



CITY OF EL CENTRO

2025 ADOPTED BUDGET



TABLE OF CONTENTS

	Page
Budget Message	
General Information	
Elected and Appointed City Officials.....	1
Vision, Mission and Values.....	2
Strategic Planning Program.....	3
Organizational Chart – Department.....	12
Organizational Chart – Department/Division.....	13
Fund Descriptions.....	14
List of Funds.....	20
Department Fund Matrix.....	22
Budget Summaries	
Revenues, Expenditures & Fund Balance	23
Capital Expenditures	
Capital Outlay.....	27
General Fund	
Budgeted Revenues/ Expenditures/ Fund Balance.....	33
General Fund Revenue & Expenditure Detail	34
General Government.....	36
Public Safety.....	52
Public Works.....	63
Development & Community Service.....	69
Parks & Recreation.....	75
Library.....	91
Economic Development.....	92
Special Revenue Funds	
Measure P Fund	98
SR – Transportation	107
SR – Other.....	127
SR – Police.....	153
SR – Parks & Rec.....	166
SR – Impact/ Mitigation.....	176
SR – HUD/ CDBG/ HOME.....	200
SR – LLD/ CFD	220
Debt Service Funds.....	233
Capital Projects Fund.....	239
Enterprise Funds.....	271
Internal Service Funds.....	292
Agency Funds – Successor Agency	303

	Page
Goals, Accomplishments, Upcoming Year Action Plans, Significant Budget Changes, and Service Level Indicators by Department.....	315
City Financial Policies	
Financial Policy (Reserve, Budgeting, Debt Management).....	373
Investment Policy.....	383
Purchase Policy.....	
Reporting Unrestricted Fund Balance in General Fund.....	394
Fixed Asset & Capitalization Policy.....	404
Debt Management Policy.....	407
Glossary of Budget Terms.....	424
Acronyms	435
Citywide Full Cost Allocation Plan	436

CITY OF EL CENTRO



Martha Cardenas-Singh
Mayor Pro-Tem



Sylvia Marroquin
Mayor



Tomás Oliva
Council Member



Edgard Garcia
Council Member



Cedric Ceseña
Interim City Manager

Elizabeth Martyn
City Attorney

Norma Wyles
City Clerk



Sonia Carter
Council Member

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

Dulce Bedolla
Abraham Campos
Joseph Bernal
Robert Sawyer
Adriana Nava
Angel Hernandez

Prepared By:
Karla Chaparro
Director of Finance



City of El Centro VISION, MISSION & VALUES

Our Vision

We envision an El Centro that is a thriving and welcoming community, advancing partnerships that boost the economy and enhance sustainability.

Our Mission

Our mission is to deliver exceptional services and opportunities that enable a vibrant and resilient community for residents, businesses and visitors, while celebrating our rich culture and diversity.

Our Values

Compassion, Economic Opportunity, Sustainability, Diversity and Inclusion and Happiness.



STRATEGIC PLANNING PROGRAM 2022-2027

GOAL NO. 1 – FINANCIAL & GOVERNANCE STABILITY & SUSTAINABILITY

Foster fiscal health through disciplined long-term planning, cost control, heightened efficiency, increased revenue and cost recovery, while providing high quality services through a commitment to local government best practices.

Action	Lead Department	Status
Action 1.1: Review existing water, sewer, storm and solid waste rates to be sustainable and equitable.	Public Works	Near Term
Action 1.2: Implement online applications for City permits and business licenses.	Finance	Near Term
Action 1.3: Implement the City’s cannabis program in a responsible manner to attain anticipated new revenue with a commitment to adapting where necessary to provide public safety and respond to Statewide trends.	City Manager Finance Community Development	Near Term
Action 1.4: Review the User Fee Study and revise as needed.	Finance	Mid Term
Action 1.5: Explore the creation of assessment districts to provide utility services to areas lacking city water, wastewater or storm water service or infrastructure.	Public Works	Mid Term
Action 1.6: Develop institutional knowledge “capture” techniques to document processes and procedures in anticipation of retirements and other turnover.	Human Resources	Mid Term
Action 1.7: Align the provision of critical city services and Strategic Plan Implementation with current staffing levels.	City Manager Finance Human Resources	Ongoing
Action 1.8: Pursue funding to improve and expand public infrastructure, while reducing costs to the community.	Public Works Community Development Community Services	Ongoing
Action 1.9: Review the landscape and lighting districts fees to be reflective of cost of service of maintaining the districts to City standards and community expectations.	Finance Community Services	Ongoing



STRATEGIC PLANNING PROGRAM 2022-2027

GOAL NO. 2 – ENVIRONMENTAL SUSTAINABILITY & INFRASTRUCTURE

Ensure the city’s infrastructure is enhanced and maintained to support existing and future development through innovative and sustainable principles.

Action	Lead Department	Status
Action 2.1: Develop a Transportation Impact Fee (TIF) program to establish a funding mechanism for transportation improvements as illustrated in the Mobility Element of the General Plan.	Public Works	Near Term
Action 2.2: Prepare for the relinquishment of Highway 86 while considering associated long-term costs to city.	Public Works	Near Term
Action 2.3: Construct the Imperial Avenue extension between Interstate 8 and McCabe Road including Wake Avenue extension from Imperial Avenue to Cypress Avenue.	Public Works	Near Term
Action 2.4: Coordinate with the City of Imperial for improvements on shared roadways.	Public Works	Near Term
Action 2.5: Implement Mobility Element recommendations, such as pedestrian crosswalk treatment criteria, Local Road Safety Plan, neighborhood traffic calming program.	Public Works	Mid Term
Action 2.6: Implement the “El Centro City-Wide Street Lighting Master Plan”.	Public Works	Mid Term
Action 2.7: Coordinate with the Imperial County Transportation Commission and Imperial Valley Transit on enhancements to the 7 th Street Transfer Terminal.	Public Works	Long Term
Action 2.8: Ensure that infrastructure is thoughtfully designed and maintained to meet the current and future needs of the community while minimizing negative financial impacts.	Public Works	Ongoing
Action 2.9: Ensure compliance with State solid waste and recycling requirements.	Public Works	Ongoing



STRATEGIC PLANNING PROGRAM 2022-2027

GOAL NO. 2 – ENVIRONMENTAL SUSTAINABILITY & INFRASTRUCTURE (CONTINUED)

Action	Lead Department	Status
Action 2.10: Implement projects listed in Stormwater Capital Improvement Plan and Stormwater Master Plan to maintain the current system and support growth.	Public Works	Ongoing
Action 2.11: Implement projects listed in Wastewater Capital Improvement Plan and Wastewater Master Plan to maintain the current system and support growth.	Public Works	Ongoing
Action 2.12: Implement projects listed in Water Capital Improvement Plan and Water Master Plan to maintain the current system and support growth.	Public Works	Ongoing
Action 2.13: Implement 2015/2016 Pavement Management System Plan which consists of recommended street repair costs to the City's streets network.	Public Works	Ongoing
Action 2.14: Promote connectivity to public amenities throughout the city by requiring new development to provide direct and safe bike/pedestrian connections to key destinations.	Public Works Community Development	Ongoing
Action 2.15: Install public bus shelters at transit locations.	Public Works	Ongoing
Action 2.16: Implement improvements as documented in the ADA 2018-2020 Transition Plan.	Public Works Community Development	Ongoing
Action 2.17: Improve traffic signal performance through the installation of improved sensors, interconnection of signals, and other upgrades to reduce roadway congestion.	Public Works	Ongoing
Action 2.18: Implement bicycle network connectivity and multi-use pathways for transportation, bicycle, and pedestrian improvements as listed in the Active Transportation Plan and the General Plan Mobility Element.	Public Works	Ongoing
Action 2.19: Install sidewalks within gaps identified in the sidewalk network.	Public Works	Ongoing
Action 2.20: Coordinate with schools on improvements to pedestrian and bicycle facilities used by students.	Public Works	Ongoing



STRATEGIC PLANNING PROGRAM 2022-2027

GOAL NO. 3 – COMMUNITY HEALTH, SAFETY & WELFARE

Ensure the city’s infrastructure is enhanced and maintained to support existing and future development through innovative and sustainable principles.

Action	Lead Department	Status
Action 3.1: Procedure and deploy technology needed to deliver essential services to enhance public safety.	Police Fire	Ongoing
Action 3.2: Collaborate with regional agencies and organizations to invest in and improve public health services and facilities.	Police Fire Community Services Community Development	Ongoing
Action 3.3: Continue participating in the Imperial County Continuum of Care; in addition to partnering with local, state, and federal organizations to address homeless population.	Community Services Police	Ongoing
Action 3.4: Partner with emergency assistance and disaster relief organizations to promote emergency preparedness.	Fire Police	Ongoing
Action 3.5: Incorporate into the City’s Zoning Code design concepts that promote public and neighborhood security and safety.	Community Development Police	Ongoing
Action 3.6: Create and implement effective community policing programs and strategies, inclusive of youth programs, reserve officers, and volunteer police programs.	Police	Ongoing
Action 3.7: Improve major thoroughfares by incorporating landscaping to soften hardscapes and provide shade for pedestrians.	Public Works	Ongoing
Action 3.8: Establish relationships with local organizations and/or correctional institutions to use labor to clean City streets, alleyways, and other public spaces.	Code Enforcement Public Works Community Services	Ongoing



STRATEGIC PLANNING PROGRAM 2022-2027

GOAL NO. 3 – COMMUNITY HEALTH, SAFETY & WELFARE (CONTINUED)

Action	Lead Department	Status
Action 3.9: Implement innovative solutions and collaborate with organizations to end homelessness.	Police Code Enforcement Community Services	Ongoing
Action 3.10: Support El Centro Regional Medical Center (ECRMC) with its efforts to expand health care services and ensuring an effective affiliation with UCSD.	El Centro Regional Medical Center	Ongoing
Action 3.11: Collaborate with County and local organizations to improve public health and social services.	Fire Community Services Police	Ongoing
Action 3.12: Continue collaborating with community members to expand crime prevention activities and programs to reduce the fear and incidence of crime.	Police	Ongoing
Action 3.13: Improve animal control services by updating and enforcing City ordinances and partnering with local agencies to enhance animal shelter services.	Police	Ongoing
Action 3.14: Expand fire prevention strategies by increasing fire educational program outreach, disaster planning, and community preparedness.	Fire	Ongoing



STRATEGIC PLANNING PROGRAM 2022-2027

GOAL NO. 4 – RECREATION, LIFELONG LEARNING

Offer opportunities for recreation and lifelong learning through innovative, inclusive programming, parks and facilities that serve all residents and visitors.

Action	Lead Department	Status
Action 4.1: Update the Parks & Recreation Master Plan to ensure it is reflective of community needs while maintaining flexibility for innovative future recreational projects.	Community Services	Near Term
Action 4.2: Strengthen El Centro’s portfolio of arts, culture, recreation, senior, and lifelong learning opportunities and amenities through expanded community partnerships, shared use opportunities, and fund development.	Community Services Library	Ongoing
Action 4.3: Secure public/private partnerships in parks and recreation and leverage resources and opportunities to help develop comprehensive cultural, recreational, and lifelong learning programs for all.	Community Services Library	Ongoing
Action 4.4: Update Joint Use Agreements with school districts and other organizations to ensure they are reflective of the community’s needs and desires and maximizing financial resources.	Community Services	Ongoing
Action 4.5: Improve parks, recreational amenities, open space, and trail development, and fulfill critical lifecycle and facility maintenance needs.	Community Services	Ongoing
Action 4.6: Support programs and amenities to further develop literacy, health, and education of children, youth, and seniors.	Library Community Services	Ongoing
Action 4.7: Provide a welcoming state of the art and user-friendly library facility to meet educational and recreational needs.	Library	Ongoing
Action 4.8: Utilize standard research practices to identify economic and demographic factors for developing library pilot programs.	Library	Ongoing



STRATEGIC PLANNING PROGRAM 2022-2027

GOAL NO. 5 – CITY BEAUTIFICATION, ENGAGEMENT & CIVIC PRIDE

Enhance the quality of life in El Centro by promoting community engagement and investing in new opportunities that foster civic pride and city beautification through community accountability.

Action	Lead Department	Status
Action 5.1: Encourage and incentivize building rehabilitation and infill development of vacant and unused properties.	Community Development Community Services	Near Term
Action 5.2: Secure partnerships with local and regional business owners that produce events showcasing El Centro as a dining, shopping, and entertainment destination.	Community Services	Near Term
Action 5.3: Prepare visual enhancement plans for visual enhancement areas identified in the Land Use Element of the General Plan. Plans would identify requirements for landscaping, promote public art, plan for gateway/wayfinding signage, and be compatible with planned transportation and utility improvements.	Community Development Community Services Public Works	Near Term
Action 5.4: Prepare a program to incorporate art into public projects, facilities, programs and private development to the extent possible.	Community Development Community Services Public Works	Near Term
Action 5.5: Develop a community/police outreach strategy to enhance community engagement, trust, and support.	Police City Manager	Near Term
Action 5.6: Prepare a unified and coordinated gateway and wayfinding program that incorporates design features that highlight El Centro’s unique identity, including design themes developed for Visual Enhancement Areas.	Community Development Community Services Public Works	Mid Term
Action 5.7: Re-imagine downtown El Centro as a vibrant shopping, dining and entertainment destination that provides high quality civic spaces for cultural events, public gatherings, and recreational uses with opportunities for businesses to thrive.	Community Services	Ongoing
Action 5.8: Promote community outreach efforts, inviting the residents to provide suggestions and comments for how the City government can better serve the residents.	City Manager	Ongoing



STRATEGIC PLANNING PROGRAM 2022-2027

GOAL NO. 6 – ECONOMIC OPPORTUNITY

Strengthen El Centro’s resilience by diversifying the economy, recruiting new businesses, creating opportunities for business growth, retaining businesses, and maximizing efficiency.

Action	Lead Department	Status
Action 6.1: Update the Zoning Code to implement mixed-use zoning designation to facilitate residential development within existing commercial areas.	Community Development	Near Term
Action 6.2: Update the Zoning Code to allow artisan/small manufacturing uses, maker-spaces, and other types of cultural production uses as permitted used in downtown.	Community Development	Near Term
Action 6.3: Update the Zoning Code to revise residential development standards to encourage infill residential development, innovative housing types, and mixed density development through modified parking and open space requirements.	Community Development	Near Term
Action 6.4: Update the Zoning Ordinance to facilitate “pop-up” shops, restaurants, and events on vacant lots, vacant store-fronts, and on public property with a special emphasis in locations downtown.	Community Development	Near Term
Action 6.5: Update the Zoning Ordinance to allow expansion of home occupation uses and/or creating a second-tier home occupation permit, which would allow for more intensive commercial activity while still retaining residential as the primary use.	Community Development	Near Term
Action 6.6: Update or replace the “Project Shape El Centro Downtown Plan” to promote innovative uses, relaxed development standards, streamlined permitting processes, and reduced fees to support entrepreneurship and cultural tourism, including public art.	Community Services Community Development	Mid Term
Action 6.7: Cultivate a business climate that welcomes innovation, entrepreneurship, and investment.	All City Departments	Ongoing
Action 6.8: Collaborate with key partners to implement policies and programs that promote local business growth and ensure equitable opportunities for all.	All City Departments	Ongoing



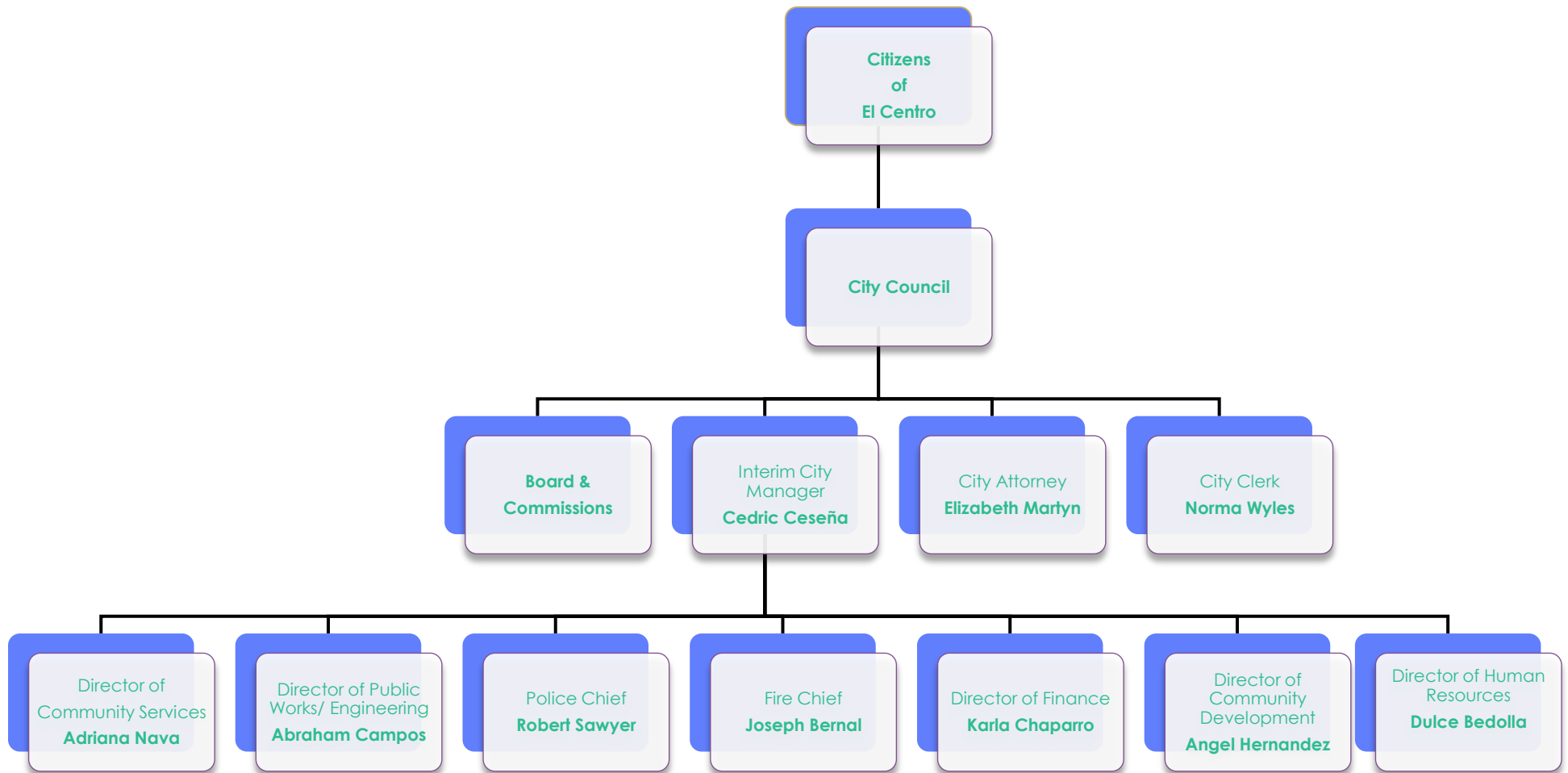
STRATEGIC PLANNING PROGRAM 2022-2027

GOAL NO. 6 – ECONOMIC OPPORTUNITY (CONTINUED)

Action	Lead Department	Status
Action 6.9: Facilitate development and investment in the community by fostering strong relationships between the City and business community.	All City Departments	Ongoing
Action 6.10: Prioritize permit streamlining and provide an updated General Plan and other long-range plans that encourage growth opportunities and private development.	Community Development	Ongoing
Action 6.11: Ensure a business-friendly environment that helps retain and recruit quality merchants.	All City Departments	Ongoing
Action 6.12: Collaborate with community-based organizations and educational institutions to advance local workforce initiatives and provide resources, trainings and services to ensure that academic and career pathway programs are reflective of local industry workforce needs.	Community Services	Ongoing

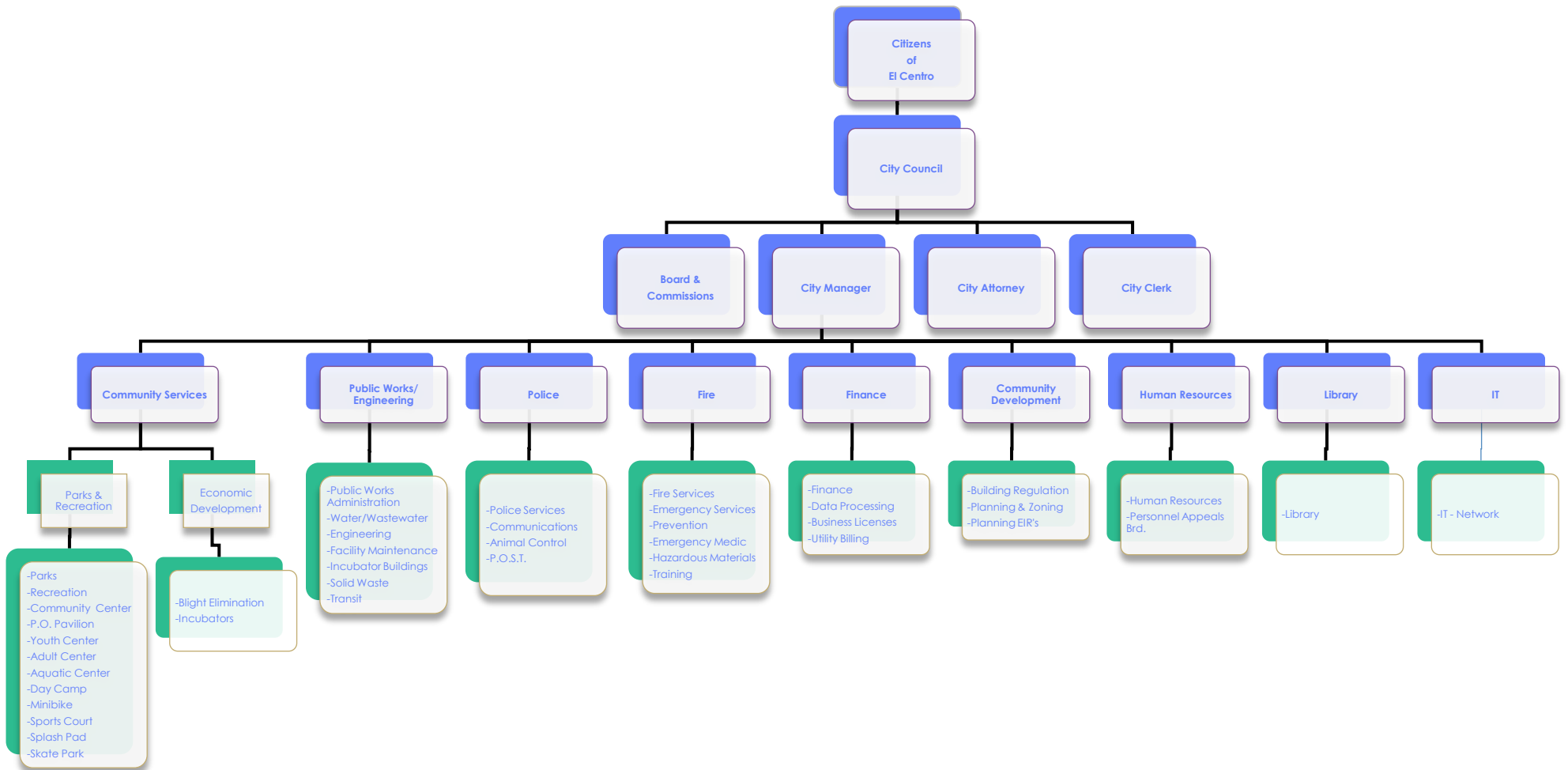


Organizational Chart





Organizational Chart Department/Division



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) **SB 1 Tax (202)** - This fund is used to account for the City's share of California State fuel and vehicle tax revenue expended for local roadways including road maintenance, safety improvements and complete street improvements.
 - 3) **Transportation Article 3 (203)** - This fund is used to account for State of California Transportation Development Act Funds expended for bicycle and pedestrian projects.
 - 4) **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.
 - 5) **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.
 - 6) **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
 - 7) **I-8 Imperial Ave. Overpass (208)** - Fund is used to account for fees charged on new developments for overpass project.
 - 8) **Wake Ave Extension (209)** - This fund is used for the collection and disbursement of mitigation fees for the construction of Wake Ave.
 - 9) **Capital Construction (210)** - This fund is used to account for the collection and expenditure of annexation fees earmarked for public improvements.
 - 10) **LTA Revenue Bonds (212)** - This fund is used to account for revenues from the LTA secured bond issuance and for street related expenditures.
 - 11) **ARPA (214)** - This fund is used to account for monies received from the U.S. Department of the Treasury under the American Rescue Plan Act of 2021 to combat the COVID-19 pandemic.
 - 12) **CARES Act RLF (215)** - This fund is used to account for revenues disbursed by the Secretary of Treasury for eligible expenditures incurred to combat the COVID-19 pandemic.

FUND DESCRIPTIONS

- 13) Homekey Grant (216) - This fund is used to account for revenues and expenditures associated with the Homekey program, which is a grant program aimed at providing homes for people experiencing or at risk of homelessness.
- 14) CDBG-CV (217) - This fund is used to account for revenues and expenditures associated with the CDBG-CV program, which is a grant program aimed at preventing, preparing for and responding to the spread of COVID-19.
- 15) Asset Forfeiture (221) - This fund is used to account for revenues distributed by the Department of Justice from drug related seizures.
- 16) 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.
- 17) 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).
- 18) Police Grants (225) - This fund is used to account for the revenue and expenditures of funds from various police grants.
- 19) Asset Forfeiture DOT (226) - This fund is used to account for revenues distributed by Department of Treasury for drug related cases.
- 20) 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.
- 21) Home Grants (240) - This fund is used to account for revenues and expenditures associated with the Home program.
- 22) Home Program (241) - This fund is used to account for the collection of Home Program Loan Payments.
- 23) 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.
- 24) HUD Entitlement Program (243) - This fund is used to account for all revenues and expenditures authorized using the Entitlement guidelines.
- 25) CDBG Program Income RFF (244) - This fund is used to account for the collection of Community Development Block Grant loans made from program income.
- 26) 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.

FUND DESCRIPTIONS

- 27) **CALHOME Program (246) - Program provides mortgage assistance loans to first time home- buyers.**
- 28) **EDA Revolving Fund (248) - Fund is used to hold excess EDA Loan funds collected and not currently used for new loans.**
- 29) **Home PI Administration (250) - Fund set up to receive administration fees related to home program income received.**
- 30) **IID Project Jobs (251) - This fund is used to account for revenue and expenditures related to the IID Project Jobs grant.**
- 31) **Park Grants (260) - This fund is used to account for grant revenues received for various park improvements.**
- 32) **Recreation Projects (261) - This fund is used to account for revenue and expenditures related to various parks and recreational grants.**
- 33) **Special Events (266) - This fund is used to account for the activity related to special events sponsored by the City.**
- 34) **2011 C Bonds City (267) - Fund set up to account for activity related to the 2011 C bond issue.**
- 35) **Project Fund 2011 C (268) - Fund set up to account for activity related to the 2011 C bond issue.**
- 36) **Project Fund 2011 A & B (269) - Fund set up to account for activity related to the 2011 A and 2011 B bonds issued.**
- 37) **Fire Mitigation Fees (270) - Fund was set up to collect fees to mitigate impact to the Fire Department from new developments.**
- 38) **Police Mitigation Fees (271) - Fund was set up to collect fees to mitigate impact to the Police Department from new developments.**
- 39) **Buena Vista L&LD (272) - This fund is used to account for the activity related to the Buena Vista Lighting and Landscaping District.**
- 40) **Legacy Ranch CFD (273) - This fund is used to account for the activity related to the Legacy Ranch Community Facilities District.**
- 41) **Legacy Ranch L&LD (274) - This fund is used to account for the activities of the Legacy Ranch Lighting and Landscaping District.**

FUND DESCRIPTIONS

- 42) **I.V. Commons CFD (275) - This fund is used to account for the I.V. Commons Community Facilities District.**
 - 43) **SA-Revolving (277) - Fund set up to account for revolving business loans previously administered by the Redevelopment Agency.**
 - 44) **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**
 - 45) **SA-Administration (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.**
 - 46) **Lotus L&LD (280) - This fund is used to account for the activities of the Lotus Lighting and Landscaping District.**
 - 47) **Natural Disaster (281) - This fund is used to account for storm related expenditures incurred at specific locations in the city.**
 - 48) **Town Center L&LD (290) - This fund is used to account for the activities of the Town Center Lighting and Landscaping District.**
 - 49) **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.**

FUND DESCRIPTIONS

- 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 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) **Library 2021 Bond Project (410) - Fund is used to account for capital expenditures incurred for the construction of the new library.**
 - 11) **Misc. Road Improvements (411) - Fund is used to collect monies from developers for miscellaneous road improvement projects.**
 - 12) **Police 2023 Bond Project (412) – Fund is used to account for capital expenditures incurred for the construction of the new police station.**
 - 13) **EDA Grant (441) - Grant will be used to complete street improvements.**
 - 14) **SA-Capital Projects (442) - Fund set up to administer the completion of projects previously administered by the Redevelopment Agency Capital Project Fund.**
 - 15) **Park Development (460) - This fund is used to account for fees charged on new development for the development and maintenance of parks.**
- 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**

FUND DESCRIPTIONS

- 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) **Solid Waste (504)** - This fund is used to account for revenue and expenditures associated with the collection and the disposal of solid waste.
 - 4) **Water Capacity Fees (511)** - This fund is used to account for the collection of water capacity fees paid by developers.
 - 5) **Wastewater Capacity Fees (512)** - This fund is used to account for the collection of wastewater capacity fees paid by developers.
 - 6) **Water Stabilization Fund (513)** - This fund was set up to receive excess revenues to be utilized in meeting bond covenants for debt service ratios.
 - 7) **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.
 - 6) **PARS Trust (606)** - This trust was set up to fund the City's supplemental pension obligation.

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
101	General	General	yes
201	Gas Tax	Special Revenue	no
202	SB 1	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
212	LTA Revenue Bonds	Special Revenue	no
214	ARPA	Special Revenue	no
215	CARES Act RLF	Special Revenue	no
216	Homekey Grant	Special Revenue	no
217	CDBG-CV	Special Revenue	no
218	Jacaranda	Special Revenue	no
221	Asset Forfeiture	Special Revenue	no
222	OTS Grants	Special Revenue	no
223	State COPS Program - SLESF	Special Revenue	no
225	Police Grants	Special Revenue	no
226	Asset Forfeiture - DOT	Special Revenue	no
230	Impact Fee - Administration	Special Revenue	no
231	Impact Fee - Library	Special Revenue	no
232	Impact Fee - Police	Special Revenue	no
233	Impact Fee - Fire	Special Revenue	no
234	Impact Fee - Streets	Special Revenue	no
237	Impact Fee - General Government	Special Revenue	no
238	Impact Fee - Parks & Recreation	Special Revenue	no
240	Home Grants	Special Revenue	no
241	Home Program	Special Revenue	no
242	Rental Rehab - HUD	Special Revenue	no
243	HUD Entitlement Program	Special Revenue	no
244	CDBG Program Income RLF	Special Revenue	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
252	PLHA EI Centro - 17655	Special Revenue	no
253	PLHA Colonia - 17776	Special Revenue	no

FUND NO.	FUND NAME	FUND TYPE	major fund
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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.

251	IID Project Jobs	Special Revenue	no
260	Park Grants	Special Revenue	no
261	Recreation Projects	Special Revenue	no
266	Special Events	Special Revenue	no
267	2011 Bonds City	Special Revenue	no
268	Project Fund 2011 C Bonds	Special Revenue	no
269	Project Fund 2011 A & B Bonds	Special Revenue	no
270	Fire Mitigation Fees	Special Revenue	no
271	Police Operational	Special Revenue	no
272	Buena Vista Landscaping & Lighting	Special Revenue	no
273	Legacy Ranch CFD	Special Revenue	no
274	Legacy Ranch L & LD	Special Revenue	no
275	I.V. Commons CFD	Special Revenue	no
277	SA - Revolving	Special Revenue	no
278	SA - Low/Moderate	Special Revenue	no
279	SA - Administration 2	Special Revenue	no
280	Lotus L & LD	Special Revenue	no
281	Natural Disasters	Special Revenue	no
290	Town Center L & LD	Special Revenue	no
299	Measure P	Special Revenue	no

300	Debt Service	Debt Service	no
301	Debt Service- SA	Debt Service	no

LIST OF FUNDS

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	Library 2021 Bond Project	Capital Projects	no
411	Misc. Road Improvements	Capital Projects	no
412	Police 2023 Bond Project	Capital Projects	no
441	EDA Grant	Capital Projects	no
442	SA - Capital Projects	Capital Projects	no
460	Park Development	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
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
606	PARS Trust	Internal Service	no

Department Fund Matrix

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

City of El Centro
Budgeted Revenues / Expenditures / Fund Balance
Fiscal Year 2024-25 Budget - Revised

	EST. BEGINNING FUND BALANCE July 1, 2024	REVENUES	EXPENDITURES	ENDING FUND BALANCE June 30, 2025	Excess / (Deficit) of Revenues over Expenses	Capital Appropriations
General Fund	\$ 32,054,220	\$ 38,719,519	\$ 38,569,246	\$ 32,204,493	\$ 150,273	\$ -
Measure P Fund	\$ 20,134,670	\$ 8,511,000	\$ 22,335,092	\$ 6,310,578	\$ (13,824,092)	\$ 16,021,115
Enterprise Funds						
501 / 511 / 513 - Water	\$ 28,659,069	\$ 9,365,000	\$ 11,209,057	\$ 26,815,012	\$ (1,844,057)	\$ 1,520,500
502 / 512 / 514 - Wastewater	28,261,783	10,898,500	19,223,098	19,937,185	(8,324,598)	9,950,000
504 - Solid Waste	372,996	2,505,000	2,509,000	368,996	(4,000)	-
Special Revenue Funds - Transportation						
201 - Gas Tax	\$ -	\$ 1,273,102	\$ 1,251,688	\$ 21,414	\$ 21,414	\$ -
202 - RMRA - SB-1	2,360,597	1,230,870	1,400,624	2,190,843	(169,754)	1,400,624
203 - TDA - Article 3	314,025	48,092	250,000	112,117	(201,908)	250,000
204 - Bus Shelters	56,213	99,662	96,400	59,475	3,262	40,000
205 - Local Transportation Authority	7,230,912	4,800,000	5,710,668	6,320,244	(910,668)	4,416,968
207 - FHWA Grants	69,482	1,150	-	70,632	1,150	-
208 - I-8 & Imperial Ave Overpass	272,402	11,000	207,113	76,289	(196,113)	207,113
212 - LTA Transportation Bond	840,006	15,000	816,000	39,006	(801,000)	804,000
Special Revenue Funds - Other						
210 - Capital Const. / Annexation Fees	\$ 120,876	\$ 2,250	\$ -	\$ 123,126	\$ 2,250	\$ -
214 - American Rescue Plan Act	10,309,158	-	10,309,158	-	(10,309,158)	8,731,330
215 - CARES Act Revolving Loan	152,258	77,750	150,000	80,008	(72,250)	-
216 - Home Key	(5,071)	-	-	(5,071)	-	-
248 - EDA Revolving	23,167	750	2,020	21,897	(1,270)	-
251 - IID Project Jobs	7,292	250	-	7,542	250	-
252 - Permanent Local Housing Allocation	245,998	458,981	458,481	246,498	500	-
253 - PLHA - Colonia	216,175	631,595	631,095	216,675	500	-
267 - 2011-C Bonds	4,091	50	-	4,141	50	-
269 - 2011 A&B Bonds	648,981	10,000	618,843	40,138	(608,843)	618,843
284 - Public Works SB-1383	-	123,181	123,181	-	-	-
441 - EDA Grants	192,295	5,000	-	197,295	5,000	-

City of El Centro
Budgeted Revenues / Expenditures / Fund Balance
Fiscal Year 2024-25 Budget - Revised

	EST. BEGINNING FUND BALANCE July 1, 2024	REVENUES	EXPENDITURES	ENDING FUND BALANCE June 30, 2025	Excess / (Deficit) of Revenues over Expenses	Capital Appropriations
Special Revenue Funds - Police-Related						
221 - Asset Forfeiture - State	\$ 111,109	\$ 2,500	\$ 88,000	\$ 25,609	\$ (85,500)	\$ 63,000
222 - OTS Grant	69,975	37,500	35,490	71,985	2,010	-
223 - Supplemental Law Enforcement	657,919	200,000	275,144	582,775	(75,144)	-
225 - Police Grants	183,765	522,629	663,007	43,387	(140,378)	409,512
226 - Asset Forfeiture - Federal	666,742	34,000	482,383	218,359	(448,383)	482,383
Special Revenue Funds - Parks- & Recreation-Related						
260 - Parks Grant	\$ (75,382)	\$ 5,289,125	\$ 5,213,743	\$ -	\$ 75,382	\$ 5,019,125
261 - Recreation Projects	(166,086)	787,406	721,856	(100,536)	65,550	649,856
266 - Special Events	-	95,000	95,000	-	-	-
460 - Park Development	136,427	4,000	-	140,427	4,000	-
Special Revenue Funds - HUD / CDBG / HOME						
217 - CDBG COVID 19	\$ 27,870	\$ 100	\$ 25,000	\$ 2,970	\$ (24,900)	\$ -
240 - HOME Grant	125,007	-	100,000	25,007	(100,000)	-
241 - HOME Program Income	254,347	12,150	229,000	37,497	(216,850)	-
242 - HUD Rental Rehabilitation	343,658	12,000	-	355,658	12,000	-
243 - HUD Entitlement	1,563,192	1,039,700	1,107,914	1,494,978	(68,214)	871,013
244 - CDBG Program Income	720,411	34,524	18,000	736,935	16,524	13,000
245 - Housing - Local Partnership	548,127	20,000	50,000	518,127	(30,000)	-
246 - Cal HOME Partnership	1,018,553	15,905	-	1,034,458	15,905	-
247 - CDBG Loans	-	-	-	-	-	-
250 - HOME Program Income Admin	43,029	1,000	2,500	41,529	(1,500)	-
Special Revenue Funds - Impact / Mitigation Fees						
230 - Administration Impact Fee	\$ 21,704	\$ 750	\$ -	\$ 22,454	\$ 750	-
231 - Library Impact Fee	241,603	58,960	-	300,563	58,960	-
232 - Police Impact Fee	1,335,943	50,824	1,259,217	127,550	(1,208,393)	1,259,217
233 - Fire Impact Fee	15,381	43,074	-	58,455	43,074	-
234 - Streets Impact Fee	1,381,566	44,200	1,239,095	186,671	(1,194,895)	1,239,095
237 - Public Facilities Impact Fee	422,108	79,936	-	502,044	79,936	-
238 - Parks & Recreation Impact Fee	367,008	100,416	-	467,424	100,416	-
270 - Fire Mitigation	235,826	9,000	-	244,826	9,000	-
271 - Police Mitigation	500,420	19,000	-	519,420	19,000	-
Special Revenue Funds - Lighting & Landscape / CFD						
272 - Buena Vista Lighting & Landscaping	\$ 122,640	\$ 71,053	\$ 155,900	\$ 37,793	\$ (84,847)	\$ 60,500
273 - Legacy Ranch CFD	284,934	122,690	114,690	292,934	8,000	-
274 - Legacy Ranch Lighting & Landscaping	3,976	67,829	59,400	12,405	8,429	-

City of El Centro
Budgeted Revenues / Expenditures / Fund Balance
Fiscal Year 2024-25 Budget - Revised

	EST. BEGINNING FUND BALANCE July 1, 2024	REVENUES	EXPENDITURES	ENDING FUND BALANCE June 30, 2025	Excess / (Deficit) of Revenues over Expenses	Capital Appropriations
275 - IV Commons CFD	15,468	2,900	1,000	17,368	1,900	-
280 - Lotus Ranch Lighting & Landscaping	216	8	-	224	8	-
290 - Town Center Lighting & Landscaping	34,514	35,477	31,750	38,241	3,727	-
Capital Projects Funds						
218 - Jacaranda Gardens	\$ (29,179)	\$ 5,536,720	\$ 5,507,541	\$ -	\$ 29,179	\$ 4,712,000
281 - Natural Disasters	(1,061,285)	52,858	-	(1,008,427)	52,858	-
401 - Federal Highway Admin. Projects	(4,892,302)	6,462,241	1,569,939	-	4,892,302	1,569,939
402 - Orange Avenue Lift Station	264,043	8,000	-	272,043	8,000	-
403 - Drainage Facility	322,333	28,000	-	350,333	28,000	-
404 - Lotus Parallel	99,157	13,500	-	112,657	13,500	-
405 - IID Facility Crossing	46,997	5,000	-	51,997	5,000	-
406 - 8th Street Overpass	5,861	500	-	6,361	500	-
407 - Colonia / El Dorado Street	21,990	500	-	22,490	500	-
408 - Bridge Road Improvements	622,067	110,000	-	732,067	110,000	-
409 - La Brucherie Greenbelt	9,812	250	-	10,062	250	-
410 - Library Bond Project	1,151,582	250	-	1,151,832	250	-
411 - Road Improvements	75,728	500	-	76,228	500	-
412 - Police Bond Project	41,514,845	250	30,109,481	11,405,614	(30,109,231)	30,109,481
Debt Service Funds						
268 - 2011-C Bonds Debt Service	\$ 1,441,287	\$ 3,000	\$ 736,581	\$ 707,706	\$ (733,581)	\$ -
300 - LTA Lease Revenue Bonds Debt Service	670,879	4,186,481	4,164,482	692,878	21,999	-
Internal Service Funds						
601 - Worker's Compensation	\$ 4,533,015	\$ 2,090,000	\$ 1,786,947	\$ 4,836,068	\$ 303,053	\$ -
602 - OPEB & Unemployment	12,364,347	1,312,000	574,000	13,102,347	738,000	-
603 - Group Health Benefits	4,668,722	4,265,000	4,195,500	4,738,222	69,500	-
604 - Motor Vehicle / Fleet	658,112	532,488	520,488	670,112	12,000	-

City of El Centro
Budgeted Revenues / Expenditures / Fund Balance
Fiscal Year 2024-25 Budget - Revised

	<u>EST. BEGINNING FUND BALANCE July 1, 2024</u>	<u>REVENUES</u>	<u>EXPENDITURES</u>	<u>ENDING FUND BALANCE June 30, 2025</u>	<u>Excess / (Deficit) of Revenues over Expenses</u>	<u>Capital Appropriations</u>
Agency Funds - Successor Agency						
277 - Successor Agency Revolving	\$ 55,959	\$ 20,000	\$ 75,000	\$ 959	\$ (55,000)	\$ -
278 - Successor Agency - Low/Mod Housing	1,238,044	40,000	-	1,278,044	40,000	-
279 - Successor Agency - Administration	139,506	40,950	24,125	156,331	16,825	-
301 - Successor Agency - Debt Service	3,101,915	3,024,038	2,944,038	3,181,915	80,000	-
442 - Successor Agency - Capital Projects	1,928,520	5,000	-	1,933,520	5,000	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Citywide Budget:	<u>\$ 212,705,520</u>	<u>\$ 115,338,884</u>	<u>\$ 180,046,975</u>	<u>\$ 147,997,429</u>	<u>\$ (64,708,091)</u>	<u>\$ 90,418,614</u>

**CITY OF EL CENTRO
CAPITAL OUTLAY
FISCAL YEAR 2025**

Department	Acct. No.	Quantity	Description	Budget FY 2025	Department Total
SPECIAL REVENUE					
SB 1 - 202					
3208	710106	1	LA BRUCHERIE WIDENING	1,025,000	
3209	710106	1	IMPERIAL AVENUE EXTENSION	20,725	
					1,045,725
TDA Article 3 - Bike & Pedestrians - 203					
3405	710106	1	BICYCLE PEDESTRIAN IMPROVEMENTS	250,000	
					250,000
TDA Article 8E - Bus Shelter - 204					
3401	710106	1	BUS SHELTERS	17,000	
3403	710106	1	BUS SHELTERS	23,000	
					40,000
LTA - 205					
3204	710102	1	MISCELLANEOUS STREET IMPROVEMENTS	35,000	
	710106	1	MISCELLANEOUS STREET IMPROVEMENTS	1,500,000	
	730104	1	BACKHOE (50%)	70,000	
3208	710102	1	LA BRUCHERIE WIDENING	150,000	
3209	710106	1	IMPERIAL AVENUE EXTENSION	25,000	
3213	710102	1	ATPL 5 - IMPERIAL AVENUE	68,000	
	710106	1	ATPL 5 - IMPERIAL AVENUE	1,500,000	
3214	710106	1	DOGWOOD & MAIN INTERSECTION	300,000	
3220	710102	1	ATP CYCLE 6	100,000	
3252	710102	1	IMPERIAL AVENUE EXTENSION - PHASE II	75,000	
	710106	1	IMPERIAL AVENUE EXTENSION - PHASE II	25,000	
3266	710102	1	COLONIA AREA DRAINAGE	100,000	
3267	710102	1	SHOVEL READY PROJECTS	50,000	
3268	710106	1	STREET STRIPING MAINTENANCE	75,000	
3271	710106	1	SPEED HUMP	15,000	
3275	710106	1	COVID STIP	98,968	
3276	710102	1	CMAQ IMPERIAL AVENUE	12,000	
3277	710106	1	SBILPP - COMMERCIAL AVENUE	218,000	
					4,416,968
I-8 Imperial Ave Overpass - 208					
3209	710106	1	IMPERIAL AVENUE EXTENSION	129,117	
					129,117
LTA Revenue Bonds - 212					
3204	710106	1	MISCELLANEOUS STREET IMPROVEMENTS	804,000	
					804,000

**CITY OF EL CENTRO
CAPITAL OUTLAY
FISCAL YEAR 2025**

Department	Acct. No.	Quantity	Description	Budget FY 2025	Department Total
American Rescue Plan Act - 214					
6122	710106	1	GAS CHLORINE CONVERSION	116,529	
	710106	1	RAW WATER STRUCTURE ELECTRIC UPGRADES	120,697	
6123	710106	1	SOUTHERN PUMP STATION	4,845,967	
	710106	1	STORM WATER IMPROVEMENTS	366,923	
					5,450,116
Asset Forfeiture DOT - 226					
2101	710105	1	POLICE STATION - CONSTRUCTION	482,383	
					482,383
Impact Fee - Police - 232					
2101	710105	1	POLICE STATION - CONSTRUCTION	1,259,217	
					1,259,217
Impact Fee - Streets - 234					
3208	710106	1	LA BRUCHERIE WIDENING	600,000	
3223	710106	1	IMPERIAL AVENUE EXTENSION PHASE III	530,000	
					1,130,000
Entitlement - 243					
9315	710106	1	SIDEWALKS	10,000	
9316	710106	1	SIDEWALKS	861,013	
					871,013
CDBG Income RLF - 244					
9316	710106	1	BLOCK GRANT PROGRAM	13,000	
					13,000
Park Grants - 260					
5104	710106	1	GOMEZ PARK PROJECT	5,019,125	
					5,019,125
Recreation Projects - 261					
5215	710106	1	BUENA VISTA PARK PROJECT	649,856	
					649,856
Project Fund 2011 A & B Bonds - 269					
	710105	1	POLICE STATION CONSTRUCTION	618,843	
					618,843
L & L District - Buena Vista - 272					
9901	710106	1	WALL REPLACEMENT	60,500	
					60,500

**CITY OF EL CENTRO
CAPITAL OUTLAY
FISCAL YEAR 2025**

Department	Acct. No.	Quantity	Description	Budget FY 2025	Department Total
Measure P - 299					
1801	710106	1	REROOFING OF CITY BUILDINGS	328,825	
	710106	1	FACILITY MAINTENANCE BUILDING REMODEL	294,000	
1802	710105	8	AIR CONDITIONER UNITS	76,620	
2101	710105	1	POLICE STATION CONSTRUCTION	4,000,000	
	720108	81	IN-CAR & BODY WORN CAMERAS AND SYSTEM	260,000	
2301	720102	1	FITNESS EQUIPMENT	14,024	
	720106	1	NARCOTIC CONTROL & SECURITY	17,142	
	720111	1	FIRE INCIDENT MANAGEMENT PROGRAM	19,032	
	730103	1	MOBILE COMMAND VEHICLE	98,000	
3201	730104	1	BACKHOE (50%)	70,000	
4101	710106	1	ADA IMPROVEMENTS - VARIOUS SITES	1,316,355	
	730102	1	TRUCK	65,000	
4301	710106	1	ADA COMPLIANT RESTROOMS	350,000	
	710106	1	ADA RAMPS PROJECT	300,000	
5101	730104	1	SKIP LOADER TRACTOR	132,000	
	710105	1	FRAZIER PARK - RESTROOM AND SNACKBAR IMPROVEMENTS	385,000	
	720106	1	WHEELED SOCCER GOALS - VARIOUS PARKS	50,000	
	720106	1	GALVANIZED STEEL BLEACHERS - VARIOUS PARKS	40,000	
	730102	1	TRUCK	75,000	
5102	710106	1	BUCKLIN PARK ALLEY PAVING	450,000	
5103	710106	1	MCGEE PARK PHASE III	10,183	
5105	710106	1	SWARTHOUT PARK - FIELD AND PARKING LIGHTING	153,000	
5106	710106	1	DOG PARK PROJECT	61,500	
5107	710106	1	DEBBIE PITMAN PARK LIGHTING PROJECT	30,000	
5108	710106	1	BUENA VISTA PARK PROJECT	1,379,472	
5202	710106	1	ROOM A & B FLOOR INSTALATION	35,000	
	710106	1	ADA UPGRADES	700,000	
5204	720107	1	AUDIO EQUIPMENT	21,925	
5205	710106	1	ADA UPGRADES	500,000	
5211	720107	1	AUDIO EQUIPMENT	13,543	
	720107	1	SOCCER FIELD NET REPLACEMENT	50,000	
5301	710106	1	CAMERAS - ADDITION AND RELOCATION	7,994	
6202	720106	1	MURAL ART PROGRAM	17,500	
6203	710106	1	VALLEY CENTER POINT DEMOLITION	1,700,000	
					13,021,115
TOTAL SPECIAL REVENUE FUNDS - ALL				35,260,978	35,260,978

**CITY OF EL CENTRO
CAPITAL OUTLAY
FISCAL YEAR 2025**

Department	Acct. No.	Quantity	Description	Budget FY 2025	Department Total
CAPITAL PROJECT FUNDS					
Federal Hwy Administration - 401					
3213	710106	1	ATP 5 - IMPERIAL AVENUE	882,000	
3215	710102	1	ALLEY PAVING	150,000	
3252	710106	1	IMPERIAL AVENUE EXTENSION - PHASE II	150,000	
3276	710102	1	CMAQ IMPERIAL AVENUE	85,000	
3277	710106	1	SBILPP - COMMERCIAL AVENUE	26,000	
					1,293,000
Police 2023 Bond Project - 412					
2101	710102	1	POLICE STATION - DESIGN	675,000	
	710105	1	POLICE STATION - CONSTRUCTION	23,911,472	
					24,586,472
TOTAL CAPITAL PROJECTS				25,879,472	25,879,472

**CITY OF EL CENTRO
CAPITAL OUTLAY
FISCAL YEAR 2025**

Department	Acct. No.	Quantity	Description	Budget FY 2025	Department Total
WATER					
Water System Maintenance - 9510	710106	1	DEMOLITION - BRIGHTON (50%)	50,000	
	710106	1	ADA COMPLIANT RESTROOMS (50%)	350,000	
	730104	1	DUMP TRUCK (50%)	75,000	
	730104	1	24" FORD CRANE (50%)	110,500	
					585,500
Water Treatment Plant - 9511	710102	1	5MG INLET VALVE - DESIGN	25,000	
	710106	1	5MG INLET VALVE - CONSTRUCTION	75,000	
	710106	1	HURRICANE BLOWERS	63,000	
	710106	1	FILTER GALLERY LADDERS	80,000	
	710106	1	SHADES FOR FILTER	150,000	
	710106	1	METER PROJECT	200,000	
	720102	1	LAB FURNITURE	22,000	
	720102	1	OFFICE FURNITURE	15,000	
	720106	1	PARKING LOT SHADES	100,000	
					730,000
Water Administration - 9516	710106	1	PARKING LOT SHADES AT PUBLIC WORKS YARD (50%)	150,000	
	720110	1	MUNIS SOFTWARE SUPPORT AND LICENSING (50%)	55,000	
					205,000
TOTAL WATER FUND				1,520,500	1,520,500

**CITY OF EL CENTRO
CAPITAL OUTLAY
FISCAL YEAR 2025**

Department	Acct. No.	Quantity	Description	Budget FY 2025	Department Total
WASTEWATER					
Wastewater					
Capacity Fees - 9411	710106	1	SOUTHERN PUMP STATION - CONSTRUCTION	4,500,000	
					4,500,000
Wastewater System Maintenance - 9520	710106	1	DEMOLITION - BRIGHTON (50%)	50,000	
	710106	1	ADA COMPLIANT RESTROOMS	350,000	
	710106	1	SEWER LININGS	500,000	
	730104	1	DUMP TRUCK (50%)	75,000	
	730104	1	24" FORD CRANE (50%)	110,500	
					1,085,500
Wastewater Treatment Plant - 9521	710102	1	BLOWER - DESIGN	100,000	
	710102	1	TEMPORARY BYPASS - DESIGN	150,000	
	710102	1	INFLUENT DIVERSION STRUCTURE REHABILITATION - DESIGN	100,000	
	710105	2	AIR CONDITIONER UNITS	10,000	
	710106	1	PUMP STATION NO. 1 PANEL REPLACEMENT	100,000	
	710106	2	ANNUAL LIFT STATION PUMP REPLACEMENT	20,000	
	710106	1	UV DISINFECTING SYSTEM - INSTALLATION	600,000	
	710106	2	SLUDGE GATES	50,000	
	710106	1	DEWATERING PRESS	600,000	
	710106	1	SOUTHERN PUMP STATION - CONSTRUCTION MANAGEMENT	350,000	
	710106	1	REHABILITATION WASH WATER PUMP STRUCTURE	100,000	
	710106	1	BLOWER - EQUIPMENT AND INSTALLATION	440,000	
	710106	1	TEMPORARY BYPASS - INSTALLATION	1,000,000	
	710106	1	INFLUENT DIVERSION STRUCTURE REHABILITATION - DEMOLITION	540,000	
					4,160,000
Wastewater Administration - 9528	710106	1	PARKING LOT SHADES AT PUBLIC WORKS YARD (50%)	150,000	
	720110	1	MUNIS SOFTWARE SUPPORT AND LICENSING (50%)	55,000	
					205,000
TOTAL WASTEWATER FUND				9,950,500	9,950,500
TOTAL ENTERPRISE FUND				11,471,000	11,471,000
TOTAL CAPITAL - ALL FUNDS				72,611,450	72,611,450

GENERAL FUND

**City of El Centro
Fiscal Year 2024-25 Revised Budget
General Fund Revenue and Expenditure Detail**

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
REVENUES				
Property Taxes	\$ 4,197,852	\$ 4,242,048	\$ 4,569,589	\$ 4,621,601
Other Taxes	19,658,966	20,168,552	20,778,288	20,742,261
Licenses & Permits	441,200	441,225	394,757	351,300
Fines & Forfeitures	34,507	57,644	44,454	46,000
Intergovernmental	7,480,153	7,348,127	7,428,852	7,177,287
Charges for Services	1,000,692	1,022,278	1,071,765	920,500
Other Income	1,253,573	2,442,502	2,064,542	1,425,000
Operating Transfers In	1,099,142	1,173,984	1,245,550	3,435,570
	<hr/>	<hr/>	<hr/>	<hr/>
Total Revenues	\$ 35,166,085	\$ 36,896,360	\$ 37,597,797	\$ 38,719,519
EXPENDITURES				
1101 - City Council	\$ 139,523	\$ 202,976	\$ 165,426	\$ 187,431
1102 - City Clerk	253,445	327,230	388,541	410,544
1201 - City Manager	482,393	331,572	721,500	811,987
1202 - Public Information Office	19,328	16,631	11,167	44,258
1301 - Human Resources	684,438	592,822	677,769	739,945
1302 - Personnel Appeals Board	-	-	-	9,500
1304 - Information Technology	449,430	521,652	587,198	687,246
1401 - City Attorney	363,776	493,343	363,203	453,271
1501 - Finance Administration	714,486	779,530	747,735	971,275
1502 - Data Processing	3,307	5,164	3,652	7,000
1801 - Facility Maintenance	678,009	776,900	706,214	801,755
1802 - Incubator Buildings	19,000	16,750	17,365	25,300
1901 - Non-Departmental	1,946,281	1,995,955	2,326,084	3,131,909
1902 - Service Credits	(2,044,540)	(2,165,354)	(2,376,351)	(4,564,487)
2101 - Police Services	9,116,865	9,764,324	10,337,728	12,320,506
2102 - Communications	1,124,918	1,251,652	1,303,594	1,385,939
2103 - Animal Control	171,267	172,086	148,268	207,881
2105 - POST	60,537	92,097	88,223	115,000
2301 - Fire Services	7,040,565	7,868,371	7,886,094	8,975,805
2303 - Prevention	8,875	11,022	13,252	22,448
2304 - Emergency Medic	49,708	66,736	44,109	75,488
2305 - Training	6,922	17,224	16,891	18,825
2306 - Hazardous Materials	10,749	42,568	21,186	16,040
3101 - Public Works Admin	95,110	149,905	160,758	148,058
3201 - Streets Maintenance	920,007	1,101,589	1,112,856	1,260,152
3203 - Street Lighting	409,972	421,914	374,631	500,000
3901 - IVRMA	75,345	83,077	95,778	95,000
4101 - Building Regulation	638,326	721,438	802,863	943,878
4301 - Engineering	473,544	478,670	439,111	526,865
4401 - Planning	460,595	373,318	582,857	776,888
4402 - Planning EIR's	49,694	183,605	61,486	70,000
5101 - Parks	1,337,805	1,816,671	1,865,180	1,815,277
5201 - Recreation	371,776	513,079	528,092	551,875
5202 - Community Center	257,498	349,172	293,767	396,803
5203 - PO Pavillion	74,000	48,438	41,474	78,379
5204 - Youth Center	125,231	157,558	188,790	287,624
5205 - Adult Center	115,205	154,666	203,495	181,194
5206 - Aquatic Park	1,115,340	1,273,680	1,358,348	1,337,353
5207 - Day Camp	70,796	68,874	16,201	79,286
5208 - Mini Bike	22,616	33,089	24,436	23,890
5211 - MLK Sports Court	378,337	460,226	391,926	439,078
5213 - Splash Pad	18,318	15,013	10,355	17,900

**City of El Centro
Fiscal Year 2024-25 Revised Budget
General Fund Revenue and Expenditure Detail**

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
5214 - Skate Park	38,123	49,270	35,945	69,650
5301 - Library - Main	656,557	931,670	1,068,893	1,183,352
6201 - Economic Development	322,053	575,015	584,131	751,851
6202 - Blight Elimination	49,125	67,698	84,877	70,527
6203 - Valley Center Point	8,769	11,682	10,188	14,500
9101 - Transfers Out	2,553,021	65,226	70,000	95,000
	<hr/>	<hr/>	<hr/>	<hr/>
Total Expenditures	\$ 31,936,445	\$ 33,285,794	\$ 34,605,286	\$ 38,569,246
	<hr/>	<hr/>	<hr/>	<hr/>
Excess / (Deficit) of Revenues over Expenditures	\$ 3,229,640	\$ 3,610,566	\$ 2,992,511	\$ 150,273
Beginning Fund Balance	\$ 22,221,503	\$ 25,451,143	\$ 29,061,709	\$ 32,054,220
Ending Fund Balance	<u>\$ 25,451,143</u>	<u>\$ 29,061,709</u>	<u>\$ 32,054,220</u>	<u>\$ 32,204,493</u>
Less - Fund Balance Restricted for:				
PARS Retirement Trust	<u>\$ 3,892,006</u>	<u>\$ 3,892,006</u>	<u>\$ 3,892,006</u>	<u>\$ 3,892,006</u>
Unassigned Fund Balance	<u>\$ 21,559,137</u>	<u>\$ 25,169,703</u>	<u>\$ 28,162,214</u>	<u>\$ 28,312,487</u>

City of El Centro
General Fund Revenue Detail - FY 2024-25 Revised Budget
General Fund Revenue

Account	Revenue	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
410101	Secured Property Taxes	\$ 3,836,799	\$ 3,880,630	\$ 4,140,196	\$ 4,182,540
410102	Unsecured Property Taxes	361,053	361,418	429,393	439,061
	TOTAL PROPERTY TAXES	\$ 4,197,852	\$ 4,242,048	\$ 4,569,589	\$ 4,621,601
420101	Sales Tax	16,342,832	16,658,352	17,444,210	17,344,408
420102	Transient Occupancy Taxes	2,423,575	2,598,662	2,482,326	2,522,137
420103	Franchise Fees - Natruual Gas	81,256	94,075	115,216	115,216
420104	Franchise Fees - Cable TV	260,444	241,179	207,782	211,000
420105	Business Licenses	430,041	480,855	455,530	455,000
420108	Real Property Transfer Tax	120,818	95,429	73,224	94,500
	TOTAL OTHER TAXES	\$ 19,658,966	\$ 20,168,552	\$ 20,778,288	\$ 20,742,261
430103	Building Permits	340,530	361,693	323,030	280,000
430104	Electrical Permits	51,795	46,094	44,161	42,500
430105	Mechanical Permits	15,180	10,868	8,153	9,000
430106	Plumbing Permits	25,491	15,571	14,290	14,000
430108	Grading Permits	6,976	5,546	3,998	4,500
430109	Oher Building Permits	-	-	-	-
430111	Taxi Stand Permits	1,228	1,453	1,125	1,300
	TOTAL LICENSES & PERMITS	\$ 441,200	\$ 441,225	\$ 394,757	\$ 351,300
440101	Court Fines	26,595	32,969	23,906	25,500
440102	Parking Fines	3,700	13,656	15,303	15,500
440103	Vehicle Code Fines	4,212	11,019	5,245	5,000
	TOTAL FINES & FORFEITURES	\$ 34,507	\$ 57,644	\$ 44,454	\$ 46,000
450101	Motor Vehicle In Lieu Prop Tax	4,918,467	5,162,740	5,432,342	5,538,287
450114	POST Reimbursements	20,128	34,929	-	25,000
450116	Housing Authority	102,746	105,324	112,995	114,000
450200	Other Agencies - Misc.	495,442	558,907	662,192	468,000
450200	- ROPS Residuals	1,143,147	736,781	525,350	750,000
450200	- RDA Passthroughs	290,861	165,256	181,447	182,000
450200	- Strike Team Reimbursements	266,221	206,771	26,187	-
450200	- Insurance Reimbursements	129,641	-	-	-
450200	- Opioid Funding	-	296,101	174,824	-
450300	Federal Grants	1,118	1,274	-	-
450400	State Grants	112,382	80,044	313,515	100,000
	TOTAL INTERGOVERNMENTAL	\$ 7,480,153	\$ 7,348,127	\$ 7,428,852	\$ 7,177,287

**City of El Centro
General Fund Revenue Detail - FY 2024-25 Revised Budget
General Fund Revenue**

Account	Revenue	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
460101	Zoning & Variance Fees	108,921	93,231	92,591	86,000
460103	Plan Checking Fees	120,575	111,874	142,759	125,000
460105	EIR Fees	44,392	62,990	46,109	60,000
460106	Library Fees	6,201	11,614	16,301	10,000
460109	Code Enforcement Citations	38,783	28,364	36,698	32,500
460110	Animal Shelter Fees	817	1,884	1,232	1,000
460111	Street / Sidewalk Repairs	43,995	31,425	12,570	27,500
460112	Copying Charges	9,316	6,817	11,100	7,500
460115	Swimming Pool Fees	218,488	216,534	176,295	175,000
460116	Recreation Fees	32,509	44,386	59,761	50,000
460117	Community Center Fees	19,264	27,112	34,035	25,000
460120	Day Camp Fees	38,100	57,785	26,303	30,000
460121	NBN Fees	14,796	21,971	31,826	15,000
460124	Police Department Fees	94,564	123,755	61,863	70,000
460125	Fire Department Fees	101,580	111,502	139,116	125,000
460127	Other User Fees	99,391	55,329	164,789	70,000
460129	Contract Instructors	5,330	9,644	12,867	7,500
460130	NFL Fees	-	2,166	-	2,000
460131	Referee Fees	3,670	3,895	5,550	1,500
	TOTAL CHARGES FOR SERVICES	\$ 1,000,692	\$ 1,022,278	\$ 1,071,765	\$ 920,500
470121	Interest Earnings	42,788	364,620	743,860	300,000
470113	Other Income	116,766	212,314	91,590	35,000
470114	Proposition 172 Funding	323,065	327,838	335,950	350,000
470116	Insurance Recovery	38,457	-	-	-
470117	Recovery of Expenditures	1,459	164,284	38,626	-
470118	Solid Waste Expense Rec	574,863	739,200	695,458	600,000
470120	Contributions	-	495,000	-	-
470123	Rents & Royalties	156,175	139,246	159,058	140,000
	TOTAL OTHER INCOME	\$ 1,253,573	\$ 2,442,502	\$ 2,064,542	\$ 1,425,000
490101	Transfers In - Gas Tax	1,063,592	1,138,434	1,210,000	1,272,000
490101	Transfers In - LTA Admin	23,000	23,000	23,000	23,000
490101	Transfers In - Buena Vista LLD	3,500	3,500	3,500	3,500
490101	Transfers In - Legacy Ranch LLD	3,500	3,500	3,500	3,500
490101	Transfers In - Town Center	5,550	5,550	5,550	5,550
490101	Transfers In - Measure P Fund	-	-	-	2,128,020
	TOTAL OPERATING TRANSFERS IN	\$ 1,099,142	\$ 1,173,984	\$ 1,245,550	\$ 3,435,570
	TOTAL GENERAL FUND	\$ 35,166,085	\$ 36,896,360	\$ 37,597,797	\$ 38,719,519

City of El Centro
 General Fund Expenditure Detail - FY 2024-25 Revised Budget
 Department 1101 - City Council

		ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Personnel Services					
510101	Salaries - Non-Sworn	\$ 53,388	73,537	59,627	66,476
520101	Retirement	14,168	16,499	5,488	5,957
520101-U	CalPERS UAL	-	-	7,790	8,947
520104	Group Health Insurance	32,812	64,526	45,476	57,469
520105	Worker's Compensation	5,343	7,360	5,968	5,443
520106	Disability Insurance	-	-	-	-
520109	Life Insurance	537	653	438	100
520110	Medicare	692	719	714	964
	Total Personnel Services:	\$ 106,940	163,294	125,501	145,356
Materials & Services					
610103	Telephone	\$ 1,995	2,290	1,918	2,375
610109	Meeting and Travel	26,315	28,080	21,023	25,000
610110	Mayor's Expense	826	2,723	11,470	2,200
610113	Professional Fees / Other	420	34	-	150
610121	Dues & Subscriptions	400	300	700	1,500
610129	Other Expense	2,152	4,280	3,999	9,000
620101	Office Supplies	230	426	332	1,000
620103	Printing	174	231	383	500
620105	Computer Supplies	71	345	100	350
	Total Material & Services:	\$ 32,583	38,709	39,925	42,075
Capital Projects / Outlay					
720101	Office Machines	\$ -	420	-	-
720109	Computers	-	553	-	-
	Total Capital Projects / Outlay:	\$ -	973	-	-
	Total 1101 - City Council:	\$ 139,523	202,976	165,426	187,431

City of El Centro
 General Fund Expenditure Detail - FY 2024-25 Revised Budget
 Department 1102 - City Clerk

		ACTUAL	ESTIMATED	ESTIMATED	REVISED
		FY 2021-22	ACTUAL	ACTUAL	BUDGET
			FY 2022-23	FY 2023-24	FY 2024-25
Personnel Services					
510101	Salaries - Non-Sworn	\$ 135,957	164,705	194,663	203,629
510105	Overtime	-	1,733	2,146	-
520101	Retirement	30,919	40,901	19,082	19,644
520101-U	CalPERS UAL	-	-	22,676	26,081
520104	Group Health Insurance	17,708	20,091	37,382	45,390
520105	Worker's Compensation	14,038	16,581	20,734	17,949
520106	Disability Insurance	641	776	960	1,237
520107	Unemployment Insurance	3,990	7,537	9,425	9,972
520109	Life Insurance	379	377	413	489
520110	Medicare	2,025	2,337	2,701	2,953
Total Personnel Services:		\$ 205,657	255,038	310,182	327,344
Materials & Services					
610103	Telephone	\$ 1,220	1,261	1,369	1,400
610106	Advertising	4,584	5,392	4,610	6,000
610107	Books & Periodicals	4,443	8,793	1,160	8,000
610109	Meeting and Travel	3,460	4,727	6,119	6,500
610113	Professional Fees / Other	28,068	42,846	46,501	53,000
610121	Dues & Subscriptions	4,111	2,528	10,381	6,000
610123	Training	-	-	1,421	-
620101	Office Supplies	1,902	2,231	2,113	2,300
Total Material & Services:		\$ 47,788	67,778	73,674	83,200
Capital Projects / Outlay					
720101	Office Machines	\$ -	576	-	-
720102	Furniture & Fixtures	-	3,533	-	-
720109	Computers	-	305	4,685	-
Total Capital Projects / Outlay:		\$ -	4,414	4,685	-
Total 1102 - City Clerk:		\$ 253,445	327,230	388,541	410,544

City of El Centro
 General Fund Expenditure Detail - FY 2024-25 Revised Budget
 Department 1201 - City Manager

		ACTUAL	ESTIMATED	ESTIMATED	REVISED
		FY 2021-22	ACTUAL	ACTUAL	BUDGET
			FY 2022-23	FY 2023-24	FY 2024-25
Personnel Services					
510101	Salaries - Non-Sworn	\$ 317,105	182,063	429,231	518,294
510103	Salaries - Temporary	-	6,966	18,892	-
510105	Overtime	-	1,482	1,084	-
520101	Retirement	73,844	67,928	38,772	50,845
520101-U	CalPERS UAL	-	-	50,872	58,380
520103	Social Security	-	142	3,418	-
520104	Group Health Insurance	26,006	17,291	42,841	59,954
520105	Worker's Compensation	33,414	20,341	48,299	46,457
520106	Disability Insurance	994	667	1,222	3,174
520107	Unemployment Insurance	9,519	9,246	21,954	25,809
520109	Life Insurance	569	306	326	759
520110	Medicare	4,596	2,691	6,190	7,515
Total Personnel Services:		<u>\$ 466,047</u>	<u>309,123</u>	<u>663,101</u>	<u>771,187</u>
Materials & Services					
610103	Telephone	\$ 3,109	1,849	8,245	3,500
610109	Meeting and Travel	6,111	6,518	-	6,000
610113	Professional Fees / Other	464	223	1,781	-
610121	Dues & Subscriptions	2,182	2,911	1,680	7,300
610123	Training	-	-	5,338	6,000
610129	Other Expense	474	3,316	2,257	2,000
610139	Community Sponsorship	1,200	2,111	6,721	4,000
620101	Office Supplies	1,410	1,257	1,381	1,300
620102	Postage	8	36	82	50
620103	Printing	38	100	611	2,100
620105	Computer Supplies	360	320	1,498	400
630106	Office Machines Maintenance	490	478	490	500
630107	Communications Equipment	-	-	-	1,800
630109	Computer Equipment Maintenance	500	430	1,073	750
630112	Gasoline & Oil	-	-	3,185	3,600
630115	Outside Maintenance	-	-	-	1,500
Total Material & Services:		<u>\$ 16,346</u>	<u>19,549</u>	<u>34,342</u>	<u>40,800</u>
Capital Projects / Outlay					
710106	Other Real Property	\$ -	-	2,378	-
720106	Field Equipment	-	-	4,936	-
720102	Furniture & Fixtures	-	-	6,108	-
720109	Computers	-	2,900	10,635	-
Total Capital Projects / Outlay:		<u>\$ -</u>	<u>2,900</u>	<u>24,057</u>	<u>-</u>
Total 1201 - City Manager:		<u>\$ 482,393</u>	<u>331,572</u>	<u>721,500</u>	<u>811,987</u>

City of El Centro
 General Fund Expenditure Detail - FY 2024-25 Revised Budget
 Department 1202 - Public Information Office

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Personnel Services				
<i>Total Personnel Services:</i>	\$ -	-	-	-
Materials & Services				
610113 Professional Fees / Other	\$ 15,485	13,631	11,167	1,768
610115 Professional Fees / Legal	3,000	3,000	-	40,000
620103 Printing	843	-	-	2,490
<i>Total Material & Services:</i>	\$ 19,328	16,631	11,167	44,258
Capital Projects / Outlay				
<i>Total Capital Projects / Outlay:</i>	\$ -	-	-	-
Total 1202 - Public Information Office:	\$ 19,328	16,631	11,167	44,258

City of El Centro
 General Fund Expenditure Detail - FY 2024-25 Revised Budget
 Department 1301 - Human Resources

		ACTUAL	ESTIMATED	ESTIMATED	REVISED
		FY 2021-22	ACTUAL	ACTUAL	BUDGET
			FY 2022-23	FY 2023-24	FY 2024-25
Personnel Services					
510101	Salaries - Non-Sworn	\$ 240,554	\$ 286,364	\$ 275,889	\$ 345,044
510103	Salaries - Temporary	2,639	6,612	32,299	-
510105	Overtime	424	292	32,593	-
520101	Retirement	73,121	75,621	30,757	33,455
520101-U	CalPERS UAL	-	-	39,394	45,188
520103	Social Security	178	410	1,478	-
520104	Group Health Insurance	27,847	31,336	53,762	67,134
520105	Worker's Compensation	25,566	31,116	36,411	30,568
520106	Disability Insurance	1,079	1,278	-	2,071
520107	Unemployment Insurance	7,362	14,144	3,220	16,981
520109	Life Insurance	397	418	423	601
520110	Medicare	3,539	4,078	4,716	5,003
Total Personnel Services:		<u>\$ 382,706</u>	<u>451,669</u>	<u>510,942</u>	<u>546,045</u>
Materials & Services					
610103	Telephone	\$ 1,874	2,627	2,280	3,000
610107	Books & Periodicals	952	549	546	1,400
610109	Meeting and Travel	-	43	-	4,500
610113	Professional Fees / Other	215,933	39,139	100,322	100,000
610115	Professional Fees / Legal	15,230	6,495	-	10,000
610121	Dues & Subscriptions	1,338	807	8,289	1,800
610122	Recruiting	30,861	42,171	28,799	30,000
610123	Training	1,941	3,646	2,939	3,500
610129	Other Expense	1,169	886	351	7,700
610132	Medical Services	5,620	5,014	5,632	7,500
610143	Wellness Program	12,837	14,194	8,976	18,000
620101	Office Supplies	3,690	3,620	2,013	4,500
620102	Postage	304	238	445	300
620103	Printing	649	691	54	500
620105	Computer Supplies	-	919	-	-
630106	Office Machines Maintenance	917	922	2,358	1,200
Total Material & Services:		<u>\$ 293,315</u>	<u>121,961</u>	<u>163,004</u>	<u>193,900</u>
Capital Projects / Outlay					
720101	Office Machines	\$ -	10,933	-	-
720102	Furniture & Fixtures	7,195	2,587	-	-
720109	Computers	1,222	5,672	3,823	-
Total Capital Projects / Outlay:		<u>\$ 8,417</u>	<u>19,192</u>	<u>3,823</u>	<u>-</u>
Total 1301 - Human Resources:		<u>\$ 684,438</u>	<u>592,822</u>	<u>677,769</u>	<u>739,945</u>

City of El Centro
 General Fund Expenditure Detail - FY 2024-25 Revised Budget
 Department 1302 - Personnel Appeals Board

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Personnel Services				
<hr/>				
<i>Total Personnel Services:</i>	\$ -	-	-	-
<hr/>				
Materials & Services				
<hr/>				
610129 Other Expense	\$ -	-	-	9,500
<hr/>				
<i>Total Material & Services:</i>	\$ -	-	-	9,500
<hr/>				
Capital Projects / Outlay				
<hr/>				
<i>Total Capital Projects / Outlay:</i>	\$ -	-	-	-
<hr/>				
Total 1302 - Personnel Appeals Board:	\$ -	-	-	9,500
<hr/>				

City of El Centro
General Fund Expenditure Detail - FY 2024-25 Revised Budget
Department 1304 - Information Technology

		ACTUAL	ESTIMATED	ESTIMATED	REVISED
		FY 2021-22	ACTUAL	ACTUAL	BUDGET
			FY 2022-23	FY 2023-24	FY 2024-25
Personnel Services					
510101	Salaries - Non-Sworn	\$ 188,588	\$ 140,568	\$ 193,961	\$ 223,612
510105	Overtime	688	3,232	2,307	-
520101	Retirement	45,214	43,681	18,892	21,908
520101-U	CalPERS UAL	-	-	25,894	29,721
520104	Group Health Insurance	32,384	17,039	34,809	45,390
520105	Worker's Compensation	20,270	13,991	20,445	20,017
520106	Disability Insurance	952	639	916	1,403
520107	Unemployment Insurance	5,650	6,360	9,293	11,120
520109	Life Insurance	385	196	299	408
520110	Medicare	2,805	2,057	2,702	3,242
Total Personnel Services:		\$ 296,936	227,763	309,518	356,821
Materials & Services					
610103	Telephone	\$ 4,699	4,439	4,295	5,000
610113	Professional Fees / Other	47,484	85,615	75,273	99,400
610121	Dues & Subscriptions	-	70,070	90,347	90,900
610123	Training	-	4,490	1,595	5,000
610129	Other Expense	194	132	373	1,000
620101	Office Supplies	1,734	1,053	389	1,425
620105	Computer Supplies	1,987	2,061	2,784	3,500
630107	Comm. Equipment Maintenance	42,000	40,543	57,400	59,200
630109	Computer Equipment Maintenance	52,368	85,486	41,352	65,000
Total Material & Services:		\$ 150,466	293,889	273,808	330,425
Capital Projects / Outlay					
720102	Furniture & Fixtures	\$ 2,028	-	-	-
720109	Computers	-	-	3,872	-
Total Capital Projects / Outlay:		\$ 2,028	-	3,872	-
Total 1304 - Information Technology:		\$ 449,430	521,652	587,198	687,246

City of El Centro
 General Fund Expenditure Detail - FY 2024-25 Revised Budget
 Department 1401 - City Attorney

		ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Personnel Services					
510101	Salaries - Non-Sworn	\$ 23,595	\$ 26,939	\$ 14,058	\$ 25,714
510105	Overtime	-	1,482	669	-
520101	Retirement	5,586	6,156	1,368	2,503
520101-U	CalPERS UAL	-	-	3,344	3,791
520104	Group Health Insurance	4,346	4,235	2,106	7,543
520105	Worker's Compensation	2,555	2,907	1,512	2,287
520106	Disability Insurance	136	147	69	153
520107	Unemployment Insurance	728	1,321	687	1,271
520109	Life Insurance	57	49	22	56
520110	Medicare	366	409	211	373
	Total Personnel Services:	\$ 37,369	43,645	24,046	43,691
Materials & Services					
610103	Telephone	\$ 696	800	690	1,000
610107	Books & Periodicals	475	475	554	650
610109	Meeting & Travel	595	-	-	400
610116	Professional Fees / Legal	320,526	443,655	334,095	400,000
610121	Dues & Subscriptions	2,557	2,608	2,732	3,200
610129	Other Expense	463	500	161	1,700
620101	Office Supplies	400	319	201	400
620102	Postage	102	36	130	130
620103	Printing	199	150	280	900
630106	Office Machines Maintenance	394	1,155	314	1,200
	Total Material & Services:	\$ 326,407	449,698	339,157	409,580
Capital Projects / Outlay					
	Total Capital Projects / Outlay:	\$ -	-	-	-
	Total 1401 - City Attorney	\$ 363,776	493,343	363,203	453,271

City of El Centro
 General Fund Expenditure Detail - FY 2024-25 Revised Budget
 Department 1501 - Finance

		ACTUAL	ESTIMATED	ESTIMATED	REVISED
		FY 2021-22	ACTUAL	ACTUAL	BUDGET
			FY 2022-23	FY 2023-24	FY 2024-25
Personnel Services					
510101	Salaries - Non-Sworn	\$ 451,095	\$ 434,738	\$ 418,384	\$ 587,882
510103	Salaries - Temporary	-	19,874	34,392	-
510105	Overtime	2,201	13,350	13,857	-
520101	Retirement	103,538	113,056	43,342	57,374
520101-U	CalPERS UAL	-	-	58,014	66,568
520103	Social Security	-	775	959	-
520104	Group Health Insurance	51,014	41,843	46,910	80,098
520105	Worker's Compensation	46,575	47,706	48,728	52,423
520106	Disability Insurance	2,092	1,982	1,663	3,667
520107	Unemployment Insurance	13,349	21,685	22,149	29,124
520109	Life Insurance	885	680	575	1,065
520110	Medicare	4,411	5,405	6,487	8,524
Total Personnel Services:		<u>\$ 675,160</u>	<u>701,094</u>	<u>695,460</u>	<u>886,725</u>
Materials & Services					
610103	Telephone	\$ 1,938	2,021	2,257	3,500
610107	Books & Periodicals	-	545	-	500
610109	Meeting & Travel	278	-	924	5,000
610113	Professional Fees / Other	-	9,877	482	15,000
610121	Dues & Subscriptions	1,091	990	555	1,500
610123	Training	-	-	1,482	3,000
610128	Auditing	15,820	34,510	18,000	35,000
610129	Other Expense	2,790	2,884	1,582	2,500
620101	Office Supplies	8,820	12,527	8,365	10,000
620102	Postage	394	332	354	550
620103	Printing	8,195	7,084	5,241	8,000
Total Material & Services:		<u>\$ 39,326</u>	<u>70,770</u>	<u>39,242</u>	<u>84,550</u>
Capital Projects / Outlay					
720109	Computers	\$ -	7,666	13,033	-
Total Capital Projects / Outlay:		<u>\$ -</u>	<u>7,666</u>	<u>13,033</u>	<u>-</u>
Total 1501 - Finance:		<u>\$ 714,486</u>	<u>779,530</u>	<u>747,735</u>	<u>971,275</u>

City of El Centro
 General Fund Expenditure Detail - FY 2024-25 Revised Budget
 Department 1502 - Data Processing

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Personnel Services				
<i>Total Personnel Services:</i>	\$ -	-	-	-
Materials & Services				
610114 Professional Fees (D)	\$ -	-	-	3,000
620105 Computer Supplies	3,307	5,164	3,652	4,000
<i>Total Material & Services:</i>	\$ 3,307	5,164	3,652	7,000
Capital Projects / Outlay				
<i>Total Capital Projects / Outlay:</i>	\$ -	-	-	-
Total 1502 - Data Processing	\$ 3,307	5,164	3,652	7,000

City of El Centro
 General Fund Expenditure Detail - FY 2024-25 Revised Budget
 Department 1801 - Facility Maintenance

		ACTUAL	ESTIMATED	ESTIMATED	REVISED
		FY 2021-22	ACTUAL	ACTUAL	BUDGET
			FY 2022-23	FY 2023-24	FY 2024-25
Personnel Services					
510101	Salaries - Non-Sworn	\$ 351,912	\$ 328,342	\$ 355,176	\$ 453,124
510105	Overtime	2,919	9,994	16,016	10,000
520101	Retirement	83,290	88,849	34,429	44,633
520101-U	CalPERS UAL	-	-	48,006	55,044
520104	Group Health Insurance	83,760	66,367	64,392	75,224
520105	Worker's Compensation	37,514	34,260	37,517	40,781
520106	Disability Insurance	1,956	1,784	1,946	2,867
520107	Unemployment Insurance	10,566	15,573	17,053	22,656
520109	Life Insurance	851	653	609	969
520110	Medicare	5,131	4,620	5,149	6,715
	Total Personnel Services:	<u>\$ 577,899</u>	<u>550,442</u>	<u>580,293</u>	<u>712,013</u>
Materials & Services					
610103	Telephone	\$ 2,001	2,004	2,155	2,400
610109	Meeting & Travel	90	681	694	2,000
610123	Training	99	-	1,156	400
610125	Uniform Rental	4,543	4,431	2,774	6,000
620101	Office Supplies	1,497	1,426	1,336	1,900
620112	Protective Clothing	2,702	3,506	2,904	4,000
620128	Janitorial Supplies	12,693	11,867	5,477	12,000
620130	Maintenance Supplies	8,896	6,861	4,725	10,000
620131	Painting Supplies	85	72	23	300
620140	Small Tools	1,769	2,985	1,289	2,000
630101	Building Maintenance	24,815	164,383	74,510	20,000
630106	Office Machines Maintenance	1,230	592	472	1,000
630107	Comm. Equipment Maintenance	3,762	3,420	2,565	4,000
630112	Gasoline & Oil	15,511	13,483	13,631	15,000
630115	Outside Maintenance	1,158	127	45	300
630116	Motor Vehicle Expense	7,697	7,697	12,165	8,442
	Total Material & Services:	<u>\$ 88,548</u>	<u>223,535</u>	<u>125,921</u>	<u>89,742</u>
Capital Projects / Outlay					
710106	Other Real Property	\$ 4,831	-	-	-
720102	Furniture & Fixtures	6,731	-	-	-
720105	Portable Shop Equipment	-	-	-	-
720109	Computers	-	2,923	-	-
	Total Capital Projects / Outlay:	<u>\$ 11,562</u>	<u>2,923</u>	<u>-</u>	<u>-</u>
	Total 1801 - Facility Maintenance:	<u>\$ 678,009</u>	<u>776,900</u>	<u>706,214</u>	<u>801,755</u>

City of El Centro
 General Fund Expenditure Detail - FY 2024-25 Revised Budget
 Department 1802 - Incubator Buildings

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Personnel Services				
<hr/>				
<i>Total Personnel Services:</i>	\$ -	-	-	-
<hr/>				
Materials & Services				
<hr/>				
610101 Electricity	\$ 3,447	-	155	4,000
610104 Water	6,691	6,469	5,637	8,300
610129 Other Expense	-	963	128	1,000
630101 Building Maintenance	8,862	9,318	11,445	12,000
<hr/>				
<i>Total Material & Services:</i>	\$ 19,000	16,750	17,365	25,300
<hr/>				
Capital Projects / Outlay				
<hr/>				
<i>Total Capital Projects / Outlay:</i>	\$ -	-	-	-
<hr/>				
Total 1202 - Public Information Office:	\$ 19,000	16,750	17,365	25,300

City of El Centro
 General Fund Expenditure Detail - FY 2024-25 Revised Budget
 Department 1901 - Non-Departmental

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Personnel Services				
<hr/>				
<i>Total Personnel Services:</i>	\$ -	-	-	-
<hr/>				
Materials & Services				
<hr/>				
610101 Electricity	\$ 87,567	\$ 85,006	\$ 72,826	\$ 90,000
610102 Natural Gas	185	3,588	538	2,000
610103 Telephone	6,992	7,726	7,472	10,000
610106 Advertising	561	188	-	800
610113 Professional Fees / Other	133,019	77,085	195,365	400,000
610121 Dues & Subscriptions	25,943	21,200	23,101	25,000
610126 Chamber of Commerce	3,000	6,000	-	3,000
610127 Housing Authority	61,663	62,434	66,699	70,000
610129 Other Expnese	221,702	188,141	227,820	400,000
610142 Sales Tax Rebate	140,068	141,817	115,576	120,000
620101 Office Supplies	-	121	-	-
620102 Postage	15,000	20,639	14,100	15,000
620103 Printing	6,948	12,982	5,327	10,000
630106 Office Machines Maintenance	1,649	2,833	1,512	3,000
640101 Property Insurance	218,119	255,515	334,048	384,126
640102 Liability Insurance	949,020	1,012,158	1,194,263	1,513,983
640112 Bank Charges	61,843	64,213	66,991	70,000
640119 Election Expense	394	27,538	446	15,000
<i>Total Material & Services:</i>	\$ 1,933,673	1,989,184	2,326,084	3,131,909
<hr/>				
Capital Projects / Outlay				
<hr/>				
710106 Other Real Property	\$ 12,608	-	-	-
720102 Furniture & Fixtures	-	3,473	-	-
730101 Passenger Vehicles	-	3,298	-	-
<i>Total Capital Projects / Outlay:</i>	\$ 12,608	6,771	-	-
Total 1901 - Non-Departmental:	\$ 1,946,281	1,995,955	2,326,084	3,131,909

City of El Centro
 General Fund Expenditure Detail - FY 2024-25 Revised Budget
 Department 1902 - Service Credits

		ACTUAL	ESTIMATED	ESTIMATED	REVISED
		FY 2021-22	ACTUAL	ACTUAL	BUDGET
			FY 2022-23	FY 2023-24	FY 2024-25
Vacancy Savings					
XXXXXX	Vacancy Savings - Miscellaneous	\$ -	\$ -	\$ -	\$ (508,629)
XXXXXX	Vacancy Savings - Police	-	-	-	(722,855)
XXXXXX	Vacancy Savings - Fire	-	-	-	(470,909)
	Total Vacancy Savings:	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>(1,702,393)</u>
Overhead Transfers					
810101	Overhead - Water Fund	\$ (1,058,755)	(1,148,480)	(1,214,727)	(1,463,026)
610104	Overhead - Sewer Fund	(985,785)	(1,016,874)	(1,161,624)	(1,399,068)
	Total Overhead Transfers:	<u>\$ (2,044,540)</u>	<u>(2,165,354)</u>	<u>(2,376,351)</u>	<u>(2,862,094)</u>
	Total 1902 - Service Credits:	<u>\$ (2,044,540)</u>	<u>(2,165,354)</u>	<u>(2,376,351)</u>	<u>(4,564,487)</u>

City of El Centro
 General Fund Expenditure Detail - FY 2024-25 Revised Budget
 Department 2101 - Police Services

		ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Personnel Services					
510101	Salaries - Non-Sworn	\$ 582,095	\$ 579,229	\$ 606,053	\$ 883,214
510102	Salaries - Sworn	3,424,731	3,688,613	4,039,397	4,873,102
510103	Salaries - Temporary	71,355	31,163	30,023	-
510105	Overtime	759,173	697,549	793,823	650,000
520101	Retirement	2,212,825	2,412,682	993,952	1,084,146
520101-U	CalPERS UAL	-	-	1,505,141	1,956,185
520103	Social Security	4,659	2,151	-	-
520104	Group Health Insurance	598,562	606,293	685,860	922,639
520105	Worker's Compensation	420,986	441,825	489,895	518,068
520106	Disability Insurance	18,185	18,706	20,208	33,323
520107	Unemployment Insurance	118,791	200,498	222,396	279,833
520109	Life Insurance	6,720	5,714	5,976	9,523
520110	Medicare	70,622	69,588	76,499	92,892
	Total Personnel Services:	\$ 8,288,704	8,754,011	9,469,223	11,302,925
Materials & Services					
610101	Electricity	\$ 67,712	65,918	67,000	85,000
610102	Natural Gas	1,184	2,028	1,058	1,300
610103	Telephone	67,355	78,905	66,195	85,000
610106	Advertising	-	6,276	3,830	10,000
610109	Meeting & Travel	2,911	1,482	211	2,400
610113	Professional Fees / Other	82,188	68,685	12,891	107,000
610114	Professional Fees / D	68,705	84,948	84,464	75,000
610120	Police Investigations	3,805	2,480	3,227	4,000
610121	Dues and Subscriptions	4,307	6,030	3,893	4,800
610123	Training	(3,000)	-	5,003	-
610124	Uniform Allowance	81,585	69,894	77,353	82,600
610129	Other Expense	15,425	16,702	13,945	17,500
610133	Crime Prevention	2,537	5,695	5,900	5,900
610141	Explorer Program	10,964	21,299	12,336	20,000
620101	Office Supplies	8,585	9,374	14,366	10,000
620102	Postage	5,008	3,677	3,173	5,000
620103	Printing	6,181	6,044	5,320	6,000
620105	Computer Supplies	14,988	6,884	7,386	12,000
620107	Photo & Video Supplies	-	2,392	-	1,500
620108	Flares / Batteries / Film	175	31	196	1,000
620110	Ammunition & Range Supplies	13,232	31,479	39,392	40,000
620112	Protective Clothing	-	-	-	100
620114	Other Safety Supplies	6,046	19,472	10,335	13,000
620128	Janitorial Supplies	5,665	6,333	3,187	7,000
620140	Small Tools	-	-	-	300
620144	K-9 Supplies	16,318	67,625	29,629	35,000
620146	Reserve Volunteer Program	4,045	-	-	15,000
630101	Building Maintenance	25,284	21,811	24,866	25,000
630106	Office Machines Maintenance	5,211	4,846	4,661	5,600
630107	Comm. Equipment Maintenance	4,215	9,911	9,349	12,000
630109	Computer Equipment Maintenance	-	23,567	-	5,000
630112	Gasoline & Oil	181,397	187,881	168,871	190,000

City of El Centro
 General Fund Expenditure Detail - FY 2024-25 Revised Budget
 Department 2101 - Police Services

		<u>ACTUAL</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>FY 2022-23</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>FY 2023-24</u>	<u>REVISED</u> <u>BUDGET</u> <u>FY 2024-25</u>
630115	Outside Maintenance	3,471	11,068	11,594	10,000
630116	Motor Vehicle Expense	112,662	112,662	178,074	123,581
640112	Bank Charges	-	-	800	-
	Total Material & Services:	<u>\$ 818,161</u>	<u>955,399</u>	<u>868,505</u>	<u>1,017,581</u>
Capital Projects / Outlay					
710106	Other Real Property	\$ 10,000	-	-	-
720101	Office Machines	-	31,911	-	-
720108	Safety Equipment	-	23,003	-	-
720109	Computers	-	-	-	-
730103	Public Safety Vehicles	-	-	-	-
	Total Capital Projects / Outlay:	<u>\$ 10,000</u>	<u>54,914</u>	<u>-</u>	<u>-</u>
	Total 2101 - Police Services:	<u>\$ 9,116,865</u>	<u>9,764,324</u>	<u>10,337,728</u>	<u>12,320,506</u>

City of El Centro
 General Fund Expenditure Detail - FY 2024-25 Revised Budget
 Department 2102 - Communications

		ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Personnel Services					
510101	Salaries - Non-Sworn	\$ 501,523	\$ 541,984	\$ 577,351	\$ 667,698
510103	Salaries - Temporary	-	3,950	-	-
510105	Overtime	133,234	153,144	138,901	155,000
520101	Retirement	132,171	144,233	62,813	65,325
520101-U	CalPERS UAL	-	-	73,938	84,765
520104	Group Health Insurance	109,622	103,715	118,213	145,473
520105	Worker's Compensation	54,135	59,585	63,222	60,093
520106	Disability Insurance	2,763	2,899	3,089	4,027
520107	Unemployment Insurance	15,166	27,084	28,738	33,384
520109	Life Insurance	1,222	1,074	1,018	1,395
520110	Medicare	9,139	9,713	9,915	11,929
	Total Personnel Services:	<u>\$ 958,975</u>	<u>1,047,381</u>	<u>1,077,198</u>	<u>1,229,089</u>
Materials & Services					
610103	Telephone	\$ 3,166	3,301	2,629	4,000
610107	Books & Periodicals	-	-	-	750
610113	Professional Fees / Other	6,500	21,237	60,242	58,600
610123	Training	10,594	13,711	13,623	20,000
610124	Uniform Allowance	5,350	3,900	5,000	5,500
610129	Other Expense	73,585	86,629	93,989	2,000
620101	Office Supplies	1,669	1,652	-	1,000
630101	Building Maintenance	8,104	174	4,934	1,000
630106	Office Machines Maintenance	-	-	-	1,000
630107	Comm. Equipment Maintenance	56,975	53,667	45,979	63,000
	Total Material & Services:	<u>\$ 165,943</u>	<u>184,271</u>	<u>226,396</u>	<u>156,850</u>
Capital Projects / Outlay					
720111	Communication Equipment	\$ -	20,000	-	-
	Total Capital Projects / Outlay:	<u>\$ -</u>	<u>20,000</u>	<u>-</u>	<u>-</u>
	Total 2102 - Communications:	<u>\$ 1,124,918</u>	<u>1,251,652</u>	<u>1,303,594</u>	<u>1,385,939</u>

City of El Centro
 General Fund Expenditure Detail - FY 2024-25 Revised Budget
 Department 2103 - Animal Control

		ACTUAL	ESTIMATED	ESTIMATED	REVISED
		FY 2021-22	ACTUAL	ACTUAL	BUDGET
			FY 2022-23	FY 2023-24	FY 2024-25
Personnel Services					
510101	Salaries - Non-Sworn	\$ 74,555	\$ 78,313	\$ 54,789	\$ 100,940
510105	Overtime	15,467	17,023	24,758	5,000
520101	Retirement	19,606	21,625	5,751	9,765
520101-U	CalPERS UAL	-	-	11,148	12,737
520104	Group Health Insurance	23,583	19,666	15,625	24,141
520105	Worker's Compensation	8,094	8,558	6,027	9,085
520106	Disability Insurance	440	462	324	623
520107	Unemployment Insurance	2,329	3,890	2,652	5,047
520109	Life Insurance	226	173	99	224
520110	Medicare	1,312	1,288	1,079	1,536
Total Personnel Services:		<u>\$ 145,612</u>	<u>150,998</u>	<u>122,252</u>	<u>169,098</u>
Materials & Services					
610121	Dues & Subscriptions	\$ -	100	-	200
610123	Training	154	410	-	2,000
610124	Uniform Allowance	2,070	1,530	1,350	1,800
610129	Other Expense	9,384	4,827	7,536	15,000
620103	Printing	219	-	-	1,000
620114	Other Safety Supplies	-	-	-	900
630101	Building Maintenance	275	18	318	1,500
630112	Gasoline & Oil	5,364	6,014	3,867	5,500
630115	Outside Maintenance	-	-	-	1,900
630116	Motor Vehicle Expense	8,189	8,189	12,945	8,983
Total Material & Services:		<u>\$ 25,655</u>	<u>21,088</u>	<u>26,016</u>	<u>38,783</u>
Capital Projects / Outlay					
Total Capital Projects / Outlay:		<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total 2103 - Animal Control:		<u>\$ 171,267</u>	<u>172,086</u>	<u>148,268</u>	<u>207,881</u>

City of El Centro
 General Fund Expenditure Detail - FY 2024-25 Revised Budget
 Department 2105 - POST

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Personnel Services				
<i>Total Personnel Services:</i>	\$ -	-	-	-
Materials & Services				
610123 Training	\$ 60,537	92,097	88,223	115,000
<i>Total Material & Services:</i>	\$ 60,537	92,097	88,223	115,000
Capital Projects / Outlay				
<i>Total Capital Projects / Outlay:</i>	\$ -	-	-	-
Total 2105 - POST:	\$ 60,537	92,097	88,223	115,000

City of El Centro
General Fund Expenditure Detail - FY 2024-25 Revised Budget
Department 2301 - Fire Services

		ACTUAL	ESTIMATED	ESTIMATED	REVISED
		FY 2021-22	ACTUAL	ACTUAL	BUDGET
			FY 2022-23	FY 2023-24	FY 2024-25
Personnel Services					
510101	Salaries - Non-Sworn	\$ 121,341	\$ 142,671	\$ 148,911	\$ 160,074
510102	Salaries - Sworn	2,793,082	3,165,734	3,098,577	3,917,608
510105	Overtime	977,877	875,648	1,079,090	600,000
520101	Retirement	1,704,681	1,977,954	773,664	857,419
520101-U	CalPERS UAL	-	-	1,227,024	1,532,780
520104	Group Health Insurance	399,376	417,978	429,958	575,711
520105	Worker's Compensation	311,150	355,910	350,349	366,991
520106	Disability Insurance	7,292	8,091	8,194	23,643
520107	Unemployment Insurance	88,893	161,777	159,250	201,055
520109	Life Insurance	5,108	4,509	3,430	5,693
520110	Medicare	55,076	57,999	57,829	67,826
Total Personnel Services:		\$ 6,463,876	7,168,271	7,336,276	8,308,800
Materials & Services					
610101	Electricity	\$ 67,315	65,859	63,699	100,000
610102	Natural Gas	5,600	6,354	4,542	6,000
610103	Telephone	24,431	26,010	22,159	28,000
610107	Books & Periodicals	167	-	-	475
610109	Meeting & Travel	1,091	780	468	950
610111	Equipment Rental	-	-	849	200
610113	Professional Fees / Other	35,100	37,413	54,566	60,454
610121	Dues and Subscriptions	3,497	4,677	1,954	7,225
610123	Training	-	558	1,421	475
610124	Uniform Allowance	73,073	45,862	57,261	61,500
610129	Other Expense	12,608	8,475	4,723	10,000
620101	Office Supplies	1,652	2,430	942	2,500
620102	Postage	732	398	593	650
620103	Printing	619	869	169	760
620104	Blueprinting & Drafting	52	-	219	95
620105	Computer Supplies	1,331	1,071	1,395	1,500
620106	Lab Supplies	-	-	-	95
620107	Photo & Video Supplies	45	139	124	95
620108	Flares / Batteries / Film	626	113	298	1,000
620111	Paramedic Supplies	-	-	2,211	95
620112	Protective Clothing	29,997	28,342	24,826	38,000
620114	Other Safety Supplies	1,681	372	304	2,000
620128	Janitorial Supplies	5,580	10,517	8,916	9,000
620129	Laundry Service & Maintenance	6,115	6,619	6,221	6,500
620130	Maintenance Supplies	690	457	649	950
620135	Other Supplies	1,309	1,002	1,650	1,200
620140	Small Tools	133	175	35	95
630101	Building Maintenance	30,139	89,834	34,657	45,000
630103	Ground / Landscaping	423	380	498	500
630106	Office Machines Maintenance	1,385	1,434	1,205	2,000
630107	Comm. Equipment Maintenance	41,039	43,232	36,629	43,000
630108	Field / Shop Equipment Maintenance	9,179	13,788	15,824	15,500
630109	Computer Equipment Maintenance	396	113	418	400
630110	Breathing Apparatus	11,630	13,751	6,277	14,000
630112	Gasoline & Oil	74,726	79,562	57,296	75,000

City of El Centro
 General Fund Expenditure Detail - FY 2024-25 Revised Budget
 Department 2301 - Fire Services

		ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
630113	Tires & Batteries	8,166	12,872	9,245	14,000
630114	Parts	2,024	4,466	3,870	6,000
630115	Outside Maintenance	91,004	114,492	74,272	95,000
630116	Motor Vehicle Expense	15,307	15,307	24,195	16,791
	Total Material & Services:	\$ 558,862	637,723	524,580	667,005

Capital Projects / Outlay

710105	Buildings	\$ -	-	10,815	-
710106	Other Real Property	-	4,245	12,150	-
720101	Office Machines	-	40,825	-	-
720102	Furniture & Fixtures	6,422	-	2,273	-
720106	Field Equipment	7,001	17,307	-	-
720109	Computers	4,404	-	-	-
	Total Capital Projects / Outlay:	\$ 17,827	62,377	25,238	-
	Total 2301 - Fire Services:	\$ 7,040,565	7,868,371	7,886,094	8,975,805

City of El Centro
 General Fund Expenditure Detail - FY 2024-25 Revised Budget
 Department 2303 - Prevention

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Personnel Services				
<hr/>				
<i>Total Personnel Services:</i>	\$ -	-	-	-
<hr/>				
Materials & Services				
<hr/>				
610107 Books & Periodicals	\$ 434	\$ -	\$ 447	\$ 5,317
610109 Meeting & Travel	128	-	-	95
610121 Dues & Subscriptions	2,026	2,202	2,122	4,191
610123 Training	5,261	-	3,409	3,000
610129 Other Expense	354	5,857	6,580	8,000
620101 Office Supplies	376	1,564	88	800
620103 Printing	296	974	287	475
620105 Computer Supplies	-	330	271	475
620107 Photo & Video Supplies	-	95	48	95
630106 Office Machines Maintenance	-	-	-	-
<i>Total Material & Services:</i>	\$ 8,875	11,022	13,252	22,448
<hr/>				
Capital Projects / Outlay				
<hr/>				
<i>Total Capital Projects / Outlay:</i>	\$ -	-	-	-
<hr/>				
Total 2303 - Prevention:	\$ 8,875	11,022	13,252	22,448

City of El Centro
 General Fund Expenditure Detail - FY 2024-25 Revised Budget
 Department 2304 - Emergency Medic

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Personnel Services				
<hr/>				
<i>Total Personnel Services:</i>	\$ -	-	-	-
<hr/>				
Materials & Services				
<hr/>				
610111 Equipment Rental	\$ 2,584	\$ 2,939	\$ 2,040	\$ 2,650
610113 Professional Fees / Other	1,475	2,597	1,000	3,650
610121 Dues & Subscriptions	4,546	5,255	5,117	5,428
610123 Training	33	-	999	1,000
610129 Other Expense	-	232	-	95
620103 Printing	-	-	237	95
620106 Lab Supplies	-	-	-	95
620108 Flares / Batteries / Film	287	1,127	79	1,000
620109 First Aid Supplies	715	1,852	2,567	3,000
620111 Paramedic Supplies	33,758	38,657	31,646	48,000
620114 Other Safety Supplies	-	1,763	424	475
630108 Field / Shop Equipment Maintenance	6,310	12,314	-	10,000
<i>Total Material & Services:</i>	\$ 49,708	66,736	44,109	75,488
<hr/>				
Capital Projects / Outlay				
<hr/>				
<i>Total Capital Projects / Outlay:</i>	\$ -	-	-	-
<hr/>				
Total 2304 - Emergency Medic:	\$ 49,708	66,736	44,109	75,488

City of El Centro
 General Fund Expenditure Detail - FY 2024-25 Revised Budget
 Department 2305 - Training

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Personnel Services				
<hr/>				
<i>Total Personnel Services:</i>	\$ -	-	-	-
<hr/>				
Materials & Services				
<hr/>				
610107 Books & Periodicals	\$ 446	\$ 53	\$ -	\$ 950
610121 Dues & Subscriptions	-	-	250	660
610123 Training	6,282	16,508	16,641	16,500
620102 Computer Supplies	-	188	-	240
620107 Photo & Video Supplies	194	475	-	475
<i>Total Material & Services:</i>	\$ 6,922	17,224	16,891	18,825
<hr/>				
Capital Projects / Outlay				
<hr/>				
<i>Total Capital Projects / Outlay:</i>	\$ -	-	-	-
<hr/>				
Total 2305 - Training:	\$ 6,922	17,224	16,891	18,825

City of El Centro
 General Fund Expenditure Detail - FY 2024-25 Revised Budget
 Department 2306 - Hazardous Materials

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Personnel Services				
<hr/>				
<i>Total Personnel Services:</i>	\$ -	-	-	-
<hr/>				
Materials & Services				
<hr/>				
610107 Books & Periodicals	\$ -	\$ -	\$ -	\$ 200
610123 Training	1,270	407	1,336	1,900
610132 Medical Services	9,450	10,200	19,850	13,000
620105 Computer Supplies	29	85	-	100
620106 Lab Supplies	-	-	-	200
620112 Protective Clothing	-	-	-	200
620114 Other Safety Supplies	-	-	-	240
630111 Other Facility Maintenance	-	31,876	-	200
<hr/>				
<i>Total Material & Services:</i>	\$ 10,749	42,568	21,186	16,040
<hr/>				
Capital Projects / Outlay				
<hr/>				
<i>Total Capital Projects / Outlay:</i>	\$ -	-	-	-
<hr/>				
Total 2306 - Hazardous Materials:	\$ 10,749	42,568	21,186	16,040

City of El Centro
 General Fund Expenditure Detail - FY 2024-25 Revised Budget
 Department 3101 - Public Works Administration

		ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Personnel Services					
510101	Salaries - Non-Sworn	\$ 56,341	\$ 66,536	\$ 77,383	\$ 83,755
510105	Overtime	-	277	90	500
520101	Retirement	13,082	17,334	7,760	8,193
520101-U	CalPERS UAL	-	-	9,082	10,463
520104	Group Health Insurance	7,091	9,505	13,026	13,995
520105	Worker's Compensation	5,999	7,056	8,390	7,486
520106	Disability Insurance	252	287	349	515
520107	Unemployment Insurance	1,704	3,208	3,814	4,158
520109	Life Insurance	100	96	106	129
520110	Medicare	835	939	1,083	1,214
	Total Personnel Services:	\$ 85,404	105,238	121,083	130,408
Materials & Services					
610103	Telephone	\$ 2,430	3,616	3,337	3,300
610106	Advertising	-	-	1	700
610108	Auto Reimbursement	-	50	11	100
610109	Meeting & Travel	681	1,400	565	1,500
610113	Professional Fees / Other	281	292	191	600
610121	Dues & Subscriptions	145	390	144	1,500
610123	Training	200	593	327	1,000
610129	Other Expense	168	33,935	32,775	1,500
620101	Office Supplies	1,534	1,598	1,414	1,900
620102	Postage	58	-	-	-
620103	Printing	227	105	89	350
620105	Computer Supplies	421	182	444	1,000
620108	Flares / Batteries / Film	-	-	-	-
620109	First Aid Supplies	-	-	-	100
620114	Other Safety Supplies	-	100	100	100
620128	Janitorial Supplies	-	-	-	2,000
630101	Building Maintenance	-	-	-	1,000
630107	Comm. Equipment Maintenance	170	180	86	300
630109	Computer Equipment Maintenance	134	200	-	200
630112	Gasoline & Oil	-	-	-	500
	Total Material & Services:	\$ 6,449	42,641	39,484	17,650

City of El Centro
 General Fund Expenditure Detail - FY 2024-25 Revised Budget
 Department 3101 - Public Works Administration

	<u>ACTUAL</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>FY 2022-23</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>FY 2023-24</u>	<u>REVISED</u> <u>BUDGET</u> <u>FY 2024-25</u>
Personnel Services				
<hr/>				
Capital Projects / Outlay				
720101 Office Mahcines	\$ -	705	-	-
720102 Furniture & Fixtures	-	347	-	-
720109 Computers	3,257	974	191	-
	<hr/>	<hr/>	<hr/>	<hr/>
<i>Total Capital Projects / Outlay:</i>	<u>\$ 3,257</u>	<u>2,026</u>	<u>191</u>	<u>-</u>
Total 3101 - Public Works Administration:	<u><u>\$ 95,110</u></u>	<u><u>149,905</u></u>	<u><u>160,758</u></u>	<u><u>148,058</u></u>

City of El Centro
 General Fund Expenditure Detail - FY 2024-25 Revised Budget
 Department 3201 - Streets Maintenance

		ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Personnel Services					
510101	Salaries - Non-Sworn	\$ 358,518	\$ 421,836	\$ 491,770	\$ 539,421
510103	Salaries - Temporary	949	-	372	-
510105	Overtime	34,282	45,777	46,129	40,000
510107	Overtime - Signal Lights	1,253	-	-	-
520101	Retirement	94,462	120,188	47,699	53,133
520101-U	CalPERS UAL	-	-	65,810	75,515
520103	Social Security	59	-	23	-
520104	Group Health Insurance	74,276	91,699	102,477	115,399
520105	Worker's Compensation	38,046	44,068	51,984	48,548
520106	Disability Insurance	2,094	2,367	2,753	3,413
520107	Unemployment Insurance	10,866	19,125	23,282	26,971
520109	Life Insurance	820	776	839	1,161
520110	Medicare	5,577	6,344	7,356	8,402
	Total Personnel Services:	\$ 621,202	752,180	840,494	911,963
Materials & Services					
610101	Electricity	\$ 5,574	6,236	5,698	7,500
610103	Telephone	3,110	3,798	3,367	4,500
610107	Books & Periodicals	-	-	-	-
610109	Meeting & Travel	897	753	179	1,000
610111	Equipment Rental	120	1,425	2,084	670
610113	Professional Fees / Other	24,535	31,741	17,570	29,000
610121	Dues & Subscriptions	-	49	95	-
610123	Training	505	327	1,155	1,500
610125	Uniform Rental	2,355	2,229	2,835	3,500
610129	Other Expense	4,390	14,839	3,122	6,000
620101	Office Supplies	2,416	1,798	1,624	3,000
620103	Printing	223	368	157	300
620105	Computer Supplies	320	472	150	475
620108	Flares / Batteries / Film	125	245	39	-
620109	First Aid Supplies	238	548	-	450
620112	Protective Clothing	1,272	4,269	5,880	6,000
620114	Other Safety Supplies	1,385	814	3,611	4,000
620119	Traffic Paint	8,620	10,970	7,161	10,500
620120	Street Construction	82,696	82,878	33,400	70,000
620121	Traffic Sign - HDW	12,901	24,498	13,979	25,000
620126	Traffic Signals	17,981	21,361	(9,629)	30,000
620128	Janitorial Supplies	1,041	891	946	-
620140	Small Tools	4,349	9,904	6,554	8,000
630101	Building Maintenance	1,050	1,050	480	1,050
630106	Office Machines Maintenance	39	-	20	-
630107	Comm. Equipment Maintenance	3,370	3,612	3,474	4,000
630108	Field / Shop Maintenance	613	1,014	1,393	1,500
630109	Computer Equipment Maintenance	321	-	-	500

City of El Centro
 General Fund Expenditure Detail - FY 2024-25 Revised Budget
 Department 3201 - Streets Maintenance

		ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
630112	Gasoline & Oil	32,242	37,454	31,854	35,000
630115	Outside Maintenance	656	405	83	1,000
630116	Motor Vehicle Expense	85,461	85,461	135,081	93,744
	Total Material & Services:	\$ 298,805	349,409	272,362	348,189
Capital Projects / Outlay					
720109	Computers	\$ -	-	-	-
	Total Capital Projects / Outlay:	\$ -	-	-	-
	Total 3201 - Streets Maintenance:	\$ 920,007	1,101,589	1,112,856	1,260,152

City of El Centro
 General Fund Expenditure Detail - FY 2024-25 Revised Budget
 Department 3203 - Street Lighting

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Personnel Services				
<i>Total Personnel Services:</i>	\$ -	-	-	-
Materials & Services				
610101 Electricity	\$ 409,972	\$ 421,914	\$ 374,631	\$ 500,000
<i>Total Material & Services:</i>	\$ 409,972	421,914	374,631	500,000
Capital Projects / Outlay				
<i>Total Capital Projects / Outlay:</i>	\$ -	-	-	-
Total 3203 - Street Lighting:	\$ 409,972	421,914	374,631	500,000

City of El Centro
 General Fund Expenditure Detail - FY 2024-25 Revised Budget
 Department 3901 - IVRMA

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Personnel Services				
<hr/>				
<i>Total Personnel Services:</i>	\$ -	-	-	-
<hr/>				
Materials & Services				
<hr/>				
610129 Other Expense	\$ 75,345	\$ 83,077	\$ 95,778	\$ 95,000
<i>Total Material & Services:</i>	\$ 75,345	83,077	95,778	95,000
<hr/>				
Capital Projects / Outlay				
<hr/>				
<i>Total Capital Projects / Outlay:</i>	\$ -	-	-	-
Total 3901 - IVRMA:	\$ 75,345	83,077	95,778	95,000

City of El Centro
General Fund Expenditure Detail - FY 2024-25 Revised Budget
Department 4101 - Building Regulation

		ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Personnel Services					
510101	Salaries - Non-Sworn	\$ 354,682	\$ 386,402	\$ 425,605	\$ 539,936
510103	Salaries - Temporary	-	-	-	9,000
510105	Overtime	956	5,373	7,764	5,000
520101	Retirement	91,517	100,699	42,643	53,006
520101-U	CalPERS UAL	-	-	55,976	64,142
520103	Social Security	-	-	-	558
520104	Group Health Insurance	56,946	63,362	64,515	91,143
520105	Worker's Compensation	38,052	41,608	46,084	48,432
520106	Disability Insurance	1,706	1,879	2,049	3,390
520107	Unemployment Insurance	10,234	18,912	20,947	26,907
520109	Life Insurance	729	637	645	1,019
520110	Medicare	5,106	5,267	5,847	7,829
	Total Personnel Services:	<u>\$ 559,928</u>	<u>624,139</u>	<u>672,075</u>	<u>850,362</u>
Materials & Services					
610103	Telephone	\$ 3,278	3,054	2,275	5,000
610107	Books & Periodicals	-	1,572	(142)	2,000
610109	Meeting & Travel	61	2,300	415	4,000
610113	Professional Fees / Other	35,927	36,892	31,994	38,500
610121	Dues & Subscriptions	4,706	2,760	3,572	3,500
610123	Training	2,846	4,772	7,636	8,000
610124	Uniform Allowance	90	210	300	900
610129	Other Expense	2,939	4,097	5,418	3,000
620101	Office Supplies	7,414	5,356	4,530	5,000
620102	Postage	1,940	4,346	593	2,000
620103	Printing	659	1,369	524	700
620105	Computer Supplies	-	76	779	750
620112	Protective Clothing	374	873	600	1,500
620114	Other Safety Supplies	196	100	-	400
620140	Small Tools	163	-	-	300
630106	Office Machine Maintenance	-	-	470	1,100
630107	Comm. Equipment Maintenance	1,368	1,112	1,519	1,600
630112	Gasoline & Oil	7,655	5,639	5,977	6,500
630116	Motor Vehicle Expense	7,992	7,992	12,633	8,766
	Total Material & Services:	<u>\$ 77,608</u>	<u>82,520</u>	<u>79,093</u>	<u>93,516</u>

City of El Centro
 General Fund Expenditure Detail - FY 2024-25 Revised Budget
 Department 4101 - Building Regulation

		<u>ACTUAL</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>FY 2022-23</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>FY 2023-24</u>	<u>REVISED</u> <u>BUDGET</u> <u>FY 2024-25</u>
Capital Projects / Outlay					
720101	Office Machines	\$ 790	-	-	-
720102	Furniture & Fixtures	-	5,571	-	-
720109	Computers	-	5,306	8,776	-
720111	Communication Equipment	-	3,902	3,109	-
730102	Trucks	-	-	39,810	-
	Total Capital Projects / Outlay:	<u>\$ 790</u>	<u>14,779</u>	<u>51,695</u>	<u>-</u>
	Total 4101 - Building Regulation:	<u>\$ 638,326</u>	<u>721,438</u>	<u>802,863</u>	<u>943,878</u>

City of El Centro
 General Fund Expenditure Detail - FY 2024-25 Revised Budget
 Department 4301 - Engineering

		ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Personnel Services					
510101	Salaries - Non-Sworn	\$ 259,764	\$ 278,905	\$ 251,694	\$ 301,169
510103	Salaries - Temporary	27,766	15,660	-	-
510105	Overtime	731	-	446	500
520101	Retirement	64,155	68,021	25,006	29,545
520101-U	CalPERS UAL	-	-	34,954	40,032
520103	Social Security	980	-	-	-
520104	Group Health Insurance	30,752	36,973	38,086	45,920
520105	Worker's Compensation	31,234	29,189	22,876	26,995
520106	Disability Insurance	1,311	1,222	1,154	1,862
520107	Unemployment Insurance	8,980	14,131	12,436	14,996
520109	Life Insurance	557	452	369	535
520110	Medicare	3,745	4,092	3,535	4,367
	Total Personnel Services:	<u>\$ 429,975</u>	<u>448,645</u>	<u>390,556</u>	<u>465,921</u>
Materials & Services					
610103	Telephone	\$ 1,393	1,246	957	1,300
610107	Books & Periodicals	393	163	637	750
610108	Auto Reimbursement	-	-	-	200
610109	Meeting & Travel	1,475	922	1,886	3,200
610113	Professional Fees / Other	12,667	6,815	17,732	28,500
610121	Dues & Subscriptions	462	180	180	1,000
610123	Training	625	1,965	1,894	2,000
610129	Other Expense	2,308	2,170	2,919	3,400
620101	Office Supplies	2,449	2,131	2,691	2,900
620102	Postage	7	-	14	200
620103	Printing	360	317	1,075	1,100
620105	Computer Supplies	1,067	248	-	1,000
620114	Other Safety Supplies	1,632	1,271	1,098	1,500
620140	Small Tools	19	64	185	400
630106	Office Machines Maintenance	4,534	4,667	4,211	4,800
630107	Comm. Equipment Maintenance	1,453	1,368	1,026	1,800
630112	Gasoline & Oil	941	1,672	1,509	1,600
630116	Motor Vehicle Expense	4,826	4,826	7,629	5,294
	Total Material & Services:	<u>\$ 36,611</u>	<u>30,025</u>	<u>45,643</u>	<u>60,944</u>

City of El Centro
 General Fund Expenditure Detail - FY 2024-25 Revised Budget
 Department 4301 - Engineering

	<u>ACTUAL</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>FY 2022-23</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>FY 2023-24</u>	<u>REVISED</u> <u>BUDGET</u> <u>FY 2024-25</u>
Personnel Services				
Capital Projects / Outlay				
720101 Office Machines	\$ -	-	-	-
720109 Computers	6,958	-	2,912	-
Total Capital Projects / Outlay:	<u>\$ 6,958</u>	<u>-</u>	<u>2,912</u>	<u>-</u>
Total 4301 - Engineering:	<u>\$ 473,544</u>	<u>478,670</u>	<u>439,111</u>	<u>526,865</u>

City of El Centro
 General Fund Expenditure Detail - FY 2024-25 Revised Budget
 Department 4401 - Planning

		ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Personnel Services					
510101	Salaries - Non-Sworn	\$ 200,197	\$ 172,673	\$ 236,799	\$ 264,728
510105	Overtime	595	1,814	376	2,000
520101	Retirement	54,003	54,214	23,682	25,898
520101-U	CalPERS UAL	-	-	29,024	33,360
520104	Group Health Insurance	17,607	16,795	32,057	33,691
520105	Worker's Compensation	20,963	17,928	25,729	23,664
520106	Disability Insurance	971	808	1,192	1,633
520107	Unemployment Insurance	5,764	8,150	11,695	13,146
520109	Life Insurance	460	304	406	520
520110	Medicare	3,078	2,462	3,308	3,868
	Total Personnel Services:	<u>\$ 303,638</u>	<u>275,148</u>	<u>364,268</u>	<u>402,508</u>
Materials & Services					
610103	Telephone	\$ 1,326	1,735	1,012	1,900
610106	Advertising	6,074	8,085	3,942	8,500
610109	Meeting & Travel	320	2,907	1,624	65,250
610113	Professional Fees / Other	137,681	69,763	189,103	289,000
610121	Dues & Subscriptions	813	1,253	1,749	2,470
610123	Training	525	620	2,250	2,000
610129	Other Expense	209	535	1,384	1,650
620101	Office Supplies	6,390	4,078	2,044	2,850
620103	Printing	413	174	275	760
	Total Material & Services:	<u>\$ 153,751</u>	<u>89,150</u>	<u>203,383</u>	<u>374,380</u>
Capital Projects / Outlay					
720101	Office Machines	\$ 787	-	9,765	-
720102	Furniture & Fixtures	-	9,020	-	-
720109	Computers	2,419	-	5,441	-
	Total Capital Projects / Outlay:	<u>\$ 3,206</u>	<u>9,020</u>	<u>15,206</u>	<u>-</u>
	Total 4401 - Planning:	<u>\$ 460,595</u>	<u>373,318</u>	<u>582,857</u>	<u>776,888</u>

City of El Centro
 General Fund Expenditure Detail - FY 2024-25 Revised Budget
 Department 4402 - Planning EIRs

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Personnel Services				
<hr/>				
<i>Total Personnel Services:</i>	\$ -	-	-	-
<hr/>				
Materials & Services				
<hr/>				
610113 Professional Fees / Other	\$ 49,694	183,605	61,486	70,000
<i>Total Material & Services:</i>	\$ 49,694	183,605	61,486	70,000
<hr/>				
Capital Projects / Outlay				
<hr/>				
<i>Total Capital Projects / Outlay:</i>	\$ -	-	-	-
<hr/>				
Total 4402 - Planning EIRs:	\$ 49,694	183,605	61,486	70,000

City of El Centro
 General Fund Expenditure Detail - FY 2024-25 Revised Budget
 Department 5101 - Parks

		ACTUAL	ESTIMATED	ESTIMATED	REVISED
		FY 2021-22	ACTUAL	ACTUAL	BUDGET
			FY 2022-23	FY 2023-24	FY 2024-25
Personnel Services					
510101	Salaries - Non-Sworn	\$ 399,845	\$ 386,987	\$ 449,428	\$ 508,016
510103	Salaries - Temporary	32,841	47,706	42,565	40,500
510105	Overtime	8,044	10,346	21,752	15,000
520101	Retirement	98,192	109,644	46,753	49,945
520101-U	CalPERS UAL	-	-	56,202	64,445
520103	Social Security	835	1,160	3,094	2,511
520104	Group Health Insurance	56,930	63,255	77,095	105,461
520105	Worker's Compensation	45,795	45,580	52,437	45,635
520106	Disability Insurance	2,146	2,061	2,456	3,208
520107	Unemployment Insurance	12,841	20,756	23,835	25,353
520109	Life Insurance	912	705	786	1,149
520110	Medicare	6,397	6,163	7,175	7,584
Total Personnel Services:		\$ 664,778	694,363	783,578	868,807
Materials & Services					
610101	Electricity	\$ 45,233	59,975	64,651	70,000
610103	Telephone	4,766	5,309	4,244	6,000
610106	Advertising	-	869	-	3,000
610109	Meeting & Travel	-	5,799	2,412	5,000
610111	Equipment Rental	8,575	10,727	12,987	13,000
610113	Professional Fees / Other	386,241	489,381	537,331	600,000
610121	Dues & Subscriptions	120	1,300	1,390	2,000
610123	Training	558	3,635	404	2,000
610125	Uniform Rental	1,812	1,962	1,881	2,500
610129	Other Expense	782	634	1,187	2,000
620101	Office Supplies	590	477	696	1,000
620108	Flares / Batteries / Film	108	236	177	500
620109	First Aid Supplies	-	-	176	300
620112	Protective Clothing	2,906	4,153	3,983	4,500
620115	Athletic Field Supplies	8,827	4,616	8,945	8,000
620116	Playground Supplies	12	-	3,624	4,000
620123	Irrigation & Sprinklers	23,932	39,832	43,720	40,000
620124	Trees / Plants / Grass	5,833	13,414	16,615	17,000
620125	Chemicals / Fertilizer	6,975	6,697	11,703	10,000
620128	Janitorial Supplies	2,900	5,840	7,725	4,000
620130	Maintenance Supplies	25,773	17,201	15,270	23,000
620131	Painting Supplies	2,722	3,608	7,175	6,000
620132	Construction Materials	13,570	14,035	10,113	14,000
620140	Small Tools	4,168	1,709	4,377	4,000
630101	Building Maintenance	3,546	3,671	1,822	3,800
630105	Other Maintenance	4,800	4,795	2,719	5,000
630107	Comm. Equipment Maintenance	2,394	2,659	2,194	3,000
630108	Field / Shop Maintenance	5,022	2,982	5,224	6,000
630112	Gasoline & Oil	31,558	33,064	29,911	34,000

City of El Centro
 General Fund Expenditure Detail - FY 2024-25 Revised Budget
 Department 5101 - Parks

		<u>ACTUAL</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>FY 2022-23</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>FY 2023-24</u>	<u>REVISED</u> <u>BUDGET</u> <u>FY 2024-25</u>
630115	Outside Maintenance	31,426	26,757	19,536	20,000
630116	Motor Vehicle Expense	29,966	29,966	47,364	32,870
	Total Material & Services:	<u>\$ 655,115</u>	<u>795,303</u>	<u>869,556</u>	<u>946,470</u>

Capital Projects / Outlay

710106	Other Real Property	\$ 17,912	267,905	212,046	-
720106	Field Equipment	-	12,882	-	-
730102	Trucks	-	46,218	-	-
	Total Capital Projects / Outlay:	<u>\$ 17,912</u>	<u>327,005</u>	<u>212,046</u>	<u>-</u>
	Total 5101 - Parks:	<u>\$ 1,337,805</u>	<u>1,816,671</u>	<u>1,865,180</u>	<u>1,815,277</u>

City of El Centro
 General Fund Expenditure Detail - FY 2024-25 Revised Budget
 Department 5201 - Recreation

		ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Personnel Services					
510101	Salaries - Non-Sworn	\$ 129,527	\$ 153,250	\$ 144,016	\$ 162,993
510103	Salaries - Temporary	33,944	97,063	119,867	112,500
510105	Overtime	2,194	10,241	9,934	10,000
520101	Retirement	33,055	39,270	19,349	15,960
520101-U	CalPERS UAL	-	-	19,446	22,291
520103	Social Security	1,257	4,241	4,445	6,975
520104	Group Health Insurance	20,130	25,563	38,471	38,822
520105	Worker's Compensation	17,544	27,038	28,664	14,583
520106	Disability Insurance	640	752	718	998
520107	Unemployment Insurance	5,032	12,328	13,029	8,102
520109	Life Insurance	331	289	241	301
520110	Medicare	1,814	3,072	3,389	4,140
	Total Personnel Services:	\$ 245,468	373,107	401,569	397,665
Materials & Services					
610101	Electricity	\$ 79,856	78,494	65,889	75,000
610103	Telephone	1,179	1,801	1,687	2,000
610108	Auto Reimbursement	-	-	-	300
610109	Meeting & Travel	2,195	3,515	1,970	6,000
610113	Professional Fees / Other	9,459	12,000	12,949	15,000
610121	Dues & Subscriptions	1,268	1,901	2,347	3,000
610123	Training	-	1,512	433	2,000
610125	Uniform Rental	713	486	820	1,000
610129	Other Expense	3,111	5,297	4,562	7,000
620101	Office Supplies	2,547	2,521	1,986	2,500
620102	Postage	115	15	-	300
620103	Printing	5,284	6,982	5,920	7,000
620105	Computer Supplies	52	339	636	1,000
620109	First Aid Supplies	-	-	184	500
620112	Protective Clothing	575	189	195	1,000
620115	Athletic Field Supplies	2,415	4,010	3,708	6,000
620128	Janitorial Supplies	1,544	1,930	1,763	2,500
620130	Maintenance Supplies	1,223	1,504	2,616	2,000
620131	Painting Supplies	-	358	908	1,000
630101	Building Maintenance	899	227	1,500	1,500
630107	Comm. Equipment Maintenance	1,026	1,710	1,842	2,100
630112	Gasoline & Oil	9,647	11,202	8,550	11,000
630115	Outside Maintenance	-	769	1,000	1,000
630116	Motor Vehicle Expense	3,200	3,210	5,058	3,510
	Total Material & Services:	\$ 126,308	139,972	126,523	154,210
Capital Projects / Outlay					
	Total Capital Projects / Outlay:	\$ -	-	-	-
	Total 5201 - Recreation:	\$ 371,776	513,079	528,092	551,875

City of El Centro
 General Fund Expenditure Detail - FY 2024-25 Revised Budget
 Department 5202 - Community Center

		ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Personnel Services					
510101	Salaries - Non-Sworn	\$ 65,903	\$ 68,497	\$ 61,080	\$ 64,411
510103	Salaries - Temporary	43,214	71,270	46,014	90,000
510105	Overtime	610	2,817	4,756	4,000
520101	Retirement	18,307	22,665	10,789	6,344
520101-U	CalPERS UAL	-	-	8,410	9,705
520103	Social Security	616	112	-	-
520104	Group Health Insurance	11,288	11,561	14,666	15,334
520105	Worker's Compensation	11,662	15,265	11,630	5,797
520106	Disability Insurance	325	343	299	397
520107	Unemployment Insurance	3,326	6,939	5,287	3,221
520109	Life Insurance	150	129	98	99
520110	Medicare	1,033	1,442	1,131	2,297
	Total Personnel Services:	\$ 156,434	201,040	164,160	201,605

Materials & Services

610101	Electricity	\$ 54,441	60,842	54,266	75,000
610102	Natural Gas	652	2,227	769	1,200
610103	Telephone	4,554	5,098	3,953	6,000
610109	Meeting & Travel	72	1,244	476	2,000
610113	Professional Fees / Other	22,685	33,023	27,256	42,500
610121	Dues & Subscriptions	15	76	432	750
610123	Training	-	615	-	800
610125	Uniform Rental	-	569	276	-
610129	Other Expense	3,450	3,574	3,528	4,500
620101	Office Supplies	2,558	2,098	2,591	3,000
620102	Postage	-	-	-	50
620105	Computer Supplies	105	258	1,416	500
620112	Protective Clothing	-	63	205	500
620115	Athletic Field Supplies	1,834	2,546	1,317	40,000
620122	Grounds Landscaping	-	-	-	200
620123	Irrigation & Sprinklers	-	81	-	300
620124	Trees / Plants / Grass	-	-	-	300
620128	Janitorial Supplies	4,412	6,050	5,083	6,000
620130	Maintenance Supplies	336	477	768	1,000
620131	Painting Supplies	-	100	432	1,000
620140	Small Tools	-	-	-	500
630101	Building Maintenance	2,557	2,929	3,913	3,500
630102	Furniture / Fixtures Maintenance	-	-	1,898	500
630106	Office Machines Maintenance	-	-	-	100
630112	Gasoline & Oil	1,116	1,307	1,005	2,000

City of El Centro
 General Fund Expenditure Detail - FY 2024-25 Revised Budget
 Department 5202 - Community Center

		<u>ACTUAL</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>FY 2022-23</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>FY 2023-24</u>	<u>REVISED</u> <u>BUDGET</u> <u>FY 2024-25</u>
630115	Outside Maintenance	-	24	549	500
630116	Motor Vehicle Expense	2,277	2,277	3,600	2,498
Total Material & Services:		<u>\$ 101,064</u>	<u>125,478</u>	<u>113,733</u>	<u>195,198</u>

Capital Projects / Outlay

710106	Other Real Property	\$ -	15,579	-	-
720101	Office Machines	-	7,075	13,218	-
720109	Computers	-	-	2,656	-
Total Capital Projects / Outlay:		<u>\$ -</u>	<u>22,654</u>	<u>15,874</u>	<u>-</u>
Total 5202 - Community Center:		<u>\$ 257,498</u>	<u>349,172</u>	<u>293,767</u>	<u>396,803</u>

City of El Centro
 General Fund Expenditure Detail - FY 2024-25 Revised Budget
 Department 5203 - PO Pavillion

		ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Personnel Services					
510101	Salaries - Non-Sworn	\$ -	\$ -	\$ 616	\$ -
510103	Salaries - Temporary		690	-	18,000
510105	Overtime	-	-	-	-
520101	Retirement	-	31	38	2,260
520101-U	CalPERS UAL	-	-	-	-
520103	Social Security	-	21	15	558
520104	Group Health Insurance	-	11	60	360
520105	Worker's Compensation	-	76	68	1,980
520106	Disability Insurance	-	-	-	-
520107	Unemployment Insurance	-	35	31	900
520109	Life Insurance	-	-	-	-
520110	Medicare	-	10	9	261
	Total Personnel Services:	\$ -	874	837	24,319
Materials & Services					
610101	Electricity	\$ 17,450	20,442	18,909	28,000
610102	Natural Gas	180	163	135	250
610103	Telephone	168	193	188	250
610113	Professional Fees / Other	6,468	15,000	13,024	15,000
610129	Other Expense	3,000	742	3,293	3,000
620101	Office Supplies	-	181	-	200
620103	Printing	-	-	-	200
620105	Computer Supplies	-	-	-	240
620115	Athletic Field Supplies	257	4,029	-	475
620122	Grounds Landscaping	-	-	-	475
620123	Irrigation & Sprinklers	-	135	89	285
620124	Trees / Plants / Grass	-	-	-	285
620128	Janitorial Supplies	247	2,941	1,569	1,900
630101	Building Maintenance	1,830	3,738	3,430	3,500
	Total Material & Services:	\$ 29,600	47,564	40,637	54,060
Capital Projects / Outlay					
710106	Other Real Property	\$ 44,400	-	-	-
	Total Capital Projects / Outlay:	\$ 44,400	-	-	-
	Total 5203 - PO Pavillion:	\$ 74,000	48,438	41,474	78,379

City of El Centro
General Fund Expenditure Detail - FY 2024-25 Revised Budget
Department 5204 - Youth Center

		ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Personnel Services					
510101	Salaries - Non-Sworn	\$ -	\$ 4,940	\$ 38,515	\$ 63,870
510103	Salaries - Temporary	48,747	60,409	45,244	90,000
510105	Overtime	55	-	1,224	1,000
520101	Retirement	1,337	7,231	4,492	6,291
520101-U	CalPERS UAL	-	-	4,798	5,459
520103	Social Security (FICA)	2,117	3,098	2,436	5,580
520104	Group Health Insurance	866	1,639	9,076	16,598
520105	Worker's Compensation	5,362	7,188	9,213	5,748
520106	Disability Insurance	-	31	245	406
520107	Unemployment Insurance	1,796	3,268	4,188	3,194
520109	Life Insurance	-	9	89	168
520110	Medicare	709	947	1,221	2,246
	Total Personnel Services:	\$ 60,989	88,760	120,741	200,560
Materials & Services					
610101	Electricity	\$ 38,688	35,780	34,693	50,000
610106	Advertising	100	515	-	600
610109	Meeting & Travel	-	-	1,576	2,500
610111	Equipment Rental	300	450	450	1,000
610113	Professional Fees / Other	5,280	6,018	9,373	8,369
610121	Dues & Subscriptions	615	689	795	700
610123	Training	-	250	-	1,000
610129	Other Expenses	-	-	15	1,000
620101	Office Supplies	547	430	251	500
620103	Printing	897	1,556	1,275	1,500
620105	Computer Supplies	360	436	1,475	475
620108	Flares / Batteries / Film	144	150	32	150
620109	First Aid Supplies	53	160	-	300
620115	Athletic Field Supplies	2,709	2,757	4,438	3,500
620128	Janitorial Supplies	2,044	2,078	1,107	2,500
620130	Maintenance Supplies	1,656	930	627	950
620131	Painting Supplies	566	444	48	500
630101	Building Maintenance	9,550	7,913	5,962	9,000
630106	Office Machines Maintenance	-	-	-	-
630107	Communications Eqpt Mtc	-	-	-	1,520
630112	Gasoline & Oil	733	969	785	1,000
	Total Material & Services:	\$ 64,242	61,525	62,902	87,064
Capital Projects / Outlay					
710105	Buildings	\$ -	-	5,147	-
720101	Office Machines	-	7,273	-	-
720111	Computer Equipment	-	-	-	-
	Total Capital Projects / Outlay:	\$ -	7,273	5,147	-
	Total 5204 - Youth Center:	\$ 125,231	157,558	188,790	287,624

City of El Centro
 General Fund Expenditure Detail - FY 2024-25 Revised Budget
 Department 5205 - Adult Center

		ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Personnel Services					
510101	Salaries - Non-Sworn	\$ 28,865	\$ 39,375	\$ 52,607	\$ 57,638
510103	Salaries - Temporary	22,614	26,200	27,192	27,000
510105	Overtime	442	814	2,904	2,000
520101	Retirement	10,126	11,874	10,924	5,677
520101-U	CalPERS UAL	-	-	-	6,672
520103	Social Security (FICA)	-	12	-	1,674
520104	Group Health Insurance	13,637	21,424	27,953	21,249
520105	Worker's Compensation	5,638	7,213	8,580	5,187
520106	Disability Insurance	182	245	301	347
520107	Unemployment Insurance	1,704	3,279	3,900	2,882
520109	Life Insurance	91	93	87	141
520110	Medicare	751	872	1,092	1,227
	Total Personnel Services:	<u>\$ 84,050</u>	<u>111,401</u>	<u>135,540</u>	<u>131,694</u>
Materials & Services					
610101	Electricity	\$ 984	933	661	1,000
610102	Natrual Gas	444	519	278	500
610103	Telephone	638	1,167	1,044	1,400
610106	Advertising	-	1,200	20	1,500
610109	Meeting & Travel	-	1,993	1,888	2,000
610113	Professional Fees / Other	18,454	17,992	17,156	20,000
610121	Dues & Subscriptions	174	227	543	1,000
610123	Training	-	775	150	1,000
610129	Other Expense	3,190	7,951	4,916	7,000
620101	Office Supplies	557	1,044	877	1,300
620102	Postage	-	11	-	100
620103	Printing	844	748	890	1,000
620105	Computer Supplies	219	(130)	268	500
620109	First Aid Supplies	67	-	108	100
620115	Athletic Field Supplies	1,874	2,586	3,052	3,500
620124	Trees / Plants/ Grass	71	-	-	300
620128	Janitorial Supplies	1,971	1,985	2,075	2,500
620129	Laundry Service & Supply	-	276	977	500
620130	Maintenance Supplies	197	345	399	1,000
620131	Painting Supplies	125	95	385	500
630101	Building Maintenance	449	3,548	3,225	2,500
630102	Furniture & Fixtures	897	-	4,543	300
	Total Material & Services:	<u>\$ 31,155</u>	<u>43,265</u>	<u>43,455</u>	<u>49,500</u>
Capital Projects / Outlay					
720109	Computers	\$ -	-	24,500	-
	Total Capital Projects / Outlay:	<u>\$ -</u>	<u>-</u>	<u>24,500</u>	<u>-</u>
	Total 5205 - Adult Center:	<u>\$ 115,205</u>	<u>154,666</u>	<u>203,495</u>	<u>181,194</u>

City of El Centro
 General Fund Expenditure Detail - FY 2024-25 Revised Budget
 Department 5206 - Aquatic Park

		ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Personnel Services					
510101	Salaries - Non-Sworn	\$ 232,882	\$ 249,659	\$ 278,885	\$ 297,012
510103	Salaries - Temporary	298,622	338,254	439,521	337,500
510105	Overtime	6,638	8,408	6,243	5,000
520101	Retirement	61,718	70,287	34,031	29,256
520101-U	CalPERS UAL	-	-	33,790	38,819
520103	Social Security (FICA)	16,202	15,548	22,276	21,094
520104	Group Health Insurance	39,820	40,407	38,829	54,445
520105	Worker's Compensation	57,576	64,022	76,294	26,731
520106	Disability Insurance	1,280	1,269	1,071	1,882
520107	Unemployment Insurance	16,904	28,665	34,085	14,850
520109	Life Insurance	575	545	454	611
520110	Medicare	8,181	8,506	10,292	9,273
	Total Personnel Services:	\$ 740,398	825,570	975,771	836,473
Materials & Services					
610101	Electricity	\$ 65,016	66,463	67,284	80,000
610102	Natrual Gas	50,390	79,489	42,689	35,000
610103	Telephone	6,768	6,833	5,275	6,000
610106	Advertising	15,031	20,615	15,885	20,000
610109	Meeting & Travel	5,154	6,172	5,324	9,000
610113	Professional Fees / Other	39,429	46,155	75,233	65,000
610121	Dues & Subscriptions	5,151	6,017	3,280	7,780
610123	Training	2,013	7,305	5,049	6,000
610125	Uniform Rental	886	1,318	1,438	1,500
610129	Other Expense	28,703	17,000	16,729	23,000
620101	Office Supplies	2,446	5,500	4,839	5,000
620103	Printing	2,864	2,533	2,651	4,000
620105	Computer Supplies	410	-	431	600
620106	Lab Supplies	1,442	4,550	629	2,000
620109	First Aid Supplies	3,075	3,000	913	3,000
620112	Protective Clothing	5,000	3,956	6,408	6,000
620114	Other Safety Supplies	4,066	5,439	2,203	4,000
620115	Athletic Field Supplies	4,679	1,831	4,696	5,000
620128	Janitorial Supplies	6,426	6,361	5,390	7,000
620130	Maintenance Supplies	2,207	5,748	1,796	2,500
620131	Painting Supplies	-	-	-	2,000
620133	Swimming Pool Supplies	16,789	33,032	18,592	60,000
620136	Treatment Chemicals	104,699	113,478	86,647	140,000
630101	Building Maintenance	1,375	1,527	-	1,500
630107	Comm. Equipment Maintenance	154	1,124	701	1,000
630112	Gasoline & Oil	-	-	811	1,000
630115	Outside Maintenance	769	2,664	1,906	3,000
	Total Material & Services:	\$ 374,942	448,110	376,799	500,880

City of El Centro
 General Fund Expenditure Detail - FY 2024-25 Revised Budget
 Department 5206 - Aquatic Park

		<u>ACTUAL</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>FY 2022-23</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>FY 2023-24</u>	<u>REVISED</u> <u>BUDGET</u> <u>FY 2024-25</u>
Capital Projects / Outlay					
720102	Furniture & Fixtures	\$ -	-	4,498	-
720109	Computers	-	-	1,280	-
Total Capital Projects / Outlay:		<u>\$ -</u>	<u>-</u>	<u>5,778</u>	<u>-</u>
Total 5206 - Aquatic Park:		<u>\$ 1,115,340</u>	<u>1,273,680</u>	<u>1,358,348</u>	<u>1,337,353</u>

City of El Centro
 General Fund Expenditure Detail - FY 2024-25 Revised Budget
 Department 5207 - Day Camp

		ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Personnel Services					
510103	Salaries - Temporary	\$ 50,646	\$ 49,261	\$ 20,129	\$ 49,500
510105	Overtime	135	476	205	-
520101	Retirement	482	1,233	1,508	12,429
520101-U	CalPERS UAL	-	-	-	-
520103	Social Security (FICA)	2,820	2,222	319	-
520104	Group Health Insurance	742	579	142	719
520105	Worker's Compensation	5,571	5,419	2,214	5,445
520106	Disability Insurance	-	-	-	-
520107	Unemployment Insurance	1,829	2,463	1,006	2,475
520109	Life Insurance	-	-	-	-
520110	Medicare	737	721	295	718
	Total Personnel Services:	<u>\$ 62,962</u>	<u>62,374</u>	<u>25,818</u>	<u>71,286</u>
Materials & Services					
610129	Other Expense	\$ 2,701	2,500	(6,506)	3,000
620115	Athletic Field Supplies	5,133	4,000	(3,111)	5,000
	Total Material & Services:	<u>\$ 7,834</u>	<u>6,500</u>	<u>(9,617)</u>	<u>8,000</u>
Capital Projects / Outlay					
	Total Capital Projects / Outlay:	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Total 5207 - Day Camp:	<u>\$ 70,796</u>	<u>68,874</u>	<u>16,201</u>	<u>79,286</u>

City of El Centro
 General Fund Expenditure Detail - FY 2024-25 Revised Budget
 Department 5208 - Mini Bike

		ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Personnel Services					
510103	Salaries - Temporary	\$ 2,627	\$ 5,015	\$ 5,432	\$ 9,000
510105	Overtime	42	-	-	-
520101	Retirement	229	265	-	1,130
520101-U	CalPERS UAL	-	-	-	-
520103	Social Security (FICA)	10	129	337	279
520104	Group Health Insurance	46	40	46	360
520105	Worker's Compensation	289	552	598	990
520106	Disability Insurance	-	-	-	-
520107	Unemployment Insurance	128	251	272	450
520109	Life Insurance	-	-	-	-
520110	Medicare	39	72	78	131
	Total Personnel Services:	\$ 3,410	6,324	6,763	12,340
Materials & Services					
610109	Meeting & Travel	-	-	-	500
610113	Professional Fees / Other	4,397	494	434	1,000
610121	Dues & Subscriptions	-	2,074	-	1,700
610123	Training	-	84	-	1,000
610129	Other Expense	7,584	4,716	2,488	3,000
620101	Office Supplies	86	600	-	200
620103	Printing	-	300	-	300
620105	Computer Supplies	-	249	-	-
620109	First Aid Supplies	-	100	-	150
620112	Protective Clothing	-	1,289	1,307	1,500
620115	Athletic Field Supplies	6,136	16,772	12,961	1,500
620140	Small Tools	200	87	183	200
630112	Gasoline & Oil	63	-	300	500
	Total Material & Services:	\$ 18,466	26,765	17,673	11,550
Capital Projects / Outlay					
720102	Furniture & Fixtures	\$ -	-	-	-
720109	Computers	740	-	-	-
	Total Capital Projects / Outlay:	\$ 740	-	-	-
	Total 5208 - Mini Bike:	\$ 22,616	33,089	24,436	23,890

City of El Centro
 General Fund Expenditure Detail - FY 2024-25 Revised Budget
 Department 5211 - MLK Sports Court

		ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Personnel Services					
510101	Salaries - Non-Sworn	\$ 53,697	\$ 61,542	\$ 63,029	\$ 86,510
510103	Salaries - Temporary	156,377	212,255	179,159	180,000
510105	Overtime	1,913	5,682	3,256	2,000
520101	Retirement	21,743	26,639	21,019	8,521
520101-U	CalPERS UAL	-	-	-	8,795
520103	Social Security (FICA)	3,836	4,802	4,453	11,160
520104	Group Health Insurance	11,135	11,276	10,401	24,141
520105	Worker's Compensation	22,938	29,916	26,583	7,786
520106	Disability Insurance	310	331	337	719
520107	Unemployment Insurance	6,987	13,598	12,066	5,754
520109	Life Insurance	111	97	89	224
520110	Medicare	3,225	4,016	3,515	3,893
	Total Personnel Services:	<u>\$ 282,272</u>	<u>370,154</u>	<u>323,907</u>	<u>339,503</u>
Materials & Services					
610101	Electricity	\$ 49,902	54,279	42,902	60,000
610102	Natural Gas	484	593	339	500
610103	Telephone	1,662	1,635	1,410	2,000
610106	Advertising	60	150	25	150
610109	Meeting & Travel	-	4,378	1,554	3,000
610113	Professional Fees / Other	26,083	7,598	3,761	8,500
610121	Dues & Subscriptions	890	984	836	1,000
610123	Training	-	255	-	250
610125	Uniform Rental	265	731	203	300
610129	Other Expense	2,301	2,031	1,114	2,000
620101	Office Supplies	518	1,399	527	1,500
620102	Postage	27	90	-	100
620105	Computer Supplies	394	536	488	1,000
620112	Protective Clothing	186	535	343	400
620115	Athletic Field Supplies	6,003	7,400	2,242	5,000
620122	Grounds Landscaping	-	-	1,985	2,000
620123	Irrigation & Sprinklers	119	5	-	500
620124	Trees / Plants / Grass Seed	96	98	35	100
620128	Janitorial Supplies	2,337	4,187	2,501	4,000
620130	Maintenance Supplies	1,122	825	636	1,000
620131	Painting Supplies	217	-	438	500
630101	Building Maintenance	2,538	1,721	1,421	3,000
630102	Furniture / Fixtures Maintenance	711	487	790	500
630107	Office Machines Maintenance	-	-	-	475
630112	Gasoline / Oil	150	89	137	300
630115	Outside Maintenance	-	66	-	1,500
	Total Material & Services:	<u>\$ 96,065</u>	<u>90,072</u>	<u>63,687</u>	<u>99,575</u>

City of El Centro
 General Fund Expenditure Detail - FY 2024-25 Revised Budget
 Department 5211 - MLK Sports Court

	<u>ACTUAL FY 2021-22</u>	<u>ESTIMATED ACTUAL FY 2022-23</u>	<u>ESTIMATED ACTUAL FY 2023-24</u>	<u>REVISED BUDGET FY 2024-25</u>
<u>Capital Projects / Outlay</u>				
710105 Buildings	\$ -	-	4,332	-
<i>Total Capital Projects / Outlay:</i>	<u>\$ -</u>	<u>-</u>	<u>4,332</u>	<u>-</u>
Total 5211 - MLK Sports Court:	<u>\$ 378,337</u>	<u>460,226</u>	<u>391,926</u>	<u>439,078</u>

City of El Centro
 General Fund Expenditure Detail - FY 2024-25 Revised Budget
 Department 5213 - Splash Pad

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Personnel Services				
<hr/>				
<i>Total Personnel Services:</i>	\$ -	-	-	-
<hr/>				
Materials & Services				
<hr/>				
610113 Professional Fees / Other	\$ 7,370	\$ 10,818	\$ 3,119	10,000
610123 Training	-	-	-	1,400
610129 Other Expense	10,948	4,047	160	6,000
620130 Maintenance Supplies	-	148	-	500
<hr/>				
<i>Total Material & Services:</i>	\$ 18,318	15,013	3,279	17,900
<hr/>				
Capital Projects / Outlay				
<hr/>				
720102 Furniture & Fixtures	\$ -	-	7,076	-
720107 Parks & Recreation Equipment	-	-	-	-
<hr/>				
<i>Total Capital Projects / Outlay:</i>	\$ -	-	7,076	-
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Total 5213 - Splash Pad:	\$ 18,318	15,013	10,355	17,900
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City of El Centro
 General Fund Expenditure Detail - FY 2024-25 Revised Budget
 Department 5214 - Skate Park

		ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Personnel Services					
510103	Salaries - Temporary	\$ 1,800	\$ 1,864	\$ -	\$ 4,500
510105	Overtime	-	630	-	500
520101	Retirement	104	112	-	565
520101-U	CalPERS UAL	-	-	-	-
520103	Social Security (FICA)	40	39	-	140
520104	Group Health Insurance	31	117	-	360
520105	Worker's Compensation	198	205	-	495
520106	Disability Insurance	-	-	-	-
520107	Unemployment Insurance	90	93	-	225
520109	Life Insurance	-	-	-	-
520110	Medicare	26	36	-	65
	Total Personnel Services:	\$ 2,289	3,096	-	6,850
Materials & Services					
610101	Electricity	\$ 5,636	6,371	6,563	7,500
610113	Professional Fees / Other	26,324	37,433	27,984	50,000
620115	Athletic Field Supplies	134	1,155	-	1,000
620123	Irrigation & Sprinklers	90	128	300	300
620130	Minatenance Supplies	3,650	1,087	1,098	4,000
	Total Material & Services:	\$ 35,834	46,174	35,945	62,800
Capital Projects / Outlay					
	Total Capital Projects / Outlay:	\$ -	-	-	-
	Total 5214 - Skate Park:	\$ 38,123	49,270	35,945	69,650

City of El Centro
General Fund Expenditure Detail - FY 2024-25 Revised Budget
Department 5301 - Library

		ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Personnel Services					
510101	Salaries - Non-Sworn	\$ 219,311	\$ 190,856	\$ 421,532	\$ 508,016
510103	Salaries - Temporary	80,647	106,108	69,434	81,000
510105	Overtime	59	239	-	-
520101	Retirement	72,956	90,883	48,612	49,945
520101-U	CalPERS UAL	-	-	34,106	39,122
520103	Social Security (FICA)	60	226	409	5,022
520104	Group Health Insurance	40,493	32,338	61,768	105,461
520105	Worker's Compensation	32,597	32,322	53,601	45,635
520106	Disability Insurance	1,166	1,070	2,214	3,208
520107	Unemployment Insurance	9,264	14,692	24,365	25,353
520109	Life Insurance	533	418	857	1,149
520110	Medicare	3,217	3,583	6,925	8,541
	Total Personnel Services:	\$ 460,303	472,735	723,823	872,452
Materials & Services					
610101	Electricity	\$ 20,175	51,079	55,281	70,000
610102	Natural Gas	-	5,382	2,312	7,000
610103	Telephone	6,500	20,832	11,219	12,000
610106	Advertising	-	156	2,141	3,000
610107	Books & Periodicals	54,762	36,413	45,194	55,000
610108	Auto Reimbursement	333	-	-	-
610109	Meeting & Travel	204	310	1,995	5,000
610113	Professional Fees / Other	37,596	191,297	104,363	65,000
610121	Dues & Subscriptions	44,875	43,825	42,886	40,000
610123	Training	-	1,000	2,020	2,000
610129	Other Expense	5,397	24,104	13,892	10,000
620101	Office Supplies	12,107	26,782	23,680	20,000
620102	Postage	44	1,120	1,236	1,500
620103	Printing	2,819	1,382	2,327	4,000
620105	Computer Supplies	685	2,019	331	400
620107	Photo & Video Supplies	2,838	-	-	-
620128	Janitorial Supplies	2,904	4,481	4,542	5,000
620130	Maintenance Supplies	302	1,014	128	1,000
630101	Building Maintenance	2,497	4,646	13,363	8,000
630106	Office Machines Maintenance	-	2,021	8,515	2,000
640112	Bank Charges	-	3,685	8,100	-
	Total Material & Services:	\$ 194,038	421,548	343,525	310,900
Capital Projects / Outlay					
720102	Furniture & Fixtures	\$ -	-	-	-
720109	Computers	2,216	-	1,545	-
730101	Passenger Vehicle	-	37,387	-	-
	Total Capital Projects / Outlay:	\$ 2,216	37,387	1,545	-
	Total 5301 - Library:	\$ 656,557	931,670	1,068,893	1,183,352

City of El Centro
 General Fund Expenditure Detail - FY 2024-25 Revised Budget
 Department 6201 - Economic Development

		ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Personnel Services					
510101	Salaries - Non-Sworn	\$ 157,625	\$ 302,191	\$ 313,452	\$ 392,615
510103	Salaries - Temporary	1,395	-	-	-
510105	Overtime	354	1,013	220	-
520101	Retirement	43,559	82,769	31,068	38,389
520101-U	CalPERS UAL	-	-	44,950	51,556
520103	Social Security (FICA)	-	-	-	-
520104	Group Health Insurance	30,189	41,837	51,698	73,976
520105	Worker's Compensation	17,917	32,226	33,828	35,076
520106	Disability Insurance	720	1,299	1,460	2,451
520107	Unemployment Insurance	4,986	14,671	15,376	19,487
520109	Life Insurance	403	519	457	720
520110	Medicare	2,261	4,057	4,190	5,693
	Total Personnel Services:	\$ 259,409	480,582	496,699	619,963
Materials & Services					
610101	Electricity	\$ 15,604	17,115	16,661	22,000
610103	Telephone	903	11,996	10,678	15,000
610106	Advertising	-	324	1,243	2,000
610107	Books & Periodicals	-	-	-	100
610109	Meeting & Travel	2,891	6,797	2,397	13,000
610113	Professional Fees / Other	10,713	28,454	22,670	45,000
610116	Professional Fees / Legal	-	-	-	500
610121	Dues & Subscriptions	2,235	3,093	4,490	3,300
610123	Training	-	-	853	-
610129	Other Expense	3,538	4,952	2,762	8,500
620101	Office Supplies	4,166	3,017	2,983	4,000
620102	Postage	220	10	99	850
620103	Printing	4,491	1,850	2,062	2,500
630101	Building Maintenance	3,165	6,206	4,356	6,500
630112	Gasoline & Oil	412	735	176	700
630116	Motor Vehicle Expense	2,679	2,678	4,233	2,938
640124	Contributions	2,000	4,000	4,000	5,000
	Total Material & Services:	\$ 53,017	91,227	79,663	131,888
Capital Projects / Outlay					
720101	Office Machines	\$ 9,627	283	-	-
720102	Furniture & Fixtures	-	-	2,541	-
720109	Computers	-	2,923	5,228	-
	Total Capital Projects / Outlay:	\$ 9,627	3,206	7,769	-
	Total 6201 - Economic Development:	\$ 322,053	575,015	584,131	751,851

City of El Centro
 General Fund Expenditure Detail - FY 2024-25 Revised Budget
 Department 6202 - Blight Elimination

		ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Personnel Services					
510103	Salaries - Temporary	\$ 32,234	\$ 44,583	\$ 55,685	\$ 40,500
510105	Overtime	191	1,099	88	-
520101	Retirement	1,083	2,146	3,725	5,085
520103	Social Security (FICA)	1,303	1,320	1,162	1,256
520104	Group Health Insurance	368	459	231	719
520105	Worker's Compensation	3,546	4,904	6,125	4,455
520106	Disability Insurance	-	-	-	-
520107	Unemployment Insurance	990	2,229	2,784	2,025
520109	Life Insurance	-	-	-	-
520110	Medicare	477	662	809	587
	Total Personnel Services:	<u>\$ 40,192</u>	<u>57,402</u>	<u>70,609</u>	<u>54,627</u>
Materials & Services					
610113	Professional Services / Other	\$ -	-	-	5,000
610129	Other Expenses	260	144	4	500
620102	Postage	-	-	-	100
620103	Printing	-	21	-	300
620131	Printing Supplies	8,673	8,883	9,201	10,000
	Total Material & Services:	<u>\$ 8,933</u>	<u>9,048</u>	<u>9,205</u>	<u>15,900</u>

City of El Centro
 General Fund Expenditure Detail - FY 2024-25 Revised Budget
 Department 6202 - Blight Elimination

	<u>ACTUAL FY 2021-22</u>	<u>ESTIMATED ACTUAL FY 2022-23</u>	<u>ESTIMATED ACTUAL FY 2023-24</u>	<u>REVISED BUDGET FY 2024-25</u>
Capital Projects / Outlay				
720109 Computers	\$ -	1,248	5,063	-
Total Capital Projects / Outlay:	<u>\$ -</u>	<u>1,248</u>	<u>5,063</u>	<u>-</u>
Total 6202 - Blight Elimination:	<u>\$ 49,125</u>	<u>67,698</u>	<u>84,877</u>	<u>70,527</u>

City of El Centro
 General Fund Expenditure Detail - FY 2024-25 Revised Budget
 Department 6202 - Valley Center Point

	<u>ACTUAL</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>FY 2022-23</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>FY 2023-24</u>	<u>REVISED</u> <u>BUDGET</u> <u>FY 2024-25</u>
Personnel Services				
<hr/>				
<i>Total Personnel Services:</i>	\$ -	-	-	-
<hr/>				
Materials & Services				
<hr/>				
610101 Electricity	\$ 8,769	11,682	10,188	12,500
610113 Professional Fees / Other	-	-	-	1,500
620130 Maintenance Supplies	-	-	-	500
<hr/>				
<i>Total Material & Services:</i>	\$ 8,769	11,682	10,188	14,500
<hr/>				

City of El Centro
 General Fund Expenditure Detail - FY 2024-25 Revised Budget
 Department 6202 - Valley Center Point

	<u>ACTUAL</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>FY 2022-23</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>FY 2023-24</u>	<u>REVISED</u> <u>BUDGET</u> <u>FY 2024-25</u>
<u>Capital Projects / Outlay</u>				
<i>Total Capital Projects / Outlay:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total 6203 - Valley Center Point:	<u>\$ 8,769</u>	<u>11,682</u>	<u>10,188</u>	<u>14,500</u>

City of El Centro
 General Fund Expenditure Detail - FY 2024-25 Revised Budget
 Department 9101 - Transfers Out

		ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Transfers Out					
820101	Transfers Out - PARS Trust	\$ 2,531,000	-	-	-
820101	Transfers Out - Special Events Fund	22,021	65,226	70,000	95,000
Total Transfers Out:		<u>\$ 2,553,021</u>	<u>65,226</u>	<u>70,000</u>	<u>95,000</u>
Total 9101 - Transfers Out:		<u>\$ 2,553,021</u>	<u>65,226</u>	<u>70,000</u>	<u>95,000</u>

MEASURE P

FUND

City of El Centro
Fiscal Year 2024-25 Revised Budget
Measure P Fund (Fund 299)

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Revenues:				
420101 - Sales Tax	\$ 7,519,268	7,989,105	8,175,019	8,161,000
470121 - Interest Earnings	40,159	221,013	821,459	350,000
470126 - Bond Proceeds	-	-	-	-
<i>Total:</i>	<u>\$ 7,559,427</u>	<u>8,210,118</u>	<u>8,996,478</u>	<u>8,511,000</u>
Expenditures:				
1101 - City Council Materials & Services	\$ -	-	45,000	45,000
1102 - City Clerk Materials & Services	\$ -	9,860	650	7,500
1201 - City Manager Materials & Services	\$ -	9,000	-	-
1304 - Information Technology Materials & Services	\$ -	15,600	12,000	-
Capital Projects / Outlay	22,200	176,960	142,809	-
1801 - Facility Maintenance Capital Projects / Outlay	\$ 11,215	70,889	1,518,631	622,825
1802 - Incubator Building Capital Projects / Outlay	\$ -	-	-	76,620
1901 - Non-Departmental Materials & Services	\$ 1,549	38,750	36,932	40,000
Capital Projects / Outlay	-	52,000	-	-
2101 - Police Services Capital Projects / Outlay	\$ 2,170,971	1,254,384	179,619	7,260,000
2301 - Fire Services Capital Projects / Outlay	\$ 1,398,989	126,981	244,946	148,198
3201 - Street Maintenance Capital Projects / Outlay	\$ -	9,916	23,505	70,000
3406 - 7th Street Transfer Station Materials & Services	\$ -	-	53,874	72,250
4101 - Building Regulation Materials & Services	\$ 2,500	-	-	-
Capital Projects / Outlay	77,968	52,759	13,964	1,381,355

City of El Centro
Fiscal Year 2024-25 Revised Budget
Measure P Fund (Fund 299)

	<u>ACTUAL</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>FY 2022-23</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>FY 2023-24</u>	<u>REVISED</u> <u>BUDGET</u> <u>FY 2024-25</u>
4301 - Engineering				
Materials & Services	\$ -	-	-	200,000
Capital Projects / Outlay	-	33,584	343,616	650,000
4401 - Planning				
Materials & Services	\$ -	13,821	18,901	17,471
Capital Projects / Outlay	-	-	32,266	-
5101 - Parks				
Materials & Services	\$ 89,280	85,544	285,740	320,000
Capital Projects / Outlay	305,461	190,246	477,611	682,000
5102 - Bucklin Park				
Materials & Services	\$ 46,500	-	-	-
Capital Projects / Outlay	8,936	123,913	-	450,000
5103 - McGee Park				
Capital Projects / Outlay	\$ -	437,817	339,501	10,183
5105 - Swarhout Park				
Capital Projects / Outlay	\$ 45,825	132,376	2,098,743	153,000
5106 - Dog Park Project				
Capital Projects / Outlay	\$ -	-	490,458	61,500
5107 - Debbie Pittman Park				
Capital Projects / Outlay	\$ -	47,698	1,074,179	30,000
5108 - Buena Vista Park				
Materials & Services	\$ -	-	-	50,000
Capital Projects / Outlay	-	-	170,773	1,379,472
5202 - Community Center				
Capital Projects / Outlay	\$ -	39,355	18,124	735,000
5204 - Youth Center				
Capital Projects / Outlay	\$ -	25,850	14,206	21,925
5205 - Adult Center				
Materials & Services	\$ 10,745	20,650	24,358	35,000
Capital Projects / Outlay	-	-	-	500,000
5206 - Aquatic Center				
Capital Projects / Outlay	\$ -	36,271	-	-
5211 - MLK Sports Center				
Capital Projects / Outlay	\$ -	36,969	13,206	63,543

City of El Centro
Fiscal Year 2024-25 Revised Budget
Measure P Fund (Fund 299)

	<u>ACTUAL</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>FY 2022-23</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>FY 2023-24</u>	<u>REVISED</u> <u>BUDGET</u> <u>FY 2024-25</u>
5301 - Library - Main				
Materials & Services	\$ -	46,103	-	-
Capital Projects / Outlay	-	-	-	7,994
6201 - Economic Development				
Materials & Services	\$ 117,311	-	-	104,955
Capital Projects / Outlay	-	37,713	9,000	-
6202 - Blight Elimination				
Capital Projects / Outlay	\$ -	-	-	17,500
6203 - Valley Center Point				
Capital Projects / Outlay	\$ -	66,249	9,216	1,700,000
9115 - Transfers Out - Debt Service	\$ 534,729	886,435	2,699,096	3,293,781
9115 - Transfers Out - Public Safety Mat/Svcs	-	-	-	2,128,020
<i>Total:</i>	<u>\$ 4,844,179</u>	<u>4,077,693</u>	<u>10,390,924</u>	<u>22,335,092</u>
Excess (deficit) of revenues over expenditures	\$ 2,715,248	4,132,425	(1,394,446)	(13,824,092)
Beginning Fund Balance	\$ 14,681,443	17,396,691	21,529,116	20,134,670
Ending Fund Balance	<u>\$ 17,396,691</u>	<u>21,529,116</u>	<u>20,134,670</u>	<u>6,310,578</u>

Capital Expenditure Detail

	<u>ACTUAL</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>FY 2022-23</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>FY 2023-24</u>	<u>REVISED</u> <u>BUDGET</u> <u>FY 2024-25</u>
Capital Expenditures				
General Government	\$ 33,415	299,849	1,661,440	699,445
Public Safety	3,569,960	1,381,365	424,565	7,408,198
Public Works	-	9,916	23,505	70,000
Community Development	77,968	86,343	389,846	2,031,355
Parks and Recreation	360,222	1,070,495	4,696,801	4,086,623
Library	-	-	-	7,994
Economic Development	-	37,713	9,000	17,500
Valley Center Point	-	66,249	9,216	1,700,000
<i>Total:</i>	<u>\$ 4,041,565</u>	<u>2,951,930</u>	<u>7,214,373</u>	<u>16,021,115</u>

City of El Centro
 FY 2024-25 Revised Budget - Expenditure Detail
 Measure P Fund (Fund 299)

<u>Personnel Services</u>	<u>ACTUAL FY 2021-22</u>	<u>ACTUAL FY 2022-23</u>	<u>ESTIMATED ACTUAL FY 2023-24</u>	<u>PROPOSED BUDGET FY 2024-25</u>
<i>Total Personnel Services:</i>	\$ -	-	-	-
<u>Materials & Services</u>				
1101 - City Council				
610129 - Other Expense	\$ -	-	45,000	45,000
1102 - City Clerk				
610113 - Professional Fees	\$ -	9,860	650	7,500
1201 - City Manager				
610113 - Professional Fees	\$ -	9,000	-	-
1304 - Information Technology				
610113 - Professional Fees	\$ -	15,600	12,000	-
1901 - Non-Departmental				
610113 - Professional Fees	\$ 1,549	3,495	2,947	5,000
610121 - Dues & Subscriptions	-	35,255	33,985	35,000
3406 - 7th Street Trf Terminal				
610113 - Professional Fees	\$ -	-	53,874	72,250
4101 - Building Regulation				
610113 - Professional Fees	\$ 2,500	-	-	-
4301 - Engineering				
610113 - Professional Fees	\$ -	-	-	200,000
4401 - Planning				
610113 - Professional Fees	\$ -	13,821	18,901	17,471
5101 - Parks				
610113 - Professional Fees	\$ -	-	190,643	200,000
610135 - Special Events	89,280	85,544	95,097	120,000
5102 - Bucklin Park				
610113 - Professional Fees	\$ 46,500	-	-	-
5108 - Buena Vista Park				
610113 - Professional Fees	\$ -	-	-	50,000
5205 - Adult Center				
610113 - Professional Fees	\$ 10,745	20,650	24,358	35,000
5301 - Library - Main				
610113 - Professional Fees	-	46,103	-	-

**City of El Centro
FY 2024-25 Revised Budget - Expenditure Detail
Measure P Fund (Fund 299)**

<u>Personnel Services</u>	<u>ACTUAL FY 2021-22</u>	<u>ACTUAL FY 2022-23</u>	<u>ESTIMATED ACTUAL FY 2023-24</u>	<u>PROPOSED BUDGET FY 2024-25</u>
6201 - Economic Development				
640127 - Storefront Program	\$ 117,311	-	-	104,955
	<hr/>	<hr/>	<hr/>	<hr/>
<i>Total Material & Services:</i>	\$ 267,885	239,328	477,455	892,176
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
 <u>Capital Projects / Outlay</u>				
1304 - Information Technology				
710106 - Other Real Property	\$ 4,800	7,260	54,471	-
720109 - Computers	-	109,178	88,338	-
720110 - Computer Software	17,400	60,522	-	-
1801 - Facility Maintenance				
710106 - Other Real Property	\$ 11,215	70,889	1,465,383	622,825
720102 - Furniture & Fixtures	-	-	313	-
730102 - Trucks	-	-	52,935	-
1802 - Incubator Building				
710105 - Buildings	\$ -	-	-	76,620
1901 - Non-Departmental				
730101 - Passenger Vehicles	\$ -	52,000	-	-
2101 - Police Services				
710102 - Architecture / Eng.	\$ 1,555,971	277,860	-	-
710105 - Buildings	-	-	-	7,000,000
720108 - Safety Equipment	615,000	286,709	18,935	-
720109 - Computers	-	-	2,500	260,000
730101 - Passenger Vehicles	-	204,011	158,184	-
730103 - Public Safety Vehicles	-	485,804	-	-

City of El Centro
FY 2024-25 Revised Budget - Expenditure Detail
Measure P Fund (Fund 299)

Personnel Services	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
2301 - Fire Services				
710102 - Architecture / Eng.	\$ -	36,730	-	-
710105 - Buildings	-	-	-	-
720102 - Furniture & Fixtures	-	-	23,609	14,024
720106 - Field Equipment	-	77,139	160,251	17,142
720108 - Safety Equipment	-	-	4,556	-
720109 - Computers	-	-	4,964	-
720111 - Communication Eqpt	-	13,112	51,566	19,032
730103 - Public Safety Vehicles	1,398,989	-	-	98,000
3201 - Street Maintenance				
720106 - Field Equipment	\$ -	4,965	-	-
720108 - Safety Equipment	-	4,951	7,086	-
730104 - Heavy Equipment	-	-	16,419	70,000
4101 - Building Regulation				
710106 - Other Real Property	\$ 77,968	52,759	8,348	1,316,355
720102 - Furniture & Fixtures	-	-	5,616	-
730102 - Trucks	-	-	-	65,000
4301 - Engineering				
710106 - Other Real Property	\$ -	-	343,616	650,000
730102 - Trucks	-	33,584	-	-
4401 - Planning				
730101 - Passenger Vehicles	\$ -	-	32,266	-
5101 - Parks				
710105 - Buildings	\$ -	50,218	386,782	385,000
710106 - Other Real Property	114,257	9,778	90,829	-
720106 - Field Equipment	92,074	-	-	90,000
730102 - Trucks	-	130,250	-	75,000
730104 - Heavy Equipment	99,130	-	-	132,000
5102 - Bucklin Park				
710106 - Other Real Property	\$ -	23,000	-	450,000
720107 - Parks & Rec Eqpt	\$ 8,936	100,913	-	-
5103 - McGee Park				
710106 - Other Real Property	\$ -	437,817	339,501	10,183
5105 - Swarthout Park				
710106 - Other Real Property	\$ 45,825	132,376	2,098,743	153,000

City of El Centro
FY 2024-25 Revised Budget - Expenditure Detail
Measure P Fund (Fund 299)

Personnel Services	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
5106 - Dog Park Project				
710106 - Other Real Property	\$ -	-	490,458	61,500
5107 - Debbie Pittman Park				
710106 - Other Real Property	\$ -	47,698	1,074,179	30,000
5108 - Buena Vista Park				
710106 - Other Real Property	\$ -	-	170,773	1,379,472
5202 - Community Center				
710106 - Other Real Property	\$ -	-	-	735,000
720102 - Furniture & Fixtures	-	-	11,800	-
720109 - Computers	-	-	6,324	-
730102 - Trucks	-	39,355	-	-
5204 - Youth Center				
710106 - Other Real Property	\$ -	25,850	14,206	-
720107 - Parks & Rec Eqpt	-	-	-	21,925
5205 - Adult Center				
710106 - Other Real Property	\$ -	-	-	500,000
5206 - Aquatic Center				
730102 - Trucks	\$ -	36,271	-	-
5211 - MLK Sports Center				
710106 - Other Real Property	\$ -	36,969	13,206	-
720107 - Parks & Rec Eqpt	-	-	-	63,543
5301 - Library				
710106 - Other Real Property	\$ -	-	-	7,994
6201 - Economic Development				
720101 - Office Machines	\$ -	-	9,000	-
730102 - Trucks	-	37,713	-	-
6202 - Blight Elimination				
720106 - Field Equipment	\$ -	-	-	17,500

City of El Centro
 FY 2024-25 Revised Budget - Expenditure Detail
 Measure P Fund (Fund 299)

Personnel Services	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
6203 - Valley Center Point				
710106 - Other Real Property	\$ -	66,249	-	1,700,000
720106 - Field Equipment	-	-	9,216	-
Total Capital Projects / Outlay:	\$ 4,041,565	2,951,930	7,214,373	16,021,115
Transfers Out				
9115 - Transfers Out - Debt Service				
820101 - T/O to 300 - Library	\$ 534,729	886,435	900,169	898,269
820101 - T/O to 300 - Police Stn	-	-	1,798,927	2,395,512
9115 - Transfers Out - Pub Sfty Exp				
820101 - T/O to 100 - Pub Sfty	\$ -	-	-	2,128,020
Total Transfers Out:	\$ 534,729	886,435	2,699,096	5,421,801
Total Measure P Fund:	\$ 4,844,179	4,077,693	10,390,924	22,335,092

**SPECIAL REVENUE
FUNDS
(Transportation)**

**City of El Centro
Fiscal Year 2024-25 Revised Budget
Gas Tax Fund (Fund 201)**

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Revenues:				
450104 - Gas Tax Section 2106	\$ 156,882	164,427	175,441	175,484
450105 - Gas Tax Section 2107	298,392	347,721	368,055	385,840
450106 - Gas Tax Section 2107.5	6,000	6,000	6,000	6,000
450107 - Gas Tax Section 2105	249,581	255,145	271,911	282,928
450117 - Gas Tax Section 2103	355,611	365,304	407,729	422,850
470121 - Interest Earnings	88	1,883	-	-
<i>Total:</i>	<u>\$ 1,066,554</u>	<u>1,140,480</u>	<u>1,229,136</u>	<u>1,273,102</u>
Expenditures:				
3204 - Street Improvements Materials & Services	\$ 2,963	2,565	1,868	-
9110 - Transfers Out - General Fund	\$ 1,063,592	1,138,434	1,227,268	1,251,688
<i>Total:</i>	<u>\$ 1,066,555</u>	<u>1,140,999</u>	<u>1,229,136</u>	<u>1,251,688</u>
Excess (deficit) of revenues over expenditures	\$ (1)	(519)	-	21,414
Beginning Fund Balance	\$ 520	519	-	-
Ending Fund Balance	<u>\$ 519</u>	<u>-</u>	<u>-</u>	<u>21,414</u>

Capital Expenditure Detail

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Capital Expenditures				
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of El Centro
 FY 2024-25 Revised Budget - Expenditure Detail
 Gas Tax Fund (Fund 201)

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
Personnel Services				
<i>Total Personnel Services:</i>	\$ -	-	-	-
Materials & Services				
3204 - Street Improvements				
610113 - Professional Services	\$ 2,963	2,565	1,868	45,000
<i>Total Material & Services:</i>	\$ 2,963	2,565	1,868	45,000
Capital Projects / Outlay				
<i>Total Capital Projects / Outlay:</i>	\$ -	-	-	-
Transfers Out				
9110 - Transfers Out				
820101 - T/O to 101 - Gen Fund	\$ 1,063,592	1,138,434	1,227,268	1,251,688
<i>Total Transfers Out:</i>	\$ 1,063,592	1,138,434	1,227,268	1,251,688
<i>Total Gas Tax Fund:</i>	\$ 1,066,555	1,140,999	1,229,136	1,296,688

**City of El Centro
Fiscal Year 2024-25 Revised Budget
RMRA SB-1 Fund (Fund 202)**

	<u>ACTUAL FY 2021-22</u>	<u>ESTIMATED ACTUAL FY 2022-23</u>	<u>ESTIMATED ACTUAL FY 2023-24</u>	<u>REVISED BUDGET FY 2024-25</u>
Revenues:				
450118 - RMRA SB-1 Funding	\$ 902,412	1,075,324	1,156,679	1,160,870
470121 - Interest Earnings	3,441	50,189	91,596	70,000
<i>Total:</i>	<u>\$ 905,853</u>	<u>1,125,513</u>	<u>1,248,275</u>	<u>1,230,870</u>
Expenditures:				
3208 - La Brucherie Widening				
Materials & Services	\$ -	-	-	-
Capital Projects / Outlay	-	-	-	1,025,000
3209 - Imperial Avenue Extension				
Materials & Services	\$ -	-	-	-
Capital Projects / Outlay	-	-	153,552	375,624
3270 - Ross Avenue Overlay				
Materials & Services	\$ -	-	-	-
Capital Projects / Outlay	-	-	905,000	-
3275 - COVID STIP - East Main St				
Materials & Services	\$ -	-	-	-
Capital Projects / Outlay	-	-	706,000	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>1,764,552</u>	<u>1,400,624</u>
Excess (deficit) of revenues over expenditures	\$ 905,853	1,125,513	(516,277)	(169,754)
Beginning Fund Balance	\$ 845,508	1,751,361	2,876,874	2,360,597
Ending Fund Balance	<u>\$ 1,751,361</u>	<u>2,876,874</u>	<u>2,360,597</u>	<u>2,190,843</u>

Capital Expenditure Detail

	<u>ACTUAL FY 2021-22</u>	<u>ESTIMATED ACTUAL FY 2022-23</u>	<u>ESTIMATED ACTUAL FY 2023-24</u>	<u>REVISED BUDGET FY 2024-25</u>
Capital Expenditures				
La Brucherie Widening	\$ -	-	-	1,025,000
Imperial Avenue Extension	-	-	153,552	375,624
Ross Avenue Overlay	-	-	905,000	-
COVID STIP - East Main St	-	-	706,000	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>1,764,552</u>	<u>1,400,624</u>

City of El Centro
 FY 2024-25 Revised Budget - Expenditure Detail
 RMRA SB-1 Fund (Fund 202)

Personnel Services	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
<i>Total Personnel Services:</i>	\$ -	-	-	-
Materials & Services				
<hr/>				
3208 - La Brucherie Widening 610113 - Professional Services	\$ -	-	-	-
3209 - Imperial Avenue Extension 610113 - Professional Services	\$ -	-	-	-
3270 - Ross Avenue Overlay 610113 - Professional Services	\$ -	-	-	-
3275 - COVID STIP - East Main St 610113 - Professional Services	\$ -	-	-	-
<i>Total Material & Services:</i>	\$ -	-	-	-
Capital Projects / Outlay				
<hr/>				
3208 - La Brucherie Widening 710106 - Other Real Property	\$ -	-	-	1,025,000
3209 - Imperial Avenue Extension 710106 - Other Real Property	\$ -	-	153,552	375,624
3270 - Ross Avenue Overlay 710106 - Other Real Property	\$ -	-	905,000	-
3275 - COVID STIP - East Main St 710106 - Other Real Property	\$ -	-	706,000	-
<i>Total Capital Projects / Outlay:</i>	\$ -	-	1,764,552	375,624
Transfers Out				
<hr/>				
<i>Total Transfers Out:</i>	\$ -	-	-	-
<i>Total RMRA SB-1 Fund:</i>	\$ -	-	1,764,552	375,624

City of El Centro
Fiscal Year 2024-25 Revised Budget
TDA Article 3 Fund (Fund 203)

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Revenues:				
450200 - TDA Article 3 Funding	\$ 37,061	37,655	-	40,592
470121 - Interest Earnings	548	5,475	11,077	7,500
<i>Total:</i>	<u>\$ 37,609</u>	<u>43,130</u>	<u>11,077</u>	<u>48,092</u>
Expenditures:				
3405 - Article 3 Bicycle & Pedestrian Fac.				
Materials & Services	\$ -	-	-	-
Capital Projects / Outlay	-	-	-	250,000
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>250,000</u>
Excess (deficit) of revenues over expenditures	\$ 37,609	43,130	11,077	(201,908)
Beginning Fund Balance	\$ 222,209	259,818	302,948	314,025
Ending Fund Balance	<u>\$ 259,818</u>	<u>302,948</u>	<u>314,025</u>	<u>112,117</u>

Capital Expenditure Detail

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Capital Expenditures				
Bicycle & Pedestrian Facilities	\$ -	-	-	250,000
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>250,000</u>

City of El Centro
 FY 2024-25 Revised Budget - Expenditure Detail
 TDA Article 3 Fund (Fund 203)

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
Personnel Services				
<hr/>				
<i>Total Personnel Services:</i>	\$ -	-	-	-
<hr/>				
Materials & Services				
<hr/>				
34055 - Article 3 Bicycle & Ped Facilities 610113 - Professional Services	\$ -	-	-	-
<hr/>				
<i>Total Material & Services:</i>	\$ -	-	-	-
<hr/>				
Capital Projects / Outlay				
<hr/>				
3405 - Article 3 Bicycle & Ped Facilities 710106 - Other Real Property	\$ -	-	-	250,000
<hr/>				
<i>Total Capital Projects / Outlay:</i>	\$ -	-	-	250,000
<hr/>				
Transfers Out				
<hr/>				
<i>Total Transfers Out:</i>	\$ -	-	-	-
<hr/>				
<i>Total TDA Article 3 Fund:</i>	\$ -	-	-	250,000

**City of El Centro
Fiscal Year 2024-25 Revised Budget
Bus Shelters Fund (Fund 204)**

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Revenues:				
450111- Article 8E - Bus Shelter Funding	\$ 88,620	89,029	-	98,962
470121 - Interest Earnings	446	2,040	2,094	700
<i>Total:</i>	<u>\$ 89,066</u>	<u>91,069</u>	<u>2,094</u>	<u>99,662</u>
Expenditures:				
3401 - Article 8E - Bus Shelters				
Materials & Services	\$ 359	4,761	-	2,000
Capital Projects / Outlay	23,367	38,692	2,117	17,000
3403 - Regional Bus Shelters				
Materials & Services	\$ 4,209	4,761	-	2,000
Capital Projects / Outlay	22,367	38,691	2,117	23,000
3406 - 7th Street Regional Transfer Station				
Materials & Services	\$ 102,264	104,973	38,584	52,400
<i>Total:</i>	<u>\$ 152,566</u>	<u>191,878</u>	<u>42,818</u>	<u>96,400</u>
Excess (deficit) of revenues over expenditures	\$ (63,500)	(100,809)	(40,724)	3,262
Beginning Fund Balance	\$ 261,246	197,746	96,937	56,213
Ending Fund Balance	<u>\$ 197,746</u>	<u>96,937</u>	<u>56,213</u>	<u>59,475</u>

Capital Expenditure Detail

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Capital Expenditures				
Article 8E - Bus Shelters	\$ 23,367	38,692	2,117	17,000
Regional Bus Shelters	22,367	38,691	2,117	23,000
<i>Total:</i>	<u>\$ 45,734</u>	<u>77,383</u>	<u>4,234</u>	<u>40,000</u>

City of El Centro
 FY 2024-25 Revised Budget - Expenditure Detail
 Bus Shelters Fund (Fund 204)

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
Personnel Services				
<hr/>				
<i>Total Personnel Services:</i>	\$ -	-	-	-
<hr/>				
Materials & Services				
<hr/>				
3401 - Article 8E - Bus Shelters				
630111 - Other Facility Mtc	\$ 359	4,761	-	2,000
3403 - Regional Bus Shelters				
630111 - Other Facility Mtc	\$ 4,209	4,761	-	2,000
3406 - 7th St Regional Transfer Station				
610101 - Electricity	\$ 1,536	1,162	1,202	2,000
610104 - Water	1,457	1,950	1,225	2,000
610113 - Professional Services	98,118	101,645	35,070	44,000
620124 - Trees / Plants / Seeds	-	-	1,024	2,000
620128 - Janitorial Supplies	-	-	-	400
620130 - Maintenance Supplies	1,153	216	63	2,000
<i>Total Material & Services:</i>	\$ 106,832	114,495	38,584	56,400
<hr/>				
Capital Projects / Outlay				
<hr/>				
3401 - Article 8E - Bus Shelters				
710106 - Other Real Property	\$ 23,367	38,692	2,117	17,000
3403 - Regional Bus Shelters				
710106 - Other Real Property	\$ 22,367	38,691	2,117	23,000
<i>Total Capital Projects / Outlay:</i>	\$ 45,734	77,383	4,234	40,000
<hr/>				
Transfers Out				
<hr/>				
<i>Total Transfers Out:</i>	\$ -	-	-	-
<hr/>				
<i>Total Bus Shelters Fund:</i>	\$ 152,566	191,878	42,818	96,400

City of El Centro
Fiscal Year 2024-25 Revised Budget
Local Transportation Authority Fund (Fund 205)

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Revenues:				
450110 - Local Transportation Authority Funding	\$ 3,721,630	3,882,895	4,609,635	4,500,000
470121 - Interest Earnings	10,050	114,026	286,814	300,000
<i>Total:</i>	<u>\$ 3,731,680</u>	<u>3,996,921</u>	<u>4,896,449</u>	<u>4,800,000</u>
Expenditures:				
3204 - Street Improvements				
Materials & Services	\$ 194,084	341,328	162,676	400,000
Capital Projects / Outlay	846,375	34,827	2,665,146	1,605,000
3207 - North Date Undergrounding				
Materials & Services	\$ -	-	-	-
Capital Projects / Outlay	-	42,520	-	-
3208 - La Brucherie Widening				
Materials & Services	\$ -	-	-	-
Capital Projects / Outlay	-	-	-	150,000
3209 - Imperial Avenue Extension				
Materials & Services	\$ -	-	-	-
Capital Projects / Outlay	-	7,326	203,070	25,000
3213 - ATP 5 - Imperial Avenue				
Materials & Services	\$ -	-	-	-
Capital Projects / Outlay	-	73,053	65,055	1,568,000
3214 - Dogwood & Main Intersection				
Materials & Services	\$ -	-	-	-
Capital Projects / Outlay	-	-	-	300,000
3220 - ATP Cycle 6				
Materials & Services	\$ -	-	-	-
Capital Projects / Outlay	-	-	-	100,000
3252 - Imperial Avenue Ext - Phase 2				
Materials & Services	\$ -	-	-	-
Capital Projects / Outlay	189,457	2,916	151,875	100,000
3261 - Slip Overlay				
Materials & Services	\$ -	-	-	-
Capital Projects / Outlay	502,790	-	-	-
3266 - Colonia Area Drainage				
Materials & Services	\$ -	-	-	-
Capital Projects / Outlay	-	-	-	100,000
3267 - Shovel Ready Projects				
Materials & Services	\$ -	-	-	-
Capital Projects / Outlay	-	-	-	50,000
3268 - Street Striping Maintenance				
Materials & Services	\$ -	-	-	-
Capital Projects / Outlay	71,951	78,606	32,871	75,000

City of El Centro
Fiscal Year 2024-25 Revised Budget
Local Transportation Authority Fund (Fund 205)

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
3271 - Speed Hump				
Materials & Services	\$ -	-	-	-
Capital Projects / Outlay	-	12,350	650	15,000
3272 - Plaza / 8th Street Signal Lights				
Materials & Services	\$ -	-	-	-
Capital Projects / Outlay	23,694	34,426	-	-
3275 - COVID STIP - East Main Street				
Materials & Services	\$ -	-	-	-
Capital Projects / Outlay	-	-	37,376	98,968
3276 - CMAQ - Imperial Avenue				
Materials & Services	\$ -	-	-	-
Capital Projects / Outlay	-	-	-	12,000
3277 - SB1 LPP - Commercial Avenue				
Materials & Services	\$ -	-	-	-
Capital Projects / Outlay	-	-	380,520	218,000
3204 - Transfers Out - Debt Service Fund (300)	\$ 970,649	870,300	871,000	870,700
3204 - Transfers Out - General Fund	23,000	23,000	23,000	23,000
<i>Total:</i>	<u>\$ 2,822,000</u>	<u>1,520,652</u>	<u>4,593,239</u>	<u>5,710,668</u>
Excess (deficit) of revenues over expenditures	\$ 909,680	2,476,269	303,210	(910,668)
Beginning Fund Balance	\$ 3,541,753	4,451,433	6,927,702	7,230,912
Ending Fund Balance	<u>\$ 4,451,433</u>	<u>6,927,702</u>	<u>7,230,912</u>	<u>6,320,244</u>

Capital Expenditure Detail

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Capital Expenditures				
Street Improvements	\$ 846,375	34,827	2,665,146	1,605,000
North Date Undergrounding	-	42,520	-	-
La Brucherie Widening	-	-	-	150,000
Imperial Avenue Extension	-	7,326	203,070	25,000
ATP 5 - Imperial Avenue	-	73,053	65,055	1,568,000
Dogwood S Main Intersection	-	-	-	300,000
ATP Cycle 6	-	-	-	100,000
Imperial Avenue Extension - Phase 2	189,457	2,916	151,875	100,000
Slip Overlay	502,790	-	-	-
Colonia Area Drainage	-	-	-	100,000
Shovel Ready Projects	-	-	-	50,000
Street Striping Maintenance	71,951	78,606	32,871	75,000
Speed Hump	-	12,350	650	15,000
Plaza / 8th Street Signal Lights	23,694	34,426	-	-
COVID STIP - East Main Street	-	-	37,376	98,968

City of El Centro
Fiscal Year 2024-25 Revised Budget
Local Transportation Authority Fund (Fund 205)

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
CMAQ - Imperial Avenue	-	-	-	12,000
SB1 LPP - Commercial Avenue	-	-	380,520	218,000
<i>Total:</i>	\$ 1,634,267	286,024	3,536,563	4,416,968

City of El Centro
 FY 2024-25 Revised Budget - Expenditure Detail
 Local Transportation Authority Fund (Fund 205)

<u>Personnel Services</u>	<u>ACTUAL FY 2021-22</u>	<u>ACTUAL FY 2022-23</u>	<u>ESTIMATED ACTUAL FY 2023-24</u>	<u>PROPOSED BUDGET FY 2024-25</u>
<i>Total Personnel Services:</i>	\$ -	-	-	-
 <u>Materials & Services</u>				
3204 - Street Improvements				
610113 - Professional Fees	\$ 194,084	326,856	162,676	400,000
610129 - Other Expense	-	14,472	-	-
3207 - North Date Undergrounding				
610113 - Professional Fees	\$ -	-	-	-
3208 - La Brucherie Widening				
610113 - Professional Fees	\$ -	-	-	-
3209 - Imperial Avenue Extension				
610113 - Professional Fees	\$ -	-	-	-
3213 - ATP 5 - Imperial Avenue				
610113 - Professional Fees	\$ -	-	-	-
3214 - Dogwood & Main Intersection				
610113 - Professional Fees	\$ -	-	-	-
3220 - ATP Cycle 6				
610113 - Professional Fees	\$ -	-	-	-
3252 - Imperial Avenue Ext - Phase 2				
610113 - Professional Fees	\$ -	-	-	-
3261 - Slip Overlay				
610113 - Professional Fees	\$ -	-	-	-
3266 - Colonia Area Drainage				
610113 - Professional Fees	\$ -	-	-	-
3267 - Shovel Ready Projects				
610113 - Professional Fees	\$ -	-	-	-
3268 - Street Striping Maintenance				
610113 - Professional Fees	\$ -	-	-	-
3271 - Speed Hump				
610113 - Professional Fees	\$ -	-	-	-
3272 - Plaza / 8th Street Signal Lights				
610113 - Professional Fees	\$ -	-	-	-
3275 - COVID STIP - East Main Street				

City of El Centro
FY 2024-25 Revised Budget - Expenditure Detail
Local Transportation Authority Fund (Fund 205)

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
Personnel Services				
610113 - Professional Fees	\$ -	-	-	-
3276 - CMAQ Imperial Avenue				
610113 - Professional Fees	\$ -	-	-	-
3277 - SB1 LPP - Commercial Avenue				
610113 - Professional Fees	\$ -	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Material & Services:	\$ 194,084	341,328	162,676	400,000
Capital Projects / Outlay				
3204 - Street Improvements				
710102 - Architectural / Eng.	\$ 18,100	27,500	-	35,000
720106 - Other Real Property	662,596	7,327	2,665,146	1,500,000
730102 - Trucks	165,679	-	-	-
730104 - Heavy Equipment	-	-	-	70,000
3207 - North Date Undergrounding				
720106 - Other Real Property	\$ -	42,520	-	-
32085 - La Brucherie Widening				
710102 - Archtecture / Engineering	\$ -	-	-	150,000
3209 - Imperial Avenue Extension				
710102 - Architectural / Eng.	\$ -	7,326	-	-
710106 - Other Real Property	-	-	203,070	25,000
3214 - Dogwood & Main Intersection				
710106 - Other Real Property	\$ -	-	-	300,000
3220 - ATP Cycle 6				
710102 - Architecture / Engineering	\$ -	-	-	100,000
3213 - ATP 5 - Imperial Avenue				
710102 - Architectural / Eng.	\$ -	73,053	65,055	68,000
710106 - Other Real Property	-	-	-	1,500,000
3252 - Imperial Avenue Ext - Phase 2				
710102 - Architecture / Engineering	\$ 134,462	2,916	20,727	75,000
710106 - Other Real Property	54,995	-	131,148	25,000
3261 - Slip Overlay				
710102 - Architecture / Engineering	\$ 4,660	-	-	-
710106 - Other Real Property	498,130			
3266 - Colonia Area Drainage				
710102 - Architecture / Engineering	\$ -	-	-	100,000

City of El Centro
FY 2024-25 Revised Budget - Expenditure Detail
Local Transportation Authority Fund (Fund 205)

Personnel Services	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
3267 - Shovel Ready Projects				
710102 - Architecture / Engineering	\$ -	-	-	50,000
3268 - Street Striping Maintenance				
710106 - Other Real Property	\$ 71,951	78,606	32,871	75,000
3271 - Speed Hump				
710106 - Other Real Property	\$ -	12,350	650	15,000
3272 - Plaza / 8th Street Signal Lights				
710102 - Architecture / Eng.	\$ 3,295	1,095	-	-
710106 - Other Real Property	20,399	33,331	-	-
3275 - COVID STIP - East Main Street				
710106 - Other Real Property	\$ -	-	37,376	98,968
3276 - CMAQ - Imperial Avenue				
710102 - Architecture / Eng.	\$ -	-	-	12,000
3277 - SB1 LPP - Commercial Avenue				
710106 - Other Real Property	\$ -	-	380,520	218,000
Total Capital Projects / Outlay:	\$ 1,634,267	286,024	3,536,563	4,416,968
Transfers Out				
3204- Transfers Out				
820101 - T/O to 300 - Transp.	\$ 970,649	870,300	871,000	870,700
820101 - T/O to 100 - LTA Adm	23,000	23,000	23,000	23,000
Total Transfers Out:	\$ 993,649	893,300	894,000	893,700
Total Local Transportaton Auth. Fund:	\$ 2,822,000	1,520,652	4,593,239	5,710,668

City of El Centro
Fiscal Year 2024-25 Revised Budget
FHWA Grants Fund (Fund 207)

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Revenues:				
470121 - Interest Earnings	\$ 162	1,315	2,642	1,150
<i>Total:</i>	<u>\$ 162</u>	<u>1,315</u>	<u>2,642</u>	<u>1,150</u>
Expenditures:				
XXXX - TBD Expenditures / Appropriations	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ 162	1,315	2,642	1,150
Beginning Fund Balance	\$ 65,363	65,525	66,840	69,482
Ending Fund Balance	<u>\$ 65,525</u>	<u>66,840</u>	<u>69,482</u>	<u>70,632</u>

Capital Expenditure Detail

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Capital Expenditures				
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of El Centro
Fiscal Year 2024-25 Revised Budget
I-8 & Imperial Avenue Overpass Fund (Fund 208)

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Revenues:				
470121 - Interest Earnings	\$ 1,553	12,636	14,572	11,000
<i>Total:</i>	<u>\$ 1,553</u>	<u>12,636</u>	<u>14,572</u>	<u>11,000</u>
Expenditures:				
3209 - Imperial Avenue Extension				
Materials & Services	\$ -	-	-	-
Capital Projects / Outlay	-	-	386,172	207,113
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>386,172</u>	<u>207,113</u>
Excess (deficit) of revenues over expenditures	\$ 1,553	12,636	(371,600)	(196,113)
Beginning Fund Balance	\$ 629,813	631,366	644,002	272,402
Ending Fund Balance	<u>\$ 631,366</u>	<u>644,002</u>	<u>272,402</u>	<u>76,289</u>

Capital Expenditure Detail

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Capital Expenditures				
Imperial Avenue Extension	\$ -	-	386,172	207,113
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>386,172</u>	<u>207,113</u>

City of El Centro
 FY 2024-25 Revised Budget - Expenditure Detail
 I-8 & Imperial Avenue Overpass Fund (Fund 208)

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
Personnel Services				
<hr/>				
<i>Total Personnel Services:</i>	\$ -	-	-	-
<hr/>				
Materials & Services				
<hr/>				
3209 - Imperial Avenue Extension 610113 - Professional Services	\$ -	-	-	-
<hr/>				
<i>Total Material & Services:</i>	\$ -	-	-	-
<hr/>				
Capital Projects / Outlay				
<hr/>				
3209 - Imperial Avenue Extension 710106 - Other Real Property	\$ -	-	386,172	207,113
<hr/>				
<i>Total Capital Projects / Outlay:</i>	\$ -	-	386,172	207,113
<hr/>				
Transfers Out				
<hr/>				
<i>Total Transfers Out:</i>	\$ -	-	-	-
<hr/>				
<i>Total I-8 & Imperial O-Pass Fund:</i>	\$ -	-	386,172	207,113
<hr/>				

City of El Centro
Fiscal Year 2024-25 Revised Budget
LTA Transportation Bond Fund (Fund 212)

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Revenues:				
470121 - Interest Earnings	\$ 2,305	16,113	32,169	15,000
<i>Total:</i>	<u>\$ 2,305</u>	<u>16,113</u>	<u>32,169</u>	<u>15,000</u>
Expenditures:				
3251 - LTA Revenue Bonds Materials & Services	\$ 2,000	5,620	8,635	12,000
3204 - Misc. Street Improvements Capital Projects / Outlay	-	-	-	804,000
<i>Total:</i>	<u>\$ 2,000</u>	<u>5,620</u>	<u>8,635</u>	<u>816,000</u>
Excess (deficit) of revenues over expenditures	\$ 305	10,493	23,534	(801,000)
Beginning Fund Balance	\$ 805,674	805,979	816,472	840,006
Ending Fund Balance	<u>\$ 805,979</u>	<u>816,472</u>	<u>840,006</u>	<u>39,006</u>

Capital Expenditure Detail

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Capital Expenditures				
Miscellaneous Street Improvements	\$ -	-	-	804,000
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>804,000</u>

City of El Centro
 FY 2024-25 Revised Budget - Expenditure Detail
 LTA Transportation Bonds Fund (Fund 212)

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
Personnel Services				
<i>Total Personnel Services:</i>	\$ -	-	-	-
Materials & Services				
3251 - LTA Revenue Bonds				
610113 - Professional Services	\$ 2,000	1,000	1,000	4,000
640112 - Bank Charges	-	4,620	7,635	8,000
<i>Total Material & Services:</i>	\$ 2,000	5,620	8,635	12,000
Capital Projects / Outlay				
3204 - Miscellaneous Street Impvmts				
710106 - Other Real Property	\$ -	-	-	804,000
<i>Total Capital Projects / Outlay:</i>	\$ -	-	-	804,000
Transfers Out				
<i>Total Transfers Out:</i>	\$ -	-	-	-
Total LTA Transportation Bonds Fund:	\$ 2,000	5,620	8,635	816,000

SPECIAL REVENUE

FUNDS

(Other)

City of El Centro
Fiscal Year 2024-25 Revised Budget
Capital Construction / Annexation Fees Fund (Fund 210)

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Revenues:				
470121 - Interest Earnings	\$ 281	2,287	4,597	2,250
<i>Total:</i>	<u>\$ 281</u>	<u>2,287</u>	<u>4,597</u>	<u>2,250</u>
Expenditures:				
XXXX - TBD Expenditures / Appropriations	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ 281	2,287	4,597	2,250
Beginning Fund Balance	\$ 113,711	113,992	116,279	120,876
Ending Fund Balance	<u>\$ 113,992</u>	<u>116,279</u>	<u>120,876</u>	<u>123,126</u>

Capital Expenditure Detail

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Capital Expenditures				
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of El Centro
Fiscal Year 2024-25 Revised Budget
American Rescue Plan Act (ARPA) Fund (Fund 214)

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Revenues:				
214-450300 - Federal Grants	\$ 7,047,867	-	-	-
214-470121 - Interest Earnings	15,559	275,385	436,384	-
<i>Total:</i>	<u>\$ 7,063,426</u>	<u>275,385</u>	<u>436,384</u>	<u>-</u>
Expenditures:				
214-6120 - APRA Revenue Loss GG				
Personnel Services	\$ 691,551	51,767	38,474	582,339
Materials & Services	111,920	-	56,500	900,623
Capital Projects / Outlay	453,544	23,932	225,034	3,314,016
214-6121 - Public Health Response				
Materials & Services	\$ 17,807	84	-	94,866
Capital Projects / Outlay	377,875	331,920	-	111,205
214-6122 - Water Infrastructure				
Materials & Services	\$ -	-	-	-
Capital Projects / Outlay	2,467	22,010	1,106,341	245,477
214-6123 - Wastewater Infrastructure				
Materials & Services	\$ -	-	-	-
Capital Projects / Outlay	13,591	176,959	83,440	5,060,632
214-9110 - Transfers Out	\$ -	-	727,328	-
<i>Total:</i>	<u>\$ 1,668,755</u>	<u>606,672</u>	<u>2,237,117</u>	<u>10,309,158</u>
Excess (deficit) of revenues over expenditures	\$ 5,394,671	(331,287)	(1,800,733)	(10,309,158)
Beginning Fund Balance	\$ 7,046,507	12,441,178	12,109,891	10,309,158
Ending Fund Balance	<u>\$ 12,441,178</u>	<u>12,109,891</u>	<u>10,309,158</u>	<u>-</u>

City of El Centro
Fiscal Year 2024-25 Revised Budget
American Rescue Plan Act (ARPA) Fund (Fund 214)

Capital Expenditure Detail

<u>Capital Expenditures</u>	<u>ACTUAL FY 2021-22</u>	<u>ESTIMATED ACTUAL FY 2022-23</u>	<u>ESTIMATED ACTUAL FY 2023-24</u>	<u>REVISED BUDGET FY 2024-25</u>
ARPA Revenue Loss General Government	\$ 453,544	23,932	225,034	3,314,016
Public Health Response	377,875	331,920	-	111,205
Water Infrastructure	2,467	22,010	1,106,341	245,477
Wastewater Infrastructure	13,591	176,959	83,440	5,060,632
<i>Total:</i>	<u>\$ 847,477</u>	<u>554,821</u>	<u>1,414,815</u>	<u>8,731,330</u>

City of El Centro
FY 2024-25 Revised Budget - Expenditure Detail
American Rescue Plan Act Fund (Fund 214)

	ACTUAL	ACTUAL	ESTIMATED	REVISED
Personnel Services	FY 2021-22	FY 2022-23	ACTUAL	BUDGET
			FY 2023-24	FY 2024-25
214-6120 - APRA Revenue Loss GG				
510101 - Salaries - Non-Sworn	\$ 432,000	-	-	-
510102 - Salaries - Sworn	219,000	-	-	-
510103 - Salaries - Temporary	39,611	41,524	31,144	563,534
510105 - Overtime	-	124	-	-
520103 - Social Security	224	2,582	1,923	2,674
520104 - Group Health Insurance	95	693	97	1,079
520105 - Worker's Compensation	397	4,568	3,341	9,488
520106 - Unemployment	172	1,672	1,519	4,313
520107 - Medicare	52	604	450	1,251
	<hr/>	<hr/>	<hr/>	<hr/>
Total Personnel Services:	\$ 691,551	51,767	38,474	582,339
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Materials & Services				
214-6120 - APRA Revenue Loss GG				
610113 - Professional Fees	\$ 58,500	-	56,500	900,623
610135 - Special Events	53,420	-	-	-
214-6121 - Public Health Response				
610113 - Professional Services	\$ 7,217	-	-	42,783
620114 - Other Safety Supplies	10,590	84	-	52,083
	<hr/>	<hr/>	<hr/>	<hr/>
Total Material & Services:	\$ 129,727	84	56,500	995,489
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Capital Projects / Outlay				
214-6120 - APRA Revenue Loss GG				
710106 - Other Real Property	\$ 33,977	-	-	(1,358)
720101 - Office Machines	3,065	-	-	3,434
720103 - Visual Aid	46,403	-	-	-
720106 - Field Equipment	-	23,932	-	1,021,068
720109 - Computers	133,559	-	-	14,497
720110 - Computer Software	174,413	-	153,011	17,087
730102 - Trucks	-	-	72,023	-
730103 - Public Safety Vehicles	62,127	-	-	2,259,288

City of El Centro
 FY 2024-25 Revised Budget - Expenditure Detail
 American Rescue Plan Act Fund (Fund 214)

Personnel Services	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
214-6121 - Public Health Response				
720106 - Field Equipment	\$ 38,607	-	-	20,393
720108 - Safety Equipment	41,713	-	-	23,287
720109 - Computers	58,503	-	-	8,497
720110 - Computer Software	219,052	99,974	-	20,974
720111 - Communication Equipment	20,000	-	-	-
730103 - Public Safety Vehicles	-	231,946	-	38,054
214-6122 - Water Infrastructure				
710106 - Other Real Property	\$ 2,467	22,010	1,106,341	245,477
214-6123 - Wastewater Infrastructure				
710106 - Other Real Property	\$ 13,591	176,959	83,440	5,060,632
Total Capital Projects / Outlay:	\$ 847,477	554,821	1,414,815	8,731,330
Transfers Out				
214-9110- Transfers Out				
820101 - T/O to 100 - Gen Fund Int	\$ -	-	727,328	-
Total Transfers Out:	\$ -	-	727,328	-
Total ARPA Fund:	\$ 1,668,755	606,672	2,237,117	10,309,158

City of El Centro
Fiscal Year 2024-25 Revised Budget
CARES Act Revolving Loan Fund (Fund 215)

	<u>ACTUAL</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>FY 2022-23</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>FY 2023-24</u>	<u>REVISED</u> <u>BUDGET</u> <u>FY 2024-25</u>
Revenues:				
470121 - Interest Earnings	\$ 1,868	8,680	5,174	2,750
470121 - Program Income (Loan Payments)	18,778	12,785	108,851	75,000
450300 - Federal Grants	-	380,000	-	
<i>Total:</i>	<u>\$ 20,646</u>	<u>401,465</u> 343,446	<u>114,025</u>	<u>77,750</u>
Expenditures:				
9202 - Revolving Loans				
Materials & Services	\$ 24,642	19,701	379,776	150,000
Capital Projects / Outlay	-	-	-	-
<i>Total:</i>	<u>\$ 24,642</u>	<u>19,701</u>	<u>379,776</u>	<u>150,000</u>
Excess (deficit) of revenues over expenditures	\$ (3,996)	381,764	(265,751)	(72,250)
Beginning Fund Balance	\$ 40,241	36,245	418,009	152,258
Ending Fund Balance	<u>\$ 36,245</u>	<u>418,009</u>	<u>152,258</u>	<u>80,008</u>
<i>NOTE: Fund balances do not include outstanding loans</i>				

Capital Expenditure Detail

	<u>ACTUAL</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>FY 2022-23</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>FY 2023-24</u>	<u>REVISED</u> <u>BUDGET</u> <u>FY 2024-25</u>
Capital Expenditures				
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of El Centro
 FY 2024-25 Revised Budget - Expenditure Detail
 CARES Act RLF Fund (Fund 215)

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
Personnel Services				
<i>Total Personnel Services:</i>	\$ -	-	-	-
Materials & Services				
9202 - Revolving				
610113 - Professional Services	\$ 799	1,538	-	-
640121 - Loans / Use of Funds	23,843	18,163	279,776	150,000
215-300100- Return of Grant Proceeds	-	-	100,000	-
<i>Total Material & Services:</i>	\$ 24,642	19,701	379,776	150,000
Capital Projects / Outlay				
9202 - Revolving	\$ -	-	-	-
<i>Total Capital Projects / Outlay:</i>	\$ -	-	-	-
Transfers Out				
<i>Total Transfers Out:</i>	\$ -	-	-	-
<i>Total CARES Act RLF Fund:</i>	\$ 24,642	19,701	379,776	150,000

**City of El Centro
Fiscal Year 2024-25 Revised Budget
Home Key Fund (Fund 216)**

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Revenues:				
470121 - Interest Earnings	\$ 1,050	2,442	(94)	-
450300 - Federal Grants	-	-	-	-
<i>Total:</i>	<u>\$ 1,050</u>	<u>2,442</u>	<u>(94)</u>	<u>-</u>
Expenditures:				
6113 - Enterprise Tiny Home Facility				
Materials & Services	\$ 243,691	260,933	25,242	-
Capital Projects / Outlay	-	-	-	-
<i>Total:</i>	<u>\$ 243,691</u>	<u>260,933</u>	<u>25,242</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ (242,641)	(258,491)	(25,336)	-
Beginning Fund Balance	\$ 521,397	278,756	20,265	(5,071)
Ending Fund Balance	<u>\$ 278,756</u>	<u>20,265</u>	<u>(5,071)</u>	<u>(5,071)</u>

Capital Expenditure Detail

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Capital Expenditures				
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of El Centro
 FY 2024-25 Revised Budget - Expenditure Detail
 HomeKey Fund (Fund 216)

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
Personnel Services				
<i>Total Personnel Services:</i>	\$ -	-	-	-
Materials & Services				
6113 - Enterprise Tiny Home Facility				
610113 - Professional Services	\$ 243,691	260,933	25,242	-
<i>Total Material & Services:</i>	\$ 243,691	260,933	25,242	-
Capital Projects / Outlay				
	\$ -	-	-	-
<i>Total Capital Projects / Outlay:</i>	\$ -	-	-	-
Transfers Out				
<i>Total Transfers Out:</i>	\$ -	-	-	-
<i>Total Home Key Fund:</i>	\$ 243,691	260,933	25,242	-

City of El Centro
Fiscal Year 2024-25 Revised Budget
EDA Revolving Fund (Fund 248)

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Revenues:				
470121 - Interest Earnings	\$ 54	333	887	750
470122 - Program Income	-	-	-	-
<i>Total:</i>	<u>\$ 54</u>	<u>333</u>	<u>887</u>	<u>750</u>
Expenditures:				
9340 - EDA Sequestered Materials & Services	\$ -	-	-	2,020
Capital Projects / Outlay	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>2,020</u>
Excess (deficit) of revenues over expenditures	\$ 54	333	887	(1,270)
Beginning Fund Balance	\$ 21,893	21,947	22,280	23,167
Ending Fund Balance	<u>\$ 21,947</u>	<u>22,280</u>	<u>23,167</u>	<u>21,897</u>

Capital Expenditure Detail

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Capital Expenditures	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of El Centro
 FY 2024-25 Revised Budget - Expenditure Detail
 EDA Revolving Fund (Fund 248)

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
Personnel Services				
<i>Total Personnel Services:</i>	\$ -	-	-	-
Materials & Services				
9340 - EDA Sequestered				
610129 - Other Expense	\$ -	-	-	2,020
640121 - Loans	-	-	-	-
<i>Total Material & Services:</i>	\$ -	-	-	2,020
Capital Projects / Outlay				
	\$ -	-	-	-
<i>Total Capital Projects / Outlay:</i>	\$ -	-	-	-
Transfers Out				
<i>Total Transfers Out:</i>	\$ -	-	-	-
<i>Total EDA Revolving Fund:</i>	\$ -	-	-	2,020

**City of El Centro
Fiscal Year 2024-25 Revised Budget
IID Project Jobs Fund (Fund 251)**

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Revenues:				
470121 - Interest Earnings	\$ 17	147	254	250
450200 - Other Agencies	-	-	-	-
<i>Total:</i>	<u>\$ 17</u>	<u>147</u>	<u>254</u>	<u>250</u>
Expenditures:				
XXXX - IID Project Jobs Program				
Materials & Services	\$ -	-	-	-
Capital Projects / Outlay	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ 17	147	254	250
Beginning Fund Balance	\$ 6,874	6,891	7,038	7,292
Ending Fund Balance	<u>\$ 6,891</u>	<u>7,038</u>	<u>7,292</u>	<u>7,542</u>

Capital Expenditure Detail

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Capital Expenditures	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of El Centro
 FY 2024-25 Revised Budget - Expenditure Detail
 IID Project Jobs Fund (Fund 251)

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
Personnel Services				
<i>Total Personnel Services:</i>	\$ -	-	-	-
Materials & Services				
XXXX - IID Project Jobs Program 610129 - Other Expense	\$ -	-	-	-
<i>Total Material & Services:</i>	\$ -	-	-	-
Capital Projects / Outlay				
	\$ -	-	-	-
<i>Total Capital Projects / Outlay:</i>	\$ -	-	-	-
Transfers Out				
<i>Total Transfers Out:</i>	\$ -	-	-	-
<i>Total IID Project Jobs Fund:</i>	- \$ -	-	-	-

City of El Centro
Fiscal Year 2024-25 Revised Budget
Permanent Local Housing Allocation Grant Fund (Fund 252)

	<u>ACTUAL</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>FY 2022-23</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>FY 2023-24</u>	<u>REVISED</u> <u>BUDGET</u> <u>FY 2024-25</u>
Revenues:				
470121 - Interest Earnings	\$ -	-	-	500
450400 - State Grants	-	-	245,998	458,481
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>245,998</u>	<u>458,981</u>
Expenditures:				
6150 - 22-PLHA-17655				
Personnel Services	\$ -	-	-	10,486
Materials & Services	-	-	-	447,995
Capital Projects / Outlay	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>458,481</u>
Excess (deficit) of revenues over expenditures	\$ -	-	245,998	500
Beginning Fund Balance	\$ -	-	-	245,998
Ending Fund Balance	<u>\$ -</u>	<u>-</u>	<u>245,998</u>	<u>246,498</u>

Capital Expenditure Detail

	<u>ACTUAL</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>FY 2022-23</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>FY 2023-24</u>	<u>REVISED</u> <u>BUDGET</u> <u>FY 2024-25</u>
Capital Expenditures	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of El Centro
 FY 2024-25 Revised Budget - Expenditure Detail
 Permanent Local Housing Allocation Grant Fund (Fund 252)

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
Personnel Services				
6150 - 22-PLHA-17655				
510101 - Permanent Salaries	\$ -	-	-	6,650
520101 - Retirement	-	-	-	1,605
520104 - Group Health Insurance	-	-	-	1,070
520105 - Workers Compensation	-	-	-	732
520107 - Unemployment Insurance	-	-	-	333
520110 - Medicare	-	-	-	96
	-----	-----	-----	-----
<i>Total Personnel Services:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>10,486</u>
Materials & Services				
6150 - 22-PLHA-17655				
610129 - Other Expense	\$ -	-	-	2,000
620101 - Office Supplies	-	-	-	2,000
640121 - Loans	-	-	-	210,297
640124 - Contributions	-	-	-	233,698
	-----	-----	-----	-----
<i>Total Material & Services:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>447,995</u>
Capital Projects / Outlay				
	\$ -	-	-	-
	-----	-----	-----	-----
<i>Total Capital Projects / Outlay:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Transfers Out				
	-----	-----	-----	-----
<i>Total Transfers Out:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total PLHA Grant Fund:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>458,481</u>

City of El Centro
Fiscal Year 2024-25 Revised Budget
Permanent Local Housing Allocation (Colonia) Grant Fund (Fund 253)

	<u>ACTUAL</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>FY 2022-23</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>FY 2023-24</u>	<u>REVISED</u> <u>BUDGET</u> <u>FY 2024-25</u>
Revenues:				
470121 - Interest Earnings	\$ -	-	-	500
450400 - State Grants	-	-	216,175	631,095
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>216,175</u>	<u>631,595</u>
Expenditures:				
6151 - 22-PLHA-17776				
Personnel Services	\$ -	-	-	8,881
Materials & Services	-	-	-	622,214
Capital Projects / Outlay	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>631,095</u>
Excess (deficit) of revenues over expenditures	\$ -	-	216,175	500
Beginning Fund Balance	\$ -	-	-	216,175
Ending Fund Balance	<u>\$ -</u>	<u>-</u>	<u>216,175</u>	<u>216,675</u>

Capital Expenditure Detail

	<u>ACTUAL</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>FY 2022-23</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>FY 2023-24</u>	<u>REVISED</u> <u>BUDGET</u> <u>FY 2024-25</u>
Capital Expenditures	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of El Centro
 FY 2024-25 Revised Budget - Expenditure Detail
 Permanent Local Housing Allocation (Colonia) Grant Fund (Fund 253)

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
Personnel Services				
6151 - 22-PLHA-17776				
510101 - Permanent Salaries	\$ -	-	-	5,516
520101 - Retirement	-	-	-	1,332
520104 - Group Health Insurance	-	-	-	1,070
520105 - Workers Compensation	-	-	-	607
520107 - Unemployment Insurance	-	-	-	276
520110 - Medicare	-	-	-	80
	-	-	-	-
<i>Total Personnel Services:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>8,881</u>
Materials & Services				
6151 - 22-PLHA-17776				
610116 - Professional Fees	\$ -	-	-	2,000
610129 - Other Expense	-	-	-	4,000
620101 - Office Supplies	-	-	-	2,000
640121 - Loans	-	-	-	408,848
640124 - Contributions	-	-	-	205,366
	-	-	-	-
<i>Total Material & Services:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>622,214</u>
Capital Projects / Outlay				
	\$ -	-	-	-
	-	-	-	-
<i>Total Capital Projects / Outlay:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Transfers Out				
	-	-	-	-
<i>Total Transfers Out:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total PLHA (Colonia) Grant Fund:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>631,095</u>

**City of El Centro
Fiscal Year 2024-25 Revised Budget
2011-C Bonds Fund (Fund 267)**

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Revenues:				
470121 - Interest Earnings	\$ -	34	162	50
450200 - Other Agencies	-	3,894	-	-
<i>Total:</i>	<u>\$ -</u>	<u>3,928</u>	<u>162</u>	<u>50</u>
Expenditures:				
XXXX - C-Bonds				
Personnel Services	\$ -	-	-	-
Materials & Services	-	-	-	-
Capital Projects / Outlay	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ -	3,928	162	50
Beginning Fund Balance	\$ 1	1	3,929	4,091
Ending Fund Balance	<u>\$ 1</u>	<u>3,929</u>	<u>4,091</u>	<u>4,141</u>

Capital Expenditure Detail

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Capital Expenditures				
	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of El Centro
 FY 2024-25 Revised Budget - Expenditure Detail
 2011-C Bonds Fund (Fund 267)

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
<u>Personnel Services</u>	\$ -	-	-	-
<i>Total Personnel Services:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Materials & Services</u>	\$ -	-	-	-
<i>Total Material & Services:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Capital Projects / Outlay</u>	\$ -	-	-	-
<i>Total Capital Projects / Outlay:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Transfers Out</u>				
<i>Total Transfers Out:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total 2011-C Bonds Fund:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

**City of El Centro
Fiscal Year 2024-25 Revised Budget
2011 A&B Projects Fund (Fund 269)**

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Revenues:				
470121 - Interest Earnings	\$ 1,507	5,781	25,667	10,000
450200 - Other Agencies	-	-	-	-
<i>Total:</i>	<u>\$ 1,507</u>	<u>5,781</u>	<u>25,667</u>	<u>10,000</u>
Expenditures:				
9255 - Projects A&B Bonds				
Personnel Services	\$ -	-	-	-
Materials & Services	-	-	-	-
Capital Projects / Outlay	-	-	-	618,843
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>618,843</u>
Excess (deficit) of revenues over expenditures	\$ 1,507	5,781	25,667	(608,843)
Beginning Fund Balance	\$ 616,026	617,533	623,314	648,981
Ending Fund Balance	<u>\$ 617,533</u>	<u>623,314</u>	<u>648,981</u>	<u>40,138</u>

Capital Expenditure Detail

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Capital Expenditures				
Projects - A&B Bonds - Building	\$ -	-	-	618,843
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>618,843</u>

City of El Centro
 FY 2024-25 Revised Budget - Expenditure Detail
 2011 A&B Project Fund (Fund 269)

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
Personnel Services				
	\$ -	-	-	-
<i>Total Personnel Services:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Materials & Services				
	\$ -	-	-	-
<i>Total Material & Services:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Capital Projects / Outlay				
9255 - Projects A&B Bonds				
710105 - Buildings	\$ -	-	-	618,843
<i>Total Capital Projects / Outlay:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>618,843</u>
Transfers Out				
<i>Total Transfers Out:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total 2011 A&B Project Fund:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>618,843</u>

City of El Centro
Fiscal Year 2024-25 Revised Budget
Public Works Grants (SB-1383) Fund (Fund 284)

	<u>ACTUAL</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>FY 2022-23</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>FY 2023-24</u>	<u>REVISED</u> <u>BUDGET</u> <u>FY 2024-25</u>
Revenues:				
470121 - Interest Earnings	\$ -	-	-	-
470000 - Other Income (Grants)	-	-	-	123,181
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>123,181</u>
Expenditures:				
3903 - SB 1383 OWR4-22-0151				
Personnel Services	\$ -	-	-	28,226
Materials & Services	-	-	-	94,955
Capital Projects / Outlay	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>123,181</u>
Excess (deficit) of revenues over expenditures	\$ -	-	-	-
Beginning Fund Balance	\$ -	-	-	-
Ending Fund Balance	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

Capital Expenditure Detail

	<u>ACTUAL</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>FY 2022-23</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>FY 2023-24</u>	<u>REVISED</u> <u>BUDGET</u> <u>FY 2024-25</u>
Capital Expenditures	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of El Centro
 FY 2024-25 Revised Budget - Expenditure Detail
 Public Works Grants (SB-1383) Fund (Fund 284)

	<u>ACTUAL</u> <u>FY 2021-22</u>	<u>ACTUAL</u> <u>FY 2022-23</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>FY 2023-24</u>	<u>PROPOSED</u> <u>BUDGET</u> <u>FY 2024-25</u>
Personnel Services				
3903 - SB 1383 OWR4-22-0151				
510103 - Temporary Salaries	\$ -	-	-	28,226
	<hr/>	<hr/>	<hr/>	<hr/>
<i>Total Personnel Services:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>28,226</u>
Materials & Services				
3903 - SB 1383 OWR4-22-0151				
610103 - Telephone	\$ -	-	-	1,500
610113 - Professional Fees	-	-	-	81,774
610129 - Other Expense	-	-	-	4,181
620103 - Printing	-	-	-	7,500
	<hr/>	<hr/>	<hr/>	<hr/>
<i>Total Material & Services:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>94,955</u>
Capital Projects / Outlay				
	\$ -	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
<i>Total Capital Projects / Outlay:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Transfers Out				
	\$ -	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
<i>Total Transfers Out:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total Public Works Grants (SB-1383) Fund:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>123,181</u>

City of El Centro
Fiscal Year 2024-25 Revised Budget
EDA Grants Fund (Fund 441)

	<u>ACTUAL FY 2021-22</u>	<u>ESTIMATED ACTUAL FY 2022-23</u>	<u>ESTIMATED ACTUAL FY 2023-24</u>	<u>REVISED BUDGET FY 2024-25</u>
Revenues:				
470121 - Interest Earnings	\$ 446	3,873	7,365	5,000
470113 - Other Income	\$ -	-	-	-
<i>Total:</i>	<u>\$ 446</u>	<u>3,873</u>	<u>7,365</u>	<u>5,000</u>
Expenditures:				
XXXX - EDA Grants				
Personnel Services	\$ -	-	-	-
Materials & Services	-	-	-	-
Capital Projects / Outlay	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ 446	3,873	7,365	5,000
Beginning Fund Balance	\$ 180,611	181,057	184,930	192,295
Ending Fund Balance	<u>\$ 181,057</u>	<u>184,930</u>	<u>192,295</u>	<u>197,295</u>

Capital Expenditure Detail

	<u>ACTUAL FY 2021-22</u>	<u>ESTIMATED ACTUAL FY 2022-23</u>	<u>ESTIMATED ACTUAL FY 2023-24</u>	<u>REVISED BUDGET FY 2024-25</u>
Capital Expenditures	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of El Centro
 FY 2024-25 Revised Budget - Expenditure Detail
 EDA Grants Fund (Fund 441)

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
<u>Personnel Services</u>	\$ -	-	-	-
<i>Total Personnel Services:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Materials & Services</u>	\$ -	-	-	-
<i>Total Material & Services:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Capital Projects / Outlay</u>	\$ -	-	-	-
<i>Total Capital Projects / Outlay:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Transfers Out</u>				
<i>Total Transfers Out:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total EDA Grants Fund:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

**SPECIAL REVENUE
FUNDS
(Police-Related)**

**City of El Centro
Fiscal Year 2024-25 Revised Budget
Asset Forfeiture Fund (Fund 221)**

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Revenues:				
470121 - Interest Earnings	\$ 86	183	2,621	2,500
440104 - Asset Forfeiture	9,210	103,891	9,698	-
<i>Total:</i>	<u>\$ 9,296</u>	<u>104,074</u>	<u>12,319</u>	<u>2,500</u>
Expenditures:				
2101 - Police Services				
Materials & Services	\$ 43,000	43,000	25,000	25,000
Capital Projects / Outlay	-	-	-	63,000
<i>Total:</i>	<u>\$ 43,000</u>	<u>43,000</u>	<u>25,000</u>	<u>88,000</u>
Excess (deficit) of revenues over expenditures	\$ (33,704)	61,074	(12,681)	(85,500)
Beginning Fund Balance	\$ 96,420	62,716	123,790	111,109
Ending Fund Balance	<u>\$ 62,716</u>	<u>123,790</u>	<u>111,109</u>	<u>25,609</u>

Capital Expenditure Detail

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Capital Expenditures				
Police Station Project	\$ -	-	-	63,000
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>63,000</u>

City of El Centro
 FY 2024-25 Revised Budget - Expenditure Detail
 Asset Forfeiture Fund (Fund 221)

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
Personnel Services				
<hr/>				
<i>Total Personnel Services:</i>	\$ -	-	-	-
<hr/>				
Materials & Services				
<hr/>				
2101 - Police Services				
610113 - Professional Services	\$ 18,000	18,000	-	-
640124 - Contributions	25,000	25,000	25,000	25,000
<i>Total Material & Services:</i>	\$ 43,000	43,000	25,000	25,000
<hr/>				
Capital Projects / Outlay				
<hr/>				
2101 - Police Services				
710105 - Buildings	\$ -	-	-	63,000
<i>Total Capital Projects / Outlay:</i>	\$ -	-	-	63,000
<hr/>				
Transfers Out				
<hr/>				
<i>Total Transfers Out:</i>	\$ -	-	-	-
<hr/>				
<i>Total Asset Forfeiture Fund:</i>	\$ 43,000	43,000	25,000	88,000

**City of El Centro
Fiscal Year 2024-25 Revised Budget
OTS Grant Fund (Fund 222)**

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Revenues:				
470121 - Interest Earnings	\$ 132	1,340	2,809	2,500
450400 - State Grants (OTS)	17,831	26,387	28,558	35,000
<i>Total:</i>	<u>\$ 17,963</u>	<u>27,727</u>	<u>31,367</u>	<u>37,500</u>
Expenditures:				
2117/XX - OTS-PT22021/XX				
Personnel Services	\$ 7,934	19,570	30,743	35,490
Materials & Services	9,897	-	-	-
Capital Projects / Outlay	-	-	-	-
<i>Total:</i>	<u>\$ 17,831</u>	<u>19,570</u>	<u>30,743</u>	<u>35,490</u>
Excess (deficit) of revenues over expenditures	\$ 132	8,157	624	2,010
Beginning Fund Balance	\$ 61,062	61,194	69,351	69,975
Ending Fund Balance	<u>\$ 61,194</u>	<u>69,351</u>	<u>69,975</u>	<u>71,985</u>

Capital Expenditure Detail

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Capital Expenditures	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of El Centro
 FY 2024-25 Revised Budget - Expenditure Detail
 OTS Grant Fund (Fund 222)

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
Personnel Services				
2117/XX - OTS-PT22021/XX				
510105 - Overtime	\$ 7,833	19,299	30,661	35,000
520110 - Medicare	101	271	82	490
	<hr/>	<hr/>	<hr/>	<hr/>
<i>Total Personnel Services:</i>	<u>\$ 7,934</u>	<u>19,570</u>	<u>30,743</u>	<u>35,490</u>
Materials & Services				
2117/XX - OTS-PT22021/XX				
610109 - Meeting & Travel	\$ 187	-	-	-
620114 - Other Safety Supplies	9,710	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
<i>Total Material & Services:</i>	<u>\$ 9,897</u>	<u>-</u>	<u>-</u>	<u>-</u>
Capital Projects / Outlay				
	\$ -	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
<i>Total Capital Projects / Outlay:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Transfers Out				
	<hr/>	<hr/>	<hr/>	<hr/>
<i>Total Transfers Out:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total OTS Grant Fund:</i>	<u>\$ 17,831</u>	<u>19,570</u>	<u>30,743</u>	<u>35,490</u>

City of El Centro
Fiscal Year 2024-25 Revised Budget
SLESF Fund (Fund 223)

	<u>ACTUAL</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>FY 2022-23</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>FY 2023-24</u>	<u>REVISED</u> <u>BUDGET</u> <u>FY 2024-25</u>
Revenues:				
470121 - Interest Earnings	\$ 1,206	10,985	24,064	25,000
450200 - Other Agencies (SLESF)	-	169,305	173,756	175,000
<i>Total:</i>	<u>\$ 1,206</u>	<u>180,290</u>	<u>197,820</u>	<u>200,000</u>
Expenditures:				
2113 - SLESF				
Personnel Services	\$ 52,723	62,983	47,749	74,244
Materials & Services	19,442	450	46,316	200,900
Capital Projects / Outlay	-	-	-	-
<i>Total:</i>	<u>\$ 72,165</u>	<u>63,433</u>	<u>94,065</u>	<u>275,144</u>
Excess (deficit) of revenues over expenditures	\$ (70,959)	116,857	103,755	(75,144)
Beginning Fund Balance	\$ 508,266	437,307	554,164	657,919
Ending Fund Balance	<u>\$ 437,307</u>	<u>554,164</u>	<u>657,919</u>	<u>582,775</u>

Capital Expenditure Detail

	<u>ACTUAL</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>FY 2022-23</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>FY 2023-24</u>	<u>REVISED</u> <u>BUDGET</u> <u>FY 2024-25</u>
Capital Expenditures				
	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of El Centro
 FY 2024-25 Revised Budget - Expenditure Detail
 SLESF Fund (Fund 223)

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
Personnel Services				
3113 - SLESF				
510101 - Permanent Salaries	\$ 39,950	43,412	27,399	44,065
510105 - Overtime	2,202	743	6,011	2,000
520101 - Retirement	3,679	10,564	5,652	11,065
520104 - Group Health Insurance	334	304	3,592	9,055
520105 - Workers Compensation	4,340	4,771	3,014	4,847
520106 - Disability Insurance	251	275	168	258
520107 - Unemployment Insurance	1,230	2,169	1,370	2,203
520109 - Life Insurance	113	98	57	112
520110 - Medicare	624	647	486	639
Total Personnel Services:	\$ 52,723	62,983	47,749	74,244
Materials & Services				
3113 - SLESF				
610124 - Uniform Allowance	\$ 900	450	450	900
620114 - Other Safety Supplies	18,542	-	45,866	200,000
Total Material & Services:	\$ 19,442	450	46,316	200,900
Capital Projects / Outlay				
	\$ -	-	-	-
Total Capital Projects / Outlay:	\$ -	-	-	-
Transfers Out				
	\$ -	-	-	-
Total Transfers Out:	\$ -	-	-	-
Total SLESF Fund:	\$ 72,165	63,433	94,065	275,144

City of El Centro
Fiscal Year 2024-25 Revised Budget
Police Grants Fund (Fund 225)

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Revenues:				
470121 - Interest Earnings	\$ 166	751	511	1,000
450200 - Other Agencies	229,665	74,631	388,505	521,629
450300 - Federal Grants	40,138	-	-	
<i>Total:</i>	<u>\$ 269,969</u>	<u>75,382</u>	<u>389,016</u>	<u>522,629</u>
Expenditures:				
2121 - 2020-DJ-BX-0580				
Materials & Services	\$ 4,458	-	-	-
Capital Projects / Outlay	-	-	-	-
2122 - Stonegarden				
Personnel Services	\$ 40,206	65,523	13,672	90,377
Materials & Services	-	-	-	58,000
Capital Projects / Outlay	185,000	25,000	229,527	250,000
2124 - DOJ - Prop 56-20-1-016				
Personnel Services	\$ 40,138	66,324	-	-
Materials & Services	-	-	-	-
Capital Projects / Outlay	-	-	-	-
2127 - Cannabis Tax Fund				
Personnel Services	\$ -	-	-	68,180
Materials & Services	-	-	-	36,938
Capital Projects / Outlay	-	-	-	159,512
<i>Total:</i>	<u>\$ 269,802</u>	<u>156,847</u>	<u>243,199</u>	<u>663,007</u>
Excess (deficit) of revenues over expenditures	\$ 167	(81,465)	145,817	(140,378)
Beginning Fund Balance	\$ 119,246	119,413	37,948	183,765
Ending Fund Balance	<u>\$ 119,413</u>	<u>37,948</u>	<u>183,765</u>	<u>43,387</u>

**City of El Centro
Fiscal Year 2024-25 Revised Budget
Police Grants Fund (Fund 225)**

Capital Expenditure Detail

<u>Capital Expenditures</u>	<u>ACTUAL FY 2021-22</u>	<u>ESTIMATED ACTUAL FY 2022-23</u>	<u>ESTIMATED ACTUAL FY 2023-24</u>	<u>REVISED BUDGET FY 2024-25</u>
Computers	\$ -	25,000	-	-
Safety Equipment	185,000	-	122,000	250,000
Public Safety Vehicles	-	-	107,527	159,512
<i>Total:</i>	<u>\$ 185,000</u>	<u>25,000</u>	<u>229,527</u>	<u>409,512</u>

City of El Centro
 FY 2024-25 Revised Budget - Expenditure Detail
 Police Grants Fund (Fund 225)

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
Personnel Services				
2122 - Stonegarden				
510106 - Overtime	\$ 40,206	64,634	13,485	88,977
520110 - Medicare	-	889	187	1,400
2124 - DOJ Prop56-20-1-016				
510101 - Permanent Salaries	\$ 25,350	42,169	-	-
510105 - Overtime	80	-	-	-
520101 - Retirement	2,314	3,800	-	-
520104 - Group Health Insurance	8,179	13,019	-	-
520105 - Workers Compensation	2,789	4,458	-	-
520106 - Disability Insurance	157	251	-	-
520107 - Unemployment Insurance	909	2,026	-	-
520109 - Life Insurance	63	97	-	-
520110 - Medicare	297	504	-	-
2127 - Cannabis Tax Fund				
510105 - Overtime	\$ -	-	-	67,180
520110 - Medicare	-	-	-	1,000
Total Personnel Services:	\$ 80,344	131,847	13,672	158,557
Materials & Services				
2121 - 2020-DJ-BX-0580				
620114 - Other Safety Supplies	\$ 4,458	-	-	-
2122 - Stonegarden				
630106 - Motor Vehicle Expense	\$ -	-	-	58,000
2127 - Cannabis Tax Fund				
610109 - Meeting & Travel	\$ -	-	-	9,560
620114 - Other Safety Supplies	-	-	-	27,378
Total Material & Services:	\$ 4,458	-	-	94,938

City of El Centro
 FY 2024-25 Revised Budget - Expenditure Detail
 Police Grants Fund (Fund 225)

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
Personnel Services				
Capital Projects / Outlay				
2122 - Stonegarden				
720109 - Computers	\$ -	25,000	-	-
720112 - Safety Equipment	185,000	-	122,000	250,000
730103 - Public Safety Vehicles	-	-	107,527	-
2127 - Cannabis Tax Fund				
730103 - Public Safety Vehicles	-	-	-	159,512
Total Capital Projects / Outlay:	\$ 185,000	25,000	229,527	409,512
Transfers Out				
Total Transfers Out:	\$ -	-	-	-
Total Police Grants Fund:	\$ 269,802	156,847	243,199	663,007

City of El Centro
Fiscal Year 2024-25 Revised Budget
Asset Forfeiture (Federal) Fund (Fund 226)

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Revenues:				
470121 - Interest Earnings	\$ 962	11,910	24,055	24,000
440104 - Asset Forfeiture	68,230	205,748	21,224	10,000
<i>Total:</i>	<u>\$ 69,192</u>	<u>217,658</u>	<u>45,279</u>	<u>34,000</u>
Expenditures:				
2101 - Police Services				
Materials & Services	\$ -	-	-	-
Capital Projects / Outlay	-	-	-	482,383
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>482,383</u>
Excess (deficit) of revenues over expenditures	\$ 69,192	217,658	45,279	(448,383)
Beginning Fund Balance	\$ 334,613	403,805	621,463	666,742
Ending Fund Balance	<u>\$ 403,805</u>	<u>621,463</u>	<u>666,742</u>	<u>218,359</u>

Capital Expenditure Detail

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Capital Expenditures				
Buildings - Police Building	\$ -	-	-	482,383
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>482,383</u>

City of El Centro
 FY 2024-25 Revised Budget - Expenditure Detail
 Asset Forfeiture Federal Fund (Fund 226)

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
Personnel Services				
<hr/>				
<i>Total Personnel Services:</i>	\$ -	-	-	-
<hr/>				
Materials & Services				
<hr/>				
2101 - Police Services				
610113 - Professional Services	\$ -	-	-	-
<hr/>				
<i>Total Material & Services:</i>	\$ -	-	-	-
<hr/>				
Capital Projects / Outlay				
<hr/>				
2101 - Police Services				
710105 - Buildings	\$ -	-	-	482,383
<hr/>				
<i>Total Capital Projects / Outlay:</i>	\$ -	-	-	482,383
<hr/>				
Transfers Out				
<hr/>				
<i>Total Transfers Out:</i>	\$ -	-	-	-
<hr/>				
<i>Total Asset Forfeiture - Federal Fund:</i>	\$ -	-	-	482,383

**SPECIAL REVENUE
FUNDS
(Parks & Recreation)**

**City of El Centro
Fiscal Year 2024-25 Revised Budget
Parks Grant Fund (Fund 260)**

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Revenues:				
470121 - Interest Earnings	\$ -	-	-	-
450400 - State Grants	172,824	-	-	5,289,125
<i>Total:</i>	<u>\$ 172,824</u>	<u>-</u>	<u>-</u>	<u>5,289,125</u>
Expenditures:				
5102 - Bucklin Park				
Personnel Services	\$ -	-	-	-
Materials & Services	-	-	-	-
Capital Projects / Outlay	172,824	5,128	-	-
5104 - Gomez Park Project				
Personnel Services	\$ -	-	-	-
Materials & Services	-	-	69,379	194,618
Capital Projects / Outlay	-	875	-	5,019,125
<i>Total:</i>	<u>\$ 172,824</u>	<u>6,003</u>	<u>69,379</u>	<u>5,213,743</u>
Excess (deficit) of revenues over expenditures	\$ -	(6,003)	(69,379)	75,382
Beginning Fund Balance	\$ -	-	(6,003)	(75,382)
Ending Fund Balance	\$ -	(6,003)	(75,382)	-

Capital Expenditure Detail

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Capital Expenditures				
Bucklin Park	\$ 172,824	5,128	-	-
Gomez Park Project	-	875	-	5,019,125
<i>Total:</i>	<u>\$ 172,824</u>	<u>6,003</u>	<u>-</u>	<u>5,019,125</u>

City of El Centro
 FY 2024-25 Revised Budget - Expenditure Detail
 Parks Grant Fund (Fund 260)

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
Personnel Services				
	\$ -	-	-	-
<i>Total Personnel Services:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Materials & Services				
5104 - Gomez Park Project				
610113 - Professional Fees	\$ -	-	69,379	144,618
610129 - Other Expense	-	-	-	50,000
<i>Total Material & Services:</i>	<u>\$ -</u>	<u>-</u>	<u>69,379</u>	<u>194,618</u>
Capital Projects / Outlay				
5102 - Buclkin Park				
720107 - Parks & Rec Equipment	\$ 172,824	5,128	-	-
5104 - Gomez Park Project				
720106 - Other Real Property	\$ -	875	-	5,019,125
<i>Total Capital Projects / Outlay:</i>	<u>\$ 172,824</u>	<u>6,003</u>	<u>-</u>	<u>5,019,125</u>
Transfers Out				
<i>Total Transfers Out:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total Parks Grant Fund:</i>	<u>\$ 172,824</u>	<u>6,003</u>	<u>69,379</u>	<u>5,213,743</u>

City of El Centro
Fiscal Year 2024-25 Revised Budget
Recreation Projects Fund (Fund 261)

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Revenues:				
470121 - Interest Earnings	\$ -	216	184	50
450400 - State Grants	106,084	-	265,050	85,500
450200 - Other Agencies	-	-	-	701,856
<i>Total:</i>	<u>\$ 106,084</u>	<u>216</u>	<u>265,234</u>	<u>787,406</u>
Expenditures:				
5214 - Urban Forest Grant				
Personnel Services	\$ -	-	-	-
Materials & Services	-	91,845	88,348	-
Capital Projects / Outlay	-	117,588	-	-
5215 - Buena Vista Park Project				
Personnel Services	\$ -	-	-	-
Materials & Services	18,940	75,035	(2,335)	20,000
Capital Projects / Outlay	-	-	91,400	649,856
5219 - Imperial Valley Urban Forest				
Personnel Services	\$ -	-	-	-
Materials & Services	2,404	38,028	29,581	52,000
Capital Projects / Outlay	-	-	-	-
<i>Total:</i>	<u>\$ 21,344</u>	<u>322,496</u>	<u>206,994</u>	<u>721,856</u>
Excess (deficit) of revenues over expenditures	\$ 84,740	(322,280)	58,240	65,550
Beginning Fund Balance	\$ 13,214	97,954	(224,326)	(166,086)
Ending Fund Balance	<u>\$ 97,954</u>	<u>(224,326)</u>	<u>(166,086)</u>	<u>(100,536)</u>

**City of El Centro
Fiscal Year 2024-25 Revised Budget
Recreation Projects Fund (Fund 261)**

Capital Expenditure Detail

<u>Capital Expenditures</u>	<u>ACTUAL FY 2021-22</u>	<u>ESTIMATED ACTUAL FY 2022-23</u>	<u>ESTIMATED ACTUAL FY 2023-24</u>	<u>REVISED BUDGET FY 2024-25</u>
Urban Forest Grant	\$ -	117,588	-	-
Buena Vista Park Project	-	-	91,400	649,856
<i>Total:</i>	<u>\$ -</u>	<u>117,588</u>	<u>91,400</u>	<u>649,856</u>

City of El Centro
 FY 2024-25 Revised Budget - Expenditure Detail
 Recreation Projects Fund (Fund 261)

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
Personnel Services				
	\$ -	-	-	-
<i>Total Personnel Services:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Materials & Services				
5214 - Urban Forest Grant				
610104 - Water	\$ -	1,050	2,888	-
610113 - Professional Fees	-	72,411	62,744	-
610129 - Other Expense	-	12,534	-	-
620123 - Irrigation & Sprinklers	-	5,850	22,716	-
5215 - Buena Vista Park Project				
610113 - Professional Fees	\$ 18,940	75,035	(2,335)	-
610129 - Other Expense	-	-	-	20,000
5219 - Imperial Valley Urban Forest				
610113 - Professional Fees	\$ -	38,028	-	6,000
620113 - Irrigation & Sprinklers	-	-	16,059	12,500
620124 - Trees / Plants / Grass	2,404	-	13,522	33,500
<i>Total Material & Services:</i>	<u>\$ 21,344</u>	<u>204,908</u>	<u>115,594</u>	<u>72,000</u>
Capital Projects / Outlay				
5214 - Urban Forest Grant				
710106 - Other Real Property	\$ -	114,391	-	-
720109 - Computers	-	3,197	-	-
5215 - Buena Vista Park Project				
710106 - Other Real Property	\$ -	-	91,400	649,856
<i>Total Capital Projects / Outlay:</i>	<u>\$ -</u>	<u>117,588</u>	<u>91,400</u>	<u>649,856</u>
Transfers Out				
<i>Total Transfers Out:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total Recreation Projects Fund:</i>	<u>\$ 21,344</u>	<u>322,496</u>	<u>206,994</u>	<u>721,856</u>

**City of El Centro
Fiscal Year 2024-25 Revised Budget
Special Events Fund (Fund 266)**

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Revenues:				
470121 - Interest Earnings	\$ 30	292	33	-
470120 - Contributions	1,077	200	80	-
450200 - Other Agencies	142,700	-	-	-
490101 - Transfers In - General Fund	22,021	65,226	96,830	95,000
<i>Total:</i>	<u>\$ 165,828</u>	<u>65,718</u>	<u>96,943</u>	<u>95,000</u>
Expenditures:				
5210 - Special Events				
Personnel Services	\$ 74,094	65,712	97,002	95,000
Materials & Services	91,714	-	(28)	-
Capital Projects / Outlay	-	-	-	-
<i>Total:</i>	<u>\$ 165,808</u>	<u>65,712</u>	<u>96,974</u>	<u>95,000</u>
Excess (deficit) of revenues over expenditures	\$ 20	6	(31)	-
Beginning Fund Balance	\$ 5	25	31	-
Ending Fund Balance	<u>\$ 25</u>	<u>31</u>	<u>-</u>	<u>-</u>

Capital Expenditure Detail

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Capital Expenditures				
	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of El Centro
 FY 2024-25 Revised Budget - Expenditure Detail
 Special Events Fund (Fund 266)

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
Personnel Services				
5210 - Special Events				
510101 - Permanent Salaries	\$ 2,313	944	368	500
510103 - Temporary Salaries	18,136	17,990	26,732	20,125
510105 - Overtime	42,839	36,250	53,670	60,000
520101 - Retirement	703	628	894	1,000
520103 - Social Security	920	932	1,474	1,200
520104 - Group Health Insurance	5,401	5,288	8,356	7,500
520105 - Workers Compensation	2,219	1,979	2,980	2,500
520106 - Disability Insurance	14	-	1	-
520107 - Unemployment Insurance	598	874	1,317	1,100
520109 - Life Insurance	60	48	69	75
520110 - Medicare	891	779	1,141	1,000
Total Personnel Services:	\$ 74,094	65,712	97,002	95,000
Materials & Services				
5210 - Special Events				
610106 - Advertising	\$ 7,653	-	-	-
610129 - Other Expense	6,860	-	-	-
610135 - Special Events	77,201	-	(28)	-
Total Material & Services:	\$ 91,714	-	(28)	-
Capital Projects / Outlay				
	\$ -	-	-	-
Total Capital Projects / Outlay:	\$ -	-	-	-
Transfers Out				
	\$ -	-	-	-
Total Transfers Out:	\$ -	-	-	-
Total Special Events Fund:	\$ 165,808	65,712	96,974	95,000

**City of El Centro
Fiscal Year 2024-25 Revised Budget
Park Development Fund (Fund 460)**

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Revenues:				
470121 - Interest Earnings	\$ 317	2,277	5,396	4,000
470113 - Other Income	\$ -	-	-	-
<i>Total:</i>	<u>\$ 317</u>	<u>2,277</u>	<u>5,396</u>	<u>4,000</u>
Expenditures:				
XXXX - Parks Projects				
Personnel Services	\$ -	-	-	-
Materials & Services	-	-	-	-
Capital Projects / Outlay	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ 317	2,277	5,396	4,000
Beginning Fund Balance	\$ 128,437	128,754	131,031	136,427
Ending Fund Balance	<u>\$ 128,754</u>	<u>131,031</u>	<u>136,427</u>	<u>140,427</u>

Capital Expenditure Detail

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Capital Expenditures				
	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of El Centro
 FY 2024-25 Revised Budget - Expenditure Detail
 Park Development Fund (Fund 460)

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
<u>Personnel Services</u>	\$ -	-	-	-
<i>Total Personnel Services:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Materials & Services</u>	\$ -	-	-	-
<i>Total Material & Services:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Capital Projects / Outlay</u>	\$ -	-	-	-
<i>Total Capital Projects / Outlay:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Transfers Out</u>				
<i>Total Transfers Out:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total Park Development Fund:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

**SPECIAL REVENUE
FUNDS
(Impact / Mitigation)**

**City of El Centro
Fiscal Year 2024-25 Revised Budget
CDBG COVID 19 Fund (Fund 217)**

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Revenues:				
470121 - Interest Earnings	\$ 1	1	(66)	-
450300 - Federal Grants	67,902	298,019	128,315	-
470122 - Program Income	(207)	-	-	100
<i>Total:</i>	<u>\$ 67,696</u>	<u>298,020</u>	<u>128,249</u>	<u>100</u>
Expenditures:				
6118 - CDBG CV Round 1				
Personnel Services	\$ 21,117	16,396	803	-
Materials & Services	43,978	34,868	12,821	25,000
Capital Projects / Outlay	-	-	-	-
6119 - CDBG CV Round 3				
Materials & Services	\$ -	300,935	64,943	-
<i>Total:</i>	<u>\$ 65,095</u>	<u>352,199</u>	<u>78,567</u>	<u>25,000</u>
Excess (deficit) of revenues over expenditures	\$ 2,601	(54,179)	49,682	(24,900)
Beginning Fund Balance	\$ 29,766	32,367	(21,812)	27,870
Ending Fund Balance	<u>\$ 32,367</u>	<u>(21,812)</u>	<u>27,870</u>	<u>2,970</u>

Capital Expenditure Detail

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Capital Expenditures				
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of El Centro
 FY 2024-25 Revised Budget - Expenditure Detail
 CDBG COVID-19 Fund (Fund 217)

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
Personnel Services				
6118 - CDBG CV Round 1				
510101 - Permanent Salaries	\$ 15,697	10,666	-	-
520101 - Retirement	1,508	2,645	803	-
520104 - Group Health Insurance	2,132	1,449	-	-
520105 - Workers Compensation	1,099	1,173	-	-
520106 - Disability Insurance	100	68	-	-
520107 - Unemployment Insurance	353	240	-	-
520110 - Medicare	228	155	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Personnel Services:	\$ 21,117	16,396	803	-
Materials & Services				
6118 - CDBG CV Round 1				
610113 - Professional Services	\$ 129	89	1,665	-
610129 - Other Expense	-	58	-	-
620114 - Other Safety Supplies	87	940	-	-
640121 - Loans	43,762	33,781	11,156	25,000
6119 - CDBG CV - Round 3				
640124 - Contributions	\$ -	300,935	64,943	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Material & Services:	\$ 43,978	335,803	77,764	25,000
Capital Projects / Outlay				
	\$ -	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Capital Projects / Outlay:	\$ -	-	-	-
Transfers Out				
	<hr/>	<hr/>	<hr/>	<hr/>
Total Transfers Out:	\$ -	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total CDBG COVID 19 Fund:	\$ 65,095	352,199	78,567	25,000

**City of El Centro
Fiscal Year 2024-25 Revised Budget
Home Grant Fund (Fund 240)**

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Revenues:				
470121 - Interest Earnings	\$ 107	(76)	3,570	3,000
450400 - State Grants	515,000	-	54,500	-
<i>Total:</i>	<u>\$ 515,107</u>	<u>(76)</u>	<u>58,070</u>	<u>3,000</u>
Expenditures:				
9312 - 18-HOME-1255				
Materials & Services	\$ 515,000	-	-	100,000
Capital Projects / Outlay	-	-	-	-
<i>Total:</i>	<u>\$ 515,000</u>	<u>-</u>	<u>-</u>	<u>100,000</u>
Excess (deficit) of revenues over expenditures	\$ 107	(76)	58,070	(97,000)
Beginning Fund Balance	\$ 66,906	67,013	66,937	125,007
Ending Fund Balance	<u>\$ 67,013</u>	<u>66,937</u>	<u>125,007</u>	<u>28,007</u>

Capital Expenditure Detail

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Capital Expenditures				
	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of El Centro
 FY 2024-25 Revised Budget - Expenditure Detail
 HOME Grant Fund (Fund 240)

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
Personnel Services				
<i>Total Personnel Services:</i>	\$ -	-	-	-
Materials & Services				
9312 - 18-HOME-1255				
610113 - Professional Services	\$ 10,000	-	-	-
640121 - Loans	505,000	-	-	100,000
<i>Total Material & Services:</i>	\$ 515,000	-	-	100,000
Capital Projects / Outlay				
	\$ -	-	-	-
<i>Total Capital Projects / Outlay:</i>	\$ -	-	-	-
Transfers Out				
<i>Total Transfers Out:</i>	\$ -	-	-	-
<i>Total HOME Grant Fund:</i>	\$ 515,000	-	-	100,000

City of El Centro
Fiscal Year 2024-25 Revised Budget
Home Program Income Fund (Fund 241)

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Revenues:				
470121 - Interest Earnings	\$ 538	4,842	9,515	9,000
470122 - Program Income	89,816	870	4,306	4,000
470151 - Program Income - HOME 92	(69)	(68)	(92)	(100)
470158 - Program Income - FTHB	(1,586)	(1,612)	17,630	-
470161 - Program Income - FTHB 2001	(343)	(353)	(461)	(450)
470164 - Program Income - Res Rehab 2002	(69)	(71)	(92)	(100)
470168 - Program Income - 07-HOME-3078	77,895	(71)	(92)	(100)
470169 - Program Income - 07-HOME-3066 SV	(62)	(71)	(92)	(100)
<i>Total:</i>	<u>\$ 166,120</u>	<u>3,466</u>	<u>30,622</u>	<u>12,150</u>
Expenditures:				
9308 - Program Income				
Materials & Services	\$ 26,483	-	-	229,000
Capital Projects / Outlay	-	-	-	-
<i>Total:</i>	<u>\$ 26,483</u>	<u>-</u>	<u>-</u>	<u>229,000</u>
Excess (deficit) of revenues over expenditures	\$ 139,637	3,466	30,622	(216,850)
Beginning Fund Balance	\$ 80,622	220,259	223,725	254,347
Ending Fund Balance	\$ 220,259	223,725	254,347	37,497

Capital Expenditure Detail

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Capital Expenditures				
	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of El Centro
 FY 2024-25 Revised Budget - Expenditure Detail
 HOME Program Income Fund (Fund 241)

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
Personnel Services				
<i>Total Personnel Services:</i>	\$ -	-	-	-
Materials & Services				
9308 - Program Income				
610129 - Other Expense	\$ 26,483	-	-	5,000
640121 - Loans	-	-	-	224,000
<i>Total Material & Services:</i>	\$ 26,483	-	-	229,000
Capital Projects / Outlay				
	\$ -	-	-	-
<i>Total Capital Projects / Outlay:</i>	\$ -	-	-	-
Transfers Out				
<i>Total Transfers Out:</i>	\$ -	-	-	-
<i>Total HOME Program Income Fund:</i>	\$ 26,483	-	-	229,000

**City of El Centro
Fiscal Year 2024-25 Revised Budget
Rental Rehab HUD Fund (Fund 242)**

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Revenues:				
470121 - Interest Earnings	\$ 798	6,921	13,162	12,000
470122 - Program Income	-	-	-	-
<i>Total:</i>	\$ 798	6,921	13,162	12,000
Expenditures:				
9309 - Rental Rehab				
Materials & Services	\$ -	-	-	-
Capital Projects / Outlay	-	-	-	-
<i>Total:</i>	\$ -	-	-	-
Excess (deficit) of revenues over expenditures	\$ 798	6,921	13,162	12,000
Beginning Fund Balance	\$ 322,777	323,575	330,496	343,658
Ending Fund Balance	\$ 323,575	330,496	343,658	355,658

Capital Expenditure Detail

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Capital Expenditures				
	\$ -	-	-	-
<i>Total:</i>	\$ -	-	-	-

City of El Centro
 FY 2024-25 Revised Budget - Expenditure Detail
 Rental Rehab HUD Fund (Fund 242)

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
Personnel Services				
<i>Total Personnel Services:</i>	\$ -	-	-	-
Materials & Services				
9309 - Rental Rehab				
610129 - Other Expense	\$ -	-	-	-
640121 - Loans	-	-	-	-
<i>Total Material & Services:</i>	\$ -	-	-	-
Capital Projects / Outlay				
	\$ -	-	-	-
<i>Total Capital Projects / Outlay:</i>	\$ -	-	-	-
Transfers Out				
<i>Total Transfers Out:</i>	\$ -	-	-	-
<i>Total Rental Rehab HUD Fund:</i>	\$ -	-	-	-

City of El Centro
Fiscal Year 2024-25 Revised Budget
HUD Entitlement Fund (Fund 243)

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Revenues:				
470121 - Interest Earnings	\$ 1,909	15,016	24,797	20,000
450200 - Other Agencies	36,738	45,881	112,092	-
470113 - Federal Grants	585,113	488,518	279,278	1,017,912
470113 - Other Income	-	872	-	-
470163 - Entitlement Program Income	1,177	562	878	750
470165 - CDBG 05-06 Entitlement Program Income	(69)	(71)	(92)	(92)
470166 - CDBG 06-07 Entitlement Program Income	1,631	2,227	1,469	1,400
470167 - CDBG 07-08 Entitlement Program Income	(69)	(70)	(86)	(86)
470171 - CDBG 10-11 Entitlement Program Income	(137)	(141)	(184)	(184)
<i>Total:</i>	<u>\$ 626,293</u>	<u>552,794</u>	<u>418,152</u>	<u>1,039,700</u>
Expenditures:				
9313 - HUD Clearance & Demolition				
Personnel Services	\$ 23,623	60,430	42,778	30,836
Materials & Services	23,410	1,205	9,699	11,900
Capital Projects / Outlay	-	3,902	-	-
9314 - HUD Administration				
Personnel Services	\$ 78,937	60,664	2,227	64,107
Materials & Services	22,508	20,603	140,817	36,060
Capital Projects / Outlay	244	-	-	-
9315 - HUD Housing				
Materials & Services	\$ 132,043	7,192	85,376	15,000
Capital Projects / Outlay	-	-	-	10,000
9316 - HUD - Capital Projects				
Materials & Services	\$ -	-	-	-
Capital Projects / Outlay	282,441	438,713	86,541	861,013
9319 - HUD Public Services				
Materials & Services	\$ 62,668	76,519	59,939	78,998
Capital Projects / Outlay	-	-	-	-
<i>Total:</i>	<u>\$ 625,874</u>	<u>669,228</u>	<u>427,377</u>	<u>1,107,914</u>
Excess (deficit) of revenues over expenditures	\$ 419	(116,434)	(9,225)	(68,214)
Beginning Fund Balance	\$ 1,688,432	1,688,851	1,572,417	1,563,192
Ending Fund Balance	<u>\$ 1,688,851</u>	<u>1,572,417</u>	<u>1,563,192</u>	<u>1,494,978</u>

City of El Centro
Fiscal Year 2024-25 Revised Budget
HUD Entitlement Fund (Fund 243)

	<u>ACTUAL</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>FY 2022-23</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>FY 2023-24</u>	<u>REVISED</u> <u>BUDGET</u> <u>FY 2024-25</u>
Capital Expenditure Detail				
	<u>ACTUAL</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>FY 2022-23</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>FY 2023-24</u>	<u>REVISED</u> <u>BUDGET</u> <u>FY 2024-25</u>
Capital Expenditures				
Office Machines	\$ 244	-	-	-
Communication Equipment	-	3,902	-	-
Storefront Program	-	191	-	-
Other Real Property	282,441	438,522	86,541	871,013
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<i>Total:</i>	<u>\$ 282,685</u>	<u>442,615</u>	<u>86,541</u>	<u>871,013</u>

City of El Centro
 FY 2024-25 Revised Budget - Expenditure Detail
 HUD Entitlement Fund (Fund 243)

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
Personnel Services				
9313 - HUD Clearance & Demolition				
510103 - Temporary Salaries	\$ 18,687	48,460	33,920	24,558
520101 - Overtime	-	-	145	-
520101 - Retirement	1,700	362	1,395	492
520103 - Social Security	-	2,759	1,252	1,317
520104 - Group Health Insurance	214	392	145	78
520105 - Workers Compensation	2,056	5,331	3,731	2,805
520106 - Disability Insurance	-	-	-	-
520107 - Unemployment Insurance	695	2,423	1,696	1,228
520110 - Medicare	271	703	494	358
9314 - HUD Administration				
510101 - Permanent Salaries	\$ 58,784	37,738	-	40,678
520101 - Retirement	5,649	12,109	2,227	11,922
520104 - Group Health Insurance	7,837	5,365	-	6,114
520105 - Workers Compensation	4,115	3,071	-	2,562
520106 - Disability Insurance	376	242	-	255
520107 - Unemployment Insurance	1,323	1,592	-	1,997
520110 - Medicare	853	547	-	579
Total Personnel Services:	\$ 102,560	121,094	45,005	94,943
Materials & Services				
9313 - HUD Clearance & Demolition				
610113 - Professional Services	\$ 22,664	-	9,699	8,000
610121 - Dues & Subscriptions	195	142	-	1,100
610123 - Training	464	925	-	1,500
620101 - Office Supplies	-	138	-	800
620112- Protective Clothing	87	-	-	500
9314 - HUD Administration				
610109 - Meeting & Travel	\$ 737	859	-	6,800
610113 - Professional Services	10,128	15,057	136,780	15,000
610121 - Dues & Subscriptions	587	1,369	1,279	1,840
610129 - Other Expense	5,714	513	1,754	7,720
620101 - Office Supplies	3,166	1,763	432	2,500
620103 - Printing	2,032	1,042	572	1,500
630112 - Gasoline & Oil	144	-	-	700
9315 - HUD - Housing				
610113 - Professional Services	\$ 13,710	-	1,049	15,000
640121 - Loans	118,333	7,192	84,327	-
9319 - HUD Public Services				
610113 - Professional Services	\$ 34,101	28,708	32,595	47,250
640124 - Contributions	28,567	47,811	27,344	31,748
Total Material & Services:	\$ 240,629	105,519	295,831	141,958

City of El Centro
 FY 2024-25 Revised Budget - Expenditure Detail
 HUD Entitlement Fund (Fund 243)

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
Personnel Services				
Capital Projects / Outlay				
9313 - HUD Clearance & Demolition				
720111 - Communication Equipment	\$ -	3,902	-	-
9314 - HUD Administration				
720101 - Office Machines	\$ 244	-	-	-
9315 - HUD - Housing				
710106 - Other Real Property	\$ -	-	-	10,000
9316 - HUD - Capital Projects				
640127 - Storefront Program	\$ -	191	-	-
710106 - Other Real Property	282,441	438,522	86,541	861,013
Total Capital Projects / Outlay:	\$ 282,685	442,615	86,541	871,013
Transfers Out				
Total Transfers Out:	\$ -	-	-	-
Total HUD Entitlement Fund:	\$ 625,874	669,228	427,377	1,107,914

City of El Centro
Fiscal Year 2024-25 Revised Budget
CDBG Program Income Fund (Fund 244)

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Revenues:				
470121 - Interest Earnings	\$ 312	2,662	7,771	2,500
470122 - Program Income	(85)	(71)	(92)	-
470127 - Program Income - 82	34,270	(71)	(522)	-
470128 - Program Income 85	2,048	21,089	(92)	-
470129 - Program Income 87-STBG-143	-	-	(29)	-
470130 - Program Income STBG 032	(343)	(353)	(432)	-
470155 - Program Income STBG 557	(69)	(71)	(92)	-
470137 - Program Income 93-STBG 673	(200)	(212)	(276)	-
470138 - Program Income 94-STBG-791	(219)	(212)	(288)	-
470139 - Program Income 95-STBG-890	(137)	34,002	(92)	-
470140 - Program Income 96-STBG-1006	(206)	35,818	(184)	-
470141 - Program Income 97-STBG-1113	(4,368)	(4,055)	(2,563)	-
470142 - Program Income 98-STBG-1239	5,129	5,243	6,554	6,366
470143 - Program Income 99-STBG-1354	6,514	4,023	4,843	4,745
470144 - Program Income 00-STBG-1468	29,542	(212)	(277)	-
470149 - Program Income 01-STBG-1579	4,302	4,398	6,098	5,856
470150 - Program Income 02-STBG-1695	2,089	2,106	2,590	2,498
470158 - Program Income - FTHB	51,689	(351)	(1,160)	98
470162 - Program Income 03-STBG-1816	9,255	8,749	13,008	12,461
<i>Total:</i>	<u>\$ 139,523</u>	<u>112,482</u>	<u>34,765</u>	<u>34,524</u>
Expenditures:				
9320 - PI Administration				
Personnel Services	\$ -	154	52	-
Materials & Services	36,738	45,881	94,371	-
Capital Projects / Outlay	-	-	-	-
9314 - HUD Administration				
Personnel Services	\$ -	-	-	-
Materials & Services	-	-	175	2,000
Capital Projects / Outlay	-	-	-	-
9316 - HUD - Capital Projects				
Materials & Services	\$ -	-	-	-
Capital Projects / Outlay	-	-	-	13,000
9319 - HUD Public Services				
Materials & Services	\$ -	-	17,721	3,000
Capital Projects / Outlay	-	-	-	-
<i>Total:</i>	<u>\$ 36,738</u>	<u>46,035</u>	<u>112,319</u>	<u>18,000</u>
Excess (deficit) of revenues over expenditures	\$ 102,785	66,447	(77,554)	16,524
Beginning Fund Balance	\$ 628,733	731,518	797,965	720,411
Ending Fund Balance	<u>\$ 731,518</u>	<u>797,965</u>	<u>720,411</u>	<u>736,935</u>

**City of El Centro
Fiscal Year 2024-25 Revised Budget
CDBG Program Income Fund (Fund 244)**

	<u>ACTUAL FY 2021-22</u>	<u>ESTIMATED ACTUAL FY 2022-23</u>	<u>ESTIMATED ACTUAL FY 2023-24</u>	<u>REVISED BUDGET FY 2024-25</u>
Capital Expenditure Detail				
	<u>ACTUAL FY 2021-22</u>	<u>ESTIMATED ACTUAL FY 2022-23</u>	<u>ESTIMATED ACTUAL FY 2023-24</u>	<u>REVISED BUDGET FY 2024-25</u>
Capital Expenditures				
Other Real Property	\$ -	-	-	13,000
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>13,000</u>

City of El Centro
 FY 2024-25 Revised Budget - Expenditure Detail
 CDBG Program Income Fund (Fund 244)

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
Personnel Services				
9320 - PI - General Administration				
510101 - Permanent Salaries	\$ -	-	-	-
520101 - Retirement	-	154	52	-
520110 - Medicare	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
<i>Total Personnel Services:</i>	<u>\$ -</u>	<u>154</u>	<u>52</u>	<u>-</u>
Materials & Services				
9320 - PI - General Administration				
610129 - Other Expense	\$ 36,738	45,881	93,983	-
620101 - Office Supplies	-	-	388	-
9314 - HUD Administration				
610121 - Dues & Subscriptions	\$ -	-	175	-
610129 - Other Expense	-	-	-	1,000
620101 - Office Supplies	-	-	-	1,000
9319 - HUD Public Services				
610113 - Professional Services	\$ -	-	17,721	-
640124 - Contributions	-	-	-	3,000
	<hr/>	<hr/>	<hr/>	<hr/>
<i>Total Material & Services:</i>	<u>\$ 36,738</u>	<u>45,881</u>	<u>112,267</u>	<u>5,000</u>
Capital Projects / Outlay				
9316 - HUD - Capital Projects				
710106 - Other Real Property	\$ -	-	-	13,000
	<hr/>	<hr/>	<hr/>	<hr/>
<i>Total Capital Projects / Outlay:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>13,000</u>
Transfers Out				
	<hr/>	<hr/>	<hr/>	<hr/>
<i>Total Transfers Out:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total CDBG Program Income Fund:	<u>\$ 36,738</u>	<u>46,035</u>	<u>112,319</u>	<u>18,000</u>

City of El Centro
Fiscal Year 2024-25 Revised Budget
Housing Enabled by Local Partnership Fund (Fund 245)

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Revenues:				
470121 - Interest Earnings	\$ 1,259	10,922	20,772	20,000
470122 - Program Income	-	-	-	-
<i>Total:</i>	<u>\$ 1,259</u>	<u>10,922</u>	<u>20,772</u>	<u>20,000</u>
Expenditures:				
9324 - HELP 080102-06				
Materials & Services	\$ -	-	-	50,000
Capital Projects / Outlay	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>50,000</u>
Excess (deficit) of revenues over expenditures	\$ 1,259	10,922	20,772	(30,000)
Beginning Fund Balance	\$ 515,174	516,433	527,355	548,127
Ending Fund Balance	<u>\$ 516,433</u>	<u>527,355</u>	<u>548,127</u>	<u>518,127</u>

Capital Expenditure Detail

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Capital Expenditures				
	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of El Centro
 FY 2024-25 Revised Budget - Expenditure Detail
 Housing Enabled by Local Partnership Fund (Fund 245)

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
Personnel Services				
<i>Total Personnel Services:</i>	\$ -	-	-	-
Materials & Services				
9324 - HELP 080102-06				
610129 - Other Expense	\$ -	-	-	-
640121 - Loans	-	-	-	50,000
<i>Total Material & Services:</i>	\$ -	-	-	50,000
Capital Projects / Outlay				
	\$ -	-	-	-
<i>Total Capital Projects / Outlay:</i>	\$ -	-	-	-
Transfers Out				
<i>Total Transfers Out:</i>	\$ -	-	-	-
<i>Total Housing Enabled by Local Partnership Fund:</i>	\$ -	-	-	50,000

City of El Centro
Fiscal Year 2024-25 Revised Budget
Cal HOME Partnership Fund (Fund 246)

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Revenues:				
470121 - Interest Earnings	\$ 536	7,230	13,201	15,000
470159 - Program Income - CalHome-033	1,503	(424)	(553)	905
470160 - Program Incom - FTHB 03CALHM-04	157,694	2,906	1,885	-
470170 - Program Income - 09-CalHome	9,154	(777)	(1,076)	-
470172 - Program Income - Cal Home	(137)	(136)	(116)	-
<i>Total:</i>	<u>\$ 168,750</u>	<u>8,799</u>	<u>13,341</u>	<u>15,905</u>
Expenditures:				
9326 - Cal HOME Program				
Materials & Services	\$ -	-	-	-
Capital Projects / Outlay	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ 168,750	8,799	13,341	15,905
Beginning Fund Balance	\$ 827,663	996,413	1,005,212	1,018,553
Ending Fund Balance	<u>\$ 996,413</u>	<u>1,005,212</u>	<u>1,018,553</u>	<u>1,034,458</u>

Capital Expenditure Detail

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Capital Expenditures				
	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of El Centro
 FY 2024-25 Revised Budget - Expenditure Detail
 Cal HOME Partnership Fund (Fund 246)

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
Personnel Services				
<i>Total Personnel Services:</i>	\$ -	-	-	-
Materials & Services				
9326 - Cal HOME Program				
610129 - Other Expense	\$ -	-	-	-
640121 - Loans	-	-	-	-
<i>Total Material & Services:</i>	\$ -	-	-	-
Capital Projects / Outlay				
	\$ -	-	-	-
<i>Total Capital Projects / Outlay:</i>	\$ -	-	-	-
Transfers Out				
<i>Total Transfers Out:</i>	\$ -	-	-	-
<i>Total Cal HOME Partnership Fund:</i>	\$ -	-	-	-

**City of El Centro
Fiscal Year 2024-25 Revised Budget
CDBG Loan Fund (Fund 247)**

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Revenues:				
470121 - Interest Earnings	\$ -	-	-	-
450200 - Other Agencies	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:				
XXXX - CDBG Loan Program				
Materials & Services	\$ -	-	-	-
Capital Projects / Outlay	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ -	-	-	-
Beginning Fund Balance	\$ -	-	-	-
Ending Fund Balance	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

Capital Expenditure Detail

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Capital Expenditures	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of El Centro
 FY 2024-25 Revised Budget - Expenditure Detail
 CDBG Loan Fund (Fund 247)

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
Personnel Services				
<i>Total Personnel Services:</i>	\$ -	-	-	-
Materials & Services				
XXXX - CDBG Loan Program 610129 - Other Expense	\$ -	-	-	-
<i>Total Material & Services:</i>	\$ -	-	-	-
Capital Projects / Outlay				
	\$ -	-	-	-
<i>Total Capital Projects / Outlay:</i>	\$ -	-	-	-
Transfers Out				
<i>Total Transfers Out:</i>	\$ -	-	-	-
<i>Total CDBG Loan Fund:</i>	\$ -	-	-	-

City of El Centro
Fiscal Year 2024-25 Revised Budget
HOME PI Administration Fund (Fund 250)

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Revenues:				
470121 - Interest Earnings	\$ 96	909	1,439	1,000
450200 - Other Agencies	26,483	-	-	-
<i>Total:</i>	<u>\$ 26,579</u>	<u>909</u>	<u>1,439</u>	<u>1,000</u>
Expenditures:				
9353 - PI Administration				
Materials & Services	\$ 258	911	-	2,500
Capital Projects / Outlay	-	-	-	-
<i>Total:</i>	<u>\$ 258</u>	<u>911</u>	<u>-</u>	<u>2,500</u>
Excess (deficit) of revenues over expenditures	\$ 26,321	(2)	1,439	(1,500)
Beginning Fund Balance	\$ 15,271	41,592	41,590	43,029
Ending Fund Balance	<u>\$ 41,592</u>	<u>41,590</u>	<u>43,029</u>	<u>41,529</u>

Capital Expenditure Detail

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Capital Expenditures	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of El Centro
 FY 2024-25 Revised Budget - Expenditure Detail
 HOME Program Income Administration Fund (Fund 250)

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
Personnel Services				
<i>Total Personnel Services:</i>	\$ -	-	-	-
Materials & Services				
9353 - PI Administration				
610129 - Other Expense	\$ 258	-	-	1,000
610109 - Meeting & Travel	-	911	-	1,500
<i>Total Material & Services:</i>	\$ 258	911	-	2,500
Capital Projects / Outlay				
	\$ -	-	-	-
<i>Total Capital Projects / Outlay:</i>	\$ -	-	-	-
Transfers Out				
<i>Total Transfers Out:</i>	\$ -	-	-	-
<i>Total HOME PI Administration Fund:</i>	\$ 258	911	-	2,500

**SPECIAL REVENUE
FUNDS
(HUD / CDBG / HOME)**

City of El Centro
Fiscal Year 2024-25 Revised Budget
Impact Fee - Administration Fund (Fund 230)

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Revenues:				
470121 - Interest Earnings	\$ 51	439	834	750
480108 - Impact Fees	-	-	-	-
<i>Total:</i>	<u>\$ 51</u>	<u>439</u>	<u>834</u>	<u>750</u>
Expenditures:				
XXXX - Administration				
Materials & Services	\$ -	-	-	-
Capital Projects / Outlay	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ 51	439	834	750
Beginning Fund Balance	\$ 20,380	20,431	20,870	21,704
Ending Fund Balance	<u>\$ 20,431</u>	<u>20,870</u>	<u>21,704</u>	<u>22,454</u>

Capital Expenditure Detail

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Capital Expenditures				
	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of El Centro
 FY 2024-25 Revised Budget - Expenditure Detail
 Impact Fee - Administration Fund (Fund 230)

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
<u>Personnel Services</u>				
<i>Total Personnel Services:</i>	\$ -	-	-	-
<u>Materials & Services</u>				
	\$ -	-	-	-
<i>Total Material & Services:</i>	\$ -	-	-	-
<u>Capital Projects / Outlay</u>				
	\$ -	-	-	-
<i>Total Capital Projects / Outlay:</i>	\$ -	-	-	-
<u>Transfers Out</u>				
<i>Total Transfers Out:</i>	\$ -	-	-	-
<i>Total Impact Fee - Administration Fund:</i>	\$ -	-	-	-

**City of El Centro
Fiscal Year 2024-25 Revised Budget
Impact Fee - Library Fund (Fund 231)**

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Revenues:				
470121 - Interest Earnings	\$ 420	4,629	9,254	10,000
480108 - Impact Fees	6,018	56,100	-	48,960
<i>Total:</i>	<u>\$ 6,438</u>	<u>60,729</u>	<u>9,254</u>	<u>58,960</u>
Expenditures:				
XXXX - Library				
Materials & Services	\$ -	-	-	-
Capital Projects / Outlay	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ 6,438	60,729	9,254	58,960
Beginning Fund Balance	\$ 165,182	171,620	232,349	241,603
Ending Fund Balance	<u>\$ 171,620</u>	<u>232,349</u>	<u>241,603</u>	<u>300,563</u>

Capital Expenditure Detail

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Capital Expenditures				
	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of El Centro
 FY 2024-25 Revised Budget - Expenditure Detail
 Impact Fee - Library Fund (Fund 231)

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
<u>Personnel Services</u>				
<i>Total Personnel Services:</i>	\$ -	-	-	-
<u>Materials & Services</u>				
	\$ -	-	-	-
<i>Total Material & Services:</i>	\$ -	-	-	-
<u>Capital Projects / Outlay</u>				
	\$ -	-	-	-
<i>Total Capital Projects / Outlay:</i>	\$ -	-	-	-
<u>Transfers Out</u>				
<i>Total Transfers Out:</i>	\$ -	-	-	-
<i>Total Impact Fee - Library Fund:</i>	\$ -	-	-	-

**City of El Centro
Fiscal Year 2024-25 Revised Budget
Impact Fee - Police Fund (Fund 232)**

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Revenues:				
470121 - Interest Earnings	\$ 2,968	26,546	50,961	25,000
480108 - Impact Fees	72,805	38,538	10,906	25,824
<i>Total:</i>	<u>\$ 75,773</u>	<u>65,084</u>	<u>61,867</u>	<u>50,824</u>
Expenditures:				
3302 - Impact - Police Materials & Services	\$ -	-	-	-
Capital Projects / Outlay	-	-	-	1,259,217
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>1,259,217</u>
Excess (deficit) of revenues over expenditures	\$ 75,773	65,084	61,867	(1,208,393)
Beginning Fund Balance	\$ 1,133,219	1,208,992	1,274,076	1,335,943
Ending Fund Balance	<u>\$ 1,208,992</u>	<u>1,274,076</u>	<u>1,335,943</u>	<u>127,550</u>

Capital Expenditure Detail

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Capital Expenditures				
Buildings - Police Building	\$ -	-	-	1,259,217
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>1,259,217</u>

City of El Centro
 FY 2024-25 Revised Budget - Expenditure Detail
 Impact Fee - Police Fund (Fund 232)

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
Personnel Services				
<i>Total Personnel Services:</i>	\$ -	-	-	-
Materials & Services				
<i>Total Material & Services:</i>	\$ -	-	-	-
Capital Projects / Outlay				
3302 - Impact - Police 71015 - Buildings	\$ -	-	-	1,259,217
<i>Total Capital Projects / Outlay:</i>	\$ -	-	-	1,259,217
Transfers Out				
<i>Total Transfers Out:</i>	\$ -	-	-	-
<i>Total Impact Fee - Police Fund:</i>	\$ -	-	-	1,259,217

**City of El Centro
Fiscal Year 2024-25 Revised Budget
Impact Fee - Fire Fund (Fund 233)**

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Revenues:				
470121 - Interest Earnings	\$ -	34	(7)	450
480108 - Impact Fees	28,098	62,110	3,599	42,624
<i>Total:</i>	<u>\$ 28,098</u>	<u>62,144</u>	<u>3,592</u>	<u>43,074</u>
Expenditures:				
XXXX - Fire				
Materials & Services	\$ -	-	-	-
Capital Projects / Outlay	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ 28,098	62,144	3,592	43,074
Beginning Fund Balance	\$ (78,453)	(50,355)	11,789	15,381
Ending Fund Balance	<u>\$ (50,355)</u>	<u>11,789</u>	<u>15,381</u>	<u>58,455</u>

Capital Expenditure Detail

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Capital Expenditures				
	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of El Centro
 FY 2024-25 Revised Budget - Expenditure Detail
 Impact Fee - Fire Fund (Fund 233)

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
<u>Personnel Services</u>				
<i>Total Personnel Services:</i>	\$ -	-	-	-
<u>Materials & Services</u>				
	\$ -	-	-	-
<i>Total Material & Services:</i>	\$ -	-	-	-
<u>Capital Projects / Outlay</u>				
	\$ -	-	-	-
<i>Total Capital Projects / Outlay:</i>	\$ -	-	-	-
<u>Transfers Out</u>				
<i>Total Transfers Out:</i>	\$ -	-	-	-
<i>Total Impact Fee - Fire Fund:</i>	\$ -	-	-	-

City of El Centro
Fiscal Year 2024-25 Revised Budget
Impact Fee - Streets Fund (Fund 234)

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Revenues:				
470121 - Interest Earnings	\$ 4,899	42,859	52,771	25,000
480108 - Impact Fees	92,377	154,374	38,483	19,200
<i>Total:</i>	<u>\$ 97,276</u>	<u>197,233</u>	<u>91,254</u>	<u>44,200</u>
Expenditures:				
2309 - Imperial Avenue Extension Capital Projects / Outlay	\$ 376,877	23,984	(303,047)	-
3208 - La Brucherie Widening Capital Projects / Outlay	\$ -	-	-	600,000
3223 - Imperial Avenue Phase III Capital Projects / Outlay	\$ -	-	-	530,000
3246 - Southeast City Quadrant Capital Projects / Outlay	\$ -	484,371	429,003	-
3252 - Imperial Avenue Phase II Capital Projects / Outlay	\$ -	1,822	-	109,095
<i>Total:</i>	<u>\$ 376,877</u>	<u>510,177</u>	<u>125,956</u>	<u>1,239,095</u>
Excess (deficit) of revenues over expenditures	\$ (279,601)	(312,944)	(34,702)	(1,194,895)
Beginning Fund Balance	\$ 2,008,813	1,729,212	1,416,268	1,381,566
Ending Fund Balance	<u>\$ 1,729,212</u>	<u>1,416,268</u>	<u>1,381,566</u>	<u>186,671</u>

City of El Centro
Fiscal Year 2024-25 Revised Budget
Impact Fee - Streets Fund (Fund 234)

Capital Expenditure Detail

<u>Capital Expenditures</u>	<u>ACTUAL FY 2021-22</u>	<u>ESTIMATED ACTUAL FY 2022-23</u>	<u>ESTIMATED ACTUAL FY 2023-24</u>	<u>REVISED BUDGET FY 2024-25</u>
Imperial Avenue Extension	\$ 376,877	23,984	(303,047)	-
La Brucherie Widening	-	-	-	600,000
Imperial Avenue Phase III	-	-	-	530,000
Southeast City Quadrant	-	484,371	429,003	-
Imperial Avenue Phase II	-	1,822	-	109,095
<i>Total:</i>	<u>\$ 376,877</u>	<u>510,177</u>	<u>125,956</u>	<u>1,239,095</u>

City of El Centro
 FY 2024-25 Revised Budget - Expenditure Detail
 Impact Fee - Streets Fund (Fund 23)

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
Personnel Services				
<i>Total Personnel Services:</i>	\$ -	-	-	-
Materials & Services				
<i>Total Material & Services:</i>	\$ -	-	-	-
Capital Projects / Outlay				
2309 - Imperial Avenue Extension				
710101 - Land	\$ 7,650	139,275	-	-
710106 - Other Real Property	369,227	(115,291)	(303,047)	
3208 - La Brucherie Widening				
710106 - Other Real Property	\$ -	-	-	600,000
3223 - Imperial Avenue Phase III				
710106 - Other Real Property	\$ -	-	-	530,000
3246 - SE City Quadrant				
710106 - Other Real Property	\$ -	484,371	429,003	-
3252 - Imperial Avenue Phase II				
710106 - Other Real Property	\$ -	1,822	-	109,095
<i>Total Capital Projects / Outlay:</i>	\$ 376,877	510,177	125,956	1,239,095
Transfers Out				
<i>Total Transfers Out:</i>	\$ -	-	-	-
<i>Total Impact Fee - Streets Fund:</i>	\$ 376,877	510,177	125,956	1,239,095

City of El Centro
Fiscal Year 2024-25 Revised Budget
Impact Fee - Public Facilities Fund (Fund 237)

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Revenues:				
470121 - Interest Earnings	\$ 879	8,074	15,900	16,000
480108 - Impact Fees	27,212	92,689	5,438	63,936
<i>Total:</i>	<u>\$ 28,091</u>	<u>100,763</u>	<u>21,338</u>	<u>79,936</u>
Expenditures:				
3307 - Impact - Public Facilities				
Materials & Services	\$ -	-	-	-
Capital Projects / Outlay	75,173	-	-	-
<i>Total:</i>	<u>\$ 75,173</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ (47,082)	100,763	21,338	79,936
Beginning Fund Balance	\$ 347,089	300,007	400,770	422,108
Ending Fund Balance	<u>\$ 300,007</u>	<u>400,770</u>	<u>422,108</u>	<u>502,044</u>

Capital Expenditure Detail

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Capital Expenditures				
Other Real Property	\$ 12,919	-	-	-
Portable Shop Equipment	62,254	-	-	-
<i>Total:</i>	<u>\$ 75,173</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of El Centro
 FY 2024-25 Revised Budget - Expenditure Detail
 Impact Fee - Public Facilities Fund (Fund 237)

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
Personnel Services				
<i>Total Personnel Services:</i>	\$ -	-	-	-
Materials & Services				
<i>Total Material & Services:</i>	\$ -	-	-	-
Capital Projects / Outlay				
3307 - Impact - Public Facilities				
710106 - Other Real Property	\$ 12,919	-	-	-
720105 - Portable Shop Equipment	62,254	-	-	-
<i>Total Capital Projects / Outlay:</i>	\$ 75,173	-	-	-
Transfers Out				
<i>Total Transfers Out:</i>	\$ -	-	-	-
Total Impact Fee - Public Facilities Fund:	\$ 75,173	-	-	-

City of El Centro
Fiscal Year 2024-25 Revised Budget
Impact Fee - Parks & Recreation Fund (Fund 238)

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Revenues:				
470121 - Interest Earnings	\$ 581	6,756	14,066	12,000
480108 - Impact Fees	10,858	120,678	-	88,416
<i>Total:</i>	<u>\$ 11,439</u>	<u>127,434</u>	<u>14,066</u>	<u>100,416</u>
Expenditures:				
3308 - Impact - Parks & Recreation				
Materials & Services	\$ -	-	-	-
Capital Projects / Outlay	21,014	-	-	-
<i>Total:</i>	<u>\$ 21,014</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ (9,575)	127,434	14,066	100,416
Beginning Fund Balance	\$ 235,083	225,508	352,942	367,008
Ending Fund Balance	<u>\$ 225,508</u>	<u>352,942</u>	<u>367,008</u>	<u>467,424</u>

Capital Expenditure Detail

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Capital Expenditures				
Other Real Property	\$ 21,014	-	-	-
<i>Total:</i>	<u>\$ 21,014</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of El Centro
 FY 2024-25 Revised Budget - Expenditure Detail
 Impact Fee - Parks & Recreation Fund (Fund 238)

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
Personnel Services				
<i>Total Personnel Services:</i>	\$ -	-	-	-
Materials & Services				
<i>Total Material & Services:</i>	\$ -	-	-	-
Capital Projects / Outlay				
3308 - Impact - Parks & Recreation				
710106 - Other Real Property	\$ 21,014	-	-	-
<i>Total Capital Projects / Outlay:</i>	\$ 21,014	-	-	-
Transfers Out				
<i>Total Transfers Out:</i>	\$ -	-	-	-
<i>Total Impact Fee - Parks & Recreation Fund:</i>	\$ 21,014	-	-	-

City of El Centro
Fiscal Year 2024-25 Revised Budget
Fire Mitigation Fees Fund (Fund 270)

	<u>ACTUAL FY 2021-22</u>	<u>ESTIMATED ACTUAL FY 2022-23</u>	<u>ESTIMATED ACTUAL FY 2023-24</u>	<u>REVISED BUDGET FY 2024-25</u>
Revenues:				
470121 - Interest Earnings	\$ 547	4,749	9,032	9,000
450200 - Other Agencies	-	-	-	-
<i>Total:</i>	<u>\$ 547</u>	<u>4,749</u>	<u>9,032</u>	<u>9,000</u>
Expenditures:				
XXXX - Fire Mitigation Projects				
Personnel Services	\$ -	-	-	-
Materials & Services	-	-	-	-
Capital Projects / Outlay	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ 547	4,749	9,032	9,000
Beginning Fund Balance	\$ 221,498	222,045	226,794	235,826
Ending Fund Balance	<u>\$ 222,045</u>	<u>226,794</u>	<u>235,826</u>	<u>244,826</u>

Capital Expenditure Detail

	<u>ACTUAL FY 2021-22</u>	<u>ESTIMATED ACTUAL FY 2022-23</u>	<u>ESTIMATED ACTUAL FY 2023-24</u>	<u>REVISED BUDGET FY 2024-25</u>
Capital Expenditures	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of El Centro
 FY 2024-25 Revised Budget - Expenditure Detail
 Fire Mitigation Fund (Fund 270)

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
<u>Personnel Services</u>	\$ -	-	-	-
<i>Total Personnel Services:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Materials & Services</u>	\$ -	-	-	-
<i>Total Material & Services:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Capital Projects / Outlay</u>	\$ -	-	-	-
<i>Total Capital Projects / Outlay:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Transfers Out</u>				
<i>Total Transfers Out:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total Fire Mitigation Fund:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

**City of El Centro
Fiscal Year 2024-25 Revised Budget
Police Mitigation Fees Fund (Fund 271)**

	<u>ACTUAL FY 2021-22</u>	<u>ESTIMATED ACTUAL FY 2022-23</u>	<u>ESTIMATED ACTUAL FY 2023-24</u>	<u>REVISED BUDGET FY 2024-25</u>
Revenues:				
470121 - Interest Earnings	\$ 1,162	10,078	19,167	19,000
450200 - Other Agencies	-	-	-	-
<i>Total:</i>	<u>\$ 1,162</u>	<u>10,078</u>	<u>19,167</u>	<u>19,000</u>
Expenditures:				
XXXX - Police Mitigation Projects				
Personnel Services	\$ -	-	-	-
Materials & Services	-	-	-	-
Capital Projects / Outlay	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ 1,162	10,078	19,167	19,000
Beginning Fund Balance	\$ 470,013	471,175	481,253	500,420
Ending Fund Balance	<u>\$ 471,175</u>	<u>481,253</u>	<u>500,420</u>	<u>519,420</u>

Capital Expenditure Detail

	<u>ACTUAL FY 2021-22</u>	<u>ESTIMATED ACTUAL FY 2022-23</u>	<u>ESTIMATED ACTUAL FY 2023-24</u>	<u>REVISED BUDGET FY 2024-25</u>
Capital Expenditures	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of El Centro
 FY 2024-25 Revised Budget - Expenditure Detail
 Police Mitigation Fund (Fund 271)

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
<u>Personnel Services</u>	\$ -	-	-	-
<i>Total Personnel Services:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Materials & Services</u>	\$ -	-	-	-
<i>Total Material & Services:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Capital Projects / Outlay</u>	\$ -	-	-	-
<i>Total Capital Projects / Outlay:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Transfers Out</u>				
<i>Total Transfers Out:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total Police Mitigation Fund:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

**SPECIAL REVENUE
FUNDS
(L&L / CFD)**

City of El Centro
Fiscal Year 2024-25 Revised Budget
Buena Vista Lighting & Landscaping Fund (Fund 272)

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Revenues:				
470121 - Interest Earnings	\$ 323	2,338	4,419	4,000
410101 - Property Taxes	21,369	42,846	53,553	67,053
<i>Total:</i>	<u>\$ 21,692</u>	<u>45,184</u>	<u>57,972</u>	<u>71,053</u>
Expenditures:				
9901 - Lighting & Landscape District				
Personnel Services	\$ -	-	-	-
Materials & Services	20,877	52,430	52,312	91,900
Capital Projects / Outlay	-	-	-	60,500
Transfers Out	\$ 3,500	3,500	3,500	3,500
<i>Total:</i>	<u>\$ 24,377</u>	<u>55,930</u>	<u>55,812</u>	<u>155,900</u>
Excess (deficit) of revenues over expenditures	\$ (2,685)	(10,746)	2,160	(84,847)
Beginning Fund Balance	\$ 133,911	131,226	120,480	122,640
Ending Fund Balance	<u>\$ 131,226</u>	<u>120,480</u>	<u>122,640</u>	<u>37,793</u>

Capital Expenditure Detail

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Capital Expenditures				
Lighting & Landscape Other Property	\$ -	-	-	60,500
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>60,500</u>

City of El Centro
 FY 2024-25 Revised Budget - Expenditure Detail
 Buena Vista Lighting & Landscaping Fund (Fund 272)

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
Personnel Services				
	\$ -	-	-	-
<i>Total Personnel Services:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Materials & Services				
9901 - Lighting & Landscape District				
610101 - Electricity	\$ 650	651	549	2,000
610104 - Water	1,222	1,616	3,049	9,000
610113 - Professional Fees	4,095	4,415	4,700	5,000
610129 - Other Expense	561	704	580	900
620122 - Grounds / Landscaping	608	22,800	28,421	50,000
630103 - Grounds / Landscaping Mtc	\$ 13,741	22,244	15,013	25,000
<i>Total Material & Services:</i>	<u>\$ 20,877</u>	<u>52,430</u>	<u>52,312</u>	<u>91,900</u>
Capital Projects / Outlay				
9901 - Lighting & Landscape District				
710106 - Other Real Property	\$ -	-	-	60,500
<i>Total Capital Projects / Outlay:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>60,500</u>
Transfers Out				
9901 - Lighting & Landscape District				
820101 - Transfers Out - General Fund	\$ 3,500	3,500	3,500	3,500
<i>Total Transfers Out:</i>	<u>\$ 3,500</u>	<u>3,500</u>	<u>3,500</u>	<u>3,500</u>
<i>Total Buena Vista L&L Fund:</i>	<u>\$ 24,377</u>	<u>55,930</u>	<u>55,812</u>	<u>155,900</u>

City of El Centro
Fiscal Year 2024-25 Revised Budget
Legacy Ranch CFD Fund (Fund 273)

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Revenues:				
470121 - Interest Earnings	\$ 260	2,148	8,443	8,000
410101 - Property Taxes	109,267	111,181	114,637	114,690
<i>Total:</i>	<u>\$ 109,527</u>	<u>113,329</u>	<u>123,080</u>	<u>122,690</u>
Expenditures:				
9910 - CFD - Legacy Ranch				
Personnel Services	\$ -	-	-	-
Materials & Services	104,569	108,444	108,840	114,690
Capital Projects / Outlay	-	-	-	-
<i>Total:</i>	<u>\$ 104,569</u>	<u>108,444</u>	<u>108,840</u>	<u>114,690</u>
Excess (deficit) of revenues over expenditures	\$ 4,958	4,885	14,240	8,000
Beginning Fund Balance	\$ 260,851	265,809	270,694	284,934
Ending Fund Balance	<u>\$ 265,809</u>	<u>270,694</u>	<u>284,934</u>	<u>292,934</u>

Capital Expenditure Detail

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Capital Expenditures				
	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of El Centro
 FY 2024-25 Revised Budget - Expenditure Detail
 Legacy Ranch CFD Fund (Fund 273)

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
Personnel Services				
	\$ -	-	-	-
<i>Total Personnel Services:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Materials & Services				
9910 - CFD Legacy Ranch				
610113 - Professional Fees	\$ 5,782	6,069	3,681	6,500
640110 - Interest Expense	71,125	69,460	67,478	65,190
640112 - Bank Charges	2,662	2,915	2,681	3,000
640114 - Principal on Debt	25,000	30,000	35,000	40,000
<i>Total Material & Services:</i>	<u>\$ 104,569</u>	<u>108,444</u>	<u>108,840</u>	<u>114,690</u>
Capital Projects / Outlay				
	\$ -	-	-	-
<i>Total Capital Projects / Outlay:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Transfers Out				
	\$ -	-	-	-
<i>Total Transfers Out:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Legacy Ranch CFD Fund:	<u>\$ 104,569</u>	<u>108,444</u>	<u>108,840</u>	<u>114,690</u>

City of El Centro
Fiscal Year 2024-25 Revised Budget
Legacy Ranch Lighting & Landscape Fund (Fund 274)

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Revenues:				
470121 - Interest Earnings	\$ 53	(77)	20	100
410101 - Property Taxes	25,017	37,163	50,079	67,729
<i>Total:</i>	<u>\$ 25,070</u>	<u>37,086</u>	<u>50,099</u>	<u>67,829</u>
Expenditures:				
9902 - Lightng & Landscape - Legacy Ranch				
Personnel Services	\$ -	-	-	-
Materials & Services	34,716	39,421	47,792	55,900
Capital Projects / Outlay	-	-	6,341	-
Transfers Out	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500
<i>Total:</i>	<u>\$ 38,216</u>	<u>42,921</u>	<u>57,633</u>	<u>59,400</u>
Excess (deficit) of revenues over expenditures	\$ (13,146)	(5,835)	(7,534)	8,429
Beginning Fund Balance	\$ 30,491	17,345	11,510	3,976
Ending Fund Balance	<u>\$ 17,345</u>	<u>11,510</u>	<u>3,976</u>	<u>12,405</u>

Capital Expenditure Detail

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Capital Expenditures				
Parks & Recreation Equipment	\$ -	-	6,341	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>6,341</u>	<u>-</u>

City of El Centro
 FY 2024-25 Revised Budget - Expenditure Detail
 Legacy Ranch Lighting & Landscape Fund (Fund 274)

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
Personnel Services				
	\$ -	-	-	-
<i>Total Personnel Services:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Materials & Services				
9902 - Lighting & Landscape - Legacy Ranch				
610101 - Electricity	\$ 2,228	2,372	2,823	3,400
610104 - Water	6,757	7,208	6,769	7,800
610113 - Professional Services	2,925	3,148	3,351	3,700
610129 - Other Expense	1,266	1,090	8,903	3,000
620122 - Grounds Landscaping	1,335	704	4,099	8,000
630103 - Grounds Landscaping Mtc	20,205	24,899	21,847	30,000
<i>Total Material & Services:</i>	<u>\$ 34,716</u>	<u>39,421</u>	<u>47,792</u>	<u>55,900</u>
Capital Projects / Outlay				
9902 - Lighting & Landscape - Legacy Ranch				
720107 - Parks & Recreation Eqpt	\$ -	-	6,341	-
<i>Total Capital Projects / Outlay:</i>	<u>\$ -</u>	<u>-</u>	<u>6,341</u>	<u>-</u>
Transfers Out				
9902 - Lighting & Landscape - Legacy Ranch				
820101 - Transfers Out - General Fund	\$ 3,500	3,500	3,500	3,500
<i>Total Transfers Out:</i>	<u>\$ 3,500</u>	<u>3,500</u>	<u>3,500</u>	<u>3,500</u>
<i>Total Legacy Ranch L&L Fund:</i>	<u>\$ 38,216</u>	<u>42,921</u>	<u>57,633</u>	<u>59,400</u>

**City of El Centro
Fiscal Year 2024-25 Revised Budget
IV Commons CFD Fund (Fund 275)**

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Revenues:				
470121 - Interest Earnings	\$ 179	1,557	2,961	2,900
410101 - Property Taxes	-	-	-	-
<i>Total:</i>	<u>\$ 179</u>	<u>1,557</u>	<u>2,961</u>	<u>2,900</u>
Expenditures:				
9911 - CFD - IV Commons				
Personnel Services	\$ -	-	-	-
Materials & Services	-	-	-	1,000
Capital Projects / Outlay	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>1,000</u>
Excess (deficit) of revenues over expenditures	\$ 179	1,557	2,961	1,900
Beginning Fund Balance	\$ 10,771	10,950	12,507	15,468
Ending Fund Balance	<u>\$ 10,950</u>	<u>12,507</u>	<u>15,468</u>	<u>17,368</u>

Capital Expenditure Detail

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Capital Expenditures				
	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of El Centro
 FY 2024-25 Revised Budget - Expenditure Detail
 IV Commons CFD Fund (Fund 275)

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
Personnel Services				
	\$ -	-	-	-
<i>Total Personnel Services:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Materials & Services				
9911 - CFD - IV Commons				
610113 - Professional Fees	\$ -	-	-	1,000
<i>Total Material & Services:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>1,000</u>
Capital Projects / Outlay				
	\$ -	-	-	-
<i>Total Capital Projects / Outlay:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Transfers Out				
	\$ -	-	-	-
<i>Total Transfers Out:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total IV Commons CFD Fund:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>1,000</u>

City of El Centro
Fiscal Year 2024-25 Revised Budget
Lotus Ranch Lighting & Landscape Fund (Fund 280)

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Revenues:				
470121 - Interest Earnings	\$ -	5	8	8
410101 - Property Taxes	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>5</u>	<u>8</u>	<u>8</u>
Expenditures:				
XXXX - Lighting & Landscape - Lotus Ranch				
Personnel Services	\$ -	-	-	-
Materials & Services	-	-	-	-
Capital Projects / Outlay	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ -	5	8	8
Beginning Fund Balance	\$ 203	203	208	216
Ending Fund Balance	<u>\$ 203</u>	<u>208</u>	<u>216</u>	<u>224</u>

Capital Expenditure Detail

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Capital Expenditures	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of El Centro
 FY 2024-25 Revised Budget - Expenditure Detail
 Lotus Ranch Lighting & Landscape Fund (Fund 280)

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
Personnel Services				
	\$ -	-	-	-
<i>Total Personnel Services:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Materials & Services				
XXXX - Lotus Ranch L&L 610129 - Other Expense	\$ -	-	-	-
<i>Total Material & Services:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Capital Projects / Outlay				
	\$ -	-	-	-
<i>Total Capital Projects / Outlay:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Transfers Out				
	\$ -	-	-	-
<i>Total Transfers Out:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total Lotus Ranch L&L Fund:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of El Centro
Fiscal Year 2024-25 Revised Budget
Town Center Lighting & Landscape Fund (Fund 290)

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Revenues:				
470121 - Interest Earnings	\$ 59	394	1,226	1,000
410101 - Property Taxes	12,001	26,178	30,876	34,477
<i>Total:</i>	<u>\$ 12,060</u>	<u>26,572</u>	<u>32,102</u>	<u>35,477</u>
Expenditures:				
9903 - L&L District - Town Center				
Personnel Services	\$ -	-	-	-
Materials & Services	15,118	16,602	17,239	26,200
Capital Projects / Outlay	-	-	-	-
Transfers Out	\$ 5,550	5,550	5,550	5,550
<i>Total:</i>	<u>\$ 20,668</u>	<u>22,152</u>	<u>22,789</u>	<u>31,750</u>
Excess (deficit) of revenues over expenditures	\$ (8,608)	4,420	9,313	3,727
Beginning Fund Balance	\$ 29,389	20,781	25,201	34,514
Ending Fund Balance	<u>\$ 20,781</u>	<u>25,201</u>	<u>34,514</u>	<u>38,241</u>

Capital Expenditure Detail

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Capital Expenditures				
	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of El Centro
 FY 2024-25 Revised Budget - Expenditure Detail
 Town Center Lighting & Landscape Fund (Fund 290)

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
Personnel Services				
	\$ -	-	-	-
<i>Total Personnel Services:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Materials & Services				
9903 - L&L District - Town Center				
610101 - Electricity	\$ -	-	-	1,000
610104 - Water	491	431	409	1,100
610113 - Professional Services	3,306	3,561	3,791	4,100
610129 - Other Expense	561	516	763	1,000
620122 - Grounds Landscaping	194	124	382	2,000
620130 - Maintenance Supplies	190	76	-	2,000
630103 - Grounds Landscaping Mtc	10,376	11,894	11,894	15,000
<i>Total Material & Services:</i>	<u>\$ 15,118</u>	<u>16,602</u>	<u>17,239</u>	<u>26,200</u>
Capital Projects / Outlay				
	\$ -	-	-	-
<i>Total Capital Projects / Outlay:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Transfers Out				
9903 - L&L District - Town Center				
820101 - Transfers Out - General Fund	\$ 5,550	5,550	5,550	5,550
<i>Total Transfers Out:</i>	<u>\$ 5,550</u>	<u>5,550</u>	<u>5,550</u>	<u>5,550</u>
<i>Total Town Center L&L Fund:</i>	<u>\$ 20,668</u>	<u>22,152</u>	<u>22,789</u>	<u>31,750</u>

DEBT SERVICE FUNDS

City of El Centro
Fiscal Year 2024-25 Revised Budget
2011-C Financing Authority Debt Service Fund (Fund 268)

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Revenues:				
470121 - Interest Earnings	\$ 12,173	4,591	-	3,000
<i>Total:</i>	<u>\$ 12,173</u>	<u>4,591</u>	<u>-</u>	<u>3,000</u>
Expenditures:				
5210 - Special Events				
Personnel Services	\$ -	-	-	-
Materials & Services	1,131,310	830,853	785,864	736,581
Capital Projects / Outlay	-	-	-	-
<i>Total:</i>	<u>\$ 1,131,310</u>	<u>830,853</u>	<u>785,864</u>	<u>736,581</u>
Excess (deficit) of revenues over expenditures	\$ (1,119,137)	(826,262)	(785,864)	(733,581)
Beginning Fund Balance	\$ 4,172,550	3,053,413	2,227,151	1,441,287
Ending Fund Balance	<u>\$ 3,053,413</u>	<u>2,227,151</u>	<u>1,441,287</u>	<u>707,706</u>

Capital Expenditure Detail

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Capital Expenditures				
	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of El Centro
 FY 2024-25 Revised Budget - Expenditure Detail
 2011-C Financing Authority Debt Service Fund (Fund 268)

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
Personnel Services				
	\$ -	-	-	-
<i>Total Personnel Services:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Materials & Services				
2011-C Bonds - City				
640110 - Interest Expense	\$ 271,310	155,853	110,864	66,581
640114 - Principal on Debt	860,000	675,000	675,000	670,000
<i>Total Material & Services:</i>	<u>\$ 1,131,310</u>	<u>830,853</u>	<u>785,864</u>	<u>736,581</u>
Capital Projects / Outlay				
	\$ -	-	-	-
<i>Total Capital Projects / Outlay:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Transfers Out				
<i>Total Transfers Out:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total 2011-C FA Debt Service Fund:	<u>\$ 1,131,310</u>	<u>830,853</u>	<u>785,864</u>	<u>736,581</u>

City of El Centro
Fiscal Year 2024-25 Revised Budget
LTA Lease Revenue Bonds Debt Service Fund (Fund 300)

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Revenues:				
470121 - Interest Earnings	\$ 16,566	14,170	25,695	22,000
470126 - Bond Proceeds	\$ 9,013,200	-	-	-
490101 - Transfers In - Fund 205	\$ 970,649	870,300	871,000	870,700
490101 - Transfers In - Fund 299	534,729	886,435	2,699,096	3,293,781
<i>Total:</i>	<u>\$ 10,535,144</u>	<u>1,770,905</u>	<u>3,595,791</u>	<u>4,186,481</u>
Expenditures:				
9702 - 2009 LTA Revenue Bonds				
Personnel Services	\$ -	-	-	-
Materials & Services	9,836,118	-	-	-
Capital Projects / Outlay	-	-	-	-
9708 - 2021 Library Bonds				
Personnel Services	\$ -	-	-	-
Materials & Services	534,729	901,468	900,169	898,269
Capital Projects / Outlay	-	-	-	-
9709 - 2021 LTA Refunding Bonds				
Personnel Services	\$ -	-	-	-
Materials & Services	1,147,084	870,300	871,000	870,700
Capital Projects / Outlay	-	-	-	-
9711 - 2023 Polcie Bonds				
Personnel Services	\$ -	-	-	-
Materials & Services	-	-	1,798,927	2,395,513
Capital Projects / Outlay	-	-	-	-
<i>Total:</i>	<u>\$ 11,517,931</u>	<u>1,771,768</u>	<u>3,570,096</u>	<u>4,164,482</u>
Excess (deficit) of revenues over expenditures	\$ (982,787)	(863)	25,695	21,999
Beginning Fund Balance	\$ 1,628,834	646,047	645,184	670,879
Ending Fund Balance	<u>\$ 646,047</u>	<u>645,184</u>	<u>670,879</u>	<u>692,878</u>

City of El Centro
Fiscal Year 2024-25 Revised Budget
LTA Lease Revenue Bonds Debt Service Fund (Fund 300)

Capital Expenditure Detail

<u>Capital Expenditures</u>	<u>ACTUAL FY 2021-22</u>	<u>ESTIMATED ACTUAL FY 2022-23</u>	<u>ESTIMATED ACTUAL FY 2023-24</u>	<u>REVISED BUDGET FY 2024-25</u>
	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of El Centro
 FY 2024-25 Revised Budget - Expenditure Detail
 LTA Lease Revenue Bonds Debt Service Fund (Fund 300)

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
Personnel Services				
	\$ -	-	-	-
<i>Total Personnel Services:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Materials & Services				
9702 - 2009 LTA Revenue Bonds				
640110 - Interest Expense	\$ 261,118	-	-	-
640114 - Principal on Debt	9,575,000	-	-	-
9708 - 2021 Library Bonds				
640110 - Interest Expense	\$ 414,729	501,468	485,169	468,269
640114 - Principal on Debt	120,000	400,000	415,000	430,000
9709 - 2021 LTA Refunding Bonds				
610129 - Other Expense	\$ 176,435	-	-	-
640110 - Interest Expense	210,649	275,300	251,000	225,700
640114 - Principal on Debt	760,000	595,000	620,000	645,000
9711 - 2023 Police Bonds				
640110 - Interest Expense	\$ -	-	1,618,927	1,875,513
640114 - Principal on Debt	-	-	180,000	520,000
<i>Total Material & Services:</i>	<u>\$ 11,517,931</u>	<u>1,771,768</u>	<u>3,570,096</u>	<u>4,164,482</u>
Capital Projects / Outlay				
	\$ -	-	-	-
<i>Total Capital Projects / Outlay:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Transfers Out				
<i>Total Transfers Out:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total LTA Lease Revenue Bonds Debt Service Fund:</i>	<u>\$ 11,517,931</u>	<u>1,771,768</u>	<u>3,570,096</u>	<u>4,164,482</u>

CAPITAL PROJECT FUNDS

**City of El Centro
Fiscal Year 2024-25 Revised Budget
Jacaranda Gardens Project Fund (Fund 218)**

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Revenues:				
470121 - Interest Earnings	\$ -	-	-	-
450400 - State Grants (Aff & Sustainable Comm.)	-	-	-	5,536,720
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>5,536,720</u>
Expenditures:				
6127 - Jacaranda Gardens Project				
Materials & Services	\$ -	-	29,179	795,541
Capital Projects / Outlay	-	-	-	4,712,000
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>29,179</u>	<u>5,507,541</u>
Excess (deficit) of revenues over expenditures	\$ -	-	(29,179)	29,179
Beginning Fund Balance	\$ -	-	-	(29,179)
Ending Fund Balance	<u>\$ -</u>	<u>-</u>	<u>(29,179)</u>	<u>-</u>

Capital Expenditure Detail

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Capital Expenditures				
Jacaranda Gardens Project	\$ -	-	-	4,712,000
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>4,712,000</u>

City of El Centro
 FY 2024-25 Revised Budget - Expenditure Detail
 Jacaranda Gardens Project Fund (Fund 218)

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
Personnel Services				
<i>Total Personnel Services:</i>	\$ -	-	-	-
Materials & Services				
6127 - Jacaranda Gardens Project 610113 - Professional Services	\$ -	-	29,179	795,541
<i>Total Material & Services:</i>	\$ -	-	29,179	795,541
Capital Projects / Outlay				
6127 - Jacaranda Gardens Project 710106 - Other Real Property	\$ -	-	-	4,712,000
<i>Total Capital Projects / Outlay:</i>	\$ -	-	-	4,712,000
Transfers Out				
<i>Total Transfers Out:</i>	\$ -	-	-	-
<i>Total Jacaranda Gardens Fund:</i>	\$ -	-	29,179	5,507,541

City of El Centro
Fiscal Year 2024-25 Revised Budget
Natural Disasters Fund (Fund 281)

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Revenues:				
470121 - Interest Earnings	\$ -	-	-	-
450400 - State Grants - Tropical Storm Hilary	-	-	-	52,858
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>52,858</u>
Expenditures:				
6124 - Imperial Avenue & Euclid				
Personnel Services	\$ -	-	-	-
Materials & Services	-	-	-	-
Capital Projects / Outlay	-	543,718	60,772	-
6125 - Imperial Avenue & Scott				
Personnel Services	\$ -	-	-	-
Materials & Services	-	-	-	-
Capital Projects / Outlay	-	302,488	66,811	-
61426 - Tropical Cyclone Hilary				
Personnel Services	\$ -	-	66,442	-
Materials & Services	-	-	21,054	-
Capital Projects / Outlay	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>846,206</u>	<u>215,079</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ -	(846,206)	(215,079)	52,858
Beginning Fund Balance	\$ -	-	(846,206)	(1,061,285)
Ending Fund Balance	<u>\$ -</u>	<u>(846,206)</u>	<u>(1,061,285)</u>	<u>(1,008,427)</u>

**City of El Centro
Fiscal Year 2024-25 Revised Budget
Natural Disasters Fund (Fund 281)**

Capital Expenditure Detail

<u>Capital Expenditures</u>	<u>ACTUAL FY 2021-22</u>	<u>ESTIMATED ACTUAL FY 2022-23</u>	<u>ESTIMATED ACTUAL FY 2023-24</u>	<u>REVISED BUDGET FY 2024-25</u>
Imperial Avenue & Euclid	\$ -	543,718	60,772	-
Imperial Avenue & Scott	-	302,488	66,811	-
<i>Total:</i>	<u>\$ -</u>	<u>846,206</u>	<u>127,583</u>	<u>-</u>

City of El Centro
 FY 2024-25 Revised Budget - Expenditure Detail
 Natural Disasters Fund (Fund 281)

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
Personnel Services				
6126 - Tropical Cyclone Hilary				
510101 - Permanent Salaries	\$ -	-	3,272	-
510102 - Permanent Salaries - Sworn	-	-	14,065	-
510103 - Temporary Salaries	-	-	2,458	-
510105 - Overtime	-	-	35,329	-
520101 - Retirement	-	-	2,980	-
520103 - Social Security	-	-	111	-
520104 - Group Health Insurance	-	-	4,947	-
520105 - Workers Compensation	-	-	1,671	-
520106 - Disability Insurance	-	-	35	-
520107 - Unemployment Insurance	-	-	756	-
520109 - Life Insurance	-	-	43	-
520110 - Medicare	-	-	775	-
<i>Total Personnel Services:</i>	<u>\$ -</u>	<u>-</u>	<u>66,442</u>	<u>-</u>
Materials & Services				
6126 - Tropical Cyclone Hilary				
620114 - Other Safety Supplies	\$ -	-	21,054	-
<i>Total Material & Services:</i>	<u>\$ -</u>	<u>-</u>	<u>21,054</u>	<u>-</u>
Capital Projects / Outlay				
6124 - Imperial Avenue & Euclid				
710106 - Other Real Property	\$ -	543,718	60,772	-
6125 - Imperial Avenue & Scott				
710106 - Other Real Property	\$ -	302,488	66,811	-
<i>Total Capital Projects / Outlay:</i>	<u>\$ -</u>	<u>846,206</u>	<u>127,583</u>	<u>-</u>

City of El Centro
 FY 2024-25 Revised Budget - Expenditure Detail
 Natural Disasters Fund (Fund 281)

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
<u>Personnel Services</u>				
<u>Transfers Out</u>				
	\$ -	-	-	-
	-	-	-	-
<i>Total Transfers Out:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total Natural Disasters Fund:</i>	<u>\$ -</u>	<u>846,206</u>	<u>215,079</u>	<u>-</u>

City of El Centro
Fiscal Year 2024-25 Revised Budget
Federal Highway Administration Projects Fund (Fund 401)

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Revenues:				
470121 - Interest Earnings	\$ -	-	-	-
450300 - Federal Grants	\$ 1,907,202	237,622	376,999	6,462,241
<i>Total:</i>	<u>\$ 1,907,202</u>	<u>237,622</u>	<u>376,999</u>	<u>6,462,241</u>
Expenditures:				
3209 - Imperial Avenue Extension				
Personnel Services	\$ -	-	-	-
Materials & Services	-	-	-	-
Capital Projects / Outlay	1,410,738	8,407	1,438,729	59,435
3213 - ATP 5 - Imperial Avenue				
Personnel Services	\$ -	-	-	-
Materials & Services	-	-	-	-
Capital Projects / Outlay	-	-	-	882,000
3215 - APCD TAG Grant - Alley Paving				
Personnel Services	\$ -	-	-	-
Materials & Services	-	-	-	-
Capital Projects / Outlay	-	-	-	150,000
3252 - Imperial Avenue Extension - Phase 2				
Personnel Services	\$ -	-	-	-
Materials & Services	-	-	-	-
Capital Projects / Outlay	-	-	2,445,784	258,775
3261 - SLLP Overlay				
Personnel Services	\$ -	-	-	-
Materials & Services	-	-	-	-
Capital Projects / Outlay	339,000	-	-	-
3272 - Plaza / 8th Street Signal Lights				
Personnel Services	\$ -	-	-	-
Materials & Services	-	-	-	-
Capital Projects / Outlay	157,464	187,547	-	-
3275 - COVID STIP - East Main Street				
Personnel Services	\$ -	-	-	-
Materials & Services	-	-	-	-
Capital Projects / Outlay	-	-	1,137,000	-
3276 - CMAQ - Imperial Avenue				
Personnel Services	\$ -	-	-	-
Materials & Services	-	-	-	-
Capital Projects / Outlay	-	-	-	85,000

City of El Centro
Fiscal Year 2024-25 Revised Budget
Federal Highway Administration Projects Fund (Fund 401)

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
3277 - SB1 LPP - Commercial Avenue				
Personnel Services	\$ -	-	-	-
Materials & Services	-	-	-	-
Capital Projects / Outlay	-	-	378,920	134,729
<i>Total:</i>	<u>\$ 1,907,202</u>	<u>195,954</u>	<u>5,400,433</u>	<u>1,569,939</u>
Excess (deficit) of revenues over expenditures	\$ -	41,668	(5,023,434)	4,892,302
Beginning Fund Balance	\$ 89,464	89,464	131,132	(4,892,302)
Ending Fund Balance	<u>\$ 89,464</u>	<u>131,132</u>	<u>(4,892,302)</u>	<u>-</u>

Capital Expenditure Detail

Capital Expenditures	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Imperial Avenue Extension	\$ 1,410,738	8,407	1,438,729	59,435
ATP 5 - Imperial Avenue	-	-	-	882,000
APCD TAG Grant - Alley Repaving	-	-	-	150,000
Imperial Avenue Extension - Phase II	-	-	2,445,784	258,775
SLLP Overlay	339,000	-	-	-
Plaza / 8th Street Signal Lights	157,464	187,547	-	-
COVID / STIP - East Main Street	-	-	1,137,000	-
CMAQ - Imperial Avenue	-	-	-	85,000
SB1 LLP - Commercial Avenue	-	-	378,920	134,729
<i>Total:</i>	<u>\$ 1,907,202</u>	<u>195,954</u>	<u>5,400,433</u>	<u>1,569,939</u>

City of El Centro
 FY 2024-25 Revised Budget - Expenditure Detail
 Federal Highway Administration Projects Fund (Fund 401)

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
Personnel Services				
	\$ -	-	-	-
<i>Total Personnel Services:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Materials & Services				
	\$ -	-	-	-
<i>Total Material & Services:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Capital Projects / Outlay				
3209 - Imperial Avenue Extension				
710104 - Land	\$ -	8,407	-	-
710106 - Other Real Property	1,410,738	-	1,438,729	59,435
3213 - ATP 5 - Imperial Avenue				
710106 - Other Real Property	\$ -	-	-	882,000
3215 - APCD TAG Grant - Alley Paving				
710102 - Architecture / Engineering	\$ -	-	-	150,000
3252 - Imperial Avenue Extension - Phase 2				
710106 - Other Real Property	\$ -	-	2,445,784	258,775
3261 - SLLP Overlay				
710106 - Other Real Property	\$ 339,000	-	-	-
3272 - Plaza / 8th Steet Signal Lights				
710106 - Other Real Property	\$ 157,464	187,547	-	-
3275 - COVID STIP - East Main Street				
710106 - Other Real Property	\$ -	-	1,137,000	-
3276 - CMAQ - Imperial Avenue				
710106 - Other Real Property	\$ -	-	-	85,000
3277 - SB1 LPP - Commercial Avenue				
710106 - Other Real Property	\$ -	-	378,920	134,729
<i>Total Capital Projects / Outlay:</i>	<u>\$ 1,907,202</u>	<u>195,954</u>	<u>5,400,433</u>	<u>1,569,939</u>
Transfers Out				
<i>Total Transfers Out:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total FHA Projects Fund:</i>	<u>\$ 1,907,202</u>	<u>195,954</u>	<u>5,400,433</u>	<u>1,569,939</u>

City of El Centro
Fiscal Year 2024-25 Revised Budget
Orange Avenue Regional Lift Station Fund (Fund 402)

	<u>ACTUAL</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>FY 2022-23</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>FY 2023-24</u>	<u>REVISED</u> <u>BUDGET</u> <u>FY 2024-25</u>
Revenues:				
470121 - Interest Earnings	\$ 613	5,317	10,113	8,000
XXXXX - Project Funding	\$ -	-	-	-
<i>Total:</i>	<u>\$ 613</u>	<u>5,317</u>	<u>10,113</u>	<u>8,000</u>
Expenditures:				
XXXX - Orange Avenue Lift Station				
Personnel Services	\$ -	-	-	-
Materials & Services	-	-	-	-
Capital Projects / Outlay	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ 613	5,317	10,113	8,000
Beginning Fund Balance	\$ 248,000	248,613	253,930	264,043
Ending Fund Balance	<u>\$ 248,613</u>	<u>253,930</u>	<u>264,043</u>	<u>272,043</u>

Capital Expenditure Detail

	<u>ACTUAL</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>FY 2022-23</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>FY 2023-24</u>	<u>REVISED</u> <u>BUDGET</u> <u>FY 2024-25</u>
Capital Expenditures	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of El Centro
 FY 2024-25 Revised Budget - Expenditure Detail
 Orange Avenue Regional Lift Station Fund (Fund 402)

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
Personnel Services				
	\$ -	-	-	-
<i>Total Personnel Services:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Materials & Services				
	\$ -	-	-	-
<i>Total Material & Services:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Capital Projects / Outlay				
XXXX - Orange Avenue Regional Lift Stn 710106 - Other Real Property	\$ -	-	-	-
<i>Total Capital Projects / Outlay:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Transfers Out				
<i>Total Transfers Out:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total Orange Avenue Regional Lift Station Fund:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

**City of El Centro
Fiscal Year 2024-25 Revised Budget
Drainage Facility Fund (Fund 403)**

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Revenues:				
470121 - Interest Earnings	\$ 675	15,194	33,411	28,000
XXXXX - Project Funding	\$ -	-	-	-
<i>Total:</i>	<u>\$ 675</u>	<u>15,194</u>	<u>33,411</u>	<u>28,000</u>
Expenditures:				
XXXX - Drainage Facility Project				
Personnel Services	\$ -	-	-	-
Materials & Services	-	-	-	-
Capital Projects / Outlay	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ 675	15,194	33,411	28,000
Beginning Fund Balance	\$ 273,053	273,728	288,922	322,333
Ending Fund Balance	<u>\$ 273,728</u>	<u>288,922</u>	<u>322,333</u>	<u>350,333</u>

Capital Expenditure Detail

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Capital Expenditures	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of El Centro
 FY 2024-25 Revised Budget - Expenditure Detail
 Drainage Facility Fund (Fund 403)

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
Personnel Services				
	\$ -	-	-	-
<i>Total Personnel Services:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Materials & Services				
	\$ -	-	-	-
<i>Total Material & Services:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Capital Projects / Outlay				
XXXX - Drainage Facility Project				
710106 - Other Real Property	\$ -	-	-	-
<i>Total Capital Projects / Outlay:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Transfers Out				
<i>Total Transfers Out:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total Drainage Facility Fund:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of El Centro
Fiscal Year 2024-25 Revised Budget
Lotus Parallel Fund (Fund 404)

	<u>ACTUAL</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>FY 2022-23</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>FY 2023-24</u>	<u>REVISED</u> <u>BUDGET</u> <u>FY 2024-25</u>
Revenues:				
470121 - Interest Earnings	\$ 967	7,880	16,474	13,500
XXXXX - Project Funding	\$ -	-	-	-
<i>Total:</i>	<u>\$ 967</u>	<u>7,880</u>	<u>16,474</u>	<u>13,500</u>
Expenditures:				
XXXX - Lotus Parallel Project				
Personnel Services	\$ -	-	-	-
Materials & Services	-	-	-	-
Capital Projects / Outlay	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ 967	7,880	16,474	13,500
Beginning Fund Balance	\$ 73,836	74,803	82,683	99,157
Ending Fund Balance	<u>\$ 74,803</u>	<u>82,683</u>	<u>99,157</u>	<u>112,657</u>

Capital Expenditure Detail

	<u>ACTUAL</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>FY 2022-23</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>FY 2023-24</u>	<u>REVISED</u> <u>BUDGET</u> <u>FY 2024-25</u>
Capital Expenditures	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of El Centro
 FY 2024-25 Revised Budget - Expenditure Detail
 Lotus Parallel Fund (Fund 404)

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
Personnel Services				
	\$ -	-	-	-
<i>Total Personnel Services:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Materials & Services				
	\$ -	-	-	-
<i>Total Material & Services:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Capital Projects / Outlay				
XXXX - Lotus Parallel Project				
710106 - Other Real Property	\$ -	-	-	-
<i>Total Capital Projects / Outlay:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Transfers Out				
<i>Total Transfers Out:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total Lotus Parallel Fund:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

**City of El Centro
Fiscal Year 2024-25 Revised Budget
IID Facility Crossing Fund (Fund 405)**

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Revenues:				
470121 - Interest Earnings	\$ 418	3,624	6,893	5,000
XXXXX - Project Funding	\$ -	-	-	-
<i>Total:</i>	<u>\$ 418</u>	<u>3,624</u>	<u>6,893</u>	<u>5,000</u>
Expenditures:				
XXXX - IID Facility Crossing Project				
Personnel Services	\$ -	-	-	-
Materials & Services	-	-	-	-
Capital Projects / Outlay	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ 418	3,624	6,893	5,000
Beginning Fund Balance	\$ 36,062	36,480	40,104	46,997
Ending Fund Balance	<u>\$ 36,480</u>	<u>40,104</u>	<u>46,997</u>	<u>51,997</u>

Capital Expenditure Detail

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Capital Expenditures	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of El Centro
 FY 2024-25 Revised Budget - Expenditure Detail
 IID Facility Crossing Fund (Fund 405)

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
Personnel Services				
	\$ -	-	-	-
<i>Total Personnel Services:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Materials & Services				
	\$ -	-	-	-
<i>Total Material & Services:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Capital Projects / Outlay				
XXXX - IID Facility Crossing Project				
710106 - Other Real Property	\$ -	-	-	-
<i>Total Capital Projects / Outlay:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Transfers Out				
<i>Total Transfers Out:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total IID Facility Crossing Fund:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

**City of El Centro
Fiscal Year 2024-25 Revised Budget
8th Street Overpass Fund (Fund 406)**

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Revenues:				
470121 - Interest Earnings	\$ 48	420	799	500
XXXXX - Project Funding	\$ -	-	-	-
<i>Total:</i>	<u>\$ 48</u>	<u>420</u>	<u>799</u>	<u>500</u>
Expenditures:				
XXXX - 8th St. Overpass Project				
Personnel Services	\$ -	-	-	-
Materials & Services	-	-	-	-
Capital Projects / Outlay	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ 48	420	799	500
Beginning Fund Balance	\$ 4,594	4,642	5,062	5,861
Ending Fund Balance	<u>\$ 4,642</u>	<u>5,062</u>	<u>5,861</u>	<u>6,361</u>

Capital Expenditure Detail

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Capital Expenditures	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of El Centro
 FY 2024-25 Revised Budget - Expenditure Detail
 8th Street Overpass Fund (Fund 406)

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
Personnel Services				
	\$ -	-	-	-
<i>Total Personnel Services:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Materials & Services				
	\$ -	-	-	-
<i>Total Material & Services:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Capital Projects / Outlay				
XXXX - 8th St Overpass Project				
710106 - Other Real Property	\$ -	-	-	-
<i>Total Capital Projects / Outlay:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Transfers Out				
<i>Total Transfers Out:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total 8th Street Overpass Fund:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of El Centro
Fiscal Year 2024-25 Revised Budget
Colonia El Dorado Street Project Fund (Fund 407)

	<u>ACTUAL FY 2021-22</u>	<u>ESTIMATED ACTUAL FY 2022-23</u>	<u>ESTIMATED ACTUAL FY 2023-24</u>	<u>REVISED BUDGET FY 2024-25</u>
Revenues:				
470121 - Interest Earnings	\$ 51	443	842	500
XXXXX - Project Funding	\$ -	-	-	-
<i>Total:</i>	<u>\$ 51</u>	<u>443</u>	<u>842</u>	<u>500</u>
Expenditures:				
XXXX - Colonia El Dorado Street Project				
Personnel Services	\$ -	-	-	-
Materials & Services	-	-	-	-
Capital Projects / Outlay	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ 51	443	842	500
Beginning Fund Balance	\$ 20,654	20,705	21,148	21,990
Ending Fund Balance	<u>\$ 20,705</u>	<u>21,148</u>	<u>21,990</u>	<u>22,490</u>

Capital Expenditure Detail

	<u>ACTUAL FY 2021-22</u>	<u>ESTIMATED ACTUAL FY 2022-23</u>	<u>ESTIMATED ACTUAL FY 2023-24</u>	<u>REVISED BUDGET FY 2024-25</u>
Capital Expenditures	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of El Centro
 FY 2024-25 Revised Budget - Expenditure Detail
 Colonia El Dorado Street Project Fund (Fund 407)

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
Personnel Services				
	\$ -	-	-	-
<i>Total Personnel Services:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Materials & Services				
	\$ -	-	-	-
<i>Total Material & Services:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Capital Projects / Outlay				
XXXX - Colonia El Dorado St Project 710106 - Other Real Property	\$ -	-	-	-
<i>Total Capital Projects / Outlay:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Transfers Out				
<i>Total Transfers Out:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total Colonia El Dorado St Project Fund:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of El Centro
Fiscal Year 2024-25 Revised Budget
Bridge / Road Improvement Fund (Fund 408)

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Revenues:				
470121 - Interest Earnings	\$ 11,522	97,218	150,432	110,000
470113 - Other Income	\$ 1,068,671	-	-	-
<i>Total:</i>	<u>\$ 1,080,193</u>	<u>97,218</u>	<u>150,432</u>	<u>110,000</u>
Expenditures:				
3246 - SE City Quadrant				
Personnel Services	\$ -	-	-	-
Materials & Services	-	-	-	-
Capital Projects / Outlay	98,021	323,107	606,923	-
<i>Total:</i>	<u>\$ 98,021</u>	<u>323,107</u>	<u>606,923</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ 982,172	(225,889)	(456,491)	110,000
Beginning Fund Balance	\$ 322,275	1,304,447	1,078,558	622,067
Ending Fund Balance	<u>\$ 1,304,447</u>	<u>1,078,558</u>	<u>622,067</u>	<u>732,067</u>

Capital Expenditure Detail

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Capital Expenditures				
SE City Quadrant	\$ 98,021	323,107	606,923	-
<i>Total:</i>	<u>\$ 98,021</u>	<u>323,107</u>	<u>606,923</u>	<u>-</u>

City of El Centro
 FY 2024-25 Revised Budget - Expenditure Detail
 Bridge / Road Improvement Fund (Fund 408)

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
Personnel Services				
	\$ -	-	-	-
<i>Total Personnel Services:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Materials & Services				
	\$ -	-	-	-
<i>Total Material & Services:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Capital Projects / Outlay				
3246 - SE City Quadrant				
710102 - Architecture / Engineering	\$ 98,021	51,730	4,503	-
710106 - Other Real Property	-	271,377	602,420	-
<i>Total Capital Projects / Outlay:</i>	<u>\$ 98,021</u>	<u>323,107</u>	<u>606,923</u>	<u>-</u>
Transfers Out				
<i>Total Transfers Out:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total Bridge / Road Improvement Fund:</i>	<u>\$ 98,021</u>	<u>323,107</u>	<u>606,923</u>	<u>-</u>

City of El Centro
Fiscal Year 2024-25 Revised Budget
La Brucherie Greenbelt Fund (Fund 409)

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Revenues:				
470121 - Interest Earnings	\$ 23	199	354	250
470113 - Other Income	\$ -	-	-	-
<i>Total:</i>	<u>\$ 23</u>	<u>199</u>	<u>354</u>	<u>250</u>
Expenditures:				
XXXX - La Brucherie Greenbelt Project				
Personnel Services	\$ -	-	-	-
Materials & Services	-	-	-	-
Capital Projects / Outlay	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ 23	199	354	250
Beginning Fund Balance	\$ 9,236	9,259	9,458	9,812
Ending Fund Balance	<u>\$ 9,259</u>	<u>9,458</u>	<u>9,812</u>	<u>10,062</u>

Capital Expenditure Detail

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Capital Expenditures	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of El Centro
 FY 2024-25 Revised Budget - Expenditure Detail
 La Brucherie Greenbelt Fund (Fund 409)

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
Personnel Services				
	\$ -	-	-	-
<i>Total Personnel Services:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Materials & Services				
	\$ -	-	-	-
<i>Total Material & Services:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Capital Projects / Outlay				
XXXX - La Brucherie Greenbelt Project				
710106 - Other Real Property	\$ -	-	-	-
<i>Total Capital Projects / Outlay:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Transfers Out				
<i>Total Transfers Out:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total La Brucherie Greenbelt Fund:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of El Centro
Fiscal Year 2024-25 Revised Budget
Library Bond Project Fund (Fund 410)

	<u>ACTUAL FY 2021-22</u>	<u>ESTIMATED ACTUAL FY 2022-23</u>	<u>ESTIMATED ACTUAL FY 2023-24</u>	<u>REVISED BUDGET FY 2024-25</u>
Revenues:				
470121 - Interest Earnings	\$ 851	365	-	250
XXXXX - Bond Proceeds	\$ -	-	-	-
<i>Total:</i>	<u>\$ 851</u>	<u>365</u>	<u>-</u>	<u>250</u>
Expenditures:				
5301 - Library - Main				
Personnel Services	\$ -	-	-	-
Materials & Services	15,033	-	-	-
Capital Projects / Outlay	12,325,777	2,486,178	764,907	-
<i>Total:</i>	<u>\$ 12,340,810</u>	<u>2,486,178</u>	<u>764,907</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ (12,339,959)	(2,485,813)	(764,907)	250
Beginning Fund Balance	\$ 16,742,261	4,402,302	1,916,489	1,151,582
Ending Fund Balance	<u>\$ 4,402,302</u>	<u>1,916,489</u>	<u>1,151,582</u>	<u>1,151,832</u>

Capital Expenditure Detail

	<u>ACTUAL FY 2021-22</u>	<u>ESTIMATED ACTUAL FY 2022-23</u>	<u>ESTIMATED ACTUAL FY 2023-24</u>	<u>REVISED BUDGET FY 2024-25</u>
Capital Expenditures				
Library - Main	\$ 12,340,810	2,485,813	764,907	-
<i>Total:</i>	<u>\$ 12,340,810</u>	<u>2,485,813</u>	<u>764,907</u>	<u>-</u>

City of El Centro
 FY 2024-25 Revised Budget - Expenditure Detail
 Library Bond Project Fund (Fund 410)

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
Personnel Services				
	\$ -	-	-	-
<i>Total Personnel Services:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Materials & Services				
5301 - Library - Main				
640138 - Bond Related Expenditures	\$ 15,033	-	-	-
<i>Total Material & Services:</i>	<u>\$ 15,033</u>	<u>-</u>	<u>-</u>	<u>-</u>
Capital Projects / Outlay				
5301 - Library - Main				
710102 - Architecture / Engineering	\$ 220,608	61,347	-	-
710105 - Buildings	11,699,431	2,204,780	764,907	-
710106 - Other Real Property	405,738	220,051	-	-
<i>Total Capital Projects / Outlay:</i>	<u>\$ 12,325,777</u>	<u>2,486,178</u>	<u>764,907</u>	<u>-</u>
Transfers Out				
<i>Total Transfers Out:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total Library Bond Project Fund:</i>	<u>\$ 12,340,810</u>	<u>2,486,178</u>	<u>764,907</u>	<u>-</u>

City of El Centro
Fiscal Year 2024-25 Revised Budget
Miscellaneous Road Improvements Fund (Fund 411)

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Revenues:				
470121 - Interest Earnings	\$ 715	5,527	11,802	500
470113 - Other Income	\$ -	-	-	-
<i>Total:</i>	<u>\$ 715</u>	<u>5,527</u>	<u>11,802</u>	<u>500</u>
Expenditures:				
XXXX - Road Improvements				
Personnel Services	\$ -	-	-	-
Materials & Services	-	-	-	-
Capital Projects / Outlay	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ 715	5,527	11,802	500
Beginning Fund Balance	\$ 57,684	58,399	63,926	75,728
Ending Fund Balance	<u>\$ 58,399</u>	<u>63,926</u>	<u>75,728</u>	<u>76,228</u>

Capital Expenditure Detail

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Capital Expenditures	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of El Centro
 FY 2024-25 Revised Budget - Expenditure Detail
 Miscellaneous Road Improvements Fund (Fund 411)

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
Personnel Services				
	\$ -	-	-	-
<i>Total Personnel Services:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Materials & Services				
	\$ -	-	-	-
<i>Total Material & Services:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Capital Projects / Outlay				
XXXX - Road Improvements				
710102 - Architecture / Engineering	\$ -	-	-	-
<i>Total Capital Projects / Outlay:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Transfers Out				
<i>Total Transfers Out:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total Miscellaneous Road Impvmts Fund:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of El Centro
Fiscal Year 2024-25 Revised Budget
Police Bond Project Fund (Fund 412)

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Revenues:				
470121 - Interest Earnings	\$ -	-	-	250
470126 - Bond Proceeds	\$ -	-	41,636,085	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>41,636,085</u>	<u>250</u>
Expenditures:				
2101 - Police Services				
Personnel Services	\$ -	-	-	-
Materials & Services	-	-	-	-
Capital Projects / Outlay	-	-	121,240	30,109,481
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>121,240</u>	<u>30,109,481</u>
Excess (deficit) of revenues over expenditures	\$ -	-	41,514,845	(30,109,231)
Beginning Fund Balance	\$ -	-	-	41,514,845
Ending Fund Balance	<u>\$ -</u>	<u>-</u>	<u>41,514,845</u>	<u>11,405,614</u>

Capital Expenditure Detail

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Capital Expenditures				
Police Station Project	\$ -	-	121,240	30,109,481
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>121,240</u>	<u>30,109,481</u>

City of El Centro
 FY 2024-25 Revised Budget - Expenditure Detail
 Police Bond Project Fund (Fund 412)

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
Personnel Services				
	\$ -	-	-	-
<i>Total Personnel Services:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Materials & Services				
2101 - Police Services				
640138 - Bond Related Expenditures	\$ -	-	-	-
<i>Total Material & Services:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Capital Projects / Outlay				
2101 - Police Services				
710102 - Architecture / Engineering	\$ -	-	121,240	1,054,000
710105 - Buildings	-	-	-	29,055,481
710106 - Other Real Property	-	-	-	-
<i>Total Capital Projects / Outlay:</i>	<u>\$ -</u>	<u>-</u>	<u>121,240</u>	<u>30,109,481</u>
Transfers Out				
<i>Total Transfers Out:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Totla Police Bond Project Fund:</i>	<u>\$ -</u>	<u>-</u>	<u>121,240</u>	<u>30,109,481</u>

WATER FUNDS

City of El Centro
Fiscal Year 2024-25 Revised Budget
Water Enterprise Funds (Fund 501 / 511 / 513)

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Revenues:				
470101 - Water Sales Revenues	\$ 8,569,630	8,055,018	7,939,590	8,000,000
450200 - Grant Revenue - State	868,000	-	-	-
470102 - Water Service Installations	58,442	38,360	38,997	40,000
470103 - Other Revenues	248,925	133,532	184,207	150,000
470121 - Interest Revenue	41,789	196,264	300,000	300,000
470121 - Interest Revenue - Fund 511 - Capacity	-	77,931	125,000	125,000
470121 - Interest Revenue - Fund 513 - Stabilization	8,652	42,096	50,000	50,000
470173 - Water - Bad Debt Write-Offs / Late Fees	27,069	15,510	124,094	50,000
480103 - Water Capacity Fees - Fund 511 - Capacity	541,123	872,168	721,462	650,000
<i>Total:</i>	<u>\$ 10,363,630</u>	<u>9,430,879</u>	<u>9,483,350</u>	<u>9,365,000</u>
Expenditures:				
9510 - Water System Maintenance				
Personnel Services	\$ 513,998	532,640	482,657	565,082
Services and Supplies	242,531	289,000	203,230	296,968
Capital Projects / Outlay	129,701	11,095	91,077	585,500
9511 - Water Treatment Plant				
Personnel Services	\$ 1,364,128	1,480,733	1,469,449	1,538,388
Services and Supplies	1,812,581	2,242,211	2,136,395	2,234,518
Capital Projects / Outlay	1,547,780	1,634,722	241,633	730,000
Debt Service	2,292,760	2,314,381	2,317,381	2,321,756
9512 - Water Customer Service				
Personnel Services	\$ 250,652	248,920	275,812	293,690
Services and Supplies	218,923	235,165	179,172	339,843
Capital Projects / Outlay	-	1,975	-	-
9513 - Public Information Office				
Services and Supplies	\$ 19,328	16,631	11,167	44,258
9516 - Administration - Water				
Personnel Services	\$ 333,926	381,285	443,166	498,428
Services and Supplies	129,973	169,341	134,477	92,600
Capital Projects / Outlay	45,459	44,478	187,917	205,000
9519 - Overhead - Water				
Services and Supplies	\$ 1,058,755	1,170,284	1,254,608	1,463,026
<i>Total:</i>	<u>\$ 9,960,495</u>	<u>10,772,861</u>	<u>9,428,141</u>	<u>11,209,057</u>
Excess (deficit) of revenues over expenditures	\$ 403,135	(1,341,982)	55,209	(1,844,057)
Beginning Fund Balance	\$ 29,542,707	29,945,842	28,603,860	28,659,069
Less:				
Fund Balance - Water Capacity Fees (Fund 511)	\$ -	987,147	1,833,609	2,608,609
Fund Balance - Rate Stabilization (Fund 513)	3,497,667	3,539,763	2,789,763	1,289,763
Fund Balance - Restricted for Debt Service	2,093,223	2,093,223	2,093,223	2,093,223
Ending Fund Balance / Working Capital	<u>\$ 24,354,952</u>	<u>21,983,727</u>	<u>21,942,474</u>	<u>20,823,417</u>

**City of El Centro
Fiscal Year 2024-25 Revised Budget
Water Enterprise Funds (Fund 501 / 511 / 513)**

	<u>ACTUAL FY 2021-22</u>	<u>ESTIMATED ACTUAL FY 2022-23</u>	<u>ESTIMATED ACTUAL FY 2023-24</u>	<u>REVISED BUDGET FY 2024-25</u>
Capital Expenditure Detail				
<u>Capital Expenditures</u>	<u>ACTUAL FY 2021-22</u>	<u>ESTIMATED ACTUAL FY 2022-23</u>	<u>ESTIMATED ACTUAL FY 2023-24</u>	<u>REVISED BUDGET FY 2024-25</u>
Water System Maintenance	\$ 129,701	11,095	91,077	585,500
Water Treatment Plant	1,547,780	1,634,722	241,633	730,000
Water Customer Service	-	1,975	-	-
Administration	45,459	44,478	187,917	205,000
<i>Total:</i>	<u>\$ 1,722,940</u>	<u>1,692,270</u>	<u>520,627</u>	<u>1,520,500</u>

City of El Centro
FY 2024-25 Revised Budget - Expenditure Detail
Water Enterprise Funds (Fund 501 / 511 / 513)

Personnel Services	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
9510 - Water System Maintenance				
510101 - Perm. Salaries	\$ 326,175	332,029	311,638	360,158
510102 - Overtime	6,597	11,605	8,742	12,000
520101 - Retirement	28,135	27,067	25,701	28,241
520101 - Retirement - UAL	49,970	60,112	46,532	48,065
520104 - Health Insurance	52,448	47,581	42,949	60,280
520105 - Workers Compensation	33,827	32,253	28,134	33,428
520106 - Disability Insurance	1,665	1,526	1,334	1,914
520107 - Unemployment	9,520	14,661	12,788	15,194
520109 - Life Insurance	541	421	352	580
520110 - Medicare	5,120	5,385	4,487	5,222
9511 - Water Treatment Plant				
510101 - Perm. Salaries	\$ 859,847	913,918	911,977	939,992
510102 - Overtime	16,357	32,223	26,571	25,000
520101 - Retirement	75,801	79,417	90,368	84,987
520101 - Retirement - UAL	126,264	142,466	113,006	144,647
520104 - Health Insurance	151,343	155,869	166,841	176,596
520105 - Workers Compensation	90,839	95,490	98,036	100,596
520106 - Disability Insurance	4,160	4,259	4,256	5,759
520107 - Unemployment	25,845	43,404	44,562	45,726
520109 - Life Insurance	1,435	1,252	1,135	1,455
520110 - Medicare	12,237	12,435	12,697	13,630
9512 - Water Customer Service				
510101 - Perm. Salaries	\$ 144,104	132,731	151,860	153,400
510103 - Temp. Salaries	17,815	22,701	19,242	20,966
510102 - Overtime	425	582	382	1,400
520101 - Retirement	12,998	12,959	15,532	14,256
520101 - Retirement - UAL	21,760	24,276	19,056	24,263
520103 - Social Security	1,043	1,263	902	1,300
520104 - Health Insurance	27,856	26,370	38,481	46,357
520105 - Workers Compensation	16,205	16,457	18,633	19,180
520106 - Disability Insurance	775	768	826	944
520107 - Unemployment	4,847	8,181	8,244	8,718
520109 - Life Insurance	376	311	305	378
520110 - Medicare	2,448	2,321	2,349	2,528

City of El Centro
FY 2024-25 Revised Budget - Expenditure Detail
Water Enterprise Funds (Fund 501 / 511 / 513)

Personnel Services	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
9516 - Administration - Water				
510101 - Perm. Salaries	\$ 212,894	230,648	287,828	313,933
510103 - Temp. Salaries	6,092	745	-	-
510102 - Overtime	214	1,184	774	1,000
520101 - Retirement	18,032	22,604	28,474	28,964
520101 - Retirement - UAL	30,534	41,182	37,860	49,298
520103 - Social Security	378	46	-	-
520104 - Health Insurance	32,783	41,242	37,204	48,220
520105 - Workers Compensation	22,279	26,610	31,145	34,285
520106 - Disability Insurance	910	1,061	1,274	1,929
520107 - Unemployment	6,451	12,095	14,156	15,584
520109 - Life Insurance	362	371	397	663
520110 - Medicare	2,997	3,497	4,054	4,552
Total Personnel Services:	\$ 2,462,704	2,643,578	2,671,084	2,895,588

Materials & Services

9510 - Water System Maintenance				
610101 - Electricity	\$ 5,092	5,689	5,158	7,000
610103 - Telephone	1,940	3,779	2,878	4,300
610109 - Meeting & Travel	4,271	1,545	1,688	4,500
610111 - Equipment Rental	200	1,426	-	500
610113 - Professional Fees	4,518	16,157	6,663	5,000
610121 - Dues & Subscriptions	-	-	103	500
610123 - Training	555	1,391	51	4,000
610125 - Uniform Rental	2,116	559	1,520	2,000
610129 - Other Expense	4,277	5,699	2,603	4,000
620101 - Office Supplies	1,795	1,074	961	900
620103 - Printing	208	146	157	300
620105 - Computer Supplies	599	119	-	350
620108 - Flares / Batteries	160	150	11	-
620109 - First Aid Supplies	130	702	-	200
620112 - Protective Clothing	1,348	597	1,708	3,000
620114 - Other Safety Supplies	1,988	1,856	3,327	4,000
620128 - Janitorial Supplies	974	712	663	-
620132 - Construction Materials	20,818	22,045	45,892	25,000
620136 - Treatment Chemicals	500	-	-	-
620139 - Pipe Fittings	83,416	126,585	28,182	115,000
620140 - Small Tools	7,209	4,070	8,079	8,500
630101 - Building Maintenance	1,014	1,050	521	1,050
630106 - Office Machines Mtc	33	-	20	-
630107 - Comm. Eqpt. Mtc	3,706	2,415	1,510	2,100
630108 - Field / Shop Eqpt Mtc	2,455	120	1,127	2,000
630109 - Computer Eqpt Mtc	200	-	-	300
630112 - Gasoline / Oil	17,995	17,092	12,346	20,000
630115 - Outside Maintenance	1,200	208	282	1,500
630116 - Motor Vehicle Expense	73,814	73,814	77,780	80,968

City of El Centro
FY 2024-25 Revised Budget - Expenditure Detail
Water Enterprise Funds (Fund 501 / 511 / 513)

Personnel Services	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
9511 - Water Treatment Plant				
610101 - Electricity	\$ 474,821	477,130	470,192	625,000
610103 - Telephone	9,838	10,716	10,713	12,000
610105 - Leaselines	1,819	1,966	808	2,000
610106 - Advertising	-	-	71	2,000
610107 - Books & Periodicals	-	-	46	-
610109 - Meeting & Travel	4,531	4,038	2,369	5,000
610111 - Equipment Rental	2,969	6,194	1,157	3,500
610113 - Professional Fees	197,941	146,230	124,362	250,000
610117 - Solid Waste Collections	-	30	-	-
610121 - Dues & Subscriptions	2,669	2,968	2,523	3,000
610123 - Training	1,246	742	-	1,500
610125 - Uniform Rental	3,604	3,602	3,798	4,500
610129 - Other Expense	4,759	3,940	7,280	10,000
610131 - Filing Fees	-	48,434	50,988	51,000
620101 - Office Supplies	4,692	6,381	3,262	6,000
620102 - Postage	-	605	517	-
620103 - Printing	145	2,902	500	1,500
620112 - Protective Clothing	4,833	4,213	3,552	4,000
620114 - Other Safety Supplies	4,268	986	5,469	3,000
620122 - Grounds Landscaping	401	3,138	291	2,000
620125 - Chemicals / Fertilizers	737	58	-	750
620128 - Janitorial Supplies	9,672	10,149	6,621	10,000
620130 - Maintenance Supplies	3,833	1,779	1,556	4,000
620131 - Printing Supplies	1,569	730	169	1,000
620132 - Construction Materials	-	2,993	2,711	4,000
620135 - Other Supplies	316	272	494	1,500
620136 - Treatment Chemicals	471,527	806,576	690,763	600,000
620137 - Lab Tests & Supplies	42,089	41,970	60,630	55,000
620138 - Purchased Water	211,658	160,437	145,894	200,000
620139 - Pipe Fittings	8,541	34,536	7,689	9,000
620140 - Small Tools	2,686	9,100	2,319	4,000
630101 - Building Maintenance	297	612	-	1,000
630106 - Office Machines Mtc	1,225	1,021	469	1,000
630107 - Comm. Eqpt. Mtc	11,873	14,567	11,789	14,000
630108 - Field / Shop Eqpt Mtc	1,188	133	518	2,500
630109 - Computer Eqpt Mtc	-	80	37	1,000
630111 - Other Facility Mtc	54,953	116,637	187,689	80,000
630112 - Gasoline / Oil	34,165	30,621	29,946	37,000
630115 - Outside Maintenance	-	670	-	500
630116 - Motor Vehicle Expense	29,417	29,637	30,998	32,268
630117 - Meter Maintenance	91,605	144,990	196,228	100,000
630120 - Water Pumps Mtc	111,080	106,578	69,227	80,000
640112 - Bank Charges	5,614	3,850	2,750	10,000
9512 - Water Customer Service				
610103 - Telephone	\$ 3,617	3,462	2,602	5,500
610109 - Meeting & Travel	-	-	-	3,500
610113 - Professional Fees	26,766	29,738	27,717	79,275
610129 - Other Expense	717	56	211	1,000

City of El Centro
FY 2024-25 Revised Budget - Expenditure Detail
Water Enterprise Funds (Fund 501 / 511 / 513)

<u>Personnel Services</u>	<u>ACTUAL FY 2021-22</u>	<u>ACTUAL FY 2022-23</u>	<u>ESTIMATED ACTUAL FY 2023-24</u>	<u>PROPOSED BUDGET FY 2024-25</u>
610138 - Online Fees	101,420	107,644	53,964	114,000
620101 - Office Supplies	2,242	1,826	2,045	3,500
620102 - Postage	47,022	55,194	55,091	60,848
620103 - Printing	12,301	12,587	10,633	20,300
620105 - Computer Supplies	1,930	2,442	3,713	2,170
630106 - Office Machines	540	622	669	1,050
640122 - Bank Charges	6,641	6,399	3,064	8,700
640116 - Bad Debt Expense	15,727	15,195	19,463	40,000
9513 - Public Information Office				
610113 - Professional Fees	\$ 15,485	13,631	11,167	1,768
610115 - Prof. Fees - Lobby	3,000	3,000	-	40,000
620103 - Printing	843	-	-	2,490
9516 - Administration - Water				
610103 - Telephone	\$ 1,484	1,603	942	1,500
610106 - Advertisement	-	-	-	700
610107 - Books & Periodicals	-	10	-	-
610108 - Auto Reimbursement	40	26	11	100
610109 - Meeting & Travel	681	595	596	2,000
610113 - Professional Fees	49,796	63,481	35,171	62,000
610121 - Dues & Subscriptions	145	299	53	1,500
610123 - Training	900	1,158	3,165	1,500
610129 - Other Expense	74,469	87,556	92,095	17,000
620101 - Office Supplies	1,202	687	1,472	1,000
620102 - Postage	29	-	-	-
620103 - Printing	233	260	142	500
620105 - Computer Supplies	671	609	251	1,000
620109 - First Aid Supplies	-	-	-	50
620114 - Other Safety Supplies	-	100	100	250
620128 - Janitorial Supplies	-	-	-	1,000
630101 - Building Maintenance	-	-	-	1,000
630106 - Office Machines Mtc	17	134	393	250
630107 - Comm Eqpt Mtc	172	180	86	250
630109 - Computer Eqpt Mtc	134	12,643	-	500
630112 - Gasoline & Oil	-	-	-	500
9519 - Overhead - Water				
810102 - Overhead	\$ 1,058,755	1,170,284	1,254,608	1,463,026
Total Material & Services:	\$ 3,482,091	4,122,632	3,919,049	4,471,213

Capital Projects / Outlay

9510 - Water System Maintenance				
710106 - Other Real Property	\$ -	-	50,182	400,000
720106 - Field Equipment	-	7,043	-	-
720108 - Safety Equipment	10,000	4,052	8,056	-
720109 - Computers	3,629	-	-	-

City of El Centro
FY 2024-25 Revised Budget - Expenditure Detail
Water Enterprise Funds (Fund 501 / 511 / 513)

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
Personnel Services				
730104 - Heavy Equipment	116,072	-	32,839	185,500
9511 - Water Treatment Plant				
710102 - Architecture / Eng	\$ 1,123	-	-	25,000
710106 - Other Real Property	917,410	1,334,891	241,633	568,000
710107 - Other Property - Grants	626,828	-	-	-
720101 - Office Machines	-	9,418	-	-
720102 - Furniture & Fixtures	-	-	-	37,000
720106 - Field Equipment	-	21,136	-	100,000
720109 - Computers	2,419	10,475	-	-
730102 - Trucks	-	141,303	-	-
730104 - Heavy Equipment	-	117,499	-	-
9512 - Water Customer Service				
720101 - Office Machines	\$ -	1,975	-	-
9516 - Administration - Water				
710104 - Land	\$ -	-	75,888	-
710106 - Other Real Property	-	-	54,095	150,000
720101 - Office Machines	822	300	-	-
720102 - Furniture & Fixtures	-	835	1,033	-
720104 - Fixed Shop Equipment	4,950	-	-	-
720109 - Computers	3,257	2,372	4,798	-
720110 - Computer Software	36,430	40,971	52,103	55,000
	<u>\$ 1,722,940</u>	<u>1,692,270</u>	<u>520,627</u>	<u>1,520,500</u>
Total Capital Projects / Outlay:	\$ 1,722,940	1,692,270	520,627	1,520,500
Debt Service				
9511 - Water Treatment Plant				
640114 - Principal - 2014A	\$ 1,125,000	1,305,000	1,375,000	1,450,000
640114 - Principal - CIEDB	100,247	-	-	-
640110 - Interest - 2014A	\$ 1,064,506	1,009,381	942,381	871,756
640110 - Interest - CIEDB	3,007	-	-	-
	<u>\$ 2,292,760</u>	<u>2,314,381</u>	<u>2,317,381</u>	<u>2,321,756</u>
Total Debt Service:	\$ 2,292,760	2,314,381	2,317,381	2,321,756
Total Water Enterprise Fund:	\$ 9,960,495	10,772,861	9,428,141	11,209,057

WASTEWATER FUNDS

City of El Centro
Fiscal Year 2024-25 Revised Budget
Wastewater Enterprise Funds (Fund 502 / 512 / 514)

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Revenues:				
470105 - Wastewater Fees	\$ 9,828,973	9,749,836	9,769,142	9,800,000
470106 - Wastewater Connection Fees	16,190	11,076	11,934	11,500
470107 - Other Revenues	16,231	-	-	2,000
470121 - Interest Revenue	44,358	222,321	340,000	300,000
470121 - Interest Revenue - Fund 512 - Capacity	-	43,067	75,000	75,000
470121 - Interest Revenue - Fund 514 - Stabilization	8,639	42,031	60,000	60,000
480103 - Water Capacity Fees - Fund 512 - Capacity	-	988,856	799,686	650,000
<i>Total:</i>	<u>\$ 9,914,391</u>	<u>11,057,187</u>	<u>11,055,762</u>	<u>10,898,500</u>
Expenditures:				
9520 - Wastewater System Maintenance				
Personnel Services	\$ 562,372	609,027	574,323	674,345
Services and Supplies	112,978	131,957	111,675	148,104
Capital Projects / Outlay	135,502	339,494	553,176	1,085,000
9521 - Wastewater Treatment Plan				
Personnel Services	\$ 1,361,942	1,391,464	1,418,537	1,602,893
Services and Supplies	1,547,163	1,776,085	1,873,229	1,942,880
Capital Projects / Outlay	113,143	1,621,340	2,620,200	8,660,000
Debt Service	2,333,911	2,332,952	2,248,619	2,248,813
9522 - Wastewater Customer Service				
Personnel Services	\$ 117,436	141,472	126,126	136,917
Services and Supplies	176,094	187,438	133,479	253,683
Capital Projects / Outlay	-	846	-	-
9523 - Public Information Office				
Services and Supplies	\$ 19,328	16,631	11,167	44,258
9525 - Environmental Compliance				
Personnel Services	\$ 150,277	191,160	177,746	179,557
Services and Supplies	33,737	31,364	12,893	44,050
Capital Projects / Outlay	-	3,900	-	-
9528 - Administration - Wastewater				
Personnel Services	\$ 298,367	324,052	380,853	506,380
Services and Supplies	129,684	170,999	131,875	92,150
Capital Projects / Outlay	45,456	44,478	187,836	205,000

City of El Centro
Fiscal Year 2024-25 Revised Budget
Wastewater Enterprise Funds (Fund 502 / 512 / 514)

	<u>ACTUAL</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>FY 2022-23</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>FY 2023-24</u>	<u>REVISED</u> <u>BUDGET</u> <u>FY 2024-25</u>
9519 - Overhead - Wastewater Services and Supplies	\$ 985,785	725,555	1,199,762	1,399,068
<i>Total:</i>	<u>\$ 8,123,175</u>	<u>10,040,214</u>	<u>11,761,496</u>	<u>19,223,098</u>
Excess (deficit) of revenues over expenditures	\$ 1,791,216	1,016,973	(705,734)	(8,324,598)
Beginning Fund Balance	\$ 26,159,328	27,950,544	28,967,517	28,261,783
Less:				
Fund Balance - WW Capacity Fees (Fund 512)	\$ 57,165	1,089,089	1,926,686	2,651,686
Fund Balance - Rate Stabilization (Fund 514)	3,503,900	3,545,931	3,576,896	3,636,896
Fund Balance - Restricted for Debt Service	-	-	-	-
Ending Fund Balance / Working Capital	<u>\$ 24,389,479</u>	<u>24,332,497</u>	<u>22,758,201</u>	<u>13,648,603</u>

Capital Expenditure Detail

	<u>ACTUAL</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>FY 2022-23</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>FY 2023-24</u>	<u>REVISED</u> <u>BUDGET</u> <u>FY 2024-25</u>
Capital Expenditures				
Wastewater System Maintenance	\$ 135,502	339,494	553,176	1,085,000
Wastewater Treatment Plant	113,143	1,621,340	2,620,200	8,660,000
Wastewater Customer Service	-	846	-	-
Environmental Compliance	-	3,900	-	-
Administration	45,456	44,478	187,836	205,000
<i>Total:</i>	<u>\$ 294,101</u>	<u>2,010,058</u>	<u>3,361,212</u>	<u>9,950,000</u>

City of El Centro
FY 2024-25 Revised Budget - Expenditure Detail
Wastewater Enterprise Funds (Fund 502 / 512 / 514)

Personnel Services	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
9520 - Wastewater System Maintenance				
510101 - Perm. Salaries	\$ 358,873	369,067	360,159	416,928
510102 - Overtime	13,802	38,563	30,859	16,000
520101 - Retirement	30,421	30,428	31,542	37,966
520101 - Retirement - UAL	52,014	60,220	47,046	58,593
520104 - Health Insurance	52,546	49,709	47,296	74,137
520105 - Workers Compensation	36,491	36,247	34,498	42,300
520106 - Disability Insurance	1,802	1,725	1,621	2,412
520107 - Unemployment	10,317	16,476	15,681	19,227
520109 - Life Insurance	600	489	427	737
520110 - Medicare	5,506	6,103	5,194	6,045
9521 - Wastewater Treatment Plant				
510101 - Perm. Salaries	\$ 831,303	810,301	829,924	961,457
510103 - Temp. Salaries	10,627	35,425	47,856	-
510102 - Overtime	34,047	40,626	34,204	45,000
520101 - Retirement	73,667	72,709	83,068	90,417
520101 - Retirement - UAL	136,508	150,218	113,970	139,541
520103 - Social Security	661	1,198	801	-
520104 - Health Insurance	142,435	134,293	158,919	198,774
520105 - Workers Compensation	88,904	88,928	91,246	100,738
520106 - Disability Insurance	4,014	3,814	3,812	5,667
520107 - Unemployment	25,506	40,422	41,476	45,790
520109 - Life Insurance	1,389	1,052	1,004	1,568
520110 - Medicare	12,881	12,478	12,257	13,941
9522 - Wastewater Customer Service				
510101 - Perm. Salaries	\$ 68,015	87,383	69,743	71,944
510103 - Temp. Salaries	7,635	10,358	8,417	8,986
510102 - Overtime	182	249	164	600
520101 - Retirement	6,129	6,075	7,140	7,103
520101 - Retirement - UAL	10,268	11,408	8,912	10,962
520103 - Social Security	447	561	386	557
520104 - Health Insurance	13,189	12,302	17,468	22,022
520105 - Workers Compensation	7,614	7,733	8,455	8,902
520106 - Disability Insurance	367	359	382	444
520107 - Unemployment	2,267	3,815	3,843	4,046
520109 - Life Insurance	177	144	140	178
520110 - Medicare	1,146	1,085	1,076	1,173

City of El Centro
FY 2024-25 Revised Budget - Expenditure Detail
Wastewater Enterprise Funds (Fund 502 / 512 / 514)

Personnel Services	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
9525 - Environmental Compliance				
510101 - Perm. Salaries	\$ 83,833	120,341	106,698	105,628
510103 - Temp. Salaries	-	-	-	-
510102 - Overtime	855	1,700	2,282	2,000
520101 - Retirement	9,778	9,451	10,741	10,429
520101 - Retirement - UAL	15,976	17,680	13,464	16,094
520103 - Social Security	-	-	-	-
520104 - Health Insurance	22,413	23,504	25,757	26,054
520105 - Workers Compensation	11,770	11,503	11,737	11,619
520106 - Disability Insurance	590	565	573	718
520107 - Unemployment	3,364	5,228	5,335	5,281
520109 - Life Insurance	200	178	163	202
520110 - Medicare	1,498	1,010	996	1,532
9528 - Administration - Wastewater				
510101 - Perm. Salaries	\$ 184,322	194,654	245,476	271,566
510103 - Temp. Salaries	6,640	496	-	-
510102 - Overtime	640	714	52	1,000
520101 - Retirement	15,154	18,694	24,272	26,620
520101 - Retirement - UAL	25,848	35,058	32,868	41,082
520103 - Social Security	420	31	-	-
520104 - Health Insurance	37,315	38,445	34,601	116,733
520105 - Workers Compensation	18,949	21,899	26,555	29,658
520106 - Disability Insurance	806	908	1,125	1,670
520107 - Unemployment	5,412	9,954	12,071	13,481
520109 - Life Insurance	356	334	374	632
520110 - Medicare	2,505	2,865	3,459	3,938
Total Personnel Services:	\$ 2,490,394	2,657,175	2,677,585	3,100,092

Materials & Services

9520 - Wastewater System Maintenance				
610101 - Electricity	\$ 5,092	5,688	5,158	7,000
610103 - Telephone	5,844	7,639	4,415	7,500
610109 - Meeting & Travel	2,829	877	1,692	3,000
610111 - Equipment Rental	500	500	-	500
610113 - Professional Fees	3,367	15,885	5,849	5,000
610121 - Dues & Subscriptions	-	159	104	350
610123 - Training	355	849	2,564	4,000
610125 - Uniform Rental	942	892	1,348	2,000
610129 - Other Expense	1,528	1,803	1,974	3,000
620101 - Office Supplies	600	600	788	900
620103 - Printing	185	146	157	300
620105 - Computer Supplies	350	-	150	350
620108 - Flares / Batteries	-	-	-	-
620109 - First Aid Supplies	100	17	-	200
620112 - Protective Clothing	288	757	1,682	3,000

City of El Centro
FY 2024-25 Revised Budget - Expenditure Detail
Wastewater Enterprise Funds (Fund 502 / 512 / 514)

Personnel Services	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
620114 - Other Safety Supplies	836	1,369	1,730	4,000
620128 - Janitorial Supplies	1,187	575	659	-
620132 - Construction Materials	10,184	13,043	15,157	15,000
620136 - Treatment Chemicals	2,000	1,000	26	2,000
620139 - Pipe Fittings	12,922	12,005	5,204	13,000
620140 - Small Tools	1,885	2,790	2,404	6,500
630101 - Building Maintenance	989	640	521	1,050
630106 - Office Machines Mtc	-	-	-	-
630107 - Comm. Eqpt. Mtc	1,586	2,415	1,440	2,100
630108 - Field / Shop Eqpt Mtc	355	655	1,127	4,000
630109 - Computer Eqpt Mtc	60	11	-	300
630112 - Gasoline / Oil	15,054	19,202	12,523	15,000
630115 - Outside Maintenance	1,500	-	282	1,500
630116 - Motor Vehicle Expense	42,440	42,440	44,721	46,554
9521 - Wastewater Treatment Plant				
610101 - Electricity	\$ 444,585	447,311	498,490	560,000
610102 - Natrual Gas	1,806	34,747	28,528	30,000
610103 - Telephone	8,148	7,481	6,013	10,000
610104 - Water	832	1,563	2,028	1,000
610105 - Leaselines	-	-	-	-
610106 - Advertising	186	-	71	-
610107 - Books & Periodicals	618	159	170	1,000
610108 - Auto Reimbursement	93	-	-	300
610109 - Meeting & Travel	9,536	7,621	7,149	15,000
610111 - Equipment Rental	33,298	28,435	2,954	10,000
610113 - Professional Fees	125,974	196,618	263,705	300,000
610117 - Solid Waste Collections	-	-	-	-
610121 - Dues & Subscriptions	907	1,982	2,340	4,000
610123 - Training	2,264	3,442	70	4,000
610125 - Uniform Rental	4,011	3,249	3,620	5,000
610129 - Other Expense	2,960	6,786	5,994	6,000
610131 - Filing Fees	58,820	81,338	107,010	87,000
620101 - Office Supplies	3,853	4,503	2,318	5,000
620102 - Postage	15	27	-	-
620103 - Printing	-	-	-	-
620105 - Computer Supplies	1,353	-	1,141	1,500
620108 - Flares / Batteries / Film	893	248	18	-
620109 - First Aid Supplies	-	-	-	300
620112 - Protective Clothing	4,385	5,421	4,778	6,000
620114 - Other Safety Supplies	-	-	-	-
620122 - Grounds Landscaping	-	-	-	-
620125 - Chemicals / Fertilizers	-	-	-	-
620128 - Janitorial Supplies	10,948	14,471	16,104	11,500
620130 - Maintenance Supplies	8,405	2,989	1,508	5,000
620131 - Printing Supplies	11	100	471	1,500
620132 - Construction Materials	4,566	2,190	89	2,500
620135 - Other Supplies	-	-	-	-
620136 - Treatment Chemicals	310,952	340,499	240,260	310,000
620137 - Lab Tests & Supplies	78,403	66,071	105,033	95,000
620138 - Purchased Water	-	-	-	-

City of El Centro
 FY 2024-25 Revised Budget - Expenditure Detail
 Wastewater Enterprise Funds (Fund 502 / 512 / 514)

<u>Personnel Services</u>	<u>ACTUAL</u> <u>FY 2021-22</u>	<u>ACTUAL</u> <u>FY 2022-23</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>FY 2023-24</u>	<u>PROPOSED</u> <u>BUDGET</u> <u>FY 2024-25</u>
620139 - Pipe Fittings	-	-	-	-
620140 - Small Tools	1,931	1,304	1,507	1,500
630101 - Building Maintenance	2,988	2,543	5,444	2,000
630103 - Grounds / Landscaping	29,996	27,870	15,039	30,000
630106 - Office Machines Mtc	1,007	681	659	1,000
630107 - Comm. Eqpt. Mtc	12,082	11,962	14,494	16,000
630108 - Field / Shop Eqpt Mtc	302,465	389,613	457,954	325,000
630109 - Computer Eqpt Mtc	-	464	280	500
630111 - Other Facility Mtc	-	-	-	-
630112 - Gasoline / Oil	23,211	23,581	21,870	30,000
630113 - Tires & Batteries	158	125	1,135	2,000
630114 - Parts	-	22	-	-
630115 - Outside Maintenance	-	-	-	-
630116 - Motor Vehicle Expense	48,573	48,574	51,235	53,280
630117 - Meter Maintenance	-	-	-	-
630120 - Water Pumps Mtc	-	-	-	-
640112 - Bank Charges	6,930	12,095	3,750	10,000
9522 - Wastewater Customer Service				
610103 - Telephone	\$ -	-	-	-
610109 - Meeting & Travel	-	-	-	1,500
610113 - Professional Fees	16,271	19,180	17,996	41,275
610129 - Other Expense	300	-	-	500
610138 - Online Fees	101,420	107,644	53,964	114,000
620101 - Office Supplies	951	783	876	1,500
620102 - Postage	20,152	23,655	23,580	26,078
620103 - Printing	5,272	5,394	4,557	8,700
620105 - Computer Supplies	861	1,047	1,591	930
630106 - Office Machines	540	622	669	500
640122 - Bank Charges	6,641	6,399	3,064	8,700
640116 - Bad Debt Expense	23,686	22,714	27,182	50,000

City of El Centro
FY 2024-25 Revised Budget - Expenditure Detail
Wastewater Enterprise Funds (Fund 502 / 512 / 514)

Personnel Services	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
9523 - Public Information Office				
610113 - Professional Fees	\$ 15,485	13,631	11,167	1,768
610115 - Prof. Fees - Lobby	3,000	3,000	-	40,000
620103 - Printing	843	-	-	2,490
9525 - Environmental Compliance				
610103 - Telephone	\$ 946	949	766	1,000
610104 - Water	125	142	55	100
610106 - Advertising	-	1,588	1,591	800
610107 - Books & Periodicals	-	-	-	500
610108 - Auto Reimbursement	-	-	-	100
610109 - Meeting & Travel	83	1,194	300	2,000
610113 - Professional Fees	7,351	2,624	4,043	10,000
610121 - Dues & Subscriptions	192	298	545	400
610123 - Training	375	655	704	1,400
610129 - Other Expense	106	1,576	1,857	1,500
610131 - Filming Fees	19,404	17,666	-	22,000
620101 - Office Supplies	1,242	1,234	726	1,000
620105 - Computer Supplies	1,074	583	-	500
620108 - Flares / Batteries	81	-	-	-
620112 - Protective Clothing	437	463	381	500
630109 - Computer Mtc	87	-	-	250
630112 - Gasoline & Oil	2,234	2,392	1,925	2,000
9528 - Administration - Wastewater				
610103 - Telephone	\$ 1,484	1,603	942	1,500
610106 - Advertisement	-	-	-	700
610107 - Books & Periodicals	-	10	2	-
610108 - Auto Reimbursement	-	26	11	100
610109 - Meeting & Travel	682	1,405	585	2,000
610113 - Professional Fees	49,778	63,480	35,112	62,000
610121 - Dues & Subscriptions	145	299	53	1,500
610123 - Training	500	1,158	626	1,500
610129 - Other Expense	74,467	88,310	92,101	17,000
620101 - Office Supplies	1,202	781	1,490	1,000
620102 - Postage	29	-	-	-
620103 - Printing	233	260	124	500
620105 - Computer Supplies	671	609	250	1,000
620109 - First Aid Supplies	-	-	-	100
620114 - Other Safety Supplies	-	100	100	250
620128 - Janitorial Supplies	-	-	-	1,000
630101 - Building Maintenance	-	-	-	1,000

City of El Centro
FY 2024-25 Revised Budget - Expenditure Detail
Wastewater Enterprise Funds (Fund 502 / 512 / 514)

Personnel Services	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
630106 - Office Machines Mtc	17	134	393	250
630107 - Comm Eqpt Mtc	342	181	86	250
630109 - Computer Eqpt Mtc	134	12,643	-	500
630112 - Gasoline & Oil	-	-	-	-
9529 - Overhead - Wastewater				
810102 - Overhead	\$ 985,785	725,555	1,199,762	1,399,068
Total Material & Services:	\$ 3,004,769	3,040,029	3,474,080	3,924,193
Capital Projects / Outlay				
9520 - Wastewater System Maintenance				
710106 - Other Real Property	\$ 61,873	329,974	512,529	900,000
720106 - Field Equipment	-	4,913	-	-
720108 - Safety Equipment	10,000	4,607	7,808	-
720109 - Computers	3,629	-	-	-
730104 - Heavy Equipment	60,000	-	32,839	185,000
9521 - Wastewater Treatment Plant				
710102 - Architecture / Eng	\$ 15,248	-	-	350,000
710105 - Buildings	-	5,307	1,053	10,000
710106 - Other Real Property	73,746	1,305,978	2,379,349	8,300,000
710107 - Other Property - Grants	-	-	-	-
720101 - Office Machines	12,707	-	-	-
720102 - Furniture & Fixtures	-	-	73	-
720106 - Field Equipment	5,911	121,201	90,252	-
720108 - Safety Equipment	2,246	396	-	-
720109 - Computers	3,285	5,867	-	-
730102 - Trucks	-	42,068	-	-
730104 - Heavy Equipment	-	140,523	149,473	-
9522 - Wastewater Customer Service				
720101 - Office Machines	\$ -	846	-	-
9525 - Environmental Compliance				
720102 - Furniture & Fixtures	\$ -	977	-	-
720109 - Computers	-	2,923	-	-

City of El Centro
 FY 2024-25 Revised Budget - Expenditure Detail
 Wastewater Enterprise Funds (Fund 502 / 512 / 514)

Personnel Services	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
9528 - Administration - Wastewater				
710104 - Land	\$ -	-	75,886	-
710106 - Other Real Property	-	-	54,095	150,000
720101 - Office Machines	822	300	-	-
720102 - Furniture & Fixtures	-	835	1,033	-
720104 - Fixed Shop Equipment	4,946	-	-	-
720109 - Computers	3,258	2,372	4,719	-
720110 - Computer Software	36,430	40,971	52,103	55,000
Total Capital Projects / Outlay:	\$ 294,101	2,010,058	3,361,212	9,950,000
Debt Service				
9521 - Wastewater Treatment Plant				
640114 - Principal - 2014A	\$ 635,000	665,000	900,000	940,000
640114 - Principal - 2012 RB	525,000	540,000	555,000	580,000
640114 - Principal - CIEDB	265,482	273,447	-	-
640110 - Interest - 2014A	\$ 767,400	738,075	698,950	652,950
640114 - Interest - 2012 RB	128,843	112,328	94,669	75,863
640110 - Interest - CIEDB	12,186	4,102	-	-
Total Debt Service:	\$ 2,333,911	2,332,952	2,248,619	2,248,813
Total Wastewater Enterprise Fund:	\$ 8,123,175	10,040,214	11,761,496	19,223,098

SOLID WASTE FUND

**City of El Centro
Fiscal Year 2024-25 Revised Budget
Solid Waste Fund (Fund 504)**

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Revenues:				
470108 - Solid Waste Collections	\$ 2,110,583	2,442,054	2,532,447	2,500,000
470121 - Interest Revenue	413	4,041	7,041	5,000
<i>Total:</i>	\$ 2,110,996	2,446,095	2,539,488	2,505,000
Expenditures:				
9540 - Solid Waste				
Personnel Services	\$ -	-	-	-
Services and Supplies	2,086,099	2,403,686	2,337,608	2,509,000
Capital Projects / Outlay	-	-	-	-
<i>Total:</i>	\$ 2,086,099	2,403,686	2,337,608	2,509,000
Excess (deficit) of revenues over expenditures	\$ 24,897	42,409	201,880	(4,000)
Beginning Fund Balance	\$ 103,810	128,707	171,116	372,996
Ending Fund Balance / Working Capital	\$ 128,707	171,116	372,996	368,996

Capital Expenditure Detail

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Capital Expenditures				
<i>Total:</i>	\$ -	-	-	-

City of El Centro
 FY 2024-25 Revised Budget - Expenditure Detail
 Solid Waste Fund (Fund 504)

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
Personnel Services				
	\$ -	-	-	-
<i>Total Personnel Services:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Materials & Services				
9540 - Solid Waste				
610117 - Solid Waste Collections	\$ 1,870,105	2,155,914	2,075,312	2,270,000
610129 - Other Expense	207,789	240,069	251,124	227,000
640116 - Bad Debt Expense	8,205	7,703	11,172	12,000
<i>Total Material & Services:</i>	<u>\$ 2,086,099</u>	<u>2,403,686</u>	<u>2,337,608</u>	<u>2,509,000</u>
Capital Projects / Outlay				
	\$ -	-	-	-
<i>Total Capital Projects / Outlay:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total Solid Waste Fund</i>	<u>\$ 2,086,099</u>	<u>2,403,686</u>	<u>2,337,608</u>	<u>2,509,000</u>

INTERNAL SERVICE FUNDS

City of El Centro
Fiscal Year 2024-25 Revised Budget
Workers Compensation Internal Service Fund (Fund 601)

	<u>ACTUAL FY 2021-22</u>	<u>ESTIMATED ACTUAL FY 2022-23</u>	<u>ESTIMATED ACTUAL FY 2023-24</u>	<u>REVISED BUDGET FY 2024-25</u>
Revenues:				
470121 - Interest Earnings	\$ 6,695	67,468	158,285	150,000
450200 - Internal Charges - Workers Comp.	\$ 1,706,799	1,819,705	1,967,397	1,800,000
470115 - Worker's Comp Recoveries	127,910	144,338	257,617	140,000
<i>Total:</i>	<u>\$ 1,841,404</u>	<u>2,031,511</u>	<u>2,383,299</u>	<u>2,090,000</u>
Expenditures:				
9610 - Workers Compensation				
Personnel Services	\$ -	-	-	-
Materials & Services	1,188,639	1,435,311	1,673,175	1,786,947
Capital Projects / Outlay	-	-	-	-
<i>Total:</i>	<u>\$ 1,188,639</u>	<u>1,435,311</u>	<u>1,673,175</u>	<u>1,786,947</u>
Excess (deficit) of revenues over expenditures	\$ 652,765	596,200	710,124	303,053
Beginning Fund Balance	\$ 2,573,926	3,226,691	3,822,891	4,533,015
Ending Fund Balance	<u>\$ 3,226,691</u>	<u>3,822,891</u>	<u>4,533,015</u>	<u>4,836,068</u>

Capital Expenditure Detail

	<u>ACTUAL FY 2021-22</u>	<u>ESTIMATED ACTUAL FY 2022-23</u>	<u>ESTIMATED ACTUAL FY 2023-24</u>	<u>REVISED BUDGET FY 2024-25</u>
Capital Expenditures				
	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of El Centro
 FY 2024-25 Revised Budget - Expenditure Detail
 Workers Compensation Internal Service Fund (Fund 601)

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
Personnel Services				
	\$ -	-	-	-
<i>Total Personnel Services:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Materials & Services				
9610 - Worker's Comp				
610129 - Other Expense	\$ 4,607	4,879	300	7,000
640103 - Primary Deposit (JPA)	1,199,029	1,491,581	1,670,013	1,769,947
640117 - Workers Comp Claims	(14,997)	(61,149)	2,862	10,000
<i>Total Material & Services:</i>	<u>\$ 1,188,639</u>	<u>1,435,311</u>	<u>1,673,175</u>	<u>1,786,947</u>
Capital Projects / Outlay				
	\$ -	-	-	-
<i>Total Capital Projects / Outlay:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Transfers Out				
<i>Total Transfers Out:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total Workers Comp ISF Fund:</i>	<u>\$ 1,188,639</u>	<u>1,435,311</u>	<u>1,673,175</u>	<u>1,786,947</u>

City of El Centro
Fiscal Year 2024-25 Revised Budget
OPEB & Unemployment Internal Service Fund (Fund 602)

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Revenues:				
470121 - Interest Earnings	\$ 1,029	12,084	11,939	12,000
47012X - CERBT Interest	(1,253,530)	158,246	654,419	400,000
450200 - Internal Charges - Workers Comp.	\$ 480,251	823,579	892,207	900,000
<i>Total:</i>	<u>\$ (772,250)</u>	<u>993,909</u>	<u>1,558,565</u>	<u>1,312,000</u>
Expenditures:				
9620 - Unemployment & OPEB				
Personnel Services	\$ -	-	-	-
Materials & Services	43,051	44,918	25,491	85,000
Capital Projects / Outlay	-	-	-	-
9621 - Leave Pay				
Personnel Services	\$ 351,848	355,271	151,716	274,000
Materials & Services	-	-	-	-
Capital Projects / Outlay	-	-	-	-
9622 - Retiree Medical				
Personnel Services	\$ -	-	-	-
Materials & Services	195,643	202,523	189,033	215,000
Capital Projects / Outlay	-	-	-	-
<i>Total:</i>	<u>\$ 590,542</u>	<u>602,712</u>	<u>366,240</u>	<u>574,000</u>
Excess (deficit) of revenues over expenditures	\$ (1,362,792)	391,197	1,192,325	738,000
Beginning Fund Balance	\$ 535,595	426,333	659,284	1,197,190
CERBT Section 115 Trust Balance	\$ 10,354,492	10,512,738	11,167,157	11,567,157
Ending Fund Balance	<u>\$ 426,333</u>	<u>659,284</u>	<u>1,197,190</u>	<u>1,535,190</u>

City of El Centro
Fiscal Year 2024-25 Revised Budget
OPEB & Unemployment Internal Service Fund (Fund 602)

Capital Expenditure Detail

<u>Capital Expenditures</u>	<u>ACTUAL FY 2021-22</u>	<u>ESTIMATED ACTUAL FY 2022-23</u>	<u>ESTIMATED ACTUAL FY 2023-24</u>	<u>REVISED BUDGET FY 2024-25</u>
	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of El Centro
 FY 2024-25 Revised Budget - Expenditure Detail
 OPEB & Unemployment Fund (Fund 602)

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
Personnel Services				
9621 - Leave Pay				
510101 - Permanent Salaries	\$ 172,058	242,736	89,000	150,000
510102 - Permanent Salaries - Sworn	168,803	87,395	60,154	100,000
510108 - Sick Leave Payout	6,814	21,473	-	20,000
520104 - Group Health Insurance	-	-	740	-
520109 - Life Insurance	14	51	46	-
520110 - Medicare	4,159	3,616	1,776	4,000
	<hr/>	<hr/>	<hr/>	<hr/>
<i>Total Personnel Services:</i>	\$ 351,848	355,271	151,716	274,000
Materials & Services				
9620 - Unemployment & OPEB				
610113 - Professional Services	\$ 3,860	25,151	4,200	25,000
640118 - Unemployment Benefits	39,191	19,767	21,291	60,000
9622 - Retiree Medical				
610136 - Retiree Medical	195,643	202,523	189,033	215,000
	<hr/>	<hr/>	<hr/>	<hr/>
<i>Total Material & Services:</i>	\$ 238,694	247,441	214,524	300,000
Capital Projects / Outlay				
	\$ -	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
<i>Total Capital Projects / Outlay:</i>	\$ -	-	-	-
Transfers Out				
	<hr/>	<hr/>	<hr/>	<hr/>
<i>Total Transfers Out:</i>	\$ -	-	-	-
Total OPEB & Unemployment ISF Fund:	\$ 590,542	602,712	366,240	574,000

City of El Centro
Fiscal Year 2024-25 Revised Budget
Group Health Insurance Internal Service Fund (Fund 603)

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Revenues:				
470121 - Interest Earnings	\$ 9,450	80,101	199,789	200,000
470113 - Other Income	\$ 194,623	271,935	144,035	150,000
470145 - Internal Charges - Health Premiums	\$ 3,537,105	3,548,634	3,887,689	3,800,000
470146 - Internal Charges - Vision Premiums	30,166	26,796	26,713	25,000
470147 - Internal Charges - EAP Premiums	91,845	87,978	47,635	90,000
470148 - Internal Charges - AD Premiums	-	77	1,180	-
<i>Total:</i>	<u>\$ 3,863,189</u>	<u>4,015,521</u>	<u>4,307,041</u>	<u>4,265,000</u>
Expenditures:				
9630 - Group Health				
Personnel Services	\$ 96,502	-	-	-
Materials & Services	3,733,839	4,193,533	2,908,125	4,195,500
Capital Projects / Outlay	-	-	-	-
<i>Total:</i>	<u>\$ 3,830,341</u>	<u>4,193,533</u>	<u>2,908,125</u>	<u>4,195,500</u>
Excess (deficit) of revenues over expenditures	\$ 32,848	(178,012)	1,398,916	69,500
Beginning Fund Balance	\$ 3,414,970	3,447,818	3,269,806	4,668,722
Ending Fund Balance	<u>\$ 3,447,818</u>	<u>3,269,806</u>	<u>4,668,722</u>	<u>4,738,222</u>

Capital Expenditure Detail

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Capital Expenditures				
	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of El Centro
 FY 2024-25 Revised Budget - Expenditure Detail
 Group Health Internal Service Fund (Fund 603)

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
Personnel Services				
9630 - Group Health				
510101 - Permanent Salaries	\$ 62,500	-	-	-
510102 - Permanent Salaries - Sworn	24,500	-	-	-
510103 - Temporary Salaries	9,502	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
<i>Total Personnel Services:</i>	<u>\$ 96,502</u>	<u>-</u>	<u>-</u>	<u>-</u>
Materials & Services				
9630 - Group Health				
610129 - Other Expense	\$ 1,426	1,494	-	3,000
640104 - Medical Claims	3,631,153	4,106,681	2,820,792	4,100,000
640105 - Vision Claims	51,593	35,548	36,780	41,500
640106 - EAP Expense	5,667	5,810	6,553	7,000
640107 - Group Health Administration	44,000	44,000	44,000	44,000
	<hr/>	<hr/>	<hr/>	<hr/>
<i>Total Material & Services:</i>	<u>\$ 3,733,839</u>	<u>4,193,533</u>	<u>2,908,125</u>	<u>4,195,500</u>
Capital Projects / Outlay				
	\$ -	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
<i>Total Capital Projects / Outlay:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Transfers Out				
	<hr/>	<hr/>	<hr/>	<hr/>
<i>Total Transfers Out:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total Group Health ISF Fund:</i>	<u>\$ 3,830,341</u>	<u>4,193,533</u>	<u>2,908,125</u>	<u>4,195,500</u>

City of El Centro
Fiscal Year 2024-25 Revised Budget
Motor Vehicle Fleet Internal Service Fund (Fund 604)

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Revenues:				
470121 - Interest Earnings	\$ 971	3,985	6,940	12,000
450200 - Internal Charges - Vehicle Replacement	\$ 474,500	474,500	750,000	520,488
<i>Total:</i>	<u>\$ 475,471</u>	<u>478,485</u>	<u>756,940</u>	<u>532,488</u>
Expenditures:				
9630 - Group Health				
Personnel Services	\$ 234,165	222,419	183,036	269,138
Materials & Services	250,703	320,287	248,107	251,350
Capital Projects / Outlay	2,419	-	-	-
<i>Total:</i>	<u>\$ 487,287</u>	<u>542,706</u>	<u>431,143</u>	<u>520,488</u>
Excess (deficit) of revenues over expenditures	\$ (11,816)	(64,221)	325,797	12,000
Beginning Fund Balance	\$ 408,352	396,536	332,315	658,112
Ending Fund Balance	<u>\$ 396,536</u>	<u>332,315</u>	<u>658,112</u>	<u>670,112</u>

Capital Expenditure Detail

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Capital Expenditures				
	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of El Centro
 FY 2024-25 Revised Budget - Expenditure Detail
 Motor Vehicle Fleet Internal Service Fund (Fund 604)

Personnel Services	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
9640 - Motor Vehicle				
510101 - Permanent Salaries	\$ 153,888	143,240	119,276	168,213
510105 - Overtime	147	2,909	10,483	1,500
520101 - Retirement	36,893	35,345	21,698	42,238
520104 - Group Health Insurance	17,992	15,551	9,824	26,405
520105 - Workers Compensation	16,868	15,309	13,077	18,503
520106 - Disability Insurance	907	792	662	1,051
520107 - Unemployment Insurance	4,794	6,959	5,944	8,411
520109 - Life Insurance	387	284	223	378
520110 - Medicare	2,289	2,030	1,849	2,439
Total Personnel Services:	\$ 234,165	222,419	183,036	269,138

Materials & Services

9640 - Motor Vehicle				
610101 - Electricity	\$ 5,092	5,689	5,158	7,000
610102 - Natural Gas	319	5,660	153	400
610103 - Telephone	689	686	640	300
610107 - Books & Periodicals	-	-	-	150
610109 - Meeting & Travel	876	929	824	850
610117 - Equipment Rental	-	250	-	250
610112 - Professional Fees	50	-	-	-
610113 - Professional Fees - Other	4,028	9,793	5,785	6,000
610121 - Dues & Subscriptions	2,724	3,000	5,592	6,000
610123 - Training	773	926	190	1,500
610125 - Uniform Rental	1,159	1,069	539	1,400
610129 - Other Expense	922	2,542	2,062	3,500
620101 - Office Supplies	789	800	772	800
620103 - Printing	243	92	54	400
620105 - Computer Supplies	207	254	150	500
620108 - Flares / Batteries / Film	-	-	15	-
620109 - First Aid Supplies	197	973	-	400
620112 - Protective Clothing	446	1,000	1,342	1,500
620127 - Other Supplies	3,047	1,976	3,406	3,000
620128 - Janitorial Supplies	793	1,439	1,499	1,200
620130 - Maintenance Supplies	-	104	276	1,000
620140 - Small Tools	2,779	2,039	6,090	5,000
630101 - Building Maintenance	4,057	242	315	2,000
630106 - Office Machines Mtc	-	-	-	-
630107 - Communication Eqpt Mtc	775	1,133	962	1,500
630108 - Field / Shop Eqpt Mtc	450	120	759	1,500
630109 - Computer Eqpt Mtc	-	235	-	200
630112 - Gasoline & Oil	12,513	10,201	9,131	15,000
630113 - Tires & Batteries	56,357	80,997	40,326	50,000

City of El Centro
 FY 2024-25 Revised Budget - Expenditure Detail
 Motor Vehicle Fleet Internal Service Fund (Fund 604)

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
Personnel Services				
630114 - Parts	83,076	81,711	66,266	90,000
630115 - Outside Maintenance	68,342	106,427	95,801	50,000
Total Material & Services:	<u>\$ 250,703</u>	<u>320,287</u>	<u>248,107</u>	<u>251,350</u>
Capital Projects / Outlay				
9640 - Motor Vehicle				
720109 - Computers	\$ 2,419	-	-	-
Total Capital Projects / Outlay:	<u>\$ 2,419</u>	<u>-</u>	<u>-</u>	<u>-</u>
Transfers Out				
Total Transfers Out:	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Motor Vehicle Fleet ISF Fund:	<u>\$ 487,287</u>	<u>542,706</u>	<u>431,143</u>	<u>520,488</u>

AGENCY
FUNDS
(Successor Agency)

City of El Centro
Fiscal Year 2024-25 Revised Budget
Successor Agency Revolving Fund (Fund 277)

	<u>ACTUAL</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>FY 2022-23</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>FY 2023-24</u>	<u>REVISED</u> <u>BUDGET</u> <u>FY 2024-25</u>
Revenues:				
470121 - Interest Earnings	\$ 69	1,280	3,324	2,000
470122 - Program Income	-	-	18,105	18,000
<i>Total:</i>	<u>\$ 69</u>	<u>1,280</u>	<u>21,429</u>	<u>20,000</u>
Expenditures:				
9502 - Revolving				
Personnel Services	\$ -	-	-	-
Materials & Services	-	5	-	75,000
Capital Projects / Outlay	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>5</u>	<u>-</u>	<u>75,000</u>
Excess (deficit) of revenues over expenditures	\$ 69	1,275	21,429	(55,000)
Beginning Fund Balance	\$ 33,186	33,255	34,530	55,959
Ending Fund Balance	<u>\$ 33,255</u>	<u>34,530</u>	<u>55,959</u>	<u>959</u>

Capital Expenditure Detail

	<u>ACTUAL</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>FY 2022-23</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>FY 2023-24</u>	<u>REVISED</u> <u>BUDGET</u> <u>FY 2024-25</u>
Capital Expenditures				
	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of El Centro
 FY 2024-25 Revised Budget - Expenditure Detail
 Successor Agency Revolving Fund (Fund 277)

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
Personnel Services				
	\$ -	-	-	-
<i>Total Personnel Services:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Materials & Services				
9202 - Revolving				
640124 - Contributions	\$ -	5	-	-
640121 - Loans	-	-	-	75,000
<i>Total Material & Services:</i>	<u>\$ -</u>	<u>5</u>	<u>-</u>	<u>75,000</u>
Capital Projects / Outlay				
	\$ -	-	-	-
<i>Total Capital Projects / Outlay:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Transfers Out				
	\$ -	-	-	-
<i>Total Transfers Out:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total Successor Agency Revolving Fund:</i>	<u>\$ -</u>	<u>5</u>	<u>-</u>	<u>75,000</u>

City of El Centro
Fiscal Year 2024-25 Revised Budget
Successor Agency Low Mod Fund (Fund 278)

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Revenues:				
470121 - Interest Earnings	\$ 2,058	18,771	46,195	40,000
470132 - Program Income - Rep Housing	\$ 70,382	(418)	30,675	-
470154 - Program Income - HELP 81800-02	1,231	(141)	823	-
470156 - Program Income - HELP 080102-06	(33)	(141)	(44)	-
470113 - Other Income	\$ -	-	306,000	-
<i>Total:</i>	<u>\$ 73,638</u>	<u>18,071</u>	<u>383,649</u>	<u>40,000</u>
Expenditures:				
XXXX - Successor Agency Low Mod				
Personnel Services	\$ -	-	-	-
Materials & Services	-	-	-	-
Capital Projects / Outlay	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ 73,638	18,071	383,649	40,000
Beginning Fund Balance	\$ 762,686	836,324	854,395	1,238,044
Ending Fund Balance	<u>\$ 836,324</u>	<u>854,395</u>	<u>1,238,044</u>	<u>1,278,044</u>

Capital Expenditure Detail

	ACTUAL FY 2021-22	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25
Capital Expenditures				
	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of El Centro
 FY 2024-25 Revised Budget - Expenditure Detail
 Successor Agency Low Mod Fund (Fund 278)

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
Personnel Services				
	\$ -	-	-	-
<i>Total Personnel Services:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Materials & Services				
XXXX - SA Low Mod				
640124 - Contributions	\$ -	-	-	-
640121 - Loans	-	-	-	-
<i>Total Material & Services:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Capital Projects / Outlay				
	\$ -	-	-	-
<i>Total Capital Projects / Outlay:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Transfers Out				
	\$ -	-	-	-
<i>Total Transfers Out:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total Successor Agency Low Mod Fund:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of El Centro
Fiscal Year 2024-25 Revised Budget
Successor Agency Administration Fund (Fund 279)

	<u>ACTUAL FY 2021-22</u>	<u>ESTIMATED ACTUAL FY 2022-23</u>	<u>ESTIMATED ACTUAL FY 2023-24</u>	<u>REVISED BUDGET FY 2024-25</u>
Revenues:				
470121 - Interest Earnings	\$ 494	2,873	5,441	4,000
450200 - Other Agencies	34,831	35,876	-	36,950
<i>Total:</i>	<u>\$ 35,325</u>	<u>38,749</u>	<u>5,441</u>	<u>40,950</u>
Expenditures:				
9201 - Administration				
Personnel Services	\$ 185,338	-	-	125
Materials & Services	38,467	17,800	21,765	24,000
Capital Projects / Outlay	21,000	-	-	-
<i>Total:</i>	<u>\$ 244,805</u>	<u>17,800</u>	<u>21,765</u>	<u>24,125</u>
Excess (deficit) of revenues over expenditures	\$ (209,480)	20,949	(16,324)	16,825
Beginning Fund Balance	\$ 344,361	134,881	155,830	139,506
Ending Fund Balance	<u>\$ 134,881</u>	<u>155,830</u>	<u>139,506</u>	<u>156,331</u>

Capital Expenditure Detail

	<u>ACTUAL FY 2021-22</u>	<u>ESTIMATED ACTUAL FY 2022-23</u>	<u>ESTIMATED ACTUAL FY 2023-24</u>	<u>REVISED BUDGET FY 2024-25</u>
Capital Expenditures	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of El Centro
 FY 2024-25 Revised Budget - Expenditure Detail
 Successor Agency Administration Fund (Fund 279)

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
Personnel Services				
9201 - Administration				
510101 - Permanent Salaries	\$ 118,523	-	-	-
510105 - Overtime	220	-	-	100
520101 - Retirement	29,402	-	-	-
520104 - Group Health Insurance	18,865	-	-	25
520105 - Workers Compensation	12,419	-	-	-
520106 - Disability Insurance	506	-	-	-
520107 - Unemployment Insurance	3,459	-	-	-
520109 - Life Insurance	278	-	-	-
520110 - Medicare	1,666	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
<i>Total Personnel Services:</i>	\$ 185,338	-	-	125
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Materials & Services				
9201 - Administration				
610103 - Telephone	\$ 11,669	-	-	-
610109 - Meeting & Travel	134	-	-	-
610113 - Professional Fees	11,525	2,000	-	-
610116 - Professional Fees - Legal	-	-	-	-
610129 - Other Expense	-	-	-	-
620101 - Office Supplies	147	-	-	-
620102 - Postage	-	-	-	-
640112 - Bank Charges	14,992	15,800	21,765	24,000
	<hr/>	<hr/>	<hr/>	<hr/>
<i>Total Material & Services:</i>	\$ 38,467	17,800	21,765	24,000
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Capital Projects / Outlay				
9201 - Administration				
710106 - Other Real Property	\$ 21,000	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
<i>Total Capital Projects / Outlay:</i>	\$ 21,000	-	-	-
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

City of El Centro
 FY 2024-25 Revised Budget - Expenditure Detail
 Successor Agency Administration Fund (Fund 279)

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
<u>Personnel Services</u>				
<u>Transfers Out</u>	\$ -	-	-	-
<i>Total Transfers Out:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
 <i>Total Successor Agency Administration</i>				
<i>Fund:</i> -	<u>\$ 244,805</u>	<u>17,800</u>	<u>21,765</u>	<u>24,125</u>

City of El Centro
Fiscal Year 2024-25 Revised Budget
Successor Agency Debt Service Fund (Fund 301)

	<u>ACTUAL FY 2021-22</u>	<u>ESTIMATED ACTUAL FY 2022-23</u>	<u>ESTIMATED ACTUAL FY 2023-24</u>	<u>REVISED BUDGET FY 2024-25</u>
Revenues:				
470121 - Interest Earnings	\$ 9,069	26,806	131,566	80,000
410101 - Property Taxes	2,099,190	4,215,324	2,174,388	2,944,038
<i>Total:</i>	<u>\$ 2,108,259</u>	<u>4,242,130</u>	<u>2,305,954</u>	<u>3,024,038</u>
Expenditures:				
9710 - Successor Agency - Debt Service				
Personnel Services	\$ -	-	-	-
Materials & Services	2,924,725	2,726,506	2,946,016	2,944,038
Capital Projects / Outlay	-	-	-	-
<i>Total:</i>	<u>\$ 2,924,725</u>	<u>2,726,506</u>	<u>2,946,016</u>	<u>2,944,038</u>
Excess (deficit) of revenues over expenditures	\$ (816,466)	1,515,624	(640,062)	80,000
Beginning Fund Balance	\$ 3,042,819	2,226,353	3,741,977	3,101,915
Ending Fund Balance	<u>\$ 2,226,353</u>	<u>3,741,977</u>	<u>3,101,915</u>	<u>3,181,915</u>

Capital Expenditure Detail

	<u>ACTUAL FY 2021-22</u>	<u>ESTIMATED ACTUAL FY 2022-23</u>	<u>ESTIMATED ACTUAL FY 2023-24</u>	<u>REVISED BUDGET FY 2024-25</u>
Capital Expenditures	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of El Centro
 FY 2024-25 Revised Budget - Expenditure Detail
 Successor Agency Debt Service Fund (Fund 301)

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
Personnel Services				
	\$ -	-	-	-
<i>Total Personnel Services:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Materials & Services				
9710 - Successor Agency - Debt Service				
640110 - Interest Expense	\$ 1,129,725	1,031,506	926,016	809,038
640114 - Principal on Debt	1,795,000	1,695,000	2,020,000	2,135,000
<i>Total Material & Services:</i>	<u>\$ 2,924,725</u>	<u>2,726,506</u>	<u>2,946,016</u>	<u>2,944,038</u>
Capital Projects / Outlay				
	\$ -	-	-	-
<i>Total Capital Projects / Outlay:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Transfers Out				
	\$ -	-	-	-
<i>Total Transfers Out:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Successor Agency Debt Service Fund:	<u>\$ 2,924,725</u>	<u>2,726,506</u>	<u>2,946,016</u>	<u>2,944,038</u>

City of El Centro
Fiscal Year 2024-25 Revised Budget
Successor Agency - Capital Projects Fund (Fund 442)

	<u>ACTUAL</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>FY 2022-23</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>FY 2023-24</u>	<u>REVISED</u> <u>BUDGET</u> <u>FY 2024-25</u>
Revenues:				
470121 - Interest Earnings	\$ 121	94	100	5,000
470113 - Other Income	\$ -	-	-	-
<i>Total:</i>	<u>\$ 121</u>	<u>94</u>	<u>100</u>	<u>5,000</u>
Expenditures:				
9204 - Capital Projects				
Personnel Services	\$ -	-	-	-
Materials & Services	-	-	-	-
Capital Projects / Outlay	-	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ 121	94	100	5,000
Beginning Fund Balance	\$ 1,928,205	1,928,326	1,928,420	1,928,520
Ending Fund Balance	<u>\$ 1,928,326</u>	<u>1,928,420</u>	<u>1,928,520</u>	<u>1,933,520</u>

Capital Expenditure Detail

	<u>ACTUAL</u> <u>FY 2021-22</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>FY 2022-23</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>FY 2023-24</u>	<u>REVISED</u> <u>BUDGET</u> <u>FY 2024-25</u>
Capital Expenditures	\$ -	-	-	-
<i>Total:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of El Centro
 FY 2024-25 Revised Budget - Expenditure Detail
 Successor Agency Capital Projects Fund (Fund 442)

	ACTUAL FY 2021-22	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25
<u>Personnel Services</u>	\$ -	-	-	-
<i>Total Personnel Services:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Materials & Services</u>	\$ -	-	-	-
<i>Total Material & Services:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Capital Projects / Outlay</u>	\$ -	-	-	-
<i>Total Capital Projects / Outlay:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Transfers Out</u>				
<i>Total Transfers Out:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total Successor Agency Capital Projects Fund:</i>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

CITY COUNCIL

FISCAL YEAR 2024 ACCOMPLISHMENTS

- Adopted a balanced budget
- Served on various task forces
- Served as representatives on regional boards and commissions including the Imperial County Transportation Commission (ICTC), LTA, SAFE, IVRMA; Air Pollution Control District Advisory Board; Imperial County Film Commission; El Centro Chamber of Commerce Board of Directors; El Centro Regional Medical Center (ECRMC) Board of Trustees; ECRMC Board Committees: Finance, Board Quality, Planning and Strategic Governance; United Way Emergency Food & Shelter Committee; Citizens Advisory Committee (Centinela State Prison); California Joint Powers Insurance Authority; Airport Advisory Committee; and Measure P Work Groups
- El Centro City Council Representatives serve as the City's Liaisons with the Mexican Consulate
- Award for Financial Reporting Achievement
- Street Overlay and City Parking Lot Improvements

FISCAL YEAR 2025 ACTION PLAN

- Serve as representatives in the Taskforce, Task Force to End Homelessness and Measure P Working Groups
- Maximize cooperation and collaboration with other governmental agencies, i.e., county, cities, schools, special districts, ICTC, LTA, SCAG, Caltrans, 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 and 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 agencies and non-profits to maximize the City's opportunities for community enhancement
- Encourage fiscal discipline to maintain El Centro as an economically viable city
- Support information sharing with the region

- Promote cultural arts and community amenities
- Take an active role in advocating for and identifying solutions for regional challenges including workforce development, goods movement/infrastructure needs at the Ports of Entry, and the restoration of the Salton Sea

SERVICE LEVEL INDICATORS

Indicator	FY 2023/2024
City Resolutions	112
Ordinances	6
Financing Authority Action Items	2
Successor Agency Items	4
Award for Financial Achievement	1
Certificates of Recognition	26
Proclamations	16
Council Meetings	38
Council Meeting Records	335

CITY MANAGER & PUBLIC INFORMATION

To oversee the City of El Centro's day-to-day operations ethically, efficiently, and transparently. Additionally, to provide professional strategic leadership in the management, implementation, 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 a liaison between the City and other governmental agencies, citizens, businesses, and community groups and the media and to coordinate all public relations for the City; develops alternatives to address current and future community needs; ensure City services are provided equitably, fairly, and in a cost-effective manner; and provide oversight of the preparation of a comprehensive annual City budget and capital improvement program.

FISCAL YEAR 2023/2024 ACCOMPLISHMENTS

- New Resident Packets – Prepare and share new resident packets with the public.
- Proclamations – Review and process proclamations requests.
- Certificates of Recognition – Review and process certificates of recognition.
- Press Releases – Create and disseminate City of El Centro press releases.
- Annual Employee Recognition Ceremony – Coordination of logistics for the event.
- Day at the Ball Park – Coordination of advertisement and sales of tickets.
- Lobbyist Contract Management – Monitor and manage lobbyist contracts.
- Website Management and Compliance – Content creation and dissemination on a city-owned site.
- ICTC – Participation in TAC and Management Committee meetings.
- County City Managers Association – Attendance and participation in discussion of local complex issues.
- Coordinated various ceremonies/Zoom events – Coordinated logistics for the event.
- Coordinated and Released Various Videos – Coordination of concepts and content creation.
- Promoted City Events/Programs – Create flyers, media, and press releases to promote city programs.
- Employee & Community Newsletters – Compiling content and dissemination of newsletters.
- State of the City Address Event – Coordination of logistics for the event.
- City Council Reorganization Event Coordination – Coordination of logistics for the event.

- Social Media Management – Creation and dissemination of content through all city-operated platforms.
- Coordination of Interviews – Coordination, scheduling, and creating of talking points.
- Public Information and Dissemination – Hiring of Public Information Officer.
- Public Information and Dissemination – Hiring of Multimedia Content Creator.
- El Centro Regional Medical Center – ECRMC/AB918 Related Matters
- Oversight in preparation of a comprehensive annual budget and capital improvement program

FISCAL YEAR 2025 ACTION PLAN

- Master Tax Sharing Agreement
- American Rescue Plan Act Funding Management
- Website Management, Monitoring, and Compliance
- Coordination of Various Video production
- Coordination of News Media Interviews
- Promoting City Events/Programs
- Annual Employee Awards Ceremony
- Day at the Ball Park
- State of the City Address Coordination
- City Council Reorganization Event Coordination
- Social Media Management
- Public Information Outreach
- Carry out goals as directed by the City Council
- Strategic Plan Goals Update
- Leadership Training for Supervisors/Management
- ECRMC-related matters

SERVICE LEVEL INDICATORS

INDICATOR	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Employee Newsletters	12	11	12	12	12
Community Newsletters	4	2	1	2	2
New Resident Packets	75	75	50	75	75
Press Releases	29	33	72	65	65
Certificates	50	10	26	25	25
Proclamations	10	12	16	15	15

HUMAN RESOURCES

DEPARTMENT GOAL

Human Resources Department provides 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. In addition, to continue to reduce worker's 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 sustain injury.

FISCAL YEAR 2024 ACCOMPLISHMENTS

- 123 New Hires and Promotions
- 4 Retirements
- Wellness Program
- Health Insurance Committee
- Transferred Health Insurance to PRISM
- Health Insurance Open Enrollment
- Hosted Employee Health Fair
- Revised job descriptions
- Created new position and job descriptions
- Increased Number of Safety Trainings for City employees
- Attended Liebert Cassidy Employment trainings
- Completed required ACA and Cal Osha reports
- Conducted internal investigations
- Completed various insurance reports for CJPIA
- Implemented Stopit Solutions
- Implemented “Insight” – NEOGOV Recruitment and Government Jobs Platform

- Water, Wastewater and CWDO total compensation study
- Worked with City Attorney with various personnel issues

FISCAL YEAR 2025 ACTION PLAN

- Recruitment and Promotions
- Health Insurance Committee Meetings
- Assist employees with their benefits
- Continue the Wellness Program
- Conduct Trainings
- Continuing the review of job description and staffing needs
- Host CJPIA Trainings
- Implement “Perform”, NEOGOV performance evaluations platform
- Implement a Workplace Violence Prevention Program
- Labor Negotiations
- CPR and First Aid Training for all City Staff
- Transfer to new ACA reporting system

INFORMATION TECHNOLOGY

DEPARTMENT GOAL

The IT Division supports the needs of the City in all Information Technology infrastructure, projects, telephones, and computer systems which the City Departments require to complete daily work. The IT Division supports numerous computer-based applications that are used by City Staff. IT is also responsible for the Networks security and users from Cyber-attacks.

FISCAL YEAR 2024 ACCOMPLISHMENTS

Replaced the majority of the City Network Switches.

Replaced VMware Systems for City and PD.

Replaced the File Server for City Network.

Replaced the 2 Name servers.

Replaced the Public Works File Server.

Created a new IT Policy.

Created a new City Cyber Incident Response plan.

Replaced the 2 Core Network Switches.

Replaced more than 40 computers around all City Departments.

Transferred 40 cellphone lines to AT&T FirstNet.

Set up a new City and PD Data Backup solution.

Set up 21 new laptops for the Adult Center.

Installed new door card readers for Fire Station 1, 2 and 3.

Installed credit card readers for the Recreation Department

Installed 2 self-check outs machines at the City Library.

FISCAL YEAR 2025 ACTION PLAN

Transfer all City Cellphone lines to AT&T FirstNet.

Implement a Cyber Security Tabletop exercise.

Implement a Pen Test.

CITY ATTORNEY

DEPARTMENT GOAL

- To allocate resources to meet budget expectations
- Reduce and manage legal costs consistent with budget challenges
- To represent, support and provide high quality, timely and responsive legal advice to City Council, City boards and commissions, City Manager and Management team and staff members of the various City agencies and departments
- To assist with the issues facing the City arising from ECRMC issues
- To represent and defend the City's interests and enforce City Codes without litigation
- To represent or defend the City's interests in litigation as directed by the Council, including maximization of third-party coverage for litigation and other cost recovery
- As prioritized and directed by the City Council, to initiate, pursue and resolve administrative actions or litigation to enforce applicable laws and protect the legal interests of the City and City staff
- To research and provide updates on legislation and case law relevant to City issues
- To prepare City Code updates and legal documents, including but not limited to, resolutions, bid packets, notices, and contracts (including per CJPIA templates) and update those as necessary to meet new legal or case law requirements
- To review contracts, public works bid packets and insurance materials to confirm they comply with current law and practice as well as City needs and to update templates consistent with those change
- To update significant City policies, such as the Personnel Rules
- Process Legal Service Requests (LSR) on a timely manner

FISCAL YEAR 2024 ACCOMPLISHMENTS

- Reviewed public works bid packets and RFPs
- Reviewed endorsed insurance certificates and form of bonds and updated bond form
- Advised regarding numerous Public Records Act requests responses and on changes to Police Officer records
- Provided personnel advice and handled outstanding personnel cases
- Resolved a variety of tort claims with Carl Warren and CJPIA
- Continued work with Code Enforcement
- Provided legislative, case law and litigation updates, specifically including evolving case law as to police officer records and practices

- Attended closed and open session Council meetings and office hours
- Processed 241 Legal Service Requests and Closed out 221
- Worked with various consultants regarding ECRMC matters
- Assisted with AB 918, Imperial Valley Healthcare District

FISCAL YEAR 2025 ACTION PLAN AND STATUS

- To the extent allowed by budget or staffing constraints, update a variety of City ordinances, specifically planning and zoning as required by changing state law
- Update the Personnel Rules and Advice on Employee Policy Development
- Continue to suggest litigation avoidance strategies and resolve outstanding cases to the extent possible
- Implement cost saving measures and carry out goals as directed by the City Council - ongoing
- To provide support to the Council in dealing with the updating of internal policies and practices
- Update agreement templates in accordance with the law and CJPIA
- Review various matters for compliance with applicable laws

PUBLIC WORKS

FACILITY MAINTENANCE

DEPARTMENT GOAL

Building and Facility Maintenance Division performs routine maintenance, designed to identify problems in the advance of failure, to insure the buildings components and systems are at optimum condition. In addition to its compromise to keep city properties compliant with safety protocols.

FISCAL YEAR 2024 ACCOMPLISHMENTS

- Renovation of AC and electrical project for city hall
- Emergency -fix up on the electricity
- Provisional electricity service for the fire alarm system
- Complete ADA Compliance measurements for City Buildings
- Remodel of multiple offices at Public Works.
- Responded to numerous work orders and construction projects.
- Continue with the Graffiti removal program for Community Services Department.
- Routinely custodial obligations and as needed in different buildings. .
- The completion of remodel and painting of Public Works
- Assist Public Works cleanup of different areas around the City.
- Prepare floats for Christmas parade for Community Services Department
- Prepare lights and settings for Mardi-Gras Festival for Community Services Department
- Prepare City Hall Building for Council Reorganization Celebration.
- Install water purifiers in different Buildings.
- Set On-call rotation for afterhours emergencies
- Tenant improvements on different City buildings.
- Installation of hand sanitizer stands in different buildings.
- Change all City buildings Air filters to MERV-13.
- Service ice machines and AC units in different Departments.
- Repair Wastewater Treatment Raw Storm drain Electric Control.
- Assist different City Departments with schedule and unscheduled events.
- Assist City Clerk's Office to post notices when needed

FISCAL YEAR 2025 ACTION PLAN

- 1) Reroofing of several city buildings.
 - 2) Installation of new exterior doors at various location.
 - 3) Installation of Security fencing for City Hall
 - 4) Remodel of City Hall office areas.
 - 5) Continue graffiti abatement program.
 - 6) Continue Maintenance of City Buildings.
 - 7) Continue AC maintenance program and major repairs.
 - 9) Respond to internal work orders and construction request.
 - 10) Continue with custodial cleaning of City buildings.
 - 11) Installation of new roll-up door at Facility Maintenance
 - 12) Continue to provide specialize industrial Electrical work at City Lift Stations
 - 13) Continue to provide specialize Electrical work at Water Treatment Plant
- (15) Purchase of new City service truck

FISCAL YEAR 2024 SIGNIFICANT BUDGET CHANGES

- City Hall Emergency Repair of Main Chiller (Completed)

POLICE

DEPARTMENT GOALS

GOAL#1: Recruitment and Retention of Employees

- Fully fund and fill all vacancies
- Streamline Hiring Process with addition of limited term HR technician
- Be a competitive employer in the region
- Expand our Mentorship Program for all Employees
- Grow our Volunteer Programs to Benefit the Community
- Clearly define our department's roadmap

GOAL#2: Reduce Traffic Violations

- Develop a comprehensive traffic enforcement plan
- Identify traffic trends and issues
- Strategically plan enforcement operations based on comprehensive data
- Increase DUI enforcement

GOAL#3: Enhance Community Policing and Engagement

- Construction of New Community Police Facility
- Expand community outreach efforts
- Implement a Community Academy
- Implement Citizen's on Patrol

GOAL#4: Employee Wellness

- Continue Training Programs for our Employees
- Increase Peer Support participation
- Pair our Peer Support and Chaplain Programs

GOAL#5: Department Re-Organization and Succession Planning

- Evaluate Job Descriptions and Classifications to Enhance Operational Efficiencies
- Enhance Employee and Job Satisfaction
- Prepare Employees for Future Leadership Possibilities
- Prepare and Implement a Department-Wide Training Matrix
- Maintain Best Policing Practices

FISCAL YEAR 2023-2024 ACCOMPLISHMENTS

NEW HIRES

- Paulina Martinez – Secretarial Assistant
- Kelly Brown – Deputy Chief
- Oscar Garnica – Police Officer
- Carlos Padilla – Police Officer
- Esmeralda Guerrero – Public Safety Dispatch I

- Ferdinand Steinseifer – Police Officer
- Clayton Adkins – Records Clerk I
- Salvador Felix – Police Officer
- Ashley Lillegard – Records Clerk I
- Aylin Celaya – Secretarial Assistant
- Rene McNish – Police Commander
- Alondra Tellez – Animal Control Officer

GRANTS

- Operation Stonegarden FY 2020 (Completing)
- Operation Stonegarden FY 2021 (Beginning)
- Office of Traffic Safety
- SLESF/COPS – Approved

PROGRAMS

- Operation Stonegarden FY 2020 (Completing)
- Operation Stonegarden FY 2021 (Beginning)
- Office of Traffic Safety
- SLESF/COPS – Approved

CRIME PREVENTION PRESENTATIONS

- Operation Stonegarden FY 2020 (Completing)
- Operation Stonegarden FY 2021 (Beginning)
- Office of Traffic Safety
- SLESF/COPS – Approved

MISCELLANEOUS

- Increased our Presence on the Department’s Social Media Outlets
 - Increased Facebook Presence by 3.91%
 - Increased Instagram Presence by 22.01%
 - Decreased Twitter Presence by -1.19%
- Community Enhancement Taskforce
- Public Safety Taskforce
- Domestic Highway Enforcement/HIDTA details
- Community Outreach/Information pamphlets
- Groundbreaking for New Police Facility

Oversight and supervision of ICNTF

FISCAL YEAR 2025 ACTION PLAN

- Fully fund and fill all Police Department vacancies

- Begin Construction for New Police Facility
- Re-implement Traffic Safety Plan
- Operation Stonegarden 2021 Grant
- Office of Traffic Safety Grant
- Policy Updates (Lexipol)
- Transition from Spillman to ProPhoenix New CAD/RMS Platform
- Continue the Police Explorer Program
- Continue the Reserve Police Officer Program
- Implement a Volunteer Services Program
- Continued Efforts in Community Policing and Engagement
- Domestic Highway Enforcement/OCDETF Details
- UAS Program Kickoff
- Community Academy Kickoff
- New Body Worn & In-Car Camera System
- Start a Police Foundation

SERVICE LEVEL INDICATORS

INDICATOR	2020	2021	2022	2023
CALLS FOR SERVICE	29255	30876	33866	32605
ARRESTS	896	1243	1104	1284
CITATIONS (MOVING)	475	651	1472	911
FIELD INTERVIEWS	480	279	278	32
PARKING CITATIONS	945	2037	2833	1859
HOMICIDE	1	2	4	1
RAPE	12	6	15	8
ROBBERY	28	49	26	32
AGGRAVATED ASSAULT	114	173	103	75
BURGLARY	245	350	153	107
THEFT	696	588	593	478
GRAND THEFT AUTO	112	152	109	89
ARSON	9	13	25	9
TRAFFIC ACCIDENT FATALITY	1	2	2	2*
TRAFFIC ACCIDENT INJURY	83	100	85	136
TRAFFIC ACCIDENT NON-INJURY	273	314	215	399
TRAFFIC ACCIDENT DUI RELATED	7	23	18	12
VEHICLE VERSUS PEDESTRIAN	8	14	10	3
VEHICLE VERSUS BICYCLIST	0	0	3	3

FIRE

DEPARTMENT GOAL

- To allocate resources to meet budget expectations
- Reduce and manage legal costs consistent with budget challenges
- To represent, support and provide high quality, timely and responsive legal advice to City Council, City boards and commissions, City Manager and Management team and staff members of the various City agencies and departments
- To assist with the issues facing the City arising from ECRMC issues
- To represent and defend the City's interests and enforce City Codes without litigation
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- As prioritized and directed by the City Council, to initiate, pursue and resolve administrative actions or litigation to enforce applicable laws and protect the legal interests of the City and City staff
- To research and provide updates on legislation and case law relevant to City issues
- To prepare City Code updates and legal documents, including but not limited to, resolutions, bid packets, notices, and contracts (including per CJPIA templates) and update those as necessary to meet new legal or case law requirements
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- To update significant City policies, such as the Personnel Rules
- Process Legal Service Requests (LSR) on a timely manner

FISCAL YEAR 2024 ACCOMPLISHMENTS

- Reviewed public works bid packets and RFPs
- Reviewed endorsed insurance certificates and form of bonds and updated bond form
- Advised regarding numerous Public Records Act requests responses and on changes to Police Officer records
- Provided personnel advice and handled outstanding personnel cases
- Resolved a variety of tort claims with Carl Warren and CJPIA
- Continued work with Code Enforcement

- Provided legislative, case law and litigation updates, specifically including evolving case law as to police officer records and practices
- Attended closed and open session Council meetings and office hours
- Processed 241 Legal Service Requests and Closed out 221
- Worked with various consultants regarding ECRMC matters
- Assisted with AB 918, Imperial Valley Healthcare District

FISCAL YEAR 2025 ACTION PLAN

- To the extent allowed by budget or staffing constraints, update a variety of City ordinances, specifically planning and zoning as required by changing state law
- Update the Personnel Rules and Advice on Employee Policy Development
- Continue to suggest litigation avoidance strategies and resolve outstanding cases to the extent possible
- Implement cost saving measures and carry out goals as directed by the City Council - ongoing
- To provide support to the Council in dealing with the updating of internal policies and practices
- Update agreement templates in accordance with the law and CJPIA
- Review various matters for compliance with applicable laws

PUBLIC WORKS ADMINISTRATION

DEPARTMENT GOAL

The Administration Division provides administrative support services to the Public Works Department and the entire City. Assists the department with the following:

- Budget preparation, development, and administration of department operating multi-year and or capital improvements budget.
- Managing the procurement contract process from inception to closing including preparation and tracking of contracts, contract extensions, task orders and amendments.
- Assist in the development of departmental policies, procedures and systems.
- DIR reporting.
- Assistance with the development of request for proposals and bid packages.
- Assistance with selection and management of consultants and contractors.
Assistance with State and Federal regulation compliance.

FISCAL YEAR 2024 ACCOMPLISHMENTS

- Awarded Police Station Construction Management Contract
- Awarded Police Station Construction Project
- Completed City Hall HVAC Modernization Project
- Completed Alder Sewer Project
- Completed Pipe Stabilization and Seal Services Project
- Completed Water Treatment Plant Filter Media Project
- Completed Water Treatment Plant Overflow Modification to Raw Water Ponds Project
- Recipient of SB 1383 Local Assistance Grant
- Recipient of EECBG Program Voucher
- On-going Construction for the WTP & WWTP Clarifiers Rehabilitation Project
- On-going Construction for the WTP Raw Water Electrical Panel Replacement Project
- Completed Sewer System Management Plan 2021 Audit
- Released two (2) projects for public bidding and one (1) request for proposal:
 - Police Station Construction Project
 - Request for Proposals for Water and Sewer Master Plan and Cost of Service Rate Study
 - Southern Pump Station Project
- Awarded nine (9) task orders.

FISCAL YEAR 2025 ACTION PLAN

- 1) Continue assisting the Public Works Department with budget and contract preparation, request for proposals preparation and management
- 2) Continue assisting Environmental Compliance with Solid Waste - SB 1383 State policy
- 3) Imperial Avenue Extension Phase III and IV
- 4) Police Station Project Construction
- 5) Public Works ADA Compliant Restroom
- 6) Southern Pump Station Project
- 7) WWTP Influent Distribution Structure Improvement Project
- 8) WWTP Temporary Bypass, Cleaning and Inspection Project
- 9) Water/Sewer Master Plan and Rate of Study
- 10) Sewer System Management Plan
- 11) Sewer System Management Plan 2025 Audit
- 12) Regular Capacity Report SB 1383
- 13) Clear Gov Capital Improvement Plan
- 14) SR 86 Relinquishment
- 15) Request for Proposal for Uniform and Laundry Services
- 16) Request for Proposal for Landscape Services
- 17) Sidewalk Policy
- 18) EECBG Grant Voucher Implementation
- 19) Request for Proposals for On-Call Consultant Services

PUBLIC WORKS STREET MAINTENANCE

DEPARTMENT GOAL

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 citizens and ensures the safety of the public and environment.

FISCAL YEAR 2024 ACCOMPLISHMENTS

- Provided for the construction, operation, and maintenance of streets, roads, alleys, and related services within the city in an efficient and effective manner that was consistent with the needs of the citizens and ensured the safety of the public and environment.

FISCAL YEAR 2025 ACTION PLAN

- To continue working effectively as a unified department and to ensure that safety is primarily.

FISCAL YEAR 2024 SIGNIFICANT BUDGET CHANGES

- No Significant changes
- Annual requests for Capital Outlay as needed purchases and upgrades in order provide safe and timely work for the City of El Centro.

SERVICE LEVEL INDICATORS

(LIST INDICATOR BELOW)	FY 2023	FY 2024
Work orders include street signs, potholes street lighting, traffic signal lights, street cleaning, and alley clean-ups, streets striping and other misc. work orders. (All work orders include citizen complaints and daily maintenance work as needed and inspected.)	305 - Work Orders	347 - Works Orders

COMMUNITY DEVELOPMENT BUILDING DIVISION

DEPARTMENT GOAL

Provide professional and efficient building inspection and code enforcement services for all construction projects and properties located within the city

FISCAL YEAR 2024 ACCOMPLISHMENTS

- Supported other departments through the expanded the use of MyGov services for facility work orders, graffiti abatement, and waste water regulation services.
- Building Official became a Certified Accessibly Specialist.
- Hosted three (3) trainings for local contractors, building inspectors, and development professionals regarding residential energy code requirements.
- Continued managing City Hall ADA improvement project.
- Code Enforcement worked with other city staff on more frequent alley and park clean ups.
- Prepare for Electronic Plan Review of building permit submittals.

FISCAL YEAR 2025 ACTION PLAN

- Enter into agreements with on-call consultants for building plan check services
- Review building plan check fee structure
- Coordinate trainings for new city staff on building code updates
- Expand information available online for customers and residents regarding building inspection and code enforcement activities.
- Implement online applications capabilities.

SERVICE LEVEL INDICATORS

INDICATOR	FY 2023	FY 2024 as of 01/01/24	PROJECTED FY 2025
Permits Issued	1997	1247	2200
Building Inspections	4529	3059	7000
New Code Enforcement Cases	266	26	200
Closed Code Enforcement Cases	28	3	50
Business License Applications	121	62	150
Building Permits for Accessory Dwelling Units	21	25	50
Building Permits for new Single-Family Units	1	0	5
Building Permits for new Multi-Family Units	5	0	12
Building Permits for Commercial Alterations	79	11	40
Building Permits for new Commercial Buildings	7	1	5
Building Permits for Residential Alterations	77	41	100
Garage Sale Permits	843	761	1520

PUBLIC WORKS ENGINEERING

DEPARTMENT GOAL

The City of El Centro Engineering Division is dedicated to providing professional and well-organized services to the citizens of El Centro, as well as to other Departments of the City. Our efforts are focused on providing high level of expertise for designing, advising, administering and overseeing all public works improvements and private 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 2024 ACCOMPLISHMENTS

- 2023 Streets Overlay Project - Construction
- East Main St. Evan Hewes Highway Rehabilitation Project - Construction
- Dogwood Road Improvements at Wake Ave. and Dannenberg Dr. - Construction
- Alder Sewer Repair Project – Construction
- ATP Cycle 5 Design – Imperial Avenue

FISCAL YEAR 2025 ACTION PLAN

Clarifier Rehabilitation Project - Construction
S. Imperial Ave. Extension Phase I – Construction
S. Imperial Ave. Extension Phase II – Construction Commercial Ave.
Improvements Project – Construction ATP Cycle 5 Construction –
Imperial Avenue
Southern Pump Station Project - Construction El Centro
Police Station - Construction APCD TAG Alley
Improvements – Design MS4 Trash Provisions –
Construction
La Brucherie Widening – Design
Imperial Ave. Traffic Signal Synchronization CML-5169 (058) - Design

FISCAL YEAR 2025 SIGNIFICANT BUDGET CHANGES

SERVICE LEVEL INDICATORS

INDICATOR	FY 2023	FY 2024	PROJECTED FY 2025
Encroachment Permit	112	57	110
Grading Permit	10	4	6
Transportation Permit	42	25	15
Water and Sewer Connection Applications	23	9	17
Site Plan Reviews	20	6	10
Conditional Use Permits	6	1	5
Tentative Parcel Map Reviews	3	0	2
Final/Parcel Map Reviews	3	2	5

COMMUNITY DEVELOPMENT PLANNING DIVISION

DEPARTMENT GOAL

Provide professional expertise, policy guidance, and administrative support on all planning and zoning issues for El Centro. This includes land use planning, zoning, land division services and services required for environmental review of public and private projects. Also, ensure the orderly and efficient development of the City and strives to encourage land uses that are compatible, sustainable, and beneficial to the community.

FISCAL YEAR 2024 ACCOMPLISHMENTS

- Completed Service Area Plan Update
- Completed Zoning Ordinance Update
- Completed the 2023 US Census Boundary Report
- Completed the 2023 Housing Element Annual Progress Report
- Completed the 2023 General Plan Annual Progress Report
- Streamlined Accessory Dwelling Unit review procedure
- Streamlined and revised Planning Application
- Provided interactive GIS development map on department webpage
- Update list of on-call environmental consultants

FISCAL YEAR 2025 ACTION PLAN

- Complete Imperial Avenue Complete Streets Plan
- Continue training opportunities for staff in the fields of GIS, Planning, and CEQA.
- Expand availability and accessibility of Zoning Code information online
- Continue to implement General Plan policies and Zoning Code standards
- Continue assist customers with zoning, land use, and environmental inquiries
- Continue to provide technical support to other city departments related to CEQA, General Plan guidance, grant writing, and other support

SERVICE LEVEL INDICATORS

INDICATOR	FY 2023	FY 2024 AS OF 1/1/24	PROJECTED FY 2025
Administrative Committee Review	1	0	0
Administrative Review	71	8	16
Change of Zone	3	1	2
Conditional Use Permit	12	4	8
General Plan Amendment	3	1	2
Lot Line Adjustment	1	6	12
Mitigated/ Negative Declaration	2	0	1
Tentative Parcel Map	2	1	2
Tentative Subdivision Map	2	2	4
Public Convenience and Necessity	0	0	0
Site Plan Review	24	11	22
Temporary Use Permit	22	15	30
Zoning Verification Letter	6	1	2
Subdivision Map Amendment	0	0	0

COMMUNITY SERVICES PARKS

DEPARTMENT GOAL

1. To provide safe, beautiful parks and facilities with quality amenities for outdoor recreation opportunities to the citizens of El Centro. The Parks Division provides landscape management and support services to maintain our parks attractive and in the best condition for public recreation.
2. Collaborate with the El Centro School District maintaining various Athletic Field parks jointly.
3. Continue supporting our local youth sports leagues by providing quality athletic fields and amenities.
4. Encourage youth and adults to stay healthy and fit through our various playgrounds, athletic fields and walking paths within the city.
5. Provide great customer service to all our citizens in conjunction with our Parks and Recreation staff.
6. Research community, local, state and federal grants to assist with the updating and maintenance of our parks and facilities.

FISCAL YEAR 2024 ACCOMPLISHMENTS

- Installed MUSCO lights at Swarthout Park
- Installed MUSCO lights at Debbie Pitman Park
- Installed MUSCO lights at McGee Park
- Completed McGee Park Phase 3, which included a new basketball court for the youth
- Installed new fence along McGee Park basketball court
- Completed Parks Division Improvement Project
- Installed cameras at Bucklin Park maintenance yard
- Installed new scoreboards at Swarthout Park

- Completed the Dog Park Project
- Collaborated with various leagues to provide safe practice spaces for children in our parks

FISCAL YEAR 2025 ACTION PLAN

1. Complete Buena Vista Park Project
2. Work on Gomez Park Project Design
3. Continue looking for grants for park facilities improvements
4. Continue providing a safe environment at our parks and facilities
5. Continue to work with various leagues to provide safe practice spaces for children in our parks

COMMUNITY SERVICES RECREATION

DEPARTMENT GOAL

1. Ensure indoor and outdoor recreational activities are safe and of high quality for all residents of El Centro.
2. Collaborate with the El Centro Elementary School District and other organizations to provide snacks and lunches for youth attending our summer programs.
3. Continue offering programs that promote learning and physical activity for kids, teens, and adults.
4. Consistently promote our events and all recreation services through social media accounts to increase community engagement and participation.
5. Maintain a high standard of customer service for everyone who visits our parks and recreation office, ensuring a positive and welcoming experience.
6. Roll out the new registration portal "CIVICREC" to allow residents to register and pay online for programs offered by our department, making the process more convenient and accessible.
7. Continue to offer Special Events through our Parks and Recreation division
8. Research community, civic, local, state, and federal grants to assist with recreation services and development.

FISCAL YEAR 2024 ACCOMPLISHMENTS

- Developed year-round Special Events using City Park and Recreation Facilities through Measure P
- We worked with local sports association for officiating services.
- Promoted summer resource training to recreation personnel for Summer Camps and other sports programs
- We served over 14,500 meals throughout the year.
- Host a regional bowling tournament at StrikeZone through the Special Olympics.

- We collected yearly donations from Kohl's Department store. Donation of books and stuffed animals.
- We partnered with El Centro Regional Medical Center to promote summer programs at Imperial Valley Mall.

FISCAL YEAR 2025 ACTION PLAN

- Create and maintain a secure environment for youth, teens, and adults at various parks and recreation facilities.
- Actively seek grants to support general fund expenditures and enhance public participation in our programs.
- Re-start the NFL Flag Football program at various park fields to engage youth in organized sports.
- Provide dedicated spaces for pickleball players at multiple parks and facilities, catering to the growing interest in this sport.
- Continue organizing and hosting special events that bring the community together.
- Partner with local organizations, such as the El Centro Elementary School District, to provide snacks and lunches for youth attending our summer programs.
- Offer programs that enhance knowledge and promote physical activities for children, teens, and adults.
- Utilize social media platforms to effectively promote our events and recreation services, increasing community awareness and engagement.
- Provide outstanding customer service to our parks and recreation office visitors, ensuring a positive and welcoming experience.
- Launch the new "CIVICREC" registration portal, allowing residents to conveniently register and pay online for programs offered by our department.
- Implement feedback mechanisms to gather input from participants and parents, enabling continuous improvement of our programs.
- Offer professional development opportunities for Recreation Leaders and Youth Volunteers to enhance their skills and effectiveness.
- Employ data and analytics to measure the impact and success of our programs, making necessary adjustments to ensure maximum community benefit.

SERVICE LEVEL INDICATORS

INDICATOR	FY 2023	FY 2024	PROJECTED FY 2025
Trunk or Treat at Stark	2,500	3,000	3,500
Dia De los Muertos	200	200	500
Tree Lighting	2,500	2,000	2,500
E.C. Elementary Nutrition Program	16,000	1,000	18,000
NFL Flag Football	0	0	1,000

COMMUNITY SERVICES COMMUNITY CENTER

DEPARTMENT GOAL

- To provide a safe and quality indoor and outdoor recreation opportunity to the citizens of the City of El Centro. The Parks and Recreation Department provides constructive leisure, educational classes, landscape management, and development services within the City, providing varied, safe, attractive, and modern places for public recreation.
- Partner with the El Centro Elementary School District USDA meals program for our Summer Day Camp programs.
- Continue programs for children, youth and adults throughout recreation programming.
- Continue Youth Attaining Leadership Skills Summer Program (YALS) mentoring.
- Promote all city recreation services through social media, Facebook, flyers and city brochures.
- Encourage youth and adults to stay healthy though our camp mission of staying hydrated, physically fit and having fun.
- Provide top quality customer service at the front counter with all of our services.
- Continue to partner with Imperial County Public Health department to promote healthy eating, healthy beverage and promote SPARK training/physical exercise to all participants.
- Seek out Disability Development grants to assist with programs for children and adults with intellectual disabilities.

FISCAL YEAR 2024 ACCOMPLISHMENTS

- Offered Tai Chi and Yoga classes for seniors at the Adult Center, providing opportunities for physical and mental well-being.
- Introduced Pickleball at the Conrad Harrison Youth Center, attracting new participants and promoting an active lifestyle among the youth and adults.
- Continued the successful Stepping Stones program for children ages 0-5, offering special activities and resources for parents to prepare their children for kindergarten.
- Offered morning and afternoon Summer Day Camps program at the Community Center for youth in grades kinder through 2nd grade. Provided a six-week themed programs which was very successful.

- Re-evaluated the clerical staff position to a Secretarial position for the main recreation office.
- Established a partnership with the El Centro Elementary Nutrition program to provide breakfast, lunch, and meals program. Children were also provided a Friday meal bag for the weekend.
- Coordinated the annual YALS program to mentor high school students to volunteer as Recreation Jr. Leaders.
- Promoted summer resource training to Recreation personnel for summer recreation services. Training included resources from El Centro Police Department, El Centro Fire Department, Imperial County Office of Education, and our department staff.
- Continued a successful YALS (Youth Attaining Leadership Skills) program. High school students participated in the annual YALS cooking competition, attended by parents and judges from the municipal courts and civic members.
- Built a Christmas float for the El Centro Parade and Calexico Parade.
- Provided a Halloween dance for students with Disabilities in partnership with Imperial County Office of Education.
- Partnered with a civic group to promote the Juneteenth event at the Community Center.

FISCAL YEAR 2025 ACTION PLAN

- Offered Tai Chi and Yoga classes for seniors at the Adult Center, providing opportunities for physical and mental well-being.
- Introduced Pickleball at the Conrad Harrison Youth Center, attracting new participants and promoting an active lifestyle among the youth and adults.
- Continued the successful Stepping Stones program for children ages 0-5, offering special activities and resources for parents to prepare their children for kindergarten.
- Offered morning and afternoon Summer Day Camps program at the Community Center for youth in grades kinder through 2nd grade. Provided a six-week themed programs which was very successful.
- Re-evaluated the clerical staff position to a Secretarial position for the main recreation office.

- Established a partnership with the El Centro Elementary Nutrition program to provide breakfast, lunch, and meals program. Children were also provided a Friday meal bag for the weekend.
- Coordinated the annual YALS program to mentor high school students to volunteer as Recreation Jr. Leaders.
- Promoted summer resource training to Recreation personnel for summer recreation services. Training included resources from El Centro Police Department, El Centro Fire Department, Imperial County Office of Education, and our department staff.
- Continued a successful YALS (Youth Attaining Leadership Skills) program. High school students participated in the annual YALS cooking competition, attended by parents and judges from the municipal courts and civic members.
- Built a Christmas float for the El Centro Parade and Calexico Parade.
- Provided a Halloween dance for students with Disabilities in partnership with Imperial County Office of Education.
- Partnered with a civic group to promote the Juneteenth event at the Community Center.

SERVICE LEVEL INDICATORS

INDICATOR	FY 2023	FY 2024	PROJECTED FY 2025
Stepping Stones program	84	150	250
YALS	25	20	80
El Centro Elementary School Meals	1,600	1,600	1,600
Juneteenth Special Event	500	500	700

COMMUNITY SERVICES OLD POST OFFICE PAVILION

DEPARTMENT GOAL

1. To provide a safe and quality indoor and outdoor recreation opportunity to the citizens of the City of El Centro. The Parks and Recreation Department provides constructive leisure, educational classes, landscape management, and development services within the City, providing varied, safe, attractive, and modern places for public recreation.
2. Continue to collaborate with agencies that work in the arts, drama, music, theater and cultural arts.
3. Seek funding/grants through the California Arts Foundation and County Office of Education.
4. Partner with Imperial Valley College for external art and music instructors and classes.
5. Clean/restore and inventory facility.

FISCAL YEAR 2024 ACCOMPLISHMENTS

- Rent the facility to the community as well as nonprofit and for-profit organizations for various events.
- Utilize the facility for special events, including Dia de Los Muertos and the Princess Tea Party.

Add new musical equipment, such as a piano, to enhance the facility's offerings

FISCAL YEAR 2025 ACTION PLAN

- Continue to host art and cultural events at the Old Post Office Pavilion.
- Organize an annual art event through the Adult Center.
- Collaborate with local organizations and artists to develop programs that utilize the facility.
- To continue to provide a space for the El Centro Fire Department to hold trainings

SERVICE LEVEL INDICATORS

INDICATOR	FY 2023	FY 2024	PROJECTED FY 2025
Staff Training	0	15	20
Tea Party	100	100	0
Adult Center Art Show	100	100	120

COMMUNITY SERVICES CONRAD HARRISON YOUTH CENTER

DEPARTMENT GOAL

- 1) To provide a safe and quality indoor and outdoor recreation opportunity to the citizens of the City of El Centro. The Parks and Recreation Department provides constructive leisure, educational classes, landscape management, and development services within the City, providing varied, safe, attractive, and modern places for public recreation.
- 2) To provide great customer service to the community while registering or visiting the Conrad Harrison Youth Center.
- 3) To continue providing the best youth basketball leagues in the Imperial Valley.
- 4) To host unique community events that establish the City of El Centro as innovators in the Imperial Valley.

FISCAL YEAR 2024 ACCOMPLISHMENTS

PROJECTS

- Purchase and install security cameras
-

EVENTS

- July-June Wellness Classes (Pickleball, Volleyball)
- Sept-Nov Tennis Special Olympics
- September 28 Pickle ball Beginners Clinic Fundraiser
- October 01 Pickle ball Advance Clinic Fundraiser
- Dec 9 & 10 Pickleball Tournament Fundraiser
- January-April Campesinos Unidos Tax Preparation
- January 26 Point in Time Homeless Count
- April 19 ICOE Americorps Teambuilding
-

PROGRAMS

- July 2023 Nothing But Net
- July 2023 THAT Club
- July 2023 Volleyball Camp
- July 2023 Nothing But Net for Exceptional Athletes

- June 2024 Volleyball League
- June 2024 Nothing But Net

FISCAL YEAR 2025 ACTION PLAN

- Summer Offer basketball league for youth in grades 1st-9th.
- Summer Offer volleyball camp for youth in grades 1st-8th.
- Summer Begin an adult volleyball league for adults.
- Winter/spring Offer basketball league for youth in grades 1st-6th.
- Winter Offer Winter Day Camp for children in grades 1st-6th
- Year Round Offer sports clinics to youth participants.
- Year Round Offer Nutrition programs for children and youth.
- Year Round Reach to charter schools to utilize facility for physical education.
- Year Round Offer incorporating local athletes to partner with programs.
- Year Round Offer to network with local businesses for sponsorship to events.
- Year Round Provide open gym to youth, adults and seniors.
- Year Round Continue partnerships with special populations groups.
- Year Round Host more community events such as spring fling, movie nights
- Year Round Provide top quality programs and facilities for the public.
- Year Round Offer CPR, 1st Aid and AED trainings for potential employees.
- Year Round Provide top quality programs and facilities for the public.
- Year Round Provide top quality customer service for all.
- Year Round Begin to offer parks and recreation trainings for staff.

FISCAL YEAR 2025 SIGNIFICANT BUDGET CHANGES

- Increase in salaries for seasonal and temporary personnel due to increase in minimum wage.
- PA/ Intercom System

SERVICE LEVEL INDICATORS

INDICATOR	FY 2023 7/1/22-6/30/23	FY 2024 7/1/23-4/30/24	PROJECTED FY 2025 7/1/23-6/30/24
Open Gym Customers	7,707	8,128	8,000
Summer NBN Attendance (Players & Guests)	6,790	11,850	10,000
Volleyball (Players & Guests)	507	431	500
SHE	48	-	-
THAT Club	192	110	-

Nothing But Net for Exception Athletes	-	223	-
Winter/Spring NBN Attendance (Players & Guests)	7,729	6,722	7,000

COMMUNITY SERVICES ADULT CENTER

DEPARTMENT GOAL

1. To provide a safe and quality indoor and outdoor recreation opportunity to the citizens of the City of El Centro. The Parks and Recreation Department provides constructive leisure, educational classes, landscape management, and development services within the City, providing varied, safe, attractive, and modern places for public recreation.
2. Our department goal is to provide adults and senior citizens with fun and wellness programs throughout the year. We strive to provide excellent customer service to our adult and senior citizens with great programs and information of different services provided by local organizations. Programs at the Adult Center include Crochet, Jewelry classes, various exercise classes and a guitar class. Monthly Wellness Presentations, nutrition programs, entertainment Thursdays, and book club. We also plan to provide field trips/site visits and special celebrations throughout the year. We plan to work with other departments and organizations to keep adults and senior citizens informed about the different services our city can offer.
3. Develop stronger ties with other Adult service providers to enrich the lives of our patrons, and develop Valley wide events for the senior population. Continue to offer a variety of activities to keep our Adult population active, and add another level of our current guitar class.
4. Work with Imperial Valley College to promote ESL, Computer and Nutrition Classes for Adults.

FISCAL YEAR 2024 ACCOMPLISHMENTS

- Continued to offer nutrition services with Catholic Services to provide meals to seniors during the lunch hour.
- Provided exercise classes such as Tai Chi, Zumba Gold and Chair Yoga at a reduced cost.
- Collaborated with local agencies and organizations to provide excellent customer service to adults, seniors and adult with disabilities within our community.
- Provided arts and crafts, crochet program, senior exercise classes such as, Chair Yoga, Tai Chi, Zumba Gold, Pilates and Cardio Drumming, and fun activities such as Bingo, Loteria and Brain Games.
- Imperial Valley College offered a Health Education and an ESL for Beginning Literacy class for adults and seniors at no cost.
- Celebrated all major holidays, and special occasions such as Valentine's Day, St. Patrick's Day, Easter, Mother's Day, 4th of July, Mexican Independence Day, Dia De Los Muertos,

Halloween, Day out at the Movies, Thanksgiving, and Christmas, including our 2nd annual Adopt A Senior program.

FISCAL YEAR 2025 ACTION PLAN

- To keep providing adults and senior citizens with programs that will benefit them mentally and physically in their lives.
- Continue exploring new activities for Senior’s that will provide them social interaction with safety protocols.
- Plan for more fun and educational trips that will benefit adults and senior citizens who attend the Adult Center.
- Continue to partner with public organizations, such as: Imperial County Behavioral Health, Imperial County Public Health Department, Catholic Charities, Area Agency on Aging, El Centro Regional Medical Center, Alzheimer programs and many more local agencies that will help keep senior citizens and adults informed and in good health.

SERVICE LEVEL INDICATORS

INDICATOR	FY 2023	FY 2024	PROJECTED FY 2025
Nutrition program Catholic Charities	4,180	8,249	9,000
Bingo/Loteria	94	275	300
Arts and Crafts Program	332	651	700
Zumba Gold	1,056	3,110	3,500
Tai Chi	756	2,813	2,850
Chair Yoga	1,023	3,495	4,000
Pilates	349	1,440	1,500
Cardio Drumming	583	1,492	1,500
Book Club	129	159	165
Crochet	234	540	550
Jewelry	220	477	500
Guitar	498	1,266	1,300
Special Events	583	1,859	2,000

COMMUNITY SERVICES

DAY CAMP

DEPARTMENT GOAL

1. To provide a safe and quality indoor and outdoor recreation opportunity to the citizens of the City of El Centro. The Parks and Recreation Division provides constructive leisure, educational classes, landscape management, and development services within the City, providing varied, safe, attractive, and modern places for public recreation.
2. To provide a summer camp experience to children grades Kinder through 2nd grade, which includes themed weekly events. Camp program will provide youth the experiences of outdoor camping, educational activities and fun songs and games.
3. Establish a permanent place for age appropriate children at recreational facility and promote physical exercise, nutrition, child nutrition, motor skills and cognitive skills.

Provide a Water Safety Class and review First Aid/CPR information

FISCAL YEAR 2024 ACCOMPLISHMENTS

- Provided a morning and afternoon session with 20 participants per group. A total of 50-60 youth per week for six weeks.
- Partnered with the El Centro Elementary School District to provide summer snacks.
- Provided summer training for all camp leaders, in First Aid
- Increased the hours of operation to increase the number of participants.
- Had themed activities throughout the summer

FISCAL YEAR 2025 ACTION PLAN

- Recruit children through social media platforms, including Facebook and Instagram, as well as the city website and summer brochures.
- Plan and organize summer, fall, and winter camps for children in Kindergarten through 2nd grade.
- Certify camp leaders in CPR and First Aid to maintain a safe environment for all participants.
- Schedule outdoor trips to the Imperial Valley Museum and other educational locations to enhance educational experiences.

- Arrange trips to the University of California extension for farm visits and seed planting activities.
- Offer clay and wood art programs to foster creativity among participants.
- Provide outdoor education and museum visits for campers to enrich their learning.
- Include children from the Stepping Stones program in summer camp activities to ensure inclusive participation.

SERVICE LEVEL INDICATORS

INDICATOR	FY 2023	FY 2024	PROJECTED FY 2025
Camp Pebble	1,800	1,800	2,000
Camp Rock	1,600	1,800	2,500

COMMUNITY SERVICES

MINI-BIKE (NYPUM)

DEPARTMENT GOAL

9. To provide a safe and quality indoor and outdoor recreation opportunity to the citizens of the City of El Centro. The Parks and Recreation Department provides constructive leisure Educational classes, landscape management, and development services within the City, providing varied, safe, attractive and modern places for public recreation.
10. Provide services to youth ages 8-22 to learn safety riding lessons, learn about their environment and how to respect others while riding out in the desert.
11. Provide other alternatives to youth who are high risk in our community and valley wide.
12. Continue to work with the Imperial County Fish and Game Commission to instruct youth how to set up their poles and understand the regulation for fishing at lakes around the Imperial County.

Work continuously with State Off Highway Vehicle, Imperial County Office of Education, Imperial County Probation Department, California Outdoor Recreation Foundation and FOX factory to deliver outdoor recreation to youth and families

FISCAL YEAR 2024 ACCOMPLISHMENTS

- Awarded \$20,000 Youth Offender Block Grant YOBG from the Imperial County Probation Department.
- Awarded \$10,000 from California Outdoor Recreation Foundation, through the Trails Trust grant from FOX industries.
- Enrolled 14 participants in the new KYOTES (formerly known as NYPUM) Program.
- Developed a partnership with the State of California SVRA OHV Division to have exempt status on the Mini-bikes.
- Visited Fox Factory in El Cajon with 15 youth from Imperial County Alternative Education to see other job careers that are available through engineering and marketing.
- Transferred all mini-bike titles and ownership to City of El Centro to continue outdoor mini bike safety lessons.

- Provided a six-week mini-bike camp for 16 students who participated in tool identification, outdoor cooking, camping skills, fishing techniques and had the opportunity have a visit from OHV interpreters and rangers to go over safety awareness and education of our natural resources.
- Participants participated in their first YALS cooking competition.
- Certified 12 new riders in 21 lessons.
- Received \$5,000 from the IID local entity grant program.
- Received \$5,000 to purchase 20 new fishing poles from Fish and Game Commission and had Wildlife and Game warden and rangers teach youth how to use their new poles with equipment.
- Provided fishing trips to the Imperial Catfish Farm and Lake Cuyamaca.

FISCAL YEAR 2025 ACTION PLAN

- Certify recreation staff to ensure the continuation of quality class instruction.
- Restructure the mini-bike program and update the curriculum to improve participant experience.
- Develop and distribute a new brochure outlining the mission of the new outdoor recreation program.
- Actively seek grant funds from the State of California Grants and Cooperative Agreement OHVMR division.
- Pursue grants from county, civic, and private funding sources.
- Partner with the Friends of Community Services Foundation for future grant opportunities.
- Apply for safety and environmental grants from the California Outdoor Recreation Foundation.
- Collaborate closely with Fox Industries and Fasthouse for future riding gear provisions.
- Maintain partnerships with OHV for the use of State SVRA's (State Vehicle Recreation Areas).

SERVICE LEVEL INDICATORS

INDICATOR	FY 2023	FY 2024	PROJECTED FY 2025
Participants	42	20	20
Jr. Leaders	4	1	2
Track Safety Supervisors	4	1	2
Summer Mini Bike Camp	30	20	10

COMMUNITY SERVICES

DR. MARTIN LUTHER KING JR.

SPORTS PAVILION

DEPARTMENT GOAL

- 1) To provide a safe and quality indoor and outdoor recreation opportunity to the citizens of the City of El Centro. The Parks and Recreation Department provides constructive leisure, educational classes, landscape management, and development services within the City, providing varied, safe, attractive, and modern places for public recreation.
- 2) To provide great customer service to the community while visiting the Dr. Martin Luther King Jr. Sports Pavilion, the only indoor sports pavilion in the Imperial County.
- 3) To continue providing the best summer day camp in the Imperial Valley.
- 4) To host unique community events that establish the City of El Centro as innovators in the Imperial Valley.

FISCAL YEAR 2024 ACCOMPLISHMENTS

PROJECTS

- Purchase and install security cameras

EVENTS

- July-August B.E.S.T. Step Forward Soccer League every Saturday
- July-June Stepping Stones Sports Days
- July-June Wellness Classes (Cornhole, Pilates, Yoga)
- July 22 End of Summer Lucha Libre Event
- July 26 Toddler Mini Olympics
- July 28 Christmas in July
- Sept-Nov Soccer Special Olympics
- September 23 Grito de Independencia
- September 30 Imperial Valley Comic Con
- September 29 Go Gold for Childhood Cancer
- October 11 National Senior Citizens Day
- October 20 Trunk or Treat (Trail of Terror)
- October 27 IVROP Team Building Day for participants
- October 28 Floating Pumpkin Patch (Pumpkin Decorating)
- November 9 City of El Centro Health Fair
- December 1 Christmas Tree Lighting (Kids Zone)

- December 2 El Centro Christmas Parade
- December 15 Explorers Christmas Dinner
- Jan-April Campesinos Unidos Tax Preparation
- January 27 Farm Fest (Kids Zone)
- February 24 Mardi Gras
- Feb 26-29 CPRS 2024
- March- June Explorers Training
- March 2 Fair Booth
- March 5 Elections (6 Precincts)
- March 21 Caltrans Fair
- March 23 Easter Egg Hunt Event
- April 11-13 Summer Job Fairs
- April 25 UDW Health Fair
- May Various School Open Gym Reservations
- May 11 Tea Party
- June 13 Inspire Her- Business Showcase
- June 15 Juneteeth

PROGRAMS

- July 2023 Summer Day Camp
- July 2023 Iddy Bidy Sports
- Sept-May Sports Clinics
- June 2024 Gold Medal Camp
- June 2024 Goal Getters Soccer Clinic
- July 2024 Iddy Bidy Sports
- July 2024 YALS
- July 2024 Fitness Class

FISCAL YEAR 2025 ACTION PLAN

- Summer 2024 Offer summer camp for youth in grades 1st-6th.
- Summer 2024 Offer Soccer camp for youth grades 1st-6th.
- Year Round Offer sports clinics to youth participants.
- Year Round Reach to charter schools to utilize facility for physical education.
- Year Round Offer incorporating local athletes to partner with programs.
- Year Round Offer to network with local businesses for sponsorship to events.
- Year Round Provide open gym to youth, adults and seniors.
- Year Round Continue partnerships with special populations groups.
- Year Round Host more community events such as spring fling, movie nights
- Year Round Provide top quality programs and facilities for the public.
- Year Round Offer CPR, 1st Aid and AED trainings for potential employees.
- Year Round Provide top quality programs and facilities for the public.
- Year Round Provide top quality customer service for all.
- Year Round Begin to offer parks and recreation trainings for staff.

- Year Round Host Kids Night Out for children 3-12 years
- Year Round Host several Campeon del Campo soccer tournaments for youth & adults
- Year Round Continued partnership with USDA to provide the supper meal program.
- Year Round Provided a temperature control facility for walking groups, especially seniors.
- Year Round Offer Iddy Bidy Sports for children 3-5 years

FISCAL YEAR 2025 SIGNIFICANT BUDGET CHANGES

- Increase in salaries for seasonal and temporary personnel due to increase in minimum wage.
- PA/Intercom System

SERVICE LEVEL INDICATORS

INDICATOR	FY 2023 7/1/22-6/30/23	FY 2024 7/1/23-6/30/24	PROJECTED FY 2025 7/1/24-6/30/25
Open Gym Customers	7,707	8,128	8,000
MLK Summer AM Camp	-	368	100
MLK Summer PM Camp	-	382	100
MLK All Day Camp	-	892	-
USDA Breakfast	1,040	1,448	-
USDA Lunch	4,000	1,837	-
USDA Weekend Meal	465	-	-
USDA Snacks	4,000	-	4,000
IVC Sports Programs (tennis, soccer, PE)	753	-	-
Toddlers Open Gym	-	-	-
KIDS Program	529	-	-
Iddy Bidy Sports Attendance (Players & Guests)	183	256	200
YALS	147	219	200
Kids Night Out	25	-	50
Events	765	6,354	1,500
El Centro Elementary School District Summer & Fun Days	492	-	-
Sport Clinics	-	120	-
NFL Flag Football	2,326	-	-
Snack Bar Profit	\$2,443.96	\$2,890.00	\$3,000.00

PUBLIC LIBRARY

DEPARTMENT GOAL

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

FISCAL YEAR 2024 ACCOMPLISHMENTS

- Establish Material Selection Policy and Material Challenge Form
- Establish Link+
- Zip Book Program Grant
- Adult Literacy Grant \$32,947
- ESL Grant \$32,948
- 26 Parks Pass Hiking Backpacks
- Summer Reading Program
- 1,000 Books Before Kindergarten Program
- Libraries on the Spectrum Program
- After School Program
- Summer Lunch and Snack Program
- Preschool Story Time
- Hosted Movies at the Library
- NOLO Books Collection

UPCOMING YEAR ACTION PLAN (FISCAL YEAR 2025)

- \$19,500 Lunch at the Library Grant
- Zip Book Program Grant
- Creation of Literacy Center at Library Branch
- Summer Reading Program
- 1,000 Books Before Kindergarten Program
- Adult Literacy Grant \$32,947
- ESL Grant \$32,948
- Library volunteer program
- Library Community Garden Program
- Libraries on the Spectrum Program
- Summer Lunch and Snack Program
- Preschool Story Time
- Family Nights
- Circulation Policy to include elimination of fees
- After School Program

SERVICE LEVEL INDICATORS

INDICATOR	FY 2025
Story Time	2,000
Arts & Crafts	1,800
Zip Book Program	2,200
Family Treasure Night	2,000
Summer Reading Program	45,000
Movies Day	1,000
Kids Coloring	1,500

COMMUNITY SERVICES ECONOMIC DEVELOPMENT

DEPARTMENT GOAL

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

FISCAL YEAR 2024 ACCOMPLISHMENTS

- Housing Rehabilitation Loan Program
- First Time Homebuyers Program
- Imperial Valley Foreign Trade Zone
- Community Development Block Grant Program
- CDBG-CV Microenterprise Loan Program
- One loan approved for the CDBG-CV Microenterprise Loan Program
- Revolving Loan Fund
- COVID-19 Revolving Loan Fund
- One loan application received for the COVID-19 Revolving Loan Fund
- Operation of Business Incubator
- Graffiti Removal Program
- Veterans Memorial Wall – Phase II being designed
- First Responders Wall – First round of engravings completed
- Community Enhancement Task Force
- Friends of El Centro Community Services
- Imperial Valley Urban Forest – Phase III of the program completed and grant closed
- Urban Greening Project for the removal of dead trees completed
- Affordable Housing and Sustainable Communities Grant work for Jacaranda Gardens being designed and constructed
- Clean California Grant Application for the Beautify Downtown El Centro Project awarded and under design
- Design for Gomez Park Project under way
- Buena Vista Park Project under construction
- Dog Park Project opened to the public
- ‘Working Hands’ streets to work program for homeless established
- Continued disposing of property via the Surplus Land Act

- Entity contributions

FISCAL YEAR 2025 ACTION PLAN

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

FISCAL YEAR 2024 SIGNIFICANT BUDGET CHANGES

- Catholic Charities – Working Hands Program funded through Permanent Local Housing Allocation (PLHA)
- PLHA loan to affordable housing developer for the Jacaranda Gardens
- Reduction in Community Development Block Grant allocation

SERVICE LEVEL INDICATORS

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

(LIST INDICATOR BELOW)	FY 2024	FY 2025	PROJECTED FY 2026
Provide leadership for the region toward creating a sustainable economic base.	X	X	X
Development and attractive visual identify for the City that includes entryway themes and agency identity. The theme will include the importance of the quality of life in our City.	X	X	X
Develop affordable housing projects and programs. Coordinate efforts with the City's Community Development Department to implement affordable housing strategies within the City's Housing Element.	X	X	X
	X	X	X

Continue implementing the adopted City's Economic Development Element to encourage and attract new development and redevelopment in commercial areas within the City.			
Continue working with developers in providing affordable housing to eligible residents.	X	X	X
Continue working with various councils, agencies, foundations, and task forces to identify ways to improve the quality of life in our City.	X	X	X
Comply with new State regulations governing the Surplus Land Act	X	X	X
Continue working with various councils, agencies, foundations, and task forces to identify ways to improve the quality of life in our City.	X	X	X
Comply with new State regulations governing the Surplus Land Act		X	X

PUBLIC WORKS

WATER SYSTEM MAINTENANCE

DEPARTMENT GOAL

The water System Maintenance Division provides services for the construction, operation, and maintenance of the underground water and related utility services within the City in a manner that fosters a safe and clean environment.

FISCAL YEAR 2024 ACCOMPLISHMENTS

- Provided the construction, operation, and maintenance of all underground water-related utility services for the city.
- Replaced stolen hydrants
- The underground utility division also replaced and repaired valves, flushed hydrants, and installed new water services.

FISCAL YEAR 2025 ACTION PLAN

To continue working effectively as a unified department and to ensure that safety comes first by providing clean and safe drinking water to the public

FISCAL YEAR 2024 SIGNIFICANT BUDGET CHANGES

- No Significant changes
- Annual requests for Capital Outlay as needed purchases and upgrades in order provide safe and timely work for the City of El Centro.

SERVICE LEVEL INDICATORS

(LIST INDICATOR BELOW)	FY 2023	FY 2024
Work orders include all parts of the the distribution system including, but not limited to hydrants, valves, meters, services, as well as the water treatment plant regarding taste, odor, and discoloration, and other misc. work orders.	847 - Work Orders	438 - Work Orders

PUBLIC WORKS

WATER TREATMENT PLANT

DEPARTMENT GOAL

As our city's water providers, our goal is to ensure that there is adequate supply of safe water to meet the day-to-day needs of our residents. Additionally, an abundant supply of water in the event of a fire or other catastrophic event.

Safe and reliable source of potable water provides fire protection, protect public health, and supports the economy and the overall quality of life we enjoy. Our job is to ensure that your water keeps flowing not only today, but well into the future. It's all part of our commitment to serve you and everyone in our community.

FISCAL YEAR 2024 ACCOMPLISHMENTS

- Raw water structure electrical panel construction.
- Chlorine conversion construction.
- Southside #2 Clarifier sandblast & paint.
- Filter Media Replacement and Undrain fix
- Ponds overflow and outer banks reinforcement

FISCAL YEAR 2025 ACTION PLAN

- 5MG Tank Isolation Valve
- Filter's gallery ladders
- Parking lot shades
- Two mixer installations at distribution reservoirs.
- New laboratory furniture
- New file room rehabilitation
- Stopped meter replacement

PUBLIC WORKS WASTEWATER SYSTEM MAINTENANCE

DEPARTMENT GOAL

Wastewater System Maintenance provides services 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. The underground division wants to keep a clean report on having No Sanitary Sewer Overflows with the state. Keep up to date with sewer inventory. To continue to provide SSMP training and safety training.

FISCAL YEAR 2024 ACCOMPLISHMENTS

The Wastewater System Maintenance division has provided maintenance and operation of all underground sewer pipes and related utility services within the city. We have performed closed circuit sewer line video of major sewer lines when there have been problems and finding no issues. The underground utility division has a two-man vactor crew that has done miles of sewer line and storm drain line clean up.

FISCAL YEAR 2024 ACTION PLAN

To perform sewer mark outs as received by Dig-Alert within 2 business days and immediately for emergency mark outs. To maintain good records of sewer clean and activities using the vactor truck and the new crawler camera system. Also providing training to assure a safe work environment and safe work practices for the underground division. Continue to keep clean/track sewer mains throughout the city. Stay in compliance with all SSMP regulations, which includes SSMP trainings, keeping track of sewer inventory, and having No Sanitary Sewer Overflows.

FISCAL YEAR 2024 SIGNIFICANT BUDGET CHANGES

- No Significant changes
- Annual requests for Capital Outlay as needed purchases and upgrades in order provide safe and timely work for the City of El Centro.

SERVICE LEVEL INDICATORS

(LIST INDICATOR BELOW)	FY 2023	FY 2024
Work orders include inspect, clean, repair, and open clogged sewer and sanitary sewer systems, test building sewers and lay sewer conduits, assist in inspection and cleaning of lift stations, repair and build "clean out" to maintain sewer systems, and other misc work orders.	985 - Work Orders	108 - Work Orders

PUBLIC WORKS WASTEWATER TREATMENT PLANT

DEPARTMENT GOAL

To provide an efficient and effective wastewater collection, treatment and disposal that is safe, reliable and that complies with State and Federal Wastewater Treatment Regulations. Thereby, protecting the environment and safeguarding the public's health. Provide adequate training to staff to assist in their personal and professional development.

FISCAL YEAR 2024 ACCOMPLISHMENTS

- Completed monthly, quarterly and annually reports to SWRCB (State Water Resource Control Board), State Water Board, EPA (Environmental Protection Agency), DTSC (Department of Toxic Substance Control) and Imperial County Air Pollution Control Board (ICAPCB).
- Final Rehabilitation of Secondary Clarifier #1 and #2.
- Continue Odor control treatments of the 120 plus miles of sewer collection system in the City of El Centro.
- Maintained and monitored 18 pump stations to prevent spills and possible environmental issue with in the city
- Perform all repairs & maintenance requirements for all equipment at the Wastewater Treatment Plant
- Acquiring UV Disinfecting system equipment.
- Complete remodel of breakroom.
- Install isolation transformers for Sulzer Blowers #1 and #2
- Complete and pass CUPA inspections at three lift station with new CERS accounts.
- Complete renewal application of NPDES application and deliver.
- Acquire replacement dump truck.

Wastewater Treatment Plant Laboratory

- Performed 2 WP' studies; one pass and the second in process.
- Calibration of Lab Certified equipment (annuals).
- Contract consultant to update all Standard Operating Procedure (SOP) and Quality Assurance and Quality Control (QA/QC) manuals to comply with TNI-2 regulations.
- Implement Technical National Institute (TNI) quality control Study.
- Discharge Mandatory Report (DMR) - Quality Assurance (AQ) 40 completed.
- Update and create new contract with various vendors to modernize laboratory equipment, and supplies.
- Replaced Lab Equipment with more efficient and accurate equipment.
- Continue the TIE (Toxic Identification Evaluation) part of the Bioassay Toxicity TRE (Toxic Reduction Evaluation) study

FISCAL YEAR 2025 ACTION PLAN

- Rehabilitation of Primary Digesters and Primary Area.
- Replace Isolation sluice gates for #1 & #2 and Clarifier splitter box structure
- Repair wash water pump structure
- Installation of UV Disinfecting Unit
- Upgrade Algae Sweep System Upgrade Clarifiers #1 and #2
- Install Aeration Blower #3
- Install Scrubber for Primary Digester
- Replace Lab Furniture
- Remodel WWTP Supervisor office.
- Replace Parkson Press #1.
- Southern Pump Station Start-up.
- Replace diffusers in basin #6.

WWTP Laboratory

- Continue with the TNI implementation as per Cal/ELAP
- 2 annual PT Studies.
- Annual equipment calibrations.
- Certification Renewal Application.
- Complete DMR-QA 40 satisfactorily.

Complete the Bioassay Toxicity investigation

FISCAL YEAR 2024 SIGNIFICANT BUDGET CHANGES

- Purchase of New Dump Truck
Appr oved by Council in 2023 for \$149,427.

PUBLIC WORKS

ENVIRONMENTAL COMPLIANCE

DEPARTMENT GOAL

The Environmental Compliance Division manages and enforces the Storm Water System Program and Pre-Treatment Program. Its goal is to identify the environmental impact of the activities, products, and services provided by the City and to create a plan to educate the general public on waste disposal, recycling, and water treatment to protect the environment.

FISCAL YEAR 2024 ACCOMPLISHMENTS

- Provide a better quality of life for the whole community
- Maintained involvement in an active, effective, and responsive manner for our customers.
- Complete annual reports for the State Water Regional Control Board (SWRCB)
- Monitor services provided by CR&R Environmental Services
- Evaluate storm water drain system
- Monitor CR&R for completion of work orders related to waste collection.
- Assist the Water Treatment Plant with the Backflow program

FISCAL YEAR 2025 ACTION PLAN

- 20) Minerva reporting to the State.
- 21) Encourage and expand through Public outreach and educational workshops for our citizens concerning Local, State, and Federal regulations on SB 1383 and Stormwater
- 22) Monitor the community's progress in meeting its sustainability goals with stormwater concerning state and local regulations.
- 23) Continue to enforce and regulate environmental laws and other requirements from the State.

PUBLIC WORKS MOTOR VEHICLE

DEPARTMENT GOAL

- The Vehicle/Equipment Maintenance Division is responsible for the transportation and equipment necessary for the delivery of quality municipal services. Its 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 172 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

FISCAL YEAR 2024 ACCOMPLISHMENTS

- The Vehicle Maintenance Division completed approximately 490 work orders. The majority of these work orders/repairs are done in-house to keep costs down.

FISCAL YEAR 2025 ACTION PLAN

- To continue working effectively and safely as a unit to be able to provide the maximum workload.
- The Motor Vehicle Division will respond faster to vehicles that break down within the City to be hauled back to the City Shop for repair.

FISCAL YEAR 2024 SIGNIFICANT BUDGET CHANGES

- Three (3) Budget Amendments

SERVICE LEVEL INDICATORS

(LIST INDICATOR BELOW)	FY 2023	FY 2024
Work orders include General maintenance, AC systems, Tire Installation and Suspension. Metal fabrication, Heavy Equipment maintenance, BIT Inspections and other misc. work orders.	465 Work Orders	490 Work Orders

CITY OF EL CENTRO

POLICY STATEMENT

Policy Statement No: 301
Category: Financial Management
Subject: Financial Policies

Adopted: October 7, 1998
Revised: April 6, 2021
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

3. Pension Liability:
 - a. The City's Pension Reserve Policy addresses pension liability by creating an additional funding mechanism for Fund 606 (see below). The Pension Reserve Policy is attached and incorporated as Exhibit "A."
 - b. The City established Fund 606 in October, 2017 to accrue funds in a Section 115 Trust to strategically meet CalPERS unfunded pension liability challenges in conjunction with maintaining essential services. To that end, the City, in December, 2017, authorized an initial deposit into Fund 606 of \$1,500,000.

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 is 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.

CITY OF EL CENTRO

POLICY STATEMENT

Policy Statement No: 303
Category: Investments

Adopted: January 2001
Revised: August 2002
September 2011
October 18, 2011

Subject: Investment Policy

Distribution: All Departments

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.

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.

**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: 312
Category: Financial Management
Subject: Debt Management Policy

Adopted: April 3, 2018
Revised:
Distribution: All Departments

A. PURPOSE

Senate Bill 1029 signed by Governor Brown on September 12, 2016, and enacted as Chapter 307, Statutes of 2016, requires issuers to adopt debt policies addressing each of the five items below:

1. The purposes for which the debt proceeds may be used.
 - a. Section C.2 (Acceptable Uses of Debt and Proceeds of Debt) and Section C.3 (Prohibited Use of Debt and Proceeds of Debt) address the purposes for which debt proceeds may be used.
2. The types of debt that may be issued.
 - a. Section D (Types of Financing Instruments; Affordable and Planning Policies), Section E (Structure of Debt) and Section F (Use of Alternative Debt Instruments) provide information regarding the types of debt that may be issued.
3. The relationship of the debt to, and integration with, the issuer's capital improvement program or budget, if applicable.
 - a. Section C.1 (Acceptable Conditions for the Use of Debt) provides information regarding the relationship between the City's debt and Capital Improvement Program.
4. Policy goals related to the issuer's planning goals and objectives.
 - a. As described in Section B (BACKGROUND), Section D (TYPES OF FINANCING; AFFORDABILITY AND PLANNING POLICIES) and other section, this Policy has been adopted to assist with the City's goal of maintaining fiscal sustainability and financial prudence.
5. The internal control procedures that the issuer has implemented, or will implement, to ensure that the proceeds of the proposed debt issuance will be directed to the intended use.
 - a. Section C.4 (Internal Control Procedures Concerning Use of Proceeds of Debt) provides information regarding the City's internal control procedures designed to ensure that the proceeds of its debt issues are spent as intended.

This policy, as revised, meets and exceeds these requirements.

The City of El Centro has developed this Debt Management Policy (“Debt Policy”) to establish guidelines and parameters for the effective governance, management and administration of debt and other financing obligations issued by the City of El Centro and its related entities (such as the City of El Centro Financing Authority and the Successor Agency to the El Centro Redevelopment Agency) but excluding El Centro Regional Medical Center (ECRMC),

As used in this Policy, “City” shall mean the City of El Centro and/or the City and its related entities (excluding ECRMC), as the context may require. As used in this Policy, “Debt” shall be interpreted broadly to mean bonds, notes, certificates of participation, financing leases, or other financing obligations, but the use of such term in this Policy shall be solely for convenience and shall not be interpreted to characterize any such obligation as an indebtedness or debt within the meaning of any constitutional debt limitation where the substance and terms of the obligation falls within exceptions to the constitutional debt limitation. This Policy shall apply to all debt issued or sold to third party lenders or investors and does not pertain to City internal inter-fund borrowings or any employee benefit obligation.

B. BACKGROUND

The City and its related entities are committed to fiscal sustainability by employing long-term financial planning efforts, maintaining appropriate reserve levels and employing prudent practices in governance, management, budget administration and financial reporting.

Debt levels and their related annual costs are important long-term obligations that must be managed within available resources. A disciplined thoughtful approach to debt management includes policies that provide guidelines for the City and its related entities to manage their collective debt program in line with those resources. Therefore, the objective of this policy is to provide written guidelines and restrictions concerning the amount and type of debt and other financing obligations issued by the City and its related entities and the ongoing management of the debt portfolio.

This policy is intended to improve the quality of decisions, assist with the determination of the structure of debt issuance, identify policy goals, and demonstrate a commitment to long-term financial planning, including a multi-year capital plan. Adherence to a local debt policy signals to rating agencies and the capital markets that a government is well managed and should meet its obligations in a timely manner.

C. CONDITIONS AND PURPOSES OF DEBT ISSUANCE

1. Acceptable Conditions for the Use of Debt

The City believes that prudent amounts of debt can be an equitable and cost-effective means of financing major infrastructure and capital asset and project needs of the city. Debt will be considered to finance such projects if:

- a. The project has been, or will be, included in the City's capital improvement plan or has otherwise been coordinated with the City's planning goals and objectives.
- b. The project can be financed with debt not exceeding the term specified in Section E.1 of this Policy, to assure that long-term debt is not issued to finance projects with a short useful life.
- c. It is most cost-effective funding means available to the City, taking into account cash flow needs and other funding alternatives.
- d. It is fiscally prudent and meets the guidelines of this Policy. Any consideration of debt financing shall consider financial alternatives, including pay-as-you-go funding, proceeds derived from development or redevelopment of existing land and capital assets owned by the City, and use of existing or future cash reserves, or combinations thereof.

2. Acceptable Uses of Debt and Proceeds of Debt

The primary purpose of debt is to finance one of the following:

- a. The City will consider long-term financing for the acquisition, substantial refurbishment, replacement, or expansion of capital assets (including but not limited to land improvements, infrastructure projects, equipment) for the following purposes:
 - i. Acquisition and or improvement of land, right-of-way or long-term easements.
 - ii. Acquisition of a capital asset with a useful life of three or more years.
 - iii. Construction or reconstruction of a facility.
 - iv. Although not the primary purpose of the financing effort, project reimbursable that include project planning design, engineering and other preconstruction efforts; project-associated furniture fixtures and equipment; capitalized interest (prefunded interest), original issue discount, underwriter's discount, and other costs of issuance.

- b. Refunding, refinancing, or restructuring debt (including without limitation the refinancing or advance funding of City pension obligations), subject to refunding objectives and parameters discussed in Section G.
- c. Short-Term Debt - In the event of temporary shortfalls in cash flow for City operation costs due to timing of receipt of revenues and the lack of cash on hand to cover the temporary deficit, the City may consider interim or cash flow financing, such as anticipation notes or bank line of credits. In compliance with applicable state law, any such notes shall be payable either (i) not later than the last day of the fiscal year in which it is issued, or (ii) during the fiscal year succeeding the fiscal year in which issued, but in no event later than 15 months after the date of issue, and only if such note is payable only from revenue received or accrued during the fiscal year in which it was issued.
 - i. Short-term debt may be used to finance short-lived capital projects, such as lease purchase financing or equipment.
 - ii. Prior to issuance of any short-term debt, a reliable revenue source shall be identified for repayment of the debt.

3. Prohibited Uses of Debt and Proceeds of Debt

Prohibited uses of debt include the following:

- a. Financing of operating costs, except for anticipation notes satisfying the criteria set forth in Section C.2.c
- b. Debt issuance used to address budgetary deficits.
- c. Debt issued for which the term of the debt exceeds the term specified in Section E.1 of this Policy.

4. Internal Control Procedures Concerning Use of Proceeds of Debt

One of the City's priorities in the management of debt is to assure that the proceeds of the debt will be directed to the intended use for which the debt has been issued. In furtherance of this priority, the following procedures shall apply:

- a. The City of El Centro's Finance Department shall prepare or cause to be prepared and thereafter retain, for the applicable period specified in Section H.4 of this policy, a copy of each annual report filed with the California Debt and

Investment Advisory Commission (“CDIAC”) pursuant to Section 8855(k) of the California Government Code concerning (1) debt authorized during the applicable reporting period (whether issued or not), (2) debt outstanding during the reporting period, and (3) the use during the reporting period of proceeds of issued debt.

- b. In connection with the preparation of each annual report to be filed with CDIAC pursuant to Section 8855(k) of the California Government Code, the Finance department shall keep a record of the original intended use for which the debt has been issued, and indicate whether the proceeds spent during the applicable one-year reporting period for such annual report conform to the intended use (at the time of original issuance or as modified pursuant to the following sentence). If a change in intended use has been authorized subsequent to the original issuance of the debt, the Director of Finance or the designee of the Director of Finance shall indicate in the record when the change in use was authorized and whether the City Council, City Manager, or another City official has authorized the change in intended use. The Director of Finance or his or her designee shall report apparent deviations from the intended use in debt proceeds to the City Manager for further discussion, and if the City Manager determines appropriate in consultation with legal counsel (which may be bond counsel, if applicable, or the City Attorney), to the City Council.
- c. If the debt has been issued to finance a capital project and the project timeline or scope of project has changed in a way that all or a portion of the debt proceeds cannot be expended on the original project, the Director of Finance shall consult with the City Manager and legal counsel (which may be bond counsel, if applicable, or the City Attorney) as to available alternatives for the expenditure of the remaining debt proceeds (including prepayment of the debt).

D. TYPE OF FINANCING INSTRUMENTS; AFFORDABILITY AND PLANNING POLICIES

The City recognizes that there are numerous types of financing structures and funding sources available, each with specific benefits, risks, and costs. All potential funding sources are reviewed by management within the context of this Policy and the overall portfolio to ensure that any financial product or structure is consistent with the City’s objectives. Regardless of what financing structure(s) is utilized due diligence review must be performed for each transaction, including the quantification of potential risks and benefits, and analysis of the impact on City creditworthiness and debt affordability and capacity.

Prior to the issuance of debt or other financing obligations to finance a project, the City will carefully consider the overall long-term affordability of the proposed debt issuance. The City shall not assume more debt or other financing obligations without conducting an objective analysis of the City's ability to assume and support additional debt service payments. The City will consider its long-term revenue and expenditure trends, the impact on operational flexibility and the overall debt burden on the taxpayers. The evaluation process shall include a review of generally accepted measures of affordability and will strive to achieve and or maintain debt levels consistent with its current operating and capital needs.

- 1. General Fund-Supported Debt** - General Fund Supported Debt generally include Certificates of Participation ("COPs") and Lease Revenue Bonds ("LRBs") which are lease obligations that are secured by an installment sale or a lease-back arrangement between the City and another public entity. Typically, the City appropriates available General Fund moneys to pay the lease payments to the other public entity and, in turn, the public entity uses such lease payments received to pay debt service on the bonds or Certificates of Participation.

General Fund Supported Debt may also include bonds issued to refund obligations imposed by law, such as unfunded accrued actuarial liabilities for pension plans (pension obligation bonds ("POBs")).

These obligations do not constitute indebtedness under the state constitutional debt limitation and, therefore, are not subject to voter approval.

The City may enter into operating leases and lease purchase agreements on an as-needed basis without voter approval. Lease terms are typically three to ten years.

Payments to be made under valid leases are payable only in the year in which use and occupancy of the leased property is available, and lease payments may not be accelerated as a default remedy. Lease financing requires the fair market rental value of the leased property to be equal to or greater than the required debt service or lease payments. The lessee (the City) is obligated to include in its Annual Budget and appropriate the rental payments that are due and payable during each fiscal year the lessee has use of the leased property.

The City should strive to maintain its net General Fund-backed annual debt service at or less than 8% of available annually budgeted revenue. This ratio is defined as the City's annual debt service requirements on General Fund Supported Debt (including, but not limited to COPs, LRBs and POBs) compared to total annual General Fund Revenue net of inter-fund transfers out.

2. **Revenue Bonds** – Long term obligations payable solely from specific special fund sources, in general, are not subject to a debt limitation. Examples of such long-term obligations include those which are payable from a special fund consisting of restricted revenues or user fees (Enterprise Revenues) and revenues derived from the system of which the project being funded is a part.

In determining the affordability of proposed revenue bonds, the City will perform an analysis comparing projected annual net revenues (exclusive of depreciation which is a non-cash related expense) to estimated annual debt service. The City should strive to maintain an annual coverage ratio of 110% (or such higher coverage ratio included in the City's existing financing documents), using historical and/or projected net revenues to cover annual debt service for bonds. To the extent necessary, the City shall undertake proceedings for a rate increase to cover both operations and debt service costs, and create debt service reserve funds to maintain the required coverage ratio.

3. **Financing Districts** – The City's special districts primarily consist of Community Facilities District (CFD's) and 1913/1915 Act Assessment Districts ("Assessment Districts"). The City will consider requests for financing district formation and debt issuance when such requests address a public need or provide a public benefit. Each application will be considered on a case-by- case basis, and the Finance Department may not recommend a financing if it is determined that the financing could be detrimental to the debt position or the best interests of the City. Financing districts to provide maintenance of landscaping, lighting or similar services for a specific development, for which no debt is issued, are not covered by this policy. This Policy does apply to formation of such financing districts requested by developers.
4. **General Obligation Bonds** – Notwithstanding their name, General Obligation Bonds are not general obligations of the City, but instead they are payable from and secured by a dedicated, voter-approved property tax override rate (i.e., a property tax in excess of the 1% basic ad valorem property tax rate which has received the approving two-thirds vote of the City's electorate). While the dedicated revenue stream to repay the debt makes General Obligation Bonds an attractive option, additional considerations for this financing mechanism include the time and expense of an election, the possibility that the electorate will not approve the ballot measure, and the legal bonding capacity limit of the assessed value of all taxable property within the City.
5. **Tax increment financing** – Tax increment financing is a financing method whereby a portion of ad valorem property taxes (commonly called the "tax increment") that are allocated to an entity, such as a successor agency to redevelopment agency (Successor

Agency), an enhanced infrastructure financing district (EIFD), a community revitalization and investment authority (CRIA) or an infrastructure and revitalization financing district (IRFD), and the entity is permitted to incur debt payable from and secured by the tax increment revenues. While tax increment debt for redevelopment agencies and Successor Agencies is entitled to the benefits of Article XVI, Section 16, of the California Constitution, no similar provision exists for EIFDs, CRIAs and IRFDs at the time of adoption of this policy. Therefore, when considering EIFD, CRIA or IRFD financing, or other types of increment financing which may be permitted by law in the future, the process of debt approval as well as debt limit concerns should be analyzed with respect to the proposed structure and taken into account in determining the practical viability of the proposed financing.

6. **Conduit Debt** – Conduit financing provides for the issuance of securities by a government agency to finance a project of a third party, such as a non-profit organization or other private entity. The City may sponsor conduit financings for those activities that have a general public purpose and are consistent with the City’s overall service and policy objectives. Unless a compelling public policy rationale exists, such conduit financings will not in any way pledge the City’s faith and credit.

E. STRUCTURE OF DEBT

1. **Term of Debt** – In keeping with internal Revenue Service regulations for tax exempt financing obligations, the weighted average maturity of the debt should not exceed 120 percent of the weighted average useful life of the facilities or projects to be financed, unless specific circumstances exist that would mitigate the extension of time to repay the debt and it would not cause the City to violate any covenants to maintain the tax-exempt status of such debt, if applicable.
2. **Rapidity of Debt Payment; Level Payment** – To the extent practical, bonds will be amortized on a level repayment basis, and revenue bonds will be amortized on a level repayment basis considering the forecasted available pledged revenues to achieve the lowest rates possible. Bond repayments should not increase on an annual basis in excess of 2% without a dedicated and supporting revenue funding stream.

Accelerated repayment schedules reduce debt burden faster and reduce total borrowing costs. The Finance Department will amortize debt through the most financially advantageous debt structure and to the extent possible, match the City’s projected cash flow to the anticipated debt service payments. “Back loading” of debt service will be considered only when one or more of the following occur:

- a. Natural disasters or extraordinary or unanticipated external factors make payments on the debt in early years prohibitive.
 - b. The benefits derived from the debt issuance can clearly be demonstrated to be greater in the future than in the present.
 - c. Such structuring is beneficial to the aggregate overall debt payment schedule or achieves measurable interest savings.
 - d. Such structure will allow debt service to more closely match projected revenues, whether due to lower project revenues during the early years of the project's operation, inflation escalators in the enterprise user rates, or other quantifiable reasons.
3. **Serial Bonds, Term Bonds, and Capital Appreciation Bonds** – For each issuance, the City will select serial bonds or term bonds, or both. On the occasions where circumstances warrant, Capital Appreciation Bonds (CABs) may be used. The decision to use term, serial, or CAB bonds is driven based on market conditions. However the use of CPBs should be used as a last resort unless a compelling financing need is presented and acceptable rates and terms can be secured.
4. **Reserve Funds** – To the extent that the use of available City moneys to fund a reserve fund provides an economic benefit that offsets the cost of financing the reserve fund from bond proceeds (as determined by the Director of Finance in consultation with the City's municipal advisor and, if applicable, the underwriter for the bonds), the City may use legally permitted moneys to fund a reserve fund (in cash or through the purchase of a debt service reserve surety bond or insurance policy) for the proposed bonds, up to the maximum amount permitted by applicable law or regulation. Typically, this amount is equal to the least of; (i) maximum annual debt service on the bonds, (ii) 10% of the principal amount of the bonds (or 10% of the sale proceeds of the bonds, within the meaning of Section 148 of the federal Internal Revenue Code), or (iii) 125% of average annual debt service on the bonds.

F. USE OF ALTERNATIVE DEBT INSTRUMENTS

Alternative debt instruments and financing structures sometimes can provide a lower cost of borrowing in the short run, but may involve greater medium-term or long-term risk. Due diligence review must be performed for each transaction, including the quantification of potential risks and benefits, analysis of the impact on City creditworthiness and debt affordability and capacity, and an evaluation of the ability of the City to withstand the medium-term or long-term risk attendant to alternative debt instruments, including the feasibility of exit strategies.

a) Variable Rate Debt

Variable rate debt affords the City the potential to achieve a lower cost debt depending on market conditions. However, the City will seek to limit the use of variable-rate debt due to the potential risks of such instruments.

b) Derivatives

The use of certain derivative products to hedge variable rate debt, such as interest rate swaps, may be considered to the extent the City has such debt outstanding or under consideration. The City will exercise extreme caution in the use of derivative investments for hedging purposes, and will consider their utilization only when sufficient understanding of the products and sufficient expertise for their appropriate use has been developed. A comprehensive derivative policy will be adopted by the City prior to any utilization of such instruments.

G. REFUNDING GUIDELINES

The Director of Finance shall monitor all outstanding City debt obligations for potential refinancing opportunities. The City may consider refinancing of outstanding debt to achieve annual savings or to refinance a bullet payment or spike in debt service. Except for instances in which a bullet payment or spike in debt service is being refinanced, absent a compelling reason or financial benefit to the City, no refinancing should result in an increase to the weighted average life of the refinanced debt.

Except for instances in which a bullet payment or spike in debt service is being refinanced, the City will generally seek to achieve debt service savings which, on a net present value basis are at least 5% of the debt being refinanced. The net present value assessment shall factor in all costs, including issuance, escrow, and foregone interest earnings of any contributed funds on hand. Any potential refinancing shall additionally consider whether an alternative refinancing opportunity with higher savings is reasonably expected in the future. Refunding which produce a net present value savings of less than five percent (5%) 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. Notwithstanding the foregoing, a refunding of Successor Agency bonds shall be determined based on the requirements of Health and Safety Code Section 34177.5.

H. MARKET COMMUNICATION, ADMINISTRATION, AND REPORTING

1. Rating Agency Relations and Annual or Ongoing Surveillance – The Director of Finance shall be responsible for maintaining the City’s relationships with Standard & Poor’s, Global Ratings, Fitch Ratings and Moody’s Investor Service. The City is committed to maintaining its existing rating levels. In addition to general communication, the Director of Finance shall:

- a. Ensure the rating agencies are provided updated financial statements of the City as they become publically available.
- b. Communicate with credit analysts at each agency as may be requested by the agencies.
- c. Prior to each proposed new debt issuance, schedule meetings or conference calls with agency analysts and provide a thorough update on the City's financial position, including the impacts of the proposed debt issuance.

2. Council Communication – The Director of Finance shall report feedback to the City Council from rating agencies, when and if available, regarding the City's financial strengths and weaknesses and areas of concern relating to weaknesses as they pertain to maintaining the City's existing credit rating.

3. Continuing Disclosure Compliance – The City shall remain in compliance with Rule 15c2-12, promulgated by the Securities and Exchange Commission under the Securities Exchange Act of 1934, by filing (to the extent required by the applicable continuing disclosure undertaking) its annual financial statement and other financial and operating data for the benefit of its bondholders within 270 days of the close of the fiscal year, or by such other annual deadline required in any continuing disclosure agreement or certificate for any debt issue. The City shall maintain a log or file evidencing that all continuing disclosure filing have been made promptly.

4. Debt Issue Record Keeping – a copy of all debt-related records shall be retained at the City's offices. At minimum, these records shall include all official statements, bond legal documents/transcripts, resolutions, trustee statements, leases, and title reports for each City financing (to the extent available).

Such records shall be retained while any bonds of an issue are outstanding and during the three-year period following the final maturity or redemption of the bond issue or, if later, while any bonds that refund bonds of that original issue are outstanding and for the three year period following the final maturity or redemption date of the latest refunding bond issue.

5. Arbitrage Rebate – The use of bond proceeds and their investments must be monitored to ensure compliance with all arbitrage rebate requirements of the Internal Revenue Code and related Internal Revenue Service regulations, in keeping with the covenants of the City and/or related entity in the tax certificate for any federally tax-exempt financing. The Director of Finance shall ensure that all bond proceeds and investments are tracked in a manner which facilitates accurate calculation; and, if a rebate payment is due, such

payment is made in a timely manner in order to preserve the tax-exempt status of the outstanding debt.

I. CREDIT RATINGS

The City will consider published ratings agency guidelines regarding best financial practices and guidelines for structuring its capital funding and debt strategies to maintain the highest possible credit ratings consistent with its current operating and capital needs.

J. CREDIT ENHANCEMENT

Credit enhancement may be used to improve or establish a credit rating on a City debt obligation. Types of credit enhancement include letters of credit, bond insurance and surety policies. The City in consultation with the City municipal advisor, may determine the use of a credit enhancement, for any debt issue, if it reduces the overall cost of the proposed financing or is the use of such credit enhancement further the City's overall financing objectives.

GLOSSARY

Ad Valorem Tax: A tax calculated “according to the value” of property. In California, property which is subject to ad valorem taxes is classified as “secured” or unsecured.” The secured classification includes property on which any property tax levied by a county becomes a lien on that property. A tax levied on unsecured property does not become a lien against the unsecured property, but may become a lien on certain other property owned by the taxpayer.

Annual Coverage Ratio: With respect to any bonds that are secured by a particular source of revenue for a particular 12 month period, the ratio obtained from dividing the estimated dollar amount of the revenue during such period by the scheduled principal and interest payment for the bonds during such period.

Anticipation Notes: Short term notes (such as Tax and Revenue Anticipation Notes, Grant Anticipation Notes and Bond Anticipation Notes) issued to provide interim financing anticipated to be paid off from sources to be received at or before the maturity date of the anticipation notes (such as tax revenues, grant funds, proceeds of long-term bonds).

Arbitrage: The gain that may be obtained by borrowing funds at a lower (often tax-exempt) rate and investing the proceeds at higher (often taxable) rates. The ability to earn arbitrage by issuing tax-exempt securities has been severely curtailed by the Internal Revenue Code of 1986, as amended.

Assessed Valuation: The “value” of property as set by a taxing authority (such as the county assessor) on the tax roll for purpose of ad valorem taxation.

Bond: A security that represents an obligation to pay a specified amount of money on a specific date in the future, typically with periodic interest payments.

Bond Anticipation Notes: Short-term notes issued usually for capital projects and paid from the proceeds of the issuance of long-term bonds. Provide interim financing in anticipation of bond issuance.

Bond Counsel: A specialized, qualified attorney retained by the issuer to give a legal opinion concerning the validity of securities. The bond counsel's opinion usually addresses the subject of tax exemption. Bond counsel typically prepares and/or advises the issuer regarding legal structure, authorizing resolutions, trust indentures and the like.

Bond Insurance: A type of credit enhancement whereby an insurance company indemnifies an investor against default by the issuer. In the event of failure by the issuer to pay principal and interest in full and on time, investors may call upon the insurance company to do so. Once issued, the municipal bond insurance policy is generally irrevocable. The insurance company receives its premium when the policy is issued and this premium is typically paid out of the bond issued.

Capital Appreciated Bond: A municipal security on which the investment return on an initial principal amount is reinvested at a stated compounded rate until maturity, at which time the investor receives a single payment representing both the initial principal amount and the total investment return.

CDIAC: California Debt and Advisory Commission.

Certificates of Participation: A financial instrument representing a proportionate interest in payments (such as lease payments) by one party (such as city acting as a city acting as a lessee) to another party (often a JPA or non-profit).

Competitive Sale: A Sale of bonds in which an underwriter or syndicate of underwriters submit sealed bids to purchase the bonds. Bids are awarded on a true interest cost basis (TIC), providing that other bidding requirements are satisfied. Competitive sales are recommended for simple financings with a strong underlying credit rating. This type of sale is in contrast to a Negotiated Sale.

Continuing Disclosure: An issuer's obligations under its continuing disclosure agreements executed in connection with its bond issues. See "Rule 15c2-12" below. Under each continuing disclosure agreement, the issuer agrees to periodically provide certain relevant information and make such information available to the investing market. The information is generally required to be posted on MSRB's Electronic Municipal Market Access (EMMA) website.

Credit Enhancement: An instrument (such as a bond insurance policy, a debt service reserve insurance policy or surety bond, a letter of credit) which may be purchased to provide additional assurance that the repayment of the debt will be honored, and hence may enhance the credit rating for the debt issue.

Credit Rating Agency: A company that rates the relative credit quality of a bond issue and assigns a letter rating. These rating agencies include Moody's Investors Service, Standard & Poor's, and Fitch Ratings.

Debt Limit: The maximum amount of debt that is legally permitted by applicable charter, constitution, or statutes.

Debt Service: The amount necessary to pay principal and interest requirements on outstanding bonds for a given year or series of years.

Default: The failure to pay principal or interest in full or on time and, in some cases, the failure to comply with non-payment obligations after notice and the opportunity to cure.

Derivative: A financial instrument which derives its own value from the value of another instrument usually an underlying asset such as a stock, bond, or an underlying reference such as an interest rate index.

Disclosure Counsel: A specialized, qualified attorney retained to provide advice on issuer disclosure obligations, to prepare the official statement and to prepare the continuing disclosure undertaking.

Discount: The difference between a bond's par value and the price for which it is sold when the latter is less than par. Also known as "underwriter discount," this is the fee paid to the underwriter for its banking and bond marketing services.

Enterprise Activity: Specific activity that generates revenues. Common examples include water, wastewater and solid waste enterprises. A use of revenues generated by an enterprise activity for purposes unrelated to that enterprise is often subject to restrictions imposed by law. Debt service on bonds issued to finance facilities or projects for an enterprise is usually paid with the revenues of such enterprise.

Financing Team: The working group of City staff and outside consultants necessary to complete a debt issuance.

Indenture: A contract between the issuer and the trustee stipulating the characteristics of the financial instrument, the issuer's obligation to pay debt service, and the remedies available to the trustee in the event of default.

Issuance Costs: The costs incurred by the bond issuer during the planning and sale of securities. These costs include but are not limited to municipal advisory, bond counsel, disclosure counsel, printing, advertising costs, credit enhancement, rating agencies fees and other expenses incurred in the marketing of an issue.

Lease: An obligation wherein a lessee agrees to make payments to a lessor in exchange for the use of certain property. The term may refer to a capital lease or to an operating lease.

Lease Revenue Bonds: Bonds that are secured by the revenue from lease payments made by one party to another.

Maturity Date: The date upon which a specified amount of debt principal or bonds matures, or becomes due and payable by the issuer of the debt.

Municipal Advisor: A consultant who provides the municipal issuer with advice on the structure of the bond issue, timing, terms and related matters for a new bond issue.

Municipal Securities Rulemaking Board (MSRB): A self-regulating organization established on September 5, 1975 upon the appointment of a 15-member board by the Securities and Exchange Commission. The MSRB, comprised of representatives from investment banking firms, dealer bank representatives, and public representatives, is entrusted with the responsibility of writing rules of conduct for the municipal securities market. The MSRB hosts the EMMA website, which hosts information posted by issuers under their continuing disclosure undertakings.

Negotiated Sale: A sale of securities in which the terms of the sale are determined through negotiation between the issuer and the purchaser, typically an underwriter, without competitive bidding. The negotiated sales process provides control over the financing structure and issuance timing. Negotiated sales are recommended for unusual financing terms, period of market volatility and weaker credit quality. A thorough evaluation, usually with the assistance of the City's Municipal Advisor, of the proposed bond's credit characteristics in conjunction with market conditions will be performed to ensure reasonable final pricing and underwriting spread.

Net Present Value (NPV) – A financial measurement whereby savings of a transaction are discounted back to money into a “today's” dollars equivalent. Often the discount rate used is the true interest cost (TIC—see definition below) rate on the proposed new bond issuance. Typically, in the municipal marketplace it is common to then divide the NPV value by the outstanding par amount of the bonds that are to be refunded to develop a percentage value.

Official Statement (Prospectus): A document published by the issuer in connection with a primary offering of securities that discloses material information on a new security issue including the purposes of the issue, how the securities will be repaid, and the financial, economic and social characteristics of the security for the bonds. Investors may use this information to evaluate the credit quality of the securities.

Par Value: The face value or principal amount of a security.

Pension Obligation Bonds: Financing instruments used to pay some or all of the unfunded pension liability of a pension plan. POBs are issued as taxable instruments over a 10-40 year term or by matching the term with the amortization period of the outstanding unfunded actuarial accrued liability.

Premium: The excess of the price at which a bond is sold over its face value.

Present Value: The value of a future amount or stream of revenues or expenditures.

Private Placement: A bond issue that is structured specifically for one purchaser. Private placements are typically carried out when extraneous circumstances preclude public offerings. A private placement is considered to be a negotiated sale.

Redemption: Depending on an issue's call provisions, an issuer may on certain dates and at certain premiums, redeem or call specific outstanding maturities. When a bond or certificate is redeemed, the issuer is required to pay the maturities' par value, the accrued interest to the call date, plus any premium required by the issue's call provisions.

Refunding: A procedure whereby an issuer refinances an outstanding debt issue by issuing a new debt issue.

Rule 15c2-12: Rule adopted by the Securities and Exchange Commission setting forth certain obligations of (i) underwriters to receive, review and disseminate official statements prepared by issuers of most primary offering of municipal securities, (ii) underwriters to obtain continuing disclosure agreements from issuers and other obligated persons to provide ongoing annual financial information on a continuing basis, and (iii) broker-dealers to have access to such continuing disclosure in order to make recommendations of municipal securities in the secondary market.

Reserve Fund: A fund established by the indenture of a bond issue into which money is deposited for payment of debt service in case of a shortfall in current revenues.

Revenue Bond: A bond which is payable from a specific source of revenue and to which the full faith and credit of an issuer is not pledged. Revenue bonds are payable from identified sources of revenue, and do not permit the bondholders to compel a jurisdiction to pay debt service from any other source. Pledged revenues often are derived from the operation of an enterprise.

Secondary Market: The market in which bonds are sold after their initial sale in the new issue market.

Serial Bonds: Bonds of an issue that mature in consecutive years or other intervals and are not subject to mandatory sinking fund provisions.

Tax and Revenue Anticipation Notes (TRANS): Short term notes issued in anticipation of receiving tax receipts and revenues within a fiscal year. TRANS allow the municipality to manage the period of cash shortfalls resulting from a mismatch between timing of revenues and timing of expenditures.

Term Bonds: Bonds that come due in a single maturity but where the issuer may agree to make periodic payments into a sinking fund for mandatory redemption of term bonds before maturity and for payment at maturity.

True Interest Cost (TIC): Under this method of computing the interest expense to the issuer of bonds, true interest cost is defined as the rate necessary to discount the amounts payable on the respective principal and interest payment dates to the purchase price received for the new issue of

bonds. Interest is assumed to be compounded semi-annually. TIC computations produce a figure slightly different from the net interest cost (NIC) method because TIC considers the time value of money while NIC does not.

Trustee: A bank retained by the issuer as custodian of bond proceeds and official representative of bondholders. The trustee ensures compliance with the indenture. In many cases, the trustee also acts as paying agent and is responsible for transmitting payments of interest and principal to the bondholders.

Underwriter: A broker-dealer that purchases a new issue of municipal securities from the issuer for resale in a primary offering. The bonds may be purchased either through a negotiated sale with the issuer or through a competitive sale.

Weighted Average Useful Life: In reference to a particular bond issue, the weighted average useful life of the assets financed with the proceeds of the bonds is calculated by giving weight to both the relative dollar amount spent on each asset and the useful life of that asset.

Yield: The net rate of return, as a percentage, received by an investor on an investment. Yield calculations on a fixed income investment, such as a bond issue, take purchase price and coupon into account when calculating yield to maturity.

Glossary of Budget Terms

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.

Glossary of Budget Terms

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

Glossary of Budget Terms

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.

Glossary of Budget Terms

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.

Glossary of Budget Terms

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.

Glossary of Budget Terms

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

Glossary of Budget Terms

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.

Glossary of Budget Terms

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.

Glossary of Budget Terms

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.

Glossary of Budget Terms

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.

Glossary of Budget Terms

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
ACFR	Annual Comprehensive 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



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, Aquatic Center, Sports Court, Skate Park, Splash Pad, Day camp, Minibike, Economic Development, Blight Elimination, Water and Wastewater.