2016	PW	\$1,500,000 Bond Funds. Out to Bid Fall 2015
3. Storm water	A. Create 5 year CIP Program	I	2016 Q2	PW	Implement Capital Improvement Projects as Identified in the Water Master Plan.
	B. Create Storm water System Repair/Replace Equipment Plan	N	2017 Q2	PW	Develop an annual repair and replacement schedule for items not listed in the CIP program. Implement projects as approved in annual budget.
	C. Develop Timeline & Implementation of Storm water Management Plan	I	2017 Q2 Ongoing	PW	Storm water Plan is being developed in accordance with schedule adopted in Statewide General Permit. Parts of the plan have been implemented and staff is working to develop the remaining portion of the plan.
4. Solid Waste	A. Cruickshank Landfill Remediation	I	2017 Q2	PW	\$4,000,000 (50% - 50% Split City & County) General Fund in design process.
5. Air	A. Improve Air Quality	L, I	Ongoing	PW	Review all regulations and develop an advance regulatory coordination and partnership efforts with Federal, State and County to maintain compliance. Include items in budget as needed.



Summary Information

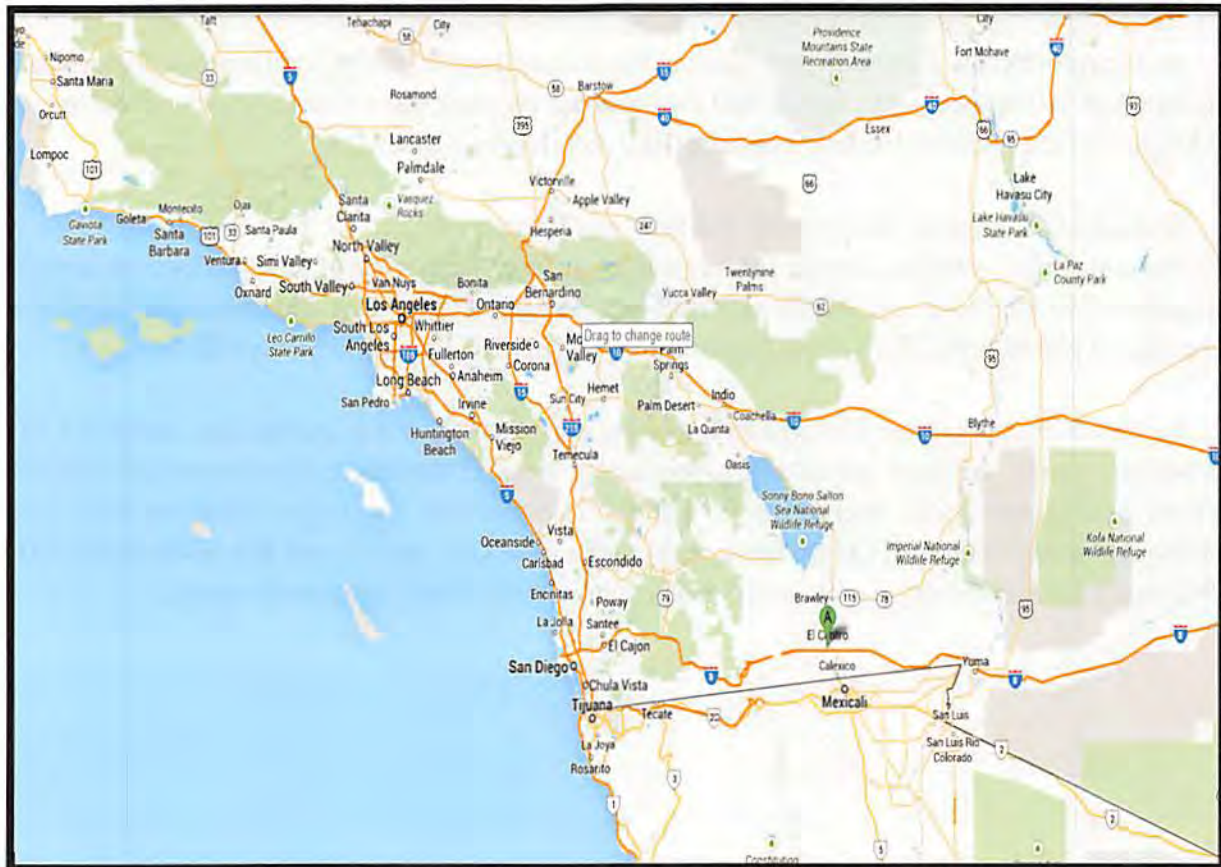
City of El Centro – Map View

City of El Centro, California

Location

El Centro is the center of one of Southern California's most promising new commercial and industrial regions. There are two international border crossings nearby for commercial and noncommercial vehicles.

Covering 11,019 square miles it is the largest city in Imperial County. We are located 616 miles southwest of San Francisco, 117 miles east of San Diego and 245 miles west of Phoenix, Az. and just 15 minutes from the international industrial complexes in Mexicali, Baja California. El Centro is accessible via Interstate 8, State Highway 86 and State Highway 111.





Summary Information

City of El Centro Profile

History

In 1906 W.F. Holt and C.A. Barker purchased the land on which El Centro was eventually built for about forty dollars an acre and invested \$100,000 in improvements. As one historian of the Valley life put it, “in only five months, El Centro went from a barley field to a city...” The City of El Centro was incorporated on April 16, 1908.

Early growth was rapid with the city’s population reaching 1,610 by 1910 and more than tripling by 1920 to 5,646 people. One reason for this rapid early growth was El Centro’s successful battle with the City of Imperial to become the county seat. In these early days, relationships among the cities of the Imperial Valley were often intensely competitive, reflecting the particular frontier character of the area and the fact that six cities within a twenty-mile radius were all established within one generation. These cities were in a horse race to win the prize of being the Valley’s leading city and the intense competition is measured by the fact that it took twenty years to get a county fair started because of strong local loyalties on the County Board of Supervisors.

By the mid-forties, El Centro had become the second largest city in the Imperial Valley, with a population of 11,000 people. El Centro had also become the principal wholesale center of the area and the location of the Imperial Irrigation District (IID) Administrative Offices.

Because of its strategic location near rail lines and Highway 80 and 99, El Centro in the 1940s was also becoming the shipping center for vegetables in the south end of the Valley. The principal industries of El Centro in the forties revolved around agriculture—fruit and vegetable packing and shipping, ice plants, a flax fiber plant, box factories, and concrete pipe and brickyards.

By the 1970s, agriculture was still an important part of the City’s economic life. Imperial County has become one of the most agriculturally productive areas in the country and more than thirty-five growers and shippers still operate in El Centro. However, by the early 1980s the two largest employment sectors in the El Centro labor market area were Government and Wholesale/Retail Trade, reflecting El Centro’s emerging role as a regional administrative and commercial center.



Summary Information

City of El Centro Profile

Government

Full-time Employees FY 2017/2018

General Government	32.35
Public Safety	124.00
Public Works	19.98
Parks and Recreation	13.10
Community Development	13.05
Water	21.62
Sewer	27.90
Total Government-Wide Employees	252

El Centro is a Charter City which operates under a Council/City Manager form of government, governed by a five-member City Council with a Mayor selected by yearly rotation.

Number of City Managers since 1908: 5

First City Manager was appointed November 4, 1953.

Previous to the City Manager, the City was run by General Law, enforced by appointed Officials.

Business - Major Employers

Employer	Type of Business
El Centro Naval Air Facility	Federal Government-National Security
Imperial County Behavioral Health	Government Offices-County
Imperial County Coroner	Government Offices-County
Imperial County Sheriff	Government Offices-County
US Border Patrol	Government Offices-Us
United States Gypsum Co	Gypsum & Gypsum Products (mfrs)
Imperial Irrigation District	Distribution Services
Eight Star Commodities	Hay & Alfalfa (whls)
Home Depot	Home Centers
El Centro Regional Medical Ctr	Hospital
8 A Packing LLC	Labor Organizations
Central Union High School	Schools
Imperial County Office-Education	Schools
Allstar Seed Co	Seeds & Bulbs-Wholesale



Summary Information

City of El Centro Profile

Demographics

Fiscal Year	Population
2004	40,047
2005	40,982
2006	42,002
2007	42,071
2008	43,316
2009	44,303
2010	42,480
2011	43,013
2012	43,827
2013	44,192
2014	44,366
2015	44,847
2016	45,170
2017	45,628

Quick Facts	El Centro	CA	U.S.
Median Age*	31.1	35.7	37.6
Median Household Income*	\$ 40,517	\$ 61,818	\$ 53,889
Average Household Income*	\$ 19,181	\$ 31,336	\$ 29,638
Median value of owners-occupied housing units*	\$ 154,500	\$ 385,500	\$ 178,600
Homeownership rate**	49.8%	54.3%	63.9%
Retail Sales per capita**	\$ 21,479	\$ 12,665	\$ 13,443
Sales Tax Per Capita	\$ 248	\$ 166	-

Community Services

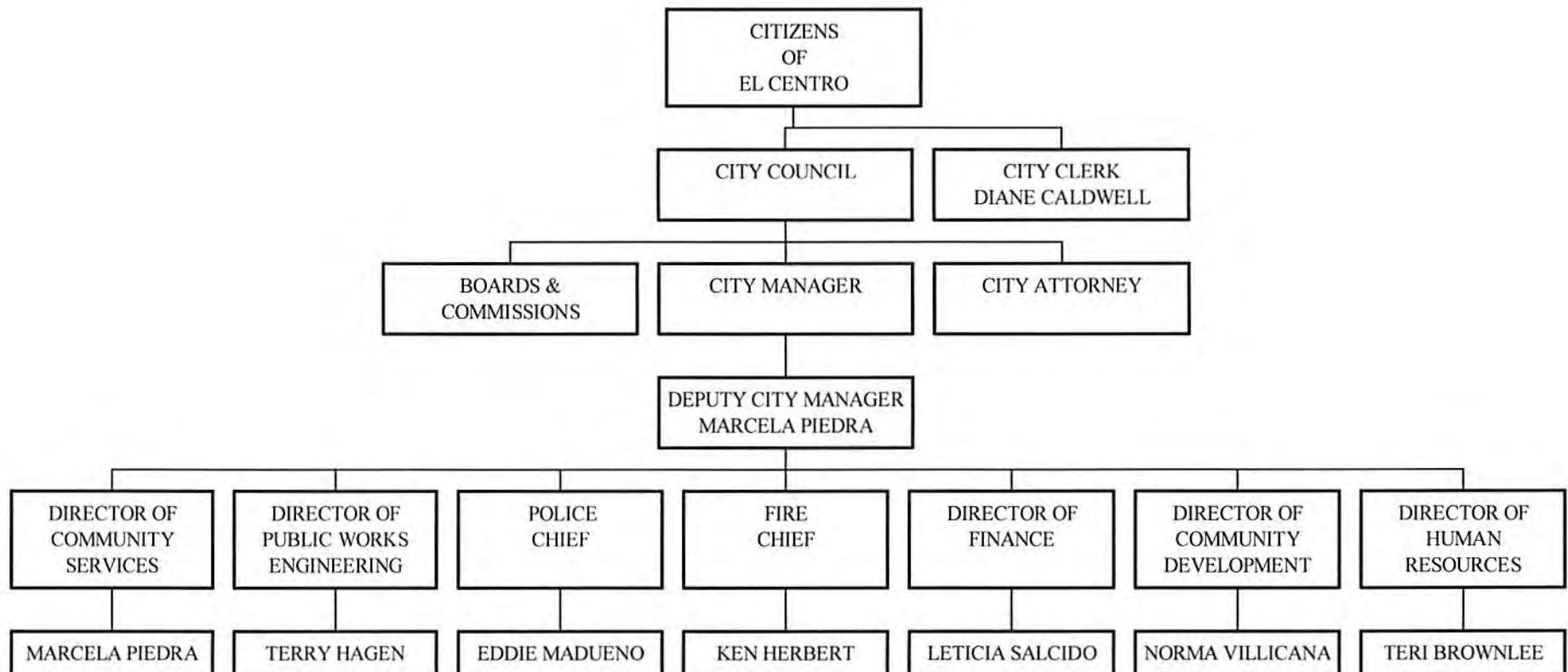
City Resources	
Library	1
Parks	20
Senior Center	1
Community Center	1
Police Stations	1
Fire Stations	3

* Alteryx, Demographics Now-

** US Census Bureau

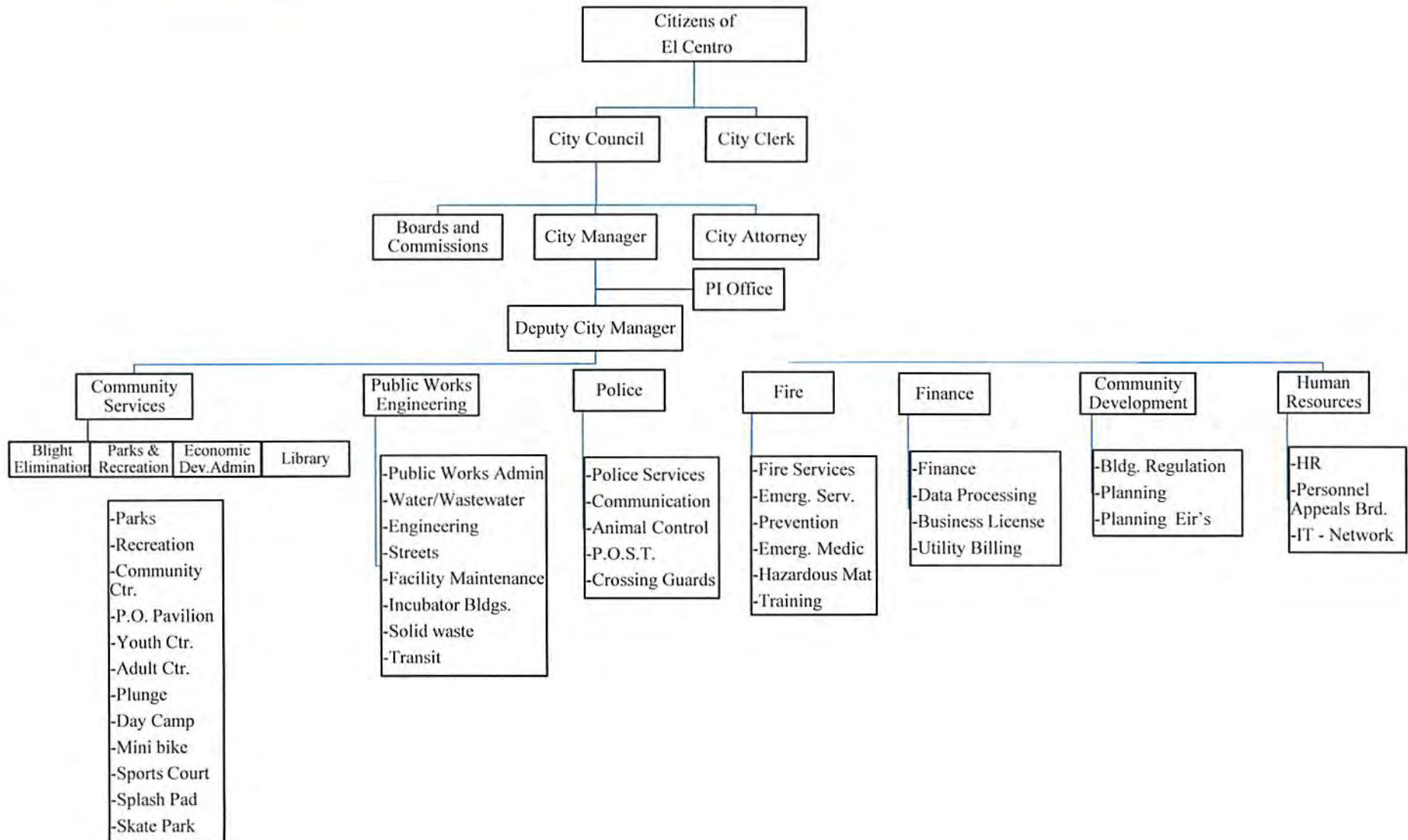


Organizational Chart





Organizational Chart Department /Division



City of El Centro, California

Distinguished Budget Presentation Award



The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of El Centro for its annual budget for the fiscal year beginning July 1, 2016. In order to receive this award for effective budget presentation, a government entity must publish a budget document that meets program criteria as a policy document, a financial plan, an operations guide, and a communications device. The City of El Centro began to participate in this program in Fiscal Year 2014-2015. This is the third year that the City of El Centro has received this prestigious award.

The Distinguished Budget Presentation Award is valid for a period of one year only. The City of El Centro continues to conform to the GFOA program requirements for the Fiscal Year 2017-2018 annual budget. This document will be submitted to be considered for another award this year.

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CITY OF EL CENTRO BUDGET PROCESS

BUDGET DEVELOPMENT

The City of El Centro prepares and adopts an annual budget. Each year's budget is separate and distinct. Unencumbered funds at the end of a budget cycle do not carry over into the following budget year.

The City's budget process begins in December with the Finance Department issuing to each City Department the goals and directives for developing the budget for the next budget cycle. The Finance Department distributes the budget calendar, instructions, forms, and budget worksheets to each department in the first week of December. Individual departments are directly responsible for developing budgets for non-salary/benefit line items, potential employee overtime, supplies, services and capital. The salary and employee benefit information is calculated and entered by the Finance Department staff.

Departments submit their budget worksheets and supplemental data to the Finance Department by the end of January. The Finance Department then compiles the data and calculates the total amounts requested, including estimated revenues and projected fund balances. The Director of Finance and other finance staff hold budget meetings with the various department heads and staff. Based on the results of these meetings, the Finance Department prepares the preliminary budget document. A series of budget meetings are held in March and April with the City Manager and the Director of Finance to discuss and refine the preliminary budget document prior to its submission to City Council for review. Public budget workshops are held at which time City Council and the community are provided an opportunity for questions, comments and recommendations. At the conclusion of the budget workshops staff will incorporate City Council's recommended changes. The Finance Department integrates the changes and then prepares the proposed budget document to be presented by the Director of Finance to City Council at the next public meeting, generally June, for final review. The City Council then adopts the budget prior to the beginning of the fiscal year.

After the budget is adopted, staff integrates the budgetary data into the City's accounting system and issues the adopted budget document.

BUDGET REVIEWS

The budget is monitored on an ongoing basis. By responding quickly to events that influence the budget, the City is able to maintain consistent levels of service provided to the community. We are also able to safeguard the financial base against erosion from unforeseen events outside the control of the City. The estimates that are developed from this process are modified throughout the budget period to respond to unanticipated events. Finance staff will monitor budget to actual revenue and expenditures on a monthly and quarterly basis providing the City Manager with any substantial variances.

A formal mid-year review of the Fiscal Year is performed with the City Council at a public meeting in January or no later than February. This mid-year review is used to fine tune the appropriations and revenue projections halfway through the fiscal year. The Finance Department begins this process in December by analyzing revenue projections, contract costs, and the impacts of legislation from the State and Federal Government. Council priorities are reevaluated along with any new or modified programs. This information is compiled into a final report which is then presented to Council.

BALANCED BUDGET

The City of El Centro City defines a balanced budget as revenues (including transfers in) equaling expenditures (including transfers out).

BUDGET AMENDMENTS

Supplemental appropriations in excess of \$50,000 when required during the fiscal year, require approval by the City Council. The Director of Finance is authorized to adjust appropriations within a department or activity provided the total appropriations for each department or activity does not exceed the amounts approved in the budget resolution, or any amending resolutions, for the entire department. These adjustments by department or activity may only be made by written request to the City Manager and/or Director of Finance. Transfers of appropriations between departments require the authorization of the City Manager. Budget transfers required to hire additional permanent personnel require City Council approval.

BASIS OF BUDGETING AND ACCOUNTING

The City uses the modified accrual basis of accounting in budgeting governmental funds. This means that obligations of the City, including outstanding purchase orders, are budgeted as expenditures. Revenues are recognized when they are both measurable and available to fund current expenditures. The modified accrual basis of accounting is also used for governmental funds reported in the annual audited financial statements.

The City uses the accrual basis of accounting in budgeting proprietary funds with the following exceptions:

- The budget basis includes expenditures for capital outlay, which are not considered expenses on the accrual basis of accounting.
- Depreciation and amortization, which are considered expenses on the accrual basis of accounting, are ignored under the budget basis because these items do not require an expenditure of funds.
- The budget basis includes expenditure for principal payments on long term debt. For financial statement purposes these expenditures are presented on the accrual basis and are applied to the outstanding liability on a GAAP basis as opposed to being expended on a budget basis.

Revenues are recorded when earned, whether cash is received at the time or not. In similar fashion, expenses are recorded when goods and services have been received, whether cash disbursements are made at the time or not. The accrual basis of accounting is also used for proprietary funds reported in the annual audited financial statements.

At the close of a fiscal year, outstanding operating budget purchase commitments for goods and services will not be carried forward into the next fiscal year.

BUDGET CALENDAR

The following are the key dates in the current budget process.

- December 15, 2016 - Budget calendar, instructions, forms, and budget worksheets distributed to each department for preparation of their FY 2017-18 budgets.
- January 23, 2017 - Budget worksheets returned to Finance Department by all City departments.
- February 2017 - Finance Director meets with Department Heads to discuss budget requests.
- March 2017 - Finance Director meets with Deputy City Manager to review requests and recommendations. Deputy City Manager holds follow-up discussions with department heads regarding budget requests.
- March 27, 2017 - Discuss budget with Directors at Management meeting.
- April 4, 2017 - Budget workshop, City Council holds initial discussions of budget workbook for FY-2018.
- May 2, 2017 - City Council continues its discussion of proposed budget for fiscal year 2017-2018.
- June 6, 2017 - City Council adopts operating budget for fiscal year 2017-2018.

COST ALLOCATION PLAN

By policy the City accounts for all operating expenditures and revenues in a primary fund. General government services are in the General Fund; water, wastewater, solid waste, transit are in their respective funds. The cost of providing support (City Council, City Clerk, City Manager, Personnel, IT, City Attorney, Finance, Treasurer etc.) to enterprise fund activities, special revenue fund activities and capital fund projects is charged by inter-fund transfer as is provided in the City's cost allocation plan.

In addition to support services, all eligible funds are charged a prorated share of the cost for liability and worker's compensation. The charge to each fund is based on level of impact projected on historical experience and known risk.

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FUND TYPES AND DESCRIPTIONS

The City of El Centro's accounting system is maintained on a fund basis, in accordance with governmental accounting standards. Each of the City's funds is considered a separate accounting entity with a self-balancing set of accounts that records assets, liabilities, fund equity, revenues and expenditures. Funds are established and segregated for the purpose of recording specific programs or attaining certain objectives in accordance with special regulations, restrictions, or limitations. Funds are classified into one of three categories: *governmental* (general, special revenue, debt service and capital projects), *proprietary* (enterprise and internal service), and *fiduciary* (trust and agency). Each of these categories is described in greater detail in the following sections.

GOVERNMENTAL FUNDS

Governmental funds are used to account for most, if not all, of a government's tax-supported activities. The general fund, special revenue funds, capital projects funds and debt service funds are considered governmental funds. Governmental funds report activities on the basis of near-term inflows and outflows of financial or spendable resources (*current financial resources - measurement focus*) and use the modified accrual basis of accounting.

The GENERAL FUND is the main operating fund of the City and is used to account for all of the general revenues of the City that are not specifically levied or collected for other City funds, and for the expenditures related to the rendering of general services by the City. The General Fund is used to account for all resources not required to be accounted for in another fund.

SPECIAL REVENUE FUNDS are used to account for the revenue received from specific taxes or other specific revenue sources that are restricted or committed to expenditure for specified purposes other than for debt service or major capital projects.

CAPITAL PROJECTS FUNDS are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

DEBT SERVICE FUNDS are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest.

PROPRIETARY FUNDS

Proprietary funds are used to account for a government's business-type activities. As such, proprietary funds report activities similar to those of private sector businesses (*economic resources- measurement focus*) and use the same generally accepted accounting principles as those businesses. Enterprise funds and internal service funds are considered proprietary funds.

ENTERPRISE FUNDS may be used to report any activity for which a fee is charged to external users for goods or services. The City of El Centro has enterprise funds for the following activities; Water, Wastewater, Transit and Solid Waste.

INTERNAL SERVICE FUNDS are used to report any activity that provides goods or services to other funds or departments of the City on a cost-reimbursement basis.

FIDUCIARY FUNDS

Fiduciary funds are used to account for assets held by the City acting in a fiduciary capacity for other entities. Such funds are operated to carry out the specific actions of agreements, ordinances and other governing regulations and cannot be used to support the City's own programs.

AGENCY FUNDS, another type of fiduciary fund, used to account for assets held by the City as an agent for individuals, principal organizations, other governments, and/or funds. The City's role is limited to such things as collecting and remitting funds for a third party.

LIST OF FUNDS

The following funds are included in the City's budget document.

GOVERNMENTAL FUNDS

Most of the City's programs and functions are provided and financed through the following governmental funds, which are distinguished by their measurement focus on determining financial position and changes in financial position (modified accrual method) rather than upon determining net income. Governmental funds include the General fund special revenue funds, debt service funds and capital project funds. Major funds in this category include the General Fund. The basis of accounting and budgeting for these funds is modified accrual.

FUND NO.	FUND NAME	FUND TYPE	major fund	FUND NO.	FUND NAME	FUND TYPE	major fund
101	General	General	YES	<p>The General Funds is used to account for resources of the general government, except those required to be accounted for in another fund. Major revenues include sales taxes, property taxes, MVL fee in lieu and TOT.</p>			
201	Gas Tax	Special Revenue	no				
203	Transportation Art 3	Special Revenue	no				
204	Bus Shelter	Special Revenue	no				
205	Local Transportation Authority	Special Revenue	no				
207	FHWA Grants	Special Revenue	no				
208	I-8 / Imperial Ave. Overpass	Special Revenue	no				
209	Wake Ave Extension	Special Revenue	no				
210	Capital Construction	Special Revenue	no				
220	Traffic Safety	Special Revenue	no				
221	Asset Forfeiture	Special Revenue	no	266	Special Events	Special Revenue	no
222	OTS Grants	Special Revenue	no	267	2011 C BONDS - CITY	Special Revenue	no
223	State COPS Program - SLESF	Special Revenue	no	268	Project Fund 2011 C Bonds	Special Revenue	no
225	Police Grants	Special Revenue	no	269	Project Fund 2011 A & B Bonds	Special Revenue	no
226	Asset Forfeiture - DOT	Special Revenue	no	270	Fire Mitigation Fees	Special Revenue	no
230	Impact Fee - Administration	Special Revenue	no	271	Police Operational	Special Revenue	no
231	Impact Fee - Library	Special Revenue	no	272	Buena Vista Landscaping & Lighting	Special Revenue	no
232	Impact Fee - Police	Special Revenue	no	273	Legacy Ranch CFD	Special Revenue	no
233	Impact Fee - Fire	Special Revenue	no	274	Legacy Ranch L & LD	Special Revenue	no
234	Impact Fee - Streets	Special Revenue	no	275	I.V. Commons CFD	Special Revenue	no
235	Impact Fee - Parks	Special Revenue	no	276	SA - Administration	Special Revenue	no
236	Impact Fee - Recreation	Special Revenue	no	277	SA - Revolving	Special Revenue	no
237	Impact Fee - General Government	Special Revenue	no	278	SA - Low/Moderate	Special Revenue	no
238	Impact Fee - Parks & Recreation	Special Revenue	no	279	SA - Administration 2	Special Revenue	no
240	Home Grants	Special Revenue	no	290	L&L District - Town Center	Special Revenue	no
241	Home Program	Special Revenue	no	299	Measure P	Special Revenue	no
242	Rental Rehab-Hud	Special Revenue	no				
243	HUD Entitlement Program	Special Revenue	no	300	Debt Service	Debt Service	no
244	CDBG Program Income RLF	Special Revenue	no	301	Debt Service- SA	Debt Service	no
245	House Enabled by Local	Special Revenue	no				
246	Calhome Program	Special Revenue	no				
248	EDA Revolving Fund	Special Revenue	no				
250	Home PI Administration	Special Revenue	no				
251	IID Project Jobs	Special Revenue	no				
261	Recreation Projects	Special Revenue	no				

LIST OF FUNDS - Cont'd

Governmental Funds cont'd

FUND NO.	FUND NAME	FUND TYPE	major fund
401	Federal Highway Administration	Capital Projects	no
402	Orange Ave Regional Lift Station	Capital Projects	no
403	Drainage Facilities	Capital Projects	no
404	Lotus Parallel	Capital Projects	no
405	IID Facility Crossing	Capital Projects	no
406	8th St. Overpass Bridge	Capital Projects	no
407	Colonia - El Dorado Street	Capital Projects	no
408	Bridge/Road Improvement	Capital Projects	no
409	LaBrucherie Greenbelt	Capital Projects	no
410	Prop 1B	Capital Projects	no
411	Misc. Road Improvements	Capital Projects	no
441	EDA GRANT	Capital Projects	no
442	SA - Capital Projects	Capital Projects	no
460	Park Development	Capital Projects	no
461	Post Office Grant	Capital Projects	no

ENTERPRISE FUNDS

Enterprise funds are distinguished from governmental funds by their similarity to private sector enterprises, as it is intended that the cost of providing services will be financed or recovered primarily through user charges. The basis of accounting and budgeting is full accrual for these funds. The major funds in this category are water and wastewater funds. The City uses the following enterprise funds:

FUND NO.	FUND NAME	FUND TYPE	major fund
501	Water	Enterprise	yes
502	Wastewater	Enterprise	yes
503	Transit	Enterprise	no
504	Solid Waste	Enterprise	no
511	Water Capacity Fees	Enterprise	no
512	Wastewater Capacity Fees	Enterprise	no
513	Water Stabilization Fund	Enterprise	no
514	Wastewater Stabilization Fund	Enterprise	no

MAJOR REVENUE DESCRIPTION

Water fund is used to account for revenues & expenses associated with the treatment and distribution of potable water.

Wastewater fund is used to account for revenues & expenses associated with the collection and treatment of wastewater.

INTERNAL SERVICE FUNDS

Internal service funds are used to report any activity that provides goods or services to other funds, departments or agencies of the primary government and its component units on a cost reimbursement basis.

FUND NO.	FUND NAME	FUND TYPE	major fund
601	Workers' Compensation	Internal Service	no
602	Post Employment	Internal Service	no
603	Group Health Insurance	Internal Service	no
604	Motor Vehicle	Internal Service	no
605	GASB 45	Internal Service	no

**CITY OF EL CENTRO
DEPARTMENT FUND MATRIX**

	CITY COUNCIL	CITY MANAGER	CITY ATTORNEY	CITY CLERK	COMMUNITY SERVICES	PUBLIC WORKS	POLICE	FIRE	FINANCE	COMMUNITY DEVELOPMENT	HUMAN RESOURCES
GENERAL FUND (MAJOR)	X	X	X	X	X	X	X	X	X	X	X
WATER FUND (MAJOR)						X					
WASTEWATER FUND (MAJOR)						X					
TRANSIT		X				X					
SOLID WASTE						X					
STREETS						X					
SA-CAPITAL PROJECTS					X						
BRIDGE ROAD IMPROVEMENTS						X					
ORANGE AVE. REGIONAL LIFT STATION											
DRAINAGE FACILITIES											
LOCAL TRANSP. AUTHORITY						X					
WAKE AVE. EXTENSION						X					
LTA REVENUE BONDS						X					
IMPACT FEES					X		X	X			
HUD ENTITLEMENT					X						
2011 BONDS CITY					X						

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SUMMARY OF KEY REVENUE ASSUMPTIONS – GENERAL FUND

One of the key analytical tools during the 2017-2018 budget process was a financial forecast for the General Fund. The forecast considered key revenue and expenditure projection factors such as the following; population, unemployment rate, changes in the consumer price index (CPI) and other growth factors. The trends of these key factors and their effect on revenues and expenditures for the past seven years provided a historical basis for the forecast. Other considerations in the forecast were the global economy, national/local economic trends and the effects of the new presidential administration on border cities.

Sources used in developing the revised projections include economic trends as reported in the national media, Bureau of Labor Statistics, State Department of Finance, US Census Bureau, and League of California Cities.

The revenue projections for fiscal year 2017-18 reflect staff's best judgment for the performance of the local economy over the next year and the potential federal, state and other local agency budget actions and their effect on the City's General Fund revenues

Top Four General Fund Revenues

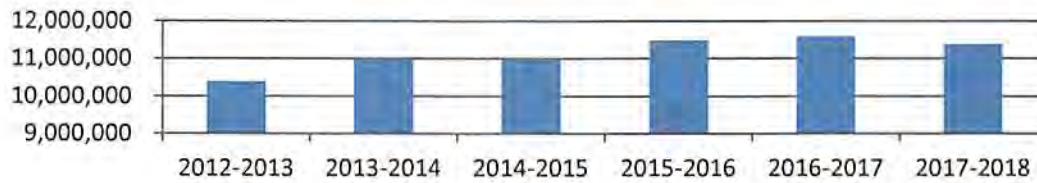
The following provides a brief description of the City's top four General Fund revenues along with an overview of the assumptions used in preparing the 2017-18 revenue projections. These "top four" revenues account for over 76% of total ongoing General Fund Revenues.

- 1) **Sales Tax** – The City has traditionally received an effective rate of 1% from all taxable retail sales occurring within its limits. The residents of the City approved Measure P in November of 2016 which increases the sales tax by an additional half of one percent. The additional tax is to be used only for new constructions projects such as the much needed police station and library. The new tax became effective on April 1, 2017 and the first revenues are expected in July of 2017. The new tax is reflected in a separate fund (299) and the projections in the General Fund are for the original 1%. The City received a one-time tax payment of \$300,000, for a retroactive adjustment, in fiscal year 2017. Subsequently the projection for fiscal year 2018 is lower than the amount expected in fiscal year 2017.

<u>Fiscal Year</u>	<u>Amount</u>	<u>% change</u>	<u>Comment</u>
2012-13	\$10.4 Million	-	actual
2013-14	\$11.0 Million	5.77%	actual
2014-15	\$11.0 Million	-0-	actual
2015-16	\$11.5 Million	4.55%	actual
2016-17	\$11.6 Million	1.80%	projected
2017-18	\$11.4 Million	-3.45%	budget

SUMMARY OF KEY REVENUE ASSUMPTIONS – General Fund (cont'd)

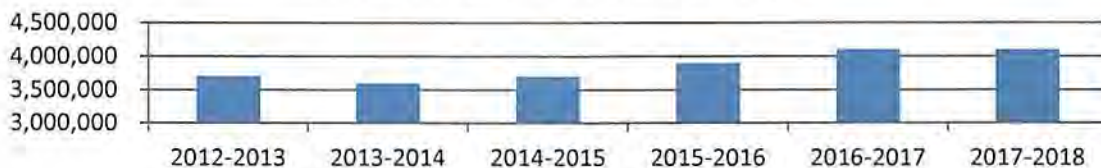
Sales Tax



- 2) **Property Tax in Lieu of VLF** – Until 1998-99, The State levied vehicle license fees (VLF) in the amount of 2% of the market value of the motor vehicle in lieu of local property taxes. The State then allocated 81.25% of these revenues equally between cities and counties, apportioned based on population. The State subsequently reduced this rate by 65%, but made up the difference for several years to local agencies through the state General Fund. However in responding to its budget crisis, the state cut back on this backfill. As part of a subsequent long-term solution, the State adopted a swap of the “VLF Backfill,” for a comparable increase in property tax revenues. Growth is tied to the growth in assessed property tax values.

<u>Fiscal Year</u>	<u>Amount</u>	<u>% change</u>	<u>Comment</u>
2012-13	\$3.7 Million	-	actual
2013-14	\$3.6 Million	<2.70%>	actual
2014-15	\$3.7 Million	2.77%	actual
2015-16	\$3.9 Million	5.41%	actual
2016-17	\$4.1 Million	5.13%	projected
2017-18	\$4.1 Million	-0-	budget

Property Tax in Lieu of VLF



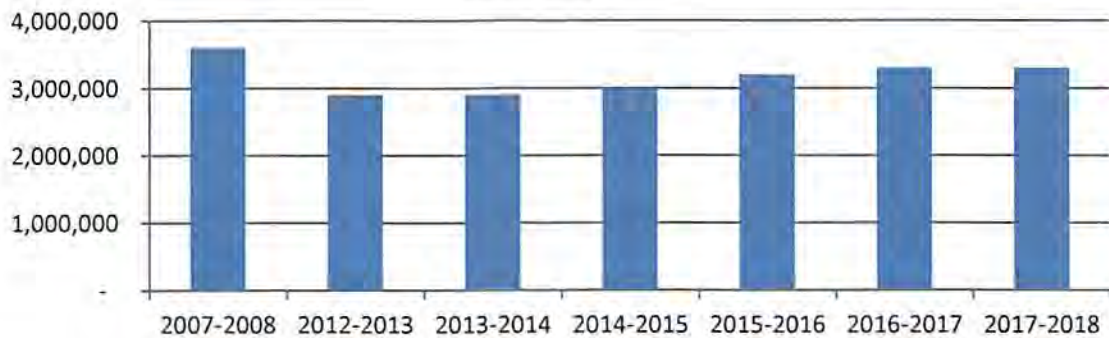
- 3) **Property Tax** – Under Proposition 13 adopted in June of 1978, property taxes for general purposes may not exceed 1% of market value. Property tax assessment, collection and apportionment are performed by the County. The City receives approximately 28% of the levy within its limits. Assessment increases to reflect current market value are allowed when property ownership changes or when improvements are made; otherwise, increases in assessed value are limited to 2% annually. However due to the drastic drop in real estate prices and subsequent appeals, this revenue source declined

SUMMARY OF KEY REVENUE ASSUMPTIONS – General Fund (cont'd)

from a high of \$3.6 million in fiscal year 2008 to \$2.9 in fiscal year 2010. This trend has improved and based on recent trends this revenue source is projected to be \$3.3 million in fiscal year 2018.

<u>Fiscal Year</u>	<u>Amount</u>	<u>% change</u>	<u>Comment</u>
2007-08	\$3.6 Million		actual
2012-13	\$2.9 Million	<19.44%>	actual
2013-14	\$2.9 Million	-0-	actual
2014-15	\$3.0 Million	3.45%	actual
2015-16	\$3.2 Million	6.67%	actual
2016-17	\$3.3 Million	3.12%	projected
2017-18	\$3.3 Million	-0-	budget

Property Tax

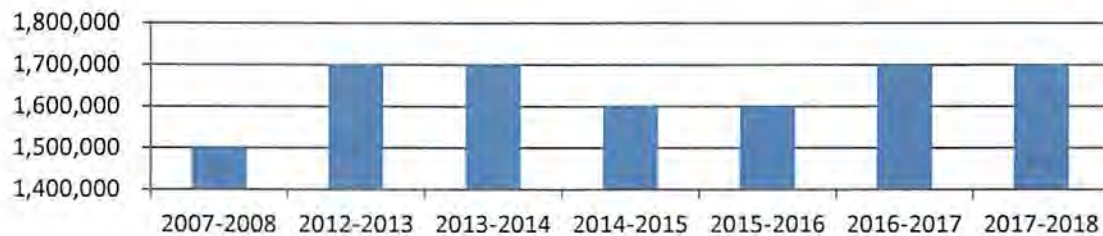


- 4) **Transient Occupancy Tax** – Transient occupancy taxes (TOT) are levied on all individuals occupying their dwelling for 30 days or less. This is generally most applicable to room rentals at motels and hotels. The TOT rate is 10% of the room rental rate. Although the tax is collected for the City by the operators, it is a tax on the occupant, not the hotel or motel. Given the last two year results this revenue source has exceeded pre-recession level and will remain at this level for fiscal year 2018.

<u>Fiscal Year</u>	<u>Amount</u>	<u>% change</u>	<u>Comment</u>
2007-08	\$1.5 Million		actual
2012-13	\$1.7 Million	13.33%	actual
2013-14	\$1.7 Million	-0-	actual
2014-15	\$1.6 Million	<5.88%>	actual
2015-16	\$1.6 Million	-0-	actual
2016-17	\$1.7 Million	6.25%	projected
2017-18	\$1.7 Million	-0-	budget

SUMMARY OF KEY REVENUE ASSUMPTIONS – General Fund (cont'd)

Transient Occupancy Tax



SUMMARY OF KEY REVENUE ASSUMPTIONS – SPECIAL REVENUE FUNDS

Special Revenue Funds

The City maintains 43 special revenue funds for which the projected revenues total \$15.9 million. There are 8 major revenue sources that comprise 94% of total revenue. Those revenue sources are the following; Gas Tax (\$1.3 million), Local Transportation Authority (LTA) (\$2.7 million), Police Grants (\$1 million), Development Impact Fees (\$576,000), HUD Entitlement (\$408,000), Project Funds 2011 C Bonds (\$1.2 million), Successor Agency Administration (\$2.8 million), Measure P (\$5 million). The following summarizes revenue assumptions for these major ongoing funds.

- 1) **Gasoline Tax** – The State allocates a portion of gas tax revenues to cities under four distinct funding categories on a population basis totaling about \$18.00 per capital. Gas tax revenues are restricted by the State for street purposes only. Based on the State Department of Finance estimates this revenue is projected to increase by \$300,000 or 32% in fiscal year 2018. The increase is due to the new taxes enacted by the Road Repair and Accountability Act of 2017.

<u>Fiscal Year</u>	<u>Amount</u>	<u>% change</u>	<u>Comment</u>
2013-14	\$1.3 Million	-	actual
2014-15	\$1.25 Million	<3.85%>	actual
2015-16	\$962,000	<23.04%>	actual
2016-17	\$884,000	<8.11%>	projected
2017-18	\$1,264,000	42.98%	budget

- 2) **Local Transportation Authority (LTA)** – This is the revenue generated by a one-half cent voter approved sales tax earmarked for street improvements. The amount projected for fiscal year 2017-18 is \$2.7 million. This amount is the same level as the amount projected in fiscal year 2017.

SUMMARY OF KEY REVENUE ASSUMPTIONS – Special Revenue Funds (cont'd)

<u>Fiscal Year</u>	<u>Amount</u>	<u>% change</u>	<u>Comment</u>
2012-13	\$3.2 Million		actual
2013-14	\$3.8 Million	19%	actual
2014-15	\$2.9 Million	<24%>	actual
2015-16	\$2.8 Million	<3.4%>	actual
2016-17	\$2.7 Million	<3.6%>	projected
2017-18	\$2.7 Million	-0-	budget

- 3) **LTA Revenue Bonds** – The City issued Build America Bonds secured by the revenue stream from the LTA revenues. This revenue source is the reimbursement by the Federal Government for the 35% of interest expense paid with the annual debt service on the LTA bonds. The amount is approximately the same amount each year. The estimated amount of fiscal year 2018 is \$280,000.
- 4) **Development Impact Fees** – Revenues from development impact fees earmarked for public infrastructure improvements made necessary due to expansion. This revenue stream declined significantly due to the recession and subsequent slowdown in residential construction. This revenue stream which has been static for the past few years, is projected to have a substantial increase in fiscal year 2017-18 at \$632,385, due to new development. The new development consists of 522 new residential homes. The construction will consist of 12 phases with 29 homes in each phase. The budget for fiscal year 2018 consists of the first two new phases as well as a new sixteen unit apartment complex and a medical office building.
- 5) **HUD Entitlement** – This revenue stream is from Community Development Block Grant Entitlement Communities Grant. These are funds allocated by the federal government to eligible entitled local agencies for housing and community development purposes and for expanding economic opportunities for low and moderate income persons. These revenues are subject to adjustment both in the total amount and in the amount allocable for administrative costs by the federal government in the future. The fluctuations in revenues noted from year to year are caused by the timing of the completion of the projects.

<u>Fiscal Year</u>	<u>Amount</u>	<u>% change</u>	<u>Comment</u>
2013-14	\$581,708	-0-	actual
2014-15	\$589,706	1.37%	actual
2015-16	\$926,987	57.19%	actual
2016-17	\$333,927	<63.98%>	projected
2017-18	\$405,813	21.53%	budget

SUMMARY OF KEY REVENUE ASSUMPTIONS – Special Revenue Funds (cont'd)

- 6) **Police Grants** - This revenue stream is from the Imperial County Stone-garden program and is designated for the purchase and installation of a citywide license plate reader system. The amount awarded to the City is \$1 million.
- 7) **SA Administration 1** – This revenue stream for the distribution from the County from RPTTF for pass through payments and left over redistribution to other agencies in the total amount of \$2.8 million.
- 8) **SA Administration 2** – This revenue stream is a constant amount allocated by the State Department of Finance for administration expenses of the Successor Agency. The amount is the same each year at \$250,000.
- 9) **Measure P** – The residents of the City approved Measure P in November of 2016 which increases the sales tax by an additional half of one percent. The additional tax is to be used only for new constructions projects such as the much needed police station and library. The new tax became effective on April 1, 2017 and the first revenues are expected in July of 2017. The projected amount is \$5 million for fiscal year 2018.

SUMMARY OF KEY REVENUE ASSUMPTIONS – Capital Project Funds

The City maintains 13 capital project funds for which the projected revenues total \$2,833,000. There is 1 major revenue sources that comprise 98% of total revenue. The revenue sources are grant funds from the FHWA received through the California department of Transportation. The projected revenue for fiscal year 2016-17 from FHWA is \$2,790,000.

SUMMARY OF KEY REVENUE ASSUMPTIONS – Enterprise Funds

The City maintains four enterprise funds, which account for about 31% of the City's fiscal operations; water, sewer, solid waste and transit. The following is a brief overview of enterprise fund revenue issues and the rate changes for 2017-18.

- 1) **Water Fund** – The multi-year rate setting strategy previously approved by Council to improve the City's water distribution and treatment systems came to an end in fiscal year 2017. As such the rates will remain at the current level. The last increase was in fiscal year 2017 in the amount of 3.4%. That was increase number 5 out of five approved per

SUMMARY OF KEY REVENUE ASSUMPTIONS – Enterprise Funds (cont'd)

the water/wastewater rate study performed in 2012. Revenue for the water fund (not including one time other income from bond proceeds in the amount of \$1 million) is projected at \$8.6 million:

<u>Fiscal Year</u>	<u>Amount</u>	<u>% change</u>	<u>Comment</u>
2013-14	\$8.8 million		actual
2014-15	\$8.6 million	<2.27%>	actual
2015-16	\$8.1 million	<5.81%>	actual
2016-17	\$8.5 million	4.93%	projected
2017-18	\$8.6 million	1.17%	budget

- 2) **Wastewater Fund** – The wastewater fund also uses a multi-year rate setting strategy. In order to support an adequate capital improvement plan and meet high wastewater treatment standards the Council approved a five year rate increase in 2012. The rate increase was 5.8% per year. The last rate increase (5 out of five) was in fiscal year 2017. There are no revenue increased projected in the revenues for fiscal year 2018. Revenues from wastewater treatment fees is projected as follows:

<u>Fiscal Year</u>	<u>Amount</u>	<u>% change</u>	<u>Comment</u>
2013-14	\$8.7 million		actual
2014-15	\$9.0 million	3.4%	actual
2015-16	\$9.1 million	1.11%	actual
2016-17	\$9.6 million	5.49%	projected
2017-18	\$9.7 million	1.04%	budget

- 3) **Transit** – This fund does not show any activity in fiscal year 2018 as the City will no longer oversee this contract. Oversight for transit operations will be handled by the Imperial County Transportation Commission.

<u>Fiscal Year</u>	<u>Amount</u>	<u>% change</u>	<u>Comment</u>
2013-14	\$461,808		actual
2014-15	\$451,093	<2.32%>	actual
2015-16	\$438,900	<2.70%>	actual
2016-17	-0-	-0-	projected
2017-18	-0-	-0-	budget

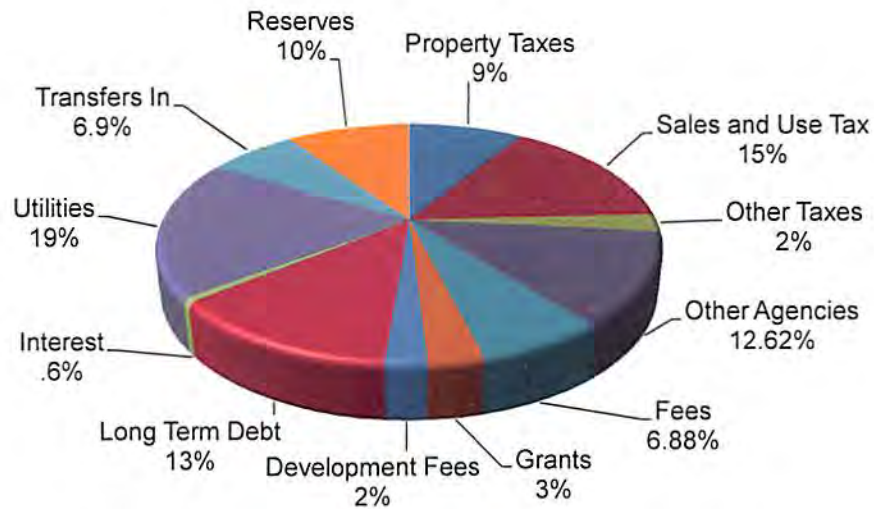
SUMMARY OF KEY REVENUE ASSUMPTIONS – Enterprise Funds (cont'd)

- 4) **Solid Waste -** Solid waste revenues are expected to remain at the same level for fiscal year 2017-18.

<u>Fiscal Year</u>	<u>Amount</u>	<u>% change</u>	<u>Comment</u>
2012-13	\$1.8 million		actual
2013-14	\$1.8 million	-0-	actual
2014-15	\$1.8 million	-0-	actual
2015-16	\$1.9 million	-0-	actual
2016-17	\$1.9 million	-0-	projected
2017-18	\$1.9 million	-0-	budget

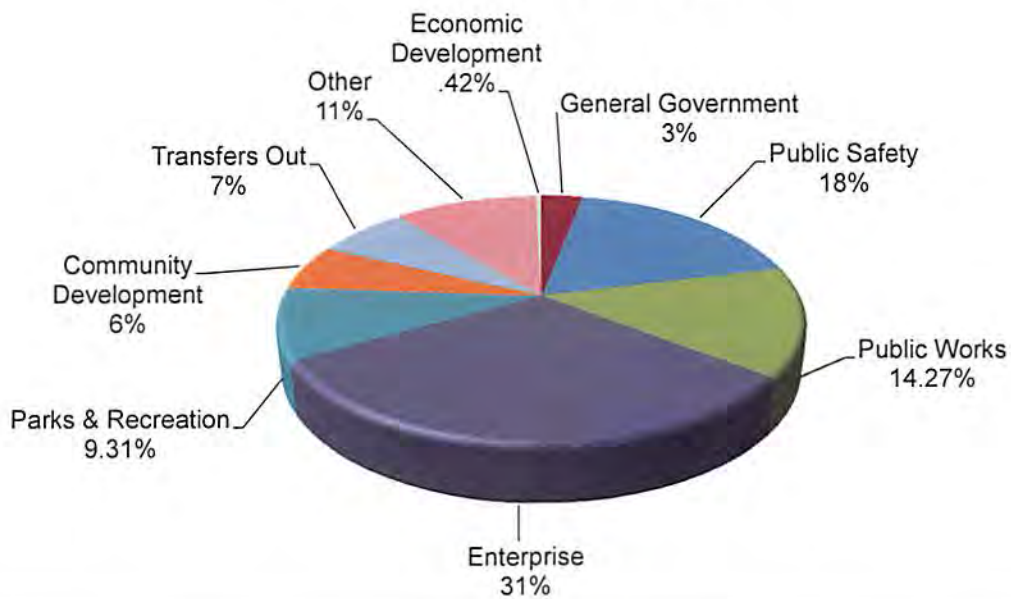
CITY OF EL CENTRO 2018

WHERE THE MONEY COMES FROM



\$106,447,517

WHERE THE MONEY GOES



\$106,447,517

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CITY OF EL CENTRO
2018 BUDGET
FUND SUMMARY

Fund No.	FUND DESCRIPTION	ESTIMATED FUND BALANCE 7/1/2017	ESTIMATED REVENUES		TOTAL REVENUES	ESTIMATED FUNDS AVAILABLE	ADOPTED APPROPRIATIONS		TOTAL APPROP.	ENDING FUND BALANCE 6/30/2018
			REVENUES	TRANSFERS IN			EXPENDITURES	TRANSFERS OUT		
101	General	12,510,413	24,995,000	6,002,349	30,997,349	43,507,762	31,387,801	40,000	31,427,801	12,079,961
201	Gas Tax	(87,863)	1,264,585		1,264,585	1,176,722	-	1,260,000	1,260,000	(83,278)
203	Transportation Art 3	81,895	32,100		32,100	113,995	-	-	-	113,995
204	Bus Shelter	206,875	64,600		64,600	271,475	145,500	-	145,500	125,975
205	Local Transportation Authority	1,502,308	2,684,000		2,684,000	4,186,308	1,070,000	1,330,604	2,400,604	1,785,704
207	FHWA Grants	61,897	400		400	62,297	-	-	-	62,297
208	I-8 / Imperial Ave. Overpass	107,506	3,600		3,600	111,106	-	-	-	111,106
209	Wake Ave Extension	309,131	2,000		2,000	311,131	-	-	-	311,131
210	Capital Construction	107,686	700		700	108,386	-	-	-	108,386
212	LTA Revenue Bonds	3,199,522	310,000		310,000	3,509,522	2,608,800	-	2,608,800	900,722
220	Traffic Safety	1,341	-		-	1,341	-	-	-	1,341
221	Asset Forfeiture - DOJ	12,501	15,000		15,000	27,501	15,000	-	15,000	12,501
222	OTS Grants	14,521	60		60	14,581	-	-	-	14,581
223	State COPS Program - SLESF	189,696	100,500		100,500	290,196	174,053	-	174,053	116,143
225	Police Grants	-	1,000,000		1,000,000	1,000,000	1,000,000	-	1,000,000	-
226	Asset Forfeiture - DOT	(693)	-		-	(693)	-	-	-	(693)
230	Impact Fee - Administration	19,221	-		-	19,221	-	-	-	19,221
231	Impact Fee - Library	73,814	49,595		49,595	123,409	-	-	-	123,409
232	Impact Fee - Police	1,158,841	140,770		140,770	1,299,611	444,000	-	444,000	855,611
233	Impact Fee - Fire	(226,004)	76,520		76,520	(149,484)	-	-	-	(149,484)
234	Impact Fee - Streets	1,059,687	104,600		104,600	1,164,287	1,100,000	-	1,100,000	64,287
237	Impact Fee - General Government	138,488	114,820		114,820	253,308	-	-	-	253,308
238	Impact Fee - Parks & Recreation	172,318	89,530		89,530	261,848	-	-	-	261,848
240	Home Grants	63,267	160		160	63,427	-	-	-	63,427
241	Home Program	96,823	10,300		10,300	107,123	81,000	-	81,000	26,123
242	Rental Rehab-Hud	304,479	700		700	305,179	280,000	-	280,000	25,179
243	HUD Entitlement Program	641,667	407,513		407,513	1,049,180	475,813	-	475,813	573,367
244	CDBG Program Income RLF	210,716	26,240		26,240	236,956	206,124	-	206,124	30,832
245	House Enabled by Local	480,450	1,200		1,200	481,650	470,000	-	470,000	11,650
246	Calhome Program	51,157	120		120	51,277	51,277	-	51,277	-
248	EDA Revolving Fund	104,712	6,200		6,200	110,912	600	-	600	110,312
250	Home PI Admininstration	9,233	1,280		1,280	10,513	6,000	-	6,000	4,513
251	IID Project Jobs	2,559	1,000		1,000	3,559	-	-	-	3,559
261	Recreation Projects	3,161	35		35	3,196	-	-	-	3,196

CITY OF EL CENTRO
2018 BUDGET
FUND SUMMARY

Fund No.	FUND DESCRIPTION	ESTIMATED FUND BALANCE 7/1/2017	ESTIMATED REVENUES		TOTAL REVENUES	ESTIMATED FUNDS AVAILABLE	ADOPTED APPROPRIATIONS		TOTAL APPROP.	ENDING FUND BALANCE 6/30/2018
			REVENUES	TRANSFERS IN			EXPENDITURES	TRANSFERS OUT		
266	Special Events	5,917	20,000	40,000	60,000	65,917	53,513	-	53,513	12,404
267	2011 C BONDS - CITY	9,545,869	4,000		4,000	9,549,869	6,000,000	-	6,000,000	3,549,869
268	Project Fund 2011 C Bonds	1,116,002	1,175,362		1,175,362	2,291,364	1,175,362	-	1,175,362	1,116,002
269	Project Fund 2011 A & B Bonds	6,104,730	32,000		32,000	6,136,730	-	-	-	6,136,730
270	Fire Mitigation Fees	209,769	500		500	210,269	-	209,114	209,114	1,155
271	Police Operational	445,118	2,900		2,900	448,018	-	443,735	443,735	4,283
272	Buena Vista Landscaping & Lighting	255,338	5,250		5,250	260,588	36,700	31,500	68,200	192,388
273	Legacy Ranch CFD	233,763	93,720		93,720	327,483	93,170	-	93,170	234,313
274	Legacy Ranch L & LD	160,331	7,550		7,550	167,881	43,800	35,000	78,800	89,081
275	I.V. Commons CFD	5,677	200		200	5,877	1,000	-	1,000	4,877
276	SA - Administration	(19)	2,800,000		2,800,000	2,799,981	2,800,000	-	2,800,000	(19)
277	SA - Revolving	4,151	2,050		2,050	6,201	3,500	-	3,500	2,701
278	SA - Low/Moderate	224,759	10,600		10,600	235,359	-	-	-	235,359
279	SA - Administration - 1	178,237	250,100		250,100	428,337	168,853	-	168,853	259,484
290	Town Center L & LD	20,233	12,025		12,025	32,258	22,600	-	22,600	9,658
299	Measure P	-	5,000,000		5,000,000	5,000,000	-	-	-	5,000,000
	Total Special Revenue Funds	28,580,787	15,924,385	40,000	15,964,385	44,545,172	18,526,665	3,309,953	21,836,618	22,708,554

CITY OF EL CENTRO
2018 BUDGET
FUND SUMMARY

Fund No.	FUND DESCRIPTION	ESTIMATED FUND BALANCE 7/1/2017	ESTIMATED REVENUES		TOTAL REVENUES	ESTIMATED FUNDS AVAILABLE	ADOPTED APPROPRIATIONS		TOTAL APPROP.	ENDING FUND BALANCE 6/30/2018
			REVENUES	TRANSFERS IN			EXPENDITURES	TRANSFERS OUT		
300	Debt Service	1,516,966	15,000	1,307,604	1,322,604	2,839,570	1,307,604	-	1,307,604	1,531,966
301	Debt Service- SA	5,020,175	3,198,722	-	3,198,722	8,218,897	3,181,222	-	3,181,222	5,037,675
	Total Debt Service Fund	6,537,141	3,213,722	1,307,604	4,521,326	11,058,467	4,488,826	-	4,488,826	6,569,641
401	Federal Highway Administration	91,430	2,790,203		2,790,203	2,881,633	2,790,203	-	2,790,203	91,430
402	Orange Ave Regional Lift Station	234,893	1,500		1,500	236,393	-	-	-	236,393
403	Drainage Facilities	239,197	1,000		1,000	240,197	-	-	-	240,197
404	Lotus Parallel	53,111	2,400		2,400	55,511	-	-	-	55,511
405	IID Facility Crossing	27,014	1,000		1,000	28,014	-	-	-	28,014
406	8th St. Overpass Bridge	3,519	120		120	3,639	-	-	-	3,639
407	Colonia - El Dorado Street	19,562	130		130	19,692	-	-	-	19,692
408	Bridge/Road Improvement	503,178	27,500		27,500	530,678	-	-	-	530,678
409	LaBrucherie Greenbelt	7,674	50		50	7,724	-	-	-	7,724
411	Misc. Road Improvements	26,032	4,800		4,800	30,832	-	-	-	30,832
441	EDA GRANT	171,073	1,100		1,100	172,173	-	-	-	172,173
442	SA - Capital Projects	2,580,856	1,000		1,000	2,581,856	1,211,150	-	1,211,150	1,370,706
460	Park Development	451,666	2,000		2,000	453,666	445,000	-	445,000	8,666
	Total Capital Projects Funds	4,409,205	2,832,803		2,832,803	7,242,008	4,446,353	-	4,446,353	2,795,655

CITY OF EL CENTRO
2018 BUDGET
FUND SUMMARY

Fund No.	FUND DESCRIPTION	ESTIMATED FUND BALANCE 7/1/2017	ESTIMATED REVENUES		TOTAL REVENUES	ESTIMATED FUNDS AVAILABLE	ADOPTED APPROPRIATIONS		TOTAL APPROP.	ENDING FUND BALANCE 6/30/2018
			REVENUES	TRANSFERS IN			EXPENDITURES	TRANSFERS OUT		
501	Water	11,394,712	9,580,000	-	9,580,000	20,974,712	10,540,136	-	10,540,136	10,434,576
502	Wastewater	7,611,658	22,406,000	-	22,406,000	30,017,658	21,015,726	-	21,015,726	9,001,932
503	Transit	270,951	-	-	-	270,951	-	-	-	270,951
504	Solid Waste	35,147	1,863,000	-	1,863,000	1,898,147	1,862,000	-	1,862,000	36,147
511	Water Capacity Fees	2,834,338	851,150	-	851,150	3,685,488	-	-	-	3,685,488
512	Wastewater Capacity Fees	4,696,303	995,100	-	995,100	5,691,403	-	-	-	5,691,403
513	Water Stabilization Fund	3,289,076	17,000	-	17,000	3,306,076	-	-	-	3,306,076
514	Wastewater Stabilization Fund	3,295,657	17,000	-	17,000	3,312,657	-	-	-	3,312,657
	Total Enterprise Funds	33,427,842	35,729,250	-	35,729,250	69,157,092	33,417,862	-	33,417,862	35,739,230
601	Workers' Compensation	2,862,769	1,709,952	-	1,709,952	4,572,721	2,186,805	-	2,186,805	2,385,916
602	Post Employment	1,256,961	361,978	-	361,978	1,618,939	537,000	-	537,000	1,081,939
603	Group Health Insurance	2,836,582	3,628,400	-	3,628,400	6,464,982	3,618,000	-	3,618,000	2,846,982
604	Motor Vehicle	41,568	442,690	-	442,690	484,258	488,252	-	488,252	(3,994)
605	GASB 45	4,652,159	22,000	-	22,000	4,674,159	-	4,000,000	4,000,000	674,159
	Total Internal Services Funds	11,650,039	6,165,020	-	6,165,020	17,815,059	6,830,057	4,000,000	10,830,057	6,985,002
	Total All Funds	97,115,427	88,860,180	7,349,953	96,210,133	193,325,560	99,097,564	7,349,953	106,447,517	86,878,043

**CITY OF EL CENTRO
REVENUE SUMMARY BY CATEGORY (ALL FUNDS)**

	<u>ACTUAL 2016</u>	<u>PROJECTED 2017</u>	<u>BUDGET 2018</u>
Property Taxes	12,113,500	9,442,188	9,437,342
Sales & Use Taxes	11,461,713	11,550,000	16,400,000
Other Taxes	2,414,018	2,388,000	2,425,000
Other Agencies	11,987,096	11,903,264	13,435,405
Fees	6,957,873	7,684,645	7,319,002
Grants	2,998,142	2,582,349	3,196,016
Development Fees	658,349	2,334,519	2,383,570
Long Term Debt	0	3,500,000	13,750,000
Interest Earnings	728,305	647,857	635,845
Utilities	18,985,944	19,793,650	19,878,000
Total Revenues	<u>68,304,940</u>	<u>71,826,472</u>	<u>88,860,180</u>
Transfers in	<u>3,680,788</u>	<u>2,407,353</u>	<u>7,349,953</u>
Total Revenues and Transfers in	<u><u>71,985,728</u></u>	<u><u>74,233,825</u></u>	<u><u>96,210,133</u></u>

**CITY OF EL CENTRO
REVENUE SUMMARY - BY SOURCE (ALL FUNDS)**

Revenues	ACTUAL 2016	%	PROJECTED 2017	%	BUDGET 2018	%
Property Taxes	12,113,500	16.8%	9,442,188	12.7%	9,437,342	9.8%
Sales & Use Taxes	9,585,980	13.3%	11,550,000	15.6%	16,400,000	17.0%
Transient Occupancy Taxes	1,692,052	2.4%	1,660,000	2.2%	1,690,000	1.8%
Franchise Fees	295,718	0.4%	305,000	0.4%	310,000	0.3%
Business License Taxes	354,999	0.5%	348,000	0.5%	350,000	0.4%
Other Taxes	71,249	0.1%	75,000	0.1%	75,000	0.1%
Licenses and Permits	326,352	0.5%	273,750	0.4%	347,000	0.4%
Fines and Forfeitures	101,863	0.1%	102,000	0.1%	106,000	0.1%
Motor Vehicles Fees	3,920,891	5.4%	4,076,000	5.5%	4,080,000	4.2%
Sales Tax in Lieu	1,875,733	2.6%	0	0.0%	0	0.0%
Gas Tax	947,616	1.3%	883,310	1.2%	1,264,085	1.3%
Transit	406,248	0.6%	0	0.0%	0	0.0%
Local Transportation Authority	2,754,209	3.8%	2,670,000	3.6%	2,670,000	2.8%
Revenue From Other Agencies	3,958,132	5.5%	4,273,954	5.8%	5,421,320	5.6%
Federal Grant	2,097,667	2.9%	2,458,574	3.3%	3,196,016	3.3%
State Grant	900,475	1.3%	123,775	0.2%	-	0.0%
Fees	606,408	0.8%	654,200	0.9%	660,000	0.7%
Water Sales	8,040,038	11.2%	8,418,700	11.3%	8,460,000	8.8%
Wastewater Treatment fees	9,093,132	12.6%	9,513,000	12.8%	9,556,000	9.9%
Refuse Collection	1,852,774	2.6%	1,861,950	2.5%	1,862,000	1.9%
Other Fees & Charges	5,923,250	8.2%	6,654,695	9.0%	6,206,002	6.5%
Interest Earnings	728,305	1.0%	647,857	0.9%	635,845	0.7%
Long Term Debt	0	0.0%	3,500,000	4.7%	13,750,000	14.3%
Development Fees	658,349	0.91%	2,334,519	3.14%	2,383,570	2.48%
Total Revenues	68,304,940	94.9%	71,826,472	96.8%	88,860,180	92.4%
Transfers in	3,680,788	5.1%	2,407,353	3.2%	7,349,953	7.6%
Total Revenues and Transfers in	71,985,728	100.0%	74,233,825	100.0%	96,210,133	100.0%

**CITY OF EL CENTRO
EXPENDITURE SUMMARY (ALL FUNDS)**

	<u>ACTUAL</u> <u>2016</u>	<u>%</u>	<u>PROJECTED</u> <u>2017</u>	<u>%</u>	<u>BUDGET</u> <u>2018</u>	<u>%</u>
Personnel Services	25,801,762	34%	26,385,388	34%	27,467,844	26%
Supplies & Services	<u>25,378,501</u>	<u>33%</u>	<u>20,410,418</u>	<u>27%</u>	<u>23,244,735</u>	<u>22%</u>
Subtotal	<u>51,180,263</u>	<u>67%</u>	<u>46,795,806</u>	<u>61%</u>	<u>50,712,579</u>	<u>48%</u>
Capital Outlay	10,403,160	14%	16,342,788	21%	37,408,656	35%
Debt Service	9,140,758	12%	9,153,653	12%	9,114,329	9%
Solid Waste Disposal	<u>1,816,363</u>	<u>2%</u>	<u>1,862,000</u>	<u>2%</u>	<u>1,862,000</u>	<u>2%</u>
Subtotal	<u>21,360,281</u>	<u>28%</u>	<u>27,358,441</u>	<u>36%</u>	<u>48,384,985</u>	<u>45%</u>
Total Expenditures	<u>72,540,544</u>	<u>95%</u>	<u>74,154,247</u>	<u>97%</u>	<u>99,097,564</u>	<u>93%</u>
Transfers out	<u>3,680,788</u>	<u>5%</u>	<u>2,407,353</u>	<u>3%</u>	<u>7,349,953</u>	<u>7%</u>
Total Expenditures and Transfers out	<u><u>76,221,332</u></u>	<u><u>100%</u></u>	<u><u>76,561,600</u></u>	<u><u>100%</u></u>	<u><u>106,447,517</u></u>	<u><u>100%</u></u>

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CITY OF EL CENTRO
APPROPRIATIONS SUMMARY - EXPENDITURES BY CATEGORY (ALL FUNDS)
2018 BUDGET

	PERSONNEL SERVICES	SUPPLIES/ SERVICES	CAPITAL OUTLAY	TOTAL
General Fund				
General Government				
City Council	112,485	20,520	-	133,005
City Clerk	276,868	48,465	-	325,333
City Manager	454,989	20,436	-	475,425
PI Office	-	18,538	-	18,538
Personnel	456,475	94,668	-	551,143
Personnel Appeals Board	-	9,500	-	9,500
IT - Network	315,975	112,575	20,000	448,550
City Attorney	70,730	386,808	-	457,538
Finance - Administration	673,919	58,473	-	732,392
Finance - Data Processing	-	5,700	-	5,700
City Hall Maintenance	521,641	68,763	-	590,404
Incubator Bldgs		20,235	-	20,235
Non-Departmental	-	1,703,875	-	1,703,875
Contingency	-	19,000	-	19,000
Services Credits	-	(2,300,000)	-	(2,300,000)
Total General Government	2,883,082	287,556	20,000	3,190,638
Public Safety				
Police - Services	7,782,545	724,131	500,000	9,006,676
Police - Crossing Guards	149,876	-	-	149,876
Police - P.O.S.T.	-	66,500	-	66,500
Communications	815,952	158,355	359,640	1,333,947
Fire	6,104,308	573,596	317,987	6,995,891
Animal Regulation	121,452	40,184	-	161,636
Total Public Safety	14,974,133	1,562,766	1,177,627	17,714,526
Public Works				
Administration	75,470	11,006	-	86,476
Street Maintenance	591,836	343,380	-	935,216
Street Lighting		300,000	-	300,000
IVWMA	-	49,000	-	49,000
Cruickshank Landfill	-	-	4,000,000	4,000,000
Engineering	396,404	41,223	-	437,627
Total Public Works	1,063,710	744,609	4,000,000	5,808,319

CITY OF EL CENTRO
APPPROPRIATIONS SUMMARY - EXPENDITURES BY CATEGORY (ALL FUNDS)
2018 BUDGET

	PERSONNEL SERVICES	SUPPLIES/ SERVICES	CAPITAL OUTLAY	TOTAL
General Fund				
Community Development Department				
Building Regulations	556,626	53,989	-	610,615
Planning	<u>327,636</u>	<u>19,570</u>	<u>-</u>	<u>347,206</u>
Total Community Development Dept.	884,262	73,559	-	957,821
Parks & Recreation				
Park Maintenance	578,052	465,913	-	1,043,965
Recreation	326,787	105,747	-	432,534
Community Center	167,043	96,675	-	263,718
Post Office Pavilion	3,177	36,868	-	40,045
Youth Center	60,579	53,052	-	113,631
Adult Center	75,110	31,455	-	106,565
Plunge	54,555	9,785	-	64,340
Day Camp	47,960	2,375	-	50,335
Mini Bike	7,194	3,705	-	10,899
Sports Court	253,140	68,535	-	321,675
Splash Pad	-	18,525	-	18,525
Skate Park	5,996	38,512	-	44,508
Library	<u>502,986</u>	<u>256,810</u>	<u>-</u>	<u>759,796</u>
Total Parks & Recreation	2,082,579	1,187,957	-	3,270,536
Economic Development				
Economic Development	305,058	92,380	-	397,438
Blight Elimination	<u>37,409</u>	<u>11,114</u>	<u>-</u>	<u>48,523</u>
Total Economic Development	342,467	103,494	-	445,961
Total General Fund	<u>22,230,233</u>	<u>3,959,941</u>	<u>5,197,627</u>	<u>31,387,801</u>

CITY OF EL CENTRO
APPROPRIATIONS SUMMARY - EXPENDITURES BY CATEGORY (ALL FUNDS)
2018 BUDGET

	PERSONNEL SERVICES	SUPPLIES/ SERVICES	CAPITAL OUTLAY	TOTAL
Special Revenue Funds				
Gas Tax	-	-	-	-
Transportation - Article 3	-	-	-	-
Bus Shelter	-	85,500	60,000	145,500
Local Transportation Authority	-	20,000	1,050,000	1,070,000
7th & State Bus Terminal	-	-	-	-
LTA Revenue Bonds	-	8,800	2,600,000	2,608,800
2010 Earthquake	-	-	-	-
Traffic Safety	-	-	-	-
Asset Forfeiture	-	-	15,000	15,000
OTS Grants	-	-	-	-
SLESF	74,053	100,000	-	174,053
Police Grants	-	-	1,000,000	1,000,000
Asset Forfeiture - DOT	-	-	-	-
Development Impact Fees	-	-	1,544,000	1,544,000
Home Grants	-	-	-	-
Home Program	-	81,000	-	81,000
Rental Rehab - Hud	-	280,000	-	280,000
HUD Entitlement	117,802	140,945	217,066	475,813
CDBG Program Income RLF	6,338	4,754	195,032	206,124
HELP	-	470,000	-	470,000
Calhome Program	-	51,277	-	51,277
EDA Revolving	-	600	-	600
Home PI Admn	4,000	2,000	-	6,000
Recreation Projects	-	-	-	-
Library Assistance	-	-	-	-
Special Events	1,013	52,500	-	53,513
2011 C Bonds - City	-	-	6,000,000	6,000,000
Projects Fund 2011 C Bonds	-	1,175,362	-	1,175,362
Project Fund 2011 A & B Bonds	-	-	-	-
Fire Mitigation Fees	-	-	-	-
Police Mitigation Fees	-	-	-	-
Buena Vista L&LD	-	36,700	-	36,700
Legacy Ranch CFD 2007-1	-	93,170	-	93,170
Legacy Ranch L&LD	-	28,800	15,000	43,800
CFD - IV Commons	-	1,000	-	1,000
SA - Administration 1	-	2,800,000	-	2,800,000
SA - Revolving	-	3,500	-	3,500
SA - Low Mod	-	-	-	-
SA - Administration 2	86,653	82,200	-	168,853
Soft Drink	-	-	-	-
Department of Conservation	-	-	-	-
Town Center L & LD	-	22,600	-	22,600
Total Special Revenue Funds	<u>289,859</u>	<u>5,540,708</u>	<u>12,696,098</u>	<u>18,526,665</u>

CITY OF EL CENTRO
APPPROPRIATIONS SUMMARY - EXPENDITURES BY CATEGORY (ALL FUNDS)
2018 BUDGET

	PERSONNEL SERVICES	SUPPLIES/ SERVICES	CAPITAL OUTLAY	TOTAL
Debt Service Fund				
Debt Service Fund	-	1,307,604	-	1,307,604
SA - Retirement Fund	-	3,181,222	-	3,181,222
Total Debt Service Funds	-	4,488,826	-	4,488,826
Capital Projects Fund				
Federal Highway Administration	-	-	2,790,203	2,790,203
Orange Ave. Regional Lift Station	-	-	-	-
Drainage Facilities	-	-	-	-
Bridge/Road Imp Fund	-	-	-	-
Misc Road Improvements	-	-	-	-
EDA Grant	-	-	-	-
SA - Capital Projects	-	1,000,000	211,150	1,211,150
Park Development	-	-	445,000	445,000
Total Capital Projects Funds	-	1,000,000	3,446,353	4,446,353
Enterprise Funds				
Water Fund				
Capacity			-	-
System Maintenance	424,394	281,814	140,000	846,208
Treatment Plant	1,170,358	3,977,130	1,545,500	6,692,988
Customer Service	219,139	179,210	-	398,349
PI Office	-	19,513	-	19,513
2014 Rev Bonds	-	-	1,000,000	1,000,000
Administration	279,387	88,950	47,039	415,376
Overhead	-	1,167,702	-	1,167,702
Total Water Fund	2,093,278	5,714,319	2,732,539	10,540,136
Wastewater Fund				
Wastewater Capacity	-	-	-	-
System Maintenance	427,800	85,589	510,000	1,023,389
Treatment Plant	1,491,719	3,814,969	19,000	5,325,688
Customer Service	91,618	132,590	-	224,208
PI Office	-	19,513	-	19,513
Storm Water	81,192	70,200	-	151,392
2014 Rev Bonds	-	-	12,750,000	12,750,000
Administration	268,843	87,350	47,039	403,232
Overhead	-	1,118,304	-	1,118,304
Total Wastewater Fund	2,361,172	5,328,515	13,326,039	21,015,726

CITY OF EL CENTRO
APPPROPRIATIONS SUMMARY - EXPENDITURES BY CATEGORY (ALL FUNDS)
2018 BUDGET

	PERSONNEL SERVICES	SUPPLIES/ SERVICES	CAPITAL OUTLAY	TOTAL
Enterprise Funds				
Transit Fund				
Operations	-	-	-	-
Overhead	-	-	-	-
Total Transit Fund	-	-	-	-
 Solid Waste Collection Fund	-	1,862,000	-	1,862,000
 Wastewater Stabilization Fund	-	-	-	-
 Total Enterprise Fund	4,454,450	12,904,834	16,058,578	33,417,862
Internal Service Funds				
Workers' Compensation Fund	-	2,186,805	-	2,186,805
Post Employment Benefits Fund	232,000	305,000	-	537,000
Group Health Insurance Fund	-	3,618,000	-	3,618,000
Motor Vehicle Fund	261,302	216,950	10,000	488,252
GASB 45	-	-	-	-
Total Internal Service Funds	493,302	6,326,755	10,000	6,830,057
 Total Other Funds	5,237,611	30,261,123	32,211,029	67,709,763
 Grand Total	27,467,844	34,221,064	37,408,656	99,097,564

**CITY OF EL CENTRO
INTERFUND TRANSFERS
2018 BUDGET**

<u>Transfers Out</u>	<u>2018</u>
General Fund	40,000
Gas Tax Fund	1,260,000
LTA Streets Fund	1,330,604
Fire Mitigation Fund	209,114
Police Mitigation Fund	443,735
Buena Vista Fund	31,500
Legacy Ranch Fund	35,000
GASB 45 Fund	4,000,000
Totals	<u>7,349,953</u>
<u>Transfer In</u>	
General Fund	6,002,349
Special Revenue Fund	40,000
Debt Service Fund	1,307,604
Totals	<u>7,349,953</u>

CITY OF EL CENTRO
REVENUE SUMMARY BY FUND
FISCAL YEAR 2017-2018

Fund No.	FUND DESCRIPTION	ACTUAL REVENUES 2014-2015	ACTUAL REVENUES 2015-2016	PROJECTED REVENUES 2016-2017	ADOPTED BUDGET ESTIMATED REVENUES 2017-2018
101	General	25,083,180	25,960,978	25,921,058	30,997,349
201	Gas Tax	1,247,771	961,999	883,810	1,264,585
203	Transportation Art 3	33,936	36,087	37,580	32,100
204	Bus Shelter	65,478	89,986	90,185	64,600
205	Local Transportation Authority	2,874,127	2,799,935	2,934,300	2,684,000
207	FHWA Grants	361	448	400	400
208	I-8 / Imperial Ave. Overpass	3,470	4,314	3,600	3,600
209	Wake Ave Extension	1,804	2,241	2,000	2,000
210	Capital Construction	628	781	700	700
211	7TH & State Reg Bus Terminal	3	9	7	-
212	LTA Revenue Bonds	312,839	317,648	308,500	310,000
213	2010 Earthquake	304,557	-	198,160	-
220	Traffic Safety	2,801	4,708	-	-
221	Asset Forfeiture - DOJ	158,619	41,161	20,038	15,000
222	OTS Grants	87	61,145	123,835	60
223	State COPS Program - SLESF	92,049	69,030	152,863	100,500
225	Police Grants	324,928	114,871	136,333	1,000,000
226	Asset Forfeiture - DOT	-	21,452	-	-
230	Impact Fee - Administration	180	136	50	-
231	Impact Fee - Library	50,786	7,386	80,282	49,595
232	Impact Fee - Police	38,753	51,527	73,600	140,770
233	Impact Fee - Fire	46,246	13,369	78,900	76,520
234	Impact Fee - Streets	35,316	32,497	85,600	104,600
235	Impact Fee - Parks	10	12,867	23,145	-
236	Impact Fee - Recreation	-	(23)	-	-
237	Impact Fee - General Government	69,870	20,326	117,060	114,820
238	Impact Fee - Parks & Recreation	91,739	390	121,930	89,530
240	Home Grants	100,837	468	160	160
241	Home Program	120,140	53,721	9,920	10,300
242	Rental Rehab-HUD	1,783	2,217	790	700
243	HUD Entitlement Program	592,543	931,163	335,296	407,513
244	CDBG Program Income RLF	60,873	71,936	49,231	26,240
245	House Enabled by Local	2,814	3,497	1,200	1,200
246	Calhome Program	35,963	(242)	(508)	120
248	EDA Revolving Fund	10,735	7,730	5,700	6,200
250	Home PI Administration	11,850	2,999	1,280	1,280
251	IID Project Jobs	27,727	12,309	1,000	1,000
259	COOP Agreement	46	66	10	-
261	Recreation Projects	1,677,192	808,213	35	35
262	Library Assistance	158	224	3	-
266	Special Events	14,883	20,207	93,727	60,000
267	2011 C BONDS - CITY	4,314	6,160	4,327	4,000
268	Project Fund 2011 C Bonds	1,260,663	491,713	1,211,994	1,175,362
269	Project Fund 2011 A & B Bonds	35,826	44,360	32,000	32,000
270	Fire Mitigation Fees	1,077	1,521	1,370	500
271	Police Operational	2,492	3,227	2,900	2,900
272	Buena Vista Landscaping/Lighting	6,328	6,961	6,505	5,250
273	Legacy Ranch CFD	88,740	95,322	88,621	93,720
274	Legacy Ranch L & LD	8,393	8,251	7,550	7,550
275	I.V. Commons CFD	401	499	200	200
276	SA - Administration	2,404,502	3,359,509	2,800,000	2,800,000
277	SA - Revolving	500	911	43,520	2,050
278	SA - Low/Moderate	59,303	88,000	46,950	10,600
279	SA - Administration - 2	250,512	125,616	250,100	250,100
286	Integrated Waste Management	(34)	45	-	-
287	Soft Drink Franchise Fund	23	3	3	-
289	Dept. of Conservation	(6)	6	-	-
290	Town Center L & LD	-	27	22,195	12,025
299	Measure P	-	-	-	5,000,000
	Total Special Revenue Funds	12,536,936	10,810,929	10,488,957	15,964,385

CITY OF EL CENTRO
REVENUE SUMMARY BY FUND
FISCAL YEAR 2017-2018

Fund No.	FUND DESCRIPTION	ACTUAL REVENUES 2014-2015	ACTUAL REVENUES 2015-2016	PROJECTED REVENUES 2016-2017	ADOPTED BUDGET ESTIMATED REVENUES 2017-2018
300	Debt Service	1,365,513	1,367,096	1,366,594	1,322,604
301	Debt Service- SA	1,237,527	5,503,090	3,201,142	3,198,722
	Total Debt Service Fund	2,603,040	6,870,186	4,567,736	4,521,326
401	Federal Highway Administration	161,023	1,165,710	2,100,219	2,790,203
402	Orange Ave Regional Lift Station	1,370	1,703	1,500	1,500
403	Drainage Facilities	2,009	2,497	2,000	1,000
404	Lotus Parallel	2,074	2,646	2,400	2,400
405	IID Facility Crossing	933	1,160	1,000	1,000
406	8th St. Overpass Bridge	108	134	120	120
407	Colonia - El Dorado Street	114	141	130	130
408	Bridge/Road Improvement	23,821	29,422	27,500	27,500
409	LaBrucherie Greenbelt	45	56	50	50
410	Prop 1B	51	-	-	-
411	Misc. Road Improvements	7,465	5,082	4,800	4,800
441	EDA GRANT	1,071	1,255	1,100	1,100
442	SA - Capital Projects	2,250	2,775	2,000	1,000
460	Park Development	1,653	223,097	3,200	2,000
461	Post Office Grant	2	-	-	-
	Total Capital Projects Funds	203,989	1,435,678	2,146,019	2,832,803
501	Water	9,344,746	8,942,631	10,538,700	9,580,000
502	Wastewater	8,975,877	9,145,035	11,113,000	22,406,000
503	Transit	451,093	438,986	900	-
504	Solid Waste	1,855,282	1,854,390	1,862,950	1,863,000
511	Water Capacity Fees	495,039	188,848	821,500	851,150
512	Wastewater Capacity Fees	564,492	192,274	974,000	995,100
513	Water Stabilization Fund	19,336	12,394	17,000	17,000
514	Wastewater Stabilization Fund	19,306	23,998	17,000	17,000
	Total Enterprise Funds	21,725,171	20,798,556	25,345,050	35,729,250
601	Workers' Compensation	877,887	1,068,574	1,180,605	1,709,952
602	Post Employment	281,662	313,140	365,000	361,978
603	Group Health Insurance	3,865,561	3,838,138	3,778,900	3,628,400
604	Motor Vehicle	451,809	377,328	420,500	442,690
605	GASB 45	532,283	512,221	20,000	22,000
	Total Internal Services Funds	6,009,202	6,109,401	5,765,005	6,165,020
	Total All Funds	68,161,518	71,985,728	74,233,825	96,210,133

CITY OF EL CENTRO
EXPENDITURE SUMMARY BY FUND
FISCAL YEAR 2017-2018

Fund No.	FUND DESCRIPTION	ACTUAL EXPENDITURES 2014-2015	ACTUAL EXPENDITURES 2015-2016	PROJECTED EXPENDITURES 2016-2017	ADOPTED BUDGET TOTAL APPROPRIATIONS 2017-2018
101	Total General Fund	24,466,323	26,483,328	26,454,615	31,427,801
201	Gas Tax	1,161,037	1,291,921	922,261	1,260,000
203	Transportation Art 3	1,175	236,000	-	-
204	Bus Shelter	50,574	86,605	104,500	145,500
205	Local Transportation Authority	2,071,451	4,046,613	6,900,082	2,400,604
211	7TH & State Reg Bus Terminal	-	-	1,187	-
212	LTA Revenue Bonds	10,532	74,289	1,008,800	2,608,800
220	Traffic Safety	14,340	9,200	-	-
221	Asset Forfeiture - DOJ	321,672	765,461	553,549	15,000
222	OTS Grants	-	61,129	123,775	-
223	State COPS Program - SLESF	91,505	68,486	163,795	174,053
225	Police Grants	322,265	86,052	159,129	1,000,000
221	Asset Forfeiture - DOT	-	22,145	-	-
230	Impact Fee - Administration	24,008	-	-	-
231	Impact Fee - Library	-	58,850	6,180	-
232	Impact Fee - Police	369,369	-	-	444,000
234	Impact Fee - Streets	-	1,200	700,000	1,100,000
235	Impact Fee - Parks	91,862	-	-	-
237	Impact Fee - General Government	368,062	83,979	-	-
238	Impact Fee - Parks & Recreation	116,440	-	-	-
240	Home Grants	100,779	-	-	-
241	Home Program	108,831	56,348	-	81,000
242	Rental Rehab-Hud	-	-	-	280,000
243	HUD Entitlement Program	841,255	650,943	333,927	475,813
244	CDBG Program Income RLF	132,386	364,789	4,754	206,124
245	House Enabled by Local	-	-	-	470,000
246	Calhome Program	-	-	-	51,277
248	EDA Revolving Fund	195	316	39,720	600
250	Home PI Administration	1,337	151	5,000	6,000
251	IID Project Jobs	20,040	-	-	-
259	COOP Agreement	-	-	9,008	-
261	Recreation Projects	1,646,320	836,066	-	-
262	Library Assistance	-	-	30,731	-
266	Special Events	36,441	38,644	43,985	53,513
267	2011 C BONDS - CITY	3,850	3,850	-	6,000,000
268	Project Fund 2011 C Bonds	1,260,662	1,231,713	1,211,562	1,175,362
270	Fire Mitigation Fees	-	-	-	209,114
271	Police Operational	-	-	-	443,735
272	Buena Vista Landscaping/Lighting	15,713	15,310	29,200	68,200
273	Legacy Ranch CFD	89,099	88,920	93,450	93,170
274	Legacy Ranch L & LD	28,279	24,127	28,500	78,800
275	I.V. Commons CFD	-	-	1,000	1,000
276	SA - Administration	2,695,325	3,359,794	2,800,000	2,800,000
277	SA - Revolving	9,969	6,738	73,500	3,500
279	SA - Administration - 2	224,141	115,399	108,780	168,853
286	Integrated Waste Management	(198)	149	-	-
287	Soft Drink Franchise Fund	-	-	421	-
290	Town Center L & LD	-	-	2,000	22,600
	Total Special Revenue Funds	12,228,716	13,685,187	15,458,796	21,836,618

CITY OF EL CENTRO
EXPENDITURE SUMMARY BY FUND
FISCAL YEAR 2017-2018

Fund No.	FUND DESCRIPTION	ACTUAL EXPENDITURES 2014-2015	ACTUAL EXPENDITURES 2015-2016	PROJECTED EXPENDITURES 2016-2017	ADOPTED BUDGET TOTAL APPROPRIATIONS 2017-2018
300	Debt Service	1,350,306	1,351,693	1,351,594	1,307,604
301	Debt Service- SA	3,179,683	3,182,413	3,182,414	3,181,222
	Total Debt Service Fund	4,529,989	4,534,106	4,534,008	4,488,826
401	Federal Highway Administration	160,836	1,165,699	2,100,219	2,790,203
403	Drainage Facilities	-	-	105,000	-
410	Prop 1B	-	8,699	-	-
442	SA - Capital Projects	1,472,498	1,097,091	1,300,000	1,211,150
460	Park Development	-	-	72,000	445,000
461	Post Office Grant	-	896	-	-
	Total Capital Projects Funds	1,633,334	2,272,385	3,577,219	4,446,353
501	Water	10,403,378	9,904,806	9,563,185	10,540,136
502	Wastewater	9,762,039	9,409,564	9,088,037	21,015,726
503	Transit	428,538	441,838	-	-
504	Solid Waste	1,824,911	1,816,363	1,862,000	1,862,000
511	Water Capacity Fees	793,626	822,029	-	-
	Total Enterprise Funds	23,212,492	22,394,600	20,513,222	33,417,862
601	Workers' Compensation	1,456,586	2,673,395	1,582,443	2,186,805
602	Post Employment	426,053	422,642	545,300	537,000
603	Group Health Insurance	3,330,894	3,270,979	3,415,000	3,618,000
604	Motor Vehicle	385,680	484,710	480,997	488,252
605	GASB 45	507,080	-	-	4,000,000
	Total Internal Services Funds	6,106,293	6,851,726	6,023,740	10,830,057
	Total All Funds	72,177,147	76,221,332	76,561,600	106,447,517

CITY OF EL CENTRO
EXPENDITURE SUMMARY BY FUND/DIVISION
FISCAL YEAR 2017-2018

Fund No.	Division No.	FUND DESCRIPTION	ACTUAL EXPENDITURES 2014-2015	ACTUAL EXPENDITURES 2015-2016	PROJECTED EXPENDITURES 2016-2017	ADOPTED BUDGET TOTAL APPROPRIATIONS 2017-2018
GENERAL FUND						
101	1101	City Council	127,177	132,969	134,700	133,005
101	1102	City Clerk	270,726	301,242	326,182	325,333
101	1201	City Manager	465,332	429,426	326,351	475,425
101	1202	PI Office	25,987	19,212	19,200	18,538
101	1301	Human Resources/Risk Mgmt.	520,135	549,703	543,340	551,143
101	1302	Personnel Appeals Board	242	1,190	16,000	9,500
101	1304	IT-Network	342,891	403,697	388,850	448,550
101	1401	City Attorney	566,637	456,746	481,620	457,538
101	1501	Finance	634,075	649,201	675,270	732,392
101	1502	Data Processing	1,787	4,000	5,000	5,700
101	1801	Facility Maintenance	495,427	578,476	542,283	590,404
101	1802	Incubator Buildings	16,507	23,565	17,300	20,235
101	1901	Non-Departmental	1,655,999	1,716,063	1,923,147	1,722,875
101	1902	Service Credits	(2,038,372)	(1,942,042)	(2,300,000)	(2,300,000)
101	2101	Police Services	7,350,368	8,268,713	8,355,147	9,006,676
101	2102	Communications	806,315	896,770	950,610	1,333,947
101	2103	Animal Control	158,845	154,144	118,805	161,636
101	2105	P.O.S.T	101,261	45,703	80,000	66,500
101	2106	Crossing Guards	140,789	154,506	166,900	149,876
101	2301	Fire Services	5,992,338	5,932,466	6,149,024	6,892,732
101	2302	Emergency Services	540	99	500	1,843
101	2303	Prevention	9,548	9,055	13,850	16,008
101	2304	Emergency Medic.	37,308	38,553	43,800	45,891
101	2305	Training	20,235	16,781	12,000	21,223
101	2306	Hazardous Mat.	19,516	18,538	16,200	18,194
101	3101	Public Works Administration	74,272	83,148	84,560	86,476
101	3201	Street Maintenance	787,354	854,993	865,354	935,216
101	3203	Street Lighting	315,661	344,814	315,000	300,000
101	3901	IVWMA	46,599	47,830	48,413	49,000
101	3902	Cruickshank Landfill	78,070	158,154	190,000	4,000,000
101	4101	Building Regulation	520,400	574,087	575,625	610,615
101	4301	Engineering	335,096	443,872	417,300	437,627
101	4401	Planning	360,130	392,649	334,900	347,206
101	4402	Planning EIR's	94,268	37,465	70,000	-
101	5101	Park Maintenance	1,230,781	1,551,135	1,463,084	1,043,965
101	5201	Recreation	310,834	408,327	419,003	432,534
101	5202	Community Center	362,768	326,151	284,325	263,718
101	5203	P.O. Pavilion	30,183	50,260	45,050	40,045
101	5204	Youth Center	95,365	92,082	332,408	113,631
101	5205	Adult Center	57,294	87,791	103,607	106,565
101	5206	Plunge	42,561	52,046	61,350	64,340
101	5207	Day Camp	30,359	24,723	48,050	50,335
101	5208	Minibike	3,733	10,521	11,300	10,899
101	5211	Sports Court	191,302	272,341	318,880	321,675
101	5213	Splash Pad	8,893	11,522	17,500	18,525
101	5214	Skate Park	468,000	147,983	58,482	44,508
101	5301	Main Library	704,649	1,054,864	865,795	759,796
101	6201	Economic Development	246,257	379,139	401,600	397,438
101	6202	Blight Elimination	36,001	35,495	46,950	48,523
101	9101	Transfers Out	313,880	183,160	70,000	40,000
		Total General Fund	24,466,323	26,483,328	26,454,615	31,427,801

CITY OF EL CENTRO
EXPENDITURE SUMMARY BY FUND/DIVISION
FISCAL YEAR 2017-2018

Fund No.	Division No.	FUND DESCRIPTION	ACTUAL EXPENDITURES 2014-2015	ACTUAL EXPENDITURES 2015-2016	PROJECTED EXPENDITURES 2016-2017	ADOPTED BUDGET TOTAL APPROPRIATIONS 2017-2018
SPECIAL REVENUE FUNDS						
201	Gas Tax					
	9110	Interfund Transfers Gas Tax	1,161,037	1,291,921	922,261	1,260,000
203	Transportation Art 3					
	3405	Bicycle Pedestrian Fac.	1,175	236,000	-	-
204	Bus Shelter					
	3401	Art. 8E - Bus Shelter	21,051	44,767	47,000	65,000
	3403	Regional Bus Shelter	-	6,995	20,000	40,000
	3406	7th St. Regional Bus Shelter match	29,523	34,843	37,500	40,500
205	Local Transportation Authority					
	3204	Miscellaneous Street Improvements	1,948,526	2,692,304	4,173,686	1,750,604
	3205	Wake Ave. / SR 86	-	4,835	305,918	-
	3209	Imperial ave. Interchange	30,692	145,869	210,000	100,000
	3210	SR 86 Signal Lights	-	-	-	320,000
	3211	CML-5169(050) IV Mall Sig.	-	-	-	5,000
	3244	Adams Ave. to LaBrucherie	1,959	47,014	-	-
	3259	Euclid Ave.	6,778	322,115	24,140	-
	3260	Buena Vista Ave.	5,964	202,890	11,137	-
	3264	HSIP Lighting & Sidewalk match	-	8,205	1,248,405	-
	3265	Colonia Area - Sidewalks	77,532	406,839	98,364	-
	3266	Colonia Area Drainage	-	-	-	100,000
	3267	Shovel Ready Projects	-	-	-	50,000
	3268	Street Striping Maintenance	-	-	-	75,000
	3269	Eight St - Adams & Aurora	-	15,667	632,435	-
	3270	Ross Ave Imp - 3rd & Dogwood	-	-	195,997	-
	3405	Art 3 Bicycle & Pedestrian	-	200,875	-	-
211	7TH & State Reg Bus Terminal					
	3247	7th St. Regional Transfer Terminal	-	-	1,187	-
212	LTA Revenue Bonds					
	3251	LTA Revenue Bonds	7,450	8,450	8,800	8,800
	3255	Misc. Street Improvements	3,082	-	-	-
	3256	LaBrucherie Widening	-	65,839	1,000,000	2,600,000
220	Traffic Safety					
	3108	Traffic Safety	14,340	9,200	-	-
221	Asset Forfeiture - DOJ					
	2101	Asset Forfeiture	321,672	765,461	553,549	15,000
222	OTS Grant					
	2110	Selective Traffic Enforcement	-	61,129	53,775	-
	2111	OTS - PT 1733	-	-	70,000	-
223	SLESF					
	2113	State COPS Program - SLESF	91,505	68,486	163,795	174,053
225	Police Grant					
	2120	2015 DJ-BX-0158	-	-	11,703	-
	2122	Stone Garden	322,265	86,052	134,701	1,000,000
	2125	2015 DJ-BX-0055	-	-	12,725	-
226	Asset Forfeiture - DOT					
	2101	Asset Forfeiture	-	22,145	-	-
230	Impact Fee - Administration					
	3300	Impact Fee - Administration	24,008	-	-	-
231	Impact Fee - Library					
	3301	Impact Fee - Library	-	58,850	6,180	-
232	Impact Fee - Police					
	3302	Impact Fee - Police	369,369	-	-	444,000

CITY OF EL CENTRO
EXPENDITURE SUMMARY BY FUND/DIVISION
FISCAL YEAR 2017-2018

Fund No.	Division No.	FUND DESCRIPTION	ACTUAL EXPENDITURES 2014-2015	ACTUAL EXPENDITURES 2015-2016	PROJECTED EXPENDITURES 2016-2017	ADOPTED BUDGET TOTAL APPROPRIATIONS 2017-2018
234		Impact Fee - Streets				
	3209	Imperial Ave. Extension	-	1,200	700,000	1,100,000
235		Impact Fee - Parks				
	3305	Impact Fee - Parks	91,862	-	-	-
237		Impact Fee - Public Facilities				
	3307	Impact Fee - Public Facilities	368,062	83,979	-	-
238		Impact Fee - Parks & Recreation				
	3308	Impact Fee - Parks & Recreation	116,440	-	-	-
240		Home Grants				
	9354	11-HOME-7674	100,779	-	-	-
241		Home Program				
	9308	Program Expense	108,831	56,348	-	81,000
242		Rental Rehab-Hud				
	9309	Rental Rehab-Hud	-	-	-	280,000
243		HUD Entitlement Program				
	9313	HUD Clearance & Demo.	53,285	62,213	41,357	69,300
	9314	HUD Administration	100,387	100,325	45,680	96,827
	9315	HUD Housing	-	13,820	169,270	20,000
	9316	HUD Capital Projects	612,352	405,379	5,000	217,066
	9319	HUD Public Facilities	75,231	69,206	72,620	72,620
244		CDBG Program Income RLF				
	9318	Library PI	-	-	-	-
	9320	General Administration	45,893	5,374	-	6,338
	9321	Public Facilities	30,442	354,661	-	195,032
	9345	Public Service	56,051	4,754	4,754	4,754
245		House Enabled by Local				
	9324	HELP 080202	-	-	-	470,000
246		Calhome Program				
	9326	Calhome 03AD	-	-	-	51,277
248		EDA Revolving Fund				
	9340	EDA Sequestered	195	316	39,720	600
250		Home PI Administration				
	9353	Administration	1,337	151	5,000	6,000
251		IID Project Jobs				
	1803	Project Jobs	20,040	-	-	-
259		COOP Agreement				
	9244	COOP Agreement	-	-	9,008	-
261		Recreation Projects				
	5214	MLK Stake/BMX Park (Adams Park)	1,624,536	473,372	-	-
	5215	Half Pint Program	-	-	-	-
	5216	Champs Program	19,250	28,853	-	-
	5217	Housing-Related Parks	2,534	333,841	-	-
262		Library Assistance				
	5303	Library Assistance	-	-	30,731	-
266		Special Events				
	5210	Special Events	36,441	38,644	43,985	53,513

CITY OF EL CENTRO
EXPENDITURE SUMMARY BY FUND/DIVISION
FISCAL YEAR 2017-2018

Fund No.	Division No.	FUND DESCRIPTION	ACTUAL EXPENDITURES 2014-2015	ACTUAL EXPENDITURES 2015-2016	PROJECTED EXPENDITURES 2016-2017	ADOPTED BUDGET TOTAL APPROPRIATIONS 2017-2018
267		2011 C BONDS - CITY				
	9254	Projects 2011 C Bonds	3,850	3,850	-	6,000,000
268		Project Fund 2011 C Bonds				
	9254	Projects 2011 C Bonds	1,260,662	1,231,713	1,211,562	1,175,362
270		Fire Mitigation Fees				
	9109	Transfers Out - Fire Mitigation	-	-	-	209,114
271		Police Operational				
	9105	Police Operational	-	-	-	443,735
272		Buena Vista Landscaping/Lighting				
	9901	L&L District	15,713	15,310	29,200	68,200
273		Legacy Ranch CFD				
	9910	Legacy Ranch CFD	89,099	88,920	93,450	93,170
274		Legacy Ranch L&LD				
	9902	Legacy Ranch L & LD	28,279	24,127	28,500	78,800
275		I.V. Commons CFD				
	9911	I.V. Commons CFD	-	-	1,000	1,000
276		SA - Administration				
	9201	SA - Administration	2,695,325	3,359,794	2,800,000	2,800,000
277		SA - Revolving				
	9202	SA - Revolving	9,969	6,738	73,500	3,500
278		SA - Low/Moderate				
	9203	SA - Low/Moderate	-	-	-	-
279		SA - Administration - 2				
	9201	SA - Administration	224,141	115,399	108,780	168,853
286		Integrated Waste Management				
	9801	Integrated Waste Management	(198)	149	-	-
287		Soft Drink Franchise Fund				
	9652	Soft Drink Franchise Fund	-	-	421	-
290		Town Center L & LD				
	9903	L & LD Town Center	-	-	2,000	22,600
		Total Special Revenue Funds	12,228,716	13,685,187	15,458,796	21,836,618
		DEBT SERVICE FUNDS				
300		Debt Service				
	9701	2012 Fleetwood -	62,366	62,366	62,366	-
	9702	2009 LTA Revenue Bonds	1,287,940	1,289,327	1,289,228	1,307,604
301		Debt Service- SA				
	9710	SA Debt Service	3,179,683	3,182,413	3,182,414	3,181,222
		Total Debt Service Fund	4,529,989	4,534,106	4,534,008	4,488,826
		CAPITAL PROJECT FUNDS				
401		Federal Highway Administration				
	3209	Imperial Avenue Extension	-	-	-	2,023,000
	3211	CML-5169(050) IV Mall Sig.	-	-	-	35,000
	3218	ATPL 5169(046) Bike Prjt	-	-	-	215,000
	3219	ATPL 5169(048) Ped Plan	-	-	150,000	-
	3221	ATPL 5169(045) Bike Prjt	-	-	62,000	247,000
	3227	STPLR-7500 Main St RR SW	-	-	-	270,203
	3245	Adams/LaBrucherie	1,746	362,874	-	-
	3259	Euclid Ave.	52,016	311,126	18,940	-
	3260	Buena Vista Ave.	46,036	358,851	16,290	-
	3261	SLPP Overlay	61,038	-	-	-
	3264	HSIP Lighting & Sidewalks	-	73,848	758,989	-
	3269	8th St. Adams - Aurora	-	59,000	588,000	-
	3271	Ross Ave - 3rd to Fairfield	-	-	506,000	-

CITY OF EL CENTRO
EXPENDITURE SUMMARY BY FUND/DIVISION
FISCAL YEAR 2017-2018

Fund No.	Division No.	FUND DESCRIPTION	ACTUAL EXPENDITURES 2014-2015	ACTUAL EXPENDITURES 2015-2016	PROJECTED EXPENDITURES 2016-2017	ADOPTED BUDGET TOTAL APPROPRIATIONS 2017-2018
403		Drainage Facility				
	3266	Colonia Area Drainage	-	-	105,000	-
410		Prop 1B Local Streets				
	3227	Prob 1 B - Broadway	-	8,699	-	-
442		SA - Capital Projects				
	5500	Depreciation - GFA	584,155	576,454	-	-
	9204	Capital Projects	-	-	-	1,000,000
	9252	Sports Complex	886,984	24,845	-	-
	9256	MLK Aquatic Center	1,359	495,792	1,300,000	211,150
460		Park Development				
	5101	Parks	-	-	72,000	445,000
461		Post Office Grant				
	9337	PO Reno Ch12-001	-	896	-	-
		Total Capital Projects Funds	1,633,334	2,272,385	3,577,219	4,446,353
ENTERPRISE FUNDS						
501		Water				
	9410	Water Capacity	793,626	823,029	-	-
	9510	Water System Maintenance	936,998	895,512	742,727	846,208
	9511	Water Treatment Plant	6,976,464	6,511,229	4,877,211	6,692,988
	9512	Water Customer Service	318,228	372,090	379,266	398,349
	9513	PI Office	25,951	21,717	19,513	19,513
	9514	2014 Revenue Bonds	-	-	2,000,000	1,000,000
	9516	Administration	417,944	368,646	376,766	415,376
	9519	Overhead	934,166	912,583	1,167,702	1,167,702
502		Wastewater				
	9520	WW System Maintenance	1,231,500	1,297,719	568,510	1,023,389
	9521	WW Treatment Plant	6,367,999	5,853,503	5,157,611	5,325,688
	9522	WW Customer Service	178,514	190,586	218,384	224,208
	9523	PI Office	25,951	21,717	19,514	19,513
	9525	Storm Water	122,649	123,161	143,549	151,392
	9526	2006 Revenue Bonds	360,794	558,738	1,500,000	12,750,000
	9528	Administration	400,427	364,681	362,165	403,232
	9529	Overhead	1,074,206	999,459	1,118,304	1,118,304
503		Transit				
	9530	Transit	398,538	411,838	-	-
	9539	Overhead	30,000	30,000	-	-
504		Solid Waste				
	9540	Solid Waste	1,824,911	1,816,363	1,862,000	1,862,000
511		Water Capacity Fees				
	9103	Transfer Out	793,626	822,029	-	-
		Total Enterprise Funds	23,212,492	22,394,600	20,513,222	33,417,862

CITY OF EL CENTRO
EXPENDITURE SUMMARY BY FUND/DIVISION
FISCAL YEAR 2017-2018

Fund No.	Division No.	FUND DESCRIPTION	ACTUAL EXPENDITURES 2014-2015	ACTUAL EXPENDITURES 2015-2016	PROJECTED EXPENDITURES 2016-2017	ADOPTED BUDGET TOTAL APPROPRIATIONS 2017-2018
INTERNAL SERVICE FUNDS						
601	Workers' Compensation					
	9610	Workers' Compensation	1,456,586	2,673,395	1,582,443	2,186,805
602	Post Employment					
	9620	Unemployment	100,999	36,433	88,300	85,000
	9621	Leave Pay	111,495	169,700	237,000	232,000
	9622	Retiree's Medical	213,559	216,509	220,000	220,000
603	9630	Group Health Insurance	3,330,894	3,270,979	3,415,000	3,618,000
604	9640	Motor Vehicle	385,680	484,710	480,997	488,252
605	GASB 45					
	9650	Gasb 45	507,080	-	-	-
	9113	Transfers Out	-	-	-	4,000,000
		Total Internal Services Funds	6,106,293	6,851,726	6,023,740	10,830,057
		Total All Funds	72,177,147	76,221,332	76,561,600	106,447,517

CITY OF EL CENTRO
Revenue & Expenditures/Expenses by Category - All Funds
Actual FY 2015-16

	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	Total
Revenues							
Property Taxes	3,172,906	3,465,835	5,474,759	-	-	-	12,113,500
Sales & Use Taxes	9,585,980	-	-	-	-	-	9,585,980
Transient Occupancy Taxes	1,692,052	-	-	-	-	-	1,692,052
Franchise Fees	295,718	-	-	-	-	-	295,718
Business License Taxes	354,999	-	-	-	-	-	354,999
Other Taxes	71,249	-	-	-	-	-	71,249
Licenses and Permits	326,352	-	-	-	-	-	326,352
Fines and Forfeitures	97,176	4,687	-	-	-	-	101,863
Motor Vehicles Fees	3,920,891	-	-	-	-	-	3,920,891
Sales Tax in Lieu	1,875,733	-	-	-	-	-	1,875,733
Gas Tax	-	947,616	-	-	-	-	947,616
Transit	-	-	-	-	406,248	-	406,248
Local Transportation Authority	-	2,754,209	-	-	-	-	2,754,209
Revenue From Other Agencies	1,238,139	769,433	-	-	30,000	1,920,560	3,958,132
Federal Grant	4,982	926,987	-	1,165,698	-	-	2,097,667
State Grant	32,183	868,292	-	-	-	-	900,475
Fees	606,408	-	-	-	-	-	606,408
Water Sales	-	-	-	-	8,040,038	-	8,040,038
Wastewater Treatment fees	-	-	-	-	9,093,132	-	9,093,132
Refuse Collection	-	-	-	-	1,852,774	-	1,852,774
Other Fees & Charges	1,274,583	734,917	-	-	-	3,913,750	5,923,250
Interest Earnings	96,706	214,195	43,733	49,980	231,760	91,931	728,305
Long Term Debt	-	-	-	-	-	-	-
Development Fees	-	115,774	-	220,000	322,575	-	658,349
Total Revenues	24,646,057	10,801,945	5,518,492	1,435,678	19,976,527	5,926,241	68,304,940
Transfers in (TI)	1,314,921	8,984	1,351,694	-	822,029	183,160	3,680,788
Total Revenues & TI	25,960,978	10,810,929	6,870,186	1,435,678	20,798,556	6,109,401	71,985,728
Expenditures or Expenses							
Personnel Services	20,787,030	387,639	-	-	4,212,326	414,767	25,801,762
Supplies & Services	3,840,613	5,260,856	-	577,350	9,264,333	6,435,349	25,378,501
Capital Outlay	1,672,526	5,369,791	-	1,686,336	1,672,897	1,610	10,403,160
Debt Service	-	-	4,534,106	-	4,606,652	-	9,140,758
Solid Waste Disposal	-	-	-	-	1,816,363	-	1,816,363
Total Expenditures/Expenses	26,300,169	11,018,286	4,534,106	2,263,686	21,572,571	6,851,726	72,540,544
Transfers Out (TO)	183,160	2,666,900	-	8,699	822,029	-	3,680,788
Total Expenditures/Expenses & TO	26,483,329	13,685,186	4,534,106	2,272,385	22,394,600	6,851,726	76,221,332
Net Increase (Decrease)	-522,351	(2,874,257)	2,336,080	(836,707)	-1,596,044	(742,325)	(4,235,604)
Beginning Fund Balance/Working Capital	13,566,321	36,424,883	4,167,333	6,677,112	30,192,058	12,651,099	103,678,806
Ending Fund Balance/Working Capital	13,043,970	33,550,626	6,503,413	5,840,405	28,596,014	11,908,774	99,443,202

CITY OF EL CENTRO
Revenue & Expenditures/Expenses by Category - All Funds
Projected FY 2016-17

	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	Total
Revenues							
Property Taxes	3,335,000	2,923,546	3,183,642	-	-	-	9,442,188
Sales & Use Taxes	11,550,000	-	-	-	-	-	11,550,000
Transient Occupancy Taxes	1,660,000	-	-	-	-	-	1,660,000
Franchise Fees	305,000	-	-	-	-	-	305,000
Business License Taxes	348,000	-	-	-	-	-	348,000
Other Taxes	75,000	-	-	-	-	-	75,000
Licenses and Permits	273,750	-	-	-	-	-	273,750
Fines and Forfeitures	102,000	-	-	-	-	-	102,000
Motor Vehicles Fees	4,076,000	-	-	-	-	-	4,076,000
Gas Tax	-	883,310	-	-	-	-	883,310
Local Transportation Authority	-	2,670,000	-	-	-	-	2,670,000
Revenue From Other Agencies	1,223,108	1,171,741	-	-	-	1,879,105	4,273,954
Federal Grant	-	358,355	-	2,100,219	-	-	2,458,574
State Grant	-	123,775	-	-	-	-	123,775
Fees	654,200	-	-	-	-	-	654,200
Water Sales	-	-	-	-	8,418,700	-	8,418,700
Wastewater Treatment fees	-	-	-	-	9,513,000	-	9,513,000
Refuse Collection	-	-	-	-	1,861,950	-	1,861,950
Other Fees & Charges	1,244,000	1,594,295	-	-	-	3,816,400	6,654,695
Interest Earnings	90,000	120,657	32,500	45,800	289,400	69,500	647,857
Long Term Debt	-	-	-	-	3,500,000	-	3,500,000
Development Fees	-	572,519	-	-	1,762,000	-	2,334,519
Total Revenues	24,936,058	10,418,198	3,216,142	2,146,019	25,345,050	5,765,005	71,826,472
Transfers in (TI)	985,000	70,759	1,351,594	-	-	-	2,407,353
Total Revenues & TI	25,921,058	10,488,957	4,567,736	2,146,019	25,345,050	5,765,005	74,233,825
Expenditures or Expenses							
Personnel Services	21,236,823	413,148	-	-	4,253,070	482,347	26,385,388
Supplies & Services	4,109,973	5,083,049	-	-	5,691,003	5,526,393	20,410,418
Capital Outlay	1,037,819	7,625,246	-	3,577,219	4,087,504	15,000	16,342,788
Debt Service	-	-	4,534,008	-	4,619,645	-	9,153,653
Solid Waste Disposal	-	-	-	-	1,862,000	-	1,862,000
Total Expenditures/Expenses	26,384,615	13,121,443	4,534,008	3,577,219	20,513,222	6,023,740	74,154,247
Transfers Out (TO)	70,000	2,337,353	-	-	-	-	2,407,353
Total Expenditures/Expenses & TO	26,454,615	15,458,796	4,534,008	3,577,219	20,513,222	6,023,740	76,561,600
Net Increase (Decrease)	(533,557)	(4,969,839)	33,728	(1,431,200)	4,831,828	(258,735)	(2,327,775)
Beginning Fund Balance/Working Capital	13,043,970	33,550,626	6,503,413	5,840,405	28,596,014	11,908,774	99,443,202
Ending Fund Balance/Working Capital	12,510,413	28,580,787	6,537,141	4,409,205	33,427,842	11,650,039	97,115,427

CITY OF EL CENTRO
Revenue & Expenditures/Expenses by Category - All Funds
Budget FY 2017-18

	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	Total
Revenues							
Property Taxes	3,339,000	2,917,120	3,181,222	-	-	-	9,437,342
Sales & Use Taxes	11,400,000	5,000,000	-	-	-	-	16,400,000
Transient Occupancy Taxes	1,690,000	-	-	-	-	-	1,690,000
Franchise Fees	310,000	-	-	-	-	-	310,000
Business License Taxes	350,000	-	-	-	-	-	350,000
Other Taxes	75,000	-	-	-	-	-	75,000
Licenses and Permits	347,000	-	-	-	-	-	347,000
Fines and Forfeitures	106,000	-	-	-	-	-	106,000
Motor Vehicles Fees	4,080,000	-	-	-	-	-	4,080,000
Sales Tax inLieu	0	-	-	-	-	-	0
Gas Tax	-	1,264,085	-	-	-	-	1,264,085
Transit	-	-	-	-	-	-	0
Local Transportation Authority	-	2,670,000	-	-	-	-	2,670,000
Revenue From Other Agencies	1,265,000	1,748,100	-	-	-	2,408,220	5,421,320
Federal Grant	-	405,813	-	2,790,203	-	-	3,196,016
State Grant	-	-	-	-	-	-	0
Fees	660,000	-	-	-	-	-	660,000
Water Sales	-	-	-	-	8,460,000	-	8,460,000
Wastewater Treatment fees	-	-	-	-	9,556,000	-	9,556,000
Refuse Collection	-	-	-	-	1,862,000	-	1,862,000
Other Fees & Charges	1,278,000	1,244,602	-	-	-	3,683,400	6,206,002
Interest Earnings	95,000	103,845	32,500	42,600	288,500	73,400	635,845
Long Term Debt	-	-	-	-	13,750,000	-	13,750,000
Development Fees	-	570,820	-	-	1,812,750	-	2,383,570
Total Revenues	24,995,000	15,924,385	3,213,722	2,832,803	35,729,250	6,165,020	88,860,180
Transfers in (TI)	6,002,349	40,000	1,307,604	-	-	-	7,349,953
Total Revenues & TI	30,997,349	15,964,385	4,521,326	2,832,803	35,729,250	6,165,020	96,210,133
Expenditures or Expenses							
Personnel Services	22,230,233	289,859	-	-	4,454,450	493,302	27,467,844
Supplies & Services	3,959,941	5,540,708	-	1,000,000	6,417,331	6,326,755	23,244,735
Capital Outlay	5,197,627	12,696,098	-	3,446,353	16,058,578	10,000	37,408,656
Debt Service	-	-	4,488,826	-	4,625,503	-	9,114,329
Solid Waste Disposal	-	-	-	-	1,862,000	-	1,862,000
Total Expenditures/Expenses	31,387,801	18,526,665	4,488,826	4,446,353	33,417,862	6,830,057	99,097,564
Transfers Out (TO)	40,000	3,309,953	-	-	-	4,000,000	7,349,953
Total Expenditures/Expenses & TO	31,427,801	21,836,618	4,488,826	4,446,353	33,417,862	10,830,057	106,447,517
Net Increase (Decrease)	(430,452)	(5,872,233)	32,500	(1,613,550)	2,311,388	(4,665,037)	(10,237,384)
Beginning Fund Balance/Working Capital	12,510,413	28,580,787	6,537,141	4,409,205	33,427,842	11,650,039	97,115,427
Ending Fund Balance/Working Capital	12,079,961	22,708,554	6,569,641	2,795,655	35,739,230	6,985,002	86,878,043

**CITY OF EL CENTRO
GENERAL FUND
FINANCIAL PLANNING**

	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	PROJECTED 2017	BUDGET 2018	PROJECTED 2019	PROJECTED 2020
<u>REVENUES:</u>							
Property Taxes	2,915,343	3,024,701	3,172,906	3,335,000	3,339,000	3,389,085	3,439,921
Other Taxes	10,392,131	10,547,421	13,508,552	13,938,000	13,825,000	14,032,375	14,242,861
Licenses and Permits	322,973	256,117	326,352	273,750	347,000	352,205	357,488
Fines and Forfeitures	133,664	107,118	97,176	102,000	106,000	107,590	109,204
Revenue from Other Agencies	8,483,564	7,821,625	5,563,374	5,299,108	5,345,000	5,425,175	5,506,553
Charges for Current Services	550,265	790,234	606,408	654,200	660,000	669,900	679,949
Other Revenues	1,168,412	1,351,927	1,371,289	1,334,000	1,373,000	1,523,595	1,546,449
Operating Transfers In	1,199,356	1,184,037	1,314,921	985,000	6,002,349	2,002,000	2,139,030
Total Revenues and Other Financing Sources (Uses)	25,165,708	25,083,180	25,960,978	25,921,058	30,997,349	27,501,925	28,021,454
<u>EXPENDITURES:</u>							
Personnel Services	18,236,762	18,426,911	20,787,033	21,236,823	22,230,232	21,940,232	22,379,037
Supplies and Services	5,119,110	5,780,140	5,782,654	6,409,973	6,259,942	6,703,841	6,804,399
Capital Outlay	927,330	1,983,764	1,672,526	1,037,819	5,197,627	1,150,000	1,167,250
Operating Transfers Out	600,000	313,880	183,160	70,000	40,000	40,000	40,000
Total Expenditures	24,883,202	26,504,695	28,425,373	28,754,615	33,727,801	29,834,073	30,390,685
Cost allocation	(1,998,406)	(2,038,372)	(1,942,042)	(2,300,000)	(2,300,000)	(2,334,500)	(2,369,518)
Net inc. (dec.) in Fund Balance	2,280,912	616,857	(522,353)	(533,557)	(430,452)	2,352	286
Fund Balance - July 1	10,668,555	12,949,467	13,566,324	13,043,971	12,510,414	12,079,962	12,082,314
Fund Balance - June 30	12,949,467	13,566,324	13,043,971	12,510,414	12,079,962	12,082,314	12,082,600

The budget for FY18 includes allocations that support all of the goals of the City's Strategic and Vision 2050 Plans.

The shortfall reflected in FY17 correspond to one time capital expenditures approved for purchase from fund balance

The shortfall reflected in FY18 correspond to one time capital expenditures approved for purchase from fund balance

FY19- includes expenditures for the new aquatic center. The expenditures net of corresponding revenues total \$650,000.

it adds back the positions frozen in FY18 and overtime for a total increase of \$735,000.

It reflects the decline in PERS expenditure as a result of the payoff of side fund.

Measure P was approved which increases the sales tax by half of one percent. Those revenues are designated for the construction and their corresponding increase in cost. Those revenues are not reflected in this fund.

City's strategic plan - The intent of the projected budgets for FY18, FY19 & FY20 is to continue to support the allocations to meet the City's strategic plan and goals.

**CITY OF EL CENTRO
AUTHORIZED PERSONNEL**

Department	2016	2017	2018
City Council			
Council Member	5.00	5.00	5.00
	<u>5.00</u>	<u>5.00</u>	<u>5.00</u>
City Clerk			
City Clerk	1.00	1.00	1.00
Staff Assistant	1.00	1.00	1.00
Secretarial Assistant	1.00	1.00	1.00
	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>
City Manager			
City Manager	1.00	1.00	1.00
Deputy City Manager	-	-	0.50
Management Assistant	1.00	1.00	1.00
Staff Assistant	1.00	1.00	1.00
	<u>3.00</u>	<u>3.00</u>	<u>3.50</u>
Human Resources			
Human Resources Director / IT	1.00	1.00	1.00
Human Resource Analyst II	1.00	1.00	1.00
Human Resource Analyst I	1.00	1.00	1.00
Staff Assistant	1.00	1.00	1.00
	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>
IT Network			
IT Administator	1.00	1.00	1.00
Computer Support Tech	1.00	1.00	1.00
Computer Systems Specialist	1.00	1.00	1.00
	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>
Finance			
Director of Finance	1.00	1.00	1.00
Finance Manager	1.00	1.00	1.00
Accountant	1.00	1.00	1.00
Accounting Specialist	1.00	1.00	1.00
Financial Assistant/UB Assistant	0.50	0.50	0.50
Accounting Assistant	2.00	2.00	2.00
	<u>6.50</u>	<u>6.50</u>	<u>6.50</u>

**CITY OF EL CENTRO
AUTHORIZED PERSONNEL**

Department	2016	2017	2018
City Attorney			
City Attorney	1.00	-	-
Legal Specialist I	1.00	1.00	-
Legal Specialist II	1.00	-	-
Staff Assistant			1.00
	<u>3.00</u>	<u>1.00</u>	<u>1.00</u>
Facility Maintenance			
Building & Facilities Maint. Supervisor	1.00	1.00	1.00
Building Maintenance Mechanic II	2.00	2.00	2.00
Building Maintenance Mechanic I	2.00	2.00	2.00
Custodians	2.00	2.00	2.00
	<u>7.00</u>	<u>7.00</u>	<u>7.00</u>
Police (Sworn)			
Chief of Police	1.00	1.00	1.00
Executive Commander	1.00	1.00	1.00
Commanders	2.00	2.00	2.00
Sergeant	8.00	8.00	8.00
Police Officer	40.00	40.00	40.00
	<u>52.00</u>	<u>52.00</u>	<u>52.00</u>
Police (Non-Sworn)			
Records Supervisor	1.00	1.00	1.00
Community Services Officer	2.00	2.00	2.00
Staff Assistant	1.00	1.00	1.00
Parking Deputy	1.00	1.00	1.00
Records Clerk I	4.00	4.00	4.00
Secretarial Assistant	1.00	1.00	1.00
Custodian II	1.00	1.00	1.00
	<u>11.00</u>	<u>11.00</u>	<u>11.00</u>
NTF (Non-Sworn)			
Secretarial Assistant	1.00	1.00	1.00
Staff Assistant	1.00	1.00	1.00
	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>
Communications			
Dispatch Supervisor	1.00	1.00	1.00
Public Safety Dispatcher II	4.00	5.00	5.00
Public Safety Dispatcher I	7.00	6.00	6.00
	<u>12.00</u>	<u>12.00</u>	<u>12.00</u>

**CITY OF EL CENTRO
AUTHORIZED PERSONNEL**

Department	2016	2017	2018
Fire (Sworn)			
Fire Chief	1.00	1.00	1.00
Fire Battalion Chief	3.00	3.00	3.00
Captain	10.00	10.00	10.00
Engineer	9.00	9.00	9.00
Firefighter	18.00	18.00	18.00
	<u>41.00</u>	<u>41.00</u>	<u>41.00</u>
Fire (Non-Sworn)			
Staff Assistant	1.00	1.00	1.00
Secretarial Assistant	2.00	2.00	2.00
Permit Coordinator	-	-	-
	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>
Animal Regulation			
Animal Control Officer	2.00	2.00	2.00
	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>
Public Works Administration			
Public Works Director/City Engineer	0.12	0.12	0.12
AutoCad/GIS Tech	0.26	0.26	0.26
Staff Assistant	0.34	0.34	0.34
	<u>0.72</u>	<u>0.72</u>	<u>0.72</u>
Street Maintenance			
Maintenance Supervisor	0.25	0.25	0.25
Street Maint Lead Worker	1.00	1.00	1.00
Street Maintenance Worker II	1.00	1.00	1.00
Street Maintenance Worker I	1.00	1.00	1.00
Traffic Signal Tech/Electrician	1.00	1.00	1.00
Equipment Operator	3.00	3.00	3.00
Traffic Tech/Painter	1.00	1.00	1.00
	<u>8.25</u>	<u>8.25</u>	<u>8.25</u>
Building Regulation			
Community Development Director	0.50	0.50	0.50
Asst. Director of Community Development	1.00	1.00	1.00
Building Inspector	1.00	1.00	1.00
Code Enforcement Officer	1.00	1.00	1.00
Secretarial Assistant	1.00	1.00	1.00
Permit Center Technician	1.00	1.00	1.00
	<u>5.50</u>	<u>5.50</u>	<u>5.50</u>

**CITY OF EL CENTRO
AUTHORIZED PERSONNEL**

Department	2016	2017	2018
Engineering			
Public Works Director/City Engineer	0.17	0.17	0.17
Senior Engineer	0.34	0.34	0.34
Associate City Engineer	1.00	1.00	1.00
Engineering Tech	1.50	1.50	1.50
Staff Assistant	1.00	1.00	1.00
	<u>4.01</u>	<u>4.01</u>	<u>4.01</u>
Planning			
Community Development Director	0.50	0.50	0.50
Associate Planner	1.00	1.00	1.00
Assistant Planner	1.00	1.00	1.00
Staff Assistant	1.00	1.00	1.00
	<u>3.50</u>	<u>3.50</u>	<u>3.50</u>
Parks			
Deputy City Manager	-	-	0.10
Director of Community Services	0.20	0.20	-
Park Services Supervisor	1.00	1.00	1.00
Park Maintenance Lead Worker	1.00	1.00	1.00
Park Maintenance Worker II	4.00	4.00	3.00
Park Maintenance Worker I	1.00	1.00	2.00
Community Development Specialist II	0.10	0.10	0.10
Community Development Specialist I	0.15	0.15	0.15
Community Development Inspector	0.15	0.15	0.15
Staff Assistant	0.03	0.03	0.03
	<u>7.63</u>	<u>7.63</u>	<u>7.53</u>
Recreation			
Deputy City Manager	-	-	0.15
Director of Community Services	0.20	0.20	-
Recreation Supervisor	0.50	0.50	0.50
Staff Assistant	0.50	0.50	0.50
Clerical Assistant	1.00	1.00	1.00
Community Development Specialist II	0.10	0.10	0.10
Community Development Specialist I	0.15	0.15	0.15
Community Development Inspector	0.15	0.15	0.15
Staff Assistant	0.03	0.03	0.03
	<u>2.63</u>	<u>2.63</u>	<u>2.58</u>

**CITY OF EL CENTRO
AUTHORIZED PERSONNEL**

Department	2016	2017	2018
Community Center			
Recreation Supervisor	0.50	0.50	0.50
Staff Assistant	0.50	0.50	0.50
	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Adult Center			
Adult Center Coordinator	1.00	1.00	1.00
	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Sports Pavillion			
Sports Pavillion Coordinator	1.00	1.00	1.00
	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Library			
Deputy City Manager	-	-	0.05
Director of Community Services	0.05	0.05	-
City Librarian	1.00	1.00	1.00
Library Operations Supervisor	1.00	1.00	1.00
Library Assistant	4.00	4.00	4.00
Community Development Specialist II	0.05	0.05	0.05
Community Development Inspector	0.25	0.25	0.25
	<u>6.35</u>	<u>6.35</u>	<u>6.35</u>
Economic Development			
Deputy City Manager	-	-	0.15
Director of Community Services	0.40	0.40	-
Community Development Specialist II	0.75	0.75	0.75
Community Development Specialist I	1.10	1.10	1.10
Community Development Inspector	0.35	0.35	0.35
Staff Assistant	0.80	0.80	0.80
	<u>3.40</u>	<u>3.40</u>	<u>3.15</u>
Total General Fund	197.48	195.48	195.58

**CITY OF EL CENTRO
AUTHORIZED PERSONNEL**

Department	2016	2017	2018
Successor Agency - Administration			
Deputy City Manager	-	-	0.05
Director of Community Services	0.15	0.15	-
Community Development Specialist II	0.00	0.00	-
Community Development Specialist I	0.60	0.60	0.60
Community Development Inspector	0.10	0.10	0.10
Staff Assistant	0.15	0.15	0.15
	<u>1.00</u>	<u>1.00</u>	<u>0.90</u>
State Cops Program - SLESF			
Community Services Officer	1.00	1.00	1.00
	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Water System Maintenance			
Maintenance Supervisor	0.25	0.25	0.25
W/S Maintenance Leadworker	1.20	1.20	1.20
W/S Maintenance Worker II	1.20	1.20	1.20
W/S Maintenance Worker I	2.40	2.40	2.40
	<u>5.05</u>	<u>5.05</u>	<u>5.05</u>
Water Treatment Plant			
WTR Trtmt Plant Supervisor	1.00	1.00	1.00
WTR Trtmt Plant Lead Operator	1.00	1.00	1.00
WTR Trtmt Plant Shift Operator	4.00	4.00	4.00
Facility Maintenance Worker	1.00	1.00	1.00
Secretarial Assistant	1.00	1.00	1.00
Lead Utility Field Representative	1.00	1.00	1.00
Utility Field Representative	2.00	2.00	2.00
	<u>11.00</u>	<u>11.00</u>	<u>11.00</u>
Water Treatment Administrative			
Public Works Director/City Engineer	0.38	0.38	0.38
Senior Engineer	0.36	0.36	0.36
Engineering Tech	0.26	0.26	0.26
AutoCad/GIS Tech	0.59	0.59	0.59
Staff Assistant	0.33	0.33	0.33
Secretarial Assistant	0.60	0.60	0.60
	<u>2.52</u>	<u>2.52</u>	<u>2.52</u>

**CITY OF EL CENTRO
AUTHORIZED PERSONNEL**

Department	2016	2017	2018
Water Customer Service			
Customer Service Supervisor	0.70	0.70	0.70
Customer Service Representative	2.10	2.10	2.10
Financial Assistant/UB Assistant	0.25	0.25	0.25
	<u>3.05</u>	<u>3.05</u>	<u>3.05</u>
Wastewater System Maintenance			
Maintenance Supervisor	0.25	0.25	0.25
W/S Lead Maintenance Leadworker	0.80	0.80	0.80
W/S Maintenance Worker II	2.80	2.80	2.80
W/S Maintenance Worker I	1.60	1.60	1.60
	<u>5.45</u>	<u>5.45</u>	<u>5.45</u>
Wastewater Treatment Plant			
WWTR Trtmt Plant Supervisor	1.00	1.00	1.00
WWTR Tr Plt Chief Operator	1.00	1.00	1.00
WWTR Tr Plt Lead Operator	1.00	1.00	1.00
WWTR Tr Plt Shift Operator	3.00	3.00	3.00
WWTR Tr Plt Operator	4.00	4.00	4.00
Facility Maintenance Mech I	2.00	2.00	2.00
Pre Treatment Coordinator	1.00	1.00	1.00
Laboratory Technician	1.00	1.00	1.00
Compliance Specialist - Stormwater	1.00	1.00	1.00
	<u>15.00</u>	<u>15.00</u>	<u>15.00</u>
Wastewater Treatment Administrative			
Public Works Director/City Engineer	0.33	0.33	0.33
Senior Engineer	0.30	0.30	0.30
Engineering Tech	0.24	0.24	0.24
AutoCad/GIS Tech	0.15	0.15	0.15
Staff Assistant	0.33	0.33	0.33
Secretarial Assistant	1.40	1.40	1.40
	<u>2.75</u>	<u>2.75</u>	<u>2.75</u>
Wastewater Customer Service			
Customer Service Supervisor	0.30	0.30	0.30
Customer Service Representative	0.90	0.90	0.90
Financial Assistant/UB Assistant	0.25	0.25	0.25
	<u>1.45</u>	<u>1.45</u>	<u>1.45</u>

**CITY OF EL CENTRO
AUTHORIZED PERSONNEL**

Department	2016	2017	2018
Shop & Corporation Yard			
Maintenance Supervisor	0.25	0.25	0.25
Chief Mechanic	1.00	1.00	1.00
Equipment Mechanic I	2.00	2.00	2.00
	<u>3.25</u>	<u>3.25</u>	<u>3.25</u>
Total - Other	<u>51.52</u>	<u>51.52</u>	<u>51.42</u>
Total Permanent Full Time	249.00	247.00	247.00
Total Elected Officials	5.00	5.00	5.00
Grand Total	<u>254.00</u>	<u>252.00</u>	<u>252.00</u>

SALARIES AND BENEFITS

The Salaries and Benefits category makes up the largest component of General Fund expenditures and represents all personnel-related costs. There are currently eight union-represented groups in the City: General Employees Unit, Firefighters Association, Police Officer's Association, Police Sergeant's Association, Support Professional & Technical Employees, Teamsters, Water Treatment Plant Operators and Wastewater Treatment Plant Operators. The general fund includes employees from the first six of the groups listed above. The remaining unrepresented employees are Management and Professional. The outcome of negotiations with each unit is a major factor in salary and benefits costs.

CATEGORIES

Salaries (Permanent sworn & non-sworn)
Temporary Salaries
Overtime
Retirement (PERS)
Social Security
Group Health Insurance
Workers compensation
Disability Insurance
Unemployment Insurance
Life Insurance
Medicare

HISTORY

Positions

Starting in fiscal year 2010 and as a result of the recession, the City's revenues declined by approximately 15% and the City had to implement various cost cutting measures. The city reduced the allocations for all City departments and froze ten vacant positions. For the next two years, the Council approved service enhancements for only the highest-priority areas. As the economy started to improve the increase in revenues was used to address various departmental needs related to operations, capital and personnel. Gradually positions were released and filled.

In Fiscal year 2013-14 the City approved one new position in the General Fund Human Resources Department (Analyst) and an additional position in the Wastewater Fund (Compliance Specialist WW/Storm Water). For fiscal year 2015 Council voted and approved the following; deletion of the vacant Support Services Manager position in the Police Department,

Reclassification of the Lead Dispatch Position to Dispatch Supervisor, addition of new Records Supervisor position and a new Coordinator for the new Sports Court Division. The budget for fiscal year 2016 included the following new positions; two dispatch positions (Police), one secretarial assistant (Water Treatment Plant) and one Customer Service Clerk (Utility Billing).

At the beginning of fiscal year 2016, Council voted to convert five temporary positions to full time permanent. The position were the following; One secretarial Assistant (City Clerk office), two custodians (Facility Maintenance Division), Clerical Assistant (Recreations Division) and one Adult Center Coordinator (Adult Center Division). Other additions included; two drought monitors and a clerical assistant to assist with the drought restrictions placed by the State and the related workload increase.

Major increase in pension costs has forced the City to freeze positions in fiscal year 2018. The budget for fiscal year 2018 freezes 3 safety and one staff assistant position.

FORECAST

Salaries are estimates based on approved Memorandums of Understanding (MOU). The MOU's are based on the agreement reached during fiscal year 2016 for a three year term. The terms were the following:

1. In fiscal year 2016, employees were to be placed in the appropriate step according to the number of years of service in their current position. The impact to the General Fund from this adjustment was \$1.7 million in fiscal year 2016. Approximately half of this amount was approved to be covered from fund balance.
2. In fiscal year 2017, no cost of living adjustment or merit increase.
3. In fiscal year 2018, a step increase.

The budget for fiscal year 2017-18 requires several cuts in order to close an initial shortfall. The shortfall was basically due to the increase in pension cost combined with labor commitments. One of the measures used to reduce the shortfall was freezing of positions. This budget freezes three safety positions and one vacant staff assistant position, saving the General Fund approximately \$365,000. Other cuts included a reduction to overtime for various departments saving approximately \$300,000.

Pension costs (Cal-Pers) continues to be a challenge due to the precipitous increase in Cal-Pers rates. Cal-Pers retirement cost for the City increased approximately \$1.8 million during the period of fiscal year 2016 to 2018. There will be some relief in fiscal year 2019 because the City will finish paying the side fund for the safety plan. However projections indicate that these savings will be absorbed by future Cal-Pers rate increases combined with personnel costs within three years.

The future rate increases are mentioned in the following letters:

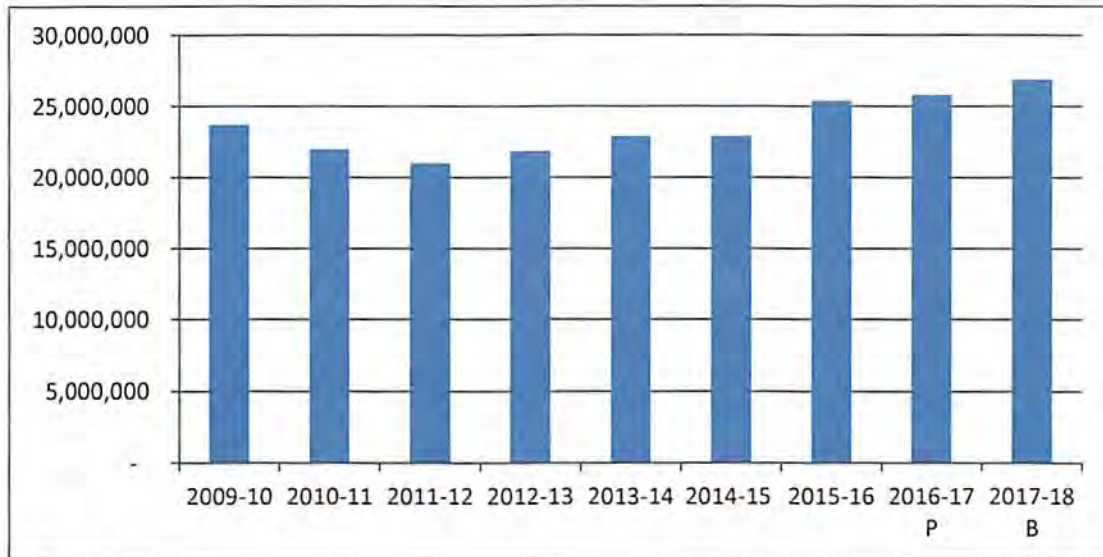
1. Per Cal-Pers letter dated October 2014 – Cal-Pers no longer uses an actuarial value of assets but a market value of assets and employs an amortization and smoothing policy that pays for all gains and losses over a fixed 30-year period with the increases or decreases in the rate spread directly over a 5-year period.
2. Per Cal-Pers letter dated January 19, 2017 – the discount rate assumption was changed which will increase both the normal cost and the accrued liabilities. These increases will result in higher required employer contributions.

The following are the employer contribution increases as a result of the discount rate changes:

	<u>Misc. Employees</u>	<u>Safety Employees</u>
<u>Fiscal year</u>	<u>Rate</u>	<u>Rate</u>
2015-16	12.091%	62.097%
2016-17	13.141%	70.801%
2017-18	14.5%	79.95%
2018-19	17.48%	52.13% (side fund paid off)
2019-20	20.55%	57.97%
2020-21	23.32%	62.61%
2021-22	25.36%	65.53%
2022-23	26.90%	67.18%

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**CITY OF EL CENTRO
SALARIES AND BENEFITS - ALL FUNDS**

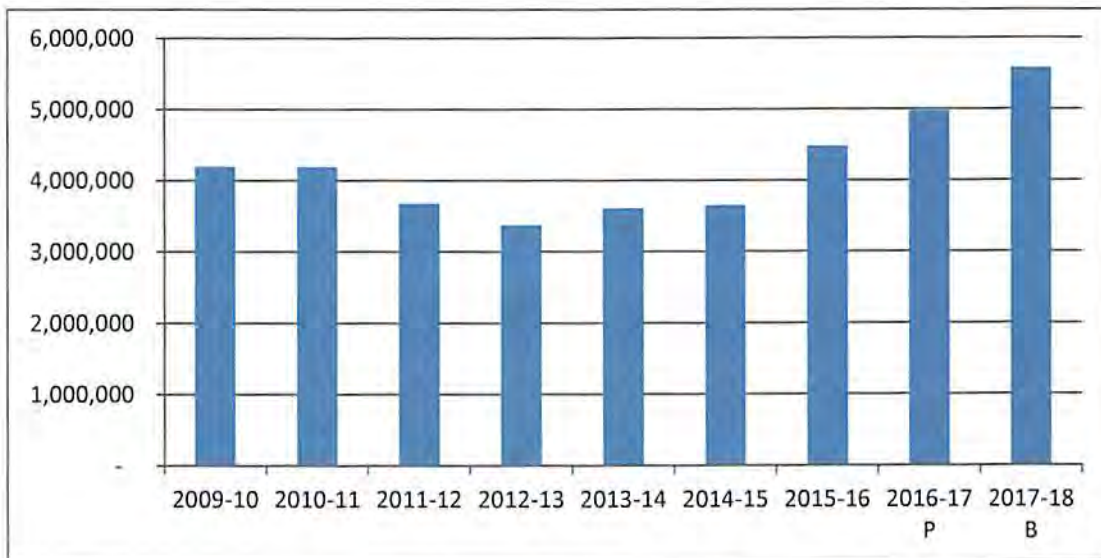


Fiscal Year	Annual Expenditures	% change
2009-10	23,735,369	
2010-11	22,020,000	-7%
2011-12	21,020,000	-5%
2012-13	21,887,000	4%
2013-14	22,923,000	5%
2014-15	22,914,000	0%
2015-16	25,432,000	11%
2016-17 P	25,837,000	13%
2017-18 B	26,930,000	6%

E - estimated

B - budget

**CITY OF EL CENTRO
RETIREMENT PERS - ALL FUNDS**



Fiscal Year	Annual Expenditures	% change
2009-10	4,198,000	
2010-11	4,191,000	-0.2%
2011-12	3,673,000	-12%
2012-13	3,364,000	-8%
2013-14	3,605,000	7%
2014-15	3,649,000	1%
2015-16	4,482,000	23%
2016-17 P	4,974,000	36%
2017-18 B	5,574,000	24%

employee (ee) starts paying 1/2 of ee contribution
employee pays 100% of employee contribution

E - estimated
B - budget



Capital Expenditures

Capital Outlay – Expenditures for equipment/furniture and fixtures with a cost of more than \$5,000 and useful life in excess of one year.

Capital expenditures in the budget for fiscal year 2017-18 total \$37,408,636 all funds. The funds financing the capital expenditures are as follows:

General Fund	\$ 5,197,627
Enterprise Funds	\$ 16,058,558
Special Revenue Funds	\$ 12,696,098
Capital Project Funds	\$ 3,446,353
Motor Vehicle	\$ 10,000
Total	\$ 37,408,636

Significant non-recurring capital projects:

Wastewater system improvements	\$12,750,000 – 2014 WW Bonds
Aquatic center construction	\$ 6,200,000 – RDA bonds (2007 & 2011)
Cruickshank landfill project	\$ 4,000,000 – General Fund
Imperial Ave. Extension	\$ 3,223,000 – Impact Fees, LTA, FHWA
LaBrucherie Ave. widening	\$ 2,600,000 – LTA bonds
Water Automatic meter reading system	\$ 1,000,000 – 2014 WA Bonds
Land preparation for water tank instl.	\$ 1,000,000 – Water Fund
License plate readers	\$ 1,000,000 – Police Stonegarden Grant
Vactor truck	\$ 500,000 – Wastewater Fund
Plank Park Phase I	\$ 445,000 – Park Development Fees
McGee Park renovation	\$ 412,000 – HUD entitlement & CDBG
Feasibility study new police building	\$ 350,000 – Impact fees Police

The estimated cost for the construction of the new aquatic center is \$12 million. The budget for fiscal year 2018 includes an allocation of \$6.2 million for construction. The funds for this project are from 2007 and 2011 RDA Bonds.

The Wastewater Fund includes an allocation of \$12.7 million for improvements to the system. The improvement include main entrance/perimeter fence, sewer lining projects, primary pump rehabilitation, aeration basin gate replacement, relocation of pump station #2, southern pump station, emergency generators, bar screen and Imperial avenue sewer line replacement. The funds for this endeavor are from bond proceeds initially issued in 2006 and refinanced in 2014. Other capital purchases in the amount of \$576,019 from wastewater funds include vactor truck and equipment.

The Water Fund includes an allocation of \$2.7 million. There are two major capital items that total \$2 million. Those items include the purchase of automatic water meters and the land preparation for the water tank installation. The remainder of the funds is for the purchase of a truck, equipment and various improvements.

The City is in need of a new library building because in 2010 the City suffered major damage to the City's old library building as a result of a 7.0 earthquake. Since then the City has been operating the library from a building that was rented for this endeavor. The estimated cost to build a new facility is \$17 million. The City also needs a new police station to provide the additional capacity and to meet new guidelines. The estimated cost for construction and land is estimated at \$28 million.

In November 2016 the residents of the City voted for Measure P. This measure will increase the sales tax rate by half of one percent. The increase in tax was effective on April 2017 and the revenue from this measure is estimated to be approximately \$5 million per year. The purpose of this new revenue stream is mainly for the construction of a new police station and library building. Other projects being considered include additional parks, rehabilitation of Bucklin Park (initial estimated cost \$2 million), purchase of land for construction of Parks shop/yard, animal shelter and maintenance of streets.

The City plans to issue bonds secured by this new revenue stream in fiscal year 2018. The City plans to hold various workshops in order to obtain the community's input after which Council will determine the priority of these projects. The priority of the projects and the revenue stream will determine the amount of the bond issue which is initially estimated at approximately \$64 million. The City will not bond to full capacity as it plans to use part of the new revenue stream to fund the increase in operational costs from the new facilities.

Impact of capital investment on operating budget

The most significant non-recurring capital expenditure is the new aquatic center at an estimated cost of \$12 million. The operating expenditures for this facility are expected to first impact the General Fund in fiscal year 2019. The estimated increase in expenditures is approximately \$500,000 after projected revenues of \$150,000. The increase is for a full year of operations however alternative schedules such as half year operations is being explored to maintain costs while supporting community needs.

CITY OF EL CENTRO
CAPITAL OUTLAY REQUEST
FYE 2018

DEPARTMENT	ACCT. NO.	Quantity	DESCRIPTION	BUDGET FY18	DEPT. TOTAL
GENERAL FUND					
IT Network - 1304	720109	1	Agency Firewall	16,667	
	720109	2	DNS Agency servers	3,333	
					20,000
Police - 2101	720108	1	In Car/Body worn cameral system	340,000	
	720111	40	Handheld radio upgrade	160,000	
					500,000
Communications - 2102	720109	1	Computer and radio upgrade	359,640	
					359,640
Fire - 2301	720111	18	Motorola P25 compliant 800 mhz portable radios	82,212	
	720111	5	Motorola P25 compliant 800 mhz mobile radios	21,775	
	730103	1	Refurbish American LaFrance fire engine	214,000	
					317,987
Cruickshank Landfill - 3902	710106	1	Cruickshank landfill cleanup	4,000,000	
					4,000,000
TOTAL GENERAL FUND				5,197,627	5,197,627

**CITY OF EL CENTRO
CAPITAL OUTLAY REQUEST
FYE 2018**

DEPARTMENT	ACCT. NO.	quantity	DESCRIPTION	BUDGET FY18	DEPT. TOTAL
<u>SPECIAL REVENUE - IMPACT FEES</u>					
Impact Fee - Police - 232	710105		Feasibility study new police station	350,000	
	720109	2	Video scope	17,000	
	720109	19	Thermal imaging	77,000	
					444,000
Impact Fee - Streets 234	710104		Streets-Imperial Avenue utility land	200,000	
	710106		Streets - Imperial Avenue extension	900,000	
					1,100,000
<u>SPECIAL REVENUE FUNDS - OTHER</u>					
Bus Shelter - 204					
3401	710106	1	Shelters	60,000	
					60,000
LTA - 205					
3204	710106	1	Miscellaneous street improvements	400,000	
3209	710102	1	Imperial Avenue extension	100,000	
3210	710102	1	SR86 signal lights - arch/engineering	20,000	
	710106	1	SR86 signal lights	300,000	
3211	710102	1	CMAQ - IV Mall signal lights	5,000	
3266	710102	1	Colonia area drainage	100,000	
3267	710102	1	Shovel ready project	50,000	
3268	710106	1	Street striping maintenance	75,000	
					1,050,000
LTA Bonds - 212					
3256	710106		La Brucherie widening	2,600,000	
					2,600,000
Asset Forfeiture - 221					
	720108	15	Ballistic Vests	15,000	
					15,000
Stonegarden - 225	720109	50	License plate readers	1,000,000	
					1,000,000
HUD Entitlement - 243	710106	1	McGee Park renovation	217,066	
					217,066

CITY OF EL CENTRO
CAPITAL OUTLAY REQUEST
FYE 2018

DEPARTMENT	ACCT. NO.	an tity	DESCRIPTION	BUDGET FY18	DEPT. TOTAL
CDBG Income RLF - 244	710106	1	McGee Park renovation	195,032	
					195,032
Legacy Ranch L & LD - 274	720107	1	Playground renovation	15,000	
					15,000
2011 C Bonds - 267	710105	1	Aquatic Center project	6,000,000	
					6,000,000
TOTAL SPECIAL REVENUE FUNDS				12,696,098	12,696,098

CITY OF EL CENTRO
CAPITAL OUTLAY REQUEST
FYE 2018

DEPARTMENT	ACCT. NO.	an tity	DESCRIPTION	BUDGET FY18	DEPT. TOTAL
CAPITAL PROJECT FUNDS					
Federal Hwy - 401					
3209	710106	1	Imperial Avenue Extension	2,023,000	
3211	710102	1	IV Mall - traffic signal modifications (5169-50)	35,000	
3218	710102	1	Bike Path	215,000	
3221	710106	1	Bike racks/way finding signs - various streets	247,000	
3227	710106	1	Main Street pedestrian imp. At RR crossing east of 4th	270,203	
					2,790,203
SA - Capital Projects - 442	710105	1	Aquatic center	211,150	
					211,150
Park Development - 460	710106	1	Park construction phase I - Plank Park	445,000	
					445,000
TOTAL CAPITAL PROJECTS				3,446,353	3,446,353

**CITY OF EL CENTRO
CAPITAL OUTLAY REQUEST
FYE 2018**

DEPARTMENT	ACCT. NO.	quantity	DESCRIPTION	BUDGET FY18	DEPT. TOTAL
<u>WATER</u>					
Water System Maintenance - 9510	730102	1	Flat bed truck	60,000	
	730104	1	Valve turning machine	60,000	
	710106	Var	Water valves/hydrants	10,000	
	720106	Var	Various pieces of equipment	5,000	
	720108	Var	Miscellaneous safety equipment	5,000	
					140,000
Water Treatment Plant - 9511	710106	1	New variable frequency drive (VFD)	8,000	
	720111	1	Hardware/software for new variable frequency drive	20,000	
	710106	1	Replacement electrical panel for pumps and motors	20,000	
	710106	1	Repair of clarifier #1 (coating/metal repair)	30,000	
	710106	1	Raw water ponds rehab. and overflow modification	50,000	
	710106	1	Alum pumps connection to SCADA system	7,500	
	710106	1	Mixer for storage tank #2	50,000	
	710106	1	LBPS larger bleach container	10,000	
	720104	1	LBPS clay valve repair	10,000	
	710106	1	New bleach equip/system, tanks & building modification	200,000	
	710106	1	New structure for noise and equipment	50,000	
	710106	1	Exterios shades (2) for City/employee vehicles	60,000	
	710106	1	Asphalt repair at WTP facility	30,000	
	710106	1	Land preparation - water tank installation	1,000,000	
					1,545,500
2014 WA Revenue Bonds - 9514	710106		Meter purchase	1,000,000	
					1,000,000
Water Fund Admin - 9516	720101	1	Copier	3,519	
	720110	1	Munis support and licensing	23,520	

CITY OF EL CENTRO
CAPITAL OUTLAY REQUEST
FYE 2018

DEPARTMENT	ACCT. NO.	an- tity	DESCRIPTION	BUDGET FY18	DEPT. TOTAL
	720109	1	Agency firewall/servers	20,000	
					47,039
			TOTAL WATER FUND	2,732,539	2,732,539

CITY OF EL CENTRO
CAPITAL OUTLAY REQUEST
FYE 2018

DEPARTMENT	ACCT. NO.	quantity	DESCRIPTION	BUDGET FY18	DEPT. TOTAL
WASTEWATER					
Wastewater System Maintenance - 9520	730104	1	Vactor truck	500,000	
	720106	Var	Various pieces of equipment	5,000	
	720108	Var	Miscellaneous safety equipment	5,000	
					510,000
Wastewater Treatment Plant - 9521	720108	1	Safety equipment	10,000	
	720102	2	Air conditioners	9,000	
					19,000
2014 WW Revenue Bonds - 9526	710106	1	Main entrance/perimeter fence	1,000,000	
	710106	1	Barscreen	2,500,000	
	710106	1	Sewer lining project	2,000,000	
	710106	1	Primary plant rehabilitation	250,000	
	710106	16	Aeration basin gate replacement	500,000	
	710106	2	Emergency generators	1,000,000	
	710106	1	Southern pump station	1,000,000	
	710106	1	Relocate pump station #2	1,500,000	
	710106	1	Imperial Avenue sewer line replacement	3,000,000	
					12,750,000
Wastewater Fund Admin - 9528	720101	1	Copier	3,519	
	720110	-	Munis support and licensing	23,500	
	720109	1	Agency firewall/servers	20,000	
					47,019
			TOTAL WASTEWATER FUND	13,326,019	13,326,019
			TOTAL ENTERPRISE FUND	16,058,558	16,058,558
Motor Vehicle - 604	720105	1	MODIS	10,000	
					10,000
			TOTAL MOTOR VEHICLE	10,000	10,000
TOTAL PUBLIC WORKS				16,068,558	16,068,558
GRAND TOTAL				37,408,636	37,408,636

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GENERAL FUND

The general fund is used to account for resources traditionally associated with government, which are not required legally or by sound financial management to be accounted for in another fund

City Council (1101) – Accounts for expenses related to the five elected council members who serve as policy board for the municipality.

City Clerk (1102) – The City Clerk is responsible for records management, public notices, elections, preparation of the City Council Agendas and minutes.

City Manager (1201) – The City Manager implements the policy direction of the City Council and provides professional expertise in the management of the municipal budget.

PI Office (1201) – Accounts for expenses related to the Public Information Office.

Human Resources (1301) – Human Resources is responsible for recruiting, hiring, and training the workforce. Human Resources develops and maintains the city-wide classification and compensation plan, administers the employee benefits program and assists in policy and MOU interpretations.

Personnel Appeals Board (1302) – The Personnel Appeals Board is appointed to hear appeals for various personnel related issues.

IT-Network (1304) – IT is responsible for ensuring the City's information technology network is maintained and is functioning properly.

City Attorney (1401) – This division is responsible to represent, support and provide legal advice to the City Council, City Boards and commissions, administrative teams and staff members of the various City agencies and departments.

Finance Administration (1501) – The Finance Administration provides support to the City Council and City Departments in matters relating to budget, accounting, reporting, revenue generation and policy formation involving financial issues.

Data Processing (1502) – This division accounts for data processing related expenditures.

Facility Maintenance (1801) – This division is responsible to maintain the City's building systems, air conditioning and general maintenance.

Incubator Buildings (1802) - This division accounts for operation of the incubator buildings which are rented out to small businesses.

Non-Departmental/Service Credits (1901-1902) – Cost that do not fall directly within a General Fund Department are recorded as Non-Departmental expenses.

Police Services (2101) – Police Services is responsible for effective and coordination of police services in the community.

Communication (2102) – The Communication Division of the Police Department is responsible in handling all internal communication from the police officers in the field, in addition to all 911 calls.

Animal Control (2103) – The Animal Control Division is responsible for the enforcement of State laws and the City's codes concerning animals.

POST (2105) – This division accounts for all expenses related to the Police Officers Standard Training (POST) classes taken by police officers.

Crossing Guards (2106) – This division accounts for all crossing guards related expenses used at all school facilities. The City shares the cost with the two school districts within the City.

Fire Services (2301-2306) – Fire Services is responsible to maintain efficient 24-hour fire protection whereby they protect the health, safety and general welfare of the citizens of El Centro. The other divisions within the Fire Department track cost related to training and supplies for Emergency Medic, Hazardous Materials, Emergency Services and Prevention.

Public Works Administration (3101) – Public Works Administration provides management and oversight of various public works related divisions.

Street Maintenance (3201) – Street Maintenance is responsible to maintain the public streets, sidewalks, road shoulders, traffic signals, street signage and rights-of-way to insure the safe movement of vehicle and pedestrian traffic.

Street Lighting (3203) – This division reflects the electricity cost incurred to operate all the streets lights and traffic signals within the City.

IVRMA (3901) – This division accounts for the City's membership fees related to the Imperial Valley Resource Management Agency (IVRMA).

Cruickshank Landfill (3902) - Division is used to account for the City's share of expenses incurred for the clean-up of the Cruickshank Landfill.

Building Regulation (4101) – The Building Regulation division is responsible for providing Building and Code Enforcement for all construction projects and remodels located in the City.

Engineering (4301) – This division is responsible to provide professional engineering services to the public through master planning, design and construction.

Planning (4401) – The Planning Division is responsible for reviewing all proposed development projects including new residential, commercial, and office developments.

Planning – EIR'S (4402) - This division is used to account for completing the environmental review of all planning projects.

Park Maintenance (5101) – The Parks Division oversees the maintenance and operation of all the City's parks, landscaped medians, and grounds at all City owned facilities.

Recreation (5201) – The Recreation Division is responsible for operating the recreational programs for the youth and adults of the City.

Community Center (5202) – The Community Center Division is responsible for operating various programs such as the After School Program; Nutrition programs for youth; Dance classes and many more that are held at the community center.

P.O. Pavilion (5203) – The Post Office (P.O.) Pavilion division is used to account for the expenses incurred in the use of the facilities for various events.

Youth Center (5204) – The Youth Center Division provides seasonal youth and adult sports year round.

Adult Center (5205) – This division provides various programs for a fun and learning environment for adults and seniors.

Plunge (5206) – This division is responsible for providing swimming related events to the communities.

Day Camp (5207) – The Day Camp Division provides a summer camp that incorporates the arts, team building skills, crafts, nutrition and special needs camp.

Mini Bike (5208) – This division in partnership with the El Centro School District is responsible for providing a mini-bike program that gives incentives for the youth to improve school grades.

Sports Court (5211) – The Sports Court Division is responsible to establish youth, adult and senior leagues for various sports.

Splash Pad (5213) – This division accounts for expenses related to the operation of the Splash Pad at the Community Center.

Skate Park (5214) – This division accounts for expenses related to the operation of the skate park facilities.

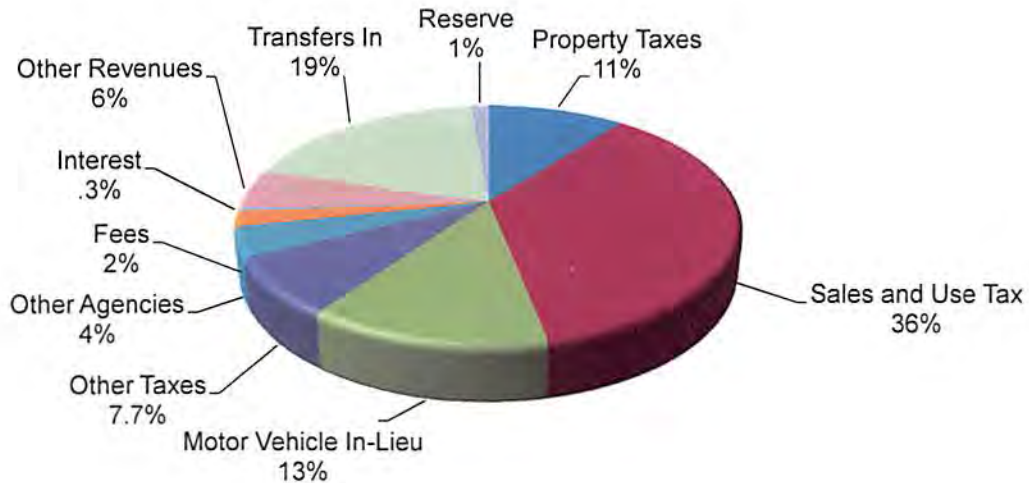
Main Library (5301) – The Main Library Division is responsible for providing access to reading materials to the citizens of El Centro.

Economic Development - Administration (6201) – This division is responsible for providing services in the area of economic development in the City.

Economic Development – Blight Elimination (6202) – This division is responsible for promoting projects that beautify the City with the elimination of blighted area.

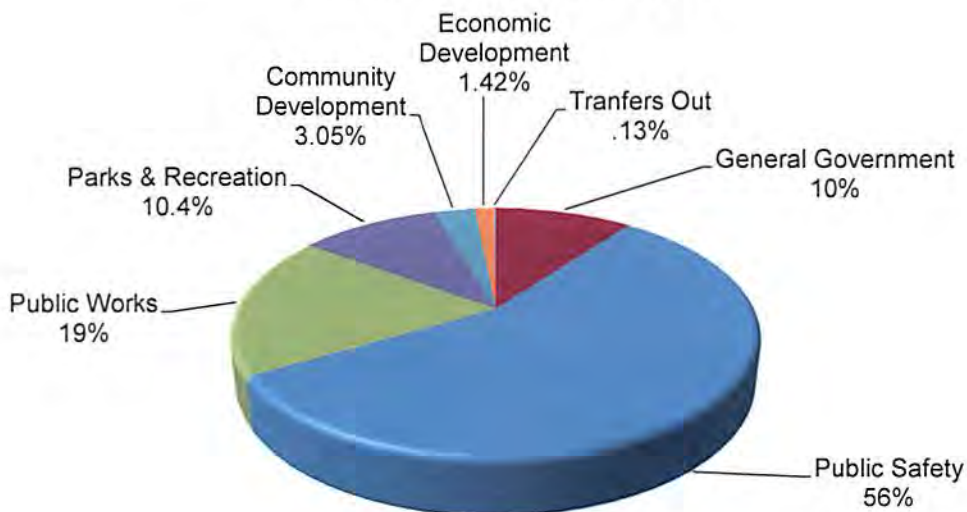
**CITY OF EL CENTRO
GENERAL FUND
2018**

WHERE THE MONEY COMES FROM



\$31,427,801

WHERE THE MONEY GOES



\$31,427,801

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CITY OF EL CENTRO
2018 BUDGET
GENERAL FUND
REVENUE BY SOURCE / EXPENDITURE BY CATEGORY

	ACTUAL 2016	REVISED BUDGET 2017	PROJECTED 2017	BUDGET 2018
<u>REVENUES:</u>				
Property Taxes				
Secured	2,838,586	2,929,000	3,005,000	3,005,000
Unsecured	334,320	335,000	330,000	334,000
Total Property Taxes	3,172,906	3,264,000	3,335,000	3,339,000
Other Taxes				
Sales and Use	9,585,980	11,550,000	11,550,000	11,400,000
Transient Occupancy	1,692,052	1,660,000	1,660,000	1,690,000
Franchise - Natural Gas	82,535	100,000	90,000	95,000
Franchise - CATV	213,183	219,000	215,000	215,000
Business Licenses	354,999	335,000	348,000	350,000
Real Property Transfer	71,249	55,000	75,000	75,000
Total Other Taxes	11,999,998	13,919,000	13,938,000	13,825,000
Total Taxes	15,172,904	17,183,000	17,273,000	17,164,000
Licenses and Permits				
Building Permits	242,959	250,000	195,000	257,000
Electrical Permits	43,475	43,000	40,000	46,000
Mechanical Permits	18,946	15,000	15,000	19,000
Plumbing Permits	13,041	14,000	12,000	15,000
Other Building Permits	4,970	6,000	8,500	7,000
Taxi Stand Permits	2,961	3,000	3,250	3,000
Total Licenses and Permits	326,352	331,000	273,750	347,000
Fines and Forfeitures				
Court Fines	35,559	90,000	33,000	36,000
Parking Fines	56,293	60,000	59,000	60,000
Vehicle Code Fines	5,324	10,000	10,000	10,000
Total Fines and Forfeitures	97,176	160,000	102,000	106,000
Revenue from Other Agencies				
Motor Vehicle In-Lieu Tax	3,920,891	3,700,000	4,076,000	4,080,000
Sales Tax Compensation	1,875,733	-	-	-
Dispatch Service	137,618	160,000	141,000	160,000
P.O.S.T. Reimbursement	41,769	70,000	25,000	50,000
Housing Authority In-Lieu Tax	72,919	80,000	77,108	80,000
Other Agencies	985,833	906,600	980,000	975,000
Federal Grants	4,982	-	-	-
State Grants	32,183	-	-	-
Total Revenue from Other Agencies	7,071,928	4,916,600	5,299,108	5,345,000

CITY OF EL CENTRO
2018 BUDGET
GENERAL FUND
REVENUE BY SOURCE / EXPENDITURE BY CATEGORY

	ACTUAL 2016	REVISED BUDGET 2017	PROJECTED 2017	BUDGET 2018
Charges for Current Services				
Zoning and Variance Fees	79,365	77,000	77,000	85,000
Tentative Map Fees		3,000	-	-
Plan Checking Fees	89,381	95,000	78,000	96,000
Environmental Impact Fees	37,465	147,452	115,000	60,000
Library Fees	16,856	17,000	17,000	17,000
Animal Shelter Fees	970	1,000	700	1,000
Street, Sidewalk & Curb Repair	18,582	27,000	22,000	25,000
Copying Charges	4,615	6,500	5,000	5,000
Swimming Pool Fees	26,006	23,000	24,000	26,000
Recreation Fees	45,381	32,000	45,000	45,000
Community Center Fees	2,935	5,000	4,000	4,000
Day Camp Fees	55,705	42,000	42,000	50,000
NBN fees	19,335	27,000	19,000	20,000
Police Department Fees	78,565	50,000	92,000	85,000
Fire Department Fees	71,957	100,000	65,000	75,000
Other fees	43,566	90,000	31,000	50,000
Contract Instructors	10,819	10,000	10,000	10,000
NFL fees	4,905	10,000	7,500	6,000
Total Charges for Current Services	606,408	762,952	654,200	660,000
Other Revenues				
Other Income	354,344	621,000	325,000	350,000
PROP 172 Sales Tax	293,795	341,165	290,000	320,000
Insurance Recovery		15,000	1,000	1,000
Recovery of Expenses	16,186	5,000	5,000	7,000
Solid Waste Expense Recovery	502,563	487,000	525,000	500,000
Contributions	7,499	-	-	-
Interest	96,706	85,000	90,000	95,000
Rents & Royalties	100,196	90,000	98,000	100,000
Total Other Revenues	1,371,289	1,644,165	1,334,000	1,373,000
Total Revenues	24,646,057	24,997,717	24,936,058	24,995,000
Other Financing Sources (Uses)				
Operating Transfers In	1,314,921	5,736,983	985,000	6,002,349
Total Other Financing Sources (Uses)	1,314,921	5,736,983	985,000	6,002,349
Total Revenues and Other Financing Sources (Uses)	25,960,978	30,734,700	25,921,058	30,997,349

CITY OF EL CENTRO
2018 BUDGET
GENERAL FUND
REVENUE BY SOURCE / EXPENDITURE BY CATEGORY

	ACTUAL 2016	REVISED BUDGET 2017	PROJECTED 2017	BUDGET 2018
<u>EXPENDITURES:</u>				
General Government				
City Council				
Personnel Services	108,050	110,674	111,300	112,485
Supplies and Services	21,849	27,400	23,400	20,520
Capital Outlay	3,070	-	-	-
	132,969	138,074	134,700	133,005
City Clerk				
Personnel Services	256,562	262,686	259,417	276,868
Supplies and Services	44,680	52,540	56,265	48,465
Capital Outlay	-	9,948	10,500	-
	301,242	325,174	326,182	325,333
City Manager				
Personnel Services	412,259	394,493	301,431	454,989
Supplies and Services	13,071	29,904	22,850	20,436
Capital Outlay	4,095	7,520	2,070	-
	429,425	431,917	326,351	475,425
P I Office				
Supplies and Services	19,212	19,513	19,200	18,538
Capital Outlay	-	-	-	-
	19,212	19,513	19,200	18,538
Human Resources/Risk Management				
Personnel Services	434,877	431,972	439,240	456,475
Supplies and Services	111,076	124,550	103,950	94,668
Capital Outlay	3,752	5,910	150	-
	549,705	562,432	543,340	551,143
Personnel Appeals Board				
Personnel Services	-	-	-	-
Supplies and Services	1,190	10,000	16,000	9,500
Capital Outlay	-	-	-	-
	1,190	10,000	16,000	9,500

CITY OF EL CENTRO
2018 BUDGET
GENERAL FUND
REVENUE BY SOURCE / EXPENDITURE BY CATEGORY

	ACTUAL	REVISED	PROJECTED	BUDGET
	2016	BUDGET	2017	2018
		2017		
IT				
Personnel Services	294,357	304,167	270,450	315,975
Supplies and Services	100,840	115,500	118,400	112,575
Capital Outlay	8,499	-	-	20,000
	403,696	419,667	388,850	448,550
City Attorney				
Personnel Services	306,328	133,305	95,950	70,730
Supplies and Services	144,447	413,480	383,600	386,808
Capital Outlay	5,971	2,070	2,070	-
	456,746	548,855	481,620	457,538
Finance				
Personnel Services	599,479	632,898	624,750	673,919
Supplies and Services	42,232	67,150	54,800	64,173
Capital Outlay	11,491	-	720	-
	653,202	700,048	680,270	738,092
City Hall Maintenance				
Personnel Services	477,285	511,830	477,935	521,641
Supplies and Services	93,959	91,920	81,648	88,998
Capital Outlay	30,798	-	-	-
	602,042	603,750	559,583	610,639
Non-Departmental				
Supplies and Services	1,716,063	1,923,879	1,923,147	1,722,875
	1,716,063	1,923,879	1,923,147	1,722,875
Service Credits				
Service Credits	(1,942,042)	(2,300,000)	(2,300,000)	(2,300,000)
	(1,942,042)	(2,300,000)	(2,300,000)	(2,300,000)
Total General Government	3,323,450	3,383,309	3,099,243	3,190,638

CITY OF EL CENTRO
2018 BUDGET
GENERAL FUND
REVENUE BY SOURCE / EXPENDITURE BY CATEGORY

	ACTUAL 2016	REVISED BUDGET 2017	PROJECTED 2017	BUDGET 2018
Public Safety				
Police - Services				
Personnel Services	7,414,708	7,986,737	7,661,922	7,782,545
Supplies and Services	679,927	730,601	693,225	724,131
Capital Outlay	174,076	8,540	-	500,000
	8,268,711	8,725,878	8,355,147	9,006,676
Communications				
Personnel Services	772,043	822,872	792,900	815,952
Supplies and Services	124,728	162,900	145,900	158,355
Capital Outlay	-	11,820	11,810	359,640
	896,771	997,592	950,610	1,333,947
Animal Regulation				
Personnel Services	116,744	116,406	83,255	121,452
Supplies and Services	37,399	40,445	35,550	40,184
Capital Outlay	-	-	-	-
	154,143	156,851	118,805	161,636
Police - Post				
Personnel Services		-	-	-
Supplies and Services	45,703	88,200	80,000	66,500
Capital Outlay		-	-	-
	45,703	88,200	80,000	66,500
Police - Crossing Guards				
Personnel Services	154,507	146,126	166,900	149,876
Supplies and Services	-	-	-	-
Capital Outlay	-	-	-	-
	154,507	146,126	166,900	149,876
Total - Police	9,519,835	10,114,647	9,671,462	10,718,635
Fire Services				
Personnel Services	5,368,089	6,057,836	5,682,600	6,104,308
Supplies and Services	474,697	554,863	512,000	573,596
Capital Outlay	172,705	45,575	40,774	317,987
	6,015,491	6,658,274	6,235,374	6,995,891
Total Public Safety	15,535,326	16,772,921	15,906,836	17,714,526

CITY OF EL CENTRO
2018 BUDGET
GENERAL FUND
REVENUE BY SOURCE / EXPENDITURE BY CATEGORY

	ACTUAL 2016	REVISED BUDGET 2017	PROJECTED 2017	BUDGET 2018
Public Works				
Administration				
Personnel Services	71,002	71,006	71,610	75,470
Supplies and Services	12,147	11,400	12,950	11,006
Capital Outlay	-	-	-	-
	83,149	82,406	84,560	86,476
Street Maintenance				
Personnel Services	575,954	573,852	582,208	591,836
Supplies and Services	253,935	343,590	283,146	343,380
Capital Outlay	25,109	-	-	-
	854,998	917,442	865,354	935,216
Street Lighting				
Personnel Services	-	-	-	-
Supplies and Services	344,814	300,000	315,000	300,000
Capital Outlay	-	-	-	-
	344,814	300,000	315,000	300,000
IVRMA				
Personnel Services	-	-	-	-
Supplies and Services	47,830	50,000	48,413	49,000
Capital Outlay	-	-	-	-
	47,830	50,000	48,413	49,000
Cruickshank Landfill				
Personnel Services	-	-	-	-
Supplies and Services	-	-	-	-
Capital Outlay	158,154	4,000,000	190,000	4,000,000
	158,154	4,000,000	190,000	4,000,000
Engineering				
Personnel Services	372,454	370,779	376,030	396,404
Supplies and Services	38,518	42,190	41,270	41,223
Capital Outlay	32,898	-	-	-
	443,870	412,969	417,300	437,627
Total Public Works	1,932,815	5,762,817	1,920,627	5,808,319

**CITY OF EL CENTRO
2018 BUDGET
GENERAL FUND
REVENUE BY SOURCE / EXPENDITURE BY CATEGORY**

	ACTUAL 2016	REVISED BUDGET 2017	PROJECTED 2017	BUDGET 2018
Building Regulations				
Personnel Services	507,926	594,044	522,800	556,626
Supplies and Services	62,461	53,835	52,825	53,989
Capital Outlay	3,700	-	-	-
	574,087	647,879	575,625	610,615
Planning				
Personnel Services	309,390	312,565	315,700	327,636
Supplies and Services	114,960	119,482	89,200	19,570
Capital Outlay	5,764	-	-	-
	430,114	432,047	404,900	347,206
Total Community Development	1,004,201	1,079,926	980,525	957,821

CITY OF EL CENTRO
2018 BUDGET
GENERAL FUND
REVENUE BY SOURCE / EXPENDITURE BY CATEGORY

	ACTUAL	REVISED	PROJECTED	BUDGET
	2016	BUDGET	2017	2018
		2017		
Parks & Recreation				
Park Maintenance				
Personnel Services	569,410	588,151	583,825	578,052
Supplies and Services	495,913	483,960	486,259	465,913
Capital Outlay	485,810	393,003	393,000	-
	1,551,133	1,465,114	1,463,084	1,043,965
Recreation				
Personnel Services	320,425	325,317	310,000	326,787
Supplies and Services	86,833	104,223	109,003	105,747
Capital Outlay	1,070	4,900	-	-
	408,328	434,440	419,003	432,534
Community Center				
Personnel Services	218,821	153,428	173,550	167,043
Supplies and Services	91,951	89,915	91,775	96,675
Capital Outlay	15,380	24,386	19,000	-
	326,152	267,729	284,325	263,718
Post Office Pavilion				
Personnel Services	1,802	3,098	3,200	3,177
Supplies and Services	29,417	43,650	41,850	36,868
Capital Outlay	19,040	-	-	-
	50,259	46,748	45,050	40,045
Youth Center				
Personnel Services	26,735	59,450	48,420	60,579
Supplies and Services	57,262	70,220	71,650	53,052
Capital Outlay	8,085	212,338	212,338	-
	92,082	342,008	332,408	113,631
Adult Center				
Personnel Services	59,633	68,465	81,200	75,110
Supplies and Services	26,107	23,000	22,407	31,455
Capital Outlay	2,052	-	-	-
	87,792	91,465	103,607	106,565
Plunge				
Personnel Services	44,579	53,190	53,900	54,555
Supplies and Services	7,468	8,000	7,450	9,785
Capital Outlay	-	-	-	-
	52,047	61,190	61,350	64,340

CITY OF EL CENTRO
2018 BUDGET
GENERAL FUND
REVENUE BY SOURCE / EXPENDITURE BY CATEGORY

	ACTUAL 2016	REVISED BUDGET 2017	PROJECTED 2017	BUDGET 2018
Day Camp				
Personnel Services	22,365	46,940	45,550	47,960
Supplies and Services	2,359	2,500	2,500	2,375
Capital Outlay	-	-	-	-
	24,724	49,440	48,050	50,335
Mini Bike				
Personnel Services	-	8,938	7,550	7,194
Supplies and Services	7,537	3,500	3,750	3,705
Capital Outlay	2,984	-	-	-
	10,521	12,438	11,300	10,899
Sports Court				
Personnel Services	202,074	260,509	253,040	253,140
Supplies and Services	70,265	68,615	62,140	68,535
Capital Outlay	-	3,700	3,700	-
	272,339	332,824	318,880	321,675
Splash Pad				
Personnel Services	-	-	-	-
Supplies and Services	11,522	11,276	7,500	18,525
Capital Outlay	-	15,000	10,000	-
	11,522	26,276	17,500	18,525
Skate Park				
Personnel Services	-	5,846	-	5,996
Supplies and Services	18,113	40,538	37,300	38,512
Capital Outlay	129,871	22,000	21,182	-
	147,984	68,384	58,482	44,508
Total Parks & Recreation	3,034,883	3,198,056	3,163,039	2,510,740

CITY OF EL CENTRO
2018 BUDGET
GENERAL FUND
REVENUE BY SOURCE / EXPENDITURE BY CATEGORY

	ACTUAL 2016	REVISED BUDGET 2017	PROJECTED 2017	BUDGET 2018
Library				
Personnel Services	469,086	480,033	486,590	502,986
Supplies and Services	254,033	255,530	258,700	256,810
Capital Outlay	331,741	162,662	120,505	-
	1,054,860	898,225	865,795	759,796
Total Library	1,054,860	898,225	865,795	759,796
Economic Development				
Personnel Services	276,555	339,350	315,750	305,058
Supplies and Services	95,159	96,762	85,850	92,380
Capital Outlay	7,425	2,938	-	-
	379,139	439,050	401,600	397,438
Total Economic Development	379,139	439,050	401,600	397,438
Blight Elimination				
Personnel Services	23,534	36,472	37,850	37,408
Supplies and Services	7,761	11,700	9,100	11,115
Capital Outlay	4,203	-	-	-
	35,498	48,172	46,950	48,523
Total Blight Elimination	35,498	48,172	46,950	48,523

**CITY OF EL CENTRO
2018 BUDGET
GENERAL FUND
REVENUE BY SOURCE / EXPENDITURE BY CATEGORY**

	ACTUAL 2016	REVISED BUDGET 2017	PROJECTED 2017	BUDGET 2018
Operating Transfers Out	183,160	70,000	70,000	40,000
Total Expenditures	26,483,332	31,652,476	26,454,615	31,427,801
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(522,354)	(917,776)	(533,557)	(430,452)
Fund Balance - July 1	13,566,324	13,043,972	13,043,970	12,510,413
Fund Balance - June 30	13,043,970	12,126,196	12,510,413	12,079,961

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CITY OF EL CENTRO
2018 BUDGET
GENERAL FUND

	ACTUAL 2016	REVISED BUDGET 2017	PROJECTED 2017	BUDGET 2018
<u>REVENUES</u>				
PROPERTY TAXES				
410101 SECURED	2,838,586	2,929,000	3,005,000	3,005,000
410102 UNSECURED	334,320	335,000	330,000	334,000
TOTAL PROPERTY TAXES	3,172,906	3,264,000	3,335,000	3,339,000
OTHER TAXES				
420101 SALES	11,094,534	11,550,000	11,550,000	11,400,000
420102 TRANSIENT OCCUPANCY	1,692,052	1,660,000	1,660,000	1,690,000
420103 FRANCHISE TAX - NAT GAS	82,535	100,000	90,000	95,000
420104 FRANCHISE TAX - CATV	213,183	219,000	215,000	215,000
420105 BUSINESS LICENSE	354,999	335,000	348,000	350,000
420107 PENALTIES	-	-	-	-
420108 REAL PROPERTY TRANSFER	71,249	55,000	75,000	75,000
TOTAL OTHER TAXES	13,508,552	13,919,000	13,938,000	13,825,000
LICENSES AND PERMITS				
430101 ANIMAL LICENSES				
430103 BUILDING PERMITS	242,959	250,000	195,000	257,000
430104 ELECTRICAL PERMITS	43,475	43,000	40,000	46,000
430105 MECHANICAL PERMITS	18,946	15,000	15,000	19,000
430106 PLUMBING PERMITS	13,041	14,000	12,000	15,000
430108 GRADING PERMIT	1,670	1,500	1,500	2,000
430109 OTHER BUILDING PERMITS	3,300	4,500	7,000	5,000
430111 TAXI STAND PERMITS	2,961	3,000	3,250	3,000
TOTAL LICENSES AND PERMITS	326,352	331,000	273,750	347,000
FINES & FORFEITURES				
440101 COURT FINES	35,559	90,000	33,000	36,000
440102 PARKING FINES	56,293	60,000	59,000	60,000
440103 VEHICLE CODE FINES	5,324	10,000	10,000	10,000
TOTAL FINES & FORFEITURES	97,176	160,000	102,000	106,000
REV FROM OTHER AGENCIES				
450101 MOTOR VEH IN-LIEU TAX	3,920,891	3,700,000	4,076,000	4,080,000
450103 SALES TAX COMPENSATION	367,179	-	-	-
450113 DISPATCH SERVICES	137,618	160,000	141,000	160,000
450114 POST REIMBURSEMENT	41,769	70,000	25,000	50,000
450116 HOUSING AUTHORITY	72,919	80,000	77,108	80,000
450200 OTHER AGENCIES	985,833	906,600	980,000	975,000
450300 FEDERAL GRANT	4,982	-	-	-
450400 STATE GRANTS	32,183	-	-	-
TOTAL REV FROM OTHER AGNCIES	5,563,374	4,916,600	5,299,108	5,345,000

**CITY OF EL CENTRO
2018 BUDGET
GENERAL FUND**

	ACTUAL 2016	REVISED BUDGET 2017	PROJECTED 2017	BUDGET 2018
CHARGES FOR CURRENT SERVICES				
460101 ZONING & VARIANCE FEES	79,365	77,000	77,000	85,000
460102 TENTATIVE MAP FEES	-	3,000	-	-
460103 PLAN CHECKING FEES	89,381	95,000	78,000	96,000
460105 ENVIRONMENTAL IMP FEES	37,465	147,452	115,000	60,000
460106 LIBRARY FEES	16,856	17,000	17,000	17,000
460110 ANIMAL SHELTER FEES	970	1,000	700	1,000
460111 STREET/SIDEWALK REPAIR	18,582	27,000	22,000	25,000
460112 COPYING CHARGES	4,615	6,500	5,000	5,000
460113 FINGERPRINTING CHARGES	-	-	-	-
460115 SWIMMING POOL FEES	26,006	23,000	24,000	26,000
460116 RECREATION FEES	45,381	32,000	45,000	45,000
460117 COMMUNITY CENTER FEES	2,935	5,000	4,000	4,000
460120 DAY CAMP FEES	55,705	42,000	42,000	50,000
460121 NBN FEES	19,335	27,000	19,000	20,000
460124 POLICE DEPARTMENT FEES	78,565	50,000	92,000	85,000
460125 FIRE DEPARTMENT FEES	71,957	100,000	65,000	75,000
460127 OTHER USER FEES	43,566	90,000	31,000	50,000
460129 CONTRACT INSTRUCTORS	10,819	10,000	10,000	10,000
460130 NFL FEES	4,905	10,000	7,500	6,000
TOTAL CHARGES FOR SERVICES	606,408	762,952	654,200	660,000
OTHER INCOME				
470111 REAL & PERS PROPERTY				
470112 AUCTIONS				
470113 OTHER INCOME	354,344	621,000	325,000	350,000
470114 PROP 172 SALES TAX	293,795	341,165	290,000	320,000
470116 INSURANCE RECOVERY	-	15,000	1,000	1,000
470117 RECOVERY OF EXPENSES	16,186	5,000	5,000	7,000
470118 SOLID WASTE EXP RECOVERY	502,563	487,000	525,000	500,000
470120 CONTRIBUTIONS	7,499	-	-	-
470121 INTEREST EARNINGS	96,706	85,000	90,000	95,000
470123 RENTS AND ROYALTIES	100,196	90,000	98,000	100,000
TOTAL OTHER INCOME	1,371,289	1,644,165	1,334,000	1,373,000
OPERATING TRANSFERS				
490101 OPERATING TRANSFERS IN	1,314,921	5,736,983	985,000	6,002,349
	1,314,921	5,736,983	985,000	6,002,349
TOTAL REVENUES	25,960,978	30,734,700	25,921,058	30,997,349

CITY OF EL CENTRO
2018 BUDGET
GENERAL FUND

	ACTUAL 2016	REVISED BUDGET 2017	PROJECTED 2017	BUDGET 2018
<hr/>				
<i>FUND: 101 GENERAL FUND</i>				
<i>DEPARTMENT: 1100 LEGISLATIVE</i>				
<i>DIVISION: 1101 CITY COUNCIL</i>				
PERSONNEL SERVICES				
510101 PERMANENT NON-SWORN	60,295	66,480	66,000	66,480
520104 GROUP HEALTH INSURANCE	42,899	38,178	40,000	38,175
520105 WORKERS COMPENSATION	3,543	4,234	4,250	6,048
520106 DISABILITY INSURANCE	229	345	-	345
520109 LIFE INSURANCE	441	560	400	560
520110 MEDICARE	643	877	650	877
SUBTOTAL	108,050	110,674	111,300	112,485
SERVICES AND SUPPLIES				
610103 TELEPHONE	1,033	1,400	1,250	1,330
610109 MEETING AND TRAVEL	13,790	19,800	15,500	13,300
610110 MAYOR'S EXPENSE	3,060	1,000	1,400	950
610121 DUES & SUBSCRIPTIONS	-	300	300	285
610129 OTHER EXPENSE	2,853	3,600	3,650	3,420
620101 OFFICE SUPPLIES	810	500	400	475
620103 PRINTING	303	300	350	285
620105 COMPUTER SUPPLIES	-	500	550	475
SUBTOTAL	21,849	27,400	23,400	20,520
CAPITAL OUTLAY				
720101 OFFICE MACHINES	-	-	-	-
720109 COMPUTERS	3,070	-	-	-
SUBTOTAL	3,070	-	-	-
DIVISION TOTAL - CITY COUNCIL	132,969	138,074	134,700	133,005

CITY OF EL CENTRO
2018 BUDGET
GENERAL FUND

	ACTUAL 2016	REVISED BUDGET 2017	PROJECTED 2017	BUDGET 2018
<i>FUND: 101 GENERAL FUND</i>				
<i>DEPARTMENT: 1100 LEGISLATIVE</i>				
<i>DIVISION: 1102 CITY CLERK</i>				
PERSONNEL SERVICES				
510101 PERMANENT NON-SWORN	181,373	186,380	184,000	191,204
510103 TEMPORARY	5,359	-	-	-
520101 RETIREMENT	22,138	24,098	24,000	27,297
520104 GROUP HEALTH INSURANCE	30,040	31,175	32,000	31,172
520105 WORKERS COMPENSATION	11,343	12,837	12,700	18,820
520106 DISABILITY INSURANCE	900	667	667	667
520107 UNEMPLOYMENT INSURANCE	3,630	4,126	4,100	4,235
520109 LIFE INSURANCE	539	744	700	744
520110 MEDICARE	1,240	2,659	1,250	2,729
SUBTOTAL	256,562	262,686	259,417	276,868
SERVICES AND SUPPLIES				
610103 TELEPHONE	1,163	1,300	1,200	1,235
610106 ADVERTISING	9,906	10,000	19,000	9,500
610107 BOOKS & PERIODICALS	1,585	1,000	1,600	950
610109 MEETING AND TRAVEL	3,215	4,500	3,200	4,275
610113 PROFESSIONAL FEES/OTHER	26,287	32,535	26,000	29,460
610121 DUES & SUBSCRIPTIONS	829	905	900	860
620101 OFFICE SUPPLIES	1,695	2,300	1,800	2,185
630109 COMPUTER EQUIP MAINT.	-	-	2,565	-
SUBTOTAL	44,680	52,540	56,265	48,465
CAPITAL OUTLAY				
720101 OFFICE MACHINES	-	500	500	-
720109 COMPUTERS	-	9,448	10,000	-
720110 COMPUTER SOFTWARE	-	-	-	-
SUBTOTAL	-	9,948	10,500	-
DIVISION TOTAL - CITY CLERK	301,242	325,174	326,182	325,333
DEPARTMENT TOTAL - LEGISLATIVE	434,211	463,248	460,882	458,338

CITY OF EL CENTRO
2018 BUDGET
GENERAL FUND

	ACTUAL 2016	REVISED BUDGET 2017	PROJECTED 2017	BUDGET 2018
<i>FUND: 101 GENERAL FUND</i>				
<i>DEPARTMENT: 1200 EXECUTIVE</i>				
<i>DIVISION: 1201 CITY MANAGER</i>				
PERSONNEL SERVICES				
510101 PERMANENT NON-SWORN	283,477	260,584	193,000	306,840
510103 TEMPORARY	30,827	33,363	34,000	29,579
510105 OVERTIME	2,355	-	500	-
520101 RETIREMENT	35,265	39,877	26,500	43,720
520103 SOCIAL SECURITY	1,075	-	1,550	1,834
520104 GROUP HEALTH INSURANCE	28,034	26,354	21,000	25,907
520105 WORKERS COMPENSATION	19,102	21,241	15,600	33,103
520106 DISABILITY INSURANCE	814	729	660	921
520107 UNEMPLOYMENT INSURANCE	6,113	6,828	5,100	7,448
520109 LIFE INSURANCE	839	1,116	321	837
520110 MEDICARE	4,358	4,401	3,200	4,800
SUBTOTAL	412,259	394,493	301,431	454,989
SERVICES AND SUPPLIES				
610103 TELEPHONE	829	800	800	760
610109 MEETING AND TRAVEL	949	6,900	5,000	6,555
610121 DUES & SUBSCRIPTIONS	2,114	2,014	2,600	3,240
610129 OTHER EXPENSE	2,184	12,100	7,000	2,945
610135 SPECIAL EVENTS	(7)	-	-	-
610139 COMM. SPONSORSHIP	4,490	5,000	4,500	4,000
620101 OFFICE SUPPLIES	1,306	1,500	1,300	1,425
620102 POSTAGE	82	100	100	95
620103 PRINTING	93	100	100	95
620105 COMPUTER SUPPLIES	400	400	400	380
630106 MACH MAINT.	472	490	550	466
630109 COMPUTER EQUIP MAINT.	159	500	500	475
SUBTOTAL	13,071	29,904	22,850	20,436
CAPITAL OUTLAY				
720101 OFFICE MACHINES	2,505	5,910	460	-
720109 COMPUTERS	1,590	1,610	1,610	-
SUBTOTAL	4,095	7,520	2,070	-
DIVISION TOTAL - CITY MANAGER	429,425	431,917	326,351	475,425

CITY OF EL CENTRO
2018 BUDGET
GENERAL FUND

	ACTUAL 2016	REVISED BUDGET 2017	PROJECTED 2017	BUDGET 2018
<hr/>				
<i>FUND: 101 GENERAL FUND</i>				
<i>DEPARTMENT: 1200 EXECUTIVE</i>				
<i>DIVISION: 1202 PI OFFICE</i>				
SERVICES AND SUPPLIES				
610103 TELEPHONE	-	-	-	-
610113 PROFESSIONAL FEES/OTHER	15,036	15,190	15,000	14,526
610115 PROFESSIONAL FEES/LOBB	3,000	3,000	3,000	2,850
620103 PRINTING	1,176	1,248	1,200	1,091
630109 COMPUTER EQUIP MAINT	-	75	-	71
SUBTOTAL	19,212	19,513	19,200	18,538
DIVISION TOTAL - PI OFFICE	19,212	19,513	19,200	18,538
DEPARTMENT TOTAL - EXECUTIVE	448,637	451,430	345,551	493,963

CITY OF EL CENTRO
2018 BUDGET
GENERAL FUND

	ACTUAL 2016	REVISED BUDGET 2017	PROJECTED 2017	BUDGET 2018
<i>FUND: 101 GENERAL FUND</i>				
<i>DEPARTMENT: 1300 HUMAN RESOURCES</i>				
<i>DIVISION: 1301 HUMAN RESOURCES</i>				
PERSONNEL SERVICES				
510101 PERMANENT NON-SWORN	323,284	312,494	315,000	327,681
510103 TEMPORARY	-	-	7,500	-
520101 RETIREMENT	38,370	41,290	41,300	46,918
520103 SOCIAL SECURITY	-	-	150	-
520104 GROUP HEALTH INSURANCE	40,795	42,469	40,000	35,461
520105 WORKERS COMPENSATION	19,728	21,994	22,000	32,348
520106 DISABILITY INSURANCE	1,459	1,355	1,400	1,355
520107 UNEMPLOYMENT INSURANCE	6,313	7,070	7,000	7,278
520109 LIFE INSURANCE	539	744	390	744
520110 MEDICARE	4,389	4,556	4,500	4,690
SUBTOTAL	434,877	431,972	439,240	456,475
SERVICES AND SUPPLIES				
610103 TELEPHONE	1,979	3,300	2,500	3,135
610107 BOOKS & PERIODICALS	1,400	1,500	1,400	1,425
610109 MEETING AND TRAVEL	1,505	5,000	2,500	4,750
610113 PROFESSIONAL FEES/OTHER	28,506	49,900	45,000	23,750
610116 PROFESSIONAL FEES/LEGAL	31,505	22,000	15,000	20,900
610121 DUES & SUBSCRIPTIONS	915	1,250	1,500	1,188
610122 RECRUITING	28,337	20,000	18,000	19,000
610123 TRAINING	1,612	3,500	2,000	3,325
610129 OTHER EXPENSE	2,554	3,000	3,700	2,850
610132 MEDICAL SERVICES	5,159	7,500	4,500	7,125
620101 OFFICE SUPPLIES	5,131	5,000	5,000	4,750
620102 POSTAGE	270	500	500	475
620103 PRINTING	1,673	1,500	1,500	1,425
630106 MACHINE MAINTENANCE	530	600	850	570
SUBTOTAL	111,076	124,550	103,950	94,668
CAPITAL OUTLAY				
720101 OFFICE MACHINES	-	5,910	-	-
720102 FURNITURE & FIXTURES	2,725	-	150	-
720109 COMPUTERS	1,027	-	-	-
SUBTOTAL	3,752	5,910	150	-
DIVISION TOTAL - HUMAN RESOURCES	549,705	562,432	543,340	551,143

CITY OF EL CENTRO
2018 BUDGET
GENERAL FUND

	ACTUAL 2016	REVISED BUDGET 2017	PROJECTED 2017	BUDGET 2018
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<i>FUND: 101 GENERAL FUND</i>				
<i>DEPARTMENT: 1300 PERSONNEL</i>				
<i>DIVISION: 1302 PERSONNEL APPEALS BOARD</i>				
SERVICES AND SUPPLIES				
610129 OTHER EXPENSE	1,190	10,000	16,000	9,500
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SUBTOTAL	1,190	10,000	16,000	9,500
DIVISION TOTAL - PERSONNEL APP. BD.	1,190	10,000	16,000	9,500

CITY OF EL CENTRO
2018 BUDGET
GENERAL FUND

	ACTUAL 2016	REVISED BUDGET 2017	PROJECTED 2017	BUDGET 2018
<i>FUND: 101 GENERAL FUND</i>				
<i>DEPARTMENT: 1300 PERSONNEL</i>				
<i>DIVISION: 1304 IT - NETWORK</i>				
PERSONNEL SERVICES				
510101 PERMANENT NON-SWORN	211,377	216,380	190,000	218,270
510105 OVERTIME	958	-	200	-
520101 RETIREMENT	25,349	28,277	25,000	31,484
520104 GROUP HEALTH INSURANCE	35,214	35,076	34,000	35,073
520105 WORKERS COMPENSATION	13,069	15,063	13,500	21,707
520106 DISABILITY INSURANCE	1,067	1,037	950	1,037
520107 UNEMPLOYMENT INSURANCE	4,182	4,842	4,000	4,884
520109 LIFE INSURANCE	300	372	300	372
520110 MEDICARE	2,841	3,120	2,500	3,148
SUBTOTAL	294,357	304,167	270,450	315,975
SERVICES AND SUPPLIES				
610103 TELEPHONE	6,287	5,000	6,200	4,750
610113 PROFESSIONAL FEES/OTHER	5,838	6,000	17,000	5,700
610121 DUES & SUBSCRIPTIONS	258	-	-	-
610129 OTHER EXPENSE	-	-	1,700	950
620101 OFFICE SUPPLIES	1,413	1,500	1,500	1,425
620105 COMPUTER SUPPLIES	3,665	3,000	2,000	2,850
630107 COMUNICATION EQUIP MAINT.	43,258	40,000	42,000	39,900
630109 COMPUTER EQUIP MAINT.	40,121	60,000	48,000	57,000
SUBTOTAL	100,840	115,500	118,400	112,575
CAPITAL OUTLAY				
720109 COMPUTERS	8,499	-	-	20,000
720110 COMPUTER SOFTWARE	-	-	-	-
720111 COMMUNICATION EQUIPMENT	-	-	-	-
SUBTOTAL	8,499	-	-	20,000
DIVISION TOTAL IT NETWORK	403,696	419,667	388,850	448,550
DEPARTMENT TOTAL - HR/IT/PERS. APP. BD.	954,591	992,099	948,190	1,009,193

CITY OF EL CENTRO
2018 BUDGET
GENERAL FUND

	ACTUAL 2016	REVISED BUDGET 2017	PROJECTED 2017	BUDGET 2018
<i>FUND: 101 GENERAL FUND</i>				
<i>DEPARTMENT: 1600 LEGAL</i>				
<i>DIVISION: 1401 CITY ATTORNEY</i>				
PERSONNEL SERVICES				
510101 PERMANENT NON-SWORN	225,422	62,132	41,000	49,018
510103 SALARIES TEMPORARY	21,937	38,563	26,800	-
510105 OVERTIME	195	-	-	-
520101 RETIREMENT	22,897	13,154	13,800	7,023
520103 SOCIAL SECURITY	-	-	-	-
520104 GROUP HEALTH INSURANCE	15,956	8,057	6,600	8,056
520105 WORKER'S COMPENSATION	11,820	7,006	3,900	4,842
520106 DISABILITY INSURANCE	722	690	200	-
520107 UNEMPLOYMENT INSURANCE	3,782	2,252	1,300	1,089
520109 LIFE INSURANCE	582	-	-	-
520110 MEDICARE	3,015	1,451	2,350	702
SUBTOTAL	306,328	133,305	95,950	70,730
SERVICES AND SUPPLIES				
610101 ELECTRICITY	-	-	-	-
610103 TELEPHONE	1,853	2,000	1,400	950
610107 BOOKS & PERIODICALS	4,381	1,050	1,500	-
610109 MEETING AND TRAVEL	1,083	4,175	1,000	475
610116 PROFESSIONAL FEES/LEGAL	130,089	400,000	375,000	380,000
610121 DUES & SUBSCRIPTIONS	378	2,905	1,500	2,342
610123 TRAINING	500	-	-	-
610129 OTHER EXPENSE	342	1,000	1,000	1,425
620101 OFFICE SUPPLIES	2,940	1,500	1,500	950
620102 POSTAGE	93	200	200	143
620103 PRINTING	215	150	-	143
630106 OFFICE MACHINES MAINT	2,573	500	500	380
630109 COMPUTER EQUIP MAINT				
SUBTOTAL	144,447	413,480	383,600	386,808
CAPITAL OUTLAY				
720101 OFFICE MACHINES	3,901	460	460	-
720109 COMPUTERS	2,070	1,610	1,610	-
720110 SOFTWARE				
SUBTOTAL	5,971	2,070	2,070	-
DIVISION TOTAL - CITY ATTORNEY	456,746	548,855	481,620	457,538

CITY OF EL CENTRO
2018 BUDGET
GENERAL FUND

	ACTUAL 2016	REVISED BUDGET 2017	PROJECTED 2017	BUDGET 2018
<i>FUND: 101 GENERAL FUND</i>				
<i>DEPARTMENT: 1500 FINANCE</i>				
<i>DIVISION: 1501 FINANCE ADMIN</i>				
PERSONNEL SERVICES				
510101 PERMANENT NON-SWORN	449,365	467,800	459,000	477,740
510105 OVERTIME	24	-	-	-
520101 RETIREMENT	53,573	60,922	60,000	68,682
520103 SOCIAL SECURITY	-	-	-	-
520104 GROUP HEALTH INSURANCE	52,382	51,318	55,000	59,369
520105 WORKERS COMPENSATION	27,541	32,452	32,000	47,354
520106 DISABILITY INSURANCE	2,099	2,137	2,150	2,137
520107 UNEMPLOYMENT INSURANCE	8,813	10,431	10,400	10,655
520109 LIFE INSURANCE	839	1,116	1,000	1,116
520110 MEDICARE	4,843	6,722	5,200	6,866
SUBTOTAL	599,479	632,898	624,750	673,919
SERVICES AND SUPPLIES				
610103 TELEPHONE	3,766	3,600	3,700	3,610
610107 BOOKS & PERIODICALS	-	500	50	475
610109 MEETING AND TRAVEL	1,073	5,000	2,000	4,750
610121 DUES & SUBSCRIPTIONS	1,074	800	2,000	950
610123 TRAINING	-	2,500	500	2,375
610128 AUDITING	15,342	36,780	30,000	35,625
610129 OTHER EXPENSE	1,960	1,500	1,500	1,425
620101 OFFICE SUPPLIES	9,351	6,200	7,500	5,890
620102 POSTAGE	321	550	550	523
620103 PRINTING	5,345	3,000	2,000	2,850
630109 COMPUTER EQUIP MAINT.				
SUBTOTAL	38,232	60,430	49,800	58,473
CAPITAL OUTLAY				
720101 OFFICE MACHINES	3,800	720	720	-
720102 FURNITURE & FIXTURES	4,301	-	-	-
720109 COMPUTERS	3,311	-	-	-
720110 SOFTWARE	79	-	-	-
SUBTOTAL	11,491	720	720	-
DIVISION TOTAL - FINANCE	649,202	694,048	675,270	732,392

CITY OF EL CENTRO
2018 BUDGET
GENERAL FUND

	ACTUAL 2016	REVISED BUDGET 2017	PROJECTED 2017	BUDGET 2018
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<i>FUND: 101 GENERAL FUND</i>				
<i>DEPARTMENT: 1500 FINANCE</i>				
<i>DIVISION: 1502 DATA PROCESSING</i>				
SERVICES AND SUPPLIES				
610114 PROFESSIONAL FEES/DPSO	1,090	3,000	2,000	2,850
620105 COMPUTER SUPPLIES	2,910	3,000	3,000	2,850
SUBTOTAL	4,000	6,000	5,000	5,700
DIVISION TOTAL - DATA PROCESSING	4,000	6,000	5,000	5,700
DEPARTMENT TOTAL- FINANCE	653,202	700,048	680,270	738,092

CITY OF EL CENTRO
2018 BUDGET
GENERAL FUND

	ACTUAL 2016	REVISED BUDGET 2017	PROJECTED 2017	BUDGET 2018
<i>FUND: 101 GENERAL FUND</i>				
<i>DEPARTMENT: 1800</i>				
<i>DIVISION: 1801 FACILITY MAINTENANCE</i>				
PERSONNEL SERVICES				
510101 PERMANENT NON-SWORN	318,579	340,416	318,000	343,278
510103 TEMPORARY	13,322	-	4,000	-
510105 OVERTIME	2,552	2,500	2,500	-
520101 RETIREMENT	42,484	44,734	42,000	49,789
520103 SOCIAL SECURITY	144	-	-	-
520104 GROUP HEALTH INSURANCE	67,247	85,346	76,000	79,133
520105 WORKERS COMPENSATION	20,654	23,829	22,500	34,328
520106 DISABILITY INSURANCE	1,882	2,225	1,850	2,225
520107 UNEMPLOYMENT INSURANCE	6,609	7,659	7,200	7,724
520109 LIFE INSURANCE	233	185	185	186
520110 MEDICARE	3,579	4,936	3,700	4,978
SUBTOTAL	477,285	511,830	477,935	521,641
SERVICES AND SUPPLIES				
610103 TELEPHONE	1,952	2,000	2,100	1,900
610123 TRAINING	-	200	100	190
610125 UNIFORM RENTAL	6,724	3,500	4,500	3,325
610129 OTHER EXPENSE	(91)	-	-	-
620101 OFFICE SUPPLIES	896	2,000	1,000	1,900
620112 PROTECTIVE CLOTHING	1,988	1,800	1,800	1,710
620128 JANITORIAL SUPPLIES	6,492	9,000	6,500	8,550
620130 MAINTENANCE SUPPLIES	8,989	11,500	11,000	10,925
620131 PAINTING SUPPLIES	864	500	200	475
620140 SMALL TOOLS	294	2,000	250	1,900
630101 BUILDING MAINT	24,579	20,730	18,000	19,694
630106 MACHINE MAINTENANCE	421	-	1,000	570
630107 COMMUNICATION EQUIP MAINT.	3,631	2,500	3,000	2,375
630112 GASOLINE & OIL	7,766	8,500	7,500	7,600
630115 OUTSIDE MAINTENANCE	-	500	250	475
630116 MOTOR VEHICLE EXPENSE	5,890	5,890	7,148	7,174
SUBTOTAL	70,395	70,620	64,348	68,763
CAPITAL OUTLAY				
710106 OTHER REAL PROPERTY				
720101 OFFICE MACHINES	2,266	-	-	-
720106 FIELD EQUIPMENT	-	-	-	-
720109 COMPUTERS	1,421	-	-	-
730102 TRUCKS	27,111	-	-	-
SUBTOTAL	30,798	-	-	-
DIVISION TOTAL -FACILITY MAINTENANCE	578,478	582,450	542,283	590,404

CITY OF EL CENTRO
2018 BUDGET
GENERAL FUND

	ACTUAL 2016	REVISED BUDGET 2017	PROJECTED 2017	BUDGET 2018
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FUND: 101 GENERAL FUND				
DEPARTMENT: 1800				
DIVISION: 1802 INCUBATOR BLDGS				
SERVICES AND SUPPLIES				
610101 ELECTRICITY	1,374	3,700	2,000	3,515
610103 TELEPHONE	398	600	600	570
610104 WATER	5,121	8,000	5,700	7,600
610129 OTHER EXPENSE	2,545	4,000	4,000	3,800
630101 BUILDING MAINT.	5,339	5,000	5,000	4,750
SUBTOTAL	14,777	21,300	17,300	20,235
CAPITAL OUTLAY				
710106 OTHER REAL PROPERTY	8,787	-	-	-
720109 COMPUTERS	-	-	-	-
SUBTOTAL	8,787	-	-	-
DIVISION TOTAL- INCUBATOR BUILDINGS	23,564	21,300	17,300	20,235
DEPARTMENT TOTAL - MAINTENANCE	602,042	603,750	559,583	610,639

CITY OF EL CENTRO
2018 BUDGET
GENERAL FUND

	ACTUAL 2016	REVISED BUDGET 2017	PROJECTED 2017	BUDGET 2018
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<i>FUND: 101 GENERAL FUND</i>				
<i>DEPARTMENT: 1900</i>				
<i>DIVISION: 1901 NON-DEPARTMENTAL</i>				
SERVICES AND SUPPLIES				
610101 ELECTRICITY	58,787	60,000	55,000	57,000
610102 NATURAL GAS	667	1,000	900	950
610103 TELEPHONE	8,434	8,000	8,000	7,600
610106 ADVERTISING	1,080	1,000	1,500	950
610113 PROFESSIONAL FEES/OTHER	46,530	150,000	155,000	72,200
610121 DUES & SUBSCRIPTIONS	19,125	22,000	25,000	20,900
610126 CHAMBER OF COMMERCE	3,000	3,000	3,000	2,850
610127 HOUSING AUTHORITY	44,624	52,000	52,000	47,500
610129 OTHER EXPENSE	156,805	156,000	165,000	156,750
620101 OFFICE SUPPLIES	959	5,000	2,500	4,750
620102 POSTAGE	15,529	15,000	15,000	14,250
620103 PRINTING	7,859	7,000	7,500	6,650
630106 OFFICE MACHINES MAINT.	4,160	4,731	4,000	4,275
640101 PROPERTY INSURANCE	53,347	50,000	76,177	55,000
640102 LIABILITY INSURANCE	1,185,542	1,301,148	1,301,168	1,200,000
640112 BANK CHARGES	55,133	48,000	48,000	52,250
640119 ELECTION EXPENSE	38,484	20,000	3,402	-
SUBTOTAL	1,700,065	1,903,879	1,923,147	1,703,875
CAPITAL OUTLAY				
720101 OFFICE MACHINES	14,626	-	-	-
720109 COMPUTERS	1,372	-	-	-
SUBTOTAL	15,998	-	-	-
OTHER EXPENSES				
820102 GENERAL FUND CONTINGENCY	-	20,000	-	19,000
SUBTOTAL	-	20,000	-	19,000
DIVISION TOTAL - NONDEPARTMENTAL	1,716,063	1,923,879	1,923,147	1,722,875

CITY OF EL CENTRO
2018 BUDGET
GENERAL FUND

	ACTUAL 2016	REVISED BUDGET 2017	PROJECTED 2017	BUDGET 2018
<i>FUND: 101 GENERAL FUND</i>				
<i>DEPARTMENT: 1900</i>				
<i>DIVISION: 1902 SERVICE CREDITS</i>				
OTHER EXPENSES				
810101 SERVICE CREDITS	(1,942,042)	(2,300,000)	(2,300,000)	(2,300,000)
SUBTOTAL - SERVICE CREDITS	(1,942,042)	(2,300,000)	(2,300,000)	(2,300,000)
TOTAL GENERAL GOV'T EXP.	5,265,492	5,683,309	5,399,243	5,490,638
EXP GEN GOV'T LESS CR'S	3,323,450	3,383,309	3,099,243	3,190,638
GEN GOV'T TOTAL CAPITAL	92,461	26,168	15,510	20,000

CITY OF EL CENTRO
2018 BUDGET
GENERAL FUND

	ACTUAL 2016	REVISED BUDGET 2017	PROJECTED 2017	BUDGET 2018
<i>FUND: 101 GENERAL FUND</i>				
<i>DEPARTMENT: 2100 POLICE</i>				
<i>DIVISION: 2101 POLICE SERVICES</i>				
PERSONNEL SERVICES				
510101 PERMANENT NON-SWORN	553,719	558,142	532,000	563,760
510102 PERMANENT SWORN	3,454,364	3,421,618	3,445,000	3,417,269
510103 TEMPORARY	10,248	-	17,000	-
510105 OVERTIME	392,806	350,000	350,000	220,098
510106 OVERTIME - stonegarden	921	-	-	-
520101 RETIREMENT	1,982,362	2,545,048	2,229,522	2,381,277
520102 DEFERRED COMPENSATION	-	-	-	-
520103 SOCIAL SECURITY	635	-	1,000	-
520104 GROUP HEALTH INSURANCE	620,945	654,609	655,000	621,736
520105 WORKERS COMPENSATION	239,529	283,609	267,000	405,663
520106 DISABILITY INSURANCE	20,216	21,012	19,800	19,856
520107 UNEMPLOYMENT INSURANCE	76,650	91,161	85,000	91,274
520109 LIFE INSURANCE	2,151	2,790	1,600	2,790
520110 MEDICARE	60,162	58,748	59,000	58,822
SUBTOTAL	7,414,708	7,986,737	7,661,922	7,782,545
SERVICES AND SUPPLIES				
610101 ELECTRICITY	54,386	60,000	48,000	57,000
610102 NATURAL GAS	706	1,000	700	950
610103 TELEPHONE	61,623	50,000	55,000	47,500
610109 MEETING AND TRAVEL	4,907	2,500	2,850	2,375
610112 PROFESSIONAL FEES/PERS	-	-	-	-
610113 PROFESSIONAL FEES/OTHER	47,770	75,000	55,000	71,250
610114 PROFESSIONAL FEES/DPSO	42,607	30,000	40,000	28,500
610120 POLICE INVESTIGATION	4,055	4,000	4,500	3,800
610121 DUES & SUBSCRIPTIONS	3,793	3,100	3,000	2,945
610123 TRAINING	(54)	-	-	-
610124 UNIFORM ALLOWANCE	73,560	71,800	73,000	76,095
610129 OTHER EXPENSE	15,758	18,150	18,000	17,243
610133 CRIME PREV OFFICE SUPPLIES	6,536	6,000	6,000	5,700
610140 TRAINING AB 109	-	10,000	3,000	9,500
620101 OFFICE SUPPLIES	7,912	7,500	7,500	7,125
620102 POSTAGE	4,317	5,500	4,300	5,225
620103 PRINTING	11,297	9,000	9,500	8,550
620105 COMPUTER SUPPLIES	13,089	14,000	14,000	13,300
620107 PHOTO & VIDEO SUPPLIES	5,498	5,000	4,000	4,750
620108 FLARES-BATTERIES-FILM	2,679	2,000	2,000	1,900
620110 AMMUNITION & RANGE SUP	29,834	30,000	30,000	28,500
620112 PROTECTIVE CLOTHING	168	100	150	95
620114 OTHER SAFETY SUPPLIES	6,420	15,000	13,000	14,250
620128 JANITORIAL SUPPLIES	5,981	4,000	4,000	3,800
620140 SMALL TOOLS	524	400	-	380
620144 K-9 SUPPLIES	19,887	28,000	25,000	25,650
630101 BUILDING MAINT.	12,601	15,150	14,000	14,393
630106 OFFICE MACHINES MAINT.	1,654	3,000	3,000	2,850
630107 COMUNICATION EQUIP MAINT.	25,070	17,000	17,000	16,150

CITY OF EL CENTRO
2018 BUDGET
GENERAL FUND

	ACTUAL 2016	REVISED BUDGET 2017	PROJECTED 2017	BUDGET 2018
630109 COMPUTER EQUIP MAINT.	8,566	7,200	7,000	6,840
630112 GASOLINE & OIL	106,390	140,000	120,000	133,000
630115 OUTSIDE MAINTENANCE	16,192	10,000	10,000	9,500
630116 MOTOR VEHICLE EXPENSE	86,201	86,201	99,725	105,015
SUBTOTAL	679,927	730,601	693,225	724,131
CAPITAL OUTLAY				
720108 SAFETY EQUIPMENT	-	-	-	340,000
720109 COMPUTERS	-	8,540	-	-
720110 COMPUTER SOFTWARE	-	-	-	-
720111 COMMUNICATION EQUIPMENT	-	-	-	160,000
730103 PUBLIC SAFETY VEHICLES	174,076	-	-	-
SUBTOTAL	174,076	8,540	-	500,000
DIVISION TOTAL - POLICE	8,268,711	8,725,878	8,355,147	9,006,676

CITY OF EL CENTRO
2018 BUDGET
GENERAL FUND

	ACTUAL 2016	REVISED BUDGET 2017	PROJECTED 2017	BUDGET 2018
<hr/>				
FUND: 101 GENERAL FUND				
DEPARTMENT: 2200 COMMUNICATIONS				
DIVISION: 2102 COMMUNICATIONS				
PERSONNEL SERVICES				
510101 PERMANENT NON-SWORN	436,359	495,030	460,000	513,491
510105 OVERTIME	145,802	100,000	122,000	62,885
520101 RETIREMENT	56,002	65,052	64,000	74,477
520104 GROUP HEALTH INSURANCE	87,202	106,927	94,000	91,855
520105 WORKERS COMPENSATION	27,183	34,652	32,000	51,349
520106 DISABILITY INSURANCE	2,618	2,895	2,600	2,895
520107 UNEMPLOYMENT	8,698	11,138	10,200	11,554
520109 LIFE INSURANCE	210	-	200	-
520110 MEDICARE	7,969	7,178	7,900	7,446
SUBTOTAL	<hr/> 772,043	<hr/> 822,872	<hr/> 792,900	<hr/> 815,952
SERVICES AND SUPPLIES				
610103 TELEPHONE	5,213	6,000	4,500	5,700
610107 BOOKS & PERIODICALS	-	400	200	380
610113 PROFESSIONAL FEES (O)	-	6,500	1,500	6,175
610123 TRAINING	5,388	10,000	9,000	9,500
610124 UNIFORM ALLOWANCE	-	-	6,000	3,600
610129 OTHER EXPENSE	47,604	70,000	57,000	66,500
620101 OFFICE SUPPLIES	470	1,500	1,500	1,425
630101 BUILDING MAINT.	373	1,000	500	950
630106 OFFICE MACHINES MAINT.	320	1,500	700	1,425
630107 COMMUNICATION EQUIP MAINT.	65,360	66,000	65,000	62,700
SUBTOTAL	<hr/> 124,728	<hr/> 162,900	<hr/> 145,900	<hr/> 158,355
CAPITAL OUTLAY				
720111 COMMUNICATION EQUIPMENT	-	11,820	11,810	359,640
SUBTOTAL	<hr/> -	<hr/> 11,820	<hr/> 11,810	<hr/> 359,640
DIVISION TOTAL - COMMUNICATIONS	896,771	997,592	950,610	1,333,947

CITY OF EL CENTRO
2018 BUDGET
GENERAL FUND

	ACTUAL 2016	REVISED BUDGET 2017	PROJECTED 2017	BUDGET 2018
<i>FUND: 101 GENERAL FUND</i>				
<i>DEPARTMENT: 2500 ANIMAL CONTROL</i>				
<i>DIVISION: 2103 ANIMAL CONTROL</i>				
PERSONNEL SERVICES				
510101 PERMANENT NON-SWORN	82,545	81,920	48,000	84,751
510103 SALARY TEMPORARY	-	-	14,700	-
510105 OVERTIME	6,729	6,000	6,000	3,773
520101 RETIREMENT	10,330	10,975	6,500	12,524
520103 SOCIAL SECURITY	-	-	300	-
520104 GROUP HEALTH INSURANCE	8,518	8,057	1,900	8,056
520105 WORKERS' COMPENSATION	5,155	5,846	3,500	8,635
520106 DISABILITY INSURANCE	538	518	305	518
520107 UNEMPLOYMENT INSURANCE	1,650	1,879	1,200	1,943
520110 MEDICARE	1,279	1,211	850	1,252
SUBTOTAL	116,744	116,406	83,255	121,452
SERVICES AND SUPPLIES				
610112 PROFESSIONAL FEES/PERS				
610121 DUES & SUBSCRIPTIONS	-	180	350	171
610123 TRAINING	289	500	350	475
610124 UNIFORM ALLOWANCE	1,800	1,600	1,600	1,600
610129 OTHER EXPENSE	20,544	20,000	18,000	19,000
620103 PRINTING	1,351	1,000	1,300	950
620114 OTHER SAFETY SUPPLIES	900	900	500	855
630101 BUILDING MAINT.	1,385	2,000	1,700	1,900
630112 GASOLINE & OIL	3,290	6,000	3,500	5,700
630115 OUTSIDE MAINTENANCE	1,575	2,000	1,000	1,900
630116 MOTOR VEHICLE EXPENSE	6,265	6,265	7,250	7,633
SUBTOTAL	37,399	40,445	35,550	40,184
CAPITAL OUTLAY				
730102 TRUCKS	-	-	-	-
SUBTOTAL	-	-	-	-
DIVISION TOTAL - ANIMAL CONTROL	154,143	156,851	118,805	161,636

CITY OF EL CENTRO
2018 BUDGET
GENERAL FUND

	ACTUAL 2016	REVISED BUDGET 2017	PROJECTED 2017	BUDGET 2018
<i>FUND: 101 GENERAL FUND</i>				
<i>DEPARTMENT: 2100 POLICE</i>				
<i>DIVISION: 2105 P.O.S.T</i>				
SERVICES AND SUPPLIES				
610123 TRAINING	45,703	88,200	80,000	66,500
SUBTOTAL	45,703	88,200	80,000	66,500
DIVISION TOTAL - P.O.S.T	45,703	88,200	80,000	66,500
<i>FUND: 101 GENERAL FUND</i>				
<i>DEPARTMENT: 2100 POLICE</i>				
<i>DIVISION: 2106 CROSSING GUARDS</i>				
PERSONNEL SERVICES				
510103 SALARIES TEMPORARY	133,301	125,000	135,000	125,000
520101 RETIREMENT	19	-	13,000	-
520103 SOCIAL SECURITY	8,256	7,750	2,500	7,750
520105 WORKER'S COMPENSATION	8,332	8,750	10,000	12,500
520107 UNEMPLOYMENT INSURANCE	2,666	2,813	3,900	2,813
520110 MEDICARE	1,933	1,813	2,500	1,813
SUBTOTAL	154,507	146,126	166,900	149,876
DIVISION TOTAL - CROSSING GUARDS	154,507	146,126	166,900	149,876
DEPARTMENT TOTAL - POLICE	9,519,835	10,114,647	9,671,462	10,718,635

CITY OF EL CENTRO
2018 BUDGET
GENERAL FUND

	ACTUAL 2016	REVISED BUDGET 2017	PROJECTED 2017	BUDGET 2018
<i>FUND: 101 GENERAL FUND</i>				
<i>DEPARTMENT: 2300 FIRE</i>				
<i>DIVISION: 2301 FIRE SERVICES</i>				
PERSONNEL SERVICES				
510101 PERMANENT NON-SWORN	122,006	127,163	103,000	120,134
510102 PERMANENT SWORN	2,599,088	2,841,115	2,659,000	2,952,835
510103 TEMPORARY	-	-	-	-
510105 OVERTIME	564,825	300,000	550,000	188,655
520101 RETIREMENT	1,446,386	2,066,710	1,678,000	1,991,812
520103 SOCIAL SECURITY	-	(1)	-	-
520104 GROUP HEALTH INSURANCE	353,122	389,073	385,000	411,091
520105 WORKERS COMPENSATION	170,138	211,582	192,000	313,447
520106 DISABILITY INSURANCE	7,329	9,056	7,100	9,056
520107 UNEMPLOYMENT INSURANCE	54,444	68,008	62,000	70,526
520109 LIFE INSURANCE	3,853	1,302	2,500	1,302
520110 MEDICARE	46,898	43,828	44,000	45,450
SUBTOTAL	5,368,089	6,057,836	5,682,600	6,104,308
SERVICES AND SUPPLIES				
610101 ELECTRICITY	48,661	50,000	45,000	48,000
610102 NATURAL GAS	3,133	3,000	3,100	3,000
610103 TELEPHONE	29,207	25,000	25,000	23,750
610107 BOOKS & PERIODICALS	979	500	500	475
610109 MEETING AND TRAVEL	323	1,000	700	950
610111 EQUIPMENT RENTAL	177	250	500	238
610113 PROFESSIONAL FEES/OTHER	24,551	43,344	40,000	72,521
610121 DUES & SUBSCRIPTIONS	1,000	1,850	1,850	1,714
610123 TRAINING	398	500	500	475
610124 UNIFORM ALLOWANCE	62,459	54,325	55,000	58,425
610129 OTHER EXPENSE	4,550	8,000	6,500	7,600
620101 OFFICE SUPPLIES	2,064	4,000	2,000	3,800
620102 POSTAGE	529	1,500	500	1,425
620103 PRINTING	807	800	800	760
620104 BLUEPRINTING & DRAFTING	79	100	100	95
620105 COMPUTER SUPPLIES	1,944	1,500	1,500	1,425
620106 LAB SUPPLIES	-	100	100	95
620107 PHOTO & VIDEO SUPPLIES	245	100	100	95
620108 FLARES-BATTERIES-FILM	967	1,500	1,000	1,425
620111 PARAMEDIC SUPPLIES	38	100	50	95
620112 PROTECTIVE CLOTHING	20,542	30,000	29,000	28,500
620114 OTHER SAFETY SUPPLIES	694	2,500	1,200	2,375
620128 JANITORIAL SUPPLIES	5,794	6,000	5,800	5,700
620129 LAUNDRY SERVICE & SUPP	3,467	2,250	3,200	2,138
620130 MAINTENANCE SUPPLIES	605	1,000	900	950
620135 OTHER SUPPLIES	1,152	1,500	1,000	1,425
620140 SMALL TOOLS	235	100	-	95
630101 BUILDING MAINT.	15,779	15,000	15,000	14,250
630103 GROUND/LANDSCAPING MAINT.	504	3,000	500	2,850
630106 OFFICE MACHINES MAINT.	1,921	1,200	1,200	1,140
630107 COMMUNICATION EQUIP MAINT.	26,812	24,000	35,000	22,800
630108 FIELD/SHOP EQ MAINT.	28,225	12,500	15,000	11,875

CITY OF EL CENTRO
2018 BUDGET
GENERAL FUND

	ACTUAL 2016	REVISED BUDGET 2017	PROJECTED 2017	BUDGET 2018
630109 COMPUTER EQUIP MAINT.	-	3,500	500	3,325
630110 BREATHIG APPARATUS MAINT.	9,831	15,000	10,000	14,250
630112 GASOLINE & OIL	31,280	49,350	35,000	46,883
630113 TIRES & BATTERIES	9,170	10,000	9,500	9,500
630114 PARTS	4,047	5,000	4,500	4,750
630115 OUTSIDE MAINTENANCE	37,794	60,000	60,000	57,000
630116 MOTOR VEHICLE EXPENSE	11,710	11,710	13,550	14,268
SUBTOTAL	391,673	451,079	425,650	470,437
CAPITAL OUTLAY				
710105 BUILDINGS	-	45,575	40,774	-
710106 OTHER REAL PROPERTY	-	-	-	-
720102 FURNITURE & FIXTURES	-	-	-	-
720104 FIELD SHOP EQUIPMENT	-	-	-	-
720106 FIELD EQUIPMENT	60,744	-	-	-
720108 SAFETY EQUIPMENT	32,183	-	-	-
720109 COMPUTERS	-	-	-	-
720111 COMMUNICATION EQUIPMENT	-	-	-	103,987
730101 PASSENGER VEHICLE	79,778	-	-	-
730103 PUBLIC SAFETY VEHICLES	-	-	-	214,000
SUBTOTAL	172,705	45,575	40,774	317,987
DIVISION TOTAL - FIRE SERVICES	5,932,467	6,554,490	6,149,024	6,892,732

CITY OF EL CENTRO
2018 BUDGET
GENERAL FUND

	ACTUAL 2016	REVISED BUDGET 2017	PROJECTED 2017	BUDGET 2018
<hr/>				
<i>FUND: 101 GENERAL FUND</i>				
<i>DEPARTMENT: 2300 FIRE</i>				
<i>DIVISION: 2302 EMERGENCY SERVS</i>				
SERVICES AND SUPPLIES				
610121 DUES & SUBSCRIPTIONS	-	440	-	418
610123 TRAINING	-	500	-	475
620101 OFFICE SUPPLIES	99	1,000	500	950
620105 COMPUTER SUPPLIES				
SUBTOTAL	99	1,940	500	1,843
DIVISION TOTAL-EMERGENCY SERVICES	99	1,940	500	1,843
 <i>FUND: 101 GENERAL FUND</i>				
<i>DEPARTMENT: 2300 FIRE</i>				
<i>DIVISION: 2303 PREVENTION</i>				
SERVICES AND SUPPLIES				
610107 BOOKS & PERIODICALS	-	4,500	2,000	4,275
610109 MEETING AND TRAVEL	-	100	50	95
610121 DUES & SUBSCRIPTIONS	2,661	3,750	3,700	3,563
610123 TRAINING	-	1,400	1,000	1,330
610129 OTHER EXPENSE	4,873	4,500	4,500	4,275
620101 OFFICE SUPPLIES	268	1,000	500	950
620102 POSTAGE	-	-	-	-
620103 PRINTING	564	500	500	475
620105 COMPUTER SUPPLIES	503	500	1,000	475
620107 PHOTO & VIDEO SUPPLIES	66	100	100	95
630106 OFFICE MACHINES MAINT	119	500	500	475
SUBTOTAL	9,054	16,850	13,850	16,008
DIVISION TOTAL - PREVENTION	9,054	16,850	13,850	16,008

CITY OF EL CENTRO
2018 BUDGET
GENERAL FUND

	ACTUAL 2016	REVISED BUDGET 2017	PROJECTED 2017	BUDGET 2018
<i>FUND: 101 GENERAL FUND</i>				
<i>DEPARTMENT: 2300 FIRE</i>				
<i>DIVISION: 2304 EMERGENCY MEDIC</i>				
SERVICES AND SUPPLIES				
610107 BOOKS & PERIODICALS				
610111 EQUIPMENT RENTAL	1,456	1,200	1,500	1,140
610113 PROFESSIONAL FEES	1,215	2,000	2,000	1,900
610121 DUES & SUBSCRIPTIONS	4,043	4,905	5,000	4,660
610123 TRAINING	2,239	7,000	5,000	6,650
610129 OTHER EXPENSE	43	100	50	95
620103 PRINTING	100	100	50	95
620106 LAB SUPPLIES	-	100	500	95
620108 FLARES-BATTERIES-FILM	3,063	3,250	3,200	3,088
620109 FIRST AID SUPPLIES	1,819	2,500	2,500	2,375
620111 PARAMEDIC SUPPLIES	18,559	20,000	20,000	19,000
620114 OTHER SAFETY SUPPLIES	450	500	-	475
630108 FIELD/SHOP EQUIP MAINT	5,565	6,650	4,000	6,318
SUBTOTAL	38,552	48,305	43,800	45,891
DIVISION TOTAL - EMERGENCY MEDIC	38,552	48,305	43,800	45,891
<i>FUND: 101 GENERAL FUND</i>				
<i>DEPARTMENT: 2300 FIRE</i>				
<i>DIVISION: 2305 TRAINING</i>				
SERVICES AND SUPPLIES				
610107 BOOKS & PERIODICALS	1,058	1,000	1,000	950
610121 DUES & SUBSCRIPTIONS	107	589	250	560
610123 TRAINING	14,913	15,200	10,000	19,000
620105 COMPUTER SUPPLIES	250	250	500	238
620107 PHOTO & VIDEO SUPPLIES	454	500	250	475
SUBTOTAL	16,782	17,539	12,000	21,223
DIVISION TOTAL - TRAINING	16,782	17,539	12,000	21,223

CITY OF EL CENTRO
2018 BUDGET
GENERAL FUND

	ACTUAL 2016	REVISED BUDGET 2017	PROJECTED 2017	BUDGET 2018
<hr/>				
FUND: 101 GENERAL FUND				
DEPARTMENT: 2300 FIRE				
DIVISION: 2306 HAZARDOUS MAT				
SERVICES AND SUPPLIES				
610107 BOOKS & PERIODICALS	-	500	-	475
610123 TRAINING	4,547	2,000	2,000	1,900
610132 MEDICAL SERVICES	13,741	13,950	13,000	13,253
620105 COMPUTER SUPPLIES	250	250	250	238
620106 LAB SUPPLIES	-	1,500	500	1,425
620112 PROTECTIVE CLOTHING	-	500	250	475
620114 OTHER SAFETY SUPPLIES	-	250	100	238
630111 OTHER FACILITY MAINT	-	200	100	190
SUBTOTAL	18,538	19,150	16,200	18,194
DIVISION TOTAL - HAZARDOUS MAT	18,538	19,150	16,200	18,194
DEPARTMENT TOTAL- FIRE	6,015,492	6,658,274	6,235,374	6,995,891
TOTAL PUBLIC SAFETY	15,535,327	16,772,921	15,906,836	17,714,526

CITY OF EL CENTRO
2018 BUDGET
GENERAL FUND

	ACTUAL 2016	REVISED BUDGET 2017	PROJECTED 2017	BUDGET 2018
<hr/>				
FUND: 101 GENERAL FUND				
DEPARTMENT: 3100 PUB WORKS ADMIN				
DIVISION: 3101 PUB WORKS ADMIN				
PERSONNEL SERVICES				
510101 PERMANENT NON-SWORN	52,670	52,076	52,500	53,794
510105 OVERTIME	77	-	-	-
520101 RETIREMENT	6,324	6,805	6,800	7,761
520104 GROUP HEALTH INSURANCE	6,573	6,269	6,500	6,269
520105 WORKERS' COMPENSATION	3,253	3,625	3,600	5,351
520106 DISABILITY INSURANCE	248	226	220	226
520107 UNEMPLOYMENT INSURANCE	1,040	1,165	1,160	1,204
520109 LIFE INSURANCE	65	89	80	89
520110 MEDICARE	752	751	750	776
SUBTOTAL	71,002	71,006	71,610	75,470
SERVICES AND SUPPLIES				
610103 TELEPHONE	4,359	3,500	4,400	3,500
610107 BOOKS & PERIODICALS	-	150	-	143
610108 AUTO REIMBURSEMENT	-	100	-	95
610109 MEETING & TRAVEL	458	500	500	475
610113 PROFESSIONAL FEES/OTHER	560	600	600	570
610121 DUES & SUBSCRIPTIONS	269	200	200	190
610123 TRAINING	271	500	300	475
610129 OTHER EXPENSE	471	500	500	475
620101 OFFICE SUPPLIES	2,668	2,000	2,600	1,900
620102 POSTAGE	584	600	600	570
620103 PRINTING	275	200	250	190
620105 COMPUTER SUPPLIES	1,778	1,500	1,700	1,425
620109 FIRST AID SUPPLIES	-	50	100	48
620128 JANITORIAL SUPPLIES	223	300	550	285
630106 OFFICE MACHINES MAINT.	231	100	100	95
630107 COMMUNICATION EQUIP. MAI	-	100	50	95
630109 COMPUTER EQUIP MAINT.	-	500	500	475
SUBTOTAL	12,147	11,400	12,950	11,006
DIVISION TOTAL - PUBLIC WORKS ADMIN.	83,149	82,406	84,560	86,476
DEPARTMENT TOTAL PUBLIC WORKS	83,149	82,406	84,560	86,476

CITY OF EL CENTRO
2018 BUDGET
GENERAL FUND

	ACTUAL 2016	REVISED BUDGET 2017	PROJECTED 2017	BUDGET 2018
<i>FUND: 101 GENERAL FUND</i>				
<i>DEPARTMENT: 3300 STREET MAINT</i>				
<i>DIVISION: 3201 STREET MAINT</i>				
PERSONNEL SERVICES				
510101 PERMANENT NON-SWORN	385,637	378,171	380,000	385,125
510105 OVERTIME	29,667	20,000	27,000	12,577
520101 RETIREMENT	45,172	49,695	50,000	55,859
520104 GROUP HEALTH INSURANCE	77,790	83,028	83,000	83,019
520105 WORKERS' COMPENSATION	23,266	26,472	26,500	38,513
520106 DISABILITY INSURANCE	2,327	2,447	2,450	2,447
520107 UNEMPLOYMENT INSURANCE	7,445	8,509	8,500	8,665
520109 LIFE INSURANCE	58	47	58	47
520110 MEDICARE	4,592	5,483	4,700	5,584
SUBTOTAL	575,954	573,852	582,208	591,836
SERVICES AND SUPPLIES				
610101 ELECTRICITY	8,915	10,000	8,900	9,500
610103 TELEPHONE	3,567	3,500	3,500	3,325
610107 BOOKS & PERIODICALS	389	-	-	-
610109 MEETING & TRAVEL	1,891	1,000	1,500	950
610111 EQUIPMENT RENTAL	223	700	500	665
610113 PROFESSIONAL FEES/OTHER	29,304	41,000	30,000	38,950
610121 DUES & SUBSCRIPTIONS	255	300	300	285
610123 TRAINING	1,936	2,000	2,000	1,900
610125 UNIFORM RENTAL	4,483	3,500	4,000	3,325
610129 OTHER EXPENSE	2,552	2,500	2,500	2,375
620101 OFFICE SUPPLIES	2,187	2,000	2,100	1,900
620103 PRINTING	308	700	500	665
620105 COMPUTER SUPPLIES	930	500	500	475
620108 FLARES-BATTERIES-FILM	720	500	500	475
620109 FIRST AID SUPPLIES	317	500	500	475
620112 PROTECTIVE CLOTHING	489	1,500	1,000	1,425
620114 OTHER SAFETY SUPPLIES	1,191	2,500	2,000	2,375
620119 TRAFFIC PAINT	1,945	12,000	11,500	11,400
620120 STREET CONSTRUCTION MA	57,802	96,000	65,000	91,200
620121 TRAFFIC SIGN-HDW	14,999	26,000	15,000	24,700
620126 TRAFFIC SIGNALS	27,427	30,000	25,000	28,500
620128 JANITORIAL SUPPLIES	3,896	3,500	3,800	3,325
620140 SMALL TOOLS	3,737	4,500	4,000	4,275
630106 OFFICE MACHINES MAINT.	-	500	500	475
630107 COMMUNICATION EQUIP. MAI	4,811	4,000	4,500	6,080
630108 FIELD/SHOP EQUIP MAINT..	43	1,500	1,500	1,425
630109 COMPUTER EQUIP MAINT..	-	1,000	700	950
630112 GASOLINE & OIL	14,100	25,000	15,000	20,900
630115 OUTSIDE MAINTENANCE	128	1,500	700	1,425
630116 MOTOR VEHICLE EXPENSE	65,390	65,390	75,646	79,660
SUBTOTAL	253,935	343,590	283,146	343,380

CITY OF EL CENTRO
2018 BUDGET
GENERAL FUND

	ACTUAL 2016	REVISED BUDGET 2017	PROJECTED 2017	BUDGET 2018
CAPITAL OUTLAY				
720101 OFFICE MACHINES	-	-	-	-
710106 OTHER REAL PROPERTY	21,140	-	-	-
720106 FIELD EQUIPMENT	2,359	-	-	-
720109 COMPUTERS	1,610	-	-	-
SUBTOTAL	25,109	-	-	-
DIVISION TOTAL - STREET MAINTENANCE	854,998	917,442	865,354	935,216

CITY OF EL CENTRO
2018 BUDGET
GENERAL FUND

	ACTUAL 2016	REVISED BUDGET 2017	PROJECTED 2017	BUDGET 2018
<hr/>				
<i>FUND: 101 GENERAL FUND</i>				
<i>DEPARTMENT: 3300 STREET MAINT</i>				
<i>DIVISION: 3203 STREET LIGHTING</i>				
SERVICES AND SUPPLIES				
610101 ELECTRICITY	344,814	300,000	315,000	300,000
SUBTOTAL	344,814	300,000	315,000	300,000
DIVISION TOTAL - STREET LIGHTING	344,814	300,000	315,000	300,000
DEPARTMENT TOTAL -STREETS	1,199,812	1,217,442	1,180,354	1,235,216
 <i>FUND: 101 GENERAL FUND</i>				
<i>DEPARTMENT: 3400 SOLID WASTE</i>				
<i>DIVISION: 3901 IVRMA</i>				
SERVICES AND SUPPLIES				
610113 PROFESSIONAL FEES/OTHER				
610117 SOLID WASTE COLLECTION				
610129 OTHER EXPENSE	47,830	50,000	48,413	49,000
SUB TOTAL	47,830	50,000	48,413	49,000
DIVISION TOTAL - IVRMA	47,830	50,000	48,413	49,000
DEPARTMENT TOTAL - IVRMA	47,830	50,000	48,413	49,000
 <i>FUND: 101 GENERAL FUND</i>				
<i>DEPARTMENT: 3400 SOLID WASTE</i>				
<i>DIVISION: 3902 CRUICKSHANK LANDFILL</i>				
CAPITAL OUTLAY				
710106 OTHER REAL PROP	158,154	4,000,000	190,000	4,000,000
SUBTOTAL	158,154	4,000,000	190,000	4,000,000
DIVISION TOTAL - CRUICKSHANK LANDFILL	158,154	4,000,000	190,000	4,000,000
DEPARTMENT TOTAL - CRUICKSHANK LANDFILL	158,154	4,000,000	190,000	4,000,000
TOTAL PUBLIC WORKS	1,488,945	5,349,848	1,503,327	5,370,692

CITY OF EL CENTRO
2018 BUDGET
GENERAL FUND

	ACTUAL 2016	REVISED BUDGET 2017	PROJECTED 2017	BUDGET 2018
<i>FUND: 101 GENERAL FUND</i>				
<i>DEPARTMENT: 4200 BLDG REGULATION</i>				
<i>DIVISION: 4101 BUILDING REGULATION</i>				
PERSONNEL SERVICES				
510101 PERMANENT NON-SWORN	358,011	426,084	373,000	387,746
510103 TEMPORARY	8,623	-	-	-
510105 OVERTIME	1,638	4,000	1,000	2,515
520101 RETIREMENT	52,332	55,676	50,000	55,891
520103 SOCIAL SECURITY	-	-	-	-
520104 GROUP HEALTH INSURANCE	49,888	60,174	56,000	55,213
520105 WORKERS' COMPENSATION	22,743	29,658	26,000	38,535
520106 DISABILITY INSURANCE	1,715	1,962	1,850	1,654
520107 UNEMPLOYMENT INSURANCE	7,237	9,533	8,350	8,670
520109 LIFE INSURANCE	659	814	800	814
520110 MEDICARE	5,080	6,143	5,800	5,588
SUBTOTAL	507,926	594,044	522,800	556,626
SERVICES AND SUPPLIES				
610103 TELEPHONE	4,301	3,600	3,900	3,600
610107 BOOKS & PERIODICALS	1,430	2,000	2,000	1,900
610109 MEETING & TRAVEL	472	3,000	3,000	2,850
610113 PROFESSIONAL FEES/OTHER	13,750	17,820	16,000	17,955
610121 DUES & SUBSCRIPTIONS	910	1,200	1,200	1,140
610123 TRAINING	3,094	4,000	4,200	3,800
610129 OTHER EXPENSE	17,485	2,000	2,000	1,900
620101 OFFICE SUPPLIES	6,301	5,000	5,000	4,750
620102 POSTAGE	1,375	500	750	475
620103 PRINTING	355	700	700	665
620105 COMPUTER SUPPLIES	475	1,000	500	950
620112 PROTECTIVE CLOTHING	922	600	600	570
620114 OTHER SAFETY SUPPLIES	118	500	500	475
620140 SMALL TOOLS	107	200	200	190
630107 COMMUNICATION EQUIP. MAINT.	1,651	1,600	1,600	1,520
630112 GASOLINE & OIL	3,600	4,000	3,600	3,800
630116 MOTOR VEHICLE EXPENSE	6,115	6,115	7,075	7,449
SUBTOTAL	62,461	53,835	52,825	53,989
CAPITAL OUTLAY				
710106 OTHER REAL PROPERTY	-	-	-	-
720101 OFFICE MACHINES	-	-	-	-
720109 COMPUTERS	3,700	-	-	-
730102 TRUCKS	-	-	-	-
SUBTOTAL	3,700	-	-	-
DIVISION TOTAL - BUILDING REGULATION	574,087	647,879	575,625	610,615
DEPARTMENT TOTAL - BUILDING REGULATION	574,087	647,879	575,625	610,615

CITY OF EL CENTRO
2018 BUDGET
GENERAL FUND

	ACTUAL 2016	REVISED BUDGET 2017	PROJECTED 2017	BUDGET 2018
<i>FUND: 101 GENERAL FUND</i>				
<i>DEPARTMENT: 4300 ENGINEERING</i>				
<i>DIVISION: 4301 ENGINEERING</i>				
PERSONNEL SERVICES				
510101 PERMANENT NON-SWORN	268,483	265,675	267,500	273,795
510105 OVERTIME	-	500	-	314
520101 RETIREMENT	32,216	34,647	34,600	39,419
520104 GROUP HEALTH INSURANCE	44,337	39,976	44,000	43,872
520105 WORKERS' COMPENSATION	16,598	18,456	18,500	27,178
520106 DISABILITY INSURANCE	1,400	1,332	1,300	1,332
520107 UNEMPLOYMENT INSURANCE	5,311	5,932	5,900	6,115
520109 LIFE INSURANCE	416	438	430	438
520110 MEDICARE	3,693	3,823	3,800	3,941
SUBTOTAL	372,454	370,779	376,030	396,404
SERVICES AND SUPPLIES				
610103 TELEPHONE	3,188	3,000	3,200	3,000
610107 BOOKS & PERIODICALS	263	500	500	475
610108 AUTO REIMBURSEMENT	-	200	-	190
610109 MEETING AND TRAVEL	2,392	1,800	1,800	1,710
610113 PROFESSIONAL FEES/OTHER	3,867	7,500	4,500	7,125
610121 DUES & SUBSCRIPTIONS	1,586	1,800	1,800	1,710
610123 TRAINING	4,345	5,000	4,500	4,750
610129 OTHER EXPENSE	3,676	4,000	3,700	3,800
620101 OFFICE SUPPLIES	3,690	3,000	3,000	2,850
620102 POSTAGE	1,213	1,000	1,500	950
620103 PRINTING	560	500	500	475
620105 COMPUTER SUPPLIES	1,045	1,200	1,500	1,140
620114 OTHER SAFETY SUPPLIES	1,166	500	500	475
620140 SMALL TOOLS	399	500	750	475
630106 OFFICE MACHINES MAINT..	4,860	5,000	5,000	4,750
630107 COMMUNICATION EQUIP. MAI	1,320	1,800	1,500	1,710
630109 COMPUTER EQUIP MAINT..	528	-	2,000	-
630112 GASOLINE & OIL	730	1,200	750	1,140
630116 MOTOR VEHICLE EXPENSE	3,690	3,690	4,270	4,498
SUBTOTAL	38,518	42,190	41,270	41,223
CAPITAL OUTLAY				
720101 OFFICE MACHINES	-	-	-	-
720102 FURNITURE & FIXTURES	-	-	-	-
720109 COMPUTERS	738	-	-	-
730102 TRUCKS	32,160	-	-	-
SUBTOTAL	32,898	-	-	-
DIVISION TOTAL - ENGINEERING	443,870	412,969	417,300	437,627
DEPARTMENT TOTAL - ENGINEERING	443,870	412,969	417,300	437,627

CITY OF EL CENTRO
2018 BUDGET
GENERAL FUND

	ACTUAL 2016	REVISED BUDGET 2017	PROJECTED 2017	BUDGET 2018
<i>FUND: 101 GENERAL FUND</i>				
<i>DEPARTMENT: 4400 PLANNING</i>				
<i>DIVISION: 4401 PLANNING</i>				
PERSONNEL SERVICES				
510101 PERMANENT NON-SWORN	232,430	228,432	232,500	238,741
510105 OVERTIME	255	-	500	-
520101 RETIREMENT	27,813	29,861	29,800	34,453
520104 GROUP HEALTH INSURANCE	25,031	28,200	28,000	20,141
520105 WORKERS' COMPENSATION	14,312	15,906	15,000	23,754
520106 DISABILITY INSURANCE	1,183	1,200	1,100	1,200
520107 UNEMPLOYMENT INSURANCE	4,580	5,113	5,100	5,345
520109 LIFE INSURANCE	503	558	500	558
520110 MEDICARE	3,283	3,295	3,200	3,444
SUBTOTAL	309,390	312,565	315,700	327,636
SERVICES AND SUPPLIES				
610103 TELEPHONE	2,319	3,000	2,500	2,850
610106 ADVERTISING	7,228	7,000	7,200	6,650
610109 MEETING AND TRAVEL	2,535	2,000	2,200	1,900
610113 PROFESSIONAL FEES/OTHER	59,466	-	750	-
610121 DUES & SUBSCRIPTIONS	973	1,000	500	1,235
610123 TRAINING	1,343	2,000	1,500	1,900
610129 OTHER EXPENSE	925	1,000	800	950
620101 OFFICE SUPPLIES	2,303	3,000	2,500	2,850
620103 PRINTING	341	1,600	500	760
620107 PHOTO & VIDEO SUPPLIES	-	430	750	-
630109 COMPUTER EQUIP MAINT..	-	500	-	-
630112 GASOLINE & OIL	63	500	-	475
SUBTOTAL	77,496	22,030	19,200	19,570
CAPITAL OUTLAY				
720101 OFFICE MACHINES	5,312	-	-	-
720102 FURNITURE & FIXTURES	452	-	-	-
720109 COMPUTERS	-	-	-	-
720110 COMPUTER SOFTWARE	-	-	-	-
SUBTOTAL	5,764	-	-	-
Division total - planning	392,650	334,595	334,900	347,206
<i>FUND: 101 GENERAL FUND</i>				
<i>DEPARTMENT: 4400 PLANNING</i>				
<i>DIVISION: 4402 PLANNING - EIR'S</i>				
SERVICES AND SUPPLIES				
610113 PROFESSIONAL FEES/OTHER	37,464	97,452	70,000	-
SUBTOTAL	37,464	97,452	70,000	-
DIVISION TOTAL - PLANNING EIR'S	37,464	97,452	70,000	-
DEPARTMENT TOTAL -PLANNING	430,114	432,047	404,900	347,206

CITY OF EL CENTRO
2018 BUDGET
GENERAL FUND

	ACTUAL 2016	REVISED BUDGET 2017	PROJECTED 2017	BUDGET 2018
<i>FUND: 101 GENERAL FUND</i>				
<i>DEPARTMENT: 5100 PARKS</i>				
<i>DIVISION: 5101 PARK MAINT</i>				
PERSONNEL SERVICES				
510101 PERMANENT NON-SWORN	398,554	399,005	399,000	387,689
510103 TEMPORARY	14,954	20,000	20,000	20,000
510105 OVERTIME	12,491	12,600	13,000	7,924
520101 RETIREMENT	48,633	54,998	53,000	59,097
520103 SOCIAL SECURITY	-	-	250	-
520104 GROUP HEALTH INSURANCE	53,167	54,256	53,000	45,065
520105 WORKERS' COMPENSATION	25,059	29,297	28,600	40,745
520106 DISABILITY INSURANCE	2,225	2,256	2,225	2,218
520107 UNEMPLOYMENT INSURANCE	8,004	9,417	8,500	9,168
520109 LIFE INSURANCE	341	253	250	238
520110 MEDICARE	5,982	6,069	6,000	5,908
SUBTOTAL	569,410	588,151	583,825	578,052
SERVICES AND SUPPLIES				
610101 ELECTRICITY	34,913	20,000	34,000	19,000
610103 TELEPHONE	5,103	5,000	5,000	4,750
610106 ADVERTISING	-	1,000	500	950
610109 MEETING AND TRAVEL	2,761	1,000	1,500	950
610111 EQUIPMENT RENTAL	15,186	10,000	10,000	9,500
610113 PROFESSIONAL FEES/OTHER	271,068	275,000	273,000	261,250
610121 DUES & SUBSCRIPTIONS	507	640	600	608
610123 TRAINING	1,210	1,000	1,500	950
610125 UNIFORM RENTAL	3,665	3,500	3,500	3,325
610129 OTHER EXPENSE	865	650	600	618
620101 OFFICE SUPPLIES	428	500	500	475
620108 FLARES-BATTERIES-FILM	128	100	100	119
620109 FIRST AID SUPPLIES	98	150	100	119
620112 PROTECTIVE CLOTHING	3,263	3,000	3,000	2,850
620115 ATHLETIC FIELD SUPPLIES	7,932	8,000	8,000	7,600
620116 PLAYGROUND SUPPLIES	1,832	1,000	1,000	950
620123 IRRIGATION & SPRINKLER	20,904	20,000	20,000	19,000
620124 TREES-PLANTS-GRASS SEE	5,352	5,500	5,500	5,225
620125 CHEMICALS-FERTILIZER	6,097	11,000	10,000	10,450
620128 JANITORIAL SUPPLIES	1,495	1,200	1,200	1,140
620130 MAINTENANCE SUPPLIES	20,429	22,000	21,000	20,900
620131 PAINTING SUPPLIES	5,819	6,230	6,000	5,919
620132 CONSTRUCTION MATERIAL	7,781	15,000	15,000	14,250
620140 SMALL TOOLS	12,230	1,750	1,500	1,663
630101 BUILDING MAINT..	3,778	4,000	3,000	3,800
630105 OTHER MAINT..	3,562	5,000	4,500	4,750
630107 COMMUNICATION EQUIP MAI	3,739	3,300	3,300	3,135
630108 FIELD/SHOP EQUIP MAINT..	2,668	3,000	3,000	2,850
630112 GASOLINE & OIL	14,837	23,710	17,000	22,525
630115 OUTSIDE MAINTENANCE	15,333	8,800	5,500	8,360
630116 MOTOR VEHICLE EXPENSE	22,930	22,930	26,859	27,932
SUBTOTAL	495,913	483,960	486,259	465,913

CITY OF EL CENTRO
2018 BUDGET
GENERAL FUND

	ACTUAL 2016	REVISED BUDGET 2017	PROJECTED 2017	BUDGET 2018
CAPITAL OUTLAY				
710104 LAND				
710105 BUILDINGS				
710106 OTHER REAL PROP	122,520	393,003	393,000	-
720106 FIELD EQUIPMENT	109,655	-	-	-
720107 PARKS AND RECREATION EQ.	207,600	-	-	-
730102 TRUCKS	46,035	-	-	-
SUBTOTAL	485,810	393,003	393,000	-
DIVISION TOTAL - PARK MAINTENANCE	1,551,133	1,465,114	1,463,084	1,043,965
DEPARTMENT TOTAL PARK MAINTENANCE	1,551,133	1,465,114	1,463,084	1,043,965

CITY OF EL CENTRO
2018 BUDGET
GENERAL FUND

	ACTUAL 2016	REVISED BUDGET 2017	PROJECTED 2017	BUDGET 2018
<i>FUND: 101 GENERAL FUND</i>				
<i>DEPARTMENT: 5200 RECREATION</i>				
<i>DIVISION: 5201 RECREATION</i>				
PERSONNEL SERVICES				
510101 PERMANENT NON-SWORN	141,616	151,710	133,000	147,797
510103 TEMPORARY	79,972	90,000	90,000	90,000
510105 OVERTIME	9,228	6,000	8,500	3,773
520101 RETIREMENT	39,582	19,794	26,000	21,297
520103 SOCIAL SECURITY	1,679	5,580	3,000	5,580
520104 GROUP HEALTH INSURANCE	26,559	25,520	26,000	24,952
520105 WORKERS' COMPENSATION	13,795	16,844	14,500	23,684
520106 DISABILITY INSURANCE	705	900	800	881
520107 UNEMPLOYMENT INSURANCE	4,400	5,414	5,000	5,329
520109 LIFE INSURANCE	224	66	200	60
520110 MEDICARE	2,665	3,489	3,000	3,434
SUBTOTAL	320,425	325,317	310,000	326,787
SERVICES AND SUPPLIES				
610101 ELECTRICITY	41,547	50,000	50,000	45,600
610103 TELEPHONE	1,097	1,000	1,100	950
610108 AUTO REIMBURSEMENT	243	500	500	475
610109 MEETING AND TRAVEL	5,795	6,500	6,500	6,175
610113 PROFESSIONAL FEES/OTHER	2,067	4,100	9,000	8,550
610121 DUES & SUBSCRIPTIONS	2,681	4,177	4,000	3,968
610123 TRAININGS	-	1,500	1,500	1,425
610125 UNIFORM RENTAL	925	996	990	946
610129 OTHER EXPENSE	4,303	6,000	6,000	5,700
620101 OFFICE SUPPLIES	4,177	2,500	2,500	2,375
620102 POSTAGE	47	500	500	475
620103 PRINTING	6,727	7,500	7,500	8,550
620105 COMPUTER SUPPLIES	163	500	500	475
620109 FIRST AID SUPPLIES	31	100	100	95
620112 PROTECTIVE CLOTHING	521	800	700	760
620115 ATHLETIC FIELD SUPPLIES	5,236	5,000	5,000	6,175
620128 JANITORIAL SUPPLIES	1,000	1,000	1,000	950
620130 MAINTENANCE SUPPLIES	2,014	2,000	2,000	1,900
620131 PAINTING SUPPLIES	767	800	800	760
630101 BUILDING MAINT.	1,661	2,000	2,000	1,900
630107 COMM. EQUIP. MAINT.	321	800	700	760
630112 GASOLINE & OIL	3,060	2,500	2,500	2,850
630115 OUTSIDE MAINTENANCE	-	1,000	750	950
630116 MOTOR VEHICLE EXPENSE	2,450	2,450	2,863	2,983
SUBTOTAL	86,833	104,223	109,003	105,747

CITY OF EL CENTRO
2018 BUDGET
GENERAL FUND

	ACTUAL 2016	REVISED BUDGET 2017	PROJECTED 2017	BUDGET 2018
CAPITAL OUTLAY				
720101 OFFICE MACHINES	-	-	-	-
720102 FURNITURE & FIXTURE	1,070	-	-	-
720107 PARKS & REC EQUIP	-	4,900	-	-
720109 COMPUTERS	-	-	-	-
720111 COMMUNICATION EQUIPMENT				
SUBTOTAL	1,070	4,900	-	-
DIVISION TOTAL - RECREATION	408,328	434,440	419,003	432,534

CITY OF EL CENTRO
2018 BUDGET
GENERAL FUND

	ACTUAL 2016	REVISED BUDGET 2017	PROJECTED 2017	BUDGET 2018
<i>FUND: 101 GENERAL FUND</i>				
<i>DEPARTMENT: 5200 RECREATION</i>				
<i>DIVISION: 5202 COMMUNITY CTR</i>				
PERSONNEL SERVICES				
510101 PERMANENT NON-SWORN	64,579	63,597	64,000	63,597
510103 TEMPORARY	90,830	47,421	60,000	56,508
510105 OVERTIME	5,546	4,200	5,500	2,641
520101 RETIREMENT	26,834	14,589	14,500	16,102
520103 SOCIAL SECURITY	1,452	-	1,400	-
520104 GROUP HEALTH INSURANCE	14,625	11,294	14,500	11,293
520105 WORKERS' COMPENSATION	9,678	7,771	9,000	12,011
520106 DISABILITY INSURANCE	348	356	350	354
520107 UNEMPLOYMENT INSURANCE	3,097	2,498	2,500	2,702
520109 LIFE INSURANCE	117	92	100	93
520110 MEDICARE	1,715	1,610	1,700	1,742
SUBTOTAL	218,821	153,428	173,550	167,043
SERVICES AND SUPPLIES				
610101 ELECTRICITY	39,615	40,000	40,000	39,000
610102 NATURAL GAS	766	1,000	900	950
610103 TELEPHONE	4,355	4,500	4,400	4,275
610109 MEETING AND TRAVEL	75	100	500	475
610113 PROFESSIONAL FEES/OTHER	20,599	20,500	20,500	19,475
610121 DUES & SUBSCRIPTIONS	560	120	120	114
610123 TRAINING	-	-	-	1,382
610125 UNIFORM RENTAL	971	500	800	475
610129 OTHER EXPENSE	2,186	2,000	2,200	1,900
620101 OFFICE SUPPLIES	2,998	2,500	3,000	2,375
620102 POSTAGE	-	50	-	48
620105 COMPUTER SUPPLIES	66	500	750	475
620112 PROTECTIVE CLOTHING	200	200	200	190
620115 ATHLETIC FIELD SUPPLIES	2,013	855	1,000	1,900
620122 GROUNDS LANDSCAPING	32	200	100	190
620123 IRRIGATION & SPRINKLER	89	250	200	238
620124 TREES PLANTS GRASS SEED	153	300	300	285
620128 JANITORIAL SUPPLIES	5,581	5,500	5,500	5,225
620130 MAINTENANCE SUPPLIES	1,807	2,000	2,000	1,900
620131 PAINTING SUPPLIES	501	500	40	475
630101 BUILDING MAINT.	7,052	5,200	5,500	6,650
630102 FURNITURE/FIXTURE MAIN	-	100	50	95
630106 OFFICE MACHINES MAINT.	-	-	500	3,325
630112 GASOLINE & OIL	-	800	700	760
630115 OUTSIDE MAINTENANCE	592	500	500	2,375
630116 MOTOR VEHICLE EXPENSE	1,740	1,740	2,015	2,123
SUBTOTAL	91,951	89,915	91,775	96,675

CITY OF EL CENTRO
2018 BUDGET
GENERAL FUND

	ACTUAL 2016	REVISED BUDGET 2017	PROJECTED 2017	BUDGET 2018
CAPITAL OUTLAY				
710105 BUILDINGS	-	-	-	-
710106 OTHER REAL PROPERTY	-	10,300	5,000	-
720101 OFFICE MACHINES	-	-	-	-
720102 FURNITURE & FIXTURES	12,089	14,086	14,000	-
720109 COMPUTERS	3,291	-	-	-
730101 PASSENGER VEHICLE				
SUBTOTAL	15,380	24,386	19,000	-
DIVISION TOTAL - COMMUNITY CENTER	326,152	267,729	284,325	263,718

CITY OF EL CENTRO
2018 BUDGET
GENERAL FUND

	ACTUAL 2016	REVISED BUDGET 2017	PROJECTED 2017	BUDGET 2018
<i>FUND: 101 GENERAL FUND</i>				
<i>DEPARTMENT: 5200 RECREATION</i>				
<i>DIVISION: 5203 P.O. PAVILION</i>				
PERSONNEL SERVICES				
510101 PERMANENT NON-SWORN				
510103 TEMPORARY	1,489	2,650	2,650	2,650
520101 RETIREMENT	157	-	100	-
520103 SOCIAL SECURITY	12	164	164	164
520105 WORKERS' COMPENSATION	93	186	186	265
520107 UNEMPLOYMENT INSURANCE	30	60	60	60
520110 MEDICARE	21	38	40	38
SUBTOTAL	1,802	3,098	3,200	3,177
SERVICES AND SUPPLIES				
610101 ELECTRICITY	17,326	20,000	19,000	17,000
610102 NATURAL GAS	211	300	300	285
610103 TELEPHONE	176	300	300	285
610112 PROFESSIONAL FEES/PERS	-	-	750	-
610113 PROFESSIONAL FEES/OTHER	7,182	8,000	7,500	7,600
610129 OTHER EXPENSE	295	8,000	8,000	5,000
620101 OFFICE SUPPLIES	-	200	100	190
620103 PRINTING	-	200	100	190
620105 COMPUTER SUPPLIES	-	250	100	238
620115 ATHLETIC FIELD SUPPLIES	1,598	500	500	475
620122 GROUNDS LANDSCAPING	-	500	200	475
620123 IRRIGATION & SPRINKLERS	-	300	100	285
620124 TREES PLANTS, GRASS	-	300	100	285
620128 JANITORIAL SUPPLIES	44	2,000	2,000	1,900
630101 BUILDING MAINT.	2,585	2,800	2,800	2,660
SUBTOTAL	29,417	43,650	41,850	36,868
CAPITAL OUTLAY				
710106 OTHER REAL PROPERTY	19,040	-	-	-
720109 COMPUTERS	-	-	-	-
SUBTOTAL	19,040	-	-	-
DIVISION TOTAL - PAVILION	50,259	46,748	45,050	40,045

CITY OF EL CENTRO
2018 BUDGET
GENERAL FUND

	ACTUAL 2016	REVISED BUDGET 2017	PROJECTED 2017	BUDGET 2018
<i>FUND: 101 GENERAL FUND</i>				
<i>DEPARTMENT: 5200 RECREATION</i>				
<i>DIVISION: 5204 YOUTH CENTER</i>				
PERSONNEL SERVICES				
510103 TEMPORARY	23,012	50,000	40,000	50,000
510105 OVERTIME	-	1,000	500	629
520101 RETIREMENT	121	-	1,000	-
520103 SOCIAL SECURITY	1,370	3,100	2,200	3,100
520105 WORKERS' COMPENSATION	1,438	3,500	3,000	5,000
520107 UNEMPLOYMENT INSURANCE	460	1,125	1,000	1,125
520110 MEDICARE	334	725	720	725
SUBTOTAL	26,735	59,450	48,420	60,579
SERVICES AND SUPPLIES				
610101 ELECTRICITY	29,557	27,000	27,000	28,000
610103 TELEPHONE	-	400	200	380
610106 ADVERTISING	-	1,000	500	950
610109 MEETING & TRAVEL	1,670	-	-	-
610111 EQUIPMENT RENTAL	777	1,000	1,000	950
610113 PROFESSIONAL FEES/OTHER	11,667	23,220	25,000	5,149
610121 DUES & SUBSCRIPTIONS	-	100	100	95
610123 TRAINING	-	-	-	-
620101 OFFICE SUPPLIES	743	500	1,000	475
620103 PRINTING	3,813	1,000	1,500	1,900
620105 COMPUTER SUPPLIES	-	500	200	475
620108 FLARES-BATTERIES-FILM	-	-	-	-
620109 FIRST AID SUPPLIES	-	250	200	238
620115 ATHLETIC FIELD SUPPLIES	1,463	2,500	2,000	2,375
620128 JANITORIAL SUPPLIES	1,681	1,500	1,700	1,425
620129 LAUNDRY SERVICE & SUPP	-	-	-	-
620130 MAINTENANCE SUPPLIES	1,063	1,000	1,500	950
620131 PAINTING SUPPLIES	233	1,200	1,000	1,140
630101 BUILDING MAINT.	4,595	8,050	8,000	7,600
630102 FURNITURE & FIXTURES MAINT.	-	-	-	-
630106 OFFICE MACHINES MAINT.	-	500	250	475
630112 GASOLINE & OIL	-	500	500	475
SUBTOTAL	57,262	70,220	71,650	53,052
CAPITAL OUTLAY				
710106 OTHER REAL PROPERTY	-	175,000	175,000	-
720101 OFFICE MACHINES	1,185	-	-	-
720102 FURNITURE & FIXTURES	6,900	-	-	-
720107 REC EQUIP	-	-	-	-
720109 COMPUTERS	-	-	-	-
720110 COMPUTER SOFTWARE	-	-	-	-
730102 TRUCKS	-	37,338	37,338	-
SUBTOTAL	8,085	212,338	212,338	-
DIVISION TOTAL - YOUTH CENTER	92,082	342,008	332,408	113,631

CITY OF EL CENTRO
2018 BUDGET
GENERAL FUND

	ACTUAL 2016	REVISED BUDGET 2017	PROJECTED 2017	BUDGET 2018
<hr/>				
<i>FUND: 101 GENERAL FUND</i>				
<i>DEPARTMENT: 5200 RECREATION</i>				
<i>DIVISION: 5205 ADULT CENTER</i>				
PERSONNEL SERVICES				
510101 SALARY NON-SWORN	26,211	34,728	34,700	36,983
510103 TEMPORARY	17,078	16,400	15,000	16,380
510105 OVERTIME	1,483	1,000	3,500	-
520101 RETIREMENT	4,262	4,564	14,000	5,364
520103 SOCIAL SECURITY	504	-	50	1,016
520104 GROUP HEALTH INSURANCE	5,716	8,057	8,000	8,056
520105 WORKERS' COMPENSATION	2,706	2,431	3,600	5,336
520106 DISABILITY	171	-	350	-
520107 UNEMPLOYMENT INSURANCE	866	781	1,300	1,201
520110 MEDICARE	636	504	700	774
SUBTOTAL	59,633	68,465	81,200	75,110
SERVICES AND SUPPLIES				
610101 ELECTRICITY	626	1,300	1,500	2,375
610102 NATURAL GAS	284	250	250	238
610103 TELEPHONE	582	600	600	570
610106 ADVERTISING	-	-	-	475
610109 MEETING AND TRAVEL	1,730	1,700	1,700	1,615
610112 PROFESSIONAL FEES/PERS	-	-	-	-
610113 PROFESSIONAL FEES/OTHER	15,840	11,800	12,000	17,488
610121 DUES & SUBSCRIPTIONS	302	200	350	190
610123 TRAINING	-	600	500	570
610129 OTHER EXPENSE	2,355	2,000	1,500	1,900
620101 OFFICE SUPPLIES	593	600	600	570
620102 POSTAGE	-	100	100	95
620103 PRINTING	852	900	500	855
620105 COMPUTER SUPPLIES	161	250	200	238
620108 FLARES-BATTERIES-FILM	-	-	-	-
620109 FIRST AID SUPPLIES	-	100	100	95
620115 ATHLETIC FIELD SUPPLIES	383	1,000	750	950
620124 TREES- PLANTS- GRASS	-	-	7	48
620128 JANITORIAL SUPPLIES	1,233	500	500	1,425
620129 LAUNDRY SERVICE & SUPP	-	-	-	-
620130 MAINTENANCE SUPPLIES	26	150	200	285
620131 PAINTING SUPPLIES	78	250	200	238
630101 BUILDING MAINT.	767	500	750	950
630102 FURNITURE & FIXTURES MAINT.	295	100	50	285
630115 OUTSIDE MAINTENANCE	-	100	50	-
SUBTOTAL	26,107	23,000	22,407	31,455

CITY OF EL CENTRO
2018 BUDGET
GENERAL FUND

	ACTUAL 2016	REVISED BUDGET 2017	PROJECTED 2017	BUDGET 2018
CAPITAL OUTLAY				
710106 OTHER REAL PROPERTY	-	-	-	-
710104 LAND	-	-	-	-
720101 OFFICE MACHINES	-	-	-	-
720102 FURNITURE & FIXTURES	2,052	-	-	-
720105 PORTABLE SHOP EQUIPMENT	-	-	-	-
720109 COMPUTERS	-	-	-	-
720110 COMPUTER SOFTWARE	-	-	-	-
SUBTOTAL	2,052	-	-	-
 DIVISION TOTAL - ADULT CENTER	 87,792	 91,465	 103,607	 106,565

CITY OF EL CENTRO
2018 BUDGET
GENERAL FUND

	ACTUAL 2016	REVISED BUDGET 2017	PROJECTED 2017	BUDGET 2018
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FUND: 101 GENERAL FUND				
DEPARTMENT: 5200 RECREATION				
DIVISION: 5206 PLUNGE				
PERSONNEL SERVICES				
510103 TEMPORARY	38,046	45,500	45,000	45,500
510105 OVERTIME	449	-	1,500	-
520101 RETIREMENT	-	-	-	-
520103 SOCIAL SECURITY	2,387	2,821	2,800	2,821
520105 WORKERS' COMPENSATION	2,378	3,185	3,000	4,550
520107 UNEMPLOYMENT INSURANCE	761	1,024	1,000	1,024
520110 MEDICARE	558	660	600	660
SUBTOTAL	44,579	53,190	53,900	54,555
SERVICES AND SUPPLIES				
610106 ADVERTISING	-	500	200	475
610112 PROFESSIONAL FEES/PERS	-	-	-	-
610129 OTHER EXPENSE	6,570	6,000	6,000	7,600
620115 ATHLETIC FIELD SUPPLIES	841	500	500	760
620130 MAINTENANCE SUPPLIES	57	1,000	750	950
SUBTOTAL	7,468	8,000	7,450	9,785
CAPITAL OUTLAY				
720107 P & R EQUIPMENT	-	-	-	-
SUBTOTAL	-	-	-	-
DIVISION TOTAL - PLUNGE	52,047	61,190	61,350	64,340

CITY OF EL CENTRO
2018 BUDGET
GENERAL FUND

	ACTUAL 2016	REVISED BUDGET 2017	PROJECTED 2017	BUDGET 2018
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FUND: 101 GENERAL FUND				
DEPARTMENT: 5200 RECREATION				
DIVISION: 5207 DAY CAMP				
PERSONNEL SERVICES				
510103 TEMPORARY	19,007	40,000	39,000	40,000
510105 OVERTIME	312	180	150	-
520103 SOCIAL SECURITY	1,198	2,480	2,300	2,480
520105 WORKERS' COMPENSATION	1,188	2,800	2,700	4,000
520107 UNEMPLOYMENT INSURANCE	380	900	900	900
520110 MEDICARE	280	580	500	580
SUBTOTAL	22,365	46,940	45,550	47,960
SERVICES AND SUPPLIES				
610112 PROFESSIONAL FEES/PERS	-	-	-	-
610129 OTHER EXPENSE	1,629	1,500	1,500	1,425
620115 ATHLETIC FIELD SUPPLIES	730	1,000	1,000	950
SUBTOTAL	2,359	2,500	2,500	2,375
DIVISION TOTAL - DAYCAMP	24,724	49,440	48,050	50,335

CITY OF EL CENTRO
2018 BUDGET
GENERAL FUND

	ACTUAL 2016	REVISED BUDGET 2017	PROJECTED 2017	BUDGET 2018
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FUND: 101 GENERAL FUND				
DEPARTMENT: 5200 RECREATION				
DIVISION: 5208 MINIBIKE				
PERSONNEL SERVICES				
510103 SALARIES - TEMPORARY	-	7,658	7,000	6,000
520101 RETIREMENT	-	-	-	-
520103 SOCIAL SECURITY	-	475	250	372
520105 WORKERS' COMPENSATION	-	536	300	600
520107 UNEMPLOYMENT INSURANCE	-	158	-	135
520110 MEDICARE	-	111	-	87
SUBTOTAL	-	8,938	7,550	7,194
SERVICES AND SUPPLIES				
610109 MEETING & TRAVEL	-	-	-	-
610112 PROFESSIONAL FEES/PERS	-	-	-	-
610113 PROFESSIONAL FEES/OTHER	5,630	-	-	-
610121 DUES & SUBSCRIPTIONS	-	1,700	1,700	1,615
610123 TRAINING	54	-	-	-
610129 OTHER EXPENSE	-	-	-	-
620101 OFFICE SUPPLIES	-	200	200	190
620103 PRINTING	-	200	200	285
620109 FIRST AID SUPPLIES	-	100	100	95
620112 PROTECTIVE CLOTHING	1,102	200	200	285
620115 ATHLETIC SUPPLIES	751	300	650	760
630112 GASOLINE & OIL	-	800	700	475
SUBTOTAL	7,537	3,500	3,750	3,705
CAPITAL OUTLAY				
720107 PARKS & RECREATION EQUIP	2,984	-	-	-
SUBTOTAL	2,984	-	-	-
DIVISION TOTAL - MINIBIKE	10,521	12,438	11,300	10,899

CITY OF EL CENTRO
2018 BUDGET
GENERAL FUND

	ACTUAL 2016	REVISED BUDGET 2017	PROJECTED 2017	BUDGET 2018
<i>FUND: 101 GENERAL FUND</i>				
<i>DEPARTMENT: 5200 RECREATION</i>				
<i>DIVISION: 5211 SPORTS COURT</i>				
PERSONNEL SERVICES				
510101 PERMANENT NON-SWORN	40,773	47,352	37,000	48,547
510103 TEMPORARY	110,907	153,600	153,000	150,000
510105 OVERTIME	7,208	4,000	4,000	2,516
520101 RETIREMENT	8,887	6,223	18,500	7,041
520103 SOCIAL SECURITY	6,040	10,540	10,000	9,300
520104 GROUP HEALTH INSURANCE	13,266	15,060	11,200	8,056
520105 WORKERS' COMPENSATION	9,469	15,215	12,500	19,855
520106 DISABILITY INSURANCE	262	329	300	330
520107 UNEMPLOYMENT INSURANCE	3,030	4,890	3,900	4,467
520109 LIFE INSURANCE	-	148	140	149
520110 MEDICARE	2,232	3,152	2,500	2,879
SUBTOTAL	202,074	260,509	253,040	253,140
SERVICES AND SUPPLIES				
610101 ELECTRICITY	36,560	46,300	37,000	46,550
610102 NATURAL GAS	546	1,000	600	950
610103 TELEPHONE	1,882	1,000	1,350	950
610106 ADVERTISING	-	-	-	238
610109 MEETING AND TRAVEL	395	500	500	385
610113 PROFESSIONAL FEES/OTHER	5,934	2,595	2,590	3,264
610121 DUES & SUBSCRIPTIONS	777	-	700	-
610123 TRAINING	-	170	250	-
610125 UNIFORM RENTAL	478	250	500	238
610129 OTHER EXPENSE	4,195	2,000	4,500	1,900
620101 OFFICE SUPPLIES	2,160	1,500	1,500	1,425
620102 POSTAGE	-	100	-	95
620103 PRINTING	-	-	-	-
620105 COMPUTER SUPPLIES	-	1,000	-	950
620112 PROTECTIVE CLOTHING	357	200	-	190
620115 ATHLETIC FIELD SUPPLIES	7,310	5,000	5,000	4,750
620122 GROUNDS LANDSCAPING	-	-	-	-
620123 IRRIGATION & SPRINKLER	-	500	500	475
620124 TREES/PLANTS/GRASS/SEED	-	-	-	-
620128 JANITORIAL SUPPLIES	3,881	4,000	3,900	3,800
620130 MAINTENANCE SUPPLIES	727	500	500	475
620131 PAINTING SUPPLIES	-	-	500	-
630101 BUILDING MAINT.	4,961	1,000	1,000	950
630102 FURNITURE FIXTURE MAINT	-	500	500	475
630106 OFFICE MACHINE MAINT.	43	500	500	475
630115 OUTSIDE MAINTENANCE	59	-	250	-
630116 MOTOR VEHICLE EXPENSE	-	-	-	-
SUBTOTAL	70,265	68,615	62,140	68,535

CITY OF EL CENTRO
2018 BUDGET
GENERAL FUND

	ACTUAL 2016	REVISED BUDGET 2017	PROJECTED 2017	BUDGET 2018
CAPITAL OUTLAY				
720101 OFFICE MACHINES	-	-	-	-
720102 FURNITURE & FIXTURE	-	-	-	-
720105 PORTABLE SHOP EQUIPMENT	-	-	-	-
720107 PARKS & REC EQUIP	-	3,700	3,700	-
720109 COMPUTERS	-	-	-	-
720110 COMPUTER SOFTWARE	-	-	-	-
SUBTOTAL	-	3,700	3,700	-
DIVISION TOTAL - SPORTS COURT	272,339	332,824	318,880	321,675

CITY OF EL CENTRO
2018 BUDGET
GENERAL FUND

	ACTUAL 2016	REVISED BUDGET 2017	PROJECTED 2017	BUDGET 2018
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<i>FUND: 101 GENERAL FUND</i>				
<i>DEPARTMENT: 5200 RECREATION</i>				
<i>DIVISION: 5213 SPLASH PAD</i>				
SERVICES AND SUPPLIES				
610113 PROFESSIONAL FEES - OTHER	5,339	6,000	3,000	9,500
610123 TRAINING	-	-	-	1,425
610129 OTHER EXPENSE	6,183	5,276	4,500	6,650
620130 MAINTENANCE SUPPLIES	-	-	-	950
620141 SPLASH PAD SUPPLIES	-	-	-	-
SUBTOTAL	11,522	11,276	7,500	18,525
CAPITAL OUTLAY				
710106 OTHER REAL PROPERTY	-	-	-	-
720102 FURNITURE & FIXTURES	-	-	-	-
720107 P&R EQUIPMENT	-	15,000	10,000	-
SUBTOTAL	-	15,000	10,000	-
DIVISION TOTAL - SPLASH PAD	11,522	26,276	17,500	18,525

CITY OF EL CENTRO
2018 BUDGET
GENERAL FUND

	ACTUAL 2016	REVISED BUDGET 2017	PROJECTED 2017	BUDGET 2018
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FUND: 101 GENERAL FUND				
DEPARTMENT: 5200 RECREATION				
DIVISION: 5214 SKATE PARK				
PERSONNEL SERVICES				
510103 TEMPORARY	-	5,000	-	5,000
510105 OVERTIME	-	-	-	-
520103 SOCIAL SECURITY	-	310	-	310
520105 WORKERS' COMPENSATION	-	350	-	500
520107 UNEMPLOYMENT INSURANCE	-	113	-	113
520110 MEDICARE	-	73	-	73
SUBTOTAL	-	5,846	-	5,996
SERVICES AND SUPPLIES				
610101 ELECTRICITY	3,476	5,150	5,000	4,893
610113 PROFF FEE (O)	13,579	33,000	30,000	31,350
610129 OTHER EXPENSE	84	-	-	-
620115 ATHLETIC FIELD SUPPLIES	-	1,138	1,100	1,081
620123 IRRIGATION & SPRINKLERS	-	250	200	238
620130 MAINTENANCE SUPPLIES	974	1,000	1,000	950
SUBTOTAL	18,113	40,538	37,300	38,512
CAPITAL OUTLAY				
710106 OTHER REAL PROPERTY	124,709	22,000	21,182	-
720107 P&R EQUIPMENT	5,162	-	-	-
720110 COMPUTER SOFTWARE	-	-	-	-
SUBTOTAL	129,871	22,000	21,182	-
DIVISION TOTAL - SKATE PARK	147,984	68,384	58,482	44,508
DEPARTMENT TOTAL-RECREATION	1,483,750	1,732,942	1,699,955	1,466,775

CITY OF EL CENTRO
2018 BUDGET
GENERAL FUND

	ACTUAL 2016	REVISED BUDGET 2017	PROJECTED 2017	BUDGET 2018
<i>FUND: 101 GENERAL FUND</i>				
<i>DEPARTMENT: 5300 LIBRARY</i>				
<i>DIVISION: 5301 MAIN LIBRARY</i>				
PERSONNEL SERVICES				
510101 PERMANENT NON-SWORN	289,801	303,603	304,000	310,290
510103 TEMPORARY	51,139	41,600	42,000	41,600
510105 OVERTIME	75	-	500	-
520101 RETIREMENT	41,425	39,565	46,000	44,639
520103 SOCIAL SECURITY	1,919	2,578	1,000	2,579
520104 GROUP HEALTH INSURANCE	51,144	53,508	55,500	53,502
520105 WORKERS' COMPENSATION	20,996	23,988	24,000	34,937
520106 DISABILITY INSURANCE	1,528	1,568	1,500	1,568
520107 UNEMPLOYMENT INSURANCE	6,705	7,711	7,700	7,860
520109 LIFE INSURANCE	698	944	400	945
520110 MEDICARE	3,656	4,968	3,990	5,066
SUBTOTAL	469,086	480,033	486,590	502,986
SERVICES AND SUPPLIES				
610101 ELECTRICITY	21,922	23,000	22,500	21,850
610102 NATURAL GAS	-	-	-	-
610103 TELEPHONE	8,613	4,500	4,500	4,275
610107 BOOKS & PERIODICALS	36,268	35,000	35,000	38,000
610108 AUTO REIMBURSEMENT	995	1,000	1,000	950
610109 MEETING AND TRAVEL	1,322	1,000	1,000	475
610113 PROFESSIONAL FEES/OTHER	-	2,000	2,000	1,900
610121 DUES & SUBSCRIPTIONS	30,744	29,730	30,000	29,025
610129 OTHER EXPENSE	(278)	1,000	500	950
620101 OFFICE SUPPLIES	12,003	10,000	13,000	11,400
620102 POSTAGE	1,000	1,000	1,200	950
620103 PRINTING	479	400	400	1,045
620105 COMPUTER SUPPLIES	144	400	400	380
620107 PHOTO & VIDEO SUPPLIES	-	200	200	190
620128 JANITORIAL SUPPLIES	2,454	2,500	2,500	2,375
620129 LAUNDRY SERVICE & SUPP	-	-	-	-
620130 MAINTENANCE SUPPLIES	17	100	100	95
630101 BUILDING MAINT.	1,704	1,000	1,700	950
630106 OFFICE MACHINES MAINT.	529	700	700	-
640129 LEASE	136,117	142,000	142,000	142,000
SUBTOTAL	254,033	255,530	258,700	256,810

CITY OF EL CENTRO
2018 BUDGET
GENERAL FUND

	ACTUAL 2016	REVISED BUDGET 2017	PROJECTED 2017	BUDGET 2018
CAPITAL OUTLAY				
710106 OTHER REAL PROPERTY	326,480	162,662	120,505	-
720101 OFFICE MACHINES	406	-	-	-
720102 FURNITURE & FIXTURES	637	-	-	-
720109 COMPUTERS	4,218	-	-	-
720110 COMPUTER SOFTWARE	-	-	-	-
SUBTOTAL	331,741	162,662	120,505	-
 DIVISION TOTAL - LIBRARY	 1,054,860	 898,225	 865,795	 759,796
DEPARTMENT TOTAL LIBRARY	1,054,860	898,225	865,795	759,796

CITY OF EL CENTRO
2018 BUDGET
GENERAL FUND

	ACTUAL 2016	REVISED BUDGET 2017	PROJECTED 2017	BUDGET 2018
<i>FUND: 101 GENERAL FUND</i>				
<i>DEPARTMENT: ECONOMIC DEVELOPMENT</i>				
<i>DIVISION: 6201 - ECONOMIC DEVELOPMENT - ADMINISTRATION</i>				
PERSONNEL SERVICES				
510101 PERMANENT NON-SWORN	203,751	248,746	228,000	215,744
510103 TEMPORARY	-	-	-	-
510105 OVERTIME	1,829	-	1,800	-
520101 RETIREMENT	25,331	32,562	30,000	31,239
520104 GROUP HEALTH INSURANCE	24,585	30,308	30,000	27,481
520105 WORKERS' COMPENSATION	13,079	17,345	16,000	21,538
520106 DISABILITY INSURANCE	899	1,161	1,100	1,065
520107 UNEMPLOYMENT INSURANCE	4,034	5,575	5,200	4,846
520109 LIFE INSURANCE	216	60	150	22
520110 MEDICARE	2,831	3,593	3,500	3,123
SUBTOTAL	276,555	339,350	315,750	305,058
SERVICES AND SUPPLIES				
610101 ELECTRICITY	11,777	11,000	11,000	11,000
610103 TELEPHONE	3,103	3,000	3,000	2,900
610106 ADVERTISING	2,833	2,500	2,500	2,375
610107 BOOKS & PERIODICALS	198	250	250	238
610109 MEETING AND TRAVEL	2,946	3,000	3,000	2,850
610113 PROFESSIONAL FEES/OTHER	40,099	37,362	38,000	38,000
610116 PROFESSIONAL FEES LEGAL	-	200	100	190
610121 DUES & SUBSCRIPTIONS	2,399	2,400	2,300	2,280
610129 OTHER EXPENSE	5,750	8,500	6,500	8,075
620101 OFFICE SUPPLIES	3,410	4,000	3,500	3,800
620102 POSTAGE	681	1,000	700	950
620103 PRINTING	9,000	9,000	8,000	8,550
630101 BUILDING MAINT.	2,595	3,500	3,500	3,325
630112 GASOLINE & OIL	318	500	500	475
630116 MOTOR VEHICLE EXPENSE	2,050	2,050	3,000	2,372
640112 BANK CHARGES				
640124 CONTRIBUTIONS	8,000	8,500	-	5,000
SUBTOTAL	95,159	96,762	85,850	92,380
CAPITAL OUTLAY				
710104 LAND				
710106 OTHER REAL PROPERTY	-	2,338	-	-
720101 OFFICE MACHINES	7,425	600	-	-
720109 COMPUTERS	-	-	-	-
720110 COMPUTER SOFTWARE	-	-	-	-
SUBTOTAL	7,425	2,938	-	-
DIVISION TOTAL - ECONOMIC DEV. ADMIN.	379,139	439,050	401,600	397,438

CITY OF EL CENTRO
2018 BUDGET
GENERAL FUND

	ACTUAL 2016	REVISED BUDGET 2017	PROJECTED 2017	BUDGET 2018
<hr/>				
FUND: 101 GENERAL FUND				
DEPARTMENT: ECONOMIC DEVELOPMENT				
DIVISION: 6202 - ECONOMIC DEVELOPMENT - BLIGHT ELIMINATION				
PERSONNEL SERVICES				
510103 TEMPORARY	19,440	31,200	31,000	31,200
520101 RETIREMENT	2,049	-	3,300	-
520103 SOCIAL SECURITY	159	1,934	250	1,934
520105 WORKERS COMP	1,215	2,184	2,150	3,120
520107 UNEMPLOYMENT INSURANCE	389	700	700	702
520110 MEDICARE	282	452	450	453
SUBTOTAL	23,534	36,470	37,850	37,409
SERVICES AND SUPPLIES				
610112 PROFESSIONAL FEES/P				
610116 PROFESSIONAL FEES LEGAL	-	200	100	190
610129 OTHER EXPENSE	1,352	600	600	570
620102 POSTAGE	198	200	200	190
620103 PRINTING	487	500	500	474
620107 PHOTO/VIDEO	196	200	200	190
620131 PAINTING SUPPLIES	5,529	10,000	7,500	9,500
SUBTOTAL	7,762	11,700	9,100	11,114
CAPITAL OUTLAY				
720106 FIELD EQUIPMENT	4,201	-	-	-
720110 COMPUTER SOFTWARE				
SUBTOTAL	4,201	-	-	-
DIVISION TOTAL - BLIGHT ELIMINATION	35,497	48,170	46,950	48,523
DEPARTMENT TOTAL- ECONOMIC DEV.	414,636	487,220	448,550	445,961

CITY OF EL CENTRO
2018 BUDGET
GENERAL FUND

	ACTUAL 2016	REVISED BUDGET 2017	PROJECTED 2017	BUDGET 2018
<hr/>				
<i>FUND: 101 GENERAL FUND</i>				
<i>DEPARTMENT: 9800 TRANSFERS OUT</i>				
<i>DIVISION: 9101 TRANSFERS OUT</i>				
OTHER EXPENSES				
820101 INTERFUND TRANSFERS - OPEB	183,160	-	-	-
820101 INTERFUND TRANSFERS-SP EVENTS	-	70,000	70,000	40,000
	<hr/>			
SUBTOTAL	183,160	70,000	70,000	40,000
DIVISION TOTAL- TRANSFERS OUT	183,160	70,000	70,000	40,000
DEPARTMENT TOTAL - TRANSFERS OUT	183,160	70,000	70,000	40,000
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FUND TOTAL - EXPENDITURES	26,483,332	31,652,474	26,454,615	31,427,801
	<hr/>			
FUND NET TOTALS	(522,354)	(917,774)	(533,557)	(430,452)
BEGINNING FUND BALANCE	13,566,324	13,043,970	13,043,970	12,510,413
LESS AMOUNT TO GASB 45	<hr/>			
ENDING FUND BALANCE	13,043,970	12,126,196	12,510,413	12,079,961
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SPECIAL REVENUE FUNDS

Special revenue funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes.

Gas Tax (201) - This fund is used to account for the City's share of California State gas tax revenue expended for street improvements and maintenance.

Transportation Article 3 (203) - This fund is used to account for State of California Transportation Development Act Funds expended for bicycle and pedestrian projects.

Bus Shelter (204) - This fund is used to account for revenue and expenditures that will be utilized in the maintenance of the Bus Shelters within the City.

Local Transportation Authority (205) - This fund is used to account for the revenue and expenditure of funds generated by a one-half cent voter approved sales tax earmarked for street improvements.

FHWA Grants (207) - This fund is used to account for the expenditure of grant funds from the FHWA received through the California Department of Transportation

I-8 Imperial Ave. Overpass (208) – Fund is used to account for fees charged on new developments for overpass project.

Wake Ave Extension (209) - This fund is used for the collection and disbursement of mitigation fees for the construction of Wake Ave.

Capital Construction (210) - This fund is used to account for the collection and expenditure of annexation fees earmarked for public improvements.

7th & State Bus Terminal (211) – This fund is used to account for revenue and expenditures that be utilized in the development of the new Bus Terminal

LTA Revenue Bonds (212) – This fund is used to account for revenues from the LTA secured bond issuance and for street related expenditures.

2010 Earthquake (213) – This fund is used to account for expenses incurred to repair facilities damaged by the earthquake.

Traffic Safety (220) - This fund is used to account for traffic fines and forfeitures received by the City and used for traffic control supplies and equipment

Asset Forfeiture (221) - This fund is used to account for revenues distributed by the

Department of Justice from drug related seizures.

OTS Grant (222) - This fund is used to account for the expenditure of grant funds received from the State of California, Office of Traffic Safety.

State COPS SLESF (223) - This fund is used to account for the revenue and expenditure of funds from the Supplemental Law Enforcement Services Fund (SLESF) pursuant to Section 30061 of the California Government Code (AB 3229).

Police Grants (225) - This fund is used to account for the revenue and expenditures of various Police Grants.

Asset Forfeiture DOT (226) - This fund is used to account for revenues distributed by the Department of Treasury from drug related seizures.

Development Impact Fees (230-238) - This fund is used to account for the collection and expenditure of development impact fees earmarked for public infrastructure improvements made necessary because of growth.

Home Grants (240) – This fund is used to account for revenues and expenditures associated with the Home program.

Home Program (241) - This fund is used to account for the collection of Home Program Loan Payments.

Rental Rehab HUD (242) - This fund is used to account for revenues and expenditures associated with the California Department of Housing and Urban Development rental rehabilitation program.

HUD Entitlement Program (243) – This fund is used to account for all revenues and expenditures authorized using the Entitlement guidelines.

CDBG Program Income RFF (244) - This fund is used to account for the collection of Community Development Block Grant loans made from program income.

Housing Enabled by Local Partnership (245) - Program set up to provide for a source of funds from which to make mortgage loans to first time home buyers.

CALHOME Program (246) – Program provides mortgage assistance loans to first time home- buyers.

EDA Revolving Fund (248) - Fund is used to hold excess EDA Loan funds collected and not currently used for new loans.

Home PI Administration (250) – Fund set up to receive administration fees related to

home program income received.

IID Project Jobs (251) – Fund set up to receive monies granted by local agency to promote small business development.

COOP Agreement (259) – This fund is used to account for income collected to be used for the construction of Fire Station 3.

Library Assistance (262) - This fund is used to account for the expenditure of private donations and grants from the State of California Public Library Fund.

Special Events (266) - This fund is used to account for the activity related to special events sponsored by the City.

RDA Special Revenues (267) – This fund is set up to account for income and expenses incurred for future projects.

Project Fund 2011 C (268) – Fund set up to account for activity related to the 2011 C bond issue.

Project Fund 2011 A & B (269) – Fund set up to account for activity related to the 2011 A and 2011 B bonds issued.

Fire Mitigation Fees (270) – Fund was set up to collect fees to mitigate impact to the Fire Department from new developments.

Police Mitigation Fees (271) – Fund was set up to collect fees to mitigate impact to the Police Department from new developments.

Buena Vista L&LD (272)- This fund is used to account for the activity related to the Buena Vista Lighting and Landscaping District

Legacy Ranch CFD (273) – This fund is used to account for the activity related to the Legacy Ranch Community Facilities District.

Legacy Ranch L&LD (274) – This fund is used to account for the activities of the Legacy Ranch Lighting and Landscaping District

I.V. Commons CFD (275) – This fund is used to account for the I.V. Commons Community Facilities District.

SA-Administration (276) – Fund set up to account for revenue and expenses incurred in the dissolution of the Redevelopment Agency.

SA-Revolving (277) Fund set up to account for revolving business loans previously

administered by the Redevelopment Agency.

SA-Low Mod (278) – Fund set up to account for administration of the Low Mod program previously administered by the Redevelopment Agency Low Mod Fund

SA-Admin (279) – Fund set up to account for revenue and expenses incurred in the Successor Agency Administration fund previously administered by the Redevelopment Agency

Integrated Waste Management (286) - Fund set up for the purpose of solid waste management and source reduction recycling.

Soft Drink Franchise (287) - This fund is used to supplement Parks and Recreation activities.

SIMPLOT (288) - This fund is used to account for the expenditures of funds received in connection with the settlement of environmental litigation.

Department of Conservation (289) – This fund is used to administer recycling activities through collection and public education.

Town Center L&LD (290) – This fund is used to account for the activities of the Town Center Lighting and Landscaping District.

Measure P (299) – This fund is used to account for the revenues from special tax per Measure P approved by voters in 2016.

CITY OF EL CENTRO
2018 BUDGET
SPECIAL REVENUE FUNDS SUMMARY

Fund No.	201	203	204	205	207	208	209	210	212
	Gas Tax	Trans Art 3	Bus Shelter	Local Trans Authority	FHWA Grants	I-8/Imp. Ave Overpass	Wake Ave Extension	Capital Construction	LTA Rev Bonds
Revenues:									
From Other Agencies	\$ 1,264,085	\$ 32,000	\$ 64,400	\$ 2,670,000	\$ -	\$ -	\$ -	\$ -	\$ 280,000
Property Taxes	-	-	-	-	-	-	-	-	-
Sales Taxes									
Interest	500	100	200	14,000	400	3,600	2,000	700	30,000
Impact Fees	-	-	-	-	-	-	-	-	-
Program Income	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total Revenues:	1,264,585	32,100	64,600	2,684,000	400	3,600	2,000	700	310,000
Expenditures:									
Personnel Services	-	-	-	-	-	-	-	-	-
Supplies and Services	-	-	85,500	20,000	-	-	-	-	8,800
Loans	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	60,000	1,050,000	-	-	-	-	2,600,000
Total Expenditures	-	-	145,500	1,070,000	-	-	-	-	2,608,800
Excess (deficiency) of Revenues Over (under) Expenditures	1,264,585	32,100	(80,900)	1,614,000	400	3,600	2,000	700	(2,298,800)
Other Financing Sources (Uses)									
Operating transfers in	-	-	-	-	-	-	-	-	-
Operating transfers out	(1,260,000)	-	-	(1,330,604)	-	-	-	-	-
Total Other Financing Sources (Uses)	(1,260,000)	-	-	(1,330,604)	-	-	-	-	-
Excess (deficiency) of Revenue and other Financing Sources over (under) Expenditures and other Financing Uses	4,585	32,100	(80,900)	283,396	400	3,600	2,000	700	(2,298,800)
Fund Balance - July 1	(87,863)	81,895	206,875	1,502,308	61,897	107,506	309,131	107,686	3,199,522
Fund Balance - June 30	(83,278)	113,995	125,975	1,785,704	62,297	111,106	311,131	108,386	900,722

CITY OF EL CENTRO
2018 BUDGET
SPECIAL REVENUE FUNDS SUMMARY

Fund No.	220	221	222	223	225	226	230-238	240	241
	Traffic Safety	Asset Forfeiture- DOJ	OTS Grant	State COPS SLESF	Police Grants	Asset Forfeiture- DOT	Development Impact Fee	Home Grants	Home Program
Revenues:									
From Other Agencies	\$ -	\$ 15,000	\$ -	\$100,000	\$1,000,000	\$0	\$ -	\$ -	\$ -
Property Taxes	-	-	-	-	-	-	-	-	-
Sales Taxes	-	-	-	-	-	-	-	-	-
Interest	-	-	60	500	-	-	5,015	160	200
Impact Fees	-	-	-	-	-	-	570,820	-	-
Program Income	-	-	-	-	-	-	-	-	10,100
Other	-	-	-	-	-	-	-	-	-
Total Revenues:	-	15,000	60	100,500	1,000,000	-	575,835	160	10,300
Expenditures:									
Personnel Services	-	-	-	74,053	-	-	-	-	-
Supplies and Services	-	-	-	100,000	-	-	-	-	1,000
Loans	-	-	-	-	-	-	-	-	80,000
Debt Service	-	-	-	-	-	-	-	-	-
Capital Outlay	-	15,000	-	-	1,000,000	-	1,544,000	-	-
Total Expenditures	-	15,000	-	174,053	1,000,000	-	1,544,000	-	81,000
Excess (deficiency) of Revenues Over (under) Expenditures	-	-	60	(73,553)	-	-	(968,165)	160	(70,700)
Other Financing Sources (Uses)									
Operating transfers in	-	-	-	-	-	-	-	-	-
Operating transfers out	-	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of Revenue and other Financing Sources over (under) Expenditures and other Financing Uses	-	-	60	(73,553)	-	-	(968,165)	160	(70,700)
Fund Balance - July 1	1,341	12,501	14,521	189,696	-	(693)	2,396,365	63,267	96,823
Fund Balance - June 30	1,341	12,501	14,581	116,143	-	(693)	1,428,200	63,427	26,123

CITY OF EL CENTRO
2018 BUDGET
SPECIAL REVENUE FUNDS SUMMARY

Fund No.	242	243	244	245	246	248	250	251
	Rental Rehab HUD	HUD Entitlement	CDBG Program	HELP	Cal Home Program	EDA Revolving	Home PI Admn	IID Project Jobs
Revenues:								
From Other Agencies	\$ -	\$405,813	\$ -	\$ -	\$ -	\$ 5,500	\$ 1,200	\$ -
Property Taxes	-	-	-	-	-	-	-	-
Sales Taxes								
Interest	700	1,700	500	1,200	120	700	80	-
Impact Fees	-	-	-	-	-	-	-	-
Program Income	-	-	25,740	-	-	-	-	1,000
Other	-	-	-	-	-	-	-	-
Total Revenues:	700	407,513	26,240	1,200	120	6,200	1,280	1,000
Expenditures:								
Personnel Services	-	117,802	6,338	-	-	-	4,000	-
Supplies and Services	-	140,945	4,754	-	1,127	600	2,000	-
Loans	280,000	-	-	470,000	50,150	-	-	-
Debt Service		-	-	-	-	-	-	-
Capital Outlay	-	217,066	195,032	-	-	-	-	-
Total Expenditures	280,000	475,813	206,124	470,000	51,277	600	6,000	-
Excess (deficiency) of Revenues Over (under) Expenditures	(279,300)	(68,300)	(179,884)	(468,800)	(51,157)	5,600	(4,720)	1,000
Other Financing Sources (Uses)								
Operating transfers in	-	-	-	-	-	-	-	-
Operating transfers out	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of Revenue and other Financing Sources over (under) Expenditures and other Financing Uses	(279,300)	(68,300)	(179,884)	(468,800)	(51,157)	5,600	(4,720)	1,000
Fund Balance - July 1	304,479	641,667	210,716	480,450	51,157	104,712	9,233	2,559
Fund Balance - June 30	25,179	573,367	30,832	11,650	-	110,312	4,513	3,559

CITY OF EL CENTRO
2018 BUDGET
SPECIAL REVENUE FUNDS SUMMARY

Fund No.	261	266	267	268	269	270	271	272	273
	Recreation Projects	Special Events	2011 Bonds City	Project Fund 2011 C Bonds	Project Fund 2011 A & B Bonds	Fire Mitigation Fees	Police Mitigation	Buena Vista Landscaping	Legacy Ranch CFD
Revenues:									
From Other Agencies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,650	\$ 93,320
Property Taxes	-	-	-	-	-	-	-	-	-
Sales Taxes									
Interest	35	-	4,000	-	32,000	500	2,900	600	400
Impact Fees	-	-	-	-	-	-	-	-	-
Program Income	-	-	-	-	-	-	-	-	-
Other	-	20,000	-	1,175,362	-	-	-	-	-
Total Revenues:	35	20,000	4,000	1,175,362	32,000	500	2,900	5,250	93,720
Expenditures:									
Personnel Services	-	-	-	-	-	-	-	-	-
Supplies and Services	-	53,513	-	1,175,362	-	-	-	36,700	93,170
Loans	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	6,000,000	-	-	-	-	-	-
Total Expenditures	-	53,513	6,000,000	1,175,362	-	-	-	36,700	93,170
Excess (deficiency) of Revenues Over (under) Expenditures	35	(33,513)	(5,996,000)	-	32,000	500	2,900	(31,450)	550
Other Financing Sources (Uses)									
Operating transfers in	-	40,000	-	-	-	-	-	-	-
Operating transfers out	-	-	-	-	-	(209,114)	(443,735)	(31,500)	-
Total Other Financing Sources (Uses)	-	40,000	-	-	-	(209,114)	(443,735)	(31,500)	-
Excess (deficiency) of Revenue and other Financing Sources over (under) Expenditures and other Financing Uses	35	6,487	(5,996,000)	-	32,000	(208,614)	(440,835)	(62,950)	550
Fund Balance - July 1	3,161	5,917	9,545,869	1,116,002	6,104,730	209,769	445,118	255,338	233,763
Fund Balance - June 30	3,196	12,404	3,549,869	1,116,002	6,136,730	1,155	4,283	192,388	234,313

CITY OF EL CENTRTO
2018 BUDGET
SPECIAL REVENUE FUND SUMMARY

Fund No.	274	275	276	277	278	279	290	299	
	Legacy Ranch L&LD	I.V. Commons CFD	SA Admin	SA Revolving	SA Low Mod	SA Admin - 2	Town Center L & LD	Measure P	TOTAL
Revenues:									
From Other Agencies	\$ 7,150	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ -	\$ -	6,193,118
Property Taxes	-	-	2,800,000	-	-	-	12,000	-	2,812,000
Sales Taxes	-	-	-	-	-	-	-	5,000,000	5,000,000
Interest	400	200	-	50	200	100	25	-	103,845
Impact Fees	-	-	-	-	-	-	-	-	570,820
Program Income	-	-	-	2,000	10,400	-	-	-	49,240
Other	-	-	-	-	-	-	-	-	1,195,362
Total Revenues:	7,550	200	2,800,000	2,050	10,600	250,100	12,025	5,000,000	15,924,385
Expenditures:									
Personnel Services	-	-	-	-	-	86,653	-	-	288,846
Supplies and Services	28,800	1,000	2,800,000	3,500	-	82,200	22,600	-	4,661,571
Loans	-	-	-	-	-	-	-	-	880,150
Debt Service	-	-	-	-	-	-	-	-	-
Capital Outlay	15,000	-	-	-	-	-	-	-	12,696,098
Total Expenditures	43,800	1,000	2,800,000	3,500	-	168,853	22,600	-	18,526,665
Excess (deficiency) of Revenues Over (under) Expenditures	(36,250)	(800)	-	(1,450)	10,600	81,247	(10,575)	5,000,000	(2,602,280)
Other Financing Sources (Uses)									
Operating transfers in	-	-	-	-	-	-	-	-	40,000
Operating transfers out	(35,000)	-	-	-	-	-	-	-	(3,309,953)
Total Other Financing Sources (Uses)	(35,000)	-	-	-	-	-	-	-	(3,269,953)
Excess (deficiency) of Revenue and other Financing Sources over (under) Expenditures and other Financing Uses	(71,250)	(800)	-	(1,450)	10,600	81,247	(10,575)	5,000,000	(5,872,233)
Fund Balance - July 1	160,331	5,677	(19)	4,151	224,759	178,237	20,233	-	28,580,787
Fund Balance - June 30	89,081	4,877	(19)	2,701	235,359	259,484	9,658	5,000,000	22,708,554

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CITY OF EL CENTRO
2018 BUDGET
SPECIAL REVENUE FUNDS

Object	Description	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018
Fund : 201 GAS TAX					
REVENUES					
450104	GAS TAX 2106	131,576	141,519	164,179	163,366
450105	GAS TAX 2107	327,870	388,963	340,888	339,163
450106	GAS TAX 2107.5	6,000	6,000	6,000	6,000
450107	GAS TAX 2105	251,793	280,099	263,902	262,539
450117	GAS TAX 2103	230,377	112,765	108,341	180,851
450118	GAS TAX 2030	-	-	-	312,166
470121	INTEREST EARNINGS	5,684	1,000	500	500
490101	TRANSFERS IN	8,699	-	-	-
	TOTAL REVENUES	961,999	930,346	883,810	1,264,585
Division: 9110 INTERFUND TRANSFERS - GAS TAX					
OPERATING TRANSFERS OUT					
820101	INTERFUND TRANSFERS	1,291,921	922,358	922,261	1,260,000
	TOTAL TRANSFERS OUT	1,291,921	922,358	922,261	1,260,000
	DIVISION TOTAL	1,291,921	922,358	922,261	1,260,000
	TOTAL EXPENSES	1,291,921	922,358	922,261	1,260,000
	FUND TOTAL	(329,922)	7,988	(38,451)	4,585

CITY OF EL CENTRO
2018 BUDGET
SPECIAL REVENUE FUNDS

Object	Description	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018
Fund : 203 TDA ARTICLE 3 - BIKE & PED.					
REVENUES					
450200	OTHER AGENCIES	35,217	32,000	37,300	32,000
470121	INTEREST EARNINGS	<u>870</u>	<u>20</u>	<u>280</u>	<u>100</u>
	TOTAL REVENUES	<u>36,087</u>	<u>32,020</u>	<u>37,580</u>	<u>32,100</u>
Division: 3405 ART 3 - BICYCLE PEDESTRIAN FAC.					
CAPITAL OUTLAY					
710106	OTHER REAL PROPERTY	<u>236,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
	TOTAL CAPITAL OUTLAY	<u>236,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
	DIVISION TOTAL	<u>236,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
	TOTAL EXPENSES	<u>236,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
	FUND TOTAL	<u>(199,913)</u>	<u>32,020</u>	<u>37,580</u>	<u>32,100</u>

CITY OF EL CENTRO
2018 BUDGET
SPECIAL REVENUE FUNDS

Object	Description	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018
Fund : 204 TDA ARTICLE 8E - BUS SHELTER					
REVENUES					
450111	ARTICLE 8E	88,413	64,400	88,785	64,400
470121	INTEREST EARNINGS	1,573	200	1,400	200
	TOTAL REVENUES	89,986	64,600	90,185	64,600
Division: 3401 ART 8E - BUS SHELTER					
SERVICES AND SUPPLIES					
610113	PROFESSIONAL FEES (O)	-	-	-	-
630111	OTHER FACILITY MAINT.	1,697	5,000	2,000	5,000
	TOTAL SERVICES AND SUPPLIES	1,697	5,000	2,000	5,000
CAPITAL OUTLAY					
710106	OTHER REAL PROPERTY	43,070	60,000	45,000	60,000
	TOTAL CAPITAL OUTLAY	43,070	60,000	45,000	60,000
	DIVISION TOTAL	44,767	65,000	47,000	65,000
Division: 3403 REGIONAL BUS SHELTER					
SERVICES AND SUPPLIES					
610101	ELECTRICITY	-	-	-	-
610113	PROFESSIONAL FEES/OTHER	-	-	-	-
630111	OTHER FACILITY MAINT.	6,995	40,000	20,000	40,000
	TOTAL SERVICES AND SUPPLIES	6,995	40,000	20,000	40,000
	DIVISION TOTAL	6,995	40,000	20,000	40,000

CITY OF EL CENTRO
2018 BUDGET
SPECIAL REVENUE FUNDS

Object	Description	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018
Fund : 204 TDA ARTICLE 8E - BUS SHELTER					
Division: 3406 7TH ST. REGIONAL BUS SHELTER					
SERVICES AND SUPPLIES					
610101	ELECTRICITY	4,532	6,000	5,500	6,000
610104	WATER	2,120	3,500	3,000	3,500
610113	PROFESSIONAL FEES/OTHER	26,237	27,600	25,000	26,500
620124	TREES-PLANTS-GRASS SEED	-	1,000	500	1,000
620128	JANITORIAL SUPPLIES	-	500	500	500
620130	MAINTENANCE SUPPLIES	1,954	3,000	3,000	3,000
	TOTAL SERVICES AND SUPPLIES	<u>34,843</u>	<u>41,600</u>	<u>37,500</u>	<u>40,500</u>
CAPITAL OUTLAY					
710102	ARCH/ENGINEERING	-	-	-	-
710106	OTHER REAL PROPERTY	-	-	-	-
	TOTAL CAPITAL OUTLAY	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	DIVISION TOTAL	<u>34,843</u>	<u>41,600</u>	<u>37,500</u>	<u>40,500</u>
	TOTAL EXPENSES	<u>86,605</u>	<u>146,600</u>	<u>104,500</u>	<u>145,500</u>
	FUND TOTAL	<u>3,381</u>	<u>(82,000)</u>	<u>(14,315)</u>	<u>(80,900)</u>

CITY OF EL CENTRO
2018 BUDGET
SPECIAL REVENUE FUNDS

Object	Description	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018
Fund : 205 LTA					
REVENUES					
450110	LOCAL TRANSP. AUTHORITY	2,754,209	2,800,000	2,670,000	2,670,000
470121	INTEREST EARNINGS	45,726	25,000	14,300	14,000
470113	OTHER INCOME	-	-	250,000	-
	TOTAL REVENUES	<u>2,799,935</u>	<u>2,825,000</u>	<u>2,934,300</u>	<u>2,684,000</u>
Division: 3204 MISC. STREET IMPROVEMENTS					
SERVICES AND SUPPLIES					
610106	ADVERTISING	-	-	-	-
610113	PROFESSIONAL FEES/OTHER	104,140	146,135	146,135	20,000
610129	OTHER EXPENSES	-	30,000	-	-
	TOTAL SERVICES AND SUPPLIES	<u>104,140</u>	<u>176,135</u>	<u>146,135</u>	<u>20,000</u>
CAPITAL OUTLAY					
710106	OTHER REAL PROPERTY	1,275,836	2,000,000	2,715,323	400,000
730102	TRUCK	-	-	-	-
	TOTAL CAPITAL OUTLAY	<u>1,275,836</u>	<u>2,000,000</u>	<u>2,715,323</u>	<u>400,000</u>
OPERATING TRANSFERS OUT					
820101	INTERFUND TRANSFERS	1,312,328	1,312,228	1,312,228	1,330,604
	TOTAL OPERATING TRANSFERS OUT	<u>1,312,328</u>	<u>1,312,228</u>	<u>1,312,228</u>	<u>1,330,604</u>
	DIVISION TOTAL	<u>2,692,304</u>	<u>3,488,363</u>	<u>4,173,686</u>	<u>1,750,604</u>
Division: 3205 WAKE AVE/SR 86					
CAPITAL OUTLAY					
710106	OTHER REAL PROPERTY	-	-	-	-
	TOTAL CAPITAL OUTLAY	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	DIVISION TOTAL	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

CITY OF EL CENTRO
2018 BUDGET
SPECIAL REVENUE FUNDS

Object	Description	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018
Fund : 205 LTA					
Division: 3207 NORTH DATE UNDERGROUNDING					
CAPITAL OUTLAY					
710106	OTHER REAL PROPERTY	4,835	400,000	305,918	-
	TOTAL CAPITAL OUTLAY	4,835	400,000	305,918	-
	DIVISION TOTAL	4,835	400,000	305,918	-
Division: 3209 IMPERIAL AVE EXTENSION					
CAPITAL OUTLAY					
710102	ARCH/ENGINEERING	145,869	210,000	210,000	100,000
710106	OTHER REAL PROPERTY	-	-	-	-
	TOTAL CAPITAL OUTLAY	145,869	210,000	210,000	100,000
	DIVISION TOTAL	145,869	210,000	210,000	100,000
Division: 3210 SR 86 SIGNAL LIGHTS					
CAPITAL OUTLAY					
710102	ARCH/ENGINEERING	-	-	-	20,000
710106	OTHER REAL PROPERTY	-	-	-	300,000
	TOTAL CAPITAL OUTLAY	-	-	-	320,000
	DIVISION TOTAL	-	-	-	320,000
Division: 3211 CML-5169(050) IV MALL SIGNAL LIGHTS					
CAPITAL OUTLAY					
710102	ARCH/ENGINEERING	-	-	-	5,000
710106	OTHER REAL PROPERTY	-	-	-	-
	TOTAL CAPITAL OUTLAY	-	-	-	5,000
	DIVISION TOTAL	-	-	-	5,000
Division: 3244 ADAMS AVE TO LA BRUCHERIE					
CAPITAL OUTLAY					
710106	OTHER REAL PROPERTY	47,014	-	-	-
	TOTAL CAPITAL OUTLAY	47,014	-	-	-
	DIVISION TOTAL	47,014	-	-	-

CITY OF EL CENTRO
2018 BUDGET
SPECIAL REVENUE FUNDS

Object	Description	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018
Fund : 205 LTA					
Division: 3259 EUCLID AVE					
CAPITAL OUTLAY					
710102	ARCH/ENGINEERING	114	-	-	-
710106	OTHER REAL PROPERTY	322,001	24,140	24,140	-
	TOTAL CAPITAL OUTLAY	322,115	24,140	24,140	-
	DIVISION TOTAL	322,115	24,140	24,140	-
Division: 3260 BUENA VISTA AVE					
CAPITAL OUTLAY					
710102	ARCH/ENGINEERING	114	-	-	-
710106	OTHER REAL PROPERTY	202,776	11,137	11,137	-
	TOTAL CAPITAL OUTLAY	202,890	11,137	11,137	-
	DIVISION TOTAL	202,890	11,137	11,137	-
Division: 3264 HSIP - LIGHTING & SIDEWALK MATCH					
CAPITAL OUTLAY					
710102	ARCH/ENGINEERING	8,205	14,637	14,637	-
710106	OTHER REAL PROPERTY	-	350,000	1,233,768	-
	TOTAL CAPITAL OUTLAY	8,205	364,637	1,248,405	-
	DIVISION TOTAL	8,205	364,637	1,248,405	-
Division: 3265 COLONIA AREA - SIDEWALKS					
CAPITAL OUTLAY					
710102	ARCH/ENGINEERING	-	-	-	-
710106	OTHER REAL PROPERTY	406,839	285,000	98,364	-
	TOTAL CAPITAL OUTLAY	406,839	285,000	98,364	-
	DIVISION TOTAL	406,839	285,000	98,364	-
Division: 3266 COLONIA AREA DRAINAGE					
CAPITAL OUTLAY					
710102	ARCH/ENGINEERING	-	-	-	100,000
710106	OTHER REAL PROPERTY	-	-	-	-
	TOTAL CAPITAL OUTLAY	-	-	-	100,000
	DIVISION TOTAL	-	-	-	100,000

CITY OF EL CENTRO
2018 BUDGET
SPECIAL REVENUE FUNDS

Object	Description	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018
Fund : 205 LTA					
Division: 3267 SHOVEL READY PROJECTS					
CAPITAL OUTLAY					
710102	ARCH/ENGINEERING	-	50,000	-	50,000
710106	OTHER REAL PROPERTY	-	-	-	-
	TOTAL CAPITAL OUTLAY	-	50,000	-	50,000
	DIVISION TOTAL	-	50,000	-	50,000
Division: 3268 STREET STRIPING MAINTENANCE					
CAPITAL OUTLAY					
710102	ARCH/ENGINEERING	-	-	-	-
710106	OTHER REAL PROPERTY	-	75,000	-	75,000
	TOTAL CAPITAL OUTLAY	-	75,000	-	75,000
	DIVISION TOTAL	-	75,000	-	75,000
Division: 3269 EIGHTH ST - ADAMS & AURORA					
CAPITAL OUTLAY					
710102	ARCH/ENGINEERING	15,667	9,114	9,114	-
710106	OTHER REAL PROPERTY	-	20,000	623,321	-
	TOTAL CAPITAL OUTLAY	15,667	29,114	632,435	-
	DIVISION TOTAL	15,667	29,114	632,435	-
Division: 3270 ROSS AVE IMP - 3RD & DOGWOOD					
CAPITAL OUTLAY					
710102	ARCH/ENGINEERING	-	-	-	-
710106	OTHER REAL PROPERTY	-	66,000	195,997	-
	TOTAL CAPITAL OUTLAY	-	66,000	195,997	-
	DIVISION TOTAL	-	66,000	195,997	-
Division: 3405 ART 3 BICYCLE & PEDESTRIAN					
CAPITAL OUTLAY					
710102	ARCH/ENGINEERING	-	-	-	-
710106	OTHER REAL PROPERTY	200,875	-	-	-
	TOTAL CAPITAL OUTLAY	200,875	-	-	-
	DIVISION TOTAL	200,875	-	-	-
	TOTAL EXPENSES	4,046,613	5,003,391	6,900,082	2,400,604
	FUND TOTAL	(1,246,678)	(2,178,391)	(3,965,782)	283,396

CITY OF EL CENTRO
2018 BUDGET
SPECIAL REVENUE FUNDS

Object	Description	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018
Fund : 207 FHWA GRANTS					
REVENUES					
450300	FEDERAL GRANTS	-	-	-	-
450400	STATE GRANTS	-	-	-	-
470121	INTEREST EARNINGS	<u>448</u>	<u>300</u>	<u>400</u>	<u>400</u>
	TOTAL REVENUES	<u>448</u>	<u>300</u>	<u>400</u>	<u>400</u>
Division: 3249 DOT PEACE GRNT #74A0424					
SERVICES AND SUPPLIES					
610109	MEETING AND TRAVEL	-	-	-	-
610113	PROFESSIONAL FEES/OTHER	-	-	-	-
610129	OTHER EXPENSE	-	-	-	-
620101	OFFICE SUPPLIES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	TOTAL SERVICES AND SUPPLIES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	DIVISION TOTAL	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	TOTAL EXPENSES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	FUND TOTAL	<u>448</u>	<u>300</u>	<u>400</u>	<u>400</u>

CITY OF EL CENTRO
2018 BUDGET
SPECIAL REVENUE FUNDS

Object	Description	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018
Fund : 208 I-8 IMPERIAL AVE OVERPASS					
REVENUES					
470121	INTEREST EARNINGS	<u>4,314</u>	<u>3,100</u>	<u>3,600</u>	<u>3,600</u>
	TOTAL REVENUES	<u>4,314</u>	<u>3,100</u>	<u>3,600</u>	<u>3,600</u>
	FUND TOTAL	<u>4,314</u>	<u>3,100</u>	<u>3,600</u>	<u>3,600</u>

CITY OF EL CENTRO
2018 BUDGET
SPECIAL REVENUE FUNDS

Object	Description	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018
Fund : 209 WAKE AVENUE EXTENSION					
REVENUES					
470121	INTEREST EARNINGS	<u>2,241</u>	<u>1,600</u>	<u>2,000</u>	<u>2,000</u>
	TOTAL REVENUES	<u>2,241</u>	<u>1,600</u>	<u>2,000</u>	<u>2,000</u>
	FUND TOTAL	<u>2,241</u>	<u>1,600</u>	<u>2,000</u>	<u>2,000</u>

CITY OF EL CENTRO
2018 BUDGET
SPECIAL REVENUE FUNDS

Object	Description	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018
Fund : 210 ANNEXATION FEES					
REVENUES					
470121	INTEREST EARNINGS	<u>781</u>	<u>550</u>	<u>700</u>	<u>700</u>
	TOTAL REVENUES	<u>781</u>	<u>550</u>	<u>700</u>	<u>700</u>
	FUND TOTAL	<u>781</u>	<u>550</u>	<u>700</u>	<u>700</u>

CITY OF EL CENTRO
2018 BUDGET
SPECIAL REVENUE FUNDS

Object	Description	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018
Fund : 211 7TH REGIONAL TRANSFER TERMINAL					
REVENUES					
450300	FEDERAL GRANTS	-	-	-	-
470121	INTEREST EARNINGS	9	-	7	-
	TOTAL REVENUES	<u>9</u>	<u>-</u>	<u>7</u>	<u>-</u>
Division: 3247 7TH ST REGIONAL TRANSFER TERMINAL					
SERVICES AND SUPPLIES					
610129	OTHER EXPENSE	-	-	1,187	-
	TOTAL CAPITAL OUTLAY	-	-	1,187	-
	DIVISION TOTAL	<u>-</u>	<u>-</u>	<u>1,187</u>	<u>-</u>
	TOTAL EXPENSES	<u>-</u>	<u>-</u>	<u>1,187</u>	<u>-</u>
	FUND TOTAL	<u>9</u>	<u>-</u>	<u>(1,180)</u>	<u>-</u>

CITY OF EL CENTRO
2018 BUDGET
SPECIAL REVENUE FUNDS

Object	Description	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018
Fund : 212 LTA REVENUE BONDS					
REVENUES					
450200	OTHER AGENCIES	271,748	280,000	272,500	280,000
470121	INTEREST EARNINGS	45,900	30,000	36,000	30,000
470126	BOND PROCEEDS	-	-	-	-
490101	OPERATING TRANSFERS IN	-	-	-	-
	TOTAL REVENUES	317,648	310,000	308,500	310,000
Division: 3251 LTA REVENUE BONDS					
SERVICES AND SUPPLIES					
610113	PROFESSIONAL FEES/OTHER	5,000	5,200	5,200	5,200
640112	BANK CHARGES	3,450	3,600	3,600	3,600
	TOTAL SERVICES AND SUPPLIES	8,450	8,800	8,800	8,800
	DIVISION TOTAL	8,450	8,800	8,800	8,800
Division: 3255 MISC STREET IMPROVEMENTS					
CAPITAL OUTLAY					
710102	ARCH/ENGINEERING	-	-	-	-
710106	OTHER REAL PROPERTY	-	-	-	-
	TOTAL CAPITAL OUTLAY	-	-	-	-
	DIVISION TOTAL	-	-	-	-
Division: 3256 LA BRUCHERIE WIDENING					
CAPITAL OUTLAY					
710102	ARCH/ENGINEERING	3,260	-	-	-
710104	LAND	62,579	900,000	900,000	-
710106	OTHER REAL PROPERTY	-	2,300,000	100,000	2,600,000
	TOTAL CAPITAL OUTLAY	65,839	3,200,000	1,000,000	2,600,000
	DIVISION TOTAL	65,839	3,200,000	1,000,000	2,600,000
	TOTAL EXPENSES	74,289	3,208,800	1,008,800	2,608,800
	FUND TOTAL	243,359	(2,898,800)	(700,300)	(2,298,800)

CITY OF EL CENTRO
2018 BUDGET
SPECIAL REVENUE FUNDS

Object	Description	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018
FUND: 213 APRIL 2010 EARTHQUAKE					
450200	OTHER AGENCIES	-	-	198,160	-
450300	FEDERAL GRANTS	-	-	-	-
450400	STATE GRANTS	-	-	-	-
	TOTAL REVENUES	-	-	198,160	-
	FUND TOTAL	-	-	198,160	-

CITY OF EL CENTRO
2018 BUDGET
SPECIAL REVENUE FUNDS

Object	Description	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018
FUND: 220 TRAFFIC SAFETY					
REVENUES					
440103	VEHICLE CODE FINES	4,687	-	-	-
470121	INTEREST EARNINGS	<u>21</u>	<u>-</u>	<u>-</u>	<u>-</u>
	TOTAL REVENUES	<u>4,708</u>	<u>-</u>	<u>-</u>	<u>-</u>
Division: 2108 TRAFFIC SAFETY					
SERVICES AND SUPPLIES					
630116	MOTOR VEHICLE EXPENSE	<u>9,200</u>	<u>-</u>	<u>-</u>	<u>-</u>
	TOTAL SERVICES AND SUPPLIES	<u>9,200</u>	<u>-</u>	<u>-</u>	<u>-</u>
	DIVISION TOTAL	<u>9,200</u>	<u>-</u>	<u>-</u>	<u>-</u>
	TOTAL EXPENSES	<u>9,200</u>	<u>-</u>	<u>-</u>	<u>-</u>
	FUND TOTAL	<u>(4,492)</u>	<u>-</u>	<u>-</u>	<u>-</u>

CITY OF EL CENTRO
2018 BUDGET
SPECIAL REVENUE FUNDS

Object	Description	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018
FUND: 221 ASSET FORFEITURE					
REVENUES					
440104	ASSET FORFEITURE	34,691	70,000	15,138	15,000
450200	OTHER AGENCIES	-	-	-	-
470121	INTEREST EARNINGS	6,470	7,000	4,900	-
	TOTAL REVENUES	41,161	77,000	20,038	15,000
Division: 2101 ASSET FORFEITURE					
PERSONNEL SERVICES					
510105	OVERTIME	-	5,000	-	-
	TOTAL PERSONNEL SERVICES	-	5,000	-	-
SERVICES AND SUPPLIES					
610107	BOOKS & PERIODICALS	-	-	-	-
610109	MEETING AND TRAVEL	550	-	-	-
610113	PROFESSIONAL FEES (O)	39,719	10,000	10,100	-
610123	TRAINING	37,396	30,000	30,000	-
610129	OTHER EXPENSE	7,898	20,000	20,000	-
620103	PRINTING	-	-	-	-
620110	AMMUNITION & RANGE SUPPLIES	-	-	-	-
630112	GASOLINE & OIL	-	-	-	-
620114	OTHER SAFETY SUPPLIES	-	-	-	-
630115	OUTSIDE MAINTENANCE	-	-	-	-
640124	CONTRIBUTIONS	25,000	25,000	25,000	-
	TOTAL SERVICES AND SUPPLIES	110,563	85,000	85,100	-
CAPITAL OUTLAY					
710104	LAND	-	-	-	-
710105	BUILDINGS	-	-	-	-
710106	OTHER REAL PROPERTY	-	-	-	-
720101	OFFICE MACHINES	12,496	50,000	50,000	-
720102	FURNITURE & FIXTURES	3,084	60,000	70,378	-
720108	SAFETY EQUIPMENT	38,040	254,049	218,289	15,000
720109	COMPUTERS	16,364	67,416	67,416	-
720110	COMPUTERS SOFTWARE	146,268	-	-	-
720111	COMMUNICATION EQUIPMENT	-	-	-	-
730101	PASSENGER VEHICLES	-	-	-	-
730103	PUBLIC SAFETY VEHICLES	376,280	-	-	-
	TOTAL CAPITAL OUTLAY	592,532	431,465	406,083	15,000
OPERATING TRANSFERS OUT					
820101	INTERFUND TRANSFERS	62,366	62,367	62,366	-
	TOTAL TRANSFERS OUT	62,366	62,367	62,366	-
	DIVISION TOTAL	765,461	583,832	553,549	15,000
	TOTAL EXPENSES	765,461	583,832	553,549	15,000
	FUND TOTAL	(724,300)	(506,832)	(533,511)	-

CITY OF EL CENTRO
2018 BUDGET
SPECIAL REVENUE FUNDS

Object	Description	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018
FUND: 222 OTS GRANT					
REVENUES					
450200	OTHER AGENCIES	-	-	-	-
450400	STATE GRANTS	61,079	191,258	123,775	-
470121	INTEREST EARNINGS	66	60	60	60
	TOTAL REVENUES	61,145	191,318	123,835	60
Division: 2109 OTS - AVOID DUI 20772					
PERSONNEL SERVICES					
510105	OVERTIME	-	61,974	-	-
	TOTAL PERSONNEL SERVICES	-	61,974	-	-
SERVICES AND SUPPLIES					
610109	MEETING AND TRAVEL	-	1,800	-	-
610113	PROFESSIONAL FEES/OTHER	-	3,709	-	-
	TOTAL SERVICES AND SUPPLIES	-	5,509	-	-
	DIVISION TOTAL	-	67,483	-	-
Division: 2110 OTS - PT16157					
PERSONNEL SERVICES					
510105	OVERTIME	38,497	45,777	45,603	-
520110	MEDICARE	-	-	-	-
	TOTAL PERSONNEL SERVICES	38,497	45,777	45,603	-
SERVICES AND SUPPLIES					
610109	MEETING AND TRAVEL	4,000	-	-	-
610113	PROFESSIONAL FEES/OTHER	3,531	3,178	3,352	-
620114	OTHER SAFETY SUPPLIES	11,944	4,466	4,466	-
	TOTAL SERVICES AND SUPPLIES	19,475	7,644	7,818	-
CAPITAL OUTLAY					
720101	OFFICE MACHINES	951	183	183	-
720109	COMPUTERS	2,206	171	171	-
	TOTAL CAPITAL OUTLAY	3,157	354	354	-
	DIVISION TOTAL	61,129	53,775	53,775	-

CITY OF EL CENTRO
2018 BUDGET
SPECIAL REVENUE FUNDS

Object	Description	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018
FUND: 222 OTS GRANT					
Division: 2111 OTS - PT1733					
PERSONNEL SERVICES					
510105	OVERTIME	-	64,000	64,000	-
	TOTAL PERSONNEL SERVICES	-	64,000	64,000	-
SERVICES AND SUPPLIES					
610109	MEETING & TRAVEL	-	2,500	2,500	-
	TOTAL SERVICES AND SUPPLIES	-	2,500	2,500	-
CAPITAL OUTLAY					
720108	SAFETY EQUIPMENT	-	3,500	3,500	-
	TOTAL CAPITAL OUTLAY	-	3,500	3,500	-
	DIVISION TOTAL	-	70,000	70,000	-
	TOTAL EXPENSES	61,129	191,258	123,775	-
	FUND TOTAL	16	60	60	60

CITY OF EL CENTRO
2018 BUDGET
SPECIAL REVENUE FUNDS

Object	Description	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018
FUND: 223 SLESF					
REVENUES					
450200	OTHER AGENCIES	68,486	152,363	152,363	100,000
470121	INTEREST EARNINGS	<u>544</u>	<u>350</u>	<u>500</u>	<u>500</u>
	TOTAL REVENUES	<u>69,030</u>	<u>152,713</u>	<u>152,863</u>	<u>100,500</u>
Division: 2113 SLESF					
PERSONNEL SERVICES					
510101	SALARIES PERMANENT NON-SWORN	47,017	47,572	47,572	49,173
510105	OVERTIME	1,315	2,700	2,000	2,700
520101	RETIREMENT	5,925	6,251	6,380	7,132
520104	GROUP HEALTH INSURANCE	8,442	11,294	10,000	8,056
520105	WORKERS COMPENSATION	2,938	3,330	3,330	4,917
520106	DISABILITY INSURANCE	299	256	290	256
520107	UNEMPLOYMENT INSURANCE	940	1,070	1,070	1,106
520110	MEDICARE	<u>710</u>	<u>690</u>	<u>690</u>	<u>713</u>
	TOTAL PERSONNEL SERVICES	<u>67,586</u>	<u>73,163</u>	<u>71,332</u>	<u>74,053</u>
SERVICES AND SUPPLIES					
610121	DUES & SUBSCRIPTIONS	-	-	-	-
610123	TRAINING	-	-	-	-
610124	UNIFORM ALLOWANCE	900	800	900	-
610129	OTHER EXPENSE	-	-	-	-
620101	OFFICE SUPPLIES	-	-	-	-
620102	POSTAGE	-	-	-	-
620103	PRINTING	-	-	-	-
620114	OTHER SAFETY SUPPLIES	-	91,563	91,563	100,000
630105	OTHER MAINT	-	-	-	-
630112	GASOLINE & OIL	-	-	-	-
	TOTAL SERVICES AND SUPPLIES	<u>900</u>	<u>92,363</u>	<u>92,463</u>	<u>100,000</u>
CAPITAL OUTLAY					
720108	SAFETY EQUIPMENT	-	-	-	-
720109	COMPUTERS	-	-	-	-
720111	COMMUNICATION EQUIPMENT	-	-	-	-
730103	PUBLIC SAFETY VEHICLES	-	-	-	-
	TOTAL CAPITAL OUTLAY	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	DIVISION TOTAL	<u>68,486</u>	<u>165,526</u>	<u>163,795</u>	<u>174,053</u>
	TOTAL EXPENSES	<u>68,486</u>	<u>165,526</u>	<u>163,795</u>	<u>174,053</u>
	FUND TOTAL	<u>544</u>	<u>(12,813)</u>	<u>(10,932)</u>	<u>(73,553)</u>

CITY OF EL CENTRO
2018 BUDGET
SPECIAL REVENUE FUNDS

Object	Description	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018
FUND: 225 POLICE GRANT					
REVENUES					
450200	OTHER AGENCIES	114,871	102,393	111,875	1,000,000
450300	FEDERAL GRANTS	-	24,428	24,428	-
470121	INTEREST EARNINGS	-	-	30	-
	TOTAL REVENUES	114,871	126,821	136,333	1,000,000
Division: 2120 2015-DJ-BX-0158					
CAPITAL OUTLAY					
720108	SAFETY EQUIPMENT	-	11,703	11,703	-
	TOTAL CAPITAL OUTLAY	-	11,703	11,703	-
	DIVISION TOTAL	-	11,703	11,703	-
Division: 2122 STONEGARDEN					
PERSONNEL SERVICES					
510106	OVERTIME - STONE GARDEN	55,311	67,692	100,000	-
	TOTAL PERSONNEL SERVICES	55,311	67,692	100,000	-
SERVICES AND SUPPLIES					
630112	GASOLINE & OIL	-	3,960	3,960	-
630115	OUTSIDE MAINTENANCE	-	-	-	-
630116	MOTOR VEHICLE EXPENSE	-	-	-	-
	TOTAL SERVICES AND SUPPLIES	-	3,960	3,960	-
CAPITAL OUTLAY					
720109	COMPUTERS	-	-	-	1,000,000
720112	SAFETY EQUIPMENT	30,741	30,741	30,741	-
730103	SAFETY VEHICLES	-	-	-	-
	TOTAL CAPITAL OUTLAY	30,741	30,741	30,741	1,000,000
	DIVISION TOTAL	86,052	102,393	134,701	1,000,000
Division: 2125 2016 DJ-BX-0055					
CAPITAL OUTLAY					
720108	SAFETY EQUIPMENT	-	12,725	12,725	-
	TOTAL CAPITAL OUTLAY	-	12,725	12,725	-
	DIVISION TOTAL	-	12,725	12,725	-
	TOTAL EXPENSES	86,052	126,821	159,129	1,000,000
	FUND TOTAL	28,819	-	(22,796)	-

CITY OF EL CENTRO
2018 BUDGET
SPECIAL REVENUE FUNDS

Object	Description	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018
FUND: 226 ASSET FORFEITURE DOT					
REVENUES					
440104	ASSET FORFEITURE	21,356	-	-	-
470121	INTEREST EARNINGS	<u>96</u>	<u>-</u>	<u>-</u>	<u>-</u>
	TOTAL REVENUES	<u>21,452</u>	<u>-</u>	<u>-</u>	<u>-</u>
Division: 2101 ASSET FORFEITURE					
CAPITAL OUTLAY					
720101	OFFICE MACHIN ES	22,145	-	-	-
720108	SAFETY EQUIPMENT	-	-	-	-
720111	COMMUNICATION EQUIPMENT	-	-	-	-
730103	PUBLIC SAFETY VEHICLES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	TOTAL CAPITAL OUTLAY	<u>22,145</u>	<u>-</u>	<u>-</u>	<u>-</u>
	DIVISION TOTAL	<u>22,145</u>	<u>-</u>	<u>-</u>	<u>-</u>
	TOTAL EXPENSES	<u>22,145</u>	<u>-</u>	<u>-</u>	<u>-</u>
	FUND TOTAL	<u>(693)</u>	<u>-</u>	<u>-</u>	<u>-</u>

CITY OF EL CENTRO
2018 BUDGET
SPECIAL REVENUE FUNDS

Object	Description	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018
FUND: 230 IMPACT FEE - ADMINISTRATION					
REVENUES					
470121	INTEREST EARNINGS	136	-	50	-
480108	DEVELOPMENT IMPACT FEES	-	-	-	-
	TOTAL REVENUES	136	-	50	-
Division: 3300 IMPACT - ADMINISTRATION					
CAPITAL OUTLAY					
720109	COMPUTERS	-	-	-	-
720110	COMPUTER SOFTWARE	-	-	-	-
	TOTAL CAPITAL OUTLAY	-	-	-	-
	DIVISION TOTAL	-	-	-	-
	TOTAL EXPENSES	-	-	-	-
	FUND TOTAL	136	-	50	-

CITY OF EL CENTRO
2018 BUDGET
SPECIAL REVENUE FUNDS

Object	Description	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018
FUND: 231 IMPACT FEE - LIBRARY					
REVENUES					
470121	INTEREST EARNINGS	246	-	8	25
480108	DEVELOPMENT IMPACT FEES	<u>7,140</u>	<u>79,560</u>	<u>80,274</u>	<u>49,570</u>
	TOTAL REVENUES	<u>7,386</u>	<u>79,560</u>	<u>80,282</u>	<u>49,595</u>
Division: 3301 IMPACT - LIBRARY					
CAPITAL OUTLAY					
710105	BUILDING	58,850	6,180	6,180	-
740102	LIBRARY COLLECTION	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	TOTAL CAPITAL OUTLAY	<u>58,850</u>	<u>6,180</u>	<u>6,180</u>	<u>-</u>
	DIVISION TOTAL	<u>58,850</u>	<u>6,180</u>	<u>6,180</u>	<u>-</u>
	TOTAL EXPENSES	<u>58,850</u>	<u>6,180</u>	<u>6,180</u>	<u>-</u>
	FUND TOTAL	<u>(51,464)</u>	<u>73,380</u>	<u>74,102</u>	<u>49,595</u>

CITY OF EL CENTRO
2018 BUDGET
SPECIAL REVENUE FUNDS

Object	Description	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018
FUND: 232 IMPACT FEE - POLICE					
REVENUES					
470121	INTEREST EARNINGS	7,801	5,600	2,800	2,800
480108	DEVELOPMENT IMPACT FEES	<u>43,726</u>	<u>100,500</u>	<u>70,800</u>	<u>137,970</u>
	TOTAL REVENUES	<u>51,527</u>	<u>106,100</u>	<u>73,600</u>	<u>140,770</u>
Division: 3302 - IMPACT - POLICE					
SERVICES AND SUPPLIES					
610113	PROFESSIONAL FEES/OTHER	-	-	-	-
	TOTAL SERVICES AND SUPPLIES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
CAPITAL OUTLAY					
710105	BUILDINGS	-	-	-	350,000
720108	SAFETY EQUIPMENT	-	-	-	94,000
730103	PUBLIC SAFETY VEHICLES	-	-	-	-
	TOTAL CAPITAL OUTLAY	<u>-</u>	<u>-</u>	<u>-</u>	<u>444,000</u>
	DIVISION TOTAL	<u>-</u>	<u>-</u>	<u>-</u>	<u>444,000</u>
	TOTAL EXPENSES	<u>-</u>	<u>-</u>	<u>-</u>	<u>444,000</u>
	FUND TOTAL	<u>51,527</u>	<u>106,100</u>	<u>73,600</u>	<u>(303,230)</u>

CITY OF EL CENTRO
2018 BUDGET
SPECIAL REVENUE FUNDS

Object	Description	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018
FUND: 233 IMPACT FEE - FIRE					
REVENUES					
470121	INTEREST EARNINGS	-	-	-	-
480108	DEVELOPMENT IMPACT FEES	<u>13,369</u>	<u>85,550</u>	<u>78,900</u>	<u>76,520</u>
	TOTAL REVENUES	<u>13,369</u>	<u>85,550</u>	<u>78,900</u>	<u>76,520</u>
	FUND TOTAL	<u>13,369</u>	<u>85,550</u>	<u>78,900</u>	<u>76,520</u>

CITY OF EL CENTRO
2018 BUDGET
SPECIAL REVENUE FUNDS

Object	Description	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018
FUND: 234 IMPACT FEE - STREETS					
REVENUES					
470121	INTEREST EARNINGS	13,898	10,000	5,000	2,000
480108	DEVELOPMENT IMPACT FEES	<u>18,599</u>	<u>78,830</u>	<u>80,600</u>	<u>102,600</u>
	TOTAL REVENUES	<u>32,497</u>	<u>88,830</u>	<u>85,600</u>	<u>104,600</u>
Division: 3209 IMPERIAL AVE. EXTENSION					
CAPITAL OUTLAY					
710104	LAND	1,200	500,000	300,000	200,000
710106	OTHER REAL PROPERTY	<u>-</u>	<u>400,000</u>	<u>400,000</u>	<u>900,000</u>
	TOTAL CAPITAL OUTLAY	<u>1,200</u>	<u>900,000</u>	<u>700,000</u>	<u>1,100,000</u>
	DIVISION TOTAL	<u>1,200</u>	<u>900,000</u>	<u>700,000</u>	<u>1,100,000</u>
	TOTAL EXPENSES	<u>1,200</u>	<u>900,000</u>	<u>700,000</u>	<u>1,100,000</u>
	FUND TOTAL	<u>31,297</u>	<u>(811,170)</u>	<u>(614,400)</u>	<u>(995,400)</u>

CITY OF EL CENTRO
2018 BUDGET
SPECIAL REVENUE FUNDS

Object	Description	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018
FUND: 235 IMPACT FEE - PARKS					
REVENUES					
470121	INTEREST EARNINGS	(13)	-	-	-
480108	DEVELOPMENT IMPACT FEES	<u>12,880</u>	<u>23,132</u>	<u>23,145</u>	<u>-</u>
	TOTAL REVENUES	<u>12,867</u>	<u>23,132</u>	<u>23,145</u>	<u>-</u>
	FUND TOTAL	<u>12,867</u>	<u>23,132</u>	<u>23,145</u>	<u>-</u>

CITY OF EL CENTRO
2018 BUDGET
SPECIAL REVENUE FUNDS

Object	Description	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018
FUND: 236 IMPACT FEE - RECREATION					
REVENUES					
470121	INTEREST EARNINGS	(23)	-	-	-
480108	DEVELOPMENT IMPACT FEES	-	-	-	-
	TOTAL REVENUES	(23)	-	-	-
	FUND TOTAL	(23)	-	-	-

CITY OF EL CENTRO
2018 BUDGET
SPECIAL REVENUE FUNDS

Object	Description	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018
FUND: 237 IMPACT FEE - PUBLIC FACILITIES					
REVENUES					
470121	INTEREST EARNINGS	266	100	60	60
480108	DEVELOPMENT IMPACT FEES	<u>20,060</u>	<u>128,275</u>	<u>117,000</u>	<u>114,760</u>
	TOTAL REVENUES	<u>20,326</u>	<u>128,375</u>	<u>117,060</u>	<u>114,820</u>
Division: 3307 IMPACT FEES - PUBLIC FACILITIES					
CAPITAL OUTLAY					
720109	COMPUTERS	83,979	-	-	-
720110	COMPUTER SOFTWARE	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	TOTAL CAPITAL OUTLAY	<u>83,979</u>	<u>-</u>	<u>-</u>	<u>-</u>
	DIVISION TOTAL	<u>83,979</u>	<u>-</u>	<u>-</u>	<u>-</u>
	TOTAL EXPENSES	<u>83,979</u>	<u>-</u>	<u>-</u>	<u>-</u>
	FUND TOTAL	<u>(63,653)</u>	<u>128,375</u>	<u>117,060</u>	<u>114,820</u>

CITY OF EL CENTRO
2018 BUDGET
SPECIAL REVENUE FUNDS

Object	Description	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018
FUND: 238 IMPACT FEE - PARKS & RECREATION					
REVENUES					
470121	INTEREST EARNINGS	390	300	130	130
480108	DEVELOPMENT IMPACT FEES	-	120,538	121,800	89,400
	TOTAL REVENUES	<u>390</u>	<u>120,838</u>	<u>121,930</u>	<u>89,530</u>
	FUND TOTAL	<u>390</u>	<u>120,838</u>	<u>121,930</u>	<u>89,530</u>

CITY OF EL CENTRO
2018 BUDGET
SPECIAL REVENUE FUNDS

Object	Description	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018
FUND: 240 HOME GRANT					
REVENUES					
450400	STATE GRANTS	-	-	-	-
470113	OTHER INCOME	-	-	-	-
470121	INTEREST EARNINGS	<u>468</u>	<u>100</u>	<u>160</u>	<u>160</u>
	TOTAL REVENUES	<u>468</u>	<u>100</u>	<u>160</u>	<u>160</u>
	FUND TOTAL	<u>468</u>	<u>100</u>	<u>160</u>	<u>160</u>

CITY OF EL CENTRO
2018 BUDGET
SPECIAL REVENUE FUNDS

Object	Description	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018
FUND: 241 HOME PI					
REVENUES					
450200	OTHER AGENCIES	-	-	-	-
470121	INTEREST EARNINGS	625	100	230	200
470122	PROGRAM INCOME REC.	9,476	7,800	5,790	5,700
470151	PROG. INC. HOME 92	4,584	4,300	4,480	4,400
470152	PROG INC. HOME 94	-	-	-	-
470153	PROG. INC. HOME 96	-	-	-	-
470158	PROG. INC. - FTHB	39,073	-	(180)	-
470161	2001 FTHB PROG. INC.	-	-	-	-
470164	2002 HOME RES. REHAB.	(26)	-	(26)	-
470168	07-HOME-3078	21	-	(53)	-
470169	07-HOME-3066 SV	(32)	-	(321)	-
TOTAL REVENUES		53,721	12,200	9,920	10,300
Division: 9308 PROGRAM EXPENSE					
SERVICES AND SUPPLIES					
610109	MEETING & TRAVEL	-	-	-	-
610113	PROFESSIONAL FEES (O)	-	-	-	-
610129	OTHER EXPENSE	56,248	1,000	-	1,000
640121	LOANS	100	53,000	-	80,000
640122	RELOCATION EXPENSE	-	-	-	-
TOTAL SERVICES AND SUPPLIES		56,348	54,000	-	81,000
DIVISION TOTAL		56,348	54,000	-	81,000
TOTAL EXPENSES		56,348	54,000	-	81,000
FUND TOTAL		(2,627)	(41,800)	9,920	(70,700)

CITY OF EL CENTRO
2018 BUDGET
SPECIAL REVENUE FUNDS

Object	Description	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018
FUND: 242 RENTAL REHAB - HUD					
REVENUES					
470121	INTEREST EARNINGS	2,217	1,400	790	700
470133	PROG. INC. RENT. REHAB.	-	-	-	-
	TOTAL REVENUES	<u>2,217</u>	<u>1,400</u>	<u>790</u>	<u>700</u>
Division: 9309 RENTAL REHAB					
SERVICES AND SUPPLIES					
610129	OTHER EXPENSE	-	-	-	-
640121	LOANS	-	280,000	-	280,000
	TOTAL SERVICES AND SUPPLIES	<u>-</u>	<u>280,000</u>	<u>-</u>	<u>280,000</u>
	DIVISION TOTAL	<u>-</u>	<u>280,000</u>	<u>-</u>	<u>280,000</u>
	TOTAL EXPENSES	<u>-</u>	<u>280,000</u>	<u>-</u>	<u>280,000</u>
	FUND TOTAL	<u>2,217</u>	<u>(278,600)</u>	<u>790</u>	<u>(279,300)</u>

CITY OF EL CENTRO
2018 BUDGET
SPECIAL REVENUE FUNDS

Object	Description	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018
FUND: 243 ENTITLEMENT					
REVENUES					
450200	OTHER AGENCIES	-	-	-	-
450300	FEDERAL GRANTS	926,987	627,436	333,927	405,813
470121	INTEREST EARNINGS	4,388	3,000	1,700	1,700
470113	OTHER INCOME	-	-	-	-
470163	ENTITLEMENT PROG. INC.	-	-	-	-
470165	05-06 CDBG ENTITLEMENT	-	-	-	-
470166	06-07 CDBG ENTITLEMENT	(89)	-	(208)	-
470167	07-08 CDBG ENTITLEMENT	(65)	-	(65)	-
470171	10-11 CDBG ENTITLEMENT	(58)	-	(58)	-
490101	OPERATING TRANSFERS IN	-	-	-	-
	TOTAL REVENUES	931,163	630,436	335,296	407,513
Division: 9313 HUD - CLEARANCE & DEMOLITION					
PERSONNEL SERVICES					
510101	SALARIES PERM. NON-SWORN	30,174	33,345	17,446	16,933
510103	SALARY TEMP	5,553	945	6,618	16,106
510105	OVERTIME	-	-	-	-
520101	RETIREMENT	3,245	3,030	2,292	4,448
520103	SOCIAL SECURITY	344	110	410	110
520104	GROUP HEALTH INSURANCE	3,544	4,375	2,026	3,401
520105	WORKERS COMPENSATION	1,931	1,665	1,680	2,453
520106	DISABILITY INSURANCE	208	195	85	167
520107	UNEMPLOYMENT INSURANCE	715	975	540	690
520110	MEDICARE	375	360	350	692
	TOTAL PERSONNEL SERVICES	46,089	45,000	31,447	45,000
SERVICES AND SUPPLIES					
610107	BOOKS & PERIODICALS	-	-	-	-
610109	MEETING & TRAVEL	-	500	-	500
610116	PROFESSIONAL FEES- LEGAL	14,231	20,000	7,500	20,000
610121	DUES & SUBSCRIPTIONS	214	800	300	500
610123	TRAINING	85	1,500	960	1,500
610129	OTHER EXPENSE	-	-	1,000	-
620101	OFFICE SUPPLIES	994	1,500	150	1,500
620102	POSTAGE	-	-	-	-
620103	PRINTING	-	-	-	-
620112	PROTECTIVE CLOTHING	600	-	-	300
620140	SMALL TOOL	-	-	-	-
640121	LOANS	-	-	-	-
	TOTAL SERVICES AND SUPPLIES	16,124	24,300	9,910	24,300
	DIVISION TOTAL	62,213	69,300	41,357	69,300

CITY OF EL CENTRO
2018 BUDGET
SPECIAL REVENUE FUNDS

Object	Description	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018
FUND: 243 ENTITLEMENT					
Division: 9314 HUD - ADMINISTRATION					
PERSONNEL SERVICES					
510101	SALARIES PERM. NON-SWORN	62,496	30,355	17,600	49,610
520101	RETIREMENT	6,425	2,760	2,320	7,195
520104	GROUP HEALTH INSURANCE	8,574	3,975	2,520	9,904
520105	WORKERS COMPENSATION	3,281	1,515	1,240	3,969
520106	DISABILITY INSURANCE	431	180	90	273
520107	UNEMPLOYMENT INSURANCE	1,250	890	350	1,116
520110	MEDICARE	906	325	260	735
	TOTAL PERSONNEL SERVICES	83,363	40,000	24,380	72,802
SERVICES AND SUPPLIES					
610103	TELEPHONE	-	-	-	-
610109	MEETING & TRAVEL	2,835	4,000	1,000	3,000
610113	PROFESSIONAL FEES (O)	8,439	10,000	10,000	10,000
610121	DUES & SUBSCRIPTIONS	650	650	300	525
610129	OTHER EXPENSE	3,799	8,000	8,000	8,000
620101	OFFICE SUPPLIES	542	1,000	500	1,000
620103	PRINTING	515	1,000	1,000	1,000
630112	GASOLINE & OIL	182	500	500	500
630116	MOTOR VEHICLE EXPENSE	-	-	-	-
	TOTAL SERVICES AND SUPPLIES	16,962	25,150	21,300	24,025
CAPITAL OUTLAY					
720101	OFFICE MACHINES	-	-	-	-
720109	COMPUTERS	-	-	-	-
	TOTAL CAPITAL OUTLAY	-	-	-	-
	DIVISION TOTAL	100,325	65,150	45,680	96,827
Division: 9315 HUD - HOUSING					
SERVICES AND SUPPLIES					
610113	PROFESSIONAL FEES (O)	1,020	10,000	6,000	10,000
640121	LOANS	5,300	194,700	145,610	-
640122	RELOCATION EXPENSE	-	1,000	1,000	-
640124	CONTRIBUTIONS	7,500	20,000	16,660	10,000
	TOTAL SERVICES AND SUPPLIES	13,820	225,700	169,270	20,000
	DIVISION TOTAL	13,820	225,700	169,270	20,000

CITY OF EL CENTRO
2018 BUDGET
SPECIAL REVENUE FUNDS

Object	Description	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018
FUND: 243 ENTITLEMENT					
Division: 9316 HUD - CAPITAL PROJECTS					
CAPITAL OUTLAY					
710102	ARCH/ENGINEERING	-	-	-	-
710105	BUILDINGS	20,794	195,666	5,000	217,066
710106	OTHER REAL PROPERTY	384,585	-	-	-
720108	SAFETY EQUIPMENT	-	-	-	-
	TOTAL CAPITAL OUTLAY	<u>405,379</u>	<u>195,666</u>	<u>5,000</u>	<u>217,066</u>
	DIVISION TOTAL	<u>405,379</u>	<u>195,666</u>	<u>5,000</u>	<u>217,066</u>
Division: 9319 HUD - PUBLIC SERVICES					
SERVICES AND SUPPLIES					
610109	MEETING & TRAVEL	-	-	-	-
610113	PROFESSIONAL FEES/OTHER	38,907	47,250	47,250	47,250
610129	OTHER EXPENSE	-	-	-	-
640124	CONTRIBUTIONS	30,299	25,370	25,370	25,370
	TOTAL SERVICES AND SUPPLIES	<u>69,206</u>	<u>72,620</u>	<u>72,620</u>	<u>72,620</u>
CAPITAL OUTLAY					
710106	OTHER REAL PROPERTY	-	-	-	-
	TOTAL CAPITAL OUTLAY	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	DIVISION TOTAL	<u>69,206</u>	<u>72,620</u>	<u>72,620</u>	<u>72,620</u>
	TOTAL EXPENSES	<u>650,943</u>	<u>628,436</u>	<u>333,927</u>	<u>475,813</u>
	FUND TOTAL	<u>280,220</u>	<u>2,000</u>	<u>1,369</u>	<u>(68,300)</u>

CITY OF EL CENTRO
2018 BUDGET
SPECIAL REVENUE FUNDS

Object	Description	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018
FUND: 244 CDBG INCOME RLF					
REVENUES					
470121	INTEREST EARNINGS	2,653	500	500	500
470122	PROGRAM INCOME REC.	-	-	18,441	-
470127	PROG. INC. 82	140	140	140	140
470128	PROG. INC. 85	-	-	-	-
470129	PROG. INC. 87	-	-	-	-
470130	PROG. INC. 89	(32)	-	(32)	-
470131	PROG. INC. 90	-	-	-	-
470135	PROG. INC. 91	-	-	-	-
470136	PROG. INC. 92	-	-	-	-
470137	PROG. INC. 93	5,445	1,450	1,340	1,000
470138	PROG. INC. 94	-	-	-	-
470139	PROG. INC. 95	-	-	-	-
470140	PROG. INC. 96	120	1,170	-	-
470141	PROG. INC. 97	1,509	3,500	(158)	-
470142	PROG. INC. 98	5,953	5,900	5,900	5,900
470143	PROG. INC. 99	4,553	2,500	5,500	2,500
470144	PROG. INC. 00	1,725	3,000	4,400	3,500
470149	PROG. INC. 01	4,520	4,500	4,500	4,500
470150	PROG. INC. 02	2,158	2,100	2,100	2,100
470158	PROG. INC. - FTHB	38,020	11,000	1,100	1,100
470162	03-STBG-1816 PI	5,172	5,000	5,500	5,000
TOTAL REVENUES		71,936	40,760	49,231	26,240
Division: 9318 LIBRARY PI					
SERVICES AND SUPPLIES					
610129	OTHER EXPENSES	-	-	-	-
TOTAL SERVICES AND SUPPLIES		-	-	-	-
DIVISION TOTAL		-	-	-	-
Division: 9320 GENERAL ADMINISTRATION					
PERSONNEL SERVICES					
510101	SALARIES PERM. NON-SWORN	4,064	-	-	4,319
520101	RETIREMENT	418	-	-	627
520104	GROUP HEALTH INSURANCE	511	-	-	862
520105	WORKERS COMPENSATION	213	-	-	346
520106	DISABILITY INSURANCE	28	-	-	24
520107	UNEMPLOYMENT INSURANCE	81	-	-	97
520110	MEDICARE	59	-	-	63
TOTAL PERSONNEL SERVICES		5,374	-	-	6,338

CITY OF EL CENTRO
2018 BUDGET
SPECIAL REVENUE FUNDS

Object	Description	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018
FUND: 244 CDBG INCOME RLF					
Division: 9320 GENERAL ADMINISTRATION					
SERVICES AND SUPPLIES					
610109	MEETING & TRAVEL	-	-	-	-
610113	PROFESSIONAL FEES/OTHER	-	-	-	-
610129	OTHER EXPENSE	-	-	-	-
	TOTAL SERVICES AND SUPPLIES	-	-	-	-
	DIVISION TOTAL	5,374	-	-	6,338
Division: 9321 PUBLIC FACILITIES					
CAPITAL OUTLAY					
710105	BUILDINGS	-	-	-	-
710106	OTHER REAL PROPERTY	354,661	195,032	-	195,032
	TOTAL CAPITAL OUTLAY	354,661	195,032	-	195,032
	DIVISION TOTAL	354,661	195,032	-	195,032
Division: 9345 CDBG - PUBLIC SERVICE					
SERVICES AND SUPPLIES					
610113	PROFESSIONAL FEES/OTHER	-	-	-	-
640124	CONTRIBUTIONS	4,754	4,754	4,754	4,754
610129	OTHER EXPENSE	-	-	-	-
	TOTAL SERVICES AND SUPPLIES	4,754	4,754	4,754	4,754
CAPITAL OUTLAY					
720108	SAFETY EQUIPMENT	-	-	-	-
	TOTAL CAPITAL OUTLAY	-	-	-	-
	DIVISION TOTAL	4,754	4,754	4,754	4,754
	TOTAL EXPENSES	364,789	199,786	4,754	206,124
	FUND TOTAL	(292,853)	(159,026)	44,477	(179,884)

CITY OF EL CENTRO
2018 BUDGET
SPECIAL REVENUE FUNDS

Object	Description	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018
FUND: 245 HOUSING ENABLED BY LOCAL PART.					
REVENUES					
450400	STATE GRANTS	-	-	-	-
470121	INTEREST EARNINGS	3,497	1,000	1,200	1,200
470113	OTHER INCOME	-	-	-	-
470154	PROG INC. - HELP 81800-02	-	-	-	-
470156	HELP 080102-06	-	-	-	-
	TOTAL REVENUES	<u>3,497</u>	<u>1,000</u>	<u>1,200</u>	<u>1,200</u>
Division: 9324 HELP 080102-06					
SERVICES AND SUPPLIES					
610129	OTHER EXPENSE	-	-	-	-
640121	LOANS	-	470,000	-	470,000
	TOTAL SERVICES AND SUPPLIES	<u>-</u>	<u>470,000</u>	<u>-</u>	<u>470,000</u>
	DIVISION TOTAL	<u>-</u>	<u>470,000</u>	<u>-</u>	<u>470,000</u>
	TOTAL EXPENSES	<u>-</u>	<u>470,000</u>	<u>-</u>	<u>470,000</u>
	FUND TOTAL	<u>3,497</u>	<u>(469,000)</u>	<u>1,200</u>	<u>(468,800)</u>

CITY OF EL CENTRO
2018 BUDGET
SPECIAL REVENUE FUNDS

Object	Description	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018
FUND: 246 CAL HOME PROGRAM					
REVENUES					
450400	STATE GRANTS	-	-	-	-
470121	INTEREST EARNINGS	386	120	120	120
470159	PROG. INC. CALHM-033	-	-	-	-
470160	FTHB 03CALHM-047	-	-	-	-
470170	PRG INC 09-CALHOME	(563)	-	(563)	-
470172	CAL-HOME PROGRAM I	(65)	-	(65)	-
	TOTAL REVENUES	<u>(242)</u>	<u>120</u>	<u>(508)</u>	<u>120</u>
Division: 9326 CALHOME PI					
SERVICES AND SUPPLIES					
610129	OTHER EXPENSE	-	1,000	-	627
640121	LOANS	-	50,150	-	50,150
640122	RELOCATION EXPENSE	-	500	-	500
	TOTAL SERVICES AND SUPPLIES	<u>-</u>	<u>51,650</u>	<u>-</u>	<u>51,277</u>
	DIVISION TOTAL	<u>-</u>	<u>51,650</u>	<u>-</u>	<u>51,277</u>
	TOTAL EXPENSES	<u>-</u>	<u>51,650</u>	<u>-</u>	<u>51,277</u>
	FUND TOTAL	<u>(242)</u>	<u>(51,530)</u>	<u>(508)</u>	<u>(51,157)</u>

CITY OF EL CENTRO
2018 BUDGET
SPECIAL REVENUE FUNDS

Object	Description	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018
FUND: 248 EDA REVOLVING FUND					
REVENUES					
450200	OTHER AGENCIES	6,738	5,500	5,000	5,500
470121	INTEREST EARNINGS	992	400	700	700
470113	OTHER INCOME	-	-	-	-
	TOTAL REVENUES	7,730	5,900	5,700	6,200
Division: 9340 EDA SEQUESTERED					
SERVICES AND SUPPLIES					
610129	OTHER EXPENSE	316	39,720	39,720	600
	TOTAL SERVICES AND SUPPLIES	316	39,720	39,720	600
	DIVISION TOTAL	316	39,720	39,720	600
	TOTAL EXPENSES	316	39,720	39,720	600
	FUND TOTAL	7,414	(33,820)	(34,020)	5,600

CITY OF EL CENTRO
2018 BUDGET
SPECIAL REVENUE FUNDS

Object	Description	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018
FUND: 250 HOME PI ADMINISTRATION					
REVENUES					
450200	OTHER AGENCIES	2,913	1,200	1,200	1,200
470121	INTEREST EARNINGS	<u>86</u>	<u>10</u>	<u>80</u>	<u>80</u>
	TOTAL REVENUES	<u>2,999</u>	<u>1,210</u>	<u>1,280</u>	<u>1,280</u>
Division: 9353 PI ADMINISTRATION					
PERSONNEL SERVICES					
510101	SALARIES PERMANENT	-	2,850	2,850	2,727
520101	RETIREMENT	-	348	348	395
520104	GROUP HEALTH INSURANCE	-	510	510	544
520105	WORKERS COMPENSATION	-	163	163	218
520106	DISABILITY INSURANCE	-	22	22	15
520107	UNEMPLOYMENT INSURANCE	-	62	62	61
520109	LIFE INSURANCE	-	-	-	-
520110	MEDICARE	-	45	45	40
	TOTAL PERSONNEL SERVICES	<u>-</u>	<u>4,000</u>	<u>4,000</u>	<u>4,000</u>
SERVICES AND SUPPLIES					
610109	MEETING AND TRAVEL	-	1,000	-	1,000
610129	OTHER EXPENSE	<u>151</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
	TOTAL SERVICES AND SUPPLIES	<u>151</u>	<u>2,000</u>	<u>1,000</u>	<u>2,000</u>
	DIVISION TOTAL	<u>151</u>	<u>6,000</u>	<u>5,000</u>	<u>6,000</u>
	TOTAL EXPENSES	<u>151</u>	<u>6,000</u>	<u>5,000</u>	<u>6,000</u>
	FUND TOTAL	<u>2,848</u>	<u>(4,790)</u>	<u>(3,720)</u>	<u>(4,720)</u>

CITY OF EL CENTRO
2018 BUDGET
SPECIAL REVENUE FUNDS

Object	Description	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018
FUND: 251 IID PROJECT JOBS					
REVENUES					
450200	OTHER AGENCIES	-	-	-	-
470121	INTEREST EARNINGS	-	-	-	-
470122	PROG INC	<u>12,309</u>	<u>3,200</u>	<u>1,000</u>	<u>1,000</u>
	TOTAL REVENUES	<u>12,309</u>	<u>3,200</u>	<u>1,000</u>	<u>1,000</u>
	FUND TOTAL	<u>12,309</u>	<u>3,200</u>	<u>1,000</u>	<u>1,000</u>

CITY OF EL CENTRO
2018 BUDGET
SPECIAL REVENUE FUNDS

Object	Description	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018
FUND: 259 COOP AGREEMENT					
REVENUES					
450200	OTHER AGENCIES	-	-	-	-
470121	INTEREST EARNINGS	<u>66</u>	<u>-</u>	<u>10</u>	<u>-</u>
	TOTAL REVENUES	<u>66</u>	<u>-</u>	<u>10</u>	<u>-</u>
Division: 9244 COOP AGREEMENT					
SERVICES AND SUPPLIES					
610129	OTHER EXPENSES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	TOTAL SERVICES AND SUPPLIES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OPERATING TRANSFERS OUT					
820101	INTERFUND TRANSFERS	<u>-</u>	<u>8,842</u>	<u>9,008</u>	<u>-</u>
	TOTAL TRANSFERS OUT	<u>-</u>	<u>8,842</u>	<u>9,008</u>	<u>-</u>
	DIVISION TOTAL	<u>-</u>	<u>8,842</u>	<u>9,008</u>	<u>-</u>
	TOTAL EXPENSES	<u>-</u>	<u>8,842</u>	<u>9,008</u>	<u>-</u>
	FUND TOTAL	<u>66</u>	<u>(8,842)</u>	<u>(8,998)</u>	<u>-</u>

CITY OF EL CENTRO
2018 BUDGET
SPECIAL REVENUE FUNDS

Object	Description	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018
FUND: 261 RECREATION PROJECTS					
REVENUES					
450200	OTHER AGENCIES	-	-	-	-
450400	STATE GRANTS	807,213	-	-	-
470120	CONTRIBUTIONS	1,000	-	-	-
470121	INTEREST EARNINGS	-	-	35	35
	TOTAL REVENUES	808,213	-	35	35
Division: 5214 MLK SKATE/BMX PARK (ADAMS PARK)					
CAPITAL OUTLAY					
710102	ARCH/ENGINEERING	-	-	-	-
710106	OTHER REAL PROPERTY	473,372	-	-	-
	TOTAL CAPITAL OUTLAY	473,372	-	-	-
	DIVISION TOTAL	473,372	-	-	-
Division: 5216 CHAMPS PROGRAM					
SERVICES AND SUPPLIES					
610113	PROFESSIONAL FEES - OTHER	515	-	-	-
610129	OTHER EXPENSE	4,615	-	-	-
620101	OFFICE SUPPLIES	545	-	-	-
620102	POSTAGE	388	-	-	-
620103	PRINTING	-	-	-	-
620115	ATHLETIC FIELD SUPPLIES	1,483	-	-	-
620127	OTHER SUPPLIES	2,099	-	-	-
	TOTAL SERVICES AND SUPPLIES	9,645	-	-	-
CAPITAL OUTLAY					
720101	OFFICE MACHINES	-	-	-	-
720107	PARKS & RECREATION	16,162	-	-	-
720109	COMPUTERS	3,046	-	-	-
	TOTAL CAPITAL OUTLAY	19,208	-	-	-
	DIVISION TOTAL	28,853	-	-	-
Division: 5217 HOUSING-RELATED PARKS					
CAPITAL OUTLAY					
710106	OTHER REAL PROPERTY	333,841	-	-	-
	TOTAL CAPITAL OUTLAY	333,841	-	-	-
	DIVISION TOTAL	333,841	-	-	-
	TOTAL EXPENSES	836,066	-	-	-
	FUND TOTAL	(27,853)	-	35	35

CITY OF EL CENTRO
2018 BUDGET
SPECIAL REVENUE FUNDS

Object	Description	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018
FUND: 262 LIBRARY ASSISTANCE					
REVENUES					
450115	LIBRARY ASSISTANT GRANT	-	-	-	-
460107	INTER-LIBRARY LOANS	-	-	-	-
460108	DIRECT LIBRARY LOANS	-	-	-	-
470121	INTEREST EARNINGS	224	-	3	-
470120	CONTRIBUTIONS	-	-	-	-
	TOTAL REVENUES	<u>224</u>	<u>-</u>	<u>3</u>	<u>-</u>
Division: 5303 LIBRARY ASSISTANCE					
OPERATING TRANSFERS OUT					
820101	INTERFUND TRANSFERS	-	30,192	30,731	-
	TOTAL TRANSFERS OUT	<u>-</u>	<u>30,192</u>	<u>30,731</u>	<u>-</u>
	DIVISION TOTAL	<u>-</u>	<u>30,192</u>	<u>30,731</u>	<u>-</u>
	TOTAL EXPENSES	<u>-</u>	<u>30,192</u>	<u>30,731</u>	<u>-</u>
	FUND TOTAL	<u>224</u>	<u>(30,192)</u>	<u>(30,728)</u>	<u>-</u>

CITY OF EL CENTRO
2018 BUDGET
SPECIAL REVENUE FUNDS

Object	Description	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018
FUND: 266 SPECIAL EVENTS					
REVENUES					
450200	OTHER AGENCIES	-	-	-	-
470120	CONTRIBUTIONS	20,209	20,000	23,727	20,000
470121	INTEREST EARNINGS	(2)	-	-	-
490101	OPERATING TRANSFERS IN	-	70,000	70,000	40,000
	TOTAL REVENUES	20,207	90,000	93,727	60,000
Division: 5210 SPECIAL EVENTS					
PERSONNEL SERVICES					
510103	SALARIES TEMPORARY	-	-	-	-
510105	OVERTIME	1,144	-	1,022	1,000
520107	UNEMPLOYMENT	-	-	-	-
520110	MEDICARE	15	-	14	13
	TOTAL PERSONNEL SERVICES	1,159	-	1,036	1,013
SERVICES AND SUPPLIES					
610106	ADVERTISING	500	-	1,000	1,000
610129	OTHER EXPENSE	606	-	1,949	1,500
610135	SPECIAL EVENTS	36,379	40,000	40,000	50,000
630106	OFFICE MACHINES MAINT	-	-	-	-
	TOTAL SERVICES AND SUPPLIES	37,485	40,000	42,949	52,500
	DIVISION TOTAL	38,644	40,000	43,985	53,513
	TOTAL EXPENSES	38,644	40,000	43,985	53,513
	FUND TOTAL	(18,437)	50,000	49,742	6,487

CITY OF EL CENTRO
2018 BUDGET
SPECIAL REVENUE FUNDS

Object	Description	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018
FUND: 267 2011 C BONDS - CITY					
REVENUES					
450200	OTHER AGENCIES	-	-	-	-
470121	INTEREST EARNINGS	6,160	4,000	4,000	4,000
490101	OPERRATING TRANSFERS IN	-	-	327	-
	TOTAL REVENUES	<u>6,160</u>	<u>4,000</u>	<u>4,327</u>	<u>4,000</u>
Division: 9254 PROJECTS 2011 C BONDS					
SERVICES AND SUPPLIES					
640112	BANK CHARGES	3,850	4,000	-	-
	TOTAL SERVICES AND SUPPLIES	<u>3,850</u>	<u>4,000</u>	<u>-</u>	<u>-</u>
CAPITAL OUTLAY					
710105	BUILDINGS	-	5,450,000	-	6,000,000
	TOTAL CAPITAL OUTLAY	<u>-</u>	<u>5,450,000</u>	<u>-</u>	<u>6,000,000</u>
	DIVISION TOTAL	<u>3,850</u>	<u>5,454,000</u>	<u>-</u>	<u>6,000,000</u>
	TOTAL EXPENSES	<u>3,850</u>	<u>5,454,000</u>	<u>-</u>	<u>6,000,000</u>
	FUND TOTAL	<u>2,310</u>	<u>(5,450,000)</u>	<u>4,327</u>	<u>(5,996,000)</u>

CITY OF EL CENTRO
2018 BUDGET
SPECIAL REVENUE FUNDS

Object	Description	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018
FUND: 268 PROJECT FUND 2011 C BONDS					
REVENUES					
490101	OPERATING TRANSFERS IN	-	-	432	-
470113	OTHER INCOME	<u>491,713</u>	<u>1,211,562</u>	<u>1,211,562</u>	<u>1,175,362</u>
	TOTAL REVENUES	<u>491,713</u>	<u>1,211,562</u>	<u>1,211,994</u>	<u>1,175,362</u>
Division: 9254 PROJECTS 2011 C BONDS					
SERVICES AND SUPPLIES					
610129	OTHER EXPENSES	-	-	-	-
640110	INTEREST EXPENSE	491,713	446,562	446,562	400,362
640114	PRINCIPAL	<u>740,000</u>	<u>765,000</u>	<u>765,000</u>	<u>775,000</u>
	TOTAL SERVICES AND SUPPLIES	<u>1,231,713</u>	<u>1,211,562</u>	<u>1,211,562</u>	<u>1,175,362</u>
	DIVISION TOTAL	<u>1,231,713</u>	<u>1,211,562</u>	<u>1,211,562</u>	<u>1,175,362</u>
	TOTAL EXPENSES	<u>1,231,713</u>	<u>1,211,562</u>	<u>1,211,562</u>	<u>1,175,362</u>
	FUND TOTAL	<u>(740,000)</u>	<u>-</u>	<u>432</u>	<u>-</u>

CITY OF EL CENTRO
2018 BUDGET
SPECIAL REVENUE FUNDS

Object	Description	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018
FUND: 269 PROJECT FUND 2011 A & B BONDS					
REVENUES					
470121	INTEREST EARNINGS	44,360	32,000	32,000	32,000
470113	OTHER INCOME	-	-	-	-
	TOTAL REVENUES	44,360	32,000	32,000	32,000
Division: 9255 2011 A & B Projects					
SERVICES AND SUPPLIES					
610129	OTHER EXPENSES	-	-	-	-
640111	OTHER OBLIGATION	-	-	-	-
	TOTAL SERVICES AND SUPPLIES	-	-	-	-
	DIVISION TOTAL	-	-	-	-
	TOTAL EXPENSES	-	-	-	-
	FUND TOTAL	44,360	32,000	32,000	32,000

CITY OF EL CENTRO
2018 BUDGET
SPECIAL REVENUE FUNDS

Object	Description	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018
FUND: 270 FIRE MITIGATION FEES					
REVENUES					
470121	INTEREST EARNINGS	1,521	-	1,370	500
	TOTAL REVENUES	1,521	-	1,370	500
Division: 9109 TRANSFERS OUT - FIRE MITIGATION FEES					
TRANSFERS OUT					
820101	INTERFUND TRANSFERS	-	205,000	-	209,114
	TOTAL TRANSFERS OUT	-	205,000	-	209,114
	DIVISION TOTAL	-	205,000	-	209,114
	TOTAL EXPENSES	-	205,000	-	209,114
	FUND TOTAL	1,521	(205,000)	1,370	(208,614)

CITY OF EL CENTRO
2018 BUDGET
SPECIAL REVENUE FUNDS

Object	Description	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018
FUND: 271 POLICE MITIGATION FEES					
REVENUES					
470121	INTEREST EARNINGS	<u>3,227</u>	<u>-</u>	<u>2,900</u>	<u>2,900</u>
	TOTAL REVENUES	<u>3,227</u>	<u>-</u>	<u>2,900</u>	<u>2,900</u>
Division: 9105 TRANSFERS OUT - PD MITIGATION					
TRANSFERS OUT					
820101	INTERFUND TRANSFERS	<u>-</u>	<u>-</u>	<u>-</u>	<u>443,735</u>
	TOTAL TRANSFERS OUT	<u>-</u>	<u>-</u>	<u>-</u>	<u>443,735</u>
	DIVISION TOTAL	<u>-</u>	<u>-</u>	<u>-</u>	<u>443,735</u>
	TOTAL EXPENSES	<u>-</u>	<u>-</u>	<u>-</u>	<u>443,735</u>
	FUND TOTAL	<u>3,227</u>	<u>-</u>	<u>2,900</u>	<u>(440,835)</u>

CITY OF EL CENTRO
2018 BUDGET
SPECIAL REVENUE FUNDS

Object	Description	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018
FUND: 272 L & L DISTRICT - BUENA VISTA					
REVENUES					
410101	PROPERTY TAXES - SECURED	4,901	4,650	6,005	4,650
470121	INTEREST EARNINGS	<u>2,060</u>	<u>1,200</u>	<u>500</u>	<u>600</u>
	TOTAL REVENUES	<u>6,961</u>	<u>5,850</u>	<u>6,505</u>	<u>5,250</u>
Division: 9901 LANDSCAPE & LIGHTING DISTRICT					
SERVICES AND SUPPLIES					
610101	ELECTRICITY	671	700	700	700
610104	WATER	-	300	300	300
610113	PROFESSIONAL FEES (O)	2,782	4,000	3,500	3,500
610129	OTHER EXPENSE	595	700	700	700
620122	GROUNDS LANDSCAPING	-	4,000	4,000	7,000
630103	GROUND/LANDSCAPING MAINT	11,262	20,000	20,000	24,500
820102	GENERAL FUND CONTINGENCY	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	TOTAL SERVICES AND SUPPLIES	<u>15,310</u>	<u>29,700</u>	<u>29,200</u>	<u>36,700</u>
TRANSFERS OUT					
820101	INTERFUND TRANSFERS	<u>-</u>	<u>28,000</u>	<u>-</u>	<u>31,500</u>
	TOTAL TRANSFERS OUT	<u>-</u>	<u>28,000</u>	<u>-</u>	<u>31,500</u>
	DIVISION TOTAL	<u>15,310</u>	<u>57,700</u>	<u>29,200</u>	<u>68,200</u>
	TOTAL EXPENSES	<u>15,310</u>	<u>57,700</u>	<u>29,200</u>	<u>68,200</u>
	FUND TOTAL	<u>(8,349)</u>	<u>(51,850)</u>	<u>(22,695)</u>	<u>(62,950)</u>

CITY OF EL CENTRO
2018 BUDGET
SPECIAL REVENUE FUNDS

Object	Description	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018
FUND: 273 CFD - LEGACY RANCH					
REVENUES					
410101	SECURED	94,556	93,320	88,221	93,320
470121	INTEREST EARNINGS	766	400	400	400
470113	OTHER INCOME	-	-	-	-
470126	BOND PROCEEDS	-	-	-	-
	TOTAL REVENUES	95,322	93,720	88,621	93,720
Division: 9910 CFD - LEGACY RANCH					
SERVICES AND SUPPLIES					
610106	ADVERTISING	-	-	-	-
610113	PROFESSIONAL FEES (O)	5,199	5,220	5,130	5,220
610129	OTHER EXPENSE	-	-	-	-
640110	INTEREST EXPENSE	76,301	75,900	75,900	75,350
640112	BANK CHARGES	2,420	2,600	2,420	2,600
640114	PRINCIPAL ON DEBT	5,000	10,000	10,000	10,000
	TOTAL SERVICES AND SUPPLIES	88,920	93,720	93,450	93,170
	DIVISION TOTAL	88,920	93,720	93,450	93,170
	TOTAL EXPENSES	88,920	93,720	93,450	93,170
	FUND TOTAL	6,402	-	(4,829)	550

CITY OF EL CENTRO
2018 BUDGET
SPECIAL REVENUE FUNDS

Object	Description	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018
FUND: 274 L&L DISTRICT - LEGACY RANCH					
REVENUES					
410101	SECURED	6,869	7,150	7,150	7,150
470121	INTEREST EARNINGS	1,382	900	400	400
470113	OTHER INCOME	-	-	-	-
	TOTAL REVENUES	8,251	8,050	7,550	7,550
Division: 9902 LANDSCAPING & LIGHTING DISTRICT - LEGACY RANCH					
SERVICES AND SUPPLIES					
610101	ELECTRICITY	1,641	1,800	1,800	1,800
610104	WATER	5,147	9,000	7,000	7,000
610113	PROFESSIONAL FEES (O)	1,987	2,700	2,200	2,500
610129	OTHER EXPENSE	559	1,000	1,000	1,000
620122	GROUNDS LANDSCAPING SUPPLIES	-	1,500	1,000	1,000
630103	GROUND/LANDSCAPING MAINT	14,793	23,000	15,500	15,500
820102	GENERAL FUND CONTINGENCY	-	-	-	-
	TOTAL SERVICES AND SUPPLIES	24,127	39,000	28,500	28,800
CAPITAL OUTLAY					
720107	PARKS & RECREATION EQUIPMENT	-	-	-	15,000
	TOTAL CAPITAL OUTLAY	-	-	-	15,000
TRANSFERS OUT					
820101	INTERFUND TRANSFERS	-	31,500	-	35,000
	TOTAL TRANSFERS OUT	-	31,500	-	35,000
	DIVISION TOTAL	24,127	70,500	28,500	78,800
	TOTAL EXPENSES	24,127	70,500	28,500	78,800
	FUND TOTAL	(15,876)	(62,450)	(20,950)	(71,250)

CITY OF EL CENTRO
2018 BUDGET
SPECIAL REVENUE FUNDS

Object	Description	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018
FUND: 275 CFD - IV COMMONS					
REVENUES					
470121	INTEREST EARNINGS	<u>499</u>	<u>350</u>	<u>200</u>	<u>200</u>
	TOTAL REVENUES	<u>499</u>	<u>350</u>	<u>200</u>	<u>200</u>
Division: 9911 CFD - IV COMMONS					
SERVICES AND SUPPLIES					
610113	PROFFESIONAL FEES (O)	<u>-</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
	TOTAL SERVICES AND SUPPLIES	<u>-</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
	DIVISION TOTAL	<u>-</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
	TOTAL EXPENSES	<u>-</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
	FUND TOTAL	<u>499</u>	<u>(650)</u>	<u>(800)</u>	<u>(800)</u>

CITY OF EL CENTRO
2018 BUDGET
SPECIAL REVENUE FUNDS

Object	Description	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018
FUND: 276 SA ADMIN					
REVENUES					
410101	PROPERTY TAXES - SECURED	3,359,509	2,800,000	2,800,000	2,800,000
470121	INTEREST EARNINGS	-	-	-	-
490108	TRANSFERS-EXTRAORDINARY	-	-	-	-
	TOTAL REVENUES	3,359,509	2,800,000	2,800,000	2,800,000
Division: 9201 ADMINISTRATION					
SERVICES AND SUPPLIES					
610129	OTHER EXPENSE	3,359,509	2,800,000	2,800,000	2,800,000
640112	BANK CHARGES	-	-	-	-
	TOTAL SERVICES AND SUPPLIES	3,359,509	2,800,000	2,800,000	2,800,000
OPERATING TRANSFERS OUT					
820101	INTERFUND TRANSFERS	285	-	-	-
	TOTAL TRANSFERS OUT	285	-	-	-
	DIVISION TOTAL	3,359,794	2,800,000	2,800,000	2,800,000
	TOTAL EXPENSES	3,359,794	2,800,000	2,800,000	2,800,000
	FUND TOTAL	(285)	-	-	-

CITY OF EL CENTRO
2018 BUDGET
SPECIAL REVENUE FUNDS

Object	Description	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018
FUND: 277 SA REVOLVING					
REVENUES					
450200	OTHER AGENCIES	-	-	39,420	-
470121	INTEREST EARNINGS	211	50	100	50
470122	PROGRAM INCOME REC	700	3,000	4,000	2,000
490108	TRANSFERS-EXTRAORDINARY	-	-	-	-
	TOTAL REVENUES	911	3,050	43,520	2,050
Division: 9202 REVOLVING					
SERVICES AND SUPPLIES					
640121	LOANS	-	70,000	70,000	-
640124	CONTRIBUTIONS	6,738	3,000	3,500	3,500
	TOTAL SERVICES AND SUPPLIES	6,738	73,000	73,500	3,500
	DIVISION TOTAL	6,738	73,000	73,500	3,500
	TOTAL EXPENSES	6,738	73,000	73,500	3,500
	FUND TOTAL	(5,827)	(69,950)	(29,980)	(1,450)

CITY OF EL CENTRO
2018 BUDGET
SPECIAL REVENUE FUNDS

Object	Description	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018
FUND: 278 SA - LOW MOD					
REVENUES					
470121	INTEREST EARNINGS	553	100	400	200
470132	PROGRAM INCOME REP HSG	80,712	6,000	42,150	6,000
470154	PRG INC-HELP 81800-02	4,881	5,000	4,000	4,000
470156	HLP 080102-06	1,854	1,500	400	400
490108	TRANSFERS-EXTRAORDINARY	-	-	-	-
	TOTAL REVENUES	88,000	12,600	46,950	10,600
	FUND TOTAL	88,000	12,600	46,950	10,600

**CITY OF EL CENTRO
2018 BUDGET
SPECIAL REVENUE FUNDS**

Object	Description	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018
FUND: 279 SUCCESSION AGENCY - ADMIN - 2					
REVENUES					
450200	OTHER AGENCIES	125,000	250,000	250,000	250,000
470121	INTEREST EARNINGS	331	100	100	100
490101	OPERATING TRANSFER	-	-	-	-
490108	TRANSFERS - EXTRAORDINARY	285	-	-	-
	TOTAL REVENUES	125,616	250,100	250,100	250,100
Division: 9201 ADMINISTRATION					
PERSONNEL SERVICES					
510101	SALARIES PERMANENT NON-SWORN	52,016	74,377	52,200	61,090
510103	SALARIES - TEMPORARY	-	-	-	-
510105	OVERTIME	412	-	300	-
520101	RETIREMENT	6,663	9,774	6,650	8,843
520103	SOCIAL SECURITY	-	-	-	-
520104	GROUP HEALTH INSURANCE	6,247	9,190	6,675	8,060
520105	WORKERS COMPENSATION	3,437	5,206	3,445	6,097
520106	DISABILITY INSURANCE	200	339	210	300
520107	UNEMPLOYMENT INSURANCE	1,025	1,673	1,030	1,372
520109	LIFE INSURANCE	81	383	130	7
520110	MEDICARE	704	1,078	710	884
	TOTAL PERSONNEL SERVICES	70,785	102,020	71,350	86,653
SERVICES AND SUPPLIES					
610103	TELEPHONE	4,761	2,100	4,030	2,100
610109	MEET & TRAVEL	1,954	2,400	1,000	2,400
610112	PROFESSIONAL FEES (P)	-	-	-	-
610113	PROFESSIONAL FEES (O)	4,249	54,000	3,000	54,000
610116	PROFESSIONAL LEGAL	1,230	5,000	3,000	5,000
610129	OTHER EXPENSE	1,781	1,500	1,000	1,500
620101	OFFICE SUPPLIES	1,352	1,000	1,500	1,000
620102	POSTAGE	200	200	200	200
640112	BANK CHARGES	13,415	16,000	15,700	16,000
	TOTAL SERVICES AND SUPPLIES	28,942	82,200	29,430	82,200
CAPITAL OUTLAY					
710106	OTHER REAL PROPERTY	-	2,338	2,338	-
720101	OFFICE MACHINES	10,100	600	600	-
720102	FURNITURE & FIXTURES	-	-	-	-
720109	COMPUTERS	5,572	2,000	4,303	-
	TOTAL CAPITAL OUTLAY	15,672	4,938	7,241	-
OPERATING TRANSFERS OUT					
820101	INTERFUND TRANSFERS	-	-	759	-
	TOTAL TRANSFERS OUT	-	-	759	-
	DIVISION TOTAL	115,399	189,158	108,780	168,853
	TOTAL EXPENSES	115,399	189,158	108,780	168,853
	FUND TOTAL	10,217	60,942	141,320	81,247

CITY OF EL CENTRO
2018 BUDGET
SPECIAL REVENUE FUNDS

Object	Description	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018
FUND: 286 INTEGRATED WASTE MANAGEMENT					
REVENUES					
450200	OTHER AGENCIES	-	-	-	-
450400	STATE GRANTS	-	-	-	-
470121	INTEREST EARNINGS	45	-	-	-
470113	OTHER INCOME	-	-	-	-
490101	OPERATING TRANSFER	-	-	-	-
	TOTAL REVENUES	45	-	-	-
Division: 9801 IWWM					
SERVICES AND SUPPLIES					
610103	TELEPHONE	-	-	-	-
610109	MEETING & TRAVEL	-	-	-	-
610112	PROFESSIONAL FEES (P)	-	-	-	-
610129	OTHER EXPENSE	149	-	-	-
620101	OFFICE SUPPLIES	-	-	-	-
620102	POSTAGE	-	-	-	-
820102	CONTINGENCY	-	-	-	-
	TOTAL SERVICES AND SUPPLIES	149	-	-	-
TRANSFERS OUT					
820101	INTERFUND TRANSFER	-	-	-	-
	TOTAL TRANSERS OUT	-	-	-	-
	DIVISION TOTAL	149	-	-	-
	TOTAL EXPENSES	149	-	-	-
	FUND TOTAL	(104)	-	-	-

CITY OF EL CENTRO
2018 BUDGET
SPECIAL REVENUE FUNDS

Object	Description	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018
FUND: 287 SOFT DRINK FRANCHISE FUND					
REVENUES					
470121	INTEREST EARNINGS	3	-	3	-
470113	OTHER INCOME	-	-	-	-
	TOTAL REVENUES	3	-	3	-
Division: 9652 SOFT DRINK RS					
SERVICES AND SUPPLIES					
610129	OTHER EXPENSE	-	-	421	-
	TOTAL SERVICES AND SUPPLIES	-	-	421	-
	DIVISION TOTAL	-	-	421	-
	TOTAL EXPENSES	-	-	421	-
	FUND TOTAL	3	-	(418)	-

CITY OF EL CENTRO
2018 BUDGET
SPECIAL REVENUE FUNDS

Object	Description	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018
FUND: 289 DEPARTMENT OF CONSERVATION					
REVENUES					
470121	INTEREST EARNINGS	6	-	-	-
470113	OTHER INCOME	-	-	-	-
	TOTAL REVENUES	<u>6</u>	<u>-</u>	<u>-</u>	<u>-</u>
	FUND TOTAL	<u>6</u>	<u>-</u>	<u>-</u>	<u>-</u>

CITY OF EL CENTRO
2018 BUDGET
SPECIAL REVENUE FUNDS

Object	Description	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018
FUND: 290 TOWN CENTER L & LD					
REVENUES					
410101	SECURED PROPERTY TAXES	-	-	22,170	12,000
470121	INTEREST EARNINGS	27	25	25	25
470113	OTHER INCOME	-	-	-	-
	TOTAL REVENUES	27	25	22,195	12,025
Division: 9903 L & LD TOWN CENTER					
SERVICES AND SUPPLIES					
610101	ELECTRICITY	-	-	-	7,250
610104	WATER	-	-	-	1,700
610113	PROFESSIONAL FEES (O)	-	-	-	3,050
610129	OTHER EXPENSE	-	-	1,000	1,100
620122	GROUNDS LANDSCAPING SUPPLIES	-	-	-	2,000
620130	MAINTENANCE SUPPLIES	-	-	1,000	2,500
630103	GROUND/LANDSCAPING MAINT	-	-	-	5,000
	TOTAL SERVICES AND SUPPLIES	-	-	2,000	22,600
TRANSFERS OUT					
820101	INTERFUND TRANSFER	-	-	-	-
	TOTAL TRANSERS OUT	-	-	-	-
	DIVISION TOTAL	-	-	2,000	22,600
	TOTAL EXPENSES	-	-	2,000	22,600
	FUND TOTAL	27	25	20,195	(10,575)

CITY OF EL CENTRO
2018 BUDGET
SPECIAL REVENUE FUNDS

Object	Description	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018
FUND: 299 MEASURE P					
REVENUES					
420101	SALES TAX	-	-	-	5,000,000
470121	INTEREST EARNINGS	-	-	-	-
	TOTAL REVENUES	-	-	-	5,000,000
Division: 9903 L & LD TOWN CENTER					
CAPITAL OUTLAY					
710102	ARCH / ENGINEERING	-	-	-	-
	TOTAL CAPITAL OUTLAY	-	-	-	-
	DIVISION TOTAL	-	-	-	-
	TOTAL EXPENSES	-	-	-	-
	FUND TOTAL	-	-	-	5,000,000
TOTAL REVENUES - ALL SPECIAL REV. FUNDS		10,810,929	10,555,386	10,488,957	15,964,385
TOTAL EXPENSES - ALL SPECIAL REV. FUNDS		13,685,187	23,219,032	15,458,796	21,836,618
NET - ALL SPECIAL REV. FUNDS		(2,874,258)	(12,663,646)	(4,969,839)	(5,872,233)

DEBT SERVICE FUNDS

Debt service funds are used to account for the accumulation of resources and repayment of debt from governmental resources.

Debt Service (300) - This fund is used to account for debt service related the LTA revenue bonds.

Successor Agency – Debt Service (301) Fund set up to account for the paying of debt service for the former Redevelopment Agency.

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CITY OF EL CENTRO
2018 BUDGET
DEBT SERVICE FUND

	300	301	
	Debt Svc Fund	SA-Retirement Fund	Total
Operating Revenues:			
Property Taxes - Secured	-	2,481,353	2,481,353
Property Taxes - Unsecured	-	699,869	699,869
Other Agencies	-	-	-
Other Revenues	-	-	-
Interest Revenue	<u>15,000</u>	<u>17,500</u>	<u>32,500</u>
Total Operating Revenues	<u>15,000</u>	<u>3,198,722</u>	<u>3,213,722</u>
Operating Expenses:			
Other Expense	-	-	-
Interest Expense	887,604	1,586,222	2,473,826
Bank Charges	-	-	-
Principal on Debt	<u>420,000</u>	<u>1,595,000</u>	<u>2,015,000</u>
Total Operating Expenses	<u>1,307,604</u>	<u>3,181,222</u>	<u>4,488,826</u>
Operating Income(loss)	<u>(1,292,604)</u>	<u>17,500</u>	<u>(1,275,104)</u>
Non-Operating Revenues			
Transfers In	<u>1,307,604</u>	<u>-</u>	<u>1,307,604</u>
Net Income (Loss)	<u>15,000</u>	<u>17,500</u>	<u>32,500</u>
Fund Balance - July 1	<u>1,516,966</u>	<u>5,020,175</u>	<u>6,537,141</u>
Fund Balance - June 30	<u>1,531,966</u>	<u>5,037,675</u>	<u>6,569,641</u>

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**CITY OF EL CENTRO
2018 BUDGET
DEBT SERVICE FUND**

Object	Description	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018
FUND: 300 DEBT SERVICE					
REVENUES					
450200	OTHER AGENCIES	-	-	-	-
470121	INTEREST EARNINGS	15,402	15,000	15,000	15,000
470126	BOND PROCEEDS	-	-	-	-
490101	OPERATING TRANSFERS IN	<u>1,351,694</u>	<u>1,351,595</u>	<u>1,351,594</u>	<u>1,307,604</u>
	TOTAL REVENUES	<u>1,367,096</u>	<u>1,366,595</u>	<u>1,366,594</u>	<u>1,322,604</u>
 Division: 9701 2012 FLEETWOOD					
DEBT SERVICE					
640110	INTEREST EXPENSE	6,488	3,333	3,333	-
640114	PRINCIPAL ON DEBT	<u>55,878</u>	<u>59,034</u>	<u>59,033</u>	-
	TOTAL DEBT SERVICE	<u>62,366</u>	<u>62,367</u>	<u>62,366</u>	-
	DIVISION TOTAL	<u>62,366</u>	<u>62,367</u>	<u>62,366</u>	-
 Division: 9702 2009 LTA REVENUE BONDS					
DEBT SERVICE					
640110	INTEREST EXPENSE	919,327	904,228	904,228	887,604
640114	PRINCIPAL ON DEBT	<u>370,000</u>	<u>385,000</u>	<u>385,000</u>	<u>420,000</u>
	TOTAL DEBT SERVICE	<u>1,289,327</u>	<u>1,289,228</u>	<u>1,289,228</u>	<u>1,307,604</u>
	DIVISION TOTAL	<u>1,289,327</u>	<u>1,289,228</u>	<u>1,289,228</u>	<u>1,307,604</u>
	TOTAL EXPENSES	<u>1,351,693</u>	<u>1,351,595</u>	<u>1,351,594</u>	<u>1,307,604</u>
	FUND TOTAL	<u>15,403</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>

**CITY OF EL CENTRO
2018 BUDGET
DEBT SERVICE FUND**

Object	Description	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018
FUND: 301 SA - RETIREMENT FUND					
REVENUES					
410101	PROPERTY TAXES - SECURED	4,798,558	2,526,642	2,526,642	2,481,353
410102	PROPERTY TAXES - UNSECURED	676,201	657,000	657,000	699,869
450200	OTHER AGENCIES	-	-	-	-
470121	INTEREST EARNINGS	28,331	17,500	17,500	17,500
470113	OTHER INCOME	-	-	-	-
490101	OPERATING TRANSFERS IN	-	-	-	-
	TOTAL REVENUES	<u>5,503,090</u>	<u>3,201,142</u>	<u>3,201,142</u>	<u>3,198,722</u>
 Division: 9710 SUCCESSOR AGENCY - DEBT SVC					
610129	OTHER EXPENSE	-	-	-	-
640110	INTEREST EXPENSE	1,742,413	1,742,414	1,742,414	1,586,222
640110	OTHER OBLIGATIONS	-	-	-	-
640110	BANK CHARGES	-	-	-	-
640114	PRINCIPAL ON DEBT	<u>1,440,000</u>	<u>1,440,000</u>	<u>1,440,000</u>	<u>1,595,000</u>
	TOTAL DEBT SERVICE	<u>3,182,413</u>	<u>3,182,414</u>	<u>3,182,414</u>	<u>3,181,222</u>
	DIVISION TOTAL	<u>3,182,413</u>	<u>3,182,414</u>	<u>3,182,414</u>	<u>3,181,222</u>
	 TOTAL EXPENSES	 <u>3,182,413</u>	 <u>3,182,414</u>	 <u>3,182,414</u>	 <u>3,181,222</u>
	 FUND TOTAL	 <u>2,320,677</u>	 <u>18,728</u>	 <u>18,728</u>	 <u>17,500</u>
 TOTAL REVENUES - ALL DEBT SERVICE		 6,870,186	 4,567,737	 4,567,736	 4,521,326
TOTAL EXPENSES - ALL DEBT SERVICE		<u>4,534,106</u>	<u>4,534,009</u>	<u>4,534,008</u>	<u>4,488,826</u>
 NET - ALL DEBT SERVICE		 <u>2,336,080</u>	 <u>33,728</u>	 <u>33,728</u>	 <u>32,500</u>

CAPITAL PROJECTS FUND

Capital projects funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds and trust funds.

FHWA Street Overlays (401) - This fund is used to account for expenditure of grant funds from the FHWA received through the California Department of Transportation used on various projects.

Orange Ave Regional Lift Station (402) – This fund is used to account for revenue and expenditures charged for the development of the lift station.

Drainage Facilities (403) – This fund is used to account for the fees charged on new development for drainage facilities.

Lotus Parallel (404) – Fund is used to account for revenue and expenditures incurred in the development of the future water and sewer trunk from water and wastewater plants to I-8.

IID Facility Crossing (405) – Fund is used to collect monies from developers for the installation of siphon pipes to allow for the Orange and Hamilton Avenue crossings.

8th Street Overpass Bridge (406) – Fund is used to collect monies from developers for the lighting of the bridge.

Colonia-El Dorado Street (407) - This fund is used to account for grant funds received under the State Community Development grant program for street improvements in the El Dorado Colonia.

Bridge/Road Improvement (408) – Fund is used to collect monies from developers for the Improvements to Dogwood Bridge and various related roads.

La Brucherie Green Belt (409) - This fund is used to account for the construction of a non-motorized pathway along La Brucherie Road.

Prop. 1 B (410) – This fund is used to account for expenditure of grant funds from the State of California to be used on various street projects.

Misc. Road Improvements (411) – Fund is used to collect monies from developers for miscellaneous road improvement projects.

EDA Grant (441) – Grant will be used to complete street improvements.

SA-Capital Projects (442) – Fund set up to administer the completion of projects previously administered by the Redevelopment Agency Capital Project Fund.

Park Development (460) – This fund is used to account for fees charged on new development for the development and maintenance of parks.

Post Office Grant (461) – This fund is used to account for the renovation of the Old Post Office Pavilion.

**CITY OF EL CENTRO
2018 BUDGET
CAPITAL PROJECTS FUNDS SUMMARY**

Fund No.	401	402	403	404	405	406	407	408
	FHWA Projects	Orange Ave. Regional Lift	Drainage Facilities	Lotus Parallel	IID Facility Crossing Fund	8th St. Overpass	Colonia El Dorado	Bridge Road Improvements
Operating Revenues:								
From other Agencies	\$ 2,790,203	\$ -	\$ -	\$ -			\$ -	\$ -
Property Taxes	-	-	-	-	-	-	-	-
Interest Revenue	-	1,500	1,000	2,400	1,000	120	130	27,500
Total Revenues	2,790,203	1,500	1,000	2,400	1,000	120	130	27,500
Operating Expenses:								
Personnel Services	-	-	-	-	-	-	-	-
Supplies and Services	-	-	-	-	-	-	-	-
Loans	-	-	-	-	-	-	-	-
Capital Outlay	2,790,203	-	-	-	-	-	-	-
Total Expenses	2,790,203	-	-	-	-	-	-	-
Excess (deficiency) of Revenues over (under) expenditures	-	1,500	1,000	2,400	1,000	120	130	27,500
Other Financing Sources (Uses)								
Operating transfers out	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of Revenue and other Financing Sources over (under) Expenditures and other Financing Uses	-	1,500	1,000	2,400	1,000	120	130	27,500
Fund Balance - July 1	91,430	234,893	239,197	53,111	27,014	3,519	19,562	503,178
Fund Balance - June 30	91,430	236,393	240,197	55,511	28,014	3,639	19,692	530,678

**CITY OF EL CENTRO
2018 BUDGET
CAPITAL PROJECTS FUNDS SUMMARY**

Fund No.	409	411	441	442	460	
	La Brucherie Greenbelt	Misc. Road Improv.	EDA Grants	SA-Capital Projects	Park Development	Total
Operating Revenues:						
From other Agencies	\$ -	\$ -	\$ -	\$ -	\$ -	2,790,203
Property Taxes	-	-	-	-	-	-
Interest Revenue	50	4,800	1,100	1,000	2,000	42,600
Total Revenues	50	4,800	1,100	1,000	2,000	2,832,803
Operating Expenses:						
Personnel Services	-	-	-	-	-	-
Supplies and Services	-	-	-	-	-	-
Loans	-	-	-	1,000,000	-	1,000,000
Capital Outlay	-	-	-	211,150	445,000	3,446,353
Total Expenses	-	-	-	1,211,150	445,000	4,446,353
Excess (deficiency) of Revenues over (under) expenditures	50	4,800	1,100	(1,210,150)	(443,000)	(1,613,550)
Other Financing Sources (Uses)						
Operating transfers out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-
Excess (deficiency) of Revenue and other Financing Sources over (under) Expenditures and other Financing Uses	50	4,800	1,100	(1,210,150)	(443,000)	(1,613,550)
Fund Balance - July 1	7,674	26,032	171,073	2,580,856	451,666	4,409,205
Fund Balance - June 30	7,724	30,832	172,173	1,370,706	8,666	2,795,655

CITY OF EL CENTRO
2018 BUDGET
CAPITAL PROJECTS FUNDS

Object	Description	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018
FUND: 401 FEDERAL HIGHWAY ADMINISTRATION					
REVENUES					
450200	OTHER AGENCIES	-	-	-	-
450300	FEDERAL GRANTS	1,165,698	1,957,019	2,100,219	2,790,203
450400	STATE GRANTS	-	-	-	-
470121	INTEREST EARNINGS	12	-	-	-
	TOTAL REVENUES	<u>1,165,710</u>	<u>1,957,019</u>	<u>2,100,219</u>	<u>2,790,203</u>
Division: 3209 IMPERIAL AVE EXTENSION					
CAPITAL OUTLAY					
710106	OTHER REAL PROPERTY	-	-	-	2,023,000
	TOTAL CAPITAL OUTLAY	-	-	-	<u>2,023,000</u>
	DIVISION TOTAL	-	-	-	<u>2,023,000</u>
Division: 3211 CML-5169(050) IV MALL					
CAPITAL OUTLAY					
710102	ARCH/ENGINEERING	-	-	-	35,000
710106	OTHER REAL PROPERTY	-	-	-	-
	TOTAL CAPITAL OUTLAY	-	-	-	<u>35,000</u>
	DIVISION TOTAL	-	-	-	<u>35,000</u>
Division: 3218 ATPL 5169(046) SHARROW, BIKE RACKS					
CAPITAL OUTLAY					
710102	ARCH/ENGINEERING	-	-	-	215,000
710106	OTHER REAL PROPERTY	-	-	-	-
	TOTAL CAPITAL OUTLAY	-	-	-	<u>215,000</u>
	DIVISION TOTAL	-	-	-	<u>215,000</u>
Division: 3219 ATPL 5169(048) PED PLAN					
CAPITAL OUTLAY					
710102	ARCH/ENGINEERING	-	-	150,000	-
710106	OTHER REAL PROPERTY	-	-	-	-
	TOTAL CAPITAL OUTLAY	-	-	<u>150,000</u>	-
	DIVISION TOTAL	-	-	<u>150,000</u>	-
Division: 3221 ATPL 5169(045) SHARROWS PROJECT					
CAPITAL OUTLAY					
710102	ARCH/ENGINEERING	-	-	62,000	-
710106	OTHER REAL PROPERTY	-	-	-	247,000
	TOTAL CAPITAL OUTLAY	-	-	<u>62,000</u>	<u>247,000</u>
	DIVISION TOTAL	-	-	<u>62,000</u>	<u>247,000</u>

CITY OF EL CENTRO
2018 BUDGET
CAPITAL PROJECTS FUNDS

Object	Description	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018
FUND: 401 FEDERAL HIGHWAY ADMINISTRATION					
Division: 3227 STPLR-7500 (214) MAIN STREET RR SIDEWALK					
CAPITAL OUTLAY					
710106	OTHER REAL PROPERTY	-	-	-	270,203
	TOTAL CAPITAL OUTLAY	-	-	-	270,203
	DIVISION TOTAL	-	-	-	270,203
Division: 3245 ADAMS/LA BRUCHERIE					
CAPITAL OUTLAY					
710102	ARCH/ENGINEERING	-	-	-	-
710106	OTHER REAL PROPERTY	362,874	-	-	-
	TOTAL CAPITAL OUTLAY	362,874	-	-	-
	DIVISION TOTAL	362,874	-	-	-
Division: 3259 EUCLID AVENUE					
CAPITAL OUTLAY					
710102	ARCH/ENGINEERING	877	-	-	-
710106	OTHER REAL PROPERTY	310,249	18,940	18,940	-
	TOTAL CAPITAL OUTLAY	311,126	18,940	18,940	-
	DIVISION TOTAL	311,126	18,940	18,940	-
Division: 3260 BUENA VISTA AVENUE					
CAPITAL OUTLAY					
710102	ARCH/ENGINEERING	877	-	-	-
710106	OTHER REAL PROPERTY	357,974	16,290	16,290	-
	TOTAL CAPITAL OUTLAY	358,851	16,290	16,290	-
	DIVISION TOTAL	358,851	16,290	16,290	-

CITY OF EL CENTRO
2018 BUDGET
CAPITAL PROJECTS FUNDS

Object	Description	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018
FUND: 401 FEDERAL HIGHWAY ADMINISTRATION					
Division: 3264 HSIP - LIGHTING & SIDEWALKS					
CAPITAL OUTLAY					
710102	ARCH/ENGINEERING	73,848	12,789	12,789	-
710106	OTHER REAL PROPERTY	-	665,000	746,200	-
	TOTAL CAPITAL OUTLAY	<u>73,848</u>	<u>677,789</u>	<u>758,989</u>	<u>-</u>
	DIVISION TOTAL	<u>73,848</u>	<u>677,789</u>	<u>758,989</u>	<u>-</u>
Division: 3269 8TH ST ADAMS-AURORA STPL 5169					
CAPITAL OUTLAY					
710102	ARCH/ENGINEERING	59,000	-	-	-
710106	OTHER REAL PROPERTY	-	738,000	588,000	-
	TOTAL CAPITAL OUTLAY	<u>59,000</u>	<u>738,000</u>	<u>588,000</u>	<u>-</u>
	DIVISION TOTAL	<u>59,000</u>	<u>738,000</u>	<u>588,000</u>	<u>-</u>
Division: 3271 - ROSS AVE - 3RD TO FAIRFIELD					
CAPITAL OUTLAY					
710102	ARCH/ENGINEERING	-	-	-	-
710106	OTHER REAL PROPERTY	-	506,000	506,000	-
	TOTAL CAPITAL OUTLAY	<u>-</u>	<u>506,000</u>	<u>506,000</u>	<u>-</u>
	DIVISION TOTAL	<u>-</u>	<u>506,000</u>	<u>506,000</u>	<u>-</u>
	TOTAL EXPENSES	<u>1,165,699.00</u>	<u>1,957,019.00</u>	<u>2,100,219.00</u>	<u>2,790,203.00</u>
	FUND TOTAL	<u>11</u>	<u>-</u>	<u>-</u>	<u>-</u>

CITY OF EL CENTRO
2018 BUDGET
CAPITAL PROJECTS FUNDS

Object	Description	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018
FUND: 402 ORANGE AVE REGIONAL LIFT STATION					
REVENUES					
470121	INTEREST EARNINGS	1,703	1,200	1,500	1,500
480109	SEWER LIFT STATION	-	-	-	-
	TOTAL REVENUES	<u>1,703</u>	<u>1,200</u>	<u>1,500</u>	<u>1,500</u>
	FUND TOTAL	<u>1,703</u>	<u>1,200</u>	<u>1,500</u>	<u>1,500</u>

CITY OF EL CENTRO
2018 BUDGET
CAPITAL PROJECTS FUNDS

Object	Description	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018
FUND: 403 DRAINAGE FACILITY					
REVENUES					
470121	INTEREST EARNINGS	2,497	1,800	2,000	1,000
480105	DRAINAGE FEES	-	-	-	-
	TOTAL REVENUES	<u>2,497</u>	<u>1,800</u>	<u>2,000</u>	<u>1,000</u>
Division: 3266 COLONIA AREA DRAINAGE					
CAPITAL OUTLAY					
710102	ARCH/ENGINEERING	-	12,000	12,000	-
710104	LAND	-	93,000	93,000	-
710106	OTHER REAL PROPERTY	-	-	-	-
	TOTAL CAPITAL OUTLAY	<u>-</u>	<u>105,000</u>	<u>105,000</u>	<u>-</u>
	DIVISION TOTAL	<u>-</u>	<u>105,000</u>	<u>105,000</u>	<u>-</u>
	TOTAL EXPENSES	<u>-</u>	<u>105,000</u>	<u>105,000</u>	<u>-</u>
	FUND TOTAL	<u>2,497</u>	<u>(103,200)</u>	<u>(103,000)</u>	<u>1,000</u>

CITY OF EL CENTRO
2018 BUDGET
CAPITAL PROJECTS FUNDS

Object	Description	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018
FUND: 404 LOTUS PARALLEL FUND					
REVENUES					
470121	INTEREST EARNINGS	<u>2,646</u>	<u>1,800</u>	<u>2,400</u>	<u>2,400</u>
	TOTAL REVENUES	<u>2,646</u>	<u>1,800</u>	<u>2,400</u>	<u>2,400</u>
	FUND TOTAL	<u>2,646</u>	<u>1,800</u>	<u>2,400</u>	<u>2,400</u>

CITY OF EL CENTRO
2018 BUDGET
CAPITAL PROJECTS FUNDS

Object	Description	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018
FUND: 405 IID FACILITY CROSSING FUND					
REVENUES					
470121	INTEREST EARNINGS	<u>1,160</u>	<u>800</u>	<u>1,000</u>	<u>1,000</u>
	TOTAL REVENUES	<u>1,160</u>	<u>800</u>	<u>1,000</u>	<u>1,000</u>
	FUND TOTAL	<u>1,160</u>	<u>800</u>	<u>1,000</u>	<u>1,000</u>

CITY OF EL CENTRO
2018 BUDGET
CAPITAL PROJECTS FUNDS

Object	Description	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018
FUND: 406 8TH ST. OVERPASS LIG					
REVENUES					
470121	INTEREST EARNINGS	<u>134</u>	<u>90</u>	<u>120</u>	<u>120</u>
	TOTAL REVENUES	<u>134</u>	<u>90</u>	<u>120</u>	<u>120</u>
	FUND TOTAL	<u>134</u>	<u>90</u>	<u>120</u>	<u>120</u>

CITY OF EL CENTRO
2018 BUDGET
CAPITAL PROJECTS FUNDS

Object	Description	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018
FUND: 407 COLONIA EL DORADO STREET PROJECT					
REVENUES					
450200	OTHER AGENCIES	-	-	-	-
450400	STATE GRANTS	-	-	-	-
470121	INTEREST EARNINGS	141	100	130	130
	TOTAL REVENUES	<u>141</u>	<u>100</u>	<u>130</u>	<u>130</u>
	FUND TOTAL	<u>141</u>	<u>100</u>	<u>130</u>	<u>130</u>

CITY OF EL CENTRO
2018 BUDGET
CAPITAL PROJECTS FUNDS

Object	Description	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018
FUND: 408 BRIDGE/ROAD IMP FUND					
REVENUES					
470121	INTEREST EARNINGS	29,422	20,000	27,500	27,500
470113	OTHER INCOME	-	-	-	-
	TOTAL REVENUES	<u>29,422</u>	<u>20,000</u>	<u>27,500</u>	<u>27,500</u>
	FUND TOTAL	<u>29,422</u>	<u>20,000</u>	<u>27,500</u>	<u>27,500</u>

CITY OF EL CENTRO
2018 BUDGET
CAPITAL PROJECTS FUNDS

Object	Description	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018
FUND: 409 LA BRUCHERIE GREENBELT					
REVENUES					
470121	INTEREST EARNINGS	56	40	50	50
	TOTAL REVENUES	56	40	50	50
	FUND TOTAL	56	40	50	50

CITY OF EL CENTRO
2018 BUDGET
CAPITAL PROJECTS FUNDS

Object	Description	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018
FUND: 410 PROP 1 B LOCAL STREETS					
REVENUES					
450400	STATE GRANTS	-	-	-	-
470121	INTEREST EARNINGS	-	-	-	-
	TOTAL REVENUES	-	-	-	-
Division: 3227 1B BROADWAY					
OPERATING TRANSFERS OUT					
820101	INTERFUND TRANSFERS	8,699	-	-	-
	TOTAL CAPITAL OUTLAY	8,699	-	-	-
	DIVISION TOTAL	8,699	-	-	-
	FUND TOTAL	(8,699)	-	-	-

CITY OF EL CENTRO
2018 BUDGET
CAPITAL PROJECTS FUNDS

Object	Description	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018
FUND: 411 MISC. ROAD IMPROVEMENTS					
REVENUES					
470113	OTHER INCOME	-	-	-	-
470121	INTEREST EARNINGS	5,082	3,600	4,800	4,800
	TOTAL REVENUES	<u>5,082</u>	<u>3,600</u>	<u>4,800</u>	<u>4,800</u>
	 FUND TOTAL	 <u>5,082</u>	 <u>3,600</u>	 <u>4,800</u>	 <u>4,800</u>

CITY OF EL CENTRO
2018 BUDGET
CAPITAL PROJECTS FUNDS

Object	Description	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018
FUND: 441 EDA GRANTS					
REVENUES					
450300	FEDERAL GRANTS	-	-	-	-
470113	OTHER INCOME	-	-	-	-
470121	INTEREST EARNINGS	1,255	800	1,100	1,100
	TOTAL REVENUES	<u>1,255</u>	<u>800</u>	<u>1,100</u>	<u>1,100</u>
	FUND TOTAL	<u>1,255</u>	<u>800</u>	<u>1,100</u>	<u>1,100</u>

CITY OF EL CENTRO
2018 BUDGET
CAPITAL PROJECTS FUNDS

Object	Description	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018
FUND: 442 SA - CAPITAL PROJECTS					
REVENUES					
450200	OTHER AGENCIES	-	-	-	-
470121	INTEREST EARNINGS	2,775	1,000	2,000	1,000
490108	TRANSFERS-EXTRAORDINARY	-	-	-	-
	TOTAL REVENUES	<u>2,775</u>	<u>1,000</u>	<u>2,000</u>	<u>1,000</u>
Division: 5500 DEPRECIATION - GFA					
SERVICES AND SUPPLIES					
640130	DEPRECIATION - BUILDING	219,896	-	-	-
640131	DEPRECIATION - IMPROVEMENTS	338,487	-	-	-
640132	DEPRECIATION - FURNITURE & FIXTURE	283	-	-	-
640134	DEPRECIATION - VEHICLES	4,959	-	-	-
640135	DEPRECIATION - OTHER	12,829	-	-	-
	TOTAL SERVICES AND SUPPLIES	<u>576,454</u>	<u>-</u>	<u>-</u>	<u>-</u>
	DIVISION TOTAL	<u>576,454</u>	<u>-</u>	<u>-</u>	<u>-</u>
Division: 9204 CAPITAL PROJECTS					
SERVICES AND SUPPLIES					
640121	LOANS	-	1,000,000	-	1,000,000
	TOTAL SERVICES AND SUPPLIES	<u>-</u>	<u>1,000,000</u>	<u>-</u>	<u>1,000,000</u>
	DIVISION TOTAL	<u>-</u>	<u>1,000,000</u>	<u>-</u>	<u>1,000,000</u>

CITY OF EL CENTRO
2018 BUDGET
CAPITAL PROJECTS FUNDS

Object	Description	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018
FUND: 442 SA - CAPITAL PROJECTS					
Division: 9252 SPORTS COMPLEX					
CAPITAL OUTLAY					
710105	BUILDINGS	24,845	-	-	-
	TOTAL CAPITAL OUTLAY	24,845	-	-	-
	DIVISION TOTAL	24,845	-	-	-
Division: 9256 MLK - AQUATIC CENTER					
CAPITAL OUTLAY					
710105	BUILDINGS	495,792	1,500,000	1,300,000	211,150
	TOTAL CAPITAL OUTLAY	495,792	1,500,000	1,300,000	211,150
	DIVISION TOTAL	495,792	1,500,000	1,300,000	211,150
	TOTAL EXPENSES	1,097,091	2,500,000	1,300,000	1,211,150
	FUND TOTAL	(1,094,316)	(2,499,000)	(1,298,000)	(1,210,150)

CITY OF EL CENTRO
2018 BUDGET
CAPITAL PROJECTS FUNDS

Object	Description	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018
FUND: 460 PARK DEVELOPMENT					
REVENUES					
450200	OTHER AGENCIES	-	-	-	-
470121	INTEREST EARNINGS	3,097	2,000	3,200	2,000
480101	PARK IN LIEU FEES	220,000	-	-	-
	TOTAL REVENUES	<u>223,097</u>	<u>2,000</u>	<u>3,200</u>	<u>2,000</u>
Division: 5101 PARKS					
CAPITAL OUTLAY					
710106	OTHER REAL PROPERTY	-	517,000	72,000	445,000
	TOTAL CAPITAL OUTLAY	<u>-</u>	<u>517,000</u>	<u>72,000</u>	<u>445,000</u>
	DIVISION TOTAL	<u>-</u>	<u>517,000</u>	<u>72,000</u>	<u>445,000</u>
	TOTAL EXPENSES	<u>-</u>	<u>517,000</u>	<u>72,000</u>	<u>445,000</u>
	FUND TOTAL	<u>223,097</u>	<u>(515,000)</u>	<u>(68,800)</u>	<u>(443,000)</u>

CITY OF EL CENTRO
2018 BUDGET
CAPITAL PROJECTS FUNDS

Object	Description	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018
FUND: 461 POST OFFICE GRANT					
REVENUES					
450200	OTHER AGENCIES	-	-	-	-
450400	STATE GRANTS	-	-	-	-
470121	INTEREST EARNINGS	-	-	-	-
	TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Division: 9337 PO RENO CH12-001					
SERVICES AND SUPPLIES					
610129	OTHER EXPENSES	896	-	-	-
	TOTAL SERVICES AND SUPPLIES	<u>896</u>	<u>-</u>	<u>-</u>	<u>-</u>
	DIVISION TOTAL	<u>896</u>	<u>-</u>	<u>-</u>	<u>-</u>
	TOTAL EXPENSES	<u>896</u>	<u>-</u>	<u>-</u>	<u>-</u>
	FUND TOTAL	<u>(896)</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL REVENUES - ALL CAPITAL PRJT. FUNDS		1,435,678	1,990,249	2,146,019	2,832,803
TOTAL EXPENSES - ALL CAPITAL PRJT. FUNDS		<u>2,272,385</u>	<u>5,079,019</u>	<u>3,577,219</u>	<u>4,446,353</u>
NET - ALL CAPITAL PROJECTS FUNDS		<u>(836,707)</u>	<u>(3,088,770)</u>	<u>(1,431,200)</u>	<u>(1,613,550)</u>

ENTERPRISE FUNDS

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises - for these funds it is the intent of the City Council that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

Water (501) - This fund is used to account for revenues and expenses associated with the treatment and distribution of potable water.

Wastewater (502) - This fund is used to account for revenues and expenses associated with the collection and treatment of wastewater.

Transit (503) - This fund is used to account for revenues and expenses associated with a demand response public transportation service.

Solid Waste (504) - This fund is used to account for revenue and expenditures associated with the collection and the disposal of solid waste.

Water Capacity Fees (511) – This fund is used to account for the collection of water capacity fees paid by developers.

Wastewater Capacity Fees (512) – This fund is used to account for the collection of wastewater capacity fees paid by developers.

Water Stabilization Fund (513) – This fund was set up to receive excess revenues to be utilized in meeting bond covenants for debt service ratios.

Wastewater Stabilization Fund (514) – This fund was set up to receive excess revenues to be utilized in meeting bond covenants for debt service ratios.

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**CITY OF EL CENTRO
2018 BUDGET
ENTERPRISE FUNDS SUMMARY**

FUND	501	502	503	504	511	512	513	514	
	Water	Wastewater	Transit	Solid Waste	Water Capacity fees	Wastewater Capacity Fees	Water Stabilization Fund	Wastewater Stabilization Fund	Total
Operating Revenues:									
Charges for Current Services	8,460,000	9,556,000	-	1,862,000	836,650	976,100	-	-	21,690,750
Interest	120,000	100,000	-	1,000	14,500	19,000	17,000	17,000	288,500
Total Operating Revenue	8,580,000	9,656,000	-	1,863,000	851,150	995,100	17,000	17,000	21,979,250
Operating Expenses:									
Personnel Services	2,093,278	2,361,172	-	-	-	-	-	-	4,454,450
Supplies and services	2,257,357	1,873,968	-	1,862,000	-	-	-	-	5,993,325
General and Administrative	1,167,702	1,118,304	-	-	-	-	-	-	2,286,006
Total Operating Expenses	5,518,337	5,353,444	-	1,862,000	-	-	-	-	12,733,781
Operating Income (loss)	3,061,663	4,302,556	-	1,000	851,150	995,100	17,000	17,000	9,245,469
Non-Operating Revenue (Expenses)									
Bond Proceeds	1,000,000	12,750,000	-	-	-	-	-	-	13,750,000
Capital Outlay	(2,732,539)	(13,326,039)	-	-	-	-	-	-	(16,058,578)
Debt Service	(2,289,260)	(2,336,243)	-	-	-	-	-	-	(4,625,503)
Other Income	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-
Transfer In	-	-	-	-	-	-	-	-	-
Total Net Non-Operating Rev. (Expenses)	(4,021,799)	(2,912,282)	-	-	-	-	-	-	(6,934,081)
Net Income (Loss)	(960,136)	1,390,274	-	1,000	851,150	995,100	17,000	17,000	2,311,388
Working Capital - July 1	11,394,712	7,611,658	270,951	35,147	2,834,338	4,696,303	3,289,076	3,295,657	33,427,842
Working Capital - June 30	10,434,576	9,001,932	270,951	36,147	3,685,488	5,691,403	3,306,076	3,312,657	35,739,230

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CITY OF EL CENTRO
2018 BUDGET
ENTERPRISE FUNDS

Object	Description	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018
FUND: 501 WATER UTILITY FUND					
REVENUES					
470101	WATER SALES	7,854,728	8,100,000	8,200,000	8,250,000
470102	WATER SVC INSTALLATION	25,441	6,700	22,700	15,000
470103	WATER - OTHER REVENUE	144,135	200,000	178,000	180,000
470113	OTHER INCOME	-	-	-	-
470121	INTEREST EARNINGS	80,564	160,000	120,000	120,000
470126	BOND PROCEEDS	-	3,000,000	2,000,000	1,000,000
470173	WATER BAD DEBT	14,034	15,000	18,000	15,000
470177	WATER-VIOLATION FINES	1,700	-	-	-
490101	OPERATING TRANSFER IN	822,029	-	-	-
TOTAL REVENUES		8,942,631	11,481,700	10,538,700	9,580,000

CITY OF EL CENTRO
2018 BUDGET
ENTERPRISE FUNDS

Object	Description	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018
FUND: 501 WATER UTILITY FUND					
Division: 9410 WATER CAPACITY					
CAPITAL OUTLAY					
710102	ARCH/ENGINEERING	1,000	-	-	-
710106	OTHER REAL PROPERTY	822,029	-	-	-
720110	COMPUTER SOFTWARE	-	-	-	-
	TOTAL CAPITAL OUTLAY	823,029	-	-	-
	DIVISION TOTAL	823,029	-	-	-

CITY OF EL CENTRO
2018 BUDGET
ENTERPRISE FUNDS

Object	Description	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018
FUND: 501 WATER UTILITY FUND					
Division: 9510 WATER SYSTEM MAINTENANCE					
PERSONNEL SERVICES					
510101	SALARIES PERMANENT NON-SWORN	297,355	259,700	263,000	267,973
510105	OVERTIME	5,700	27,500	5,500	27,500
520101	RETIREMENT	31,658	34,127	31,500	38,867
520104	GROUP HEALTH INSURANCE	50,611	51,802	51,800	51,796
520105	WORKERS COMPENSATION	16,300	18,179	17,000	26,797
520106	DISABILITY INSURANCE	1,558	1,490	1,400	1,490
520107	UNEMPLOYMENT INSURANCE	5,216	5,843	5,400	6,029
520109	LIFE INSURANCE	58	56	42	56
520110	MEDICARE	4,105	3,766	3,700	3,886
	TOTAL PERSONNEL SERVICES	412,561	402,463	379,342	424,394
SERVICES AND SUPPLIES					
610101	ELECTRICITY	3,687	7,500	7,000	7,500
610103	TELEPHONE	2,351	4,500	2,400	4,500
610109	MEETING & TRAVEL	6,598	7,000	7,000	7,000
610111	EQUIPMENT RENTAL	50	500	500	500
610113	PROFESSIONAL FEES (O)	12,801	10,700	10,700	10,810
610121	DUES & SUBSCRIPTIONS	243	500	400	500
610123	TRAINING	751	2,500	1,500	2,500
610125	UNIFORM RENTAL	5,071	6,000	6,000	6,000
610129	OTHER EXPENSE	3,137	4,500	4,500	4,500
620101	OFFICE SUPPLIES	1,943	1,200	1,500	1,200
620103	PRINTING	-	300	200	300
620105	COMPUTER SUPPLIES	1,653	1,000	1,000	1,000
620108	FLARES-BATTERIES-FILM	458	400	400	400
620109	FIRST AID SUPPLIES	538	300	300	300
620112	PROTECTIVE CLOTHING	555	4,000	4,000	4,000
620114	OTHER SAFETY SUPPLIES	1,143	2,000	1,500	2,000
620125	CHEMICALS-FERTILIZERS	-	500	500	500
620128	JANITORIAL SUPPLIES	2,293	2,000	2,000	2,000
620132	CONSTRUCTION MATERIAL	14,625	20,000	20,000	20,000
620139	PIPE FITTINGS	102,595	107,450	105,000	110,000
620140	SMALL TOOLS	5,833	5,000	5,000	5,000
630107	COMUNICATION EQUIP PMAINT	3,438	3,500	3,500	3,500
630112	GASOLINE & OIL	13,943	17,000	15,000	17,000
630115	OUTSIDE MAINTENANCE	1,018	2,000	1,600	2,000
630116	MOTOR VEHICLE EXPENSE	57,852	65,335	65,335	68,804
630118	HYDRANT MAINTENANCE	-	-	-	-

CITY OF EL CENTRO
2018 BUDGET
ENTERPRISE FUNDS

Object	Description	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018
FUND: 501 WATER UTILITY FUND					
Division: 9510 WATER SYSTEM MAINTENANCE					
630120	WATER PUMPS MAINTENANCE	180	-	-	-
640130	DEPRECIATION - BUILDINGS	6,707	-	-	-
640131	DEPRECIATION-IMPROVEMENTS	122,399	-	-	-
640132	DEPRECIATION-FURN.& FIXTURES	-	-	-	-
640133	DEPRECIATION-MACH.& EQUIP.	18,035	-	-	-
640134	DEPRECIATION-VEHICLES	26,327	-	-	-
640135	DEPRECIATION-OTHER ASSETS	2,320	-	-	-
640136	DEPRECIATION-IMPR.CONTRIB.	41,282	-	-	-
	TOTAL SERVICES AND SUPPLIES	<u>459,826</u>	<u>275,685</u>	<u>266,835</u>	<u>281,814</u>
CAPITAL OUTLAY					
710102	ARCH/ENGINEERING	-	-	-	-
710106	OTHER REAL PROPERTY	4,287	10,000	10,000	10,000
720105	PORTABLE SHOP EQUIPMENT	-	10,000	10,000	-
720106	FIELD EQUIPMENT	11,812	2,550	2,550	5,000
720108	SAFETY EQUIPMENT	5,416	5,000	5,000	5,000
720109	COMPUTERS	1,610	-	-	-
730102	TRUCKS	-	-	-	60,000
730104	HEAVY EQUIPMENT	-	70,000	69,000	60,000
	TOTAL CAPITAL OUTLAY	<u>23,125</u>	<u>97,550</u>	<u>96,550</u>	<u>140,000</u>
	DIVISION TOTAL	<u>895,512</u>	<u>775,698</u>	<u>742,727</u>	<u>846,208</u>

CITY OF EL CENTRO
2018 BUDGET
ENTERPRISE FUNDS

Object	Description	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018
FUND: 501 WATER UTILITY FUND					
Division: 9511 WATER TREATMENT PLANT					
PERSONNEL SERVICES					
510101	SALARIES PERMANENT NON-SWORN	749,028	766,050	750,000	732,919
510103	SALARIES TEMPORARY	23,610	35,874	62,220	49,602
510105	OVERTIME	42,074	50,000	53,000	50,000
520101	RETIREMENT	89,436	105,382	97,000	106,303
520104	GROUP HEALTH INSURANCE	127,916	126,839	126,839	126,827
520105	WORKERS COMPENSATION	45,831	56,134	51,000	73,292
520106	DISABILITY INSURANCE	3,725	4,755	3,800	3,634
520107	UNEMPLOYMENT INSURANCE	14,666	17,757	16,600	16,491
520109	LIFE INSURANCE	233	663	250	663
520110	MEDICARE	10,925	11,108	11,000	10,627
	TOTAL PERSONNEL SERVICES	1,107,444	1,174,562	1,171,709	1,170,358
SERVICES AND SUPPLIES					
610101	ELECTRICITY	368,591	500,000	380,000	500,000
610103	TELEPHONE	8,161	6,500	8,700	6,500
610105	LEASELINES	1,962	2,000	2,000	2,000
610106	ADVERTISING	199	3,000	1,000	3,000
610107	BOOKS & PERIODICALS	-	500	300	500
610109	MEETING & TRAVEL	2,981	3,000	3,000	3,000
610111	EQUIPMENT RENTAL	517	2,000	1,500	2,000
610113	PROFESSIONAL FEES (O)	144,282	230,000	160,000	250,000
610116	PROFESSIONAL FEES-LEGAL	-	5,000	-	5,000
610117	SOLID WASTE COLLECTIONS	65	750	500	750
610121	DUES & SUBSCRIPTIONS	2,180	4,000	3,500	4,000
610123	TRAINING	199	1,500	1,000	1,500
610125	UNIFORM RENTAL	8,891	8,000	8,000	8,000
610129	OTHER EXPENSE	1,511	13,750	10,000	13,750
610131	FILING FEES	4,058	25,500	10,000	25,500
620101	OFFICE SUPPLIES	6,450	6,000	6,000	6,000
620102	POSTAGE	814	4,000	2,500	4,000
620103	PRINTING	717	3,000	2,000	3,000
620109	FIRST AID SUPPLIES	282	300	300	300
620112	PROTECTIVE CLOTHING	3,419	3,000	3,700	3,500
620114	OTHER SAFETY SUPPLIES	538	3,500	3,500	3,500
620122	GROUNDSCAPING	144	1,200	1,200	1,200
620125	CHEMICALS-FERTILIZERS	-	750	750	750
620128	JANITORIAL SUPPLIES	2,432	5,000	5,000	5,000
620130	MAINTENANCE SUPPLIES	398	2,000	2,000	2,000
620131	PAINTING SUPPLIES	276	2,000	2,000	2,000
620132	CONSTRUCTION MATERIAL	2,491	7,000	6,000	7,000
620135	OTHER SUPPLIES	-	1,500	1,000	1,500

CITY OF EL CENTRO
2018 BUDGET
ENTERPRISE FUNDS

Object	Description	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018
FUND: 501 WATER UTILITY FUND					
Division: 9511 WATER TREATMENT PLANT					
620136	TREATMENT CHEMICALS	138,239	230,000	151,000	230,000
620137	LAB TESTS & SUPPLIES	42,237	35,000	35,000	35,000
620138	PURCHASED WATER	138,288	250,000	150,000	250,000
620139	PIPE FITTINGS	1,255	2,500	2,500	2,500
620140	SMALL TOOLS	213	2,000	2,000	2,000
620145	POSTAGE - WATER VIOLATION	446	7,000	1,000	7,000
630101	BUILDING MAINT.	335	1,500	1,500	1,500
630106	OFFICE MACHINES MAINT.	312	700	700	700
630107	COMMUNICATION EQUIPMENT MAINT.	10,648	15,000	15,000	15,000
630108	FIELD/SHOP EQUIP. MAINT.	1,139	2,500	2,500	2,500
630109	COMPUTER EQUIP. MAINT.	156	1,000	800	1,000
630111	OTHER FACILITY MAINT.	58,956	91,000	70,000	91,000
630112	GASOLINE & OIL	12,389	20,000	15,000	20,000
630115	OUTSIDE MAINTENANCE	135	500	500	500
630116	MOTOR VEHICLE EXPENSE	22,510	26,040	26,040	27,420
630117	METER MAINTENANCE	31,010	68,385	50,000	68,000
630120	WATER PUMPS MAINTENANCE	39,554	50,000	50,000	60,000
640110	INTEREST EXPENSE	1,282,770	1,266,538	1,266,538	1,240,192
640112	BANK CHARGES	10,425	8,500	8,500	8,500
640114	PRINCIPAL ON DEBT	998,955	1,021,474	1,021,474	1,049,068
640130	DEPRECIATION - BUILDINGS	9,561	-	-	-
640131	DEPRECIATION-IMPROVEMENTS	1,862,808	-	-	-
640132	DEPRECIATION-FURN.& FIXTURES	-	-	-	-
640133	DEPRECIATION-MACH.& EQUIP.	16,109	-	-	-
640134	DEPRECIATION-VEHICLES	3,694	-	-	-
640135	DEPRECIATION-OTHER ASSETS	3,709	-	-	-
640138	BOND RELATED EXPENSES	-	-	-	-
	TOTAL SERVICES AND SUPPLIES	5,247,411	3,944,387	3,495,502	3,977,130
CAPITAL OUTLAY					
710106	OTHER REAL PROPERTY	124,087	1,150,000	150,000	1,515,500
720104	FIXED SHOP EQUIPMENT	-	-	-	10,000
720105	PORTABLE SHOP EQUIPMENT	-	10,000	10,000	-
720106	FIELD EQUIPMENT	-	25,000	25,000	-
720109	COMPUTERS	3,172	25,000	25,000	-
720111	COMMUNICATION EQUIPMENT	-	-	-	20,000
730102	TRUCKS	29,115	-	-	-
730104	HEAVY EQUIPMENT	-	-	-	-
	TOTAL CAPITAL OUTLAY	156,374	1,210,000	210,000	1,545,500
	DIVISION TOTAL	6,511,229	6,328,949	4,877,211	6,692,988

CITY OF EL CENTRO
2018 BUDGET
ENTERPRISE FUNDS

Object	Description	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018
FUND: 501 WATER UTILITY FUND					
Division: 9512 WATER CUSTOMER SERVICE					
PERSONNEL SERVICES					
510101	SALARIES PERMANENT NON-SWORN	113,103	134,394	131,000	137,845
510103	SALARIES TEMPORARY	15,437	15,604	15,500	16,150
510105	OVERTIME	1,836	1,000	1,700	1,000
520101	RETIREMENT	18,276	19,712	19,000	22,335
520103	SOCIAL SECURITY	975	-	144	234
520104	GROUP HEALTH INSURANCE	17,170	25,380	19,000	19,738
520105	WORKERS COMPENSATION	8,002	10,500	10,500	15,400
520106	DISABILITY INSURANCE	644	941	800	830
520107	UNEMPLOYMENT INSURANCE	2,561	3,375	3,300	3,465
520109	LIFE INSURANCE	163	143	120	143
520110	MEDICARE	1,876	2,175	2,100	1,999
	TOTAL PERSONNEL SERVICES	180,043	213,224	203,164	219,139
SERVICES AND SUPPLIES					
610103	TELEPHONE	3,475	2,000	5,100	2,000
610109	MEETING & TRAVEL	(76)	3,500	500	3,500
610113	PROFESSIONAL FEES (O)	21,683	23,800	23,000	24,800
610129	OTHER EXPENSE	-	1,000	1,000	1,000
610138	ONLINE FEES	27,669	23,200	32,000	28,000
620101	OFFICE SUPPLIES	2,129	3,500	3,500	3,500
620102	POSTAGE	46,834	48,200	48,200	48,300
620103	PRINTING	10,726	14,365	12,000	16,310
620105	COMPUTER SUPPLIES	1,000	2,100	1,500	2,100
630106	OFFICE MACHINES MAINT.	-	1,000	500	1,000
640112	BANK CHARGE	7,290	8,750	7,700	8,700
640116	BAD DEBT EXPENSE	33,328	40,000	38,000	40,000
640131	DEPRECIATION-IMPROVEMENTS	30,805	-	-	-
640136	DEPRECIATION-IMPR.CONTRIB.	-	-	-	-
	TOTAL SERVICES AND SUPPLIES	184,863	171,415	173,000	179,210
CAPITAL OUTLAY					
710106	OTHER REAL PROPERTY	-	3,110	3,102	-
720101	OFFICE MACHINES	1,570	-	-	-
720102	FURNITURE & FIXTURES	5,614	-	-	-
730102	TRUCKS	-	-	-	-
	TOTAL CAPITAL OUTLAY	7,184	3,110	3,102	-
	DIVISION TOTAL	372,090	387,749	379,266	398,349

CITY OF EL CENTRO
2018 BUDGET
ENTERPRISE FUNDS

Object	Description	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018
FUND: 501 WATER UTILITY FUND					
Division: 9513 PI OFFICE					
SUPPLIES AND SERVICES					
610113	PROFESSIONAL FEES (O)	15,037	15,190	15,190	15,290
610115	PROFESSIONAL FEES - LOBBY	3,000	3,000	3,000	3,000
620103	PRINTING	1,176	1,248	1,248	1,148
620107	PHOTO & VIDEO SUPPLIES	-	-	-	-
630109	COMPUTER EQUIP. MAINT.	-	75	75	75
	TOTAL SUPPLIES AND SERVICES	19,213	19,513	19,513	19,513
CAPITAL OUTLAY					
720101	OFFICE MACHINES	2,504	-	-	-
	TOTAL CAPITAL OUTLAY	2,504	-	-	-
	DIVISION TOTAL	21,717	19,513	19,513	19,513
Division: 9514 2014 REVENUE BONDS					
CAPITAL OUTLAY					
710106	OTHER REAL PROPERTY	-	3,000,000	2,000,000	1,000,000
	TOTAL CAPITAL OUTLAY	-	3,000,000	2,000,000	1,000,000
	DIVISION TOTAL	-	3,000,000	2,000,000	1,000,000

**CITY OF EL CENTRO
2018 BUDGET
ENTERPRISE FUNDS**

Object	Description	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018
FUND: 501 WATER UTILITY FUND					
Division: 9516 ADMINISTRATION					
PERSONNEL SERVICES					
510101	SALARIES PERMANENT NON-SWORN	196,422	193,643	200,000	198,708
510105	OVERTIME	175	-	-	-
520101	RETIREMENT	23,413	25,270	25,330	28,626
520104	GROUP HEALTH INSURANCE	26,236	25,989	25,989	23,726
520105	WORKERS COMPENSATION	12,046	13,461	13,630	19,736
520106	DISABILITY INSURANCE	891	855	900	855
520107	UNEMPLOYMENT INSURANCE	3,855	4,327	4,337	4,441
520109	LIFE INSURANCE	313	433	220	433
520110	MEDICARE	2,732	2,788	2,788	2,862
520112	ER PENSION EXPENSE	-	-	-	-
	TOTAL PERSONNEL SERVICES	<u>266,083</u>	<u>266,766</u>	<u>273,194</u>	<u>279,387</u>
SERVICES AND SUPPLIES					
610103	TELEPHONE	62	1,000	-	1,000
610107	BOOKS & PERIODICALS	-	100	-	100
610108	AUTO REIMBURSEMENT	-	100	-	100
610109	MEETING & TRAVEL	762	800	800	800
610113	PROFESSIONAL FEES (O)	21,178	21,000	21,000	21,000
610121	DUES & SUBSCRIPTIONS	63	50	50	50
610123	TRAINING	553	1,000	800	1,000
610129	OTHER EXPENSE	47,553	55,000	48,000	55,000
620101	OFFICE SUPPLIES	3,406	2,500	3,300	2,500
620102	POSTAGE	600	600	600	600
620103	PRINTING	275	500	300	500
620105	COMPUTER SUPPLIES	4,750	4,000	4,000	4,000
620109	FIRST AID SUPPLIES	50	50	72	50
620128	JANITORIAL SUPPLIES	504	600	700	600
630106	OFFICE MACHINES MAINT.	231	150	150	150
630107	COMMUNICATION EQUIPMENT MAINT.	104	1,000	400	1,000
630109	COMPUTER EQUIP. MAINT.	340	500	500	500
	TOTAL SERVICES AND SUPPLIES	<u>80,431</u>	<u>88,950</u>	<u>80,672</u>	<u>88,950</u>
CAPITAL OUTLAY					
720101	OFFICE MACHINES	-	-	-	3,519
720109	COMPUTERS	781	1,275	1,275	-
720110	COMPUTER SOFTWARE	21,351	21,400	21,625	43,520
	TOTAL CAPITAL OUTLAY	<u>22,132</u>	<u>22,675</u>	<u>22,900</u>	<u>47,039</u>
OTHER EXPENSES					
820101	INTERFUND TRANSFER	-	-	-	-
	TOTAL TRANSFER OUT	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	DIVISION TOTAL	<u>368,646</u>	<u>378,391</u>	<u>376,766</u>	<u>415,376</u>

CITY OF EL CENTRO
2018 BUDGET
ENTERPRISE FUNDS

Object	Description	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018
FUND: 501 WATER UTILITY FUND					
Division: 9519 OVERHEAD					
810102	OVERHEAD	<u>912,583</u>	<u>1,167,702</u>	<u>1,167,702</u>	<u>1,167,702</u>
	DIVISION TOTAL	<u>912,583</u>	<u>1,167,702</u>	<u>1,167,702</u>	<u>1,167,702</u>
	TOTAL EXPENSES	<u>9,904,806</u>	<u>12,058,002</u>	<u>9,563,185</u>	<u>10,540,136</u>
	FUND TOTAL	<u>(962,175)</u>	<u>(576,302)</u>	<u>975,515</u>	<u>(960,136)</u>

CITY OF EL CENTRO
2018 BUDGET
ENTERPRISE FUNDS

Object	Description	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018
FUND: 502 WASTEWATER UTILITY					
REVENUES					
470105	WASTEWATER TRTMT FEES	9,083,863	9,400,000	9,500,000	9,550,000
470106	WASTEWATER CONNECTIONS	7,477	5,000	10,000	5,000
470107	WASTEWATER - OTHER REVENUE	1,792	300	3,000	1,000
470121	INTEREST EARNINGS	51,903	160,000	100,000	100,000
470126	BOND PROCEEDS	-	12,050,000	1,500,000	12,750,000
490101	OPERATING TRANSFER IN	-	-	-	-
TOTAL REVENUES		<u>9,145,035</u>	<u>21,615,300</u>	<u>11,113,000</u>	<u>22,406,000</u>

CITY OF EL CENTRO
2018 BUDGET
ENTERPRISE FUNDS

Object	Description	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018
FUND: 502 WASTEWATER UTILITY					
 Division: 9520 WWTR SYSTEM MAINTENANCE					
PERSONNEL SERVICES					
510101	SALARIES PERMANENT NON-SWORN	297,911	271,527	280,650	280,197
510105	OVERTIME	10,438	15,000	10,000	15,000
520101	RETIREMENT	31,866	35,681	34,000	40,640
520104	GROUP HEALTH INSURANCE	51,566	59,041	52,000	51,898
520105	WORKERS COMPENSATION	16,404	19,007	19,000	28,020
520106	DISABILITY INSURANCE	1,565	1,622	1,600	1,622
520107	UNEMPLOYMENT INSURANCE	5,249	6,109	5,800	6,304
520109	LIFE INSURANCE	58	56	45	56
520110	MEDICARE	4,096	3,937	3,950	4,063
	TOTAL PERSONNEL SERVICES	419,153	411,980	407,045	427,800
 SERVICES AND SUPPLIES					
610103	TELEPHONE	4,995	4,700	4,900	4,700
610109	MEETING & TRAVEL	410	1,500	1,500	1,500
610111	EQUIPMENT RENTAL	-	500	500	500
610113	PROFESSIONAL FEES (O)	10,613	7,520	9,000	7,630
610121	DUES & SUBSCRIPTIONS	77	100	100	100
610123	TRAINING	236	500	300	500
610129	OTHER EXPENSE	1,035	800	800	800
620101	OFFICE SUPPLIES	1,417	600	800	600
620103	PRINTING	-	400	100	400
620108	FLARES-BATTERIES-FILM	337	200	200	200
620114	OTHER SAFETY SUPPLIES	227	700	700	700
620128	JANITORIAL SUPPLIES	171	250	250	250
620132	CONSTRUCTION MATERIAL	5,360	5,000	5,000	5,000
620136	TREATMENT CHEMICALS	3,108	3,000	3,000	3,000
620139	PIPE FITTINGS	14,039	3,450	3,450	6,000
620140	SMALL TOOLS	2,318	2,500	2,500	2,500
630107	COMMUNICATION EQUIPMENT MAINT.	1,320	1,400	1,400	1,400
630108	FIELD/SHOP EQUIP. MAINT.	-	500	500	500
630109	COMPUTER EQUIP. MAINT.	-	500	400	500
630111	OTHER FACILITY MAINT.	-	250	350	250
630112	GASOLINE & OIL	4,695	9,000	5,200	9,000
630114	PARTS	-	-	-	-
630116	MOTOR VEHICLE EXPENSE	33,845	37,565	37,565	39,559
640130	DEPRECIATION - BUILDINGS	6,474	-	-	-
640131	DEPRECIATION-IMPROVEMENTS	718,397	-	-	-
640132	DEPRECIATION-FURN.& FIXTURES	881	-	-	-
640133	DEPRECIATION-MACH.& EQUIP.	12,763	-	-	-
640134	DEPRECIATION-VEHICLES	42,850	-	-	-
640135	DEPRECIATION-OTHER ASSETS	2,233	-	-	-
640136	DEPRECIATION-IMPR.CONTRIB.	7,919	-	-	-
	TOTA SERVICES AND SUPPLIES	875,720	80,935	78,515	85,589

CITY OF EL CENTRO
2018 BUDGET
ENTERPRISE FUNDS

Object	Description	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018
FUND: 502 WASTEWATER UTILITY					
Division: 9520 WWTR SYSTEM MAINTENANCE					
CAPITAL OUTLAY					
710106	OTHER REAL PROPERTY	-	-	-	-
720106	FIELD EQUIPMENT	2,846	7,550	7,550	5,000
720108	SAFETY EQUIPMENT	-	5,000	5,000	5,000
720110	COMPUTER SOFTWARE	-	10,400	10,400	-
730102	TRUCKS	-	60,000	60,000	-
730104	HEAVY EQUIPMENT	-	-	-	500,000
	TOTAL CAPITAL OUTLAY	<u>2,846</u>	<u>82,950</u>	<u>82,950</u>	<u>510,000</u>
	DIVISION TOTAL	<u>1,297,719</u>	<u>575,865</u>	<u>568,510</u>	<u>1,023,389</u>

**CITY OF EL CENTRO
2018 BUDGET
ENTERPRISE FUNDS**

Object	Description	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018
FUND: 502 WASTEWATER UTILITY					
Division: 9521 WWTR TREATMENT PLANT					
PERSONNEL SERVICES					
510101	SALARIES PERMANENT NON-SWORN	984,770	932,297	931,000	958,490
510103	SALARIES - TEMPORARY	1,000	49,602	33,000	49,602
510105	OVERTIME	46,578	40,000	46,000	40,000
520101	RETIREMENT	113,321	129,032	123,000	139,019
520104	GROUP HEALTH INSURANCE	166,458	165,195	157,000	168,416
520105	WORKERS COMPENSATION	57,795	68,733	65,000	95,849
520106	DISABILITY INSURANCE	4,778	5,791	4,900	4,675
520107	UNEMPLOYMENT INSURANCE	18,494	21,697	21,000	21,566
520109	LIFE INSURANCE	233	204	170	204
520110	MEDICARE	12,363	13,518	12,800	13,898
	TOTAL PERSONNEL SERVICES	1,405,790	1,426,069	1,393,870	1,491,719
SERVICES AND SUPPLIES					
610101	ELECTRICITY	377,581	350,000	350,000	350,000
610102	NATURAL GAS	20,263	18,000	18,000	18,000
610103	TELEPHONE	9,071	7,000	7,000	7,000
610104	WATER	1,065	800	1,100	800
610106	ADVERTISING	-	-	238	-
610107	BOOKS & PERIODICALS	-	1,000	500	1,000
610108	AUTO REIMBURSEMENT	-	50	-	50
610109	MEETING & TRAVEL	5,294	5,000	5,000	6,000
610111	EQUIPMENT RENTAL	1,473	2,000	2,000	2,000
610113	PROFESSIONAL FEES (O)	64,846	300,000	100,000	350,000
610121	DUES & SUBSCRIPTIONS	729	2,500	1,700	2,500
610123	TRAINING	10,685	5,000	5,000	6,000
610125	UNIFORM RENTAL	6,520	6,500	6,100	6,500
610129	OTHER EXPENSE	4,426	7,500	7,000	5,000
610131	FILING FEES	50,803	60,000	56,000	60,000
620101	OFFICE SUPPLIES	11,161	4,500	8,000	5,000
620102	POSTAGE	331	1,000	600	1,000
620105	COMPUTER SUPPLIES	1,812	1,500	1,500	1,500
620108	FLARES-BATTERIES-FILM	259	350	1,026	350
620109	FIRST AID SUPPLIES	31	250	250	250
620112	PROTECTIVE CLOTHING	5,371	4,000	4,000	4,000
620128	JANITORIAL SUPPLIES	10,197	7,500	8,500	7,500
620130	MAINTENANCE SUPPLIES	5,378	7,500	9,000	7,500
620131	PAINTING SUPPLIES	2,035	1,500	1,500	1,500
620132	CONSTRUCTION MATERIAL	259	2,500	2,500	2,500
620136	TREATMENT CHEMICALS	249,951	210,000	243,000	210,000
620137	LAB TESTS & SUPPLIES	62,902	75,000	80,000	75,000

CITY OF EL CENTRO
2018 BUDGET
ENTERPRISE FUNDS

Object	Description	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018
FUND: 502 WASTEWATER UTILITY					
Division: 9521 WWTR TREATMENT PLANT					
620140	SMALL TOOLS	1,464	1,000	1,200	1,000
630101	BUILDING MAINT.	1,107	2,500	2,000	2,500
630103	GROUND/LANDSCAPING MAINT	19,965	20,000	22,000	20,000
630106	OFFICE MACHINES MAINT.	1,570	500	800	500
630107	COMMUNICATION EQUIPMENT MAINT.	12,159	7,500	11,200	8,000
630108	FIELD/SHOP EQUIP. MAINT.	263,639	200,000	240,000	225,000
630109	COMPUTER EQUIP. MAINT.	-	500	400	500
630112	GASOLINE & OIL	20,779	30,000	27,500	30,000
630113	TIRES & BATTERIES	492	1,000	800	1,000
630116	MOTOR VEHICLE EXPENSE	37,162	42,994	42,994	45,276
640110	INTEREST EXPENSE	1,127,590	1,107,626	1,107,626	1,075,365
640112	BANK CHARGES	17,696	16,000	17,700	14,000
640114	PRINCIPAL ON DEBT	1,197,337	1,224,007	1,224,007	1,260,878
640130	DEPRECIATION - BUILDINGS	286	-	-	-
640131	DEPRECIATION-IMPROVEMENTS	700,284	-	-	-
640133	DEPRECIATION-MACH.& EQUIP.	8,050	-	-	-
640134	DEPRECIATION-VEHICLES	3,869	-	-	-
640135	DEPRECIATION-OTHER ASSETS	1,111	-	-	-
640136	DEPRECIATION-IMPR.CONTRIB.	78,863	-	-	-
640138	BOND RELATED EXPENSES	-	-	-	-
	TOTAL SERVICES AND SUPPLIES	4,395,866	3,734,577	3,617,741	3,814,969
CAPITAL OUTLAY					
720104	FIXED SHOP EQUIPMENT	10,117	-	-	-
720105	PORTABLE SHOP EQUIPMENT	-	9,000	9,000	9,000
720108	SAFETY EQUIPMENT	-	10,000	10,000	10,000
720109	COMPUTERS	7,937	-	-	-
730102	TRUCKS	33,793	37,000	37,000	-
730104	HEAVY EQUIPMENT	-	90,000	90,000	-
	TOTAL CAPITAL OUTLAY	51,847	146,000	146,000	19,000
	DIVISION TOTAL	5,853,503	5,306,646	5,157,611	5,325,688

CITY OF EL CENTRO
2018 BUDGET
ENTERPRISE FUNDS

Object	Description	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018
FUND: 502 WASTEWATER UTILITY					
Division: 9522 WWTR CUSTOMER SERVICE					
PERSONNEL SERVICES					
510101	SALARIES PERMANENT NON-SWORN	48,473	57,598	57,000	59,076
510103	SALARIES TEMPORARY	6,616	6,688	6,300	6,922
510105	OVERTIME	787	1,000	800	1,000
520101	RETIREMENT	7,832	8,448	7,800	9,572
520103	SOCIAL SECURITY	418	-	62	100
520104	GROUP HEALTH INSURANCE	7,287	10,877	8,200	8,459
520105	WORKERS COMPENSATION	3,429	2,546	4,050	3,739
520106	DISABILITY INSURANCE	276	332	300	332
520107	UNEMPLOYMENT INSURANCE	1,097	1,446	1,300	1,485
520109	LIFE INSURANCE	70	76	70	76
520110	MEDICARE	804	932	800	857
	TOTAL PERSONNEL SERVICES	<u>77,089</u>	<u>89,943</u>	<u>86,682</u>	<u>91,618</u>
SERVICES AND SUPPLIES					
610109	MEETING & TRAVEL	(32)	1,500	100	1,500
610113	PROFESSIONAL FEES (O)	10,634	13,300	10,500	13,300
610129	OTHER EXPENSE	-	500	500	500
610138	ONLINE FEES	27,668	23,200	32,000	28,000
620101	OFFICE SUPPLIES	(152)	1,500	1,500	1,500
620102	POSTAGE	20,076	19,425	20,800	20,700
620103	PRINTING	4,597	8,230	4,600	6,990
620105	COMPUTER SUPPLIES	429	900	900	900
630106	OFFICE MACHINES MAINT.	-	500	200	500
640112	BANK CHARGES	7,290	8,700	7,500	8,700
640116	BAD DEBT EXPENSE	38,983	50,000	50,000	50,000
	TOTAL SERVICES AND SUPPLIES	<u>109,493</u>	<u>127,755</u>	<u>128,600</u>	<u>132,590</u>
CAPITAL OUTLAY					
720101	OFFICE MACHINES	1,570	3,110	3,102	-
720109	COMPUTERS	2,434	-	-	-
	TOTAL CAPITAL OUTLAY	<u>4,004</u>	<u>3,110</u>	<u>3,102</u>	<u>-</u>
	DIVISION TOTAL	<u>190,586</u>	<u>220,808</u>	<u>218,384</u>	<u>224,208</u>

CITY OF EL CENTRO
2018 BUDGET
ENTERPRISE FUNDS

Object	Description	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018
FUND: 502 WASTEWATER UTILITY					
Division: 9523 PI OFFICE					
SERVICES AND SUPPLIES					
610113	PROFESSIONAL FEES (O)	15,037	15,190	15,190	15,290
610115	PROFESSIONAL FEES - LOBBY	3,000	3,000	3,000	3,000
620103	PRINTING	1,176	1,249	1,249	1,148
630109	COMPUTER EQUIP. MAINT.	-	75	75	75
	TOTAL SERVICES AND SUPPLIES	<u>19,213</u>	<u>19,514</u>	<u>19,514</u>	<u>19,513</u>
CAPITAL OUTLAY					
720101	OFFICE MACHINES	<u>2,504</u>	-	-	-
	TOTAL CAPITAL OUTLAY	<u>2,504</u>	-	-	-
	DIVISION TOTAL	<u>21,717</u>	<u>19,514</u>	<u>19,514</u>	<u>19,513</u>

CITY OF EL CENTRO
2018 BUDGET
ENTERPRISE FUNDS

Object	Description	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018
FUND: 502 WASTEWATER UTILITY					
Division: 9525 STORM WATER					
PERSONNEL SERVICES					
510101	SALARIES PERMANENT NON-SWORN	51,809	51,420	51,420	51,420
510103	SALARIES TEMPORARY	-	-	-	-
510105	OVERTIME	5,345	3,000	3,000	3,000
520101	RETIREMENT	6,281	6,757	6,757	7,458
520104	GROUP HEALTH INSURANCE	12,040	11,958	11,958	11,957
520105	WORKERS COMPENSATION	3,238	3,599	3,599	5,142
520106	DISABILITY INSURANCE	320	312	312	312
520107	UNEMPLOYMENT INSURANCE	1,036	1,157	1,157	1,157
520110	MEDICARE	717	746	746	746
	TOTAL PERSONNEL SERVICES	80,786	78,949	78,949	81,192
SERVICES AND SUPPLIES					
610104	WATER	-	-	-	100
610106	ADVERTISING	30	1,500	500	1,500
610107	BOOKS & PERIODICALS	-	2,000	1,000	2,000
610108	AUTO REIMBURSEMENT	-	100	-	100
610109	MEETING & TRAVEL	-	1,500	1,500	1,500
610113	PROFESSIONAL FEES (O)	24,814	40,000	40,000	40,000
610121	DUES & SUBSCRIPTIONS	580	1,500	600	1,500
610123	TRAINING	36	2,000	1,000	2,000
610129	OTHER EXPENSE	719	1,500	1,500	1,500
610131	FILING FEES	11,448	15,000	15,000	15,000
620101	OFFICE SUPPLIES	1,000	1,000	1,000	1,000
620102	POSTAGE	1,497	2,500	1,000	2,500
620105	COMPUTER SUPPLIES	450	500	500	500
620108	FLARES-BATTERIES-FILM	-	500	500	500
620112	PROTECTIVE CLOTHING	185	250	250	250
630109	COMPUTER EQUIP. MAINT.	-	250	250	250
	TOTAL SERVICES AND SUPPLIES	40,759	70,100	64,600	70,200
CAPITAL OUTLAY					
720101	OFFICE MACHINES	-	-	-	-
720109	COMPUTERS	1,616	-	-	-
	TOTAL CAPITAL OUTLAY	1,616	-	-	-
	DIVISION TOTAL	123,161	149,049	143,549	151,392

CITY OF EL CENTRO
2018 BUDGET
ENTERPRISE FUNDS

Object	Description	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018
FUND: 502 WASTEWATER UTILITY					
Division: 9526 2014 REVENUE BONDS					
CAPITAL OUTLAY					
710102	ARCH/ENGINEERING	11,226	-	11,000	-
710106	OTHER REAL PROPERTY	547,512	12,050,000	1,489,000	12,750,000
720106	FIELD EQUIPMENT	-	-	-	-
	TOTAL CAPITAL OUTLAY	<u>558,738</u>	<u>12,050,000</u>	<u>1,500,000</u>	<u>12,750,000</u>
	DIVISION TOTAL	<u>558,738</u>	<u>12,050,000</u>	<u>1,500,000</u>	<u>12,750,000</u>

**CITY OF EL CENTRO
2018 BUDGET
ENTERPRISE FUNDS**

Object	Description	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018
FUND: 502 WASTEWATER UTILITY					
Division: 9528 ADMINISTRATION					
PERSONNEL SERVICES					
510101	SALARIES PERMANENT NON-SWORN	188,511	185,695	185,695	189,641
510103	SALARIES TEMPORARY	2,671	-	-	-
510105	OVERTIME	3,992	-	3,111	-
520101	RETIREMENT	22,487	24,251	24,251	27,339
520103	SOCIAL SECURITY	166	-	-	-
520104	GROUP HEALTH INSURANCE	26,874	18,189	25,608	24,736
520105	WORKERS COMPENSATION	11,739	12,918	12,918	18,849
520106	DISABILITY INSURANCE	912	900	900	897
520107	UNEMPLOYMENT INSURANCE	3,757	4,152	4,152	4,241
520109	LIFE INSURANCE	268	407	280	407
520110	MEDICARE	2,000	2,676	2,200	2,733
520112	ER PENSION EXPENSE	-	-	-	-
	TOTAL PERSONNEL SERVICES	<u>263,377</u>	<u>249,188</u>	<u>259,115</u>	<u>268,843</u>
SERVICES AND SUPPLIES					
610103	TELEPHONE	-	200	-	200
610107	BOOKS & PERIODICALS	-	100	-	100
610109	MEETING & TRAVEL	762	800	800	800
610113	PROFESSIONAL FEES (O)	21,178	21,000	21,000	21,000
610121	DUES & SUBSCRIPTIONS	208	150	150	150
610123	TRAINING	538	500	500	500
610129	OTHER EXPENSE	47,481	55,000	49,000	55,000
620101	OFFICE SUPPLIES	3,462	2,500	3,200	2,500
620102	POSTAGE	354	500	400	500
620103	PRINTING	275	500	300	500
620105	COMPUTER SUPPLIES	3,765	3,000	3,000	3,000
620109	FIRST AID SUPPLIES	100	100	100	100
620128	JANITORIAL SUPPLIES	519	600	600	600
630106	OFFICE MACHINES MAINT.	326	400	400	400
630107	COMMUNICATION EQUIPMENT MAINT.	-	1,000	200	1,000
630109	COMPUTER EQUIP. MAINT.	334	1,000	500	1,000
	TOTAL SERVICES AND SUPPLIES	<u>79,302</u>	<u>87,350</u>	<u>80,150</u>	<u>87,350</u>
CAPITAL OUTLAY					
720101	OFFICE MACHINES	-	-	-	3,519
720109	COMPUTERS	651	1,275	1,275	-
720110	COMPUTER SOFTWARE	21,351	21,400	21,625	43,520
720111	COMMUNICATION EQUIPMENT	-	-	-	-
	TOTAL CAPITAL OUTLAY	<u>22,002</u>	<u>22,675</u>	<u>22,900</u>	<u>47,039</u>
OTHER EXPENSES					
820101	INTERFUND TRANSFERS	-	-	-	-
	TOTAL CAPITAL OUTLAY	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	DIVISION TOTAL	<u>364,681</u>	<u>359,213</u>	<u>362,165</u>	<u>403,232</u>

CITY OF EL CENTRO
2018 BUDGET
ENTERPRISE FUNDS

Object	Description	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018
FUND: 502 WASTEWATER UTILITY					
Division: 9529 OVERHEAD					
810102	OVERHEAD	<u>999,459</u>	<u>1,118,304</u>	<u>1,118,304</u>	<u>1,118,304</u>
	DIVISION TOTAL	<u>999,459</u>	<u>1,118,304</u>	<u>1,118,304</u>	<u>1,118,304</u>
	TOTAL EXPENSES	<u>9,409,564</u>	<u>19,799,399</u>	<u>9,088,037</u>	<u>21,015,726</u>
	FUND TOTAL	<u>(264,529)</u>	<u>1,815,901</u>	<u>2,024,963</u>	<u>1,390,274</u>

CITY OF EL CENTRO
2018 BUDGET
ENTERPRISE FUNDS

Object	Description	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018
FUND: 503 TRANSIT					
REVENUES					
450109	TRANSIT REVENUE	367,040	360,000	-	-
450200	OTHER AGENCIES	30,000	30,000	-	-
470104	TRANSIT FARES	39,208	40,500	-	-
470121	INTEREST EARNINGS	2,738	1,000	900	-
	TOTAL REVENUES	438,986	431,500	900	-
Division: 9530 TRANSIT					
SERVICES AND SUPPLIES					
610129	OTHER EXPENSE	411,838	399,000	-	-
	TOTAL SERVICES AND SUPPLIES	411,838	399,000	-	-
	DIVISION TOTAL	411,838	399,000	-	-
Division: 9539 OVERHEAD					
810102	OVERHEAD	30,000	30,000	-	-
	DIVISION TOTAL	30,000	30,000	-	-
	TOTAL EXPENSES	441,838	429,000	-	-
	FUND TOTAL	(2,852)	2,500	900	-

CITY OF EL CENTRO
2018 BUDGET
ENTERPRISE FUNDS

Object	Description	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018
FUND: 504 SOLID WASTE					
REVENUES					
470108	SOLID WASTE COLLECTIONS	1,852,774	1,850,000	1,861,950	1,862,000
470121	INTEREST EARNINGS	<u>1,616</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
	TOTAL REVENUES	<u>1,854,390</u>	<u>1,851,000</u>	<u>1,862,950</u>	<u>1,863,000</u>
Division: 9540 SOLID WASTE					
SERVICES AND SUPPLIES					
610117	SOLID WASTE COLLECTIONS	1,610,491	1,651,000	1,660,800	1,661,800
610129	OTHER EXPENSE	193,977	180,000	186,200	186,200
640116	BAD DEBT EXPENSE	<u>11,895</u>	<u>13,500</u>	<u>15,000</u>	<u>14,000</u>
	TOTAL SERVICES AND SUPPLIES	<u>1,816,363</u>	<u>1,844,500</u>	<u>1,862,000</u>	<u>1,862,000</u>
	DIVISION TOTAL	<u>1,816,363</u>	<u>1,844,500</u>	<u>1,862,000</u>	<u>1,862,000</u>
	TOTAL EXPENSES	<u>1,816,363</u>	<u>1,844,500</u>	<u>1,862,000</u>	<u>1,862,000</u>
	FUND TOTAL	<u>38,027</u>	<u>6,500</u>	<u>950</u>	<u>1,000</u>

CITY OF EL CENTRO
2018 BUDGET
ENTERPRISE FUNDS

Object	Description	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018
FUND: 511 WATER CAPACITY FEES					
REVENUES					
470121	INTEREST EARNINGS	25,315	14,500	14,500	14,500
480103	WATER CAPACITY FEES	<u>163,533</u>	<u>1,020,000</u>	<u>807,000</u>	<u>836,650</u>
	TOTAL REVENUES	<u>188,848</u>	<u>1,034,500</u>	<u>821,500</u>	<u>851,150</u>
Division: 9103 TRANSFERS OUT					
820101	INTERFUND TRANSFERS	<u>822,029</u>	<u>-</u>	<u>-</u>	<u>-</u>
	DIVISION TOTAL	<u>822,029</u>	<u>-</u>	<u>-</u>	<u>-</u>
	TOTAL EXPENSES	<u>822,029</u>	<u>-</u>	<u>-</u>	<u>-</u>
	FUND TOTAL	<u>(633,181)</u>	<u>1,034,500</u>	<u>821,500</u>	<u>851,150</u>

CITY OF EL CENTRO
2018 BUDGET
ENTERPRISE FUNDS

Object	Description	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018
FUND: 512 WASTEWATER CAPACITY FEES					
REVENUES					
470121	INTEREST EARNINGS	33,232	19,000	19,000	19,000
480104	WASTEWATER CAPACITY FEES	<u>159,042</u>	<u>1,100,000</u>	<u>955,000</u>	<u>976,100</u>
	TOTAL REVENUES	<u>192,274</u>	<u>1,119,000</u>	<u>974,000</u>	<u>995,100</u>
Division: 9104 TRANSFERS OUT					
820101	INTERFUND TRANSFERS	-	-	-	-
	DIVISION TOTAL	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	TOTAL EXPENSES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	FUND TOTAL	<u>192,274</u>	<u>1,119,000</u>	<u>974,000</u>	<u>995,100</u>

CITY OF EL CENTRO
2018 BUDGET
ENTERPRISE FUNDS

Object	Description	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018
FUND: 513 WATER STABILIZATION FUND					
REVENUES					
470121	INTEREST EARNINGS	12,394	17,000	17,000	17,000
490101	TRANSFERS IN	-	-	-	-
	TOTAL REVENUES	<u>12,394</u>	<u>17,000</u>	<u>17,000</u>	<u>17,000</u>
	FUND TOTAL	<u>12,394</u>	<u>17,000</u>	<u>17,000</u>	<u>17,000</u>

CITY OF EL CENTRO
2018 BUDGET
ENTERPRISE FUNDS

Object	Description	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018
FUND: 514 WASTEWATER STABILIZATION FUND					
REVENUES					
470121	INTEREST EARNINGS	23,998	17,000	17,000	17,000
490101	TRANSFERS IN	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	TOTAL REVENUES	<u>23,998</u>	<u>17,000</u>	<u>17,000</u>	<u>17,000</u>
Division: 9411 WWTR STABILIZATION					
SERVICES AND SUPPLIES					
610129	OTHER EXPENSE	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	TOTAL SERVICES AND SUPPLIES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	DIVISION TOTAL	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	TOTAL EXPENSES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	FUND TOTAL	<u>23,998</u>	<u>17,000</u>	<u>17,000</u>	<u>17,000</u>
TOTAL REVENUES - ALL ENTERPRISE FUNDS		<u>20,798,556</u>	<u>37,567,000</u>	<u>25,345,050</u>	<u>35,729,250</u>
TOTAL EXPENSES - ALL ENTERPRISE FUNDS		<u>22,394,600</u>	<u>34,130,901</u>	<u>20,513,222</u>	<u>33,417,862</u>
NET - ALL ENTERPRISE FUNDS		<u>(1,596,044)</u>	<u>3,436,099</u>	<u>4,831,828</u>	<u>2,311,388</u>

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INTERNAL SERVICE FUNDS

Internal service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the City on a cost reimbursement basis.

Workers' Compensation (601) - This fund is used to account for the revenue and expenses associated with providing Workers' Compensation benefits.

Post Employment Benefits (602) - This fund is used to account for the revenue and expenses associated with providing unemployment benefits.

Group Health Insurance (603) - This fund is used to account for the revenue and expenses associated with providing group health benefits.

Motor Vehicle (604) - This fund is used to account for costs of operating and maintaining automotive equipment used by City departments.

GASB 45 (605) -This fund is used to account for GASB 45 related funding requirements.

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**CITY OF EL CENTRO
2018 BUDGET
INTERNAL SERVICE FUNDS SUMMARY**

	601	602	603	604	605	
	Workers'	Post	Group Health			
	Compensation	Employment	Insurance	Motor Vehicle	GASB 45	Total
Operating Revenues:						
Other Agencies	\$ 1,689,952	\$ 350,978	\$ 3,608,400	\$ 442,290	\$ -	\$ 6,091,620
Interest Revenue	20,000	11,000	20,000	400	22,000	73,400
Total Operating Revenues	1,709,952	361,978	3,628,400	442,690	22,000	6,165,020
Operating Expenses:						
Personnel Services	-	232,000	-	261,302	-	493,302
Supplies and Expenses	2,186,805	305,000	3,618,000	216,950	-	6,326,755
Capital Outlay	-	-	-	10,000	-	10,000
Total Operating Expenses	2,186,805	537,000	3,618,000	488,252	-	6,830,057
Operating Income(loss)	(476,853)	(175,022)	10,400	(45,562)	22,000	(665,037)
Non-Operating Revenues						
Transfers Out	-	-	-	-	(4,000,000)	(4,000,000)
Transfers In	-	-	-	-	-	-
Total Net Non-Operating (Expenses)	-	-	-	-	(4,000,000)	(4,000,000)
Net Income (Loss)	(476,853)	(175,022)	10,400	(45,562)	(3,978,000)	(4,665,037)
Fund Balance - July 1	2,862,769	1,256,961	2,836,582	41,568	4,652,159	11,650,039
Fund Balance - June 30	2,385,916	1,081,939	2,846,982	(3,994)	674,159	6,985,002

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CITY OF EL CENTRO
2018 BUDGET
INTERNAL SERVICE FUNDS

Object	Description	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018
FUND: 601 WORKER'S COMPENSATION					
REVENUES					
450200	OTHER AGENCIES	946,922	1,104,072	1,105,105	1,614,952
470121	INTEREST EARNINGS	28,028	20,000	18,000	20,000
470113	OTHER INCOME	3,464	-	-	-
470115	WORKER'S COMP RECOVERY	90,160	75,000	57,500	75,000
	TOTAL REVENUES	1,068,574	1,199,072	1,180,605	1,709,952
Division: 9610 WORKER'S COMP					
SERVICES AND SUPPLIES					
610129	OTHER EXPENSE	-	10,000	10,000	10,000
640103	PRIMARY DEPOSITS	2,603,466	1,537,300	1,537,243	2,146,805
640108	WC RETROSPECTIVE ADJ.	-	-	-	-
640117	WC CLAIMS	69,929	2,000	35,200	30,000
	TOTAL SERVICES AND SUPPLIES	2,673,395	1,549,300	1,582,443	2,186,805
	DIVISION TOTAL	2,673,395	1,549,300	1,582,443	2,186,805
	TOTAL EXPENSES	2,673,395	1,549,300	1,582,443	2,186,805
	FUND TOTAL	(1,604,821)	(350,228)	(401,838)	(476,853)

CITY OF EL CENTRO
2018 BUDGET
INTERNAL SERVICE FUNDS

Object	Description	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018
FUND: 602 POST EMPLOYMENT BENEFITS					
REVENUES					
450200	OTHER AGENCIES	301,893	355,000	354,000	350,978
470121	INTEREST EARNINGS	11,247	9,000	11,000	11,000
	TOTAL REVENUES	313,140	364,000	365,000	361,978
Division: 9620 UNEMPLOYMENT					
SERVICES AND SUPPLIES					
610113	PROFESSIONAL FEES/OTHER	6,375	15,000	24,000	20,000
640118	UNEMPLOYMENT BENEFITS	30,058	50,000	64,300	65,000
	TOTAL SERVICES AND SUPPLIES	36,433	65,000	88,300	85,000
	DIVISION TOTAL	36,433	65,000	88,300	85,000
Division: 9621 LEAVE PAY					
PERSONNEL SERVICES					
510101	SALARIES PERMANENT NON-SWORN	70,475	100,000	145,000	100,000
510102	SALARIES PERMANENT SWORN	66,791	100,000	60,000	100,000
510108	SICK LEAVE PAYOFF	30,252	30,000	30,000	30,000
520110	MEDICARE	2,182	2,000	2,000	2,000
	TOTAL PERSONNEL SERVICES	169,700	232,000	237,000	232,000
	DIVISION TOTAL	169,700	232,000	237,000	232,000
Division: 9622 RETIREE'S MEDICAL					
SERVICES AND SUPPLIES					
610136	RETIREE'S MEDICAL	216,509	230,000	220,000	220,000
	TOTAL SERVICES AND SUPPLIES	216,509	230,000	220,000	220,000
	DIVISION TOTAL	216,509	230,000	220,000	220,000
	TOTAL EXPENSES	422,642	527,000	545,300	537,000
	FUND TOTAL	(109,502)	(163,000)	(180,300)	(175,022)

**CITY OF EL CENTRO
2018 BUDGET
INTERNAL SERVICE FUNDS**

Object	Description	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018
FUND: 603 GROUP HEALTH TRUST					
REVENUES					
470121	INTEREST EARNINGS	18,012	12,000	20,000	20,000
470113	OTHER INCOME	397,582	175,000	450,000	300,000
470145	INS. PREM. - MEDICAL	3,256,273	3,100,000	3,140,000	3,140,000
470146	INS. PREM. - VISION	43,919	43,900	43,900	43,900
470147	INS. PREM. - EAP	77,738	77,200	80,000	80,000
470148	INS. PREM. - ADMIN.	44,614	44,500	45,000	44,500
	TOTAL REVENUES	3,838,138	3,452,600	3,778,900	3,628,400
Division: 9630 GROUP HEALTH					
SERVICES AND SUPPLIES					
610129	OTHER EXPENSE	23,325	30,000	30,000	30,000
640104	MEDICAL CLAIMS	3,062,722	3,300,000	3,200,000	3,400,000
640105	VISION CLAIMS	48,185	55,000	48,000	50,000
640106	EAP EXPENSE	92,747	92,000	93,000	93,000
640107	GROUP HEALTH ADMIN.	44,000	45,000	44,000	45,000
	TOTAL SERVICES AND SUPPLIES	3,270,979	3,522,000	3,415,000	3,618,000
	DIVISION TOTAL	3,270,979	3,522,000	3,415,000	3,618,000
	TOTAL EXPENSES	3,270,979	3,522,000	3,415,000	3,618,000
	FUND TOTAL	567,159	(69,400)	363,900	10,400

**CITY OF EL CENTRO
2018 BUDGET
INTERNAL SERVICE FUNDS**

Object	Description	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018
FUND: 604 MOTOR VEHICLE FUND					
REVENUES					
450200	OTHER AGENCIES	375,000	420,000	420,000	442,290
470121	INTEREST EARNINGS	2,328	1,000	500	400
	TOTAL REVENUES	377,328	421,000	420,500	442,690
Division: 9640 MOTOR VEHICLE					
PERSONNEL SERVICES					
510101	SALARIES PERMANENT NON-SWORN	173,802	171,999	171,999	174,994
510105	OVERTIME	526	2,000	500	1,000
510108	SICK LEAVE PAYOFF	-	-	-	-
520101	RETIREMENT	21,070	22,602	22,600	25,381
520104	GROUP HEALTH INSURANCE	31,947	31,173	31,173	34,937
520105	WORKERS COMPENSATION	10,840	12,040	12,000	17,499
520106	DISABILITY INSURANCE	1,016	961	960	961
520107	UNEMPLOYMENT INSURANCE	3,469	3,870	3,870	3,937
520109	LIFE INSURANCE	58	56	45	56
520110	MEDICARE	2,339	2,494	2,200	2,537
520112	ER PENSION EXPENSE	-	-	-	-
	TOTAL PERSONNEL SERVICES	245,067	247,195	245,347	261,302
SERVICES AND SUPPLIES					
610101	ELECTRICITY	6,357	8,000	8,000	8,000
610102	NATURAL GAS	206	300	300	300
610103	TELEPHONE	275	500	300	500
610107	BOOKS & PERIODICALS	-	300	300	300
610109	MEETING & TRAVEL	958	750	750	750
610112	PROFESSIONAL FEES (P)	-	-	-	-
610113	PROFESSIONAL FEES (O)	6,864	3,000	3,000	3,000
610121	DUES & SUBSCRIPTIONS	2,871	3,500	3,500	3,500
610123	TRAINING	800	1,500	1,500	1,500
610125	UNIFORM RENTAL	1,511	1,500	1,500	1,500
610129	OTHER EXPENSE	740	2,000	1,900	2,000
620101	OFFICE SUPPLIES	1,632	800	1,000	800
620103	PRINTING	494	800	600	800
620105	COMPUTER SUPPLIES	1,299	600	600	600
620108	FLARES-BATTERIES-FILM	308	250	250	250
620109	FIRST AID SUPPLIES	447	600	600	600
620112	PROTECTIVE CLOTHING	780	1,500	1,000	1,500
620127	OTHER SUPPLIES	1,329	3,500	2,800	3,500
620128	JANITORIAL SUPPLIES	2,892	4,000	3,500	4,000
620130	MAINTENANCE SUPPLIES	-	1,000	800	800

**CITY OF EL CENTRO
2018 BUDGET
INTERNAL SERVICE FUNDS**

Object	Description	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018
FUND: 604 MOTOR VEHICLE FUND					
Division: 9640 MOTOR VEHICLE					
620140	SMALL TOOLS	3,590	4,000	4,000	4,000
630101	BUILDING MAINT.	4,225	3,000	3,000	3,000
630106	OFFICE MACHINES MAINT.	-	150	150	150
630107	COMMUNICATION EQUIPMENT MAINT.	990	5,000	1,200	5,000
630108	FIELD/SHOP EQUIP. MAINT.	3,612	5,000	4,500	5,000
630109	COMPUTER EQUIP. MAINT.	-	600	600	600
630111	OTHER FACILITY MAINT.	-	1,200	1,000	1,000
630112	GASOLINE & OIL	6,976	11,000	8,000	9,000
630113	TIRES & BATTERIES	51,841	40,000	40,000	40,000
630114	PARTS	96,023	100,000	98,000	100,000
630115	OUTSIDE MAINTENANCE	41,013	15,000	28,000	15,000
	TOTAL SERVICES AND SUPPLIES	<u>238,033</u>	<u>219,350</u>	<u>220,650</u>	<u>216,950</u>
CAPITAL OUTLAY					
710106	OTHER REAL PROPERTY	-	-	-	-
720104	FIXED SHOP EQUIPMENT	-	15,000	15,000	-
720105	PORTABLE SHOP EQUIPMENT	-	-	-	10,000
720109	COMPUTERS	1,610	-	-	-
720110	COMPUTER SOFTWARE	-	-	-	-
730102	TRUCKS	-	-	-	-
	TOAL CAPITAL OUTLAY	<u>1,610</u>	<u>15,000</u>	<u>15,000</u>	<u>10,000</u>
	DIVISION TOTAL	<u>484,710</u>	<u>481,545</u>	<u>480,997</u>	<u>488,252</u>
	TOTAL EXPENSES	<u>484,710</u>	<u>481,545</u>	<u>480,997</u>	<u>488,252</u>
	FUND TOTAL	<u>(107,382)</u>	<u>(60,545)</u>	<u>(60,497)</u>	<u>(45,562)</u>

CITY OF EL CENTRO
2018 BUDGET
INTERNAL SERVICE FUNDS

Object	Description	Actual 2016	Amended Budget 2017	Projected 2017	Budget 2018
FUND: 605 GASB 45					
REVENUES					
450200	OTHER AGENCIES	296,745	-	-	-
470121	INTEREST EARNINGS	32,316	20,000	20,000	22,000
490101	TRANSFERS IN	183,160	-	-	-
	TOTAL REVENUES	512,221	20,000	20,000	22,000
Division: 9113 TRANSFERS OUT					
820101	INTERFUND TRANSFERS	-	4,488,091	-	4,000,000
	DIVISION TOTAL	-	4,488,091	-	4,000,000
Division: 9650 GASB 45					
SERVICES AND SUPPLIES					
640124	CONTRIBUTIONS	-	-	-	-
	TOTAL SERVICES AND SUPPLIES	-	-	-	-
	DIVISION TOTAL	-	-	-	-
	TOTAL EXPENSES	-	4,488,091	-	4,000,000
	FUND TOTAL	512,221	(4,468,091)	20,000	(3,978,000)
TOTAL REVENUES - ALL INTERNAL SVC FUNDS					
		6,109,401	5,456,672	5,765,005	6,165,020
TOTAL EXPENSES - ALL INTERNAL SVC FUNDS					
		6,851,726	10,567,936	6,023,740	10,830,057
NET - ALL INTERNAL SVC FUNDS					
		(742,325)	(5,111,264)	(258,735)	(4,665,037)

**Goals,
Accomplishments,
Upcoming Year Action Plans,
Significant Budget Changes and
Service Level Indicators
by
Department**

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<p style="text-align: center;">CITY COUNCIL GOALS AND ACCOMPLISHMENTS</p>

FISCAL YEAR 2017 ACCOMPLISHMENTS

- Adopted a balanced budget
- Serve on various task forces: City Charter Task Force, Community Enhancement Task Force, ECRMC Affiliation Task Board, Animal Control Task Force and Public Safety Task Force (Infrastructure), Friends of Community Services, Foundation Board, Aquatic Center Committee Selection, Library Task Force, Council Compensation Task Force.
- Served as representatives on regional boards and commissions including the Imperial County Transportation Commission (ICTC), Air Pollution Control District Advisory Board, Imperial County Film Commission, El Centro Chamber of Commerce Board of Directors, El Centro Regional Medical Center Board of Trustees, United Way Emergency Food and Shelter Committee, Citizens Advisory Committee (Centinela State Prison), California Joint Powers Insurance Authority, and Airport Advisory Committee
- El Centro City Council Representative continues to serve as our District 1 representative to the Southern California Association of Governments (SCAG)
- El Centro City Council Representative serves as the Imperial County Division Representative on the League of California Cities Board of Directors
- El Centro City Council Representatives serve as the City's Liaisons with the Mexican Consulate
- El Centro City Council Representation on the Local Agency Formation Commissions (LAFCO)
- Encourage Council Development and Training
- Award for Financial Reporting Achievement
- Mexicali Partnership
- Veterans Memorial Park-Ribbon Cutting
- Dogwood Bridge Widening-Ribbon Cutting

FISCAL YEAR 2018 ACTION PLAN

- Maximize cooperation and collaboration with other governmental agencies and other governmental agencies and other governmental units, i.e., county, cities, schools, special districts, ICTC, LTA, SCAG, Cal-Trans, IVROP
- Facilitate events and community services activities that promote and encourage active civic and cultural engagement
- Develop and implement productive and efficient practices for municipal governments in all areas, including finance and accounting, employment and training, leadership development and succession planning, risk management, planning and zoning, public safety, parks & recreation, library services and economic development
- Foster and encourage employee participation in transparent and innovative discussions regarding the budget
- Maximize participation in available federal and state grant funding
- Actively engage state and federal elected representatives to advocate for city and hospital projects and funding

- Work with other governmental units to maximize the City's opportunities for community enhancement
- Encourage fiscal discipline to maintain as economically viable city
- Support information sharing with the region
- Promote cultural (arts) and community amenities
- Take an active role in advocating, solutions for regional challenges including workforce development, goods movement/infrastructure needs at the Port of Entry, and the restoration of the Salton Sea

SERVICE LEVEL INDICATORS

Indicator	FY 2017
City Resolutions	113
Ordinance	15
Proclamations	22
Financing Authority Resolution	0
Award for Financial Achievement	1
Certificates of Recognition	109

<p style="text-align: center;">CITY CLERK GOALS AND ACCOMPLISHMENTS</p>

DEPARTMENT GOAL

The City Clerk's Office is committed to maintain a complete and accurate record of the City Council, Successor Agency and Successor Housing Agency for historical preservation; and support to the City Council, City Staff, and the general public in a timely manner, accurate and courteous manner. Continue with the implementation of a Records Retention/Management System to preserve records and expedite the research and retrieval of documents.

FISCAL YEAR 2017 ACCOMPLISHMENTS

LEGISLATIVE SERVICES

- Attended all City Council Meetings
- Prepared and distributed Agenda Packets
- Prepared, maintained and disbursed the Pending Agenda to staff
- Maintained and updated the Municipal Code
- Reviewed and processed SEIs (Form 700) and Ethics Training Certificates
- Processed and published vacancies on Boards & Commissions
- Filed, maintained and released documents pertaining to 1st Time Home Buyers and Rehab programs
- Administered Oaths of Office
- Processed and published in accordance with law required notices for public hearings and bid openings
- Processed documents for recordation (easement, right of ways, grant deeds, certificate of compliances, notices of completion, parcel and subdivision maps)
- Custodian of City Seal
- Acknowledged signatures of City Officials
- Accepted and processed claims, summons, complaints and subpoenas for City of El Centro Regional Medical Center
- Received and filed ECRMC open and closed session agendas
- Processed and maintained insurance and registration for City Vehicles
- Prepared travel arrangements and conference registrations for City Council Members
- Filing Officer and monitor the filing of campaign disclosures statements
- Implementation of Content Management Systems (CMS)
- Remained within our budget
- Secretary of Oversight Board in the Successor Agency of the El Centro RDA
- Scheduling of Personnel Appeals Board Hearing
- Administration of Nov. 2016 Special Municipal Election – Measure “P” & Measure “Q”

RECORDS MANAGEMENT

- Prepared, processed and maintained permanent records such as Minutes , Resolutions, Ordinances, agreements and recorded documents for City Council, Successor Agency and Successor Housing Agency & Oversight Board
- Responded to request for public records
- Provide paperless City Council agenda packets
- Maintain Electronic Agenda Management System (IQM2)
- Scanned Resolutions, Ordinances, Minutes from 1908 - Present

FY 2018 ACTION PLAN

- Regional Director for City Clerks Assoc. of California (CCAC)
- Contracts/Agreements tracking
- Scan SEI's (700 forms), into Document Imaging Program
- Continuation of the scanning of all documents past and present
- Remain within our department budget
- Implement Transparency "Portal" on Website
- Continue to incorporate use of Apple IPADS by the City Council to replace agenda packet hard copies
- Training of new Secretarial Assistant

SERVICE LEVEL INDICATORS

Indicator	FY 2017
Prepared and Posted Council Agendas	28
City Ordinance Adopted	15
City Resolutions Adopted	113
Financing Authority Resolution	0
Oversight Board Resolutions Adopted	5
Processed & Filed Council Records	339
Processed & Filed Successor Agency Records	4
City Council Agenda Packets provided on City's website for public review	28
Processed & Filed City Claims	20
Processed & Filed ECRMC Claims	4
Processed & Filed Public Records Request	430
Processed & Filed 700 Forms	196
Informational Calls & Inquiries Rec.	3,105
Bid Openings	11

CITY MANAGER & PUBLIC INFORMATION GOALS AND ACCOMPLISHMENTS
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DEPARTMENT GOAL

To provide professional leadership in the management of the City and execution of the City Council policies; to provide effective municipal services through the coordination and direction of all City activities, finances and personnel; to act as liaison between the City and other governmental agencies, citizens, business and community groups and the media and to coordinate all public relations for the City.

FISCAL YEAR 2017 ACCOMPLISHMENTS

- Strategic Planning Program 2013-2018 Update
- Lobbying Contract
- Website Compliance Monitoring Program
- Community Enhancement Task Force
- City Charter Task Force
- ECRMC Affiliation Task Force
- City Attorney Task Force
- Library Task Force
- Public Safety Task Force
- ICTC Management Committee
- County City Managers Association
- IVRMA Administrative Management
- Capital Improvement Projects Tracking
- Coordinated Various Ceremonies/Events
- Employee & Community Newsletters
- Chamber of Commerce Presidents Circle
- Four El Centro Days @ Petco Park
- Sponsored Events: El Centro Chamber of Commerce Events, Blue Angels Air Show, Freedom Festival
- Social Media Management & Website Management
- Public Relations / Event Promotion
- New Resident Packages
- Proclamations prepared: 22
- Eagle Scout Flag Ceremony
- City Hall Mardi Gras Float
- State of the City Address
- Attorney Legal Services RFP
- Time Warner Cable Digital Conversion
- Proclamations Policy & Form

- City Hall Alarm System Upgrade
- Measure P&Q Project
- Veteran's Memorial Challenge Coin
- Dogwood Avenue/I-8 Revitalization Dedication
- Strategic Plan Update
- Employee Awards Ceremony

FISCAL YEAR 2018 ACTION PLAN

- City Manager Recruitment
- City Website Upgrade
- RFP Bus Shelters
- RFP Transfer Terminal Security Services
- Employee of the Year Recognition
- City Hall Phone System Upgrade
- Capital Improvement Projects
- Council/Department Head Retreat
- Day at the Ball Park
- Employee Newsletters
- Community Newsletters
- Social Media Management
- Website Management
- IVRMA Administrative Management
- Promote City Events/Programs
- Public Information Outreach
- Strategic Planning Program Update

FISCAL YEAR 2018 SIGNIFICANT BUDGET CHANGES

City Manager's Budget

- Dues & Subscriptions increase due to Deputy City Manager membership

Public Information Budget

- \$50 increase to Public Information Budget for Freedom Festival
- \$250 increase to State of the City Recording

SERVICE LEVELS INDICATORS

Indicator	FY 2015	FY 2016	FY 2017	FY 2018
Employee Newsletters	12	12	12	12
Community Newsletters	2	3	2	2
New Resident Packets	127	150	291	300
Press Releases	20	14	20	17

HUMAN RESOURCES GOALS AND ACCOMPLISHMENTS

DEPARTMENT GOALS

Human Resources Department is to provide exceptional services and programs to all City departments which include recruitment; classification and compensation; benefit and retirement administration; employee relations; training and organization development; employee assistance and employee recognition programs and policy and procedure development and interpretation.

The Risk Management Division is to assist all City departments to maintain a safe and healthful work environment for City employees and to comply with all applicable occupational health and safety regulations. Also, to continue to reduce workers' compensation claims and costs; provide employees with training and educational programs; and provide an environment in which customers can transact business with the City and participate in City sponsored programs without sustaining injury.

FISCAL YEAR 2017 ACCOMPLISHMENTS

- 15 New Hires
- 5 Retirees
- 4 Promotions
- Open Enrollment
- Benefits & Health Fair
- Wellness Program
- Hosted Active Shooter Training
- Conducted Prevention of Heat Stress Training
- Conducted Forklift and Aerial Lift Training
- Hosted Working in a Fishbowl Workshop
- Hosted Customer Service Workshop
- Hosted Prevention of Harassment, Discrimination, Retaliation and Bullying Workshop
- Attended Central Union High School Career Day
- Attended Public Agency Risk Management Conference
- Attended California Joint Powers Insurance Authority Annual Conference

FY 2017-2018 ACTION PLAN

- Continue the Wellness Program
- Begin labor negotiations
- Trainings
- City Manager Recruitment
- Total Compensation Reports

INFORMATION TECHNOLOGY (IT) GOALS AND ACCOMPLISHMENTS
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DEPARTMENT GOALS

The IT Division supports the needs of the City in the Information Technology infrastructure, projects and computer systems which the City Departments require to complete their daily work. The IT Division supports numerous computer based applications that are used by City Staff and many are regularly upgraded and expanded for improved service and functionality.

FISCAL YEAR 2017 ACCOMPLISHMENTS

- MUNIS 11.x upgrade
- MUNIS hardware upgrade
- City Clerk Laser fiche hardware and software upgrade
- Public Works server upgrade
- Fire Department wireless antenna upgrade
- Public Works 2 domain controller upgrades
- Fire Department 2 domain controller upgrades
- Public Engines hardware and software—Police Dept.
- 2FA hardware and software—Police Dept.
- Getac Laptop MDC—Police Dept.
- Laser fiche hardware and software—Police Dept.
- Microfiche computer—Library
- L-3 body camera—Police Dept.
- 911-text – Police Dept.
- Cisco firewall and switch upgrade—Police Dept.
- 10 computer upgrade—Police Dept.
- Skate park camera system
- Bus terminal camera system

FISCAL YEAR 2018 ACTION PLAN

- Internet and computer services for the Aquatic Center
- Internet and computer services for the proposed new library
- Police Department License Plate Reader
- Finance bill pay project
- Public Works wireless meter project
- Police Department Phone system
- CLETS date export

<p style="text-align: center;">CITY ATTORNEY GOALS AND ACCOMPLISHMENTS</p>
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DEPARTMENT GOAL

- To represent, support and provide legal advice to the City Council, City boards and commissions, administrative teams and staff members of the various City agencies and departments
- To Aggressively defend the City's clients in litigation as appropriate
- To initiate litigation to enforce applicable laws and protect the legal interests of the City and City Staff
- To research and provide information on legal issues
- To prepare legal documents, including ordinances, resolutions and contracts
- To review and prepare amendments to the City's municipal code to maintain consistency with current State and Federal laws

FISCAL YEAR 2017 ACCOMPLISHMENTS

- CITY - 293 Legal Service Requests, 15 Ordinances, and 113 Resolutions processed
- ECRMC - Monitored litigation and other compliance issues
- Actively participated in high profile issues facing ECRMC
- Represent Successor Agency/Successor Housing Agency at Oversight Board meetings
- Successfully defended multiple pitches motions
- Prepared ordinances, resolutions and impartial analysis for Measure P & Q
- Attended hearings – State and Federal Court
- Prepared grant deeds for the transfer of properties from the Successor Agency to the City, including Oversight Board, Successor Agency and City resolutions approving such deeds
- Advised on ROPS and other Successor Agency issues
- Attended three personnel related hearings and settled two personnel matters
- Revised Construction Services Agreement and Professional Services Agreement per new legal requirements by JPIA. Revised template and City's standard provisions
- Reviewed and approved six public works bid packets
- Handling Lotus Ranch entitlement and annexation and handling LAFCO issues regarding possible Lotus Rd. annexation
- Completed Coyne Operating Covenant Agreement
- Prepared Donation agreement for shopping center property
- Reviewed a variety of bid protests
- Reviewed and revised process and ordinance for combining the Community Services Board with the Library Board and provided Brown Act presentation to new members
- Prepared several complaints and filed with the court
- Drafted and/or amended multiple ordinances, including Proposition 64, mobile food facilities, massage therapy and, sewer use

FISCAL YEAR 2018 ACTION PLAN

- LEGAL ASSISTANCE RE:
- Capital Improvements Projects including Southern pump station, main lift station Generator Project
- Waterline and street improvements projects
- Continuing legal services on pending commercial and residential projects
- Review of legal service program and use of outside counsel
- Update Legal Service Manual and provide updated training to departments

<p style="text-align: center;">FINANCE GOALS AND ACCOMPLISHMENTS</p>
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DEPARTMENT GOAL

To provide support to the City Council and City Departments in matters relating to budget, accounting, reporting, investments, business licenses, revenue generation and policy formation involving financial issues.

FISCAL YEAR 2017 ACCOMPLISHMENTS

- Obtained the GFOA (Government's Finance Officer Association) – Certificate of Achievement for Excellence in financial reporting for the City's FYE 2016 CAFR (Comprehensive Annual Financial Report).
- Obtained the GFOA (Government's Finance Officer Association) – Distinguished Budget Presentation Award for the City's FYE 2017 Adopted Budget.
- Assisted in the Measure P $\frac{1}{4}$ % sales tax initiative.
- Implementation of credit/debit card payment system for business licenses and building permits.
- Issued 314 new business licenses.
- Processed a total of 1,625 business licenses renewals.
- Processed a total of 118,617 utility service payments.

FISCAL YEAR 2018 ACTION PLAN

- Continue to complete the budget and comprehensive annual financial report in a timely manner.
- Closely monitor revenues and expenditures on a quarterly basis in order to ascertain that the amounts budgeted will be achieved.
- Continue to evaluate investment opportunities in order to increase investment returns while maintaining safety and liquidity.
- Continue to prepare our CAFR (Comprehensive Annual Financial Report) based on the guidelines recommended by the GFOA (Government's Finance Officer Association) in order to obtain the GFOA Certificate of Achievement for Excellence in Financial Reporting.
- Continue to prepare our City Budget based on the guidelines recommended by the GFOA in order to obtain the Distinguished Budget Presentation Award and Excellence in operating Budget Award.
- Continue to strategize and develop a financial plan that will address the increase in future CalPERS retirement cost.
- Develop a long term financial plan for the financing and construction of the following new facilities: Police Station, Library and new Parks.

FISCAL YEAR 2018 SIGNIFICANT BUDGET CHANGES

None

SERVICE LEVEL INDICATORS – FY2017

Indicator	FY 2016	FY 2017
New business licenses issued	383	314
Renewals of Business license	1,921	1,625
Accounts payable checks issue	5,501	4,818
Payroll checks processed	7,786	7,863
Utility service payments received	120,000	118,617
- <i>Cash register</i>	<i>48,072</i>	<i>48,097</i>
- <i>Drop Box</i>	<i>19,613</i>	<i>18,572</i>
- <i>Mail</i>	<i>14,603</i>	<i>13,960</i>
- <i>WFB Mail</i>	<i>1,757</i>	<i>1,850</i>
- <i>EFT Payments</i>	<i>6,639</i>	<i>5,756</i>
- <i>WFB Lockbox</i>	<i>14,137</i>	<i>13,096</i>
- <i>Online Payments</i>	<i>15,178</i>	<i>17,286</i>
<i>Total</i>	120,000	118,617

<p style="text-align: center;">FACILITY MAINTENNACE GOALS AND ACCOMPLISHMENTS</p>
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DEPARTMENT/DIVISON GOAL

The Facility Maintenance Division provides focused in support of the university stated mission, goals and objectives.

Facility Maintenance and operations is a scheduled and routine maintenance program designed to identify problems in advance of failure and to insure the building components and systems are in “as new” condition. The preventive maintenance program is essential to minimizing interruptions to customer work and program activity.

FISCAL YEAR 2018 ACTION PLAN

- Reduce unscheduled outages by increasing Preventive Maintenance
- Achieve Comprehensive Maintenance level

POLICE SERVICES GOALS AND ACCOMPLISHMENTS
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DEPARTMENT/DIVISION GOAL

Our goal is to provide the finest police service to the citizens of El Centro. Our priorities include: maintaining safe neighborhoods by preventing crime, enforcing the law and maintaining meaningful partnerships with businesses, schools, and citizens.

FISCAL YEAR 2017 ACCOMPLISHMENTS

- *PROMOTIONS*

Alvaro Ramirez	Executive Commander
Moises Murillo	Community Service Officer

- *NEW HIRES*

Christopher Jones	Police Officer
Eduardo Villa	Police Officer
Fernando Garcia	Police Officer
Arturo Sanchez	Police Officer
Cinthya Perez	Public Safety Dispatcher I
Tessy Velasco	Public Safety Dispatcher I
Marcos Platero	Parking Deputy

- *GRANTS*

Stonegarden FY 2014	Completed
Stonegarden FY 2015	Approved
Bulletproof Vest	Approved
Office of Traffic Safety	Approved
JAG	Approved
SLESF/Cops	Approved

- *PROGRAMS*
 - Caught Being Good Program
 - Pink Police Unit Program
 - K9 Unit
 - Coffee With A Cop
 - Personnel Represented the Police Department In The Following:
 - Mardi Gras Parade
 - Read Across America
 - National Law Enforcement Memorial Service
 - El Centro Elementary School District Welcome Back Teachers Event
 - Central Union High School District Welcome Back Teachers Event
 - Unity Walk at Sunflower Elementary School
 - Regional Animal Control
 - Special Olympics Law Enforcement Torch Run

IVLEM Law Enforcement Relay Run
 National Night Out
 Bullying Presentations Throughout The Year
 Christmas Parade
 Shop With A Cop At Target
 Conrad Harrison 2015 Annual Christmas Bike Giveaway Program
 Crime Prevention Presentations
 Several Crime Prevention Presentations

- *MISCELLANEOUS*
 Increased Our Presence On The Department's Social Media Outlets
 Uniform Change (SWAT)
 Command Staff Participates In A Public Safety Task Force
 Distracted Driver Details
 Purchased 10 New Vehicles
 El Centro Police Department 2015 Annual Report by Spectrum
 Community Outreach/informational Pamphlets
 Property Room.com
 Upgraded Computers
 Crime Reports

FISCAL YEAR 2018 ACTION PLAN

- CPSM Consulting Project/Facility Renovations
- El Centro Police Department 2016 Annual Report by Spectrum
- Network Upgrades
- Reimplement Traffic Program
- Continue Coffee With A Cop Program
- Continue Caught Being Good Program
- Stonegarden FY 2016 Grant
- OTS Grant For DUI, Distracted Driver and Pedestrian Safety
- Policy Updates (Lexipol)
- Fill Vacant Positions
- Continue Caught Being Good Program
- Stonegarden FY 2016 Grant
- OTS Grant For DUI, Distracted Driver and Pedestrian Safety
- Policy Updates (Lexipol)
- Fill Vacant Positions
- Continued Efforts In Community Oriented Policing And Community Outreach

FISCAR YEAR 2018 SIGNIFICANT BUDGET CHANGES

- General Fund Overtime Budget Increase of \$50,000.00 for personnel shortage and training

- General Fund Professional Fees (Other) Budget Increase of \$60,000.00 for additional data needs
- General Fund Printing Budget Increase of \$3,000.00
- General Fund K9 Supplies Budget Increase of \$8,000.00
- General Fund Personnel Request for three (3) Police Officers
- General Fund Personnel Request for four (4) Community Service Officers
- General Fund Personnel Request for one (1) Secretarial Assistant
- General Fund Personnel Request for one (1) Computer System Specialist
- General Fund Personnel Request for one (1) Administrative Supervisor

SERVICE LEVEL INDICATORS

Indicator	FY 2016	FY 2017
Calls for Service	39,127	42,522
Reports	5,535	5,526
Arrests	2,250	2,238
Citation (Moving)	2,444	2,517
Citations (Parking)	3,647	3,504
Field Interviews	2,758	2,261

<p style="text-align: center;">FIRE SERVICES GOALS AND ACCOMPLISHMENTS</p>
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DEPARTMENT GOAL

Maintain efficient, 24-hr fire protection and all hazards response including emergency medical response. Protect the health, safety and general welfare of the citizens of El Centro by educating the public about fire hazards and reducing the risk associated with fire hazards. Identify and evaluate potentially hazardous fire risks in the community and educate the public about the safety hazard associated with these risks. Improve the ability of the department to respond effectively to natural and human-caused emergencies. Support the development of local preparedness plans and multi-jurisdictional cooperation and communication for emergency situations, consistent with the Multi-hazard Functional Planning Guidance. Educate residents and businesses about appropriate actions to take in order to safeguard life and property during and immediately after emergencies. Provide staffing at appropriate levels to meet or exceed medical standards of care. Implement fire hazard education and fire prevention programs, including weed and nuisance abatement programs. Adopt and implement the most recent Uniform Fire Code provisions and appropriate amendments to reflect the unique El Centro topography, vegetation and urban form. Implement and update as necessary the City's Standardized Emergency Management Systems (SEMS) Multihazard Functional Plan (MHFP) to maximize efforts of emergency services and minimize human suffering and property damage during disasters. Minimize public health risks and environmental risks from the use, transport, storage, and disposal of hazardous materials by: Cooperating with federal, state, and county agencies to effectively regulate the management of hazardous materials and hazardous waste; Cooperating with the County of Imperial to implement the applicable portions. Implement the City's Standardized Emergency Management System (SEMS) Multi-hazard Functional Plan for accidents involving hazardous materials. Continue cooperation with the Certified Unified Program Agency (CUPA) for El Centro to administer Risk Management Plans for businesses within the City.

FISCAL YEAR 2017 ACCOMPLISHMENTS

- Implemented CERT Training Program; Community Emergency Response Team.
- Replaced Command Vehicle: New vehicle is outfitted and in service.
- Purchased and placed into service 2 Philips Heartstart MRX Cardiac Monitors.
- Pre-fire planning program: Inspection software now allows for users to collect data during fire inspections.
- Standards of Coverage for Emergency Response: We have entered into an agreement with Lexipol for the purpose of updating our policy manual.
- Revised Standard Operating Procedures: We have chosen to use Lexipol policy as the foundation for our update.
- 1 Firefighter attended and successfully completed Paramedic Program at IVC.
- Tactical First Aid Training for Active Shooter Incidents: We have acquired additional equipment which will be complimented by the Tactical First Aid Training.

- 1 Battalion Chief attended Strike Team Leader/Task Force Training.
- Updated MOU with State OES to reflect total compensation for when assigned to emergency incidents (Strike Teams)
- ACLS, Advance Cardiac Life Support: 14 personnel recertified
- CPR: 32 personnel recertified
- PALS, Pediatric Advance Life Support: 15 personnel recertified
- Held open house to kick off fire prevention week on 10/5/16: approx. 500 adults and 250 children participated.

FISCAL YEAR 2018 ACTION PLAN

- Assess effectiveness of 2-squad staffing model
- CERT Program- Host two classes per calendar year with a minimum of 10 candidates in each class. Additionally, our program will host two annual refreshers geared toward volunteer engagement.
- Complete Revision of Policy and Procedure Manual
- Develop Succession Program
- Develop/update utilization of Joint Apprenticeship Program funds; training
- Update master training schedule and priorities
- Coordinate live fire training and instructor certification
- Tactical First Aid Training for Active Shooter Incidents
- 1 Battalion Chief to complete Strike Team Leader/Task Force Certification
- Host ACLS, PALS, PHTLS, PEPP and CPR Training
- Develop/Update department 5 year strategic plan; Vision 2022

SERVICE LEVEL INDICATORS:

Indicator	FY 2017	FY 2018
Fire	250	270
EMS	3698	3845
Hazardous Conditions	111	130
Public Assist/Service Call	884	1022
Permit and High Hazard Inspections	550	560
Business Self-Inspections	850	870
State Requested inspections; State Licensed Facilities	10	12

<p>PUBLIC WORKS ADMINISTRATION GOALS AND ACCOMPLISHMENTS</p>

DEPARTMENT/DIVISION GOAL

The Administration Division provides administrative support services to the Public Works.

Department performance goals by fostering an organizational environment that provides up-to-date information and sound professional advice to the Board, as an aid to rational decision-making.

They also oversee and manage transportation projects, solid waste disposal agreement, and telecommunications issues.

<p style="text-align: center;">STREETS MAINTENANCE GOALS AND ACCOMPLISHMENTS</p>

DEPARTMENT/DIVISION GOAL

Provide superior capital project delivery. Expedite all aspects of road and drainage construction projects including right of way acquisition, utility relocation, plan preparation, bidding, construction administration, and inspection; and ensure that all new infrastructures is of the highest quality.

FISCAL YEAR 2018 ACTION PLAN

- Improve the effectiveness of our services.
- Make the best use of taxpayer money by doing the right things, by focusing our resources on those services that have the greatest positive impact on quality of life.
- To provide for the construction, operation, and maintenance of streets, roads, alleys and related services within the City in an efficient and effective manner that is consistent with the needs of the citizen.
- Ensure the safety of the public and environment.

BUILDING GOALS AND ACCOMPLISHMENTS

DEPARTMENT GOAL

Continue to provide a professional and efficient building and construction Code Enforcement environment for all construction projects located within the City.

FISCAL YEAR 2017 ACCOMPLISHMENTS

Implemented online permitting for small solar projects, electrical repairs, and replacement of continue to implement online permitting for small solar projects, electrical repairs, and replacement of HVAC Units.

FISCAL YEAR 2018 ACTION PLAN

- Continue to cross train for all counter staff in all aspects of Community Development processes in order to assist citizens in an accurate, fast and efficient manner.
- Train all staff in new building codes and code changes.

ENGINEERING GOALS AND ACCOMPLISHMENTS

DEPARTMENT / DIVISION GOAL

The City of El Centro Engineering Division is dedicated to providing professional and well organized engineering services to the citizens of El Centro, as well as to other Departments of the City. Our efforts are focused on providing a high level of expertise for designing, advising, administering and overseeing all public works improvements and subdivision developments. Our goal is to provide these services within the project budget and timeframe required while protecting the public health, safety and welfare of the citizens of El Centro.

FISCAL YEAR 2017 ACCOMPLISHMENTS

- Manage multiple public improvement projects and consulting contracts while simultaneously designing in-house projects.
- Staff completed projects while handling all front counter traffic which included, processing encroachment permits, plan checking, answering phones, filing requests for information and occasional complaints.
- Performed stop sign warrants in-house.
- Designed and managed federal and state grant funded projects including RSTP, CML, SR25, in addition to the yearly overly project, which was designed in house.
- Increase productivity by utilizing volunteer interns and temporary help through IVROP. The interns were trained and became an integral part of the team during busy cycles. By use of the interns, this department was able to provide a cost neutral solution to provide the much needed support to our staff.

COMPLETED PROJECTS

- Euclid Avenue Improvements
- Buena Vista Avenue Improvements
- CDBG Sidewalks Improvements (Lincoln, 7th and 6th)
- North Date Canal Undergrounding
- Dogwood Bridge Widening
- Completed design for HSIP pedestrian and lighting project (Main Street lighting)
- Main Street R.R. crossing project
- Approved a speed survey study
- Completed design of the Active Transportation Program project along 8th Street
- Awarded construction contract for advanced water metering project
- Obtained Rule 310 funding for the Swarth parking lot project.
- Ongoing coordination for ROW acquisitions for LaBrucherie widening project
- Was awarded \$2.7 Million in RSTP federal funds for the extension of Imperial Avenue
- Serve as construction project manager for aquatic center

FISCAL YEAR 2018 ACTION PLAN

- We will continue to provide excellent engineering service.
- We intend on training existing staff to perform additional duties as required to continue providing the proper services levels.
- We are updating our filing system to assist us in providing more speedy response.
- We will continue to manage PW contracts and consultants will provide in-house design whenever feasible to assist in reducing expenses.

PROJECTS TO BE COMPLETED

- Ross Avenue improvements from 3rd to Fairfield
- HSIP Main Street lighting project, yearly overlays
- Active Transportation Project for bike lanes and curb extensions in 8th Street
- Street lighting master plan
- Main Street R.R. improvements project
- We will be updating forms and MyGov system to better assist the public
- We will be coordinating the Caltrans for the final details of the Dogwood bridge widening projects
- Will continue to process parcel maps, subdivision maps, lot line adjustments, encroachment permits, etc.

SERVICE LEVELS INDICATORS:

Indicator	Value (approx.)
In House Designs Completed:	
Ross Avenue design	70,000
Yearly Overlay Project	80,000
Main Street R.R. crossing	60,000

Indicator	FY 2017 (Amount Collected)
Parcel Maps Processing Fees	\$ 1,064,000
(1) Fairshare Reimbursement Fee	\$ 9,116
(2) Grading Permits Issued	\$ 613
(1) Offsite Security – Misc Road Fees	\$ 5,500
(8) Service Order Processed	\$ 33,102
(9) Transportation Permits Issued	\$ 144

Indicator	FY 2017
Lot Merger Review	3
Lot Line Adjustments	5
Conditional Use Permits	5
Site Plan Reviews	12
Temporary Use Permits Review	12
Citizen comments processed through MyGov	86
Front Counter Inquiries	782

<p style="text-align: center;">COMMUNITY DEVELOPMENT DEPARTMENT PLANNING DIVISION GOALS AND ACCOMPLISHMENTS</p>
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DEPARTMENT GOALS

The Community Development Department - Planning and Zoning Division goal is to continue to implement and maintain the General Plan in accordance with State law and to enforce the Zoning Code. The Department facilitates the development of policies to reflect the goals and objectives of the City Council and prepares regulations to implement these policies. The Department focuses on providing a high level of technical and professional support to carry out the City's policies and regulations relating to land use planning, building and code enforcement. The following specified goals are the department's focus for the 2017-2018 fiscal year:

- Implement City policies and regulations relating to land use, environment and structures.
- Ensure safe, structurally sound and accessible structure pursuant to applicable state standards.
- Provide objective, knowledgeable, and courteous service.
- Provide accurate and timely responses to inquiries regarding planning, zoning and building issues.
- Adopt Active Transportation/Safe Routes to School Plan.
- Complete environmental documents for Imperial Avenue Extension Project.
- Draft and adopt Small Rooftop Permitting Ordinance.
- Update the Building Code.
- Adopt Ordinance Banning Retail Sales of Cats and Dogs.
- Update Cannabis Ordinance.
- Develop policies for downtown revitalization with local business and property owners.
- Research and apply for grant funding opportunities for city beautification and transportation improvements.
- Monitor federal and state legislation and update the Zoning Ordinance accordingly.
- Update Accessory Dwelling Unit Ordinance
- Adopt ordinance reducing single family zone minimum lot size.
- Revise capacity fee ordinance to defer water and sewer capacity fees to certificate of occupancy.

FISCAL YEAR 2016 ACCOMPLISHMENTS

The Planning & Zoning Division assisted the City Council and Planning Commission by providing analysis and recommendations regarding development projects based on the goals set forth under the General Plan and requirements under the Zoning Ordinance. Staff assisted the public by providing zoning information, guided applicants through the permitting processes, conducted periodic inspections, and reviewed projects for compliance with the zoning ordinance. In addition to the service level indicators, the Planning & Zoning division accomplished the following:

- Held nine (9) Planning Commission meetings.
- Completed environmental documents for Citrus Grove and Lotus Ranch.
- Approval of Lotus Ranch Tentative Subdivision Map and Annexation.
- Completed Massage Therapy Act Ordinance.
- Selected consultant for preparation of Imperial Avenue Extension Project environmental documents.
- Drafted Ordinance Banning Retail Sales of Cats and Dogs.
- Executed Memorandum of Understanding with Imperial County Health Department for a citywide Safe Routes to School Program.
- Procured KTU+A for the preparation of an Active Transportation Plan/Safe Routes to School Plan.
- Completed the environmental documents for the Aquatic Center.
- Completed Housing Element Annual Progress Report.
- Adopted a Fireworks Ordinance Amendment.
- Initiated downtown revitalization efforts.
- Drafted and completed Urban Greening Grant application for Plank Park.
- Established a task force and began revisions to Cannabis Ordinance.
- Drafted and adopted a Mobile Food Vendors Ordinance.
- Presented Active Transportation efforts to the California Transportation Commission.

FISCAL YEAR 2017 ACTION PLAN

- The Division is committed to accomplishing its goals through orderly and efficient planning strategies that direct and guide residential and commercial development and encourage land uses that are compatible, sustainable, and most beneficial to the community as set forth in the General Plan and Zoning Ordinance.
- Continue to provide information and comments to the public, the City Council, Planning Commission and other City departments and public agencies on long-range planning, land use issues and City and department policies.
- Implement the City's policies through the adoption, maintenance and administration of the City's land use codes.
- Analyze and process land use application to the Planning Commission and City Council.
- Educate and teach citizens about the importance of codes and how they work to make the city a better place to live.
- Work on producing effective communication in establishing and maintaining good relationships with the public and other City departments.
-

FISCAL YEAR 2017 SIGNIFICANT BUDGET CHANGES

- N/A

SERVICE LEVEL INDICATORS

Indicator	FY 2016
Site Plan Reviews	25
Temporary Use Permits	25
Conditional Use Permits	10
General Plan Amendments	9
Zoning Text Amendments	3
Parcel Maps	9
Change of Zone	9
Administrative Review	6
Zoning Letter Verification	8
Public Convenience and Necessity Hearing	4
Mitigated Negative Declaration/ND	9

<p style="text-align: center;">PARKS GOALS AND ACCOMPLISHMENTS</p>
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DEPARTMENT GOALS

To supply the citizens of El Centro with the best fields, parks and play experience in the area. This division strives to do more with less to keep up with the ever increasing demand on our fields, parks and facilities. We will continue to grow smarter and be better equipped both mechanically and as a team to meet those increasing needs. We will focus on the safety of users and employees alike. This proactive, yet positive reactive mind set will set the standard as we move forward with our goals.

FY 2017 ACCOMPLISHMENTS

- Planting of 25 trees at Bucklin Park
- Planting of 15 trees at Legacy Park
- Installation of solar lighting at Bucklin Park
- Development of Veterans' Park
- Installation of new playground & exercise equipment at Bucklin Park
- Completion of Swarthout restrooms/snack bar facility
- Completion of Skate Park restroom/snack bar facility

FY 2018 ACTION PLAN

- Continue the development of Plank Park
- Develop plans for more renovations at Bucklin Park
- Set in motion plans to remodel Frazier restrooms/snack bar
- Plant 200 trees in the city owned parks
- Continue looking for a park mapping program
- Develop site plan for new parks facility
- Further training for employees

FY 2018 SIGNIFICANT BUDGET CHANGES

- Increase in Personnel (Form 2) + Park Maintenance Worker 1
- Increase in Overtime (Form 2B)
- Increase in 610101 (Form 3) Electricity
- Increase in 610109 (Form 3) Meeting & Travel
- Increase in 620101 (Form 3) Office Supplies
- Increase in 610113 (Form 3) Professional Fees-Other
- Increase in 610123 (Form 3) Training
- Increase in 620128 (Form 3) Janitorial Supplies

<p style="text-align: center;">RECREATION / COMMUNITY CENTER / DAY CAMP GOALS AND ACCOMPLISHMENTS</p>
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DEPARTMENT GOAL

- Continue Half Pint program.
- Library extension program/tutoring.
- Year round after school activities for children.
- Nutrition programs for children and Youth.
- Continue Community Garden program.
- Continue to partner with the Imperial County Public Health Department to promote healthy eating, healthy beverages and structured SPARK physical exercise program to all participants.
- Promote all camps through social media and city brochures.
- Encourage youth to stay healthy through our camp mission of staying hydrated, staying physically fit and having fun.
- Provide top quality customer service at counter and with programs.

FISCAL YEAR 2017 ACCOMPLISHMENTS

- Half Pint Camp (3-4 years) 123 participants
- Half Pint (5 years) 88 participants
- Mini Day Camp 105 participants
- Youth Attaining Leadership Program 25 students grades 9th - 11th.
- Partnered with Meadow Union School and USDA to provide free lunches to children at El Centro Community Center.
- Continue operating the Community Garden.
- Half Pint program continued year round.

FISCAL YEAR 2018 ACTION PLAN

- Continue to partner with USDA program to provide meals during the summer.
- Continue to offer summer programs.
- Offer programs throughout the year: NFL Flag Football, Aerobics.
- Continue to recruit Adults & Youth volunteers.
- Continue to provide a safe and well-rounded recreational environment for our summer day campers.
- Add new Jr. YALS program for our Jr. teen population.

FISCAL YEAR 2017 SIGNIFICANT BUDGET CHANGES

- Additional summer day camp required, due to high increase of youth participation. More staff to promote the music, dance and art programs for summer day camp.
- Additional equipment in the arts, music and dance.

SERVICE LEVEL INDICATORS

Indicator	FY 2016	FY 2017
Half Pint (3-4 years)	137	123
Half Pint Camp (5 years)	106	88
Mini Day Camp (6-7 years)	148	105
Youth Attaining Leadership Program	30	25

<p style="text-align: center;">ADULT CENTER GOALS AND ACCOMPLISHMENTS</p>

DEPARTMENT/DIVISION GOAL

Our department goal is to provide adult and senior citizens with fun and wellness programs throughout the year. We aim to give excellent customer service and assist adult and senior citizens with information needed. Programs at the Adult Center include: Computer Classes, Crochet, Basic exercises, Zumba Gold, Yoga, Arts and Crafts, Monthly wellness presentations, Nutrition information, Games, Walking Club, Piano classes, English conversation classes, Tai Chi, Jewelry class and Dancing classes. We also plan to provide field trips/site visits at least three times a year to different educational places such as museums and other areas of interest. We plan to work with other departments and organizations to keep adults and senior citizens informed about the different services our city can offer.

FISCAL YEAR 2017 ACCOMPLISHMENTS

- Added classes for seniors such as: Beginning Piano, Zumba Gold, English Conversation, Dance Class, Arts and Crafts, Karaoke, Free Walking Club to residents of El Centro.
- Wellness Nutrition Program partnered up with University of California CalFresh Nutrition Education.
- First Health Fair and partnered up with different organizations such as: American Cancer Society, Clinicas de Salud del Pueblo, Imperial County Behavioral Health, Imperial County Public Health Department and Area Agency on Aging, Connect Hearing, Country Hills, Imperial Valley Wellness Center, Pioneers Memorial Health Care and The Wound Clinic

FISCAL YEAR 2018 ACTION PLAN

- To continue providing adult and senior citizens with programs that are both fun and beneficial to their health and wellness mentally and physically in their lives.
- To start new classes such as Yoga with an instructor, Painting, Spanish Class, Laughing Therapy and Pickle Ball.
- Continue to work and partner up with more local organizations, such as: Molina Healthcare, California Wellness, Behavioral Health, Imperial County Public Health Department, Pioneers Memorial Healthcare District, Ventanilla de Salud, Area Agency on Aging, and many more local agencies that will help keep our senior citizens and adults informed and in good health.
- Continue celebrating special events such as Christmas, Thanksgiving, Halloween, Mexican Independence Day, Mother's Day and many more.
- We will begin more music classes that will help adults and seniors have a good time and learn a new skill as they enjoy their time at the Adult Center.

FISCAL YEAR 2018 SIGNIFICANT BUDGET CHANGES

- Adding a temporary Recreation Leader

NATIONAL YOUTH PROJECT USING MINI-BIKES PROGRAM (N.Y.P.U.M 2017) GOALS AND ACCOMPLISHMENTS

DEPARTMENT GOAL

- To continue to work closely with El Centro Police Department, Imperial County Probation.
- To work closely with El Centro Elementary School District for referrals.
- Work with Bureau of Land Management for Off Road Safety riding and training permits for specialized trainings at Gordon Wells and Superstition Mountains.
- Work with CA OHV Department for grants (Safety and Education.)
- Address at least 50 youth yearly who are truant and have issues at school
- Establish a relationship with Social Services for other resources.
- Deter gang activity amongst 10-16 year olds.
- Work with youth to improve school grades.
- Certify two or more CNI's to assist with program
- Continue to look for community service projects for 50 youth year round.
- Train 50 or more youth in desert survival, mini bike maintenance, family values, education and community, homework studies.
- Will beat all city and community events for NYPUM awareness.
- Work closely with the National Operations Center to continue Evidence Base Practices data base on all participants.
- Work with the State of California regarding Youth Safety Riding programs offered throughout the West Coast. (Schedule in August 2017)
- Partner with the United Desert Gateway for NYPUM awareness throughout Ocotillo Wells.
- Continue to provide motorcycle vocational training as in internship program for Jr. Leaders.
- Work with Coyne Powersports for internship program and training youth who have purchased new motorcycles.
- Promote homework studies and alternative resources for youth with behavior issues.
- Identify a home for NYPUM at the City incubator.

FISCAL YEAR 2016 ACCOMPLISHMENTS

- Trained 6 new Certified NYPUM instructors.
- Received \$15,000 from the I.C. Probation Department Grant YOBG (Youth offenders Block Grant to work with youth ages 10-16.
- El Centro is the only role model program in California providing safety and education program to youth.

- Provided 21 lessons in mini bike program to 14 youth, 2 Jr. Leaders, 4 Track Safety Supervisor.

FISCAL YEAR 2017 ACTION PLAN

- Certify 2 more NYPUM instructors.
- Apply for CA OHV (Off road Highway Vehicle) grant for 2017-2018 for \$80,000.
- Work closely with all law enforcement agencies to deter gang activity.
- Work closely with youth member parents and teachers.

FISCAL YEAR 2017 SIGNIFICANT BUDGET CHANGES

- Program is in need of hiring tow (2) additional Certified NYPUM instructor for the program. Due to an increase of youth recruitment, we are in need of staffing to continue to program the resources to our youth involved with NYPUM contracts.
- We will be providing this program year round and will only train on the mini-bikes during the months of September through April due to our hot summer months not being appropriate for our members.
- During the summer months, youth will be assigned to community services within our community.

SERVICES LEVEL INDICATORS

Indicator	FY 2016	FY 2017
More youth involved with program.	x	x
More parent participation	x	x
More awareness through the OHV dept.	x	x
More recruitment of youth through schools and probation	x	x
More partnerships with local youth riding programs-ATV and BLM	x	x
More BLM presence in environmental mtgs.	x	x
Continue support from IC Probation Dept.	x	x
Continue support from local Motorcycle Vendor	x	x

<p>DR. MARTIN LUTHER KING JR. SPORTS PAVILION GOALS AND ACCOMPLISHMENTS</p>
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DEPARTMENT GOAL

- Continue KIDS program to provide tutoring, physical activity and creativity.
- Establish soccer clinics, soccer league and soccer tournaments all year.
- Continue Nutrition programs for children and youth.
- Year round child/youth/adult leagues.
- Continue with children/youth camps.
- Begin a Zumba class through contract.
- Reach to charter schools to utilize facility for physical education.
- Incorporate local high school and college athletes to partner with recreation programs.
- Network with local businesses and programs to implement new programs.
- Carry on providing open gym to youth, adults and seniors.
- Continue partnerships with special populations groups which include access and functional needs participants
- Network and incorporate educational programs with local non-profit and for profit entities to provide information and safety prevention classes/programs and/or events.
- Organize more sponsored community events such as comedy shows, drone competition, lucha libre and movie nights.
- Provide top quality customer service with programs.

FISCAL YEAR 2017 ACCOMPLISHMENTS

- Incorporated KIDS Program for children 5-12 years of age.
- Continued partnership with USDA to provide supper meal program.
- Celebrated first annual Dr. Martin Luther King Jr. Day.
- Sunrise Camp (7 years) 182 participants
- Sunrise Camp (8 years) 175 participants
- Sunrise Camp (9 years) 179 participants
- Sunrise Camp ((10-11 years) 183 participants
- Sunrise Camp (12-14 years) 91 participants
- Provided facilities for special needs population to exercise and improve well-being.
- Hosted dodgeball league for adults.
- Held Molina Health Care for Imperial Valley residents with free medical services such as dental, vision.
- Hosted Winter Camp (8-10 years) 10 participants
- Partnered to Imperial County Office of Education to host the first annual Head Start Mini Olympics.
- Provided a temperature control facility for walking groups, especially seniors
- Celebrated 2nd year anniversary with sponsored free hot dogs and open gym.
- Participated in the Heber Public Utility District 85th Anniversary Parade- 3rd place.

FISCAL YEAR 2018 ACTION PLAN

- Staff trainings (Operations and Sports Specific)
- Continue to partner with USDA program to provide meals during the summer
- Continue to offer Summer Day Camp Program
- Continue to offer Spring Camp Program
- Continue to offer Winter Camp Program
- Continue with KIDS program.
- Continue with open gym
- Continue with community events such as Dr. MLK Day.
- Offer soccer oriented leagues, clinics, and tournaments.
- Continue to offer Pickle ball.
- Continue to offer dodgeball.
- Continue to do staff development trainings.
- Continue to get sponsors for programs and events.

FISCAL YEAR 2018 SIGNIFICANT BUDGET CHANGES

- Replace the netting at both ends of goal posts.
- Repair tear in the artificial turf.
- Wall decals with quotes or sports figures.
- Build breastfeeding room inside women's bathroom.

SERVICE LEVEL INDICATORS

Indicator	FY 2016	FY 2017
Sunrise Camp	736	810
USDA Meal Program	8,228	3,490 (Sept.-Dec)
Open Gym	22,298 (7/1-6/30)	9,346 (7/1-1/17)
KIDS Program	-	55 (Sept- Jan)
MLK Sports Pavilion Anniversary	-	148
Dr. MLK Jr. Day Celebration	-	+250

<p style="text-align: center;">LIBRARY GOALS AND ACCOMPLISHMENTS</p>
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DEPARTMENT GOAL

To provide quality materials and programs that will meet the educational, informational and cultural needs of our diverse community.

FISCAL YEAR 2018 ACTION PLAN

- Library Building Program
- Zip Book Program
- On Line Tutoring Program & Reference Services
- E-Books Program
- Summer Reading Program
- Read 1000 Books Before Kindergarten
- Reach Underserved Population
- After School Snack Program
- Library Volunteer Program
- Monthly Kids Coloring Contest
- Adult Coloring Club
- Up-Grade Public Computers
- Movies at the Library

COMMUNITY SERVICE GOALS AND ACCOMPLISHMENTS
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DEPARTMENT GOALS

The Community Services Department is responsible for all activities and public services with the Economic Development, Public Library, and Parks and Recreation Division. Economic Development includes business development, community development, and housing programs and services.

FISCAL YEAR 2017 ACCOMPLISHMENTS

- Redevelopment Wind Down Activities
- IMAGINE Business Recognition Awards
- Stark Field Restrooms/Snack Bar Renovation
- Business Incubator Facility Monument Sign
- SCAG Go Human/Active Street Festival
- Veterans Memorial Park
- Library Demolition
- Library Needs Assessment & Feasibility Study
- CDBG Sidewalk Improvement Project
- First Time Homebuyers Program
- Housing Rehabilitation Loan Program
- Imperial Valley Foreign Trade Zone
- Entity Contributions

FY 2018 ACTION PLAN

- Remain within our department budget.
- Meet criteria to complete all budget proposed projects.

FY 2018 SIGNIFICANT BUDGET CHANGES

- Aquatics Center
- Redevelopment Wind Down Activities
- Dogwood Avenue/I-8 Revitalization
- HVAC Replacement of Air Conditioning Units at Conrad Harrison Youth Center
- Plank Park
- McGee Park Playground Improvement Project
- Business Incubator Painting Project
- Office Equipment and Computer

SERVICE LEVEL INDICATORS

The Community Services Department will continue to be responsible for all activities and public services with the Economic Development, Public Library, and Parks and Recreation Division. Economic Development includes business development, community development, and housing programs and services

WATER SYSTEM MAINTENANCE GOALS AND ACCOMPLISHMENTS

DEPARTMENT/DIVISION GOAL

"The Underground Utility Division provides for the construction, operation, and maintenance of all underground water and sewer pipes and related utility services within the City in a manner that fosters a safe and clean environment and meets the desires of the citizens.

- Expedite all aspects of road and drainage construction projects including right of way acquisition, utility relocation, plan preparation, bidding, construction administration, and inspection; and ensure that all new infrastructures is of the highest quality.
- There are approximately 110 miles of water distribution and 120 miles of sewer collection lines.
- The Underground Utility Division also replaces and repairs valves, hydrants, and installs new water and sewer services.

<p style="text-align: center;">WATER TREATMENT PLANT GOALS AND ACCOMPLISHMENTS</p>

DEPARTMENT/DIVISION GOAL

Provide for the safe, effective, and proper operation and maintenance of the Water Treatment Plant and related facilities in accordance with Federal, State, and Local requirements.

- To plan for future water treatment needs and to meet anticipated growth and to achieve expectations.
- To provide residents with a safe and dependable supply of drinking water. We continually take steps to improve the water treatment process and protect our water resources.
- To continue education for mandated Water Distribution certification.
- To continue valve repair replacement program.

<p style="text-align: center;">WATER ADMINISTRATION GOALS AND ACCOMPLISHMENTS</p>
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DEPARTMENT/DIVISION GOAL

The Administrative Division provides administrative support services to meet the Public Works Department performance goals by fostering an organizational environment that encourages a commitment to teamwork, communication and safety.

- They also oversee and manage transportation projects, solid waste disposal agreement, and telecommunications issues.
- Plan, organize, implement and evaluate, in order to provide optimum services to the public.

WASTE WATER SYSTEM MAINTENANCE GOALS AND ACCOMPLISHMENTS

DEPARTMENT/DIVISION GOAL

Waste Water System Maintenance provides for the construction, operation, and maintenance of all underground sewer pipes and related utility services within the City in a manner that fosters a safe and clean environment and meets the desires of the citizens. Included in the Underground Utility Division is a two-man Vactor Crew and to achieve the following goals:

- Repairing the city's sewer pipes before they fail, more costly emergency repairs are avoided. This in turn helps avoid negative environmental impacts, sewer service disruption, and road closures.
- Respond to service requests in an orderly and timely fashion.
- Perform routine closed circuit televising inspections of the gravity sewer system.
- Perform sewer mark outs as received by Dig-Alert within 2 business days for routine mark outs and immediately for emergency mark outs.
- Maintain an ongoing inventory of routine maintenance parts and critical parts.

WASTE WATER TREATMENT PLANT GOALS AND ACCOMPLISHMENTS
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DEPARTMENT/DIVISION GOAL

- Provide for the safe, effective, and proper operation and maintenance of the wastewater treatment plant and related facilities in accordance with Federal, State, and local requirements.
- Plan for future wastewater treatment needs to meet anticipated growth. Monitor and regulate waste dischargers in order to protect wastewater facilities, public, and environment.
- Maintain compliance through a pro-active program of monitoring and education.
- The city shall endeavor to ensure that the provision of sewer service and the operation of wastewater treatment facilities is accomplished in a manner which will minimize any adverse impacts on the environment, public safety, residential neighborhoods and/or surrounding properties.
- Prevent the introduction of pollutants into the wastewater treatment plant that will interfere with its operation.

WASTE WATER ADMINISTRATION GOALS AND ACCOMPLISHMENTS

DEPARTMENT/DIVISION GOAL

The Administrative Division provides administrative support services to meet the Public Works Department performance goals by fostering an organizational environment that encourages a commitment to teamwork, communication and safety. They also oversee and manage transportation projects, solid waste disposal agreement, and telecommunications issues.

FISCAL YEAR 2018 ACTION PLAN

- Use efficient administrative and management procedures, in accordance with law and regulation, and developed administrators and other appropriate staff members.
- Prepare a new Request for Proposals for On Call Engineering Services.
- Update the City's current Capital Improvement Projects.

<p style="text-align: center;">MOTOR VEHICLE GOALS AND ACCOMPLISHMENTS</p>

DEPARTMENT/DIVISION GOAL

The Vehicle/Equipment Maintenance Division is responsible for the transportation and equipment necessary for the delivery of quality municipal services. Our goal is to provide prompt, effective and cost efficient maintenance and repairs to all City owned vehicles and service equipment.

The City of El Centro owns and operates a fleet of approximately 140 vehicles and service equipment.

The Motor Vehicle Division is responsible for the maintenance, repair and service of the fleet, which enables the City to operate in an efficient and effective manner that is consistent with the needs of the citizens and ensures the safety of the public and:

- Automotive mechanics work to make and assemble vehicles and their parts to safely manage all vehicles in a safely matter.
- Provide high quality, convenient and comprehensive auto repair at low cost. The most important aspect of our business is to continue to carry out our duties in a safe, courteous, and cost effective manner
- Continue to administer fleet operations and replace equipment with the most cost-effective means.
- Continue to upgrade fleet management program on an as-needed basis.
- Perform preventive maintenance services for City equipment.

STORMWATER COMPLIANCE GOALS AND ACCOMPLISHMENTS
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DEPARTMENT/DIVISION GOAL

The Stormwater Compliance Division provides focused in support of the university stated mission, goals and objectives.

FISCAL YEAR 2018 ACTION PLAN

- The City will continue to implement a program to systematically identify and correct existing deficiencies and meet future needs.
- The City shall address known problems such as decreased levels of service and degradation of surface and groundwater quality.
- The City shall continue to implement a stormwater program that addresses any deficiencies and that fulfills the requirements
- Reduce unscheduled outages by increasing Preventive Maintenance
- The City of El Centro shall manage and coordinate its stormwater review and implementation process to address the potential impacts of future development.

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CITY OF EL CENTRO

POLICY STATEMENT

Policy Statement No: 301
Category: Financial Management
Subject: Financial Policies

Adopted: October 7, 1998
Revised: June 3, 2014
Distribution: All Departments

I. PURPOSE

The purpose of this Policy Statement is to establish Financial Policies to ensure that the City's finances are managed in a manner which will, (i) continue to provide for the delivery of quality services, (ii) maintain and enhance service delivery as the community grows in accordance with the general plan, (iii) guarantee an annual balanced budget assuring that the City is always living within its means, and (iv) establish reserves necessary to meet known and unknown future obligations. To achieve these goals the Financial Policies include General Policies, Revenue Policies, Cost of Growth Policies, Reserve Policies, Expenditure and Budgeting Policies, Debt Policies, and Capital Improvement Policies.

II. GENERAL POLICIES

1. The City will manage its financial assets in a sound and prudent manner.
2. The City will maintain sound financial practices in accordance with State law and direct its financial resources toward meeting the City's long term goals.
3. The City will develop and maintain Programs to ensure its long-term ability to pay all the costs necessary to provide the level and quality of service required by its citizens.
4. The City will maintain accounting systems in conformance with generally accepted accounting principles.
5. The City will establish and maintain investment policies in accordance with State laws that stress safety and liquidity over yield.

III. REVENUE POLICIES

1. The City will strive to maintain a diversified and stable revenue base that is not overly dependent on any land use, major taxpayer, revenue type or restricted revenue.
2. The City will aggressively pursue revenue collection and auditing to ensure that money due to the City is received in a timely manner.

3. The City will seek Federal and State grants and reimbursements for mandated costs whenever possible.
4. The City will investigate potential new revenue sources, particularly those which will not add to the tax burden of residents or local businesses.
5. The City will work proactively with the League of California Cities and local communities to monitor legislation that may impact the City financially.
6. The City will avoid targeting revenues for specific purposes whenever possible.
7. The City will establish user fees when appropriate and monitor all user fees and other charges so that the fees and charges are reflective of the cost of providing the services.
8. The City will periodically analyze actual revenue received.
9. The City will maintain and develop methods to track major revenue sources and evaluate financial trends.
10. The City will seek methods to continually improve the accuracy of revenue forecasts.

IV. COST OF GROWTH POLICIES

1. The City will recover the costs of new facilities and infrastructure necessitated by development, consistent with state law.
2. The City will require large developments to prepare a fiscal analysis which measures direct and indirect costs and benefits to the City.

V. RESERVE POLICIES

1. The City will establish, dedicate, and maintain reserves annually to meet known and estimated future obligations.
2. The City will seek to establish specific reserve accounts in the General Fund (Fund Balance) and Enterprise Funds (working capital) which include, but are not limited to, designated reserves for the following:
 - a. A General Fund reserve for economic uncertainties of not less than 10% of expenditures
 - b. Totally funded worker's compensation
 - c. Liability insurance
 - d. Value of accrued vacation and sick leave
 - e. Estimated cost of retirees medical payments
 - f. Depreciation and replacement of vehicles and major equipment
 - g. Major maintenance and renovations of building, parks, and landscaping
 - h. The City will establish reserves for replacement of facilities and infrastructure
 - i. The city will establish reserves for cash flow purposes

VI. EXPENDITURE AND BUDGETING POLICIES

Overview

Budgeting is an integral part of managing any organization in that it is concerned with the translation of organizational goals and objectives into financial and human resource terms. A budget should be designed and prepared to direct the most efficient and prudent use of the organization's financial and human resources. The budget provides an opportunity to examine the composition and viability of the organization's programs and activities simultaneously in light of the available resources. It is a plan that establishes the spending authority for the City's programs and projects during the twelve month budget period. The City's Annual Budget serves as the foundation for the City of El Centro's Financial Planning and Control.

Budgets are adopted annually, and prior to June 30 of each year the City Manager submits to the City Council a proposed operating budget for the Fiscal Year commencing the following July 1. The operating budget includes proposed expenditures and the means of financing them. Public hearings are conducted and prior to June 30, the budget is adopted by motion of the City Council.

Goals

The following are the City's goals when developing the organization budget:

1. Follow the City's Strategic Plan which identifies community needs for essential services, activities and programs.
2. Identify and appropriate the resources required to perform program activities and accomplish program objectives.
3. Deliver services in the most cost effective manner, including utilizing the services of volunteers in areas where it is economically viable
4. State the objectives of operating programs and identify the services and resources being provided to accomplish the specified objectives.
5. Periodically update replacement and maintenance financing plans and incorporate them into the Budget.

Basis of Budgeting

It is the policy of the City of El Centro to prepare an annual budget using the accounting basis that is in conformance with generally accepted accounting principles.

The appropriated budget is prepared by:

- Fund (e.g. general fund)
- Function (e.g. Public Safety)
- Department (e.g. Police).
- Division (e.g. communication)

Balanced Budget

Operating budgets will be prepared to fund current year expenditures with current year revenue. However, surplus fund balances may be used to increase reserves, fund Capital Improvement Projects, or be carried forward to fund future year's operating budgets when necessary to stabilize services and fund capital outlay

Expenditure Categories

Departmental expenditures are limited to City Council appropriated expenditures in the following major categories:

- Personnel Services
- Supplies & Services
- Capital Outlay

Monitoring Performance

It is the policy of the City of El Centro to monitor its financial performance by comparing and analyzing actual results with budgeted results. This function shall be performed periodically by the Finance Director.

Budgetary review

- Budget-to-actual comparisons are made on a monthly basis by the Finance Department.
- Budget-to-actual comparisons are presented for City Council review at mid-year and on an as needed basis.
- Budget-to-actual comparisons are provided in the Comprehensive annual financial report for each individual governmental fund, for which an appropriated annual budget has been adopted.

The City maintains an encumbrance accounting system of purchase orders as a means of accomplishing budgetary control. Purchase orders are reviewed to ensure that funds are available and that requests are properly authorized prior to being released to vendors.

Budget modifications (transfers)

- Department Directors may request transfers of appropriations within their departmental budgets
- Transfers of appropriations between departments require the authorization of the City Manager
- Any revision that increases the total appropriations of any fund by more than fifty thousand dollars (\$50,000) must be approved by the City Council.

- Budget transfers required to hire additional permanent personnel require City Council approval

Term of Budget appropriations

All annual appropriations lapse at fiscal year- end.

Budget Development Procedures

The City's budget process shall begin in December/January with the Finance Department issuing to each City Department the calendar, goals, directives and budget worksheets for developing the budget for the next budget cycle.

The Finance Director shall gather the proposed budget information from all Department directors (and others with budgetary responsibilities). Individual departments shall be responsible for developing budgets for non-salary/benefit line items, potential employee overtime, supplies, services and capital. Budgets proposed and submitted by each department should be accompanied by a narrative explanation of the sources and uses of funds and explanation for all material fluctuations in budgeted amounts from prior years. All requests for additional personnel shall include a narrative explaining the need for an increase in staff potential duties for the new employee and expected salary. All requests for capital shall include a narrative explaining the reason for the need of the respective item and priority.

After appropriate department meetings and subsequent revisions a compilation of all department budgets is prepared. The draft of the organization-wide budget, individual departments' budgets as well as the narratives (for new capital and additional personnel) is presented to the City Manager for discussion, revision, and initial approval.

Capital requests

All capital requests are evaluated to determine whether the capital item is needed to:

- a) clear a safety issue
- b) clear a legal requirement
- c) improve customer service

Personnel requests

All request for additional staff are reviewed for viability based on the economic condition of the City.

At a public hearing the City Manager submits to the City Council a proposed operating budget for the fiscal year commencing the following July 1. The operating budget includes proposed

expenditures and the means of financing them. Prior to July 1, the budget is adopted by motion of the City Council.

The Finance Department inputs the budget into the accounting system and establishes appropriate accounting and reporting procedures (including any necessary modifications to the chart of accounts) to ensure proper classification of activities and comparison of budget versus actual once the year begins.

VII. CAPITAL IMPROVEMENT POLICIES

1. The City will construct all capital improvements in accordance with an adopted capital improvement program.
2. The City will develop a five year plan for capital improvements to be updated at least bi-annually. Future capital expenditures will be projected annually for a five year period based on changes in the community population, real estate development or replacement of the infrastructure.
3. The City will coordinate preparation of the Capital Improvement Budget with preparation of the Operating Budget. Future operating costs associated with new capital improvements will be projected and included in Operating Budget Forecasts.
4. The City will identify the estimated costs and potential funding sources for each proposed capital project before it is submitted to Council for approval.
5. The City will attempt to determine the least costly financing method for all new projects.
6. The estimated cost of capital replacement for enterprise funds such as water and sewer will be updated at least every two years to ensure that rates and charges are covering the full cost of operating these programs.

VIII. DEBT MANAGEMENT POLICIES

The City of El Centro has developed this Debt Management Policy (“Debt Policy”) to provide guidelines for the issuance of bonds and other forms of indebtedness to finance long-term capital improvements and equipment acquisition. While the issuance of debt is frequently an appropriate method of financing capital projects and major equipment acquisitions, careful monitoring of such issuances is required to preserve the City’s credit strength and budget flexibility. This Debt policy will assist the City in determining the appropriate uses and structures of debt financing as well as establish sound debt administration guidelines.

Debt Management Objectives

The purpose of this debt management policy is to assist the City in pursuit of the following equally important objectives:

- a. Limit the use of debt so as not to place a burden on the fiscal resources of the City and its taxpayers.
- b. Achieve the lowest capital cost by minimizing debt service and issuance costs
- c. Maintain access to cost-effective borrowing
- d. Sustain and maintain the highest practical credit rating
- e. Preserve future financial flexibility
- f. Maintain a prudent level of financial risk

A. Capital Financing

1. The City will consider the use of debt financing only for one-time capital improvement projects, that cannot be financed from current revenues, and only under the following circumstances:
 - a. When the project's useful life will exceed the term of the financing
 - b. When project revenues or specific resources will be sufficient to service the long-term debt.
2. Debt financing will not be used for any recurring purpose such as current operating and maintenance expenditures. The issuance of short-term instruments such as revenue, tax or bond anticipation notes is excluded from this limitation.
3. The City will not use short term borrowing to support routine operations, provided however, that it may be used to meet temporary cash flow needs.
4. Whenever possible, the City will investigate the use of special assessment, revenue or other self-supporting bonds to limit the General Fund obligation for debt service payment.
5. The City will utilize inter-fund loans when possible to reduce the cost of financing capital improvements.
6. Capital improvements will be financed primarily through user fees, service charges, assessments, and/or special taxes.
7. The City will use the following criteria to evaluate pay-as-you-go versus long-term financing in funding capital improvements:
 - a. Factors favoring *Pay-As-You-Go Financing*
 - i. Current revenues and adequate fund balances are available or project phasing can be accomplished
 - ii. Existing debt levels adversely affect the City's credit rating.
 - iii. Market conditions are unstable or present difficulties in marketing.
 - b. Factors favoring *Long Term Financing*
 - i. Revenues available for debt service are deemed sufficient and reliable so that long-term financings can be marketed with investment grade credit ratings.
 - ii. The project securing the financing is of the type, which will support an investment grade credit rating.

- iii. Market conditions present favorable interest rates and demand for City financings.
- iv. A project is mandated by State or Federal requirements, and resources are insufficient or unavailable.
- v. The project is immediately required to meet or relieve capacity needs and current resources are insufficient or unavailable.
- vi. The life of the project or asset to be financed is 10 years or longer.

B. Debt Management

- 1. The City will not obligate the General Fund to secure long-term financings except when marketability can be significantly enhanced.
- 2. An internal feasibility analysis will be prepared for each long-term financing which analyzes the impact on current and future budgets for debt service and operations. This analysis will also address the reliability of revenues to support debt service.
- 3. The City will generally conduct financings on a competitive basis. However, negotiated financings may be used due to market volatility or the use of an unusual or complex financing or security structure.
- 4. The City will seek an investment grade rating of Baa/BBB or greater on any direct debt and will seek credit enhancements such as letters of credit or insurance when necessary for marketing purposes, availability and cost-effectiveness.
- 5. The City will monitor all forms of debt annually coincident with the City's Budget preparation and review process and report concerns and remedies, if needed, to the council.
- 6. The City will diligently monitor its compliance with bond covenants and ensure its adherence to federal arbitrage regulations.
- 7. The City will maintain strong communications with bond rating agencies about the City's financial condition and follow a policy of continued financial disclosure.

C. Debt Capacity

- 1. ***General Purpose Debt Capacity*** – The City will carefully monitor its levels of general-purpose debt. Because our general purpose debt capacity is limited, it is important that we only use general purpose debt financing for high-priority projects where we cannot reasonably use other financing methods for two key reasons:
 - i. Funds borrowed for a project today are not available to fund other projects tomorrow.
 - ii. Funds committed for debt repayment today are not available to fund operations in the future.

In evaluating debt capacity, general-purpose annual debt service payments should generally not exceed 10% of General Fund revenues; and in no case should they exceed 15%. Further, direct debt will not exceed 2% of assessed valuation.

2. ***Enterprise Fund Debt Capacity*** – The City will set enterprise fund rates at levels needed to fully cover debt service requirements as well as operations, maintenance, administration and capital improvement costs. The ability to afford new debt for enterprise operations will be evaluated as an integral part of the City's rate review and setting process.

D. Professional Assistance

1. The City shall utilize the series of independent Financial Advisors and bond/disclosure Counsel on all debt financings. The Director of Finance shall have the authority to periodically select service providers as necessary to meet legal requirements and minimize net City debt costs. Such services, depending on the type of financing, may include financial advisory, underwriting, trustee, verification agent, escrow agent, arbitrage consulting, and special tax consulting. The City Attorney's Office shall be responsible for selection of Bond Counsel and, in those circumstances where the City Attorney's Office determines it to be necessary or desirable, Disclosure Counsel. The goal in selecting service providers, whether through a competitive process or sole-source selection, is to achieve an appropriate balance between service and cost.

E. Refinancing

1. General Guidelines – periodic reviews of all outstanding debt will be undertaken to determine refinancing opportunities. Refinancing's will be considered (within federal tax law constraints) under the following conditions:
 - i. There is a net economic benefit
 - ii. It is needed to modernize covenants that are adversely affecting the City's financial position or operations
 - iii. The City wants to reduce the principal outstanding in order to achieve future debt service savings, and it has available working capital to do so from other sources.
2. Standards for Economic Savings – In general, refinancing for economic savings will be undertaken whenever net present value savings of at least five percent (5%) of the refunded debt can be achieved.

- i. Refinancing that produces net present value savings of less than five percent will be considered on a case-by-case basis, provided that the present value savings are at least three percent (3%) of the refunded debt.
- ii. Refinancing with savings of less than three percent (3%), or with negative savings, will not be considered unless there is a compelling public policy objective.

Ordinance No. 07-16

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF EL CENTRO
REPEALING AND REENACTING DIVISION 5 OF ARTICLE IV OF CHAPTER 2 OF
THE CITY CODE ESTABLISHING THE CITY'S PURCHASING SYSTEM; DEFINING
AUTHORITY FOR THE PURCHASING FUNCTION; PROVIDING PROCEDURES
FOR THE PURCHASE OF SUPPLIES, SERVICES AND EQUIPMENT**

WHEREAS, California Government Code Section 54202 prescribes that: "Every local agency shall adopt policies and procedures, including bidding regulations, governing purchases of supplies and equipment by the local agency. Purchases of supplies and equipment by the local agency shall be in accordance with said duly adopted policies and in accordance with all provisions of law governing same. No policy, procedure, or regulation shall be adopted which is inconsistent or in conflict with statute"; and

WHEREAS, the City is required pursuant to California Government Code Section 54203 to adopt said policies by ordinance.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF EL CENTRO,
CALIFORNIA, DOES HEREBY ORDAIN AS FOLLOWS:

Section 1. That Division 5 of Article IV of Chapter 2 of the Code of the City of El Centro, California, dealing with the City's Purchasing System is hereby repealed and reenacted to read as follows:

"Division 5"

Chapter 2

Section 2-166	Short Title
Section 2-167	System Establishment; Purposes.
Section 2-168	Purchasing Officer.
Section 2-169	Purchasing Officer; Powers and Duties.
Section 2-169.1	Standards and Specifications.
Section 2-170	Exemptions.
Section 2-171	Purchase Orders; Encumbrance of funds.
Section 2-172	Bidders' Bonds.
Section 2-173	Contracts for \$50,000 or Less.
Section 2-174	Contracts for More Than \$50,000
Section 2-175	Lowest Responsible Bidder.
Section 2-176	Exemption: Emergency Contracts.
Section 2-177	Exceptions to Requirement for Competitive Bidding: Contracts Not Adapted to Award by Competitive Bidding.
Section 2-178	Exceptions to Requirement for Competitive Bidding: Contracts With Carriers.

Section 2-179	Exceptions to Requirements for Competitive Bidding: Auction, Closeout and Bankruptcy Sales; Sale of Merchandise Left After Exhibition.
Section 2-180	Effect of Collusion Among Bidders or Advance Disclosures.
Section 2-181	Trade-in Allowances for Personal Property.
Section 2-182	Sale or Lease of Personal Property of the City; Public Auction; Division Inapplicable to Transactions Regarding Real Property.
Section 2-183	Joinder or Use of Contracts by Other Local Governments.
Section 2-183.1	Inspection and Testing.
Section 2-183.2	Assignment of Contract.

Section 2-166. Short Title. This Ordinance shall be known and may be cited as the "El Centro Purchasing Ordinance".

Section 2-167. System Establishment; Purposes.

In order to establish efficient procedures for the purchase of supplies, services and equipment, to secure for the City supplies, services and equipment at the lowest possible cost commensurate with quality needed, to exercise positive financial control over purchases, to clearly define authority for the purchasing function and to assure the quality of purchases, a purchasing system is adopted. Excluded from this policy are purchases of supplies, services and equipment which are included as part of a "Public Works Contract" and consequently are subject to the regulations contained in the State of California Public Contract Code and is covered within Division 5.1 Public Projects of Article IV of Chapter 2 of the City Code.

Section 2-168. Purchasing Officer.

The Director of Finance, or in the alternative such other person as may be designated in writing by the City Manager, shall be and is appointed to perform the functions of the Purchasing Officer for the City.

Section 2-169. Purchasing Officer; Powers and Duties.

The Purchasing Officer shall:

- a. Purchase or contract for supplies, services and equipment required by any using agency or department in accordance with purchasing procedures prescribed by this Division, such administrative rules and regulations as the Purchasing Officer shall adopt for the internal control and operation of the purchasing function and such other rules and regulations as shall be prescribed by the Council or City Manager;
- b. Prepare and adopt administrative rules and regulations not in conflict with the provisions of this ordinance for the purpose of carrying out the requirements and intent of this purchasing system.

- c. Negotiate and execute contracts for the purchase of supplies, services and equipment;
- d. Procure for the City the needed quality in supplies, services and equipment at least expense to the City;
- e. Encourage uniform bidding and endeavor to obtain as full and open competition as possible on all purchases;
- f. Prepare and recommend to the Council rules governing the purchase of supplies, services and equipment for the City;
- g. Prepare and recommend to the Council revisions and amendments to the purchasing rules;
- h. Keep informed of current developments in the field of purchasing, prices, market conditions and new products;
- i. Prescribe and maintain such forms as are reasonably necessary to the operation of this Chapter and other rules and regulations;
- j. Insure that all supplies, services and equipment purchased conform with specifications;
- k. Recommend to the City Manager or City Council, as appropriate, the transfer of surplus or unused supplies and equipment between agencies or departments as needed and the sale of all supplies and equipment which cannot be used by any agency or which become unsuitable for City use;
- l. Maintain a bidder's list.
- m. Recommend to the Council the disqualification for a stated period of time vendors who default on their quotations.
- n. Consider the possibilities of buying "in bulk" so as to take full advantage of discounts.
- o. Have the right to waive any defect or informality with the approval of the using department or agency.

Section 2-169.1. Standards and specifications.

All standards and specifications shall permit competition.

Section 2-170. Exemptions; Other Departments.

The Purchasing Officer may authorize in writing any agency or department to purchase or contract for specified supplies, services and equipment independently of the Purchasing Officer, but shall require that such purchases comply with the procedures established by this Division and shall further require periodic reports from the agency or department on the purchases on contracts made under such written authorization.

Section 2-171. Purchase Orders; Encumbrance of Funds.

- a. Purchases of materials, supplies, equipment or services may be made by means of purchase orders processed and issued pursuant to this Chapter and shall be valid only when signed by the Purchasing Officer or other persons as may be designated by the Purchasing Officer to act in his behalf. A purchase order is not required for the purchase of supplies, equipment and services of less than \$2,500 and for the following type of expenditures:

1. Advertisements and Notices
2. Attorney Services
3. Consultant Services
4. Courier/Delivery/Messenger Services
5. Fuel
6. Insurance Claims and Premiums
7. Medical Payments (physicians, lab, etc.)
8. Membership Dues
9. Payments to Other Governmental Units
10. Petty Cash Replenishment
11. Subscriptions
12. Trade Circulars or Books
13. Travel Expense/Advances
14. Utility Payments
15. Real Property/Easement acquisition
16. Personal services
17. Debt service payments

- b. All purchase orders shall be issued in advance of any commitment for which they are issued except in emergency situations where a delay would be detrimental to the interest of the City or would jeopardize the health, safety or welfare of its citizens (see section 2-176). Except in an emergency, no purchase order shall be issued and no contract shall be awarded unless there exists an unencumbered appropriation in the expense account against which such purchase or contract is to be charged. The appropriate account and funds shall be encumbered immediately after the issuance of the purchase order or award of contract.

- c. Open Purchase Orders – An open purchase order is an agreement whereby the City contracts with a vendor to provide equipment or supplies on an as-needed and often over-the-counter basis. Open Purchase Orders provide a mechanism whereby items, which are uneconomical to stock, may be purchased in a manner that allows field operations timely access to necessary materials. Open Purchase Orders shall not be used to purchase services, capital assets or items maintained in stock.

The Finance Department shall request confirmation from the City Departments, as to which vendors they want to maintain in the open purchase order list. Confirmations will be performed annually before the beginning of the fiscal year. Requests for Open Purchase Orders may also be submitted to the Finance Department on an as-needed basis. The Finance Department may review the Open Purchase Order requests using the following criteria:

1. Frequency of need
2. Average dollar value and type of items to be purchased
3. Responsiveness and capabilities

All Open Purchase Orders shall include the following information:

1. A general description of the equipment or supplies which may be charged;
2. the period of time the order will remain open, not to exceed one fiscal year;
3. The maximum total amount which may be charged on the purchase order;
4. Items excluded from the purchase, if applicable;
5. Identification of the department(s) and employee(s) who may charge against the order.
6. Requirement that the employee show CITY identification.
7. Requirement that employees print and sign their names when picking up goods; and
8. Account number to be charged.

Once an open purchase order is issued to a vendor, any authorized City employee may contact the vendor directly to place orders per the terms and conditions in the Open Purchase Order.

- d. Nothing herein shall preclude the use of authorized petty cash funds for purposes intended by their establishment.

Section 2-172. Bidder's Bonds.

- a. A bid bond, performance bond, payment bond or any combination thereof, with sufficient surety, in such amount as may be determined necessary by the Purchasing Officer may be required of each bidder or contractor on a particular contract.
- b. Any such bonds may be to insure proper performance of the contract and save, indemnify and keep harmless the City against all loss, damages, claims, liabilities, judgments, cost and expenses which may accrue against the City in consequence of the awarding of the contract.

Section 2-173. Contracts for \$50,000 or Less.

Except as otherwise provided by specific statute.:

- a. The Purchasing Officer may enter into a contract of any nature without advertising when the estimated amount required to perform the contract is Twenty-Five Thousand Dollars (\$25,000) or less.
- b. Contracts of between Twenty-Five Thousand Dollars (\$25,000) and Fifty thousand dollars (\$50,000) will require both the City Manager's and Purchasing Officer's approval and shall be let by the administrative bid process set forth herein:
 1. The Purchasing Officer may mail notices inviting formal bids. The notices shall be mailed to all qualified vendors on the bid list or who have requested their name to be added thereto unless the product or service is proprietary.
 2. The notices to the fullest extent possible should be mailed no later than ten calendar days before the opening date of the bids. The notices shall describe the commodities or services in general terms, how to obtain more detailed information, and state the time and place for submission of bids. Failure of any person to receive such notice shall not invalidate any bid awarded.
 3. A notice inviting bids shall be published at least ten calendar days before the date of opening of the bids. Notice shall be published in a newspaper of general circulation, printed and published in the City, or, if there is none, it shall be posted in at least three public places in the City.

4. Such Notice must state:
 - I. The nature, character or object of the contract.
 - II. If the plans and specifications are to constitute part of the contract, where the plans and specifications may be seen.
 - III. The time and place where bids will be received and opened.
 - IV. Such other matters as may properly pertain to giving notice to bid.
5. Sealed bids shall be submitted to the City Clerk and shall be identified as a bid on the envelope. The bid must include an original signature of an authorized person.
6. Bids shall be opened in public by the City Clerk or designee at the time and place stated in the public notices.
7. Contracts shall be awarded by the City Manager and Purchase Officer to the lowest responsible bidder except as otherwise provided in this Chapter. The decision of the City Manager shall be final.
8. In their discretion, the City Manager and Purchase Officer may reject any or all bids presented, abandon the purchase or re-advertise. A permanent record of all requests for bids and all bids received shall be maintained. If no responsible bid is received, the City Manager and Purchasing Officer may let the contract without further competitive bidding.
9. If two (2) or more bids received are the same and lowest, the City Manager and Purchase Officer may accept the one it chooses.
10. If no bids are received, the contract may be let in the open market, or by the informal procedures set forth in Section 2-173.
11. The City Manager and Purchase Officer shall have the right to waive any defect or informality in the bidding or in the procedures set forth in this Section. No defect or informality shall void any contract entered into.
12. In the event no responsible bids are received, the City Manager and Purchase Officer may let the contract without competitive bidding.

- c. If the estimated amount required to perform the contract, is more than Five Thousand Dollars (\$5,000) but not more than Twenty-Five Thousand Dollars (\$25,000), requests for bids may be submitted in writing or verbally to two or more persons or businesses capable of performing the contract. If the bid was received verbally, the department head must submit a written memo documenting the request and bids received. The contract shall be issued to the lowest responsible bidder. The Purchasing Officer shall maintain a permanent record of all requests for bids and all bids received. If no responsible bid is received, the Purchasing Officer may let the contract without further competitive bidding.
- d. Nothing in this Section prohibits the Purchasing Officer from advertising for or requesting bids regardless of the estimated amount to perform the contract.
- e. The Council may, from time to time, modify the monetary limits in this Section by resolution.

Section 2-174. Contracts for More Than \$50,000.

- a. Purchases and contracts for supplies, services, equipment and the sale of surplus property of estimated value greater than Fifty Thousand Dollars (\$50,000) shall be let by the formal procedures set forth herein.
 - 1. The Purchasing Officer shall mail notices inviting formal bids. The notices shall be mailed to all qualified vendors on the bid list or who have requested their name to be added thereto unless the product or service is proprietary.
 - 2. The notices to the fullest extent possible should be mailed no later than ten calendar days before the opening date of the bids. The notices shall describe the commodities or services in general terms, how to obtain more detailed information, and state the time and place for submission of bids. Failure of any person to receive such notice shall not invalidate any bid awarded.
 - 3. A notice inviting bids shall be published at least ten calendar days before the date of opening of the bids. Notice shall be published in a newspaper of general circulation, printed and published in the City, or, if there is none, it shall be posted in at least three public places in the City.

4. Such Notice must state:
 - I. The nature, character or object of the contract.
 - II. If the plans and specifications are to constitute part of the contract, where the plans and specifications may be seen.
 - III. The time and place where bids will be received and opened.
 - IV. Such other matters as may properly pertain to giving notice to bid.
5. Sealed bids shall be submitted to the City Clerk and shall be identified as a bid on the envelope. The bid must include an original signature of an authorized person.
6. Bids shall be opened in public by the City Clerk or designee at the time and place stated in the public notices.
7. Contracts shall be awarded by the Council to the lowest responsible bidder except as otherwise provided in this Chapter. The decision of the Council shall be final.
8. In its discretion, the Council may reject any bids presented, abandon the purchase or readvertise. If all the bids submitted are rejected, the Council may either readvertise or adopt a resolution by a four-fifths majority declaring that the materials or supplies can be furnished at a lower price in the open market and away award the contract in the open market without further complying with this Section.
9. If two (2) or more bids received are the same and lowest, the Council may accept the one it chooses.
10. If no bids are received, the contract may be let in the open market, or by the informal procedures set forth in Section 2-173.
11. The Council shall have the right to waive any defect or informality in the bidding or in the procedures set forth in this Section. No defect or informality shall void any contract entered into.
12. In the event no responsible bids are received, the Council may let the contract without competitive bidding.
13. The Council may modify, from time to time, the monetary limits in this Section by resolution.

Section 2-175. Lowest Responsible Bidder.

Contracts shall be awarded to the lowest responsible bidder. In determining "lowest responsible bidder" in addition to price and conformance to specifications, the following, without limitation, may be considered:

- a. The ability, capacity, and skill of the bidder to perform the contract or provide the service required;
- b. That the products offered provide the quality, fitness, and capacity for the required usage;
- c. Whether the bidder can perform the contract or provide the service promptly, or within the time specified, without delay or interference;
- d. The character, integrity, reputation, judgment, experience, and efficiency of the bidder;
- e. The quality of performance of previous contracts or services;
- f. The previous and existing compliance by the bidder with laws and ordinances relating to the contract or service;
- g. The sufficiency of the financial resources and ability of the bidder to perform the contract or provide the service;
- h. The quality, availability, and adaptability of the supplies or contractual services to the particular use required; and
- i. The ability of the bidder to provide future maintenance and service.
- j. The number and scope of conditions attached to the bid.
- k. The amount of sales tax to be received by the City.

When the contract is not awarded to the lowest bidder under Section 2-173, a statement of the reasons for placing the award elsewhere shall be prepared by the Purchasing Officer and filed with the other papers relating to the transaction.

Section 2-176. Exemption: Emergency Contracts.

- a. The bid procedures set forth in Section 2-173 and 2-174 need not be followed in situations determined by the City Manager to constitute an emergency. If such emergency action is taken, the City Manager shall report it to the Council at its next regularly scheduled meeting.
- b. For the purposes of this Section, an "emergency" includes:
 1. Results from the occurrence of disaster such as, but not limited to, fire, flood, hurricane, riot, power outage or disease; or,
 2. May lead to impairment of the health, safety, or welfare of the public if not immediately attended to.

Section 2-177. Exceptions to Requirements for Competitive Bidding: Contracts Not adapted to Award by Competitive Bidding.

- a. Contracts including, but not limited to:
 1. Items which may only be contracted from a sole source;
 2. Contracts for professional services;
 3. Additions to and repairs and maintenance of equipment which may be more efficiently added to, repaired, or maintained by a certain person;
 4. Equipment which, by reason of the training of the personnel or of any inventory of replacement parts maintained by the City is compatible with the existing equipment;
 5. Computer equipment, and software.
 6. Books, library materials, and subscriptions; and
 7. Any insurance,

May not be subject to the competitive bidding requirements of this Division as determined by the Council or the Purchasing Officer.

- b. Except in cases of emergency, at least sixty (60) days prior to the expiration date of any existing contract for insurance in which the City is the insured, the Purchasing Officer shall cause to be given, by advertising, or in another manner deemed adequate and desirable by the Council, notice of the expiration date of such contract for insurance.
- c. Nothing in this Section prohibits Council or the Purchasing Officer from advertising for or requesting bids.

Section 2-178. Exceptions to Requirements for Competitive Bidding: Contracts With Carriers.

- a. Nothing in this Division prohibits the Purchasing Officer from contracting for interstate or intrastate carriage of persons or property with a certificated common carrier at the rates set forth in the officially approved tariff of such carrier.
- b. Nothing in this Section prohibits the Purchasing Officer from soliciting informal rate quotations.

Section 2-179. Exceptions to Requirements for Competitive Bidding: Auction, Closeout and Bankruptcy Sales; Sale of Merchandise Left After Exhibition.

- a. Except as otherwise provided by law, if the Purchasing Officer, with the approval of the City Manager, determines that supplies, materials or equipment can be purchased at any public auction, closeout sale, bankruptcy sale, sale of merchandise left after an exhibition, or other similar sale at a reasonable savings over the cost of like merchandise and below the market cost in the community, a contract or contracts may be let or the purchase made without complying with the requirements of this Division for competitive bidding.
- b. The documentation for the purchase or acquisition shall be summarized for the next regularly scheduled meeting of the Council, together with written justification showing the savings involved.

Section 2-180. Effect of Collusion Among bidders or Advance Disclosures.

- a. Any agreement or collusion among bidders or prospective bidders in restraint of freedom of competition by agreement to bid a fixed price, or otherwise, shall render the bids of such bidders void.
- b. Advance disclosures of any information to any particular bidder which would give that particular bidder any advantage over any other interested bidder in advance of the opening of bids, whether in response to advertising or an informal request for bids, whether in response to advertising or an informal request for bids, made or permitted by an officer or employee of the City, shall operate to void all proposals of that particular bid solicitation or request.

Section 2-181. Trade-in Allowances for Personal Property.

When purchasing personal property, the Purchasing Officer may solicit and accept advantageous trade-in allowances for personal property of the City which has been determined by the Council to be no longer required for public use, and may award any bid to the bidder submitting the lowest net bid after deduction of such trade-in allowance.

Section 2-182. Sale or Lease of Personal Property of the City; Public Auction; Division Inapplicable to Transactions Regarding Real Property.

- a. All sales or leases of personal property of the City must be made, as nearly as possible, under the same conditions and limitations as required by this Division in the purchase of personal property; but, the Purchasing Officer, with approval of the Council, may sell any such personal property at public auction if it is deemed that such a sale is desirable and in the best interest of the City.
- b. The provisions of this Division do not apply to the purchase, sale, lease or transfer of real property by the City.

Section 2-183. Joinder or Use of Contracts by Other Local Governments.

The City may join or use the contracts of the State of California or of other local governments within this State with the authorization of the contracting vendor.

Section 2-183.1. Inspection and Testing.

The Purchasing Officer may require chemical and physical tests of samples, submitted with bids and samples of deliveries which are necessary to determine their quality and conformance with specifications.

Section 2-183.2. Assignment of contract.

- a. No contract awarded pursuant to Section 2-173 may be assigned without consent of the Purchasing Officer.
- b. No contract awarded pursuant to Section 2-174 may be assigned without consent of the Council.
- c. No contract awarded or any portion thereof may be assigned to any person who was declared by the Purchasing Officer, with respect to contracts awarded under Section 2-173, or by the Council with respect to contracts awarded under Section 2-174, not to be a responsible person to perform the particular contract.

Section 2. This ordinance shall be given appropriate enumeration in the files of the City Clerk regarding the City's Purchasing System.

Section 3. This ordinance shall take effect thirty (30) days from and after its adoption. Within fifteen (15) days after adoption, it shall be published once in a newspaper, published and circulated within the City of El Centro, California.

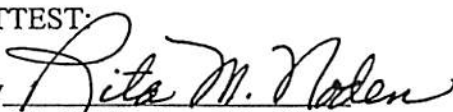
INTRODUCED at a regular meeting of the City Council of the City of El Centro, California, held on the October 3, 2007.

PASSED AND ADOPTED at a regular meeting of the City Council of the City of El Centro, California, held on the October 17, 2007.


CITY OF EL CENTRO

By 
Rosanna Bayon Moore, Mayor

ATTEST:

By 
Rita M. Noden, City Clerk

APPROVED AS TO FORM:

By 
James L. Darrow, City Attorney

STATE OF CALIFORNIA)
COUNTY OF IMPERIAL) ss
CITY OF EL CENTRO)

I, Rita M. Noden, City Clerk of the City of El Centro, California, do hereby certify that the foregoing Ordinance No. 07-16 had its first reading on October 3, 2007, and had its second reading on October 17, 2007, and was passed by the following vote:

AYES:	Sanders, Solomon, Moore, Edney, Viegas-Walker
NOES:	None
ABSENT:	None
ABSTAINED:	None

AYES:	Sanders, Solomon, Moore, Edney, Viegas-Walker
NOES:	None
ABSENT:	None
ABSTAINED:	None

By 
Rita M. Noden, City Clerk

CITY OF EL CENTRO

POLICY STATEMENT

Policy Statement No: 303
Category: Investments

Adopted: January 2001
Revised: August 2002
September 2011
October 18, 2011
Distribution: All Departments

Subject: Investment Policy

I. Purpose

The City Council of the City of El Centro recognizes that the City's invested assets are essential to the City's financial strength, its ability to pay claims, and its ability to improve service or reduce costs and, therefore, wishes to adopt a fiscally responsible Statement of Investment Policy (the Policy) in order to promote the wise investment of City funds.

This Policy shall govern the investment of City funds. It takes into consideration the City's particular investment needs including preservation of capital, appropriate levels of liquidity and yield on invested assets. This Statement of Investment Policy is based upon principles of prudent money management and State law. When the Policy is more restrictive than State law, the Policy shall govern investment practices.

II. Investment Objectives

The City's primary objectives, in priority order, shall be to:

- ensure the safety of principal,
- maintain a sufficiently liquid investment portfolio to ensure that the City has adequate cash to meet reasonably anticipated operating requirements, and
- earn a reasonable yield consistent with the objectives of safety and liquidity.

III. Investment Philosophy

The City's investment philosophy is to invest conservatively in order to minimize risk. Investments shall be made in the context of the Prudent Investor Rule for trustees of local government money pursuant to government Code Section 53600.3 as follows:

When investing, reinvesting, purchasing, acquiring, exchanging, selling, and managing public funds, a trustee shall act with care, skill, prudence, and diligence under the circumstances then prevailing, including, but not limited to, the general economic conditions and the anticipated needs of the agency, that a prudent person acting in a like capacity and familiarity with those matters would use in the conduct of funds of a like

character and with like aims, to safeguard the principal and maintain the liquidity needs of the agency. Within the limitations of this section and considering individual investments as part of an overall strategy investments may be acquired as authorized by law.

This standard of prudence is to be used by all investment staff and will be applied in the context of managing an overall portfolio.

The fundamental principles of the City's investment philosophy are:

- diversification of the portfolio by investment type,
- quality standards for securities issuers,
- limits on the maximum maturity of investments,
- passive investment strategy of purchasing investments with the intent to hold them until maturity.

The City's passive investment strategy does not prohibit the City from selling a security prior to its maturity and recording a gain or loss in order to improve the quality, liquidity, or yield of the portfolio in response to market conditions or City needs. However, the City's philosophy prohibits speculation, i.e., the purchase of securities with the intent to profit from favorable changes in market prices or market conditions. Leveraging or borrowing money for the purpose of investing is specifically prohibited.

IV. Investment Constraints

1. For repurchase agreements of longer than three (3) days, the underlying collateral must be at least 102% of the repurchase agreement amount and must be delivered to the City's safekeeping account. The only acceptable collateral for repurchase agreements are U.S. Treasury issues and Federal Agency issues. Collateral is not required for repurchase agreements of three days or less.
2. The City shall not use reverse repurchase agreements for the investment of funds.
3. Bankers Acceptances may not exceed 180 days maturity nor more than 40% of the City's investments.
4. Negotiable certificates of deposit may not exceed 30% of the City's investments.
5. Medium-term notes may not exceed 30% of the City's investments.

Instruments issued by a federal agency or U.S. government enterprise may only be purchased as indicated in Appendix A. The City may invest only as shown in Table 1 and shall not invest in inverse floaters, range notes, or interest-only strips that are derived from a pool of mortgages .

The City shall not invest in any security that could result in zero interest accrual if held to maturity.

STATEMENT OF INVESTMENT POLICY (cont.)

Commercial paper eligible for investment shall have the highest ranking of Moody's Investors Service, Inc. (Moody's), Standard and Poor's (S&P), or Fitch Financial Services, Inc (Fitch). The corporation that issues the commercial paper shall be organized and operating within the United States, shall have total assets in excess of five hundred million dollars (\$500,000,000), and shall issue debt, other than commercial paper, if any, that is rated "A" or higher by Moody's, S&P, or Fitch. Eligible commercial paper shall have a maximum maturity of 270 days or less. No more than 25 percent of total investments may be invested in eligible commercial paper. No more than 10 percent of the outstanding commercial paper of any single corporate issue may be purchased.

Any investment owned by the City at the time of the adoption of this policy shall be exempt from these provisions. Upon the maturity or liquidation of such investments, any monies reinvested shall be in accordance with the provisions of this policy.

V. SAFEKEEPING OF SECURITIES

The City shall utilize an independent third party financial institution for the safekeeping of securities. The City shall not purchase securities from, nor sell securities to, the financial institution responsible for the safekeeping of the City's securities.

VI. MATURITIES

From time to time, the condition of the fixed income markets presents opportunities for high interest rates on high grade securities with a low risk exposure. It is in the best interest of the City to maintain diversified investments that will ensure safety, liquidity and the increase of acceptable yield from these situations.

No more than 65% of the City's funds may be invested in securities with maturities longer than two years from the date of purchase. Securities with maturities longer than five years must be U.S. Treasury notes or bonds, Federal National Mortgage Association bonds or Federal Home Loan Bank bonds.

The percentage of long-term maturities shall not exceed the following:

- A maximum of thirty percent of the City's invested funds may be invested in securities over five years;
- A maximum of fifteen percent of the City's invested funds may be invested in securities over seven years;
- No security may have a maturity greater than ten years from the date of purchase.

Any moneys held by a trustee or fiscal agent and pledged to the payment or security of bonds or other indebtedness, or obligations under a lease, installment sale, or other agreement of the City, or certificates of participation in those bonds, indebtedness, or lease installment sale, or other agreements, may be invested in accordance with the statutory provisions governing the issuance of

STATEMENT OF INVESTMENT POLICY (cont.)

those bonds, indebtedness, or lease installment sale, or other agreement, or to the extent not inconsistent therewith or if there are no specific statutory provisions, in accordance with the ordinance, resolution, indenture, or agreement of the City providing for the issuance.

VII. INVESTMENTS

Eligible investments under state law and their acceptability to the City are shown in the table below.

Investment Type	Eligible for Local Gov't Investment	Acceptable for city
Bonds issued by the City	x	x
United States Treasury issues	x	x
Registered California State Warrants or notes or bonds	x	
Debt issued by a California local government	x	x
Instruments issued by a federal agency or United States government-sponsored enterprise	x	x
Bankers Acceptances (with maturities of 180 days or less)	x	x
Prime Commercial Paper (as defined in Gov't Code section 53601)	x	x
Negotiable certificates of deposit	x	x
Repurchase Agreements with Primary dealers of the Federal Reserve Bank of New York	x	x
Reverse Repurchase Agreements with Primary dealers of the Federal Reserve Bank of New York	x	
Medium-term notes (5 yr. maturity or less) of domestic corporations or depository institutions	x	x
shares in diversified management companies investing in permitted securities	x	x
Obligations backed by a first priority security interest in acceptable collateral for local agency deposits	x	
Mortgage-backed securities	x	
State of California Local Agency Investment Fund	x	x
Shares of beneficial interest issued by the CAL-TRUST Joint Powers Authority, authorized pursuant to Gov't Code Sections 6509.7 and 53601 (p)	x	x

STATEMENT OF INVESTMENT POLICY (cont.)

VIII. DEPOSITORY SERVICES

Legal Constraints

Money must be deposited in state or national banks, state or federal savings associations, or state or federal credit unions in the State of California. It may be in inactive deposits, active deposits or interest-bearing active deposits. Deposits shall not exceed the shareholders' equity of any depository bank or the net worth of any depository savings and loan association.

The bank or savings and loan must secure the active and inactive deposits with eligible securities having a market value of 110% of the total amount of the deposits. If funds are to be collateralized, the collateral must be United States government securities.

Security may be waived for that portion of a deposit which is insured pursuant to federal law. Currently, the first \$250,000.00 of a deposit is federally insured. The collateral requirement for the first \$250,000.00 may be waived if the City will receive a higher interest rate.

Depository services

Active deposits are demand or checking accounts which receive revenues and pay disbursements. Interest bearing active deposits are Money Market accounts at a financial institution (i.e. bank, savings and loan, credit union). These accounts are demand accounts (i.e. checking accounts) with restricted transaction activity.

Inactive deposits are Certificates of Deposit issued in any amount for periods of time as short as 14 days and as long as several years.

IX. REPORTING

The Director of Finance shall render a monthly report to the City Council and City Manager within thirty (30) days following the month covered by the report. The report shall include:

- The type or kind of each investment,
- The issuer of each investment,
- The purchase date of each investment,
- The maturity date of each investment,
- The par and dollar amount of each investment,
- Current market values and sources of the valuations,
- The amount of cash held by the City,
- A description of any of funds, investments, or programs that are under the management of contracted parties,
- A statement regarding compliance with this Statement of Investment Policy,
- A statement denoting the ability of the City to meet its expenditure requirement for the next six months.

STATEMENT OF INVESTMENT POLICY (cont.)

X. Appendix A – GLOSSARY

XI. Appendix B - INVESTMENT CRITERIA FOR FINANCIAL INSTITUTIONS

XII. Review

The investment policy shall be reviewed and approved by the city council on an annual basis.

APPENDIX A GLOSSARY

BANKERS ACCEPTANCES - are short-term credit arrangements to enable businesses to obtain funds to finance commercial transactions. They are time drafts drawn on a bank by an exporter or importer to obtain funds to pay for specific merchandise. By its acceptance, the bank becomes primarily liable for the payment of the draft at maturity. An acceptance is a high grade negotiable instrument. Acceptances are purchased in various denominations for 30 to 180 days but no longer than 270 days. The interest is calculated on a 360 day discount basis similar to Treasury Bills. Local agencies cannot invest more than forty per cent of their surplus money in Bankers Acceptances; the City limits investment in Bankers Acceptances to 40% of its portfolio.

CERTIFICATES OF DEPOSIT - are investments for inactive funds issued by banks, savings and loans and credit unions.

Negotiable Certificates of Deposit are large-denomination CDs issued in \$1 million increments. These securities have average trades in the secondary market of \$5 million to \$10 million. They are issued at face value and typically pay interest at maturity, if maturing is less than 12 months. CDs which mature beyond this range pay interest semi-annually. Negotiable CDs are issued by U.S. banks (domestic CDs), U.S. branches of foreign banks (Yankee CDs) and thrifts. There is an active secondary market for negotiable domestic and Yankee CDs. However, the negotiable thrift CD secondary market is limited. Yields on CDs exceed those on U.S. treasuries and agencies of similar maturities. This higher yield compensates the investor for accepting the risk of reduced liquidity and the risk that the issuing bank might fail. State law does not require the collateralization of negotiable CDs.

Non-negotiable Certificates of Deposit are time deposits with financial institutions which earn interest at a specified rate for a specified term. Liquidation of the CD prior to maturity incurs a penalty. There is no secondary market for those instruments, therefore, they are not liquid. They are classified as public deposits and financial institutions are required to collateralize them. Generally, financial institutions use mortgages to collateralize these deposits. The City only accepts U.S. government-issued or U.S. government-backed securities as collateral.

Non-negotiable CDs of \$100,000 are insured respectively by the Federal Deposit Insurance Corporation (FDIC), and the National Credit Union Share Insurance Fund (NCUSIF). For deposits exceeding \$100,000 we require the financial institution to collateralize.

COLLATERAL - consists of securities, evidence of deposits, or other property which a borrower pledges to secure repayment of a loan. It also refers to securities pledged by a bank to secure deposits of public monies. In California, repurchase agreements, reverse repurchase agreements, negotiable CDs purchased at a California institution, and public deposits must be collateralized. Collateral acceptable to the City must be U.S. Treasury or Federal Agency issues. This type of collateral must equal 110% of the deposit being secured.

COMMERCIAL PAPER - is a short term, unsecured, promissory note issued by a corporation to raise working capital. These negotiable instruments may be purchased at a discount to par value or interest bearing. Eligible commercial paper is issued by corporations organized and operating within the United States and having total assets in excess of \$500 million. This would include firms such as General Motors Acceptance Corporation, American Express, Bank of America, Wells Fargo Bank, et cetera.

Local agencies are permitted to invest in commercial paper of "prime" quality of the highest ranking or of the highest letter and numerical rating as provided by Moody's Investor's Service, Inc., Standard and Poor's Corporation, or Fitch Financial Services, Inc. Purchases of eligible commercial paper may not exceed 270 days maturity nor exceed 25% of the local agency's surplus funds.

DELIVERY - of securities may be accomplished two ways: delivery vs. payment and delivery vs. receipt (also called free). Delivery vs. payment is delivery of securities with an exchange of money for the securities; this is the method of delivery used by the City. Delivery vs. receipt is delivery of securities with an exchange of a signed receipt for the securities.

DEPOSITS - Inactive deposits are certificates of deposit issued in any amount for periods of time as short as fourteen days and as long as several years. Interest must be calculated on a 360-day basis, actual number of days. The criteria for investments in Certificates of Deposits is described in Appendix B.

Interest-bearing active deposits are money market accounts at a financial institution (i.e., bank, savings and loan, credit union). These accounts are demand accounts (i.e., checking accounts) with restricted transaction activity.

A Passbook saving account is similar to an inactive deposit but without a fixed term. The interest rate is much lower than CDs, but the savings account allows flexibility. Funds can be deposited and withdrawn according to daily cash needs.

FEDERAL AGENCY INSTRUMENTS - are issued by U.S. Government agencies or quasi-government agencies. These issues are guaranteed directly or indirectly by the United States Government. Examples of these securities are Federal Home Loan Bank (FHLB) notes, Federal National Mortgage Association (FNMA) notes, Federal Farm Credit Bank (FFCB) notes, Government National Mortgage Association (GNMA) notes and Student Loan Association (SLMAE) notes. The City may not invest in federal agency instruments issued by the Small Business Administration or the Government National Mortgage Association. Collateralized mortgage obligations issued by a federal agency may not be purchased by the City.

ISSUER means any corporation, governmental unit or financial institution which borrows money through the sale of securities.

LIQUIDITY - refers to the ease and speed with which an asset can be converted into cash without loss of value. In the money market, a security is said to be liquid if the spread between the bid and asked price is narrow and reasonably sized trades can be done at those quotes. U.S. Treasury bills are very liquid.

LOCAL AGENCY INVESTMENT FUND (LAIF) - is a special fund in the State Treasury which local agencies may use to deposit funds for investment. There is no minimum investment period and the minimum transaction is \$5,000, in multiples of \$1,000 above that, with a maximum of \$ 40 million for any agency. It offers high liquidity because deposits can be converted to cash in twenty-four hours and no interest is lost. All interest is distributed to those agencies participating on a proportionate share determined by the amounts deposited and the length of time they are deposited. Interest is paid quarterly via direct deposit to the LAIF account. The State charges an amount for the cost of making the investments, not to exceed one-quarter of one per cent of the earnings.

MATURITY - is the date upon which the principal or stated value of an investment becomes due and payable.

MEDIUM TERM CORPORATION NOTES - are unsecured promissory notes issued by a corporation organized and operating in the United States. These are negotiable instruments and are traded in the secondary market. Medium Term Corporate Notes (MTN) can be defined as extended maturity commercial paper. Corporations use MTNs to raise capital. Examples of MTN issuers are General Electric, GMAC, Citibank, Wells Fargo Bank, et cetera.

Local agencies are restricted by the Government Code to investments in notes rated "A" or higher by a nationally-recognized rating service. Further restrictions are a maximum term of five years to maturity and total investments in Medium Term Corporate Notes may not exceed thirty per cent of the local agency's surplus money.

MUTUAL FUNDS - are referred to in the Government Code, Section 53601(k), as "shares of beneficial interest issued by diversified management companies". The Mutual Fund must be restricted by its by-laws to the same investments as the local agency by the Government Code. These investments are Treasury issue, Federal Agency issues, State of California and City (within California) debt obligations, Bankers Acceptances, Commercial Paper, Certificates of Deposit, Negotiable Certificates of Deposit, Repurchase Agreements, Reverse Repurchase Agreements, and Medium Term Corporate Notes. The quality rating and percentage restrictions in each investment category applicable to the local agency also apply to the Mutual Fund. Other restrictions apply.

A further restriction is that the purchase price of shares of the mutual funds shall not include any sales commission. Investments in mutual funds shall not exceed fifteen per cent of the local agency's surplus money.

NEGOTIABLE - is the term used to designate a security, the title to which is transferable by delivery.

PORTFOLIO - is the collection or group of securities owned by an investor.

PRINCIPAL - describes the original cost of a security. It represents the amount of capital or money which the investor pays for the investment.

REPURCHASE AGREEMENTS - are short term investment transactions. Banks buy temporarily idle funds from a customer by selling him U.S. Government or other securities with a contractual agreement to repurchase the same securities on a future date at an agreed upon interest rate. Repurchase agreements are typically for one to ten days in maturity. The customer receives interest from the bank. The interest rate reflects both the prevailing demand for Federal Funds and the maturity of the REPO. Repurchase Agreements must be collateralized.

SHARES OF BENEFICIAL INTEREST ISSUED BY A JOINT POWERS AUTHORITY – Organized pursuant to Section 6509.7 that invests in the securities and obligations authorized in gov't code section 53601, subdivisions (a) to (o), inclusive. Each share shall represent an equal proportional interest in the underlying pool of securities owned by the joint powers authority.

U.S. TREASURY ISSUES - are direct obligations of the United States Government. They are highly liquid and are considered the safest investment security.

TREASURY BILLS - are non-interest-bearing discount securities issued by the U.S. Treasury to finance the national debt. Most bills are issued to mature in three months, six months or one year.

TREASURY NOTES - have original maturities of over one year up to ten years.

TREASURY BONDS - have original maturities of up to 30 years.

APPENDIX B

INVESTMENT CRITERIA FOR FINANCIAL INSTITUTIONS

Any financial institution proposed for the purchase, sale, or safekeeping of City securities must submit current financial statements for evaluation by the City Treasurer or Deputy City Treasurer prior to the investment of funds. The institution:

- must have been in business at least three years, and
- must have assets of at least \$50 million and a net worth to liability ratio of 4.0% or greater.

Investments in Credit Unions require an Equity to Asset Value of 5.0% or greater. The loan balance to share draft ratio is compared to industry standards, but should not exceed 90%. The City may invest funds for a period up to 120 days in institutions with a Regular Reserve to Loan Balance ratio of 3.25% or greater. For longer periods of time, the ratio must be at least 4.0%.

Examination is made of the Reserve Loan Losses category to evaluate the financial trend of the institution's asset base. When available, data is evaluated regarding the level of non-performing assets (i.e., loans no longer paying interest and/or principal in the amount called for in the original contract agreement.) Comparison is made of institution ratio values to the industry averages.

Under deposits, if data is available, we track the ratio of \$100,000 certificates of deposit (brokered money) to the total deposit base. A percent greater than 50% is an area of concern.

Whenever possible, the use of several years' financial data is evaluated to present a trend of activity in the institution.

The City also requires that interest be paid to the City on a monthly basis (current state law only requires quarterly payment). The City will not place more than \$100,000 in a savings and loan, small banks or credit union.

**CITY OF EL CENTRO
POLICY STATEMENT**

Policy Statement No: 305
Category: Financial Management
Subject: Fixed Assets Capitalization and Control Policy

Adopted: July 2011
Revised:
Distribution: All Departments

I. PURPOSE

The purpose of this policy is to ensure adequate control and appropriate use of City fixed assets. The procedures are intended to define fixed assets and to establish guidelines for budgeting, financial reporting, logging, inventorying, transferring, depreciating, and disposing of fixed assets.

II. POLICY

It is the policy of the City of El Centro that fixed assets be used for appropriate City purposes and be properly accounted for. It is the responsibility of the Finance Department to ensure fixed assets will be inventoried on a periodic basis, and accounted for by fund and asset category. It is the responsibility of the Department Heads to ensure that proper budgeting and purchasing guidelines are followed and that fixed assets are adequately secured.

III. OBJECTIVES

The City of El Centro's fixed asset policy has two (2) objectives:

1. Accounting and Financial Reporting - To accurately account for and report fixed assets to the City Council, external reporting agencies, granting agencies, and the public.
2. Safeguarding – To protect its fixed assets from loss or theft.

The Finance Department is responsible for, and has established, systems and procedures through which both objectives are met. The system and procedures are used to identify, process, control, track, and report City fixed assets.

IV. PROCEDURES

Capitalization Policy (Accounting and Financial Reporting)

In general, all fixed assets, including land, buildings, machinery and equipment, with an acquisition cost of \$5,000 or more, will be subject to accounting and reporting (capitalization). All costs associated with the purchase or construction should be considered, including ancillary costs such as freight and transportation charges, site preparation expenditures, installation charges, professional fees, and legal costs directly attributable to asset acquisition. Specific capitalization requirements are described below.

- The capitalization threshold is applied to individual units of fixed assets. For example, ten desks purchased through a single purchase order each costing \$1,000 will not qualify for capitalization even though the total cost of \$10,000 exceeds the threshold of \$5,000.
- The capitalization threshold will generally not be applied to components of fixed assets. For example, a tractor purchased with several attachments will not be evaluated individually against the capitalization threshold. The entire equipment with components will be treated as a single fixed asset.
- Repair is an expense that keeps the property in good working condition. The cost of the repair does not add to the value or prolong the life of the asset. All repair expenditures are charged to the appropriate department fund.
- Software programs will be regarded as fixed assets subject to capitalization and the cost will be amortized over a useful life of 5 years. Costs associated with software maintenance and customer support are considered expenditures and will not be capitalized.
- Improvements to existing fixed assets will be presumed to extend the useful life of the related fixed asset and, therefore, will be subject to capitalization only if the cost of the improvement meets the \$5,000 threshold.
- Capital projects will be capitalized as “construction in progress” until completed. Costs to be capitalized include direct costs, such as labor, materials, and transportation, indirect costs such as engineering and construction management, and ancillary costs such as construction period interest.
- Additions and deletions to the fixed asset inventory records shall be made on a periodic basis. When fixed assets are sold or disposed of, the inventory of Fixed Assets should be relieved of the cost of the asset and the associated accumulated depreciation.
- Department Heads will need to approve a Property Disposition report prior to transfer, auction or disposal of any fixed asset.

Control Policy - (Safeguarding)

The Finance Department is responsible for establishing and maintaining systems and procedures to properly safeguard assets. However, Department Heads are responsible for protecting assets under their control from theft or loss. These assets are described as follows:

- a. The acquisition cost of the fixed asset is equal to or greater than \$5,000.
- b. An asset required to be controlled and separately reported pursuant to grant conditions and other operational or externally imposed. For example, a grant program that has funded the acquisition of a fixed asset may impose a requirement that the fixed asset be tracked and identified as a grant funded asset.

DEPRECIATION

Depreciation is computed from the date the fixed asset is placed in service until the end of its useful life.

Depreciation method – straight line

Buildings	50 years
Arch/Engineering	10 - 50 years
Construction Engineering	10 - 50 years
Other Real Property	10 - 50 years
Improvements Other-Contributed Capital	10 - 50 years
Fixed Shop Equipment	5 years
Portable Shop Equipment	5 years
Field Equipment	5 years
Parks & Recreation Equipment	5 years
Safety Equipment	5 years
Heavy Mobile Equipment	15 years
Communication Equipment	5 years
Furniture & Fixtures	5 years
Office Machines	5 years
Visual Aid	5 years
Computers	5 years
Other Assets	5 years
Computer Software	5 years
Books	10 years
Vehicles	5 years
Trucks	5 years
Fire Fighting & Rescue Vehicles	15 years

PURCHASING AND DISPOSAL OF PROPERTY

Purchasing will follow the El Centro Purchasing Ordinance found at Chapter 2, Article IV, Division 5, commencing with Section 2-166, of the El Centro City Code and the disposal of fixed assets will follow Policy Statement No. 302

CITY OF EL CENTRO

POLICY STATEMENT

Policy Statement No: 304

Adopted: June 2011

Category: Financial Management

Revised: _____

Subject: Reporting Unrestricted Fund Balance in the General Fund Financial Statements

I. Purpose:

This Fund Balance Policy establishes the procedures for reporting unrestricted fund balance in the General Fund financial statements. Certain commitments and assignments of fund balance will help ensure that there will be adequate financial resources to protect the City against unforeseen circumstances and events such as revenue shortfalls and unanticipated expenditures. The policy also authorizes and directs the Finance Officer to prepare financial reports which accurately categorize fund balance as per Governmental Accounting Standards Board (GASB) Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions.

II. Procedures:

Fund balance is essentially the difference between the assets and liabilities reported in a governmental fund. There are five separate components of fund balance, each of which identifies the extent to which the City is bound to honor constraints on the specific purposes for which amounts can be spent.

- Non-spendable fund balance (inherently non-spendable)
- Restricted fund balance (externally enforceable limitations on use)
- **Committed fund balance** (self-imposed limitations on use)
- **Assigned fund balance** (limitation resulting from intended use)
- **Unassigned fund balance** (residual net resources)

The first two components listed above are not addressed in this policy due to the nature of their restrictions. An example of non-spendable fund balance is inventory. Restricted fund balance is either imposed by law or constrained by grantors, contributors, or laws or regulations of other governments. **This policy is focused on financial reporting of unrestricted fund balance, or the last three components listed above.** These three components are further defined below.

Committed Fund Balance

The City Council, as the City's highest level of decision-making authority, may commit fund balance for specific purposes pursuant to constraints imposed by formal actions taken, such as an ordinance or resolution. These committed amounts cannot be used for any other purpose unless the City Council removes or changes the specified use through the same type of formal action taken to establish the commitment. City Council action to commit fund balance needs to occur within the fiscal reporting period; however the amount can be determined subsequently.

Assigned Fund Balance

Amounts that are constrained by the City's intent to be used for specific purposes, but are neither restricted nor committed, amounts should be reported as assigned fund balance. **This policy hereby delegates the authority to assign amounts to be used for specific purposes to the City Manager** for the purpose of reporting these amounts in the annual financial statements. A few examples of assigned fund balance follow.

- **Continuing Appropriations**
Fund balance levels must be sufficient to meet funding requirements for projects approved in prior years and which must be carried forward into the new fiscal year.
- **Debt Service**
An amount established to provide for future debt service obligations.
- **Budget Balancing Measures**
Funds set aside for the purpose of stabilizing the delivery of City services during periods of operational budget deficits and to mitigate the effects of major economic uncertainties resulting from unforeseen changes in revenues and/or expenditures.
- **Meet Financial Reserve Policy #301**

In fiscal year 1998-99 the City of El Centro established Reserve Policies (as part of financial policy #301) which establish, dedicate, and maintain reserves annually to meet the following estimated future obligations.

1. Totally funded workers compensation
2. Liability insurance
3. Value of accrued vacation and sick leave
4. Estimated cost of retirees medical payments

5. Depreciation and replacement of vehicles and major equipment
6. Major maintenance and renovations of building, parks, and landscaping

Unassigned Fund Balance

These are residual positive net resources of the general fund in excess of what can properly be classified in one of the other four categories.

Financial Reserve Policy

In fiscal year 1998-99 the City of El Centro established Reserve Policies (as part of financial policy #301) which establish, dedicate, and maintain reserves annually to meet known and estimated future obligations. The policy seeks to establish specific reserve accounts which include, but are not limited to the following:

1. A General Fund reserve for economic uncertainties of not less than 10% of expenditures

The City Council recognizes that the unobligated General Fund reserves are needed for cash flow requirements, downturns in the economy, vulnerability to actions by State and Federal governments, interruptions in revenue stream and exposure to damages to infrastructure caused by natural disasters, and other contingency factors.

Fund Balance Classification

The accounting policies of the City consider restricted fund balance to have been spent first when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available. Similarly, when an expenditure is incurred for purposes for which amounts in any of the unrestricted classifications of fund balance could be used, the City considers committed amounts to be reduced first, followed by assigned amounts and then unassigned amounts.

III. Summary:

This policy is in place to provide a measure of protection for the City against unforeseen circumstances and to comply with GASB Statement No. 54. No other policy or procedure supersedes the authority and provisions of this policy.

EXHIBIT "A"

VARIOUS COMPONENTS OF FUND BALANCE AS DEFINED BY GOVERNMENTAL ACCOUNTING STANDARDS BOARD STATEMENT NO. 54.

Non-spendable Fund Balance:

Petty Cash: The portion of fund balance that represents the asset amount of petty cash, held by a given fund.

Inventories: The portion of fund balance that represents the asset amount of supply inventories, held by a given fund.

Prepaid Expenditures: The portion of fund balance that represents the asset amount of prepaid expenditures, held by a given fund.

Notes Receivable: The portion of fund balance that represents the asset amount of notes receivable, held by a given fund.

Advances to Other Funds: The portion of fund balance that represents the asset amount of cash advanced to other funds, held by a given fund.

Loans Receivable: The portion of fund balance that represents the asset amount of loans receivable, held by a given fund.

Land Held For Resale: The portion of fund balance that represents the asset amount of land inventory that is being held for resale, held by a given fund.

Redevelopment Loans: The portion of fund balance that represents the asset amount of loans receivable made to the Community Redevelopment Agency, held by a given fund.

Restricted Fund Balance:

Gas Tax (201) – The portion of fund balance derived from the State of California gas tax revenue to be used for street improvements and maintenance.

Transportation Article 8 (202) - The portion of fund balance derived from State of California Transportation Development Act funds to be used for street maintenance.

Transportation Article 3 (203) - The portion of fund balance derived from State of California Transportation Development Act Funds to be used for bicycle and pedestrian

projects.

Bus Shelter (204) - The portion of fund balance derived from State of California Transportation Development Act Funds to be used for the maintenance of Bus Shelters within the City.

Local Transportation Authority (205) - The portion of fund balance derived from a one-half cent voter approved sales tax to be used for street improvements.

Traffic Congestion Relief (206) – The portion of fund balance derived from transportation funding sales and use tax revenues to be used for street maintenance, rehabilitation and reconstruction

FHWA Grants (207) – The portion of fund balance derived from FHWA received through the California Department of Transportation and to be used for street improvements.

7th & State Bus Terminal (211) – The portion of fund balance derived from Federal Transit Administration to be used for the development of the new Bus Terminal at 7th & State Avenue.

LTA Revenue Bonds (212) – The portion of fund balance derived from LTA secured bond issuance to be used for street related expenditures.

2010 Earthquake (213) – The portion of fund balance derived from reimbursements from FEMA and the State of California to be used for to repair facilities damaged by the earthquake.

Traffic Safety (220) - The portion of fund balance derived from traffic fines and forfeitures received from the County of Imperial and to be used for traffic safety purposes.

Asset Forfeiture (221) - The portion of fund balance derived from the Department of Justice from drug related seizures and to be used for police related expenditures.

OTS Grant (222) - The portion of fund balance derived from the State of California Department of Traffic Safety to be used for police related expenditures.

State COPS SLESF (223) - The portion of fund balance derived from the Supplemental Law Enforcement Services Fund (SLESF) pursuant to Section 30061 of the California Government Code (AB 3229) and to be used for street related activities.

Development Impact Fees (230-238) - The portion of fund balance derived from collection of development impact fees to be used for public infrastructure improvements necessary because of growth.

Home Grants (240) – The portion of fund balance derived from the State Department of Housing and Community Development Home program and to be used for affordable housing related activities.

Home Program (241) - The portion of fund balance derived from the collection of HOME program loan payments and to be used for affordable housing related activities.

Rental Rehab HUD (242) - The portion of fund balance derived from California Department of Housing and Urban Development rental rehabilitation program to be used for rental rehabilitation programs.

HUD Entitlement Program (243) – The portion of fund balance derived from the California State Department of Housing and Community Development entitlement program and to be used for entitlement qualified expenditures.

CDBG Program Income RFF (244) - The portion of fund balance derived from the collection of Community Development Block Grant loans made from program income and to be used for loans and other activities.

Housing Enabled by Local Partnership (245) - The portion of fund balance derived from California Housing Finance Agency to be used to make mortgage loans to first time home buyers.

CALHOME Program (246) – The portion of fund balance derived from Department of Housing and Community Development (CALHOME) to be used to provide mortgage assistance loans to first time home buyers.

EDA Revolving Fund (248) - The portion of fund balance derived from EDA Loan payments (sequestered per EDA) until it is to be utilized for additional loans.

Business Enterprise Grant (249) – The portion of fund balance derived from USDA Rural Development and to be used to provide business training to the tenants at the El Centro Business Incubator.

Home PI Administration (250) – The portion of fund balance derived from HOME program administration fees and to be used for administration of the HOME program.

Recreation Projects (261) – The portion of fund balance derived from grants and contributions to be used for recreational projects.

Library Assistance (262) - The portion of fund balance derived from donations and from the State of California Public Library Fund and to be used for library related

expenditures.

Special Events (266) - The portion of fund balance derived from contributions from the Redevelopment Agency, general fund and public to be used to finance special events sponsored by the City.

Buena Vista L&LD (272) – The portion of fund balance derived from the landscape and lighting district homeowner’s assessment to be used for the lighting and maintenance of the Buena Vista subdivision.

Legacy Ranch CFD (273) – The portion of fund balance derived from the community facilities district homeowner assessments to be used for payment of the bonds related to the Legacy Ranch Community Facilities District.

Legacy Ranch L&LD (274) – The portion of fund balance derived from the landscape and lighting district homeowner’s assessment to be used for the lighting and maintenance of the Legacy Ranch subdivision.

I.V. Commons CFD (275) – The portion of fund balance derived from the community facilities district assessment to be used for payment of the bonds related to the I.V. Commons CFD.

Tire Clean-up Grant (280) – The portion of fund balance derived from the State of California Environmental Protection Agency and to be used for the clean-up of tires that have been illegally dumped in our communities.

Household Hazardous Waste (281) – The portion of fund balance derived from the State of California Environmental Protection Agency and to be used to establish a permanent household hazardous waste collection facility and provide mobile collection events to service remote and underserved residents.

Used Oil Grant (285) – The portion of fund balance derived from the State of California Environmental Protection Agency and to be used for the establishment and maintenance of local used oil collection programs.

Integrated Waste Management (286) – the portion of fund balance derived from membership fees paid by the member cities and to be used to operate solid waste management and source reduction recycling.

Soft Drink Franchise (287) - The portion of fund balance derived from collection of fees by Coca Cola and to be used to supplement Parks and Recreation activities.

SIMPLOT (288) - The portion of fund balance derived from settlement of environmental litigation and to be used for parks and recreation activities.

Department of Conservation (289) – The portion of fund balance derived from California State Department of Conservation to be used to administer recycling activities through collection and public education.

FHWA Street Overlays (401) – The portion of fund balance derived from the FHWA received through the California Department of Transportation used on various street projects.

Colonia-El Dorado Street (407) – The portion of fund balance derived from the State Community Development grant program for street improvements in the El Dorado Colonia.

La Brucherie Green Belt (409) - The portion of fund balance derived from the County's clean air fund to be used for the construction of a non-motorized pathway along La Brucherie Road.

Prop. 1 B (410) – The portion of fund balance derived grant funds from the State of California to be used on various street projects

Fire Mitigation Fees (270) – The portion of fund balance derived from mitigation fees paid by new developments and to be used for Fire related activities.

Police Mitigation Fees (271) – The portion of fund balance derived from mitigation fees paid by new developments and to be used for police related activities.

Fund Balance – Restricted: The portion of fund balance that is in any non-general fund governmental fund that is restricted under the "Restricted Fund Balance: definition as prescribed by Governmental Accounting Standards Board Statement No. 54 and not otherwise defined in this category above.

Committed Fund Balance:

Capital Projects - The portion of fund balance that has been appropriated for specified capital projects and remains unspent.

I-8 Imperial Ave. Overpass (208) – The portion of fund balance derived from fees charged on new developments for overpass project to be used for I8 Imperial Avenue overpass.

Wake Ave Extension (209) - The portion of fund balance derived from mitigation fees to be used for the construction of Wake Ave.

Capital Construction (210) - The portion of fund balance derived from annexation fees to be used for public improvements.

Special Events (266) - The portion of fund balance derived from contributions from the Redevelopment Agency, general fund and public to be used to finance special events sponsored by the City.

Orange Ave Regional Lift Station (402) – The portion of fund balance derived from fees charged on new development and to be used for development of the lift station.

Drainage Facilities (403) – The portion of fund balance derived from fees charged on new development for drainage facilities.

Lotus Parallel (404) –The portion of fund balance derived from development fees and to be used for the future water and sewer trunk from water and wastewater plants to I-8.

IID Facility Crossing (405) – The portion of fund balance derived from developers for the installation of siphon pipes to allow for the Orange and Hamilton Avenue crossings

8th Street Overpass Bridge (406) – The portion of fund balance derived from developers for the lighting of the bridge

Bridge/Road Improvement (408) – The portion of fund balance derived from developers for the Improvements to Dogwood Bridge and various related roads.

Park Development (460) – The portion of fund balance derived from new development for the development and maintenance of parks.

RDA special revenues (267) - The portion of fund balance derived from property tax revenues and to be used for various projects

Project fund 2011 c bonds (268) - The portion of fund balance derived from bond proceeds to be used for various projects

Project fund 2011 a & b bonds (269) – The portion of fund balance derived bond proceed payments to be used for various projects.

Fund Balance – Committed: The portion of fund balance that is in any non-general fund governmental fund that is committed under the "Committed Fund Balance: definition as prescribed by Governmental Accounting Standards Board Statement No. 54 and not otherwise defined in this category above.

Assigned Fund Balance:

Donations: used to account for the portion of fund balance that is derived from unrestricted donations made to the City.

Fund Balance – Assigned: The portion of fund balance that is in any non-general fund governmental fund that is assigned under the “assigned Fund Balance: definition as prescribed by Governmental Accounting standards Board Statement No. 54 and not otherwise defined in this category above.

Unassigned Fund Balances (General Fund Only):

Prior Year Available Fund Balance: The portion of fund balance that is brought forward from the prior fiscal year and is available for appropriation to fund current fiscal year activities.

Contingency Reserve: The portion of fund balance that has been set aside as the City’s reserve for contingencies per the financial reserve policy.

Fund balance: Any portion of General Fund fund balance that does not fall under any of the fund balance definitions presented above.

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DEBT SERVICE REQUIREMENTS

Introduction

This section summarizes the debt service obligations of the City as of July 1, 2017. These obligations represent the City's annual installment payments of principal and interest for previous capital improvements plan projects or acquisitions funded through debt financings.

The City's debt management policies are comprehensively discussed in the Debt Management section of the City's Financial Policy #301.

The following section includes:

- Descriptions of each lease or bond obligation existing at July 1, 2017
- Debt balances as of June 30, 2018
- Summary of debt service by function
- Summary of debt service by source
- Computation of the City's legal debt margin

DEBT SERVICE DESCRIPTION

2003 State Infrastructure Bank (CIEDB) Loan

- \$1,845,800 – original principal amount
 - Purpose – to fund the Alder water project.
 - 2022 - Maturity Date
 - 3.00% - interest rate
 - Water Fund - Funding source
-

2003 State Infrastructure Bank (CIEDB) Loan

- \$4,034,300 – original principal amount
 - Purpose – to fund the Alder sewer project.
 - 2022 - Maturity Date
 - 3.00% - interest rate
 - Wastewater Fund - Funding source
-

2007 Redevelopment Agency of the City of El Centro Tax Allocation Bonds Series A/B

- \$31,195,000 – original principal amount (A \$25,790,000 / B \$5,405,000)
 - Purpose – refund all of the outstanding balance of the 1996 Redevelopment Agency Tax allocation bonds, finance public improvements within the project area, finance low & moderate income housing projects & fund a reserve.
 - 2036 – Maturity Date
 - 4% to 4.375% - interest rate series A
 - 5.6% to 5.75% - interest rate series B
 - Revenues of the Finance Authority, consisting primarily of payments received by the Finance Authority from the Successor Agency in connection with the Local Obligations, which payments are to be made generally from pledged tax revenues received by the Successor Agency pursuant to the Redevelopment Law in connection with the Redevelopment plan.
-

2009 Series A Lease Revenue Bonds (Transportation improvements)

- \$4,615,000 – original principal amount
 - Purpose – acquisition, construction and installation of certain transportation related improvements within the City.
 - 2019 - Maturity Date
 - 2.00% to 4.625% - interest rate
 - Lease payments from Measure D tax revenues - funding source
-

2009 Series B Lease Revenue Bonds “Build America Bonds” (Transportation improvements)

- \$10,125,000 – original principal amount
 - Purpose – acquisition, construction and installation of certain transportation related improvements within the City.
 - 2031 - Maturity Date
 - 8.25% - interest rate
 - 35% of interest reimbursed by Federal Government per BAB’s guidelines
 - 5.36% - Effective interest rate
 - Lease payments from Measure D tax revenues - funding source
-

2011 FA Revenue Bonds

- \$11,095,000 – original principal amount
 - Purpose – to finance the acquisition of the Redevelopment Agency of the City of El Centro, El Centro Redevelopment Project, Tax Allocation Bonds Series 2011C.
 - 2025 - Maturity Date
 - 6.00% to 6.625% - interest rate
 - Revenues of the Finance Authority, consisting primarily of payments received by the Finance Authority from the Successor Agency in connection with the Local Obligations, which payments are to be made generally from pledged tax revenues received by the Successor Agency pursuant to the Redevelopment Law in connection with the Redevelopment plan.
-

2012 Wastewater Revenue Refunding Bonds Series A

- \$7,835,000 – original principal amount
 - Purpose – to refund the entire outstanding portion of the 1997 Series A Wastewater Revenue Bonds.
 - 2028 - Maturity Date
 - 2.00% to 3.625 - interest rate
 - Wastewater Fund - Funding source
-

2014 El Centro Financing Authority Wastewater Revenue Refunding Bonds Series A

- \$20,450,000 – original principal amount
- Purpose – Refund and defease all of the 2006 wastewater revenue bonds and finance additional improvements to the wastewater system.
- 2035 – Maturity Date
- 2% to 5% – interest rate
- Wastewater Fund – Funding source

2014 El Centro Financing Authority Water Revenue Refunding Bonds Series A

- \$31,980,000 – original principal amount
 - Purpose – Refund all of the 2006 water revenue bonds and finance additional improvements to the water system.
 - 2035 – Maturity Date
 - 2% to 5% – interest rate
 - Water Fund – Funding source
-

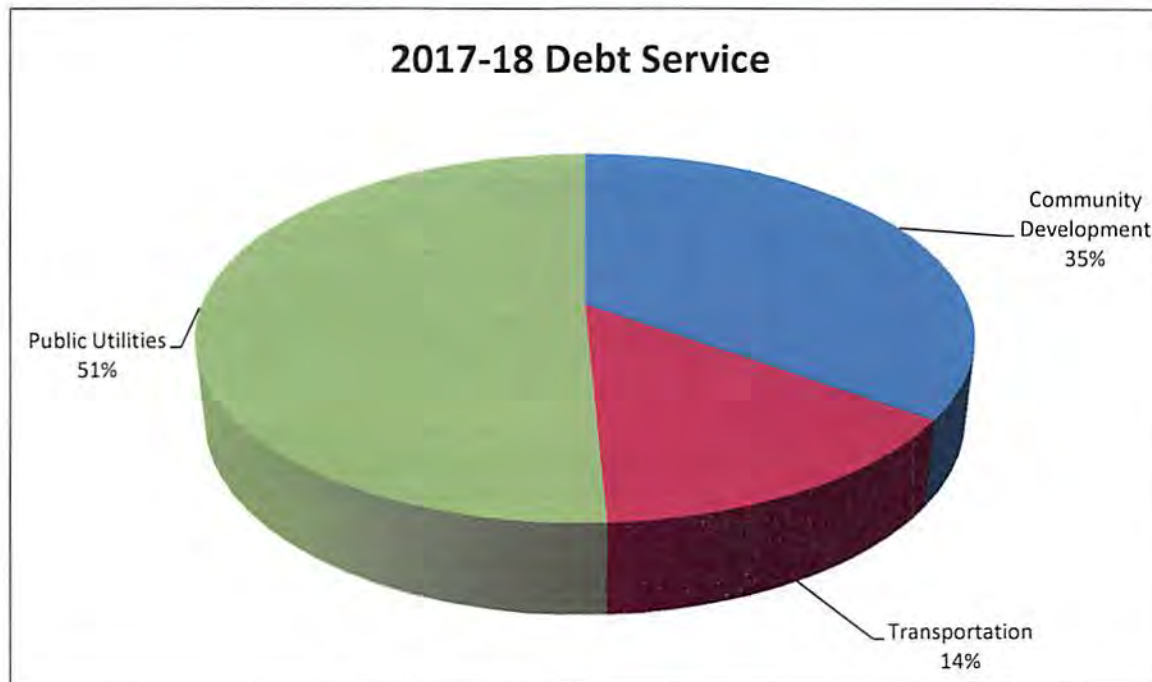
DEBT BALANCES - 6/30/2018

ISSUE DATE	DESCRIPTION	PURPOSE	REMAINING PRINCIPAL	REMAINING INTEREST	MATURITY DATE
2003	CIEDB loan - water	Fund Alder water project	383,806	29,211	6/1/2022
2003	CIEDB loan - wastewater	Fund Alder sewer project	1,289,875	99,028	8/1/2022
2007	RDA Tax Allocation Bonds Series A/B	Refund 1996 Tax allocation Bonds, public improvements, housing	25,615,000	11,207,202	11/1/2036
2009	Transportation Improvements Series A Lease Revenue Bonds	Transportation related improvements	960,000	44,808	10/1/2019
2009	Transportation Improvements Series B Lease Revenue Bonds (Build America Bonds)	Transportation related improvements	10,125,000	6,934,125	10/1/2031
2011	FA Revenue Bonds	Acquisition of RDA TAB's C Aquatic Center	6,005,000	1,472,862	11/1/2025
2012	Wastewater Revenue Refunding Bonds	Refund outstanding portion of 1997 bonds	5,560,000	979,678	10/1/2027
2014	El Centro Financing Authority Wastewater Revenue Refunding Bonds Series A	Refund all of the 2006 wastewater revenue bonds and finance additional improvements to the wastewater system	18,845,000	8,816,200	10/1/2035
2014	El Centro Financing Authority Water Revenue Refunding Bonds Series A	Refund all of the 2006 water revenue bonds and finance additional improvements to the water system	29,170,000	12,033,622	10/1/2035
	TOTAL		97,953,681	41,616,736	

ANNUAL PAYMENTS BY FUNCTION

FUNCTION	Actual 2016-17	Projected 2017-18	Budget 2018-19
COMMUNITY DEVELOPMENT			
Successor Agency	3,182,413	3,182,414	3,181,222
Total Community Development	3,182,413	3,182,414	3,181,222
TRANSPORTATION			
Streets	1,289,327	1,289,228	1,307,604
Total Transportation	1,289,327	1,289,228	1,307,604
PUBLIC UTILITIES			
Water	2,281,725	2,288,012	2,289,260
Wastewater	2,324,927	2,331,633	2,336,243
Total Public Utilities	4,606,652	4,619,645	4,625,503
TOTAL	\$ 9,078,392	\$ 9,091,287	\$ 9,114,329

DEBT SERVICE EXPENDITURES BY FUNCTION



FUNCTION	Actual 2015-16	Projected 2016-17	Budget 2017-18
Community Development	3,182,413	3,182,414	3,181,222
Transportation	1,289,327	1,289,228	1,307,604
Public Utilities	4,606,652	4,619,645	4,625,503
TOTAL DEBT SERVICE	\$ 9,078,392	\$ 9,091,287	\$ 9,114,329

ANNUAL PAYMENTS BY SOURCE

SOURCE	Actual 2015-16	Projected 2016-17	Budget 2017-18
SUCCESSOR AGENCY PAYMENTS TO FIN. AUTHORITY			
2007 RDA Tax Allocation Bonds A/B	1,950,700	1,950,700	2,005,861
2011 FA Revenue Bonds	1,231,713	1,231,714	1,175,361
Total Successor Agency	3,182,413	3,182,414	3,181,222
MEASURE D TAX REVENUES			
2009 Series A Lease Revenue Bonds	454,015	453,916	472,292
2009 Series B Lease Revenue Bonds	835,312	835,312	835,312
Total Measure D Tax Revenues	1,289,327	1,289,228	1,307,604
WATER FUND			
2003 State Infrastructure Bank (CIEDB) Loan - Water	103,254	103,254	103,254
2014 Water Revenue Refunding Bonds	2,178,470	2,184,758	2,186,006
Total Water Fund	2,281,724	2,288,012	2,289,260
WASTEWATER			
2003 State Infrastructure Bank (CIEDB) Loan - Wastewater	278,315	278,215	278,111
2012 Wastewater Revenue Refunding Bonds	657,018	651,718	655,032
2014 Wastewater Revenue Refunding Bonds	1,389,595	1,401,700	1,403,100
Total Wastewater Fund	2,324,928	2,331,633	2,336,243
TOTAL DEBT SERVICE REQUIREMENTS	\$ 9,078,392	\$ 9,091,287	\$ 9,114,329

COMPUTATION OF LEGAL DEBT MARGIN

Under State law, the City has a legal debt limitation not to exceed 15% of the total assessed valuation of taxable property within the City boundaries.

In accordance with California Government Code section 43605 only the City's general obligation bonds are subject to the legal debt limit.

The City's debt management policy, however, sets a lower direct debt limit of 2% of assessed valuation. Which is \$49,830,293. As noted below the City has used
- of this limit

Total Assessed Valuation (2016-17)		<u>2,491,514,652</u>
Debt Limit - 15% of Total Assessed Valuation		<u>373,727,198</u>
Long Term Debt:		
CIEDB Loan - water	383,806	
CIEDB Loan - wastewater	1,289,875	
2007 RDA Tax allocation bonds	25,615,000	
2009 Transportation Lease Revenue Bonds A/B	11,085,000	
2011 FA Revenue Bonds	6,005,000	
2012 Wastewater Revenue Bonds	5,560,000	
2014 Water Revenue Refunding Bonds	29,170,000	
2014 Wastewater Revenue Refunding Bonds	18,845,000	
Total Long Term Debt	<u>97,953,681</u>	
LESS DEDUCTIONS ALLOWED BY LAW:		
CIEDB Loan - water	383,806	
CIEDB Loan - wastewater	1,289,875	
2007 RDA Tax allocation bonds	25,615,000	
2009 Transportation Lease Revenue Bonds A/B	11,085,000	
2011 FA Revenue Bonds	6,005,000	
2012 Wastewater Revenue Bonds	5,560,000	
2014 Water Revenue Refunding Bonds	29,170,000	
2014 Wastewater Revenue Refunding Bonds	18,845,000	
Total deductions	<u>97,953,681</u>	
TOTAL DEBT APPLICABLE TO COMPUTED LIMIT		<u>-</u>
LEGAL DEBT MARGIN		<u>373,727,198</u>

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Gann Appropriations Limit

History

The voters of California, during a special election in 1979, approved Article XIII-B of the California State Constitution (informally known as Proposition 4, or the "Gann Initiative"), which restricts the total amount of appropriations allowed in any given fiscal year from the "proceeds of taxes."

In 1980, the State Legislature added Section 9710 to the Government Code which required the governing body of each local jurisdiction to establish, by resolution, an appropriations limit for the following year. The appropriations limit for any fiscal year was equal to the previous year's limit, adjusted for population changes, and the change in the U.S. Consumer Price Index (or California per Capita Personal Income, if smaller). The necessary statistical information is provided each year by the California Department of Finance.

In June 1990, the voters modified the original Article XIII-B (Proposition 4) with the passage of Proposition 111 and its implementing legislation (California Senate Bill 88). Beginning with the 1990-91 appropriations limit, a City may choose annual adjustment factors. The adjustment factors include the growth in the California Per Capita Income *or* the growth in the non-residential assessed valuation due to construction within the City, and the population growth within the County *or* the City. Under Proposition 4, if a city ends the fiscal year having more proceeds of taxes than the limit allows, it must return the excess to the taxpayers within two years (either by reducing taxes levied or fees charged).

Calculation of Limitation

Appropriations Limit for FY 2016/2017	\$34,853,022
Adjustment Factors:	<u>%Ratio</u>
Population Factor (City)	1.0071
Price Factor	1.0369
Population Factor * Price Factor (1.0071 X 1.0369)	1.04426
Appropriations Limit for FY 2017/2018	\$36,395,617

El Centro and the Future

The following table provides an analysis of the City of El Centro's appropriations limit. Historically, the City has remained well below its appropriations limit. For the 2017/2018 fiscal year, there is a significant gap of \$2,384,363 between the appropriations limit and the total City's appropriations. With such a sizable margin, the provisions related to the return of taxes clearly do not, and will not, apply the City of El Centro any time in the near future.

Fiscal Year	Appropriations Limit	Total Appropriations
2005/2006	21,868,271	15,385,047
2006/2007	23,300,643	16,167,201
2007/2008	24,304,901	19,128,413
2008/2009	26,271,167	19,901,958
2009/2010	27,113,421	19,085,418
2010/2011	27,056,483	17,291,416
2011-2012	28,165,799	18,978,203
2012/2013	29,486,775	19,280,830
2013/2014	31,350,339	19,985,907
2014/2015	31,362,566	22,830,292
2015/2016	32,912,190	25,794,510
2016/2017	34,853,022	26,639,019
2017/2018	36,395,617	32,285,812

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A

ACCRUAL BASIS OF ACCOUNTING: Revenues are recognized when both measurable and available; expenditures are recorded when services have been substantially performed or goods have been received and the liabilities incurred.

ADOPTED BUDGET: The official budget as approved by the City Council at the start of each fiscal year.

AD VALOREM TAX: (which means “according to its value”) A state or local government tax based on the value of real property as determined by the county tax assessor.

AGENCY FUND: Used to account for assets held by the City in a fiduciary capacity for individuals, government entities, and others. Such funds are operated by carrying out the specifications of trust indentures, statutes, ordinances, or other governing regulations.

AMENDED BUDGET: The adopted budget as amended by the City Council through the course of a fiscal year.

AMORTIZATION: To gradually write off the cost or value of an intangible asset over the projected life of the asset.

ANNEXATION: The inclusion, attachment, or addition of territory to a city.

APPROPRIATIONS: A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and to the time when it may be expended.

ASSESSED VALUATION: A municipality’s property tax base stated in dollars based on real estate and/or other taxable business property for the purposes of taxation, sometimes expressed as a percent of the full market value of the taxable property within a community.

ASSESSMENT DISTRICT: Assessment Districts are created to provide public works improvements to a large area at one time. Municipal bonds are sold for the full cost of the improvements.

AUTHORITY OR AGENCY: A state or local unit of government created to perform a single activity or a limited group of functions and authorized by the state legislature to issue bonded debt.

B

BALANCED BUDGET: The amount of budgeted expenditures is equal to or less than the amount of budgeted revenues plus other available sources.

BOND: A security whereby an issuer borrows money from an investor and agrees and promises, by written contract, to pay a fixed principal sum on a specified date (maturity date) and at a specified rate of interest.

BOND PREMIUM: The amount at which a bond or note is bought or sold above its par value or face value without including accrued interest.

BROKER: A bond trader in the secondary market buying from and selling to bond dealers. Its most common usage is as a description of a bond salesperson.

BUDGET: A plan of financial operation comprised of estimated expenditures for a given period and the proposed means of financing the expenditures (through revenues).

BUDGET MESSAGE: A written discussion of the budget presented by the City Manager to the City Council.

C

CalPERS: California Public Employees Retirement System. The retirement system, administered by the State of California, to which all regular City employees belong.

CAPITAL ASSET: Land, infrastructure, and equipment used in operations that have initial useful lives greater than one year. The City has set the capitalization threshold for reporting capital assets at \$5,000.

CAPITAL BUDGET: A budget which focuses on capital projects to implement the Capital Improvement Program.

CAPITAL IMPROVEMENT PROGRAM (CIP): A plan for capital improvements to be implemented each year over a number of years to meet capital needs arising from the assessment of long-term needs. It sets forth the estimated cost for each project and specifies the resources required to finance the projected expenditures.

CAPITAL IMPROVEMENT PROJECT: The budget unit to group activities and costs necessary to implement a specific capital improvement and/or acquisition. A project can

include the construction, acquisition, expansion, replacement, or rehabilitation of a physical facility or improvement. Projects often include planning and design, land acquisition, and project management costs related to such facilities and improvements.

CAPITAL OUTLAY: Expenditures for equipment/furniture and fixtures with a cost of more than \$5,000 and a useful life in excess of one year.

CAPITAL PROJECTS FUNDS: Used to account for financial resources for the acquisition or construction of major capital facilities other than those financed by proprietary and trust funds.

CERTIFICATES OF PARTICIPATION: A lending agreement secured by a lease on the acquired asset or other assets of the City.

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG): Grants funded by the Federal government's Department of Housing and Urban Development (HUD) to eliminate blight and provide benefits to low and moderate income households.

CONTRACTED SERVICES: Services rendered in support of City operations and activities by external parties. These may be based upon either formal contracts or ad hoc charges.

CONSUMER PRICE INDEX (CPI): An indicator of inflation, used in some salary-increase or other calculations.

D

DEALER: A corporation or partnership that buys, sells and maintains an ongoing position in bonds and/or notes. They are also authorized to underwrite new issues. Some large commercial banks are licensed to act as bond dealers.

DEBT LIMIT: The maximum statutory or constitutional amount of debt that the general obligation bond issuer can either issue or have outstanding at any time.

DEBT SERVICE: Payment of the principal and interest on an obligation resulting from the issuance of bonds, notes, or certificates of participation (COP's)

DEBT SERVICE FUNDS: Account for the accumulation of resources set aside to meet current and future debt service requirements (payments) on general long-term debt.

DELINQUENT TAXES: Property taxes that have been levied but remain unpaid on and after the due date. In California, the due dates are December 10 and April 10. Special taxes and assessments are often due on these dates as well.

DEPARTMENT: A major organizational group of the City with overall management responsibility for an operation or a group of related operations within a functional area.

DEPRECIATION: The expense incurred with the expiration of a capital asset.

DISCOUNT: The amount by which market value of a bond is less than par value or face value.

DIVISION: An organizational subgroup of a department.

E

ENCUMBRANCE: The commitment of appropriated funds to purchase goods, which have not been received, or services yet to be rendered.

ENTERPRISE FUND: Separate financial accounting used for government operations that are financed and operated in a manner similar to business enterprises, and where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public be financed or recovered primarily through user charges, or where the governing body had decided that periodic determination of net income is appropriate for capital maintenance, public policy, management control, or other purposes. Examples of Enterprise Funds are those used for utilities (water/wastewater).

EXPENDITURES: Decreases in net financial resources. Expenditures include current operating expenses which require the current or future use of net current assets, debt service and capital outlays.

EXPENSES: Decreases in net total assets. Expenses represent the total cost of operations during a period regardless of the timing of related payments.

F

FISCAL AGENT: Also known as the Paying Agent, the bank, designated by the issuer, to pay interest and principal to the bondholder.

FISCAL YEAR (FY): A 12-month period to which the annual operating budget applies and at the end of which an entity determines its financial position, the results of its operations, and

adopts a budget for the coming year. The City of El Centro's fiscal year is from July 1 to June 30.

FIXED ASSETS: Equipment costing \$5,000 or more, including tax, with a useful life longer than one year, and not qualifying as a capital improvement project. Includes automotive equipment, office equipment, office furniture, acquisitions, landscaping improvements, etc.

FULL-TIME EQUIVALENT (FTE): The conversion of part-time employee hours to an equivalent of a full-time position. For example: one person working 20 hours a week for a year would be 0.5 FTE.

FUND: An independent fiscal and accounting entity with a self-balancing set of accounts, recording resources, related liabilities, obligations, reserves and equities segregated for the purpose of carrying out specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

FUND BALANCE: The equity (assets minus liabilities) of governmental fund and fiduciary fund types.

G

GANN LIMIT: State of California Legislation that limits a City's appropriations growth rate to changes in population and either the change in California per capita income or the change in the local assessment roll due to non-residential new construction.

GASB: Governmental Accounting Standards Board. This is the organization that establishes generally accepted accounting principles (GAAP) for state and local governments.

GENERAL FUND: The primary fund of the City used to account for all revenues and expenditures of the City not legally restricted as to use. This fund is used to accumulate the cost of the City's general operations.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP): Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. GAAP encompasses the conventions, rules, and procedures necessary to define accepted accounting practices at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provides a standard by which to measure financial presentations.

GFOA: Government Finance Officers Association of the United States and Canada. Association of public finance professionals founded in 1906 as the Municipal Finance Officers Association (FFOA). The GFOA has played a major role in the development and promotion of GAAP for state and local government since its inception and has sponsored the Certificate of Achievement for Excellence in Financial Reporting Program since 1946. It also publishes Governmental Accounting, Auditing, and Financial Reporting (GAAFR) commonly known as the "Blue Book".

GOVERNMENTAL FUNDS: Typically are used to account for tax-supported (governmental) activities. These include the General Fund, Special Revenue Funds, Capital Projects Funds, and Debt Service Funds.

GRANT: Contributions or gifts of cash or other assets from another governmental entity to be expended for a specific purpose, activity or facility. An example is the Community Development Block Grant awarded by the Federal government.

I

INFRASTRUCTURE: Facilities on which the continuance and growth of the community depend, such as roads, sidewalks, parks and public buildings.

INTERFUND TRANSFERS: Defined as "flows of assets" (such as goods or services) without equivalent flows of assets in return and without requirement for repayment.

INTERGOVERNMENTAL REVENUE: Revenue collected by one government and distributed (usually through some predetermined formula) to another level of government(s).

INTERNAL SERVICE FUNDS: Account for the goods or services provided by one fund and/or department to another fund and/or department on a cost reimbursement basis.

ISSUER: A state or local unit of government that borrows money through the sale of bonds and/or notes.

L

LIEN: A claim on revenues, assessments or taxes made for a specific issue of bonds.

LLD: Landscape and Lighting District

M

MAJOR FUND: Governmental fund or enterprise fund reported as a separate column in the basic fund financial statements and subject to a separate opinion in the independent auditor's report.

MEASURE D: Measure D was enacted in 1989 and it authorized the Imperial County Local Transportation Authority to impose a Retail Transaction and Use Tax of One-half of one percent (0.50%) to fund certain transportation related projects. Voters on November 4, 2008 voted to extend this tax for an additional forty years. The 40 year extension of this tax became effective April 1, 2010.

MELLO-ROOS BOND: The Mello-Roos (named for its legislative sponsors) Community Facilities District Act of 1982 established another method whereby almost every municipal subdivision of the state may form a special, separate district to finance a long list of public facilities by the sale of bonds and finance certain public services on a pay-as-you-go basis. These Community Facilities Districts are formed and bond issues authorized by a two-thirds vote of the property owners in the district. Typically, the only voters in a district are one or more real estate developers who own or have an option on all of the land in the district. Bonds are sold to finance facilities that can include school, parks, libraries, public utilities and other forms of infrastructure. The Districts may provide public services that include police and fire protection, recreation programs, area maintenance, library services, flood and storm drainage. Bonded debt service and/or the public services are paid for by special taxes levied on the real property within the district. As the developer subdivides and sells off the land, the new property owner assumes the tax burden. (Tax delinquencies can lead to fines and penalties and ultimately foreclosure and sale. The ultimate security for Mello-Roos bonds is the value of the real property being taxed.

MODIFIED ACCRUAL BASIS: The accrual basis of accounting where revenues are recognized when they become both "measurable" and "available" to finance expenditures of the current period. All governmental funds and agency funds are accounted for using the modified accrual basis of accounting.

N

NON-DEPARTMENTAL: Appropriations of the General Fund not directly associated with a specific department.

O

OBJECTIVE: A simply stated, readily measurable statement of aim or expected accomplishment within the fiscal year. A good statement of objective should specify a standard of performance for a given program or stated goal.

OPERATING BUDGET: A budget that focuses on everyday operating activities and programs. Usually includes salaries, benefits, supplies and services.

OPERATING TRANSFER: Amounts transferred between funds; not considered a revenue or expense. For example, legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended are shown as operating transfers.

ORDINANCE: A formal legislative enactment by the City Council. It has the full force and effect of law within the City boundaries.

OTHER POST-EMPLOYMENT BENEFITS (OPEB): Post-employment benefits are those benefits other than pension benefits, including post-employment healthcare (retiree medical) and other non-pension benefits.

P

PAR VALUE: The face value or principal amount of a bond, usually \$5,000, due to the holder at maturity. It has no relation to the market value.

PERS: Public Employees Retirement System

PERSONNEL EXPENSES: Compensation paid to or on behalf of City employees for salaries and wages, overtime and benefits.

PREMIUM: The amount, if any, by which the price exceeds the principal amount (par value) of a bond. Its current yield will be less than its coupon rate.

PRINCIPAL: The face value of a bond, exclusive of interest.

PROFESSIONAL SERVICES: Includes the cost of outside professional and specialized services purchased by the City, such as consultants for special studies, outside attorneys, architectural and engineering, etc.

PROPERTY TAX: A tax levied on real estate and personal property. The basic rate in Imperial County is 1% of assessed value, of which the City of El Centro receives approximately 28 cents for every dollar collected.

PROPOSED BUDGET: The proposed budget is the budget that is sent to the City Council by the City Manager. The proposed budget, including changes made by the City Council during its review, is approved and then becomes the adopted budget.

PROPRIETARY FUND: Typically is used to account for business-type activities. Revenues are derived from fees and charges to users, and the programs are largely cost-covering. These include the Enterprise Funds and Internal Service Funds.

R

REDEVELOPMENT AGENCY (RDA): A legislatively established subdivision of government established to revitalize blighted and economically depressed areas of a community and to promote economic growth. Tax Allocation Bonds are issued to pay the cost of land and building acquisition and their redevelopment and are repaid by the incremental increase in property tax revenues produced by the increase assessed value of the area after redevelopment. Redevelopment Agencies may also sell Housing Mortgage Revenue Bonds to finance housing units within the area, 20% of which must be for low-cost housing. Effective February 1, 2012, redevelopment agencies were dissolved by the state of California as a result of Assembly Bill X1-26.

REFUNDING BOND: The issuance of a new bond for the purpose of retiring an already outstanding bond issue.

RESOLUTION: A special order of the City Council, with a lower legal standing than an ordinance.

RETAINED EARNINGS: An equity account reflecting the accumulated earnings of Proprietary Fund types. For budgeting purposes, the working capital definition of fund balance is used.

REVENUE: Moneys that the City receives as income such as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues and interest income.

REVENUE BOND: A municipal bond whose debt service is payable solely from the revenues received from operating the facilities acquired or constructed with the proceeds of the bonds.

ROPS: Recognized Obligation Repayment Schedule

S

SELF-INSURANCE: The retention of liabilities, arising out of the ownership of property or from some other cause, instead of transferring that risk to an independent third party through the purchase of an insurance policy. The City currently provides self-insurance for health insurance.

SPECIAL REVENUE FUNDS: Account for the revenue derived from specific taxes or other earmarked revenue sources (other than expendable trusts or for major capital projects) that are restricted by law or administrative action to expenditures for specified purposes.

SPHERE OF INFLUENCE: Areas outside of a city recognized by the Local Agency Formation Commission as appropriate for annexation.

SUCCESSOR AGENCY: The county, city or city and county that authorized the creation of each redevelopment agency or another entity as provided for in Health & Safety Code Section 34173.

SUPPLEMENTAL ROLL PROPERTY TAXES: Assessed on property that changes ownership during the year and is based on the difference between the new and old assessed values.

T

TAX ALLOCATION BONDS (TAB): Bonds repaid with tax increments flowing to the Successor Agency to the RDA as a result of an increase in property taxes and assessed values over the frozen base.

TAX BASE: The total resources of the community that is legally available for taxation.

TAXES: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges as, for example, user charges.

TRANSIENT OCCUPANCY TAX: A tax imposed on travelers who stay in temporary lodging facilities within the City.

TRUSTEE: A bank designated as the custodian of funds and official representative of bondholders. They are appointed to ensure compliance with the trust indenture.

U

USER CHARGES: Payments made by users or customers of publicly provided services that benefit specific individuals. These services exhibit "public good" characteristics. Examples of user charges are fees paid for recreational activities, building fees, police fees, etc.

W

WORKING CAPITAL: Working capital (also known as net working capital) represents the amount of day- by-day operating liquidity available to a business. Along with fixed assets such as plant and equipment, working capital is considered a part of operating capital. It is calculated as current assets minus current liabilities.

ACRONYMS

TERM	STANDS FOR
CAFR	Comprehensive Annual Financial Report
CALPERS	California Public Employees Retirement System
CDBG	Community Development Block Grant
CFD	Community Facilities District
CIP	Capital Improvement Program
CPI	Consumer Price Index
CSMFO	California Society of Municipal Finance Officers
DOT	Department of Treasury
ECRMC	El Centro Regional Medical Center
EDA	Economic Development Administration
FHWA	Federal Highway Administration
FTE	Full Time Equivalent
FY	Fiscal year
GASB	Government Accounting Standards Board
GFOA	Government Finance Officers Association
HOME	Home investment Partnership Program
HUD	Housing & Urban Development
IID	Imperial Irrigation District

TERM	STANDS FOR
IT	Information technology
IV	Imperial Valley
IVC	Imperial Valley College
IVRMA	Imperial Valley Resource Management Agency
LLD	Landscape & Lighting District
LTA	Local Transportation Authority
MOU	Memorandum of Understanding
OPEB	Other post employment benefits
OTS	Office of Traffic Safety
PERS	Public Employees Retirement System
PI	Public information
PO	Post Office
POST	Police officers standard training
RDA	Redevelopment Agency
SA	Successor Agency
SLESF	Supplemental Law Enforcement Services Fund
TOT	Transient occupancy tax
VLF	Vehicle License Fee

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FUND DESCRIPTIONS

- 1) **GENERAL FUND** - The general fund is used to account for resources traditionally associated with government, which are not required legally or by sound financial management to be accounted for in another fund.
- 2) **SPECIAL REVENUE FUNDS** - Special revenue funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes. The following
 - 1) **Gas Tax (201)** - This fund is used to account for the City's share of California State gas tax revenue expended for street improvements and maintenance.
 - 2) **Transportation Article 3 (203)** - This fund is used to account for State of California Transportation Development Act Funds expended for bicycle and pedestrian projects.
 - 3) **Bus Shelter (204)** - This fund is used to account for revenue and expenditures that will be utilized in the maintenance of the Bus Shelters within the City.
 - 4) **Local Transportation Authority (205)** - This fund is used to account for the revenue and expenditure of funds generated by a one-half cent voter approved sales tax earmarked for street improvements.
 - 5) **FHWA Grants (207)** - This fund is used to account for the expenditure of grant funds from the FHWA received through the California Department of Transportation
 - 6) **I-8 Imperial Ave. Overpass (208)** – Fund is used to account for fees charged on new developments for overpass project.
 - 7) **Wake Ave Extension (209)** - This fund is used for the collection and disbursement of mitigation fees for the construction of Wake Ave.
 - 8) **Capital Construction (210)** - This fund is used to account for the collection and expenditure of annexation fees earmarked for public improvements.
 - 9) **LTA Revenue Bonds (212)** – This fund is used to account for revenues from the LTA secured bond issuance and for street related expenditures.
 - 10) **Asset Forfeiture (221)** - This fund is used to account for revenues distributed by the Department of Justice from drug related seizures.
 - 11) **OTS Grant (222)** - This fund is used to account for the expenditure of grant funds received from the State of California, Office of Traffic Safety.

FUND DESCRIPTIONS

- 12) State COPS SLESF (223) - This fund is used to account for the revenue and expenditure of funds from the Supplemental Law Enforcement Services Fund (SLESF) pursuant to Section 30061 of the California Government Code (AB 3229).
- 13) Police Grants (225) – This fund is used to account for the revenue and expenditures of funds from various police grants.
- 14) Asset Forfeiture DOT (226) – This fund is used to account for revenues distributed by Department of Treasury for drug related cases.
- 15) Development Impact Fees (230-238) - This fund is used to account for the collection and expenditure of development impact fees earmarked for public infrastructure improvements made necessary because of growth.
- 16) Home Grants (240) – This fund is used to account for revenues and expenditures associated with the Home program.
- 17) Home Program (241) - This fund is used to account for the collection of Home Program Loan Payments.
- 18) Rental Rehab HUD (242) - This fund is used to account for revenues and expenditures associated with the California Department of Housing and Urban Development rental rehabilitation program.
- 19) HUD Entitlement Program (243) – This fund is used to account for all revenues and expenditures authorized using the Entitlement guidelines.
- 20) CDBG Program Income RFF (244) - This fund is used to account for the collection of Community Development Block Grant loans made from program income.
- 21) Housing Enabled by Local Partnership (245) - Program set up to provide for a source of funds from which to make mortgage loans to first time home buyers.
- 22) CALHOME Program (246) – Program provides mortgage assistance loans to first time home- buyers.
- 23) EDA Revolving Fund (248) - Fund is used to hold excess EDA Loan funds collected and not currently used for new loans.
- 24) Home PI Administration (250) – Fund set up to receive administration fees

FUND DESCRIPTIONS

related to home program income received.

- 25) IID Project Jobs (251) – This fund is used to account for revenue and expenditures related to the IID Project Jobs grant.
- 26) Recreation Projects (261) – This fund is used to account for revenue and expenditures related to various parks and recreational grants.
- 27) Special Events (266) - This fund is used to account for the activity related to special events sponsored by the City.
- 28) RDA Special Revenues (267) – This fund is set up to account for income and expenses incurred for future projects.
- 29) Project Fund 2011 C (268) – Fund set up to account for activity related to the 2011 C bond issue.
- 30) Project Fund 2011 A & B (269) – Fund set up to account for activity related to the 2011 A and 2011 B bonds issued.
- 31) Fire Mitigation Fees (270) – Fund was set up to collect fees to mitigate impact to the Fire Department from new developments.
- 32) Police Mitigation Fees (271) – Fund was set up to collect fees to mitigate impact to the Police Department from new developments.
- 33) Buena Vista L&LD (272)- This fund is used to account for the activity related to the Buena Vista Lighting and Landscaping District
- 34) Legacy Ranch CFD (273) – This fund is used to account for the activity related to the Legacy Ranch Community Facilities District.
- 35) Legacy Ranch L&LD (274) – This fund is used to account for the activities of the Legacy Ranch Lighting and Landscaping District
- 36) I.V. Commons CFD (275) – This fund is used to account for the I.V. Commons Community Facilities District.
- 37) SA-Administration (276) – Fund set up to account for revenue and expenses incurred in the dissolution of the Redevelopment Agency.
- 38) SA-Revolving (277) Fund set up to account for revolving business loans previously administered by the Redevelopment Agency.

FUND DESCRIPTIONS

- 39) SA-Low Mod (278) – Fund set up to account for administration of the Low Mod program previously administered by the Redevelopment Agency Low Mod Fund
- 40) SA-Administration - 2 (279) – Fund set up to account for revenue and expenses incurred beginning Fiscal Year 2014 by the Successor Agency Administration in the dissolution of the Redevelopment Agency.
- 41) Town Center L&LD (290) – This fund is used to account for the activities of the Town Center Lighting and Landscaping District.
- 42) Measure P (299) – This fund is used to account for the revenues from special tax per Measure P approved by voters in 2016.
- 3) **DEBT SERVICE FUNDS** - Debt service funds are used to account for the accumulation of resources and repayment of debt from governmental resources
 - 1) Debt Service (300) - This fund is used to account for debt service related the LTA revenue bonds.
 - 2) Successor Agency – Debt Service (301) Fund set up to account for the paying of debt service for the former Redevelopment Agency
- 4) **CAPITAL PROJECTS FUND** -Capital projects funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds and trust funds
 - 1) FHWA Street Overlays (401) - This fund is used to account for expenditure of grant funds from the FHWA received through the California Department of Transportation used on various projects.
 - 2) Orange Ave Regional Lift Station (402) – This fund is used to account for revenue and expenditures charged for the development of the lift station.
 - 3) Drainage Facilities (403) – This fund is used to account for the fees charged on new development for drainage facilities.
 - 4) Lotus Parallel (404) – Fund is used to account for revenue and expenditures incurred in the development of the future water and sewer trunk from water and wastewater plants to I-8.
 - 5) IID Facility Crossing (405) – Fund is used to collect monies from developers for

FUND DESCRIPTIONS

the installation of siphon pipes to allow for the Orange and Hamilton Avenue crossings

- 6) 8th Street Overpass Bridge (406) – Fund is used to collect monies from developers for the lighting of the bridge
 - 7) Colonia-El Dorado Street (407) - This fund is used to account for grant funds received under the State Community Development grant program for street improvements in the El Dorado Colonia.
 - 8) Bridge/Road Improvement (408) – Fund is used to collect monies from developers for the Improvements to Dogwood Bridge and various related roads.
 - 9) La Brucherie Green Belt (409) - This fund is used to account for the construction of a non-motorized pathway along La Brucherie Road.
 - 10) Misc. Road Improvements (411) – Fund is used to collect monies from developers for miscellaneous road improvement projects.
 - 11) EDA Grant (441) – Grant will be used to complete street improvements.
 - 12) SA-Capital Projects (442) – Fund set up to administer the completion of projects previously administered by the Redevelopment Agency Capital Project Fund.
 - 13) Park Development (460) – This fund is used to account for fees charged on new development for the development and maintenance of parks.
 - 14) Post Office Grant (461) – This fund is used to account for revenue and expenditures for the renovation of the Old Post Office Pavilion
- 5) **ENTERPRISE FUNDS** - Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises - for these funds it is the intent of the City Council that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges
- 1) Water (501) - This fund is used to account for revenues and expenses associated with the treatment and distribution of potable water.
 - 2) Wastewater (502) - This fund is used to account for revenues and expenses associated with the collection and treatment of wastewater.
 - 3) Transit (503) - This fund is used to account for revenues and expenses associated with a demand response public transportation service.

FUND DESCRIPTIONS

- 4) **Solid Waste (504)** - This fund is used to account for revenue and expenditures associated with the collection and the disposal of solid waste.
- 5) **Water Capacity Fees (511)** – This fund is used to account for the collection of water capacity fees paid by developers.
- 6) **Wastewater Capacity Fees (512)** – This fund is used to account for the collection of wastewater capacity fees paid by developers.
- 7) **Water Stabilization Fund (513)** – This fund was set up to receive excess revenues to be utilized in meeting bond covenants for debt service ratios.
- 8) **Wastewater Stabilization Fund (514)** – This fund was set up to receive excess revenues to be utilized in meeting bond covenants for debt service ratios.
- 6) **INTERNAL SERVICE FUNDS** - Internal service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the City on a cost reimbursement basis
 - 1) **Workers' Compensation (601)** - This fund is used to account for the revenue and expenses associated with providing Workers' Compensation benefits.
 - 2) **Post Employment Benefits (602)** - This fund is used to account for the revenue and expenses associated with providing unemployment benefits.
 - 3) **Group Health Insurance (603)** - This fund is used to account for the revenue and expenses associated with providing group health benefits.
 - 4) **Motor Vehicle (604)** - This fund is used to account for costs of operating and maintaining automotive equipment used by City departments.
 - 5) **GASB 45 (605)** –This fund is used to account for GASB 45 related funding requirements.



Citywide Full Cost Allocation Plan

CITY OF EL CENTRO

Citywide full cost allocation plan

Cost allocation is a budgeting principle that allows central service departments in the City to distribute the costs of providing services to other departments in a fair and equitable manner. The costs being allocated are the indirect costs of central services provided to all of the city divisions receiving their services. The City develops a plan to determine an accurate and reasonable reimbursement for the city services provided. The preliminary allocation is developed during the budget process and uses that budget's financial data. This allocation is adjusted after year end to reflect actual year end expenditures.

The City will not levy central service costs upon the central service department. The calculated charges are apportioned to the receiving departments based on each division's relative share of its direct allocation.

Internal service funds were excluded as including them in the plan would result in a duplication of expenditures. The costs associated with internal service funds are allocated as a direct charge to all divisions utilizing their services and in proportion with services received.

The following are the central service departments; City Council, City Clerk, City Manager, Personnel, IT, City Attorney, Finance, Facility Maintenance, Planning and Non-departmental.

Direct service departments are those receiving the service from the central service departments and include; Police, Communication, Fire, Animal Control, Public Works, Streets, Building, Parks, Recreation, Library, Community Center, PO Pavilion, Youth Center, Adult Center, Sports Court, Skate Park, Splash Pad, Day camp, Minibike, Plunge, Economic Development, blight elimination, Water and Wastewater.

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BUDGET UNITS SORTED ALPHABETICALLY

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RESOLUTION NO. 17-60

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF EL CENTRO ESTABLISHING THE APPROPRIATIONS LIMIT FOR THE 2018 FISCAL YEAR IN ACCORDANCE WITH ARTICLE XIII B OF THE CONSTITUTION OF THE STATE OF CALIFORNIA

WHEREAS, in 1979, the voters of the State of California approved Proposition 4, which was a spending-limit initiative to restrict growth of tax-funded programs and services by California cities and counties and which created Article XIII B of the California Constitution; and

WHEREAS, in 1990, the voters of the State of California amended Article XIII B of the California Constitution by approving Proposition 111; and


WHEREAS, Article XIII B requires that the governing body of each local jurisdiction shall, by resolution, post the calculations for and thereafter establish its appropriations limit annually.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF EL CENTRO, CALIFORNIA, DOES HEREBY RESOLVE AS FOLLOWS:

1. That the foregoing is true, correct and adopted.
2. That the City Council of the City of El Centro, California, establishes thirty-six million three hundred ninety-five thousand six hundred seventeen dollars (\$36,395,617) as shown on Exhibit "A-1" and "A-2", which is on file at the office of the City Clerk, as the City's appropriations limit for the 2018 fiscal year.

PASSED AND ADOPTED at a regular meeting of the City Council of the City of El Centro, California, held on the 20th day of June , 2017.

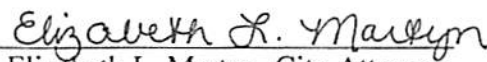
CITY OF EL CENTRO

By 
Alex Cardenas, Mayor

ATTEST:

By 
L. Diane Caldwell, City Clerk

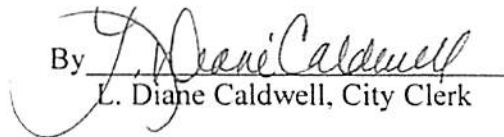
APPROVED AS TO FORM:
Office of the City Attorney

By 
Elizabeth L. Martyn, City Attorney

STATE OF CALIFORNIA)
COUNTY OF IMPERIAL) ss
CITY OF EL CENTRO)

I, L. Diane Caldwell, City Clerk of the City of El Centro, California, do hereby certify that the foregoing Resolution No. 17-60 was duly and regularly adopted at a regular meeting of the City Council of the City of El Centro, California, held on the 20th day of June , 2017, by the following vote:

AYES: Jackson, Silva, Cardenas, Viegas-Walker, Garcia
NOES: None
ABSENT: None
ABSTAINED: None

By _____
L. Diane Caldwell, City Clerk

Gann Appropriations Limit

History

The voters of California, during a special election in 1979, approved Article XIII-B of the California State Constitution (informally known as Proposition 4, or the "Gann Initiative"), which restricts the total amount of appropriations allowed in any given fiscal year from the "proceeds of taxes."

In 1980, the State Legislature added Section 9710 to the Government Code which required the governing body of each local jurisdiction to establish, by resolution, an appropriations limit for the following year. The appropriations limit for any fiscal year was equal to the previous year's limit, adjusted for population changes, and the change in the U.S. Consumer Price Index (or California per Capita Personal Income, if smaller). The necessary statistical information is provided each year by the California Department of Finance.

In June 1990, the voters modified the original Article XIII-B (Proposition 4) with the passage of Proposition 111 and its implementing legislation (California Senate Bill 88). Beginning with the 1990-91 appropriations limit, a City may choose annual adjustment factors. The adjustment factors include the growth in the California Per Capita Income *or* the growth in the non-residential assessed valuation due to construction within the City, and the population growth within the County *or* the City. Under Proposition 4, if a city ends the fiscal year having more proceeds of taxes than the limit allows, it must return the excess to the taxpayers within two years (either by reducing taxes levied or fees charged).

Calculation of Limitation

Appropriations Limit for FY 2016/2017	\$34,853,022
Adjustment Factors:	<u>%Ratio</u>
Population Factor (City)	1.0071
Price Factor	1.0369
Population Factor * Price Factor (1.0071 X 1.0369)	1.04426
Appropriations Limit for FY 2017/2018	\$36,395,617

El Centro and the Future

The following table provides an analysis of the City of El Centro's appropriations limit. Historically, the City has remained well below its appropriations limit. For the 2017/2018 fiscal year, there is a significant gap of \$4,159,805 between the appropriations limit and the total City's appropriations. With such a sizable margin, the provisions related to the return of taxes clearly do not, and will not, apply the City of El Centro any time in the near future.

Fiscal Year	Appropriations Limit	Total General Fund Appropriations
2005/2006	21,868,271	15,385,047
2006/2007	23,300,643	16,167,201
2007/2008	24,304,901	19,128,413
2008/2009	26,271,167	19,901,958
2009/2010	27,113,421	19,085,418
2010/2011	27,056,483	17,291,416
2011-2012	28,165,799	18,978,203
2012/2013	29,486,775	19,280,830
2013/2014	31,350,339	19,985,907
2014/2015	31,362,566	22,830,292
2015/2016	32,912,190	25,794,510
2016/2017	34,853,022	26,639,019
2017/2018	36,395,617	32,235,812

City of El Centro
2018 Appropriations Limit

$$\begin{array}{lcl} \text{Price Factor} & = & \text{Increase in California Per Capita Income} \\ & = & 3.69 \end{array}$$

$$\begin{array}{lcl} \text{Population Factor} & = & \text{Increase in Total County Population} \\ & = & 0.71 \end{array}$$

$$\begin{array}{lcl} \text{2018 Factor} & = & \text{Price Factor} \times \text{Population Factor} \\ & = & 1.0369 \times 1.0071 \\ & = & 1.04426 \end{array}$$

$$\begin{array}{lcl} \text{2018 Appropriations Limit} & = & \text{2017 Limit} \times \text{2018 Factor} \\ & = & 34,853,022 \times 1.04426 \\ & = & 36,395,617 \end{array}$$

RESOLUTION NO. 17- 59

RESOLUTION OF THE CITY COUNCIL OF THE
CITY OF EL CENTRO, CALIFORNIA
ADOPTING THE ANNUAL BUDGET FOR
FISCAL YEAR 2017-2018

WHEREAS, the Deputy City Manager of the City of El Centro has prepared and submitted to the City Council of the City of El Centro the proposed budget for fiscal year 2017-2018; and

WHEREAS, the City Council has reviewed the proposed budget for fiscal year 2017-2018 at length; and

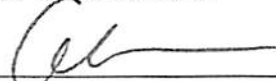
WHEREAS, all changes and necessary modifications to the proposed budget for fiscal year 2017-2018 have been made.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF EL CENTRO, CALIFORNIA, DOES HEREBY RESOLVE AS FOLLOWS:

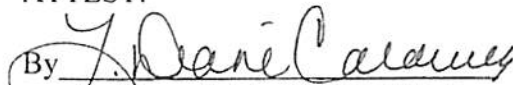
1. That the foregoing is true, correct and adopted hereby.
2. That the City Council does hereby adopt the budget for fiscal year 2017-2018 for the City of El Centro as prepared and submitted by the Deputy City Manager and as modified by the City Council.

PASSED AND ADOPTED at a regular meeting of the City council of the City of El Centro, California held on the 20th day of June 2017.

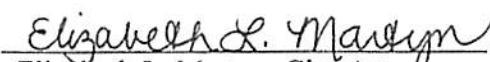
CITY OF EL CENTRO

By 
Alex Cardenas, Mayor

ATTEST:

By 
L. Diane Caldwell, City Clerk

APPROVED AS TO FORM:
Office of the City Attorney

By 
Elizabeth L. Martyn, City Attorney

STATE OF CALIFORNIA)
COUNTY OF IMPERIAL) ss
CITY OF EL CENTRO)

I, L. Diane Caldwell, City Clerk of the City of El Centro, California, do hereby certify that the foregoing Resolution No. 17- 59 was duly and regularly adopted at a regular meeting of the City Council of the City of El Centro, California, held on the 20th day of June , 2017, by the following vote:

AYES: Jackson, Silva, Cardenas, Viegas-Walker, Garcia
NOES: None
ABSENT: None
ABSTAINED: None

By 
L. Diane Caldwell, City Clerk