

CITY OF IMPERIAL BEACH

FY2024 - FY 2025 BIENNIAL BUDGET

May 17, 2023



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City of Imperial Beach FY 2024 & 2025 Budget

TABLE OF CONTENTS

CITY MANAGER LETTER	1
DIRECTORY OF CITY OFFICIALS	4
EXECUTIVE SUMMARY	5
ORGANIZATIONAL CHART	13
EMPLOYEE FTE'S	15
FUND BALANCE	17
GENERAL FUND BUDGET SUMMARY	19
GENERAL FUND REVENUE	23
NON-GENERAL FUND REVENUE	25

GENERAL FUND OPERATING BUDGETS

MAYOR & CITY COUNCIL	27
CITY CLERK	29
CITY MANAGER	31
HUMAN RESOURCES	34
FINANCE	35
CITY ATTORNEY	38
COMMUNITY DEVELOPMENT	39
FACILITIES MAINTENANCE	41
NON-DEPARTMENTAL	42
SHERIFF'S DEPARTMENT	43
FIRE-RESCUE DEPARTMENT	44
MARINE SAFETY DEPARTMENT	45

TABLE OF CONTENTS (cont.)

JUNIOR LIFEGUARD PROGRAM	46
BUILDING & HOUSING INSPECTION	47
ANIMAL CONTROL	48
CODE COMPLIANCE	49
NON-DEPARTMENTAL PUBLIC WORKS	50
STREET MAINTENANCE	51
PUBLIC WORKS ADMINISTRATION	52
SOLID WASTE MANAGEMENT	53
STORM DRAINAGE	54
PARKS & RECREATION	55
POOL OPERATIONS	57
COMMUNITY EVENTS & ART	58
COMMUNITY & NEIGHBORHOOD SERVICES	59
PARK MAINTENANCE	60
SENIOR SERVICES	61
TIDELANDS MAINTENANCE	62

NON-GENERAL FUND BUDGETS

COMMUNITY BENEFIT	65
PEG	66
GAS TAX	67
PROPOSITION A (TRANSNET)	68
RMRA – SB1 GAS TAX	69
CDBG	70
COPS	71
MISCELLANEOUS GRANTS	72

TABLE OF CONTENTS (cont.)

HOUSING AUTHORITY	73
SA DEBT SERVICE	74
RDA OBLIGATION RETIREMENT	75
CAPITAL IMPROVEMENT	76
PARK MAJOR MAINTENANCE	77
VEHICLE MAINTENANCE & REPLACEMENT	78
RISK MANAGEMENT	79
INFORMATION TECHNOLOGY	81
FACILITIES MAINTENANCE AND REPAIR	84
SEWER ENTERPRISE FUND	85
TWO-YEAR CAPITAL IMPROVEMENT PROGRAM	90
CITY COUNCIL RESOLUTION NO. 2023-41	95
GANN APPROPRIATIONS LIMIT CALCULATION	98



City of Imperial Beach, California

OFFICE OF THE CITY MANAGER

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May 17, 2023

Mayor Aguirre and Honorable Members of the City Council:

It is my pleasure to submit management's proposal for the Fiscal Year 2023-2024 and Fiscal Year 2024-2025 City of Imperial Beach Municipal Budget and Capital Improvement Program. The budget is not only an important component of the City's financial documents, but also the primary link between the resources of the City and implementing the policies of the City Council.

Financial management has been crucial during the past several years as the City navigated the uncertainties of the COVID-19 Pandemic. With the City Council's prudent fiscal decision-making and the City's successful adoption of Measure I, the City has the opportunity to enhance service levels throughout the community. Measure I allows for the City to maintain fire protection and other safety and emergency response services, maintain streets and other vital facilities, and enhance parks and recreational opportunities. Management has also requested that each department create a succession plan for critical staff positions to build institutional knowledge and retain and recruit quality personnel, which has been accommodated within the proposed budget.

Even though the City is in a stable financial situation, there are financial matters that need to be carefully monitored. The costs associated with the provision of public safety services increases per the approved contract with the San Diego Sheriff's Department, which are partially defrayed by the increased revenues generated by Measure I, will continue to be reviewed for future planning. Also, in an effort to further stabilize revenues, the City proposed a ballot measure, Measure R, that increased the hotel transient occupancy tax from 10% to 14%. Measure R was approved in November 2022 by over 67% of voters, which would have provided additional fiscal security. However, a proposed legislative initiative titled "Taxpayer Protection and Government Accountability Act" is qualified for the November 2024 ballot that could, if successful, limit how municipal governments in California are allowed to impose taxes and would be retroactive to January 1, 2022. As such, it could require the City to initiate a new ballot measure for an increase to the hotel transient occupancy tax. To remain fiscally vigilant, the Fiscal Year 2023-2024 and 2024-2025 budgets do not include any anticipated revenues from Measure R.

The City of Imperial Beach will continue to operate within its financial means. The City has no municipal debt and an aggressive Capital Improvements Program that will continue to improve the infrastructure in the City. The strong partnership with the Port of San Diego ensures that our tidelands remain well maintained and attractive. New investment in the community continues through development projects including retail commercial, mixed-use buildings, and a variety of housing for all income levels. Staff is also dedicated to seeking funding from grant opportunities, which has been essential in improving community infrastructure, quality of life, and aesthetic appeal. Some major projects that are scheduled to take place over the next two fiscal years include the 9th Street Improvement Project, 10th Street Enhancement Project, Palm Avenue Master

Plan, improvements to Veteran's Park, including replacement of the playground and soccer field, improvements to the Senior Center, Sports Park Recreation Center, City facilities, and rehabilitation of various sewer pump stations. Many of these improvements and other budgeted items are planned in concert with the recently approved "Bigger Picture" strategic goal document, which provides community goals and enhancements that would span multiple years and budgets.

Imperial Beach continues to lead the charge in the multi-national effort to reduce transboundary flows from Mexico into the United States and improve the water quality in the Tijuana River Valley and the ocean waters in Imperial Beach. This issue impacts both the human and financial resources of the community. In 2020, the U.S. Government, through the U.S. Environmental Protection Agency (EPA), committed \$300 million in the United States-Mexico-Canada Agreement to identify infrastructure solutions to mitigate this decades-old problem. The EPA is carrying out the planning, design, and construction of projects that will help mitigate the transboundary flows. However, these projects will require years to construct and additional funding, awareness, and focused attention to the matter are essential, in addition to substantial improvements and maintenance efforts that are required in Mexico. The Mayor and City Council continue to work tirelessly to work with federal, state, local, and Mexican officials to address these issues.

The Fiscal Year 2023-2024 municipal budget is balanced with no structural deficit. The overall budget for the City and the Successor Agency for Fiscal Year 2023-2024 is \$57,162,800 with a General Fund budget of \$29,454,500. In terms of reserves, the General Fund unassigned fund balance is projected to be at approximately 37% of the General Fund Expenditures with an additional 10% set aside for economic uncertainty. The Sewer Department maintains reserves of approximately \$4.95 million, which is consistent with the adopted policy. The public works, strategic capital, and other reserve accounts also have acceptable reserve balances. The City also set aside \$1 million in a Section 115 Trust, which is a fund dedicated to prefunding employer contributions to defined benefit pension systems that will help smooth volatility from year-to-year fluctuations in annual required contributions.

Staff will carefully monitor the revenues and expenditures during the Fiscal Year 2023-2024 budget cycle and present options to the City Council for any adjustments necessary.

In the following pages, you will find the details of the proposed budget. It required assistance and teamwork from each department along with public input. Staff is very appreciative of the support we receive from the elected officials and residents of the community.

Respectfully submitted,

Tyler Foltz, AICP
City Manager

Erika Cortez-Martinez
Chief Administrative Officer

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City Council

Directory of City Officials

Executive Team

Tyler Foltz, City Manager &
Erika N. Cortez-Martinez, Chief
Administrative Officer

Department Heads

Joann Gitmed, Finance Director
Jacque M. Kelly, City Clerk
Nadia Smith, Human Resources Manager
Shannon Bullock, Parks & Recreation Director
Juan Larios, Public Works Director
Chris Helmer, Enviro. & Natural Resources Dir.
Meagan Openshaw, Community Development Dir.
John French, Fire Chief
Jason Lindquist, Marine Safety Captain
Jennifer Lyon, City Attorney

Special recognition to the following staff for
assisting in the budget process:

Lily Flyte, Finance Manager
Jay Santos, Information Technology Manager
Eric Minicilli, Assistant Public Works Director
Roberta Otero, Senior Management Analyst



Paloma Aguirre
Mayor



**Matthew Leyba-
Gonzalez**
Councilmember
District 4



Mitch McKay
Councilmember
District 3



Carol Seabury
Councilmember
District 1



Jack Fisher
Councilmember
District 2

City of Imperial Beach Executive Summary

FY 2024-2025 Budget

About the City of Imperial Beach

Imperial Beach is a general law city, located in southwestern San Diego County, with an approximate population of 26,243¹. It covers approximately 4.5 square miles and includes 4 miles of beach fronting the Pacific Ocean. The City of Imperial Beach was incorporated in 1956 and operates under a Council-Manager form of government. The Mayor is elected at-large to four-year terms. In November of 2020, the City of Imperial Beach held the first district-based election for two members of the City Council, District 2 and District 4. In November of 2022, the other two City Council seats were elected for Districts 1 and District 3. The City Council appoints the City Manager, who is responsible for the implementation of City Council policy. The Chief Administrative Officer manages day-to-day administrative functions of the City.



Mission Statement: To maintain and enhance Imperial Beach as “Classic Southern California”; a beach-oriented community with a safe, small town, family atmosphere, rich in natural and cultural resources.

Imperial Beach is a “Classic Southern California” beach town. It is the most southwesterly city in the continental United States, bordering Mexico to the south, Coronado to the north, San Diego to the east and the Pacific Ocean to the west. The City of Imperial Beach is a residential and recreational community with a small core of retail and visitor-oriented businesses.

A wide variety of ecotourism activities and destinations can be found within or adjacent to Imperial Beach, including the Tijuana River Estuary, South San Diego Bay with Bayshore Bikeway trail, and the 1,200-foot Fishing Pier. Imperial Beach is also home to the Border Field State Park, and the San Diego Bay National Wildlife Refuge. The Tijuana River National Estuarine Research Reserve is located in the southern portion of Imperial Beach where the freshwater Tijuana River enters the saltwater Pacific Ocean. It is the largest saltwater marsh in Southern California and a home to many endangered birds and other wildlife.



Imperial Beach is also home to the Naval Outlying Landing Field (NOLF) which is part of Naval Base Coronado. The base is primarily used for helicopter flight training and associated activities. Additionally, the northern boundary of Imperial Beach is a shared boundary with Naval Base

¹ Department of Finance, 2023

Coronado and immediately north of the City is the Special Forces administrative center known as the Coastal Campus.

The past two years, since the last municipal budget was approved, were a turbulent yet exciting period for the City. While the early stage was still affected by the global pandemic disruption and resulting closures, the City was finally able to execute the eagerly-awaited reopening of city offices and facilities to residents and visitors in the spring of 2022.

The City withstood the COVID-19 disruption without the need of reducing reserves due to the decisive fiscal measures implemented by the City Council. Additionally, the federal stimulus funding received via the American Rescue Plan Act of 2021 allowed for recovery of revenues lost during the pandemic, as well as funding for qualified one-time expenditures such as facilities improvements, business and household assistance, and reimbursement of expenses incurred while mitigating the pandemic impact.

In November 2020, the voters passed Measure I - the Clean and Safe Neighborhoods Measure, approving a one cent Transaction Use Tax (sales tax). Measure I was crucial in allowing the City to maintain the existing level of public safety and emergency response. Additionally, it allowed for the creation of the new Parks and Recreation department and the Community Response Team. These programs not only bring expanded recreational and cultural opportunities and new special events to the community. They also provide a dedicated team that patrols parks, facilities, and beach areas to ensure safety and provide timely and efficient response to safety hazards or cleanliness issues.

In November 2022, the voters passed Measure R – The Imperial Beach Quality of Life Measure, which approved an increase in the City’s Transient Occupancy Tax (TOT) from 10% to 14% effective January 1, 2023. It is anticipated the increase in TOT will generate approximately \$400,000 annually for the City. However, recent concern regarding a state-wide challenge to all new local taxes adopted after January 1, 2022, which includes Measure R, has caused staff to proceed with caution in budgeting this new revenue source. Until such time as any challenges regarding new tax measures are resolved, it has been determined that it would not be prudent to include any anticipated revenues from Measure R in the FY2023-24 and FY2024-25 budget.

Budget Summary

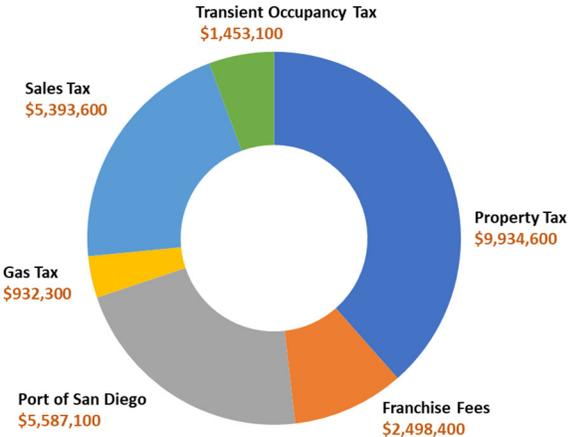
The Fiscal Year of the City begins on July 1st each year and ends on June 30th of the following year. The City’s adopted budget serves as a forecast of revenues it will receive and anticipated expenditures during the fiscal year. City management monitors the budget throughout the fiscal year to ensure the City is performing within allocated revenues and expenditures. During the preparation of the budget, the City Council together with the management team adhered to key guiding principles and priorities. First and foremost, the overarching principle was the creation of a balanced budget that is easy to read and understand. Other priorities include transparency and verified accuracy to the maximum extent possible. It was critical for staff to analyze each revenue source and budget line item for anomalies and trends.

The proposed budget includes automatic personnel merit increases, bond payments, insurance premium payments, and projected Unfunded Accrued Liability (UAL) to CalPERS. Additionally, with the use of a portion of the City’s General Fund Unassigned Fund Balance, Staff is proposing one-time expenditures for equipment, vehicles and projects that have been deferred over the last several years.

Revenues

The Fiscal Year 2024 General Fund revenue is projected to be \$28,704,900. The General Fund revenue budget for Fiscal Year 2024 continues to grow. However, due to the economic outlook, the revenue growth is expected to flatten when compared to the prior years. The City’s major sources of General Fund revenue come from Property Tax, Sales and Measure I Tax, Port of San Diego, Transient Occupancy Tax (TOT), Gas Taxes, and Franchise Tax (see chart to the right). These sources of revenue account for approximately 90% of the City’s General Fund revenue.

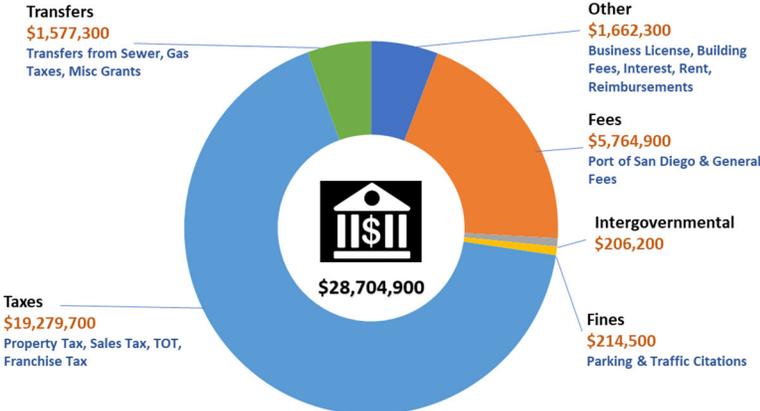
FY24 GENERAL FUND MAJOR REVENUE SOURCES



Property taxes are based on property values adjusted in accordance with Proposition 13. The Sales Tax consists of the Base Sales Tax (Bradley-Burns) and Measure I, a one-cent Transaction Use Tax passed in November 2020. A Transient Occupancy Tax (TOT) is assessed on all short-term rentals

of less than 30 days in duration. In the November 2022 election, voters approved Measure R, increasing the TOT rate within the City of Imperial Beach. Measure R increased the rate from the existing 10% to 14% effective January 1, 2023. Revenue from the Port of San Diego is provided to the City to assist with the provision of law enforcement, fire and lifeguard services, tidelands maintenance and animal control

FY24 GENERAL FUND REVENUE SUMMARY



services in the Tidelands. Other revenues include fines (e.g. parking and traffic citations); intergovernmental (e.g. vehicle license fee, state reimbursements, vehicle impound fees); transfers (e.g. allocated business costs for administrative costs, and transfers from gas tax, Prop A and Miscellaneous Grants); and other revenues (e.g. business license, building permits, fire inspections, etc.).

Revenue increases are projected in areas of taxes and Port fees, partially offsetting the decreases in incoming transfers, resulting from previous grant and ARPA reimbursements, and other revenues (rents, permits, etc.) The chart to the left summarizes the total revenues expected in Fiscal Year 2024.

In addition to the General Fund, the City obtains revenue from the Sewer Enterprise Fund, the Successor Agency, and other Governmental Funds.

The table below provides a summary of all sources of funds between Fiscal Year 2021 through the projected Fiscal Year 2025.

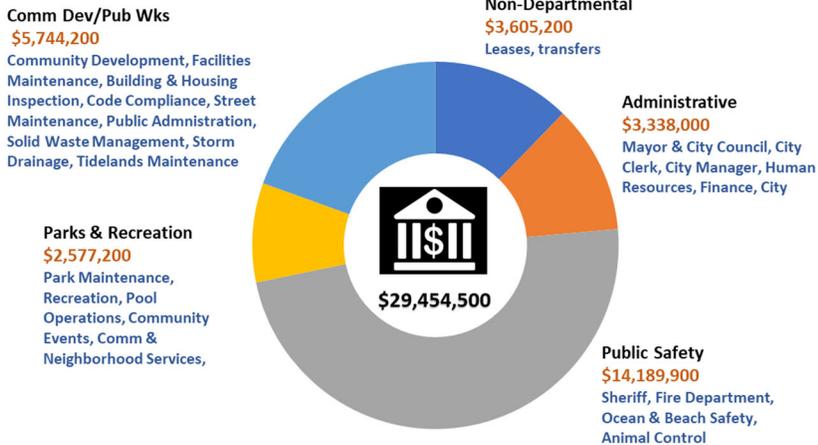
21-25 General Fund Revenue

Revenue Source (Grouped)	FY21		FY22		FY23		FY23		FY24		FY25
	Actual	Percentage +/-	Actual	Percentage +/-	Amended	Percentage +/-	Projected	Percentage +/-	Proposed	Percentage +/-	Proposed
Taxes	\$ 13,976,753	21.83%	\$ 17,880,510	-18.51%	\$ 15,087,850	20.26%	\$ 18,922,446	1.85%	\$ 19,279,700	4.37%	\$ 20,160,700
Fees	\$ 5,239,784	3.72%	\$ 5,442,435	4.37%	\$ 5,691,020	-2.51%	\$ 5,551,478	3.70%	\$ 5,764,900	2.81%	\$ 5,931,600
Fines	\$ 129,945	42.50%	\$ 226,003	-2.66%	\$ 220,150	23.60%	\$ 288,153	-34.34%	\$ 214,500	0.00%	\$ 214,500
Intergovernmental	\$ 1,302,710	-328.18%	\$ 304,247	-404.89%	\$ 60,260	73.64%	\$ 228,575	-10.85%	\$ 206,200	-63.39%	\$ 126,200
Other	\$ 1,832,217	-11.18%	\$ 1,647,978	10.21%	\$ 1,835,415	-7.79%	\$ 1,702,823	-2.44%	\$ 1,662,300	-1.11%	\$ 1,644,000
Transfers	\$ 1,227,422	39.87%	\$ 2,041,318	7.89%	\$ 2,216,100	-42.87%	\$ 1,551,103	1.66%	\$ 1,577,300	7.23%	\$ 1,700,300
Total	\$ 23,708,831		\$ 27,542,491		\$ 25,110,795		\$ 28,244,578		\$ 28,704,900		\$ 29,777,300

Expenditures

The City’s total budgeted expenditures in Fiscal Year 2024 is projected to be \$57,162,800. The projected General Fund Expenses is projected to increase from \$26,890,673 in Fiscal Year 2023 to \$29,454,500 in Fiscal Year 2024. Several factors contribute to this increase. In Fiscal Year 2024, the contract costs for the Sheriff’s Department will increase by \$301,700 due to a step-up in contract cost and the addition of a school resource officer as part of a joint use agreement with the Sweetwater Union High School District. The proposed budget also includes increased funding for the staffing and operation of a the Parks and Recreation department to provide additional programs focused on improving the health, wellness, and quality of life for residents. They include the new aquatics program, additional community events, increased staffing for the park ranger program, and other items aimed at assisting with park safety and City-wide maintenance. Further, personnel increases are being proposed in Community Development department to ensure timely processing of city permits, and to assist with new technology implementation; Fire Department to develop a succession plan and to improve timeliness of safety inspections; Parks and Streets divisions to ensure proper infrastructure maintenance; and Mayor and City Council to improve public outreach.

FY24 GENERAL FUND EXPENDITURES



Staff is also proposing one-time expenditures for much needed equipment and projects that have been deferred for several years.

A summary of the requested equipment and the estimated costs is shown below:

<u>Description</u>	<u>Dept</u>	<u>Estimated Cost</u>	<u>Fiscal Year</u>
Polaris – Side by Side	Fire	\$ 50,000	2023/2024
Mattresses Replacement	Fire	6,000	2023/2024
Refrigerator Replacement	Fire	4,000	2023/2024
Chairs	Senior Center	5,600	2023/2024
Dunes Park Bollard Replacement	Tidelands	6,000	2023/2024
Network Refresh	Information Technology	300,000	2023/2024
Server Room Cable Management	Information Technology	25,000	2023/2024
Seacoast Sidewalk Plan	Community Development	30,000	2023/2024
Ford F-150 Replacement (Cherry Picker)	PW/Fleet	200,000	2023/2024
Ford F-700 Flatbed Replacement	PW/Fleet	135,000	2023/2024
	FY2023/2024 TOTAL	\$ 761,600	

<u>Description</u>	<u>Dept</u>	<u>Estimated Cost</u>	<u>Fiscal Year</u>
Auto-Pulse – Equipment Replacement	Fire	\$ 13,200	2024/2025
I-Simulate EKG Trainer	Fire	10,600	2024/2025
Shade Structure, Tables, Chairs	Senior Center	54,000	2024/2025
Mobile Device Management	Information Technology	15,000	2024/2025
Datacenter Refresh	Information Technology	250,000	2024/2025
Refrigerant Machine	Fleet	15,000	2024/2025
Lathe Machine	Fleet	13,500	2024/2025
	FY2024/2025 TOTAL	\$ 371,300	

Anticipated funding from the increases of tax revenues (sales tax and Measure I, property tax...) will be used to offset the new or increased expenditures. An appropriation from the General Fund Unreserved Fund Balance will be used to fund the one-time expenditures and projects.

Capital Improvement Program

The Capital Improvement Program identifies major capital projects and large equipment purchases usually identified in a 5-year plan. The CIP Budget for Fiscal Year 2024 is \$26,730,200 and \$1,505,900 for Fiscal Year 2025. The CIP two-year budget and implementation schedule includes projects such as the ATP grant funded Palm Avenue Project, SR75 Signalized Intersection Improvements, I.T. infrastructure improvements, facility improvements, underground utility, and roadway improvements, and crosswalks, park, and pedestrian access improvements.

Fund Balances and Internal Service Funds

The City Council has determined that it is in the best interest of the residents of Imperial Beach to maintain a minimum fund balance, or reserve, in several of the accounts established within the City’s financial framework. The minimum standards will be retained, except in the event of an unforeseen emergency or fiscal crisis. The City Council, by resolution, has established the following fund balance reserve policies:

- General Fund Unassigned – Between 30% - 40% of the annual General Fund expenditures.

- General Fund Economic Uncertainty – A minimum of 10% of the annual General Fund expenditures.
- Public Works Reserve – Minimum of \$1 million to be utilized only in the event of an emergency requiring funds to provide for public safety.

The chart to the right summarizes the projected Fund Balances in the General Fund, Capital Funds, Internal Service Funds and Sewer Fund as of June 30, 2023. The projected fund balance in General Fund, Capital Projects funds, and Internal Services funds at June 30, 2023 is \$20,998,997. This balance includes Council’s policy of the unassigned and economic uncertainty reserves and other funds. The projected balance in the General Fund Unassigned reserved at June 30, 2023 is expected to be in excess of the recommended 40% cap. As such, Staff is recommending the use of the “excess” unreserved fund balance, as well as an additional appropriation of fund balance, to be used towards the one-time expenditures and projects mentioned earlier.



The Capital Funds are comprised of the Strategic Capital Fund, Public Works Capital Fund and Capital Projects funds. The Internal Service Fund is comprised of Vehicle and Facility Maintenance, Information Technology and Risk Management. The balance in Sewer Enterprise Fund is projected at \$5,963,598 at June 30, 2023.

Personnel FTE’s and Staffing Changes

The City of Imperial Beach citywide full time equivalent (FTE’s) in Fiscal Years 2024 is 129 positions consisting of 91 full-time employees and approximately 61 part-time staff.

As part of the two-year budget, management is recommending the following personnel changes:

- Addition of a Division Fire Chief to provide for succession planning and to assist in management of the fire rescue operations
- Addition of a Fire Inspector to streamline the efficiency of the building fire and safety inspection program
- Addition of a Parks Maintenance Worker/I to ensure ongoing maintenance of parks and related infrastructure
- Addition of a Street Maintenance Worker/I due to a recent retirement in the division which will make them whole but also ensures timely repairs to street infrastructure
- Addition of a Sewer Maintenance Worker to improve response to sewer system incidents and improve maintenance of the aging sewer system

- Addition of a Building and Planning Technician to improve timeframes for city permit processing and to assist with customer service
- Addition of a GIS intern to further develop city database capabilities
- Addition of a grant funded Case Manager to assist with housing assistance and homeless outreach
- Additions of a Community Park Ranger Supervisor to further improve community safety program
- Addition of PT Management Analyst and Recreation Leader to Parks and Recreation department to assist with new community programs, events, and general administration
- Addition of a FT Community Services Supervisor, PT Aquatics Coordinator, and Two Pool Lifeguard I and Two Pool Lifeguard II to Aquatics Services to staff the new pool program
- Addition of a temporary Executive Assistant position to the Mayor who will also provide support to management in grant writing, public relations, and special projects

Acknowledgements

The creation of a municipal budget is collaborative task that requires effective communication with elected officials, seeking and listening to the input of residents and business owners, extensive consulting with department heads, and the time and talents of the finance staff. I would like to thank the residents, department heads, and the executive team for the continuous support and feedback.

For more information regarding the City of Imperial Beach, please visit our website at www.imperialbeachca.gov.

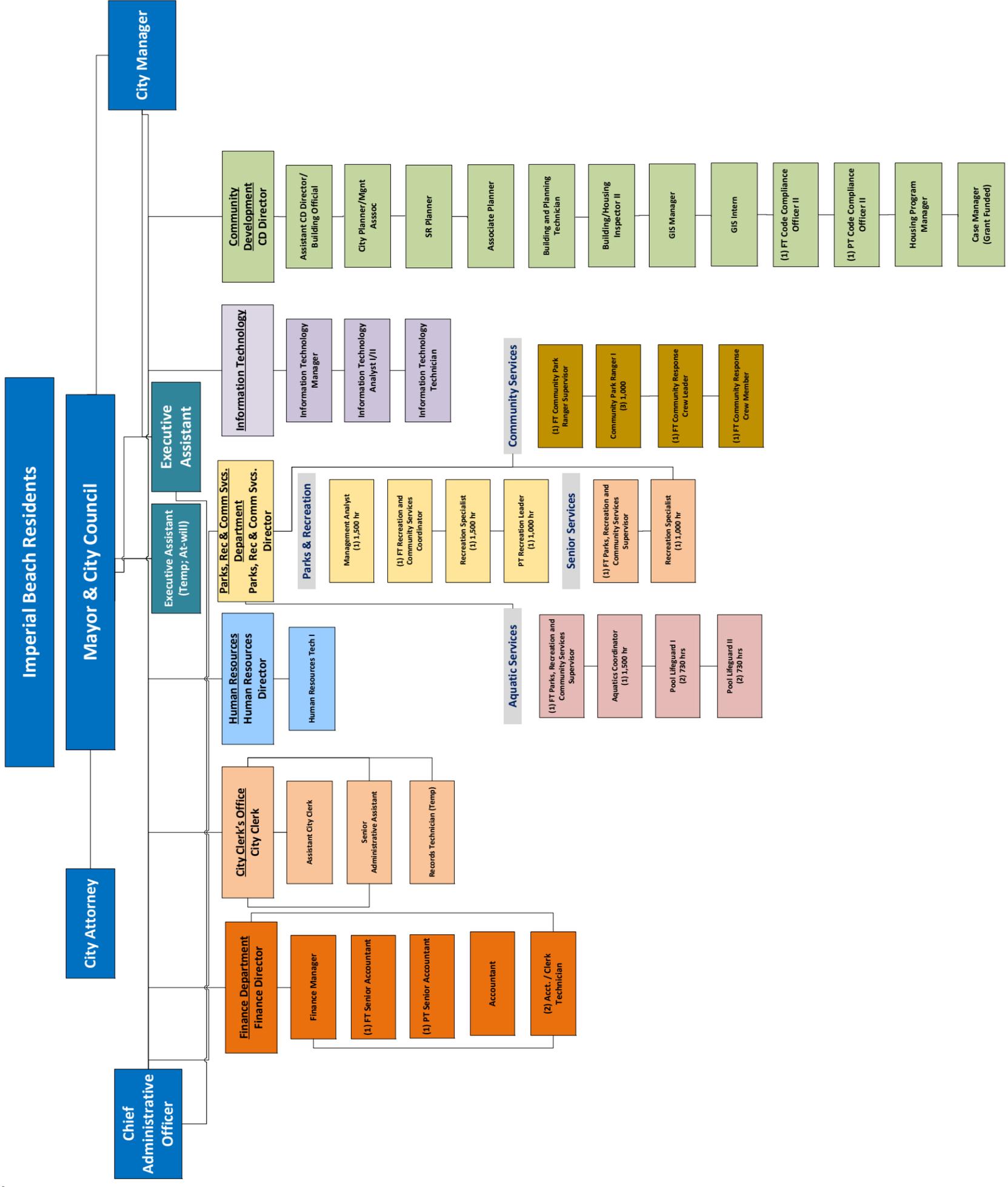
Respectfully Submitted,

Joann M. Gitmed,
Finance Director

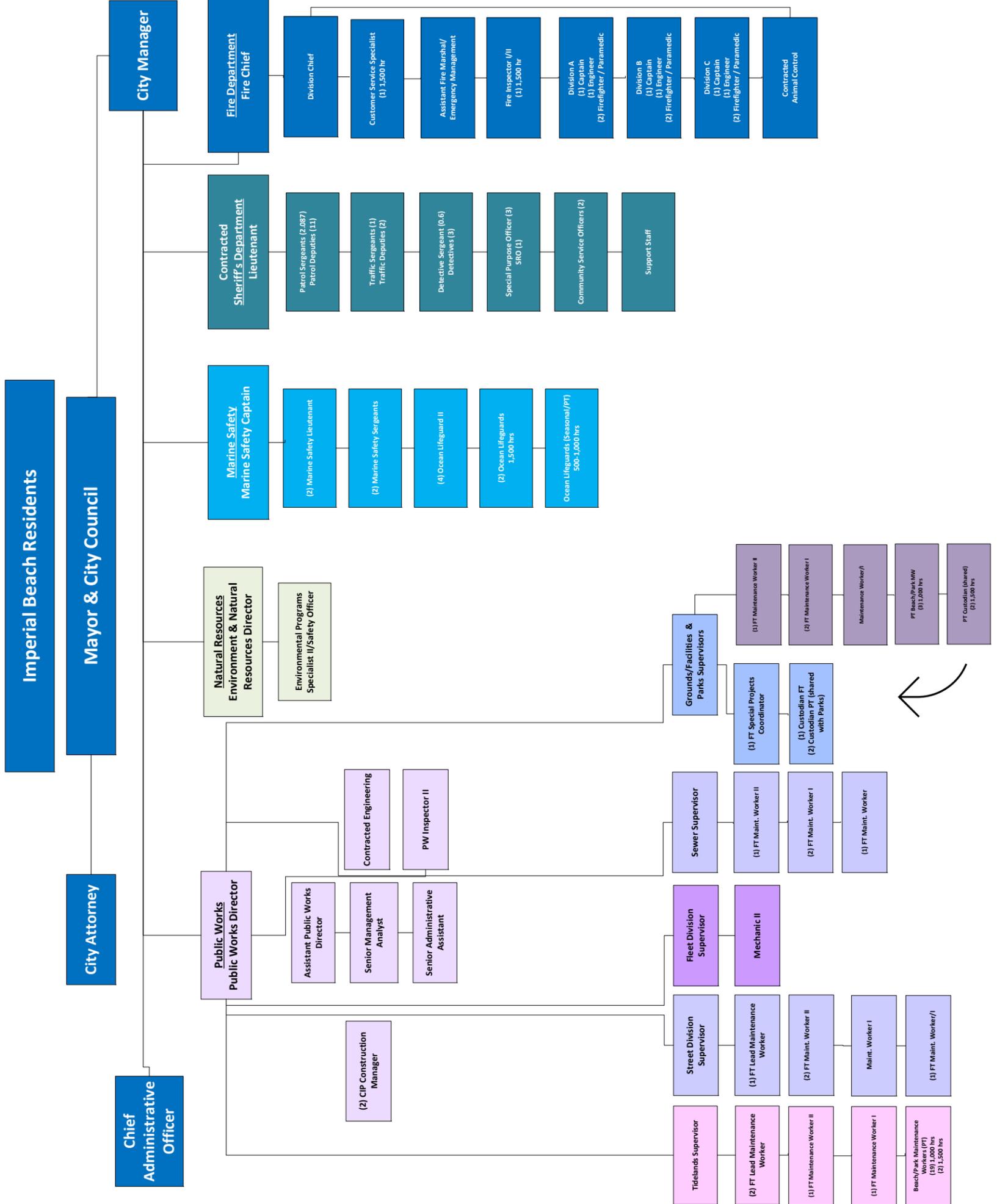
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City of Imperial Beach Organizational Chart FY 24 & 25



City of Imperial Beach Organizational Chart FY 24 & 25



City of Imperial Beach

Employees (FY 2024 & FY 2025)

General Administration		
Mayor & City Council	FY24	FY25
Mayor	1.00	1.00
Councilmembers	4.00	4.00
Executive Assistant*	1.50	1.50
FTE's	<u>6.50</u>	<u>6.50</u>
City Manager's Office		
	FY24	FY25
City Manager	1.00	1.00
Chief Administrative Officer	1.00	1.00
Executive Assistant*	0.50	0.50
FTE's	<u>2.50</u>	<u>2.50</u>
City Clerk's Office		
	FY24	FY25
City Clerk	1.00	1.00
Assistant City Clerk	1.00	1.00
Sr. Administrative Assistant	1.00	1.00
Records Technician**	1.00	-
FTE's	<u>4.00</u>	<u>3.00</u>
Human Resources Department		
	FY24	FY25
Human Resource Director	1.00	1.00
Human Resource Technician I	1.00	1.00
FTE's	<u>2.00</u>	<u>2.00</u>
Administrative Services/Finance Department		
	FY24	FY25
Finance Director	1.00	1.00
Finance Manager	1.00	1.00
Senior Accountant	1.75	1.75
Accountant	1.00	1.00
Account Clerk/Tech	2.00	2.00
FTE's	<u>6.75</u>	<u>6.75</u>
Information Technology Department		
	FY24	FY25
Information Technology Manager	1.00	1.00
Information Technology Analyst	1.00	1.00
Information Technology Technician	1.00	1.00
GIS Manager*	0.33	0.33
GIS Administrative Intern (PT)	0.50	0.50
FTE's	<u>3.83</u>	<u>3.83</u>

Community Development		
Community Development Department	FY24	FY25
Community Development Dir	1.00	1.00
City Planner	1.00	1.00
Senior Planner	-	1.00
Associate Planner	1.00	-
Building and Planning Technician	1.00	1.00
GIS Administrator*	0.67	0.67
FTE's	<u>4.67</u>	<u>4.67</u>
Building & Planning Division		
	FY24	FY25
Asst Community Development Dir	1.00	1.00
Building/Housing Inspector II	1.00	1.00
Housing Program Manager	1.00	1.00
Housing Case Manager	1.00	1.00
FTE's	<u>4.00</u>	<u>4.00</u>
Code Enforcement Division		
	FY24	FY25
Code Compliance Officer II	1.50	1.50
FTE's	<u>1.50</u>	<u>1.50</u>
Parks and Recreation		
Recreation	FY24	FY25
Recreation Director	1.00	1.00
PRCS Supervisor*	0.50	0.50
Management Analyst (PT)	0.75	0.75
PRCS Coordinator	1.00	1.00
Recreation Specialist (PT)	0.50	0.50
Recreation Leader (PT)	0.50	0.50
Recreation Aide (PT)	0.50	1.00
FTE's	<u>4.75</u>	<u>5.25</u>
Aquatics		
	FY24	FY25
PRCS Supervisor	1.00	1.00
Aquatics Coordinator	0.75	0.75
Pool Lifeguard II (PT)	1.00	1.00
Pool Lifeguard I (PT)	1.00	1.00
FTE's	<u>3.75</u>	<u>3.75</u>
Community & Neighborhood Services		
	FY24	FY25
Community Park Ranger Supervisor	-	1.00
Community Park Ranger (PT)	2.00	1.50
Community Response Leader	1.00	1.00
Community Response Member	1.00	1.00
FTE's	<u>4.00</u>	<u>4.50</u>
Senior Citizens Center		
	FY24	FY25
PRCS Supervisor*	0.50	0.50
Recreation Specialist (PT)	0.50	0.50
FTE's	<u>0.50</u>	<u>0.50</u>

Notes:

* Positions are split or consolidated between departments.

** Approximate based on part-time salaries and hours of work.

City of Imperial Beach

Employees (FY 2024 & FY 2025)

Public Works		
Public Works Administration	FY24	FY25
Public Works Director	1.00	1.00
Asst Public Works Director	1.00	-
CIP Construction Manager	2.00	2.00
Public Works Inspector II	1.00	1.00
Senior Management Analyst	1.00	1.00
Administrative Assistant	1.00	-
Senior Administrative Assistant	-	1.00
FTE's	7.00	6.00

Street Maintenance Division		
	FY24	FY25
Streets Supervisor	-	1.00
Lead Maintenance Worker	2.00	-
Maintenance Worker II	1.00	3.00
Maintenance Worker I	3.00	1.00
FTE's	6.00	5.00

Park Maintenance Division		
	FY24	FY25
Parks Supervisor	1.00	1.00
Maintenance Worker II	-	1.00
Maintenance Worker I	2.00	1.00
Maintenance Worker	1.00	1.00
Park/Beach Maint. Workers (PT)**	1.50	1.50
FTE's	5.50	5.50

Tidelands Maintenance Division		
	FY24	FY25
Tidelands Supervisor	1.00	1.00
Lead Maintenance Worker	2.00	2.00
Maintenance Worker II	1.00	1.00
Maintenance Worker	1.00	1.00
Park/Beach Maint. Workers (PT)**	11.00	11.00
FTE's	16.00	16.00

Facilities Maintenance Division		
	FY24	FY25
Grounds & Facilities Supervisor	1.00	1.00
Special Projects Coordinator	1.00	1.00
Custodian	1.00	1.00
Custodian (PT)	1.00	1.00
FTE's	4.00	4.00

Vehicle Maintenance Division		
	FY24	FY25
Fleet Supervisor	1.00	1.00
Mechanic I	1.00	1.00
FTE's	2.00	2.00

Sewer Division		
	FY24	FY25
Sewer Supervisor	1.00	1.00
Maintenance Worker II	-	1.00
Maintenance Worker I	2.00	2.00
Maintenance Worker	2.00	1.00
FTE's	5.00	5.00

Environmental & Natural Resources		
Solid Waste & Storm Water	FY24	FY25
Enviro. & Natural Resources Dir.	1.00	1.00
Environmental Specialist II	1.00	1.00
FTE's	2.00	2.00

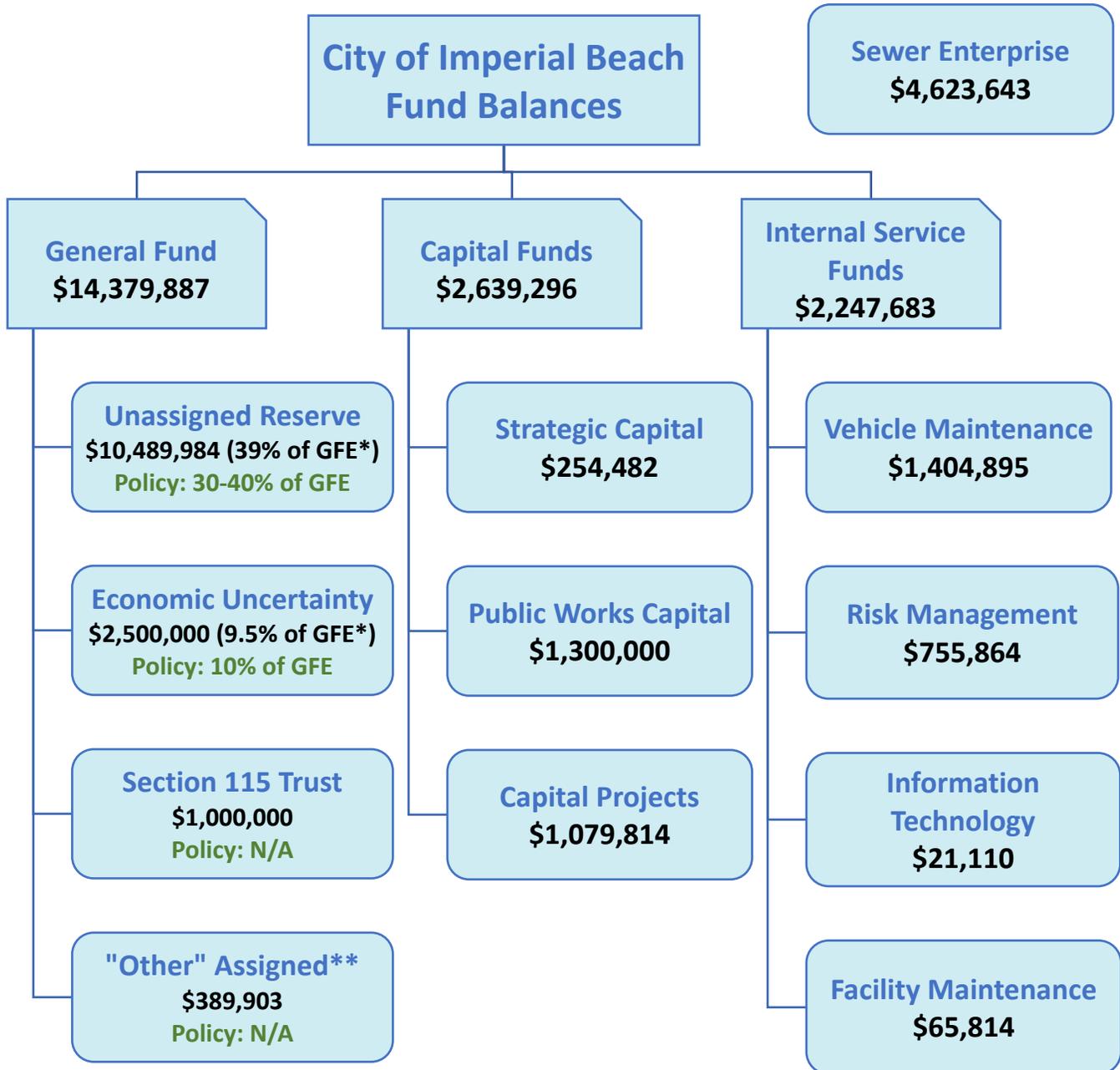
Public Safety		
Fire-Rescue Department	FY24	FY25
Fire Chief	1.00	1.00
Division Chief	-	1.00
Assistant Fire Marshal	1.00	1.00
Fire Safety Inspector	0.75	0.75
Customer Service Specialist	0.75	0.75
Fire Captain	3.00	3.00
Fire Engineer	3.00	3.00
Firefighter/Paramedic	6.00	6.00
FTE's	15.50	16.50

Marine Safety Department		
	FY24	FY25
Marine Safety Captain	1.00	1.00
Marine Safety Lieutenant	2.00	2.00
Marine Safety Sergeants	2.00	2.00
Ocean Lifeguards II	4.00	4.00
Ocean Lifeguards II (PT)	1.00	1.00
Ocean Lifeguards I (PT)**	7.50	7.50
FTE's	17.50	17.50

Total Count (FTE):	129	128
Employees:		
Full Time	91	89
Part Time	61	61

Fund Balances

(Actual – June 30, 2022)

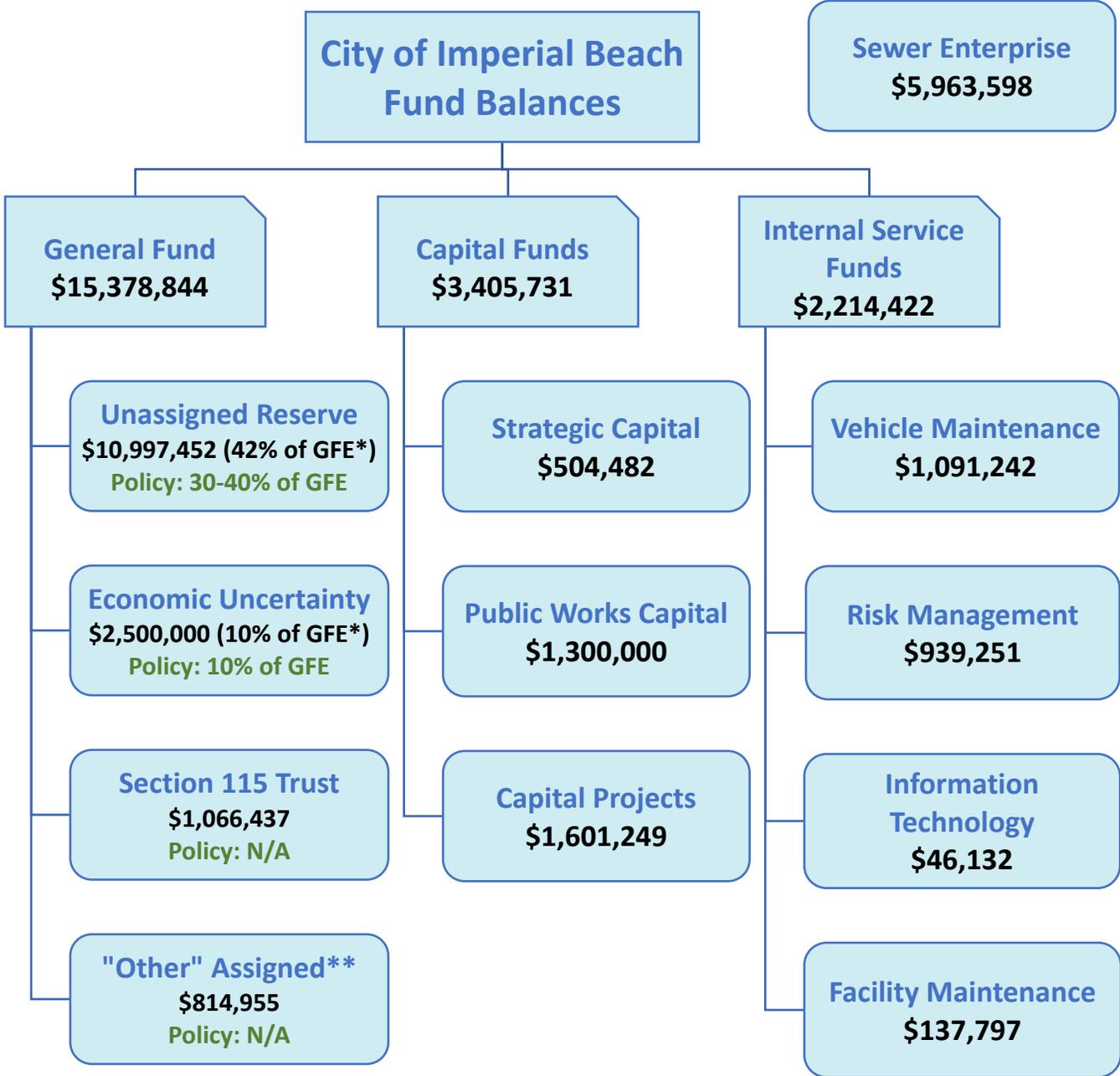


*GFE = General Fund Expenditures

**Pre-pays, Community Benefit Reserve, PEG Reserve

Fund Balances

(Projected – June 30, 2023)



*GFE = General Fund Expenditures

**Pre-pays, Community Benefit Reserve, PEG Reserve

CITY OF IMPERIAL BEACH
GENERAL FUND BUDGET SUMMARY
Fiscal Year 2024 & 2025

REVENUES				
	FY21/22	FY 22/23	FY 23/24	FY 24/25
	ACTUALS	PROJECTED	ADOPTED	ADOPTED
PROPERTY TAXES	\$ 9,054,471	\$ 9,701,984	\$ 9,934,600	\$ 10,610,400
SALES & USE TAX	5,036,034	5,344,793	5,283,600	5,395,200
FRANCHISE TAX	2,224,308	2,400,840	2,498,400	2,562,900
OTHER TAXES	4,565,696	1,474,829	1,563,100	1,592,200
FEES	5,442,435	5,551,478	5,764,900	5,931,600
FINES	226,003	288,153	214,500	214,500
INTERGOVERNMENTAL	304,247	228,575	206,200	126,200
OTHER REVENUE	1,647,978	1,702,823	1,662,300	1,644,000
INTERFUND TRANSFERS	2,041,318	1,551,103	1,577,300	1,700,300
TOTAL OPERATING REVENUE	\$ 30,542,490	\$ 28,244,578	\$ 28,704,900	\$ 29,777,300
FUND BALANCE RESERVES*	-	-	761,600	371,300
TOTAL SOURCES	\$ 30,542,490	\$ 28,244,578	\$ 29,466,500	\$ 30,148,600

EXPENDITURES				
	FY21/22	FY 22/23	FY 23/24	FY 24/25
	ACTUALS	PROJECTED	ADOPTED	ADOPTED
MAYOR AND CITY COUNCIL	\$ 188,012	\$ 220,012	\$ 317,200	\$ 338,500
CITY CLERK	489,020	590,592	534,700	586,000
CITY MANAGER	988,078	1,209,855	750,800	717,300
HUMAN RESOURCES	273,788	317,765	417,900	403,200
FINANCE DEPARTMENT	906,872	1,090,161	1,084,400	1,067,100
CITY ATTORNEY	171,101	167,422	233,000	231,000
COMMUNITY DEVELOPMENT	674,763	609,314	695,700	658,600
FACILITIES MAINTENANCE	407,331	473,581	643,500	679,500
NON-DEPARTMENTAL	4,548,891	3,387,880	3,605,200	3,416,600
SHERIFF'S DEPARTMENT	7,993,309	8,428,900	8,609,500	8,906,900
FIRE DEPARTMENT	3,066,826	2,955,534	3,369,600	3,629,200
MARINE SAFETY	1,488,666	1,790,869	1,805,800	1,864,300
JUNIOR LIFEGUARD	40,866	28,643	23,100	24,000
BUILDING & HOUSING INSPECTION	347,878	411,213	645,600	683,200
ANIMAL CONTROL	343,344	355,250	381,900	299,500
CODE COMPLIANCE	177,116	168,497	178,600	188,300
PUBLIC WORKS	236,245	64,241	-	-
STREET DEPARTMENT	1,391,739	1,457,785	1,359,200	1,244,800
PUBLIC WORKS ADMINISTRATION	321,430	360,773	533,000	531,400

CITY OF IMPERIAL BEACH
GENERAL FUND BUDGET SUMMARY
Fiscal Year 2024 & 2025

EXPENDITURES (cont'd)				
	FY21/22	FY 22/23	FY 23/24	FY 24/25
	ACTUALS	PROJECTED	ADOPTED	ADOPTED
SOLID WASTE MANAGEMENT	99,132	95,155	147,600	115,700
STORM DRAINAGE	653,286	433,368	468,400	539,900
RECREATION	270,528	565,276	720,700	749,900
POOL OPERATIONS	-	-	283,400	295,600
COMMUNITY EVENTS & ART	-	-	270,300	281,700
COMMUNITY & NEIGHBORHOOD SVCS	-	-	414,600	434,900
PARK MAINTENANCE	604,268	678,564	799,300	822,600
SENIOR SERVICES	34,726	61,046	88,900	139,700
TIDELANDS MAINTENANCE	909,496	968,975	1,072,600	1,123,900
TOTAL EXPENDITURES	\$ 26,626,712	\$ 26,890,671	\$ 29,454,500	\$ 29,973,300
EXCESS REVENUE OVER EXPENDITURES	\$ 3,915,778	\$ 1,353,907	\$ 12,000	\$ 175,300

ESTIMATED BEGINNING UNASSIGNED FUND BALANCE	\$ 10,997,452	\$ 10,247,852
*LESS USE OF UNASSIGNED FUND BALANCE	(761,600)	(371,300)
ESTIMATED ENDING UNASSIGNED FUND BALANCE	\$ 10,247,852	\$ 10,051,852

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REVENUE



Fiscal Year 2024 & 2025 General Fund Revenue

Taxes					
Account #	Description	Actuals FY22	Amended Budget FY23	Adopted Budget FY24	Adopted Budget FY25
101-0000-311.6001	1% GENERAL PURPOSE TAX	\$ 1,813,932	\$ 1,741,600	1,748,200	\$ 1,783,200
101-0000-311.6002	RPTTF RDA PASS-THRU	858,933	785,000	950,000	950,000
101-0000-311.6003	TIJUANA SLOUGH	3,244	3,500	3,500	3,500
101-0000-311.6004	VLf ADJ- R & T CODE 97.70	3,890,914	4,150,000	4,503,200	4,665,300
101-0000-311.6006	RPTTF RESIDUAL	2,487,448	2,280,000	2,729,700	3,208,400
101-0000-313.4001	7.75% SALES TAX (1% CITY)	1,986,331	1,400,000	2,054,000	2,101,800
101-0000-313.4002	MEASURE I SALES TAX	2,840,213	1,350,000	3,007,600	3,069,200
101-0000-313.6002	PROP 172: .5% SALES TAX	209,491	173,400	222,000	224,200
101-0000-315.6003	DOCUMENTARY TRANSFER TX	212,556	120,000	110,000	110,000
101-0000-316.7049	TRANSIENT OCCUPANCY TAX	1,353,140	912,300	1,453,100	1,482,200
101-0000-318.1005	SOLID WASTE (EDCO)	1,663,581	1,650,000	1,882,500	1,939,000
101-0000-318.1010	GAS & ELECTRIC (SDG&E)	214,143	178,500	267,000	275,000
101-0000-318.1015	CABLE (COX CABLE)	183,876	173,400	164,000	164,000
101-0000-318.1020	WATER (CAL AMERICAN)	136,916	132,600	163,700	163,700
101-0000-318.1030	AT&T	25,793	37,550	21,200	21,200
Taxes Total		\$ 17,880,510	\$ 15,087,850	\$ 19,279,700	\$ 20,160,700

Fees					
Account #	Description	Actuals FY22	Amended Budget FY23	Adopted Budget FY24	Adopted Budget FY25
101-0000-341.7401	BUILDING PLAN CHECK	\$ 8,568	\$ 85,000	\$ 50,000	\$ 50,000
101-0000-341.7403	PLANNING & ZONING	48,344	80,000	49,200	49,200
101-0000-342.2001	OTHER PORT REIMBURSEMENT	-	122,983	127,000	130,800
101-0000-342.2002	LAW ENFORCEMENT (PORT)	2,003,200	2,063,296	2,125,200	2,189,000
101-0000-342.2003	FIRE SERVICES (PORT)	266,677	274,677	282,900	291,400
101-0000-342.2004	OCEAN BEACH (PORT)	1,826,078	1,757,565	1,810,300	1,864,600
101-0000-342.2005	TIDELANDS (PORT)	1,182,038	1,168,309	1,203,400	1,239,500
101-0000-342.2006	ANIMAL CONTROL (PORT)	36,058	37,140	38,300	39,400
101-0000-344.7502	CITY CLERK MAPS/PUB.	18	500	100	100
101-0000-344.7503	BUILDING MAPS/PUBLICATION	2,587	1,200	2,400	1,500
101-0000-344.7603	FINANCE ADMIN FEES	21,237	15,300	10,500	10,500
101-0000-344.7604	BUILDING ADMIN FEES	8,473	8,200	9,500	9,500
101-0000-344.7605	PUBLIC WORKS ADMIN FEES	107	-	-	-
101-0000-344.7701	PICNIC RENTAL FEES	-	-	1,100	1,100
101-0000-344.7702	FIELD RENTAL FEES	-	-	2,000	2,000
101-0000-344.7703	AIR JUMP FEES	25	1,600	1,500	1,500
101-0000-344.7704	FACILITY RENTALS	-	-	1,500	1,500
101-0000-344.7710	RECREATION CLASSES	-	-	400	400
101-0000-344.7711	RECREATION CLASSES - YOUTH	-	-	1,500	1,500
101-0000-344.7712	RECREATION CLASSES - ADULT	-	-	300	300
101-0000-344.7713	RECREATION CLASSES - SENIOR	-	-	9,500	9,500
101-0000-344.7730	AQUATICS REGISTRATION	-	-	300	300
101-0000-345.7701	RECREATION/SENIOR PROGRAMS	337	35,250	-	-
101-0000-347.7702	JR.LIFEGUARD PROGRAM FEES	38,689	40,000	38,000	38,000
Fees Total		\$ 5,442,435	\$ 5,691,020	\$ 5,764,900	\$ 5,931,600

Fiscal Year 2024 & 2025 General Fund Revenue

Fines					
Account #	Description	Actuals FY22	Amended Budget FY23	Adopted Budget FY24	Adopted Budget FY25
101-0000-351.7801	PARKING CITATIONS	\$ 144,382	\$ 142,800	\$ 144,000	\$ 144,000
101-0000-351.7802	ORDINANCE CIVIL PENALTY	60,684	40,800	52,500	52,500
101-0000-352.7801	TRAFFIC FINES	20,808	35,000	18,000	18,000
101-0000-353.7801	FALSE ALARMS	130	1,550	-	-
Fines Total		\$ 226,003	\$ 220,150	\$ 214,500	\$ 214,500

Intergovernmental					
Account #	Description	Actuals FY22	Amended Budget FY23	Adopted Budget FY24	Adopted Budget FY25
101-0000-332.4002	VLf "EXCESS"	\$ 32,086	\$ 20,000	\$ 27,700	\$ 27,700
101-0000-334.4001	STATE OF CALIFORNIA GRANT	230,073	7,000	80,000	-
101-0000-334.4002	MISCELLANEOUS GRANT	3,000	-	-	-
101-0000-335.4001	STATE MANDATED COST REIMB	20,599	20,000	20,000	20,000
101-0000-337.5001	FEDERAL GRANTS	5,000	-	-	-
101-0000-338.6001	COUNTY FUNDING/GRANTS	-	-	70,000	70,000
101-0000-338.6003	VEHICLE IMPOUND FEE	13,488	13,260	8,500	8,500
Intergovernmental Total		\$ 304,247	\$ 60,260	\$ 206,200	\$ 126,200

Other					
Account #	Description	Actuals FY22	Amended Budget FY23	Adopted Budget FY24	Adopted Budget FY25
101-0000-321.7210	BUSINESS LICENSE	\$ 377,130	\$ 382,500	\$ 375,000	\$ 375,000
101-0000-322.7301	BUILDING PERMITS	280,814	163,200	225,000	205,000
101-0000-322.7302	PLUMBING PERMITS	20,811	40,800	31,700	31,700
101-0000-322.7303	ELECTRICAL PERMITS	50,228	38,760	46,800	41,800
101-0000-322.7304	MECHANICAL PERMITS	15,858	15,300	14,900	14,900
101-0000-322.7307	CANNABIS REGULATION	24,002	-	24,000	24,000
101-0000-323.7102	COM/FIRE INSPECTION FEES	33,815	22,440	32,000	32,000
101-0000-323.7103	RES/FIRE INSPECTION FEES	268,085	357,000	265,000	265,000
101-0000-324.7301	MISCELLANEOUS PERMITS	10,132	14,535	10,500	10,500
101-0000-325.7306	SPECIAL EVENT PERMIT FEES	9,099	10,000	9,300	9,500
101-0000-361.8001	ALLOCATED INTEREST	140,501	210,000	175,000	175,000
101-0000-361.8003	NON-ALLOCATED INTEREST	864	-	-	-
101-0000-361.8003	MRKT VALUE OF INVESTMENTS	(472,162)	-	-	-
101-0000-362.8201	RENT LAND	373,519	316,200	182,400	187,900
101-0000-362.8202	RENT BUILDINGS	33,345	30,600	32,400	33,400
101-0000-371.8302	CONTRIBUTIONS	50,350	30,000	80,000	80,000
101-0000-371.8303	MISCELLANEOUS REVENUE	89,842	20,400	20,000	20,000
101-0000-371.8309	SB 1186 DISABILITY ACCESS	6,303	-	10,000	10,000
101-0000-374.8501	OTHER COST REIMBURSEMENT	206,865	70,000	17,000	17,000
101-0000-374.8504	AMR PARAMEDIC BILLING	128,336	111,180	109,300	109,300
101-0000-375.8801	SALES OF I.B. T-SHIRTS	240	2,500	2,000	2,000
Other Total		\$ 1,647,978	\$ 1,835,415	\$ 1,662,300	\$ 1,644,000

Fiscal Year 2024 & 2025 General Fund Revenue

Transfers					
Account #	Description	Actuals FY22	Amended Budget FY23	Adopted Budget FY24	Adopted Budget FY25
101-0000-381.9001	ABC / ADMIN CHARGES	\$ 164,500	\$ 169,400	\$ 636,600	\$ 649,300
101-0000-381.9002	ABC / PW ADMIN CHARGES	391,700	403,450	-	-
101-0000-391.9002	TRANSFER IN-GAS TAX FUND	665,017	709,950	767,600	775,200
101-0000-391.9003	TRANSFER IN-PROP "A" FUND	230,100	249,500	164,700	267,000
101-0000-391.9008	TRANSFER IN - OTHER FUNDS	443,858	683,800	8,400	8,800
101-0000-391.9009	OTHER FIN SOURCE - LEASES	146,143	-	-	-
Transfers Total		\$ 2,041,318	\$ 2,216,100	\$ 1,577,300	\$ 1,700,300
General Fund Revenues Grand Total		\$ 27,542,491	\$ 25,110,795	\$ 28,704,900	\$ 29,777,300

Fiscal Year 2024 & 2025 Non-General Fund Revenue

Non-General Fund Revenue					
Description	Actuals FY22	Amended Budget FY23	Adopted Budget FY24	Adopted Budget FY25	
COMMUNITY BENEFIT	\$ 144,195	\$ -	\$ 744,000	\$ 744,000	
PEG	41,734	48,550	36,000	36,000	
GAS TAX (HUTA)	663,008	696,050	767,600	775,200	
PROP A TRANSNET	828,840	458,500	1,110,500	294,400	
SB1 GAS TAX (RMRA)	544,019	536,450	655,300	661,900	
CDBG	60,305	-	129,000	129,000	
SLESF (COPS)	153,285	150,000	125,000	125,000	
MISCELLANEOUS GRANT	2,029,264	1,082,262	2,499,000	20,000	
HOUSING AUTHORITY	(13,553)	-	-	-	
SA DEBT SERVICE FUND RDA	2,163,090	2,103,113	1,897,800	1,906,400	
RDA OBLIGATION RETIREMENT	2,292,865	2,409,163	2,215,000	2,223,600	
CAPITAL IMPROVEMENT FUND	929,050	-	-	-	
PARK MAJOR MAINTENANCE	237,549	840,000	40,000	40,000	
VEHICLE MTCE & REPLACEMENT	1,157,059	506,800	1,220,800	923,200	
RISK MANAGEMENT	911,367	756,950	867,400	993,600	
INFORMATION TECHNOLOGY	984,253	833,350	1,246,300	1,268,100	
FACILITIES MTCE & REPAIR	100,568	210,500	150,000	150,100	
SEWER DEPARTMENT	6,147,613	6,358,000	6,553,500	6,751,800	
Total Non-General Fund	\$ 19,374,510	\$ 16,989,688	\$ 20,257,200	\$ 17,042,300	
Revenue Total All Funds	\$ 46,917,001	\$ 42,100,483	\$ 48,962,100	\$ 46,819,600	

GENERAL FUND OPERATING BUDGETS



Fiscal Year 2024 & 2025 Expenditures

Mayor and City Council

The City of Imperial Beach is a general law city in the State of California. The City of Imperial Beach operates within a traditional Council-Manager form of government with a Mayor elected at large and four additional members of the City Council elected by district. They are the governing and legislative body of the City. The terms of City Councilmembers are staggered so that two members of the Council are elected in one cycle, and two members and the Mayor are elected two years following. The Mayor and Councilmembers are elected to serve a four-year term. The Mayor Pro Tempore (Pro Tem) is selected from the four members of the City Council who are not the Mayor and serves a one-year rotating term beginning at the first City Council meeting in January. The selection process is designed so that each elected Councilmember will have the opportunity to serve as the Mayor Pro Tempore at least once during their four-year term.

The City Council adopts legislative policies that enact local laws and regulations to improve the community, establish public policy, and to give direction to the City Manager to administer the affairs of the City in a businesslike and prudent manner. The City Council appoints the City Manager and City Attorney who are authorized to administer the resources of the City to implement the vision and policies of the elected officials.

The City Council meet as necessary to fulfill the duties and responsibilities for which they were elected. The City Council has identified the first and third Wednesday of each month, beginning at 6:00 p.m., as the regular meeting time of the City Council unless the City Council adopts a Resolution stating otherwise. The City Council may meet for emergency and special meetings as well for workshops.

Department Priorities:

- Serve as the elected governing body for the City of Imperial Beach
- Provide clear policy direction to the City staff

Budget Highlights:

The Department's 2023-2025 Proposed Budget provides for the following projects:

- Increase travel allocation for Councilmembers
- Executive Assistant to the Mayor (temporary at-will position)
- Community Programs (State of the City Address, Mayor's Breakfast, General City Council events, etc.) moved from the City Manager's Department to Mayor & Council
- Mayor and City Newsletter

Account #	Description	Actuals FY22	Amended Budget FY23	Adopted Budget FY24	Adopted Budget FY25
Labor Costs					
101-1010-411.1001	SALARIES FULL-TIME	\$ 33,107	\$ 31,550	\$ 96,600	\$ 102,300
101-1010-411.1004	COUNCIL/SA PAY	48,191	48,650	48,000	48,000
101-1010-411.1008	AUTO ALLOWANCE	17,303	18,000	18,000	18,000
101-1010-411.1009	CELL PHONE ALLOWANCE	-	-	-	-
101-1010-411.1101	PERS-CITY PORTION	3,588	3,600	9,300	9,800
101-1010-411.1103	SECTION 125 CAFETERIA	64,630	84,300	72,000	76,800
101-1010-411.1104	LIFE INSURANCE	404	150	1,000	1,000
101-1010-411.1105	UNEMPLOYMENT INSURANCE	217	200	2,800	2,800
101-1010-411.1106	WORKER'S COMP INSURANCE	2,077	5,400	9,800	10,200
101-1010-411.1107	FICA	7,373	7,450	8,100	8,500
Labor Subtotal		\$ 176,892	\$ 199,300	\$ 265,600	\$ 277,400

Fiscal Year 2024 & 2025 Expenditures

Mayor and City Council (cont'd)

Account #	Description	Actuals FY22	Amended Budget FY23	Adopted Budget FY24	Adopted Budget FY25
Other Costs					
101-1010-411.2705	UTILITIES-CELL PHONES	\$ 1,204	\$ 700	\$ 2,400	\$ 2,400
101-1010-411.2804	TRAVEL, TRAINING, MEETING	5,786	21,900	26,800	26,800
101-1010-411.2807	ADVERTISING	-	500	-	-
101-1010-411.2808	COMMUNITY PROGRAMS	-	-	14,100	14,100
101-1010-411.2809	POSTAGE & FREIGHT	44	50	100	100
101-1010-411.2811	PRINTING SERVICES	-	-	1,500	11,000
101-1010-411.2812	MEMBERSHIP DUES	3,500	4,600	4,600	4,600
101-1010-411.2814	SUBSCRIPTIONS & PUBLICATIONS	-	50	50	50
101-1010-411.2904	OTHER SERVICES & CHARGES	-	400	500	500
101-1010-411.3001	OFFICE SUPPLIES	80	300	250	250
101-1010-411.3002	OPERATING SUPPLIES	507	1,200	1,300	1,300
Other Subtotal		\$ 11,121	\$ 29,700	\$ 51,600	\$ 61,100
Mayor & City Council Total					
		\$ 188,012	\$ 229,000	\$ 317,200	\$ 338,500

Fiscal Year 2024 & 2025 Expenditures

City Clerk

The City Clerk is the City official and compliance officer for Municipal Elections, the Political Reform Act, local legislation and records management. The Office of the City Clerk also manages public inquiries and Public Records Act requests, and provides support and information to the City Council, City Boards and Committees, City staff, and the public. The City Clerk also acts as Elections Official, Political Reform Act Filing Officer, legislative administrator and records manager.

As the Elections Official, it is the responsibility of the City Clerk to plan and conduct the City's elections in accordance with all applicable local, state, and federal laws. Imperial Beach's Municipal Elections are held every two years.

As the Political Reform Act Filing Officer, the City Clerk is responsible for receiving, reviewing, and maintaining campaign finance disclosure statements, as well as Statements of Economic Interests for designated filers.

As a legislative administrator, the City Clerk staffs City Council and Board & Committee meetings, prepares meeting agendas and minutes. The City Clerk also updates and maintains the Municipal Code, verifies legal notices have been posted or published in accordance with the law, and executes official City documents.

As a records manager, the City Clerk oversees and preserves the City's vital and permanent records through effective records management practices. The City Clerk also ensures that municipal records are accessible to the public in a timely manner.

The 2023-2025 proposed Budget supports the goal of the department is to continue to successfully administer municipal elections, preserve the legislative process, protect City records and provide accurate information to the public. Additionally, it is the goal of the department to:

- Increase services to the public by providing American Sign Language and foreign language translation services for City Council meetings with advanced notice.
- Implement software that will streamline the process for accepting, coordinating, and fulfilling Public Records Act requests.

Account #	Description	Actuals FY22	Amended Budget FY23	Adopted Budget FY24	Adopted Budget FY25
Labor Costs					
101-1020-411.1001	SALARIES FULL-TIME	\$ 317,603	\$ 342,550	\$ 348,700	\$ 344,800
101-1020-411.1003	OVERTIME	30	-	-	-
101-1020-411.1008	AUTO ALLOWANCE	6,212	6,450	7,100	7,100
101-1020-411.1101	PERS-CITY PORTION	29,493	35,450	33,700	33,700
101-1020-411.1103	SECTION 125 CAFETERIA	33,067	43,200	36,000	51,300
101-1020-411.1104	LIFE INSURANCE	1,064	1,150	2,000	1,900
101-1020-411.1105	UNEMPLOYMENT INSURANCE	2,105	1,700	1,700	1,300
101-1020-411.1106	WORKER'S COMP INSURANCE	19,424	22,950	22,200	22,000
101-1020-411.1107	FICA	22,533	24,500	24,500	24,100
101-1020-411.1108	MGT MEDICAL REIMBURSEMENT	420	400	400	400
101-1020-411.1112	HRA CONTRIBUTION	11,527	-	-	-
Labor Subtotal		\$ 443,478	\$ 478,350	\$ 476,300	\$ 486,600

Fiscal Year 2024 & 2025 Expenditures

City Clerk (cont'd)					
Account #	Description	Actuals FY22	Amended Budget FY23	Adopted Budget FY24	Adopted Budget FY25
Other Costs					
101-1020-411.2006	PROFESSIONAL SERVICES	\$ 24,171	\$ 8,373	\$ 16,400	\$ 13,600
101-1020-411.2101	TEMPORARY STAFFING	-	-	600	600
101-1020-411.2104	TECHNICAL SERVICES	10,357	15,250	15,300	15,900
101-1020-411.2106	CONTRACTS-ELECTIONS	698	59,350	1,200	55,300
101-1020-411.2705	UTILITIES-CELL PHONES	1,198	1,575	1,600	1,700
101-1020-411.2804	TRAVEL, TRAINING, MEETING	2,654	3,200	7,100	5,500
101-1020-411.2806	MILEAGE REIMBURSEMENT	-	100	100	100
101-1020-411.2807	ADVERTISING	1,859	2,500	2,500	2,500
101-1020-411.2809	POSTAGE & FREIGHT	43	100	100	100
101-1020-411.2811	PRINTING SERVICES	-	300	300	300
101-1020-411.2812	MEMBERSHIP DUES	970	750	1,400	1,400
101-1020-411.2813	FEES & LICENSES	1,812	2,350	-	-
101-1020-411.2814	SUBSCRIBE & PUBLICATIONS	-	200	200	200
101-1020-411.2902	EMPLOYEE RECOGNITION AWRD	64	200	200	200
101-1020-411.2904	OTHER SERVICES & CHARGES	461	100	100	100
101-1020-411.3001	OFFICE SUPPLIES	962	500	600	600
101-1020-411.3002	OPERATING SUPPLIES	294	1,250	1,200	1,300
101-1020-411.5006	SOFTWARE	-	-	9,500	-
Other Subtotal		\$ 45,542	\$ 96,098	\$ 58,400	\$ 99,400
City Clerk Total		\$ 489,020	\$ 574,448	\$ 534,700	\$ 586,000

Fiscal Year 2024 & 2025 Expenditures

City Manager

The City Manager is appointed by the City Council via an employment agreement that specifies the terms of employment including an annual evaluation by the City Council. The City Manager and Chief Administrative Officer, who is appointed by the City Manager, confer over all the administrative and operations of the city. Key tasks associated with this role include the hiring and supervision of department heads, and authorizing all other personnel positions, as authorized by the City Council through budget allocation, the implementation of the annual budget and the assurance of quality service delivery. The City Manager is responsible for implementing City Council policy direction through daily management of city functions including the oversight of city operating departments. The City Manager will implement policy direction of the City Council as long as the policy is legal, ethical, and within the City's purview.

The City Manager serves as the City's Chief Executive Officer daily and as the Director of Emergency Services during emergencies. The City Manager plans and directs the implementation of City programs in accordance with City Council direction, policies, and Municipal Code to provide efficient, effective and equitable municipal services for the community.

Department Priorities:

- Implement City Council policy direction
- Increase communication and outreach for all residents in the community.
- Increase and maintain services for all residents and visitors
- Maintain and keep a clean and safe community
- Implement strategic plan – The Bigger Picture
- Provide clear policy direction to the City staff

Budget Highlights:

The Department's 2023-2025 Proposed Budget provides for the following projects:

- Organizational Assessment for Marine Safety Department.
- Maintain the Contingency Account up to City Manager expenditure authority.

Account #	Description	Actuals FY22	Amended Budget FY23	Adopted Budget FY24	Adopted Budget FY25
Labor Costs					
101-1110-412.1001	SALARIES FULL-TIME	\$ 548,671	\$ 518,200	\$ 451,200	\$ 464,100
101-1110-412.1008	AUTO ALLOWANCE	11,415	11,900	12,700	12,700
101-1110-412.1009	CELL PHONE ALLOWANCE	2,594	2,700	3,100	3,100
101-1110-412.1101	PERS-CITY PORTION	41,589	43,900	51,800	53,200
101-1110-412.1103	SECTION 125 CAFETERIA	51,983	58,100	48,000	48,000
101-1110-412.1104	LIFE INSURANCE	2,146	2,150	1,500	1,500
101-1110-412.1105	UNEMPLOYMENT INSURANCE	1,302	1,300	1,000	1,000
101-1110-412.1106	WORKER'S COMP INSURANCE	29,793	32,250	28,200	29,100
101-1110-412.1107	FICA	43,246	2,945	24,700	25,300
101-1110-412.1108	MGT MEDICAL REIMBURSEMENT	1,380	650	800	800
101-1110-412.1112	HRA CONTRIBUTION	23,236	-	-	-
Labor Subtotal		\$ 757,356	\$ 674,095	\$ 623,000	\$ 638,800

Fiscal Year 2024 & 2025 Expenditures

City Manager (cont'd)					
Account #	Description	Actuals FY22	Amended Budget FY23	Adopted Budget FY24	Adopted Budget FY25
Other Costs					
101-1110-412.2006	PROFESSIONAL SERVICES	\$ 47,623	\$ 48,300	\$ 50,000	\$ -
101-1110-412.2104	TECHNICAL SERVICES	39	-	-	-
101-1110-412.2705	UTILITIES-CELL PHONES	667	500	800	800
101-1110-412.2804	TRAVEL, TRAINING, MEETING	11,420	17,500	16,900	19,600
101-1110-412.2808	COMMUNITY PROGRAMS	59,808	91,200	-	-
101-1110-412.2812	MEMBERSHIP DUES	7,701	5,650	6,800	6,800
101-1110-412.2814	SUBSCRIBE & PUBLICATIONS	120	1,000	-	-
101-1110-412.2830	EVENT SPONSORSHIP	72	10,000	-	-
101-1110-412.2902	EMPLOYEE RECOGNITION AWRD	586	500	800	800
101-1110-412.2903	CONTINGENCY ACCOUNT	99,888	68,000	45,000	45,000
101-1110-412.2904	OTHER SERVICES & CHARGES	79	500	500	500
101-1110-412.3001	OFFICE SUPPLIES	116	100	500	500
101-1110-412.3002	OPERATING SUPPLIES	1,248	500	1,500	1,500
101-1110-412.3007	PROMOTIONAL MERCHANDISE	1,356	5,000	5,000	3,000
Other Subtotal		\$ 230,722	\$ 248,750	\$ 127,800	\$ 78,500
City Manager Total		\$ 988,078	\$ 922,845	\$ 750,800	\$ 717,300

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Fiscal Year 2024 & 2025 Expenditures

Human Resources

The Human Resources Department provides a broad range of administrative and technical support to current and future employees, City departments and the general public.

The Human Resources Department manages employee recruitment & selection, policies and procedures, labor relations, worker's compensation, and employee training and development. HR also manages employee benefits such as health, retirement, disability to name a few and manages and coordinates employee appreciation events and chairing an employee wellness program.

The department's vision is to continue to provide the current benefits to current and future employees, to overcome recruitment challenges and staff current vacancies in different departments, to keep up-to-date with changes in legislation to ensure compliance with personnel regulations. Additionally, to enhance the employee wellness program to offer a wider range of wellness classes and activities to employees.

The Department's FY2024/FY2025 Proposed budget allows for:

- The maintenance of current professional services.
- Keeps up with the rising cost of pre-employment testing processes.
- The training and development of staff.
- The appreciation of employees.
- Offering a more comprehensive wellness program to fit everyone's wellness needs.
- Temporary staffing services to assist with increased recruitments and updates of policies and procedures

Account #	Description	Actuals FY22	Amended Budget FY23	Adopted Budget FY24	Adopted Budget FY25
Labor Costs					
101-1130-412.1001	SALARIES FULL-TIME	\$ 133,869	\$ 132,550	\$ 209,000	\$ 217,100
101-1130-412.1008	AUTO ALLOWANCE	2,402	-	7,100	7,100
101-1130-412.1101	PERS-CITY PORTION	9,649	10,050	14,500	15,100
101-1130-412.1103	SECTION 125 CAFETERIA	37,873	36,600	43,200	43,200
101-1130-412.1104	LIFE INSURANCE	447	450	1,300	1,300
101-1130-412.1105	UNEMPLOYMENT INSURANCE	868	900	800	800
101-1130-412.1106	WORKER'S COMP INSURANCE	8,072	8,900	12,900	13,400
101-1130-412.1107	FICA	10,353	10,150	14,400	15,000
Labor Subtotal		\$ 203,535	\$ 199,600	\$ 303,600	\$ 313,400
Other Costs					
101-1130-412.2006	PROFESSIONAL SERVICES	\$ 28,768	\$ 11,900	\$ 24,900	\$ 17,100
101-1130-412.2101	TEMPORARY STAFFING	-	-	25,000	-
101-1130-412.2104	TECHNICAL SERVICES	16,384	15,500	17,300	16,500
101-1130-412.2705	UTILITIES-CELL PHONES	798	1,200	600	600
101-1130-412.2804	TRAVEL, TRAINING, MEETING	2,079	3,250	7,100	6,100
101-1130-412.2806	MILEAGE REIMBURSEMENT	-	100	100	100
101-1130-412.2807	ADVERTISING	474	1,000	1,000	1,000
101-1130-412.2809	POSTAGE & FREIGHT	83	50	100	100
101-1130-412.2811	PRINTING SERVICES	-	-	100	100
101-1130-412.2812	MEMBERSHIP DUES	1,042	1,200	1,200	1,200
101-1130-412.2814	SUBSCRIBE & PUBLICATIONS	120	500	200	200
101-1130-412.2901	TRAINING & EDUCATION-MOU	14,789	79,000	30,000	40,000
101-1130-412.2902	EMPLOYEE RECOGNITION AWARD	4,699	2,500	4,000	4,000
101-1130-412.2908	EMPLOYEE WELLNESS PROGRAM	277	2,000	2,000	2,000
101-1130-412.3001	OFFICE SUPPLIES	315	150	300	300
101-1130-412.3002	OPERATING SUPPLIES	424	750	400	500
Other Subtotal		\$ 70,253	\$ 119,100	\$ 114,300	\$ 89,800
Human Resources Total		\$ 273,788	\$ 318,700	\$ 417,900	\$ 403,200

Fiscal Year 2024 & 2025 Expenditures

Finance

The Finance Division’s role is to administer and safeguard the City and Successor Agency assets and maintain financial stability through fiscally sound management and responsible use of public resources. The Division is committed to fulfilling the City’s mission and priorities by providing constant budget monitoring to ensure that the organization is “living within its means”.

The Finance staff provides a variety of services to the public, City departments, City employees, and City Council. The Department administers all financial affairs such as timely payment of financial obligations and employee payroll, processing of revenues, receivables, payables, cashing, business licensing, grant management, and debt administration. Other important responsibilities include treasury services, investments management, general accounting, and providing financial guidance to other departments and the City Council.

The Finance Division manages all auditing and financial reporting of the City and prepares Annual Financial Statements Report, Citywide Budget, and other reports for a wide range of internal and external users. The Department maintains strong internal controls environment to ensure compliance with federal, state, and local laws, as well as City regulations and financial policies.

The Finance staff strive to enhance public and organizational trust by providing excellent customer service, maintaining highest levels of integrity and professionalism in financial reporting, and utilization of modern technologies.

The Department’s FY2024/FY2025 Proposed budget provides for:

- The growth and development of staff for succession planning
- Additional resources and training to ensure efficiency on current and future technology

Account #	Description	Actuals FY22	Amended Budget FY23	Adopted Budget FY24	Adopted Budget FY25
Labor Costs					
101-1210-413.1001	SALARIES FULL-TIME	\$ 431,636	\$ 461,100	\$ 600,300	\$ 593,100
101-1210-413.1002	SALARIES PART-TIME	55,369	60,200	68,200	68,200
101-1210-413.1003	OVERTIME	1,924	-	1,100	1,100
101-1210-413.1008	AUTO ALLOWANCE	5,062	4,150	6,300	6,300
101-1210-413.1009	CELL PHONE ALLOWANCE	1,173	1,000	3,500	3,500
101-1210-413.1101	PERS-CITY PORTION	47,257	56,500	63,800	63,600
101-1210-413.1103	SECTION 125 CAFETERIA	60,271	91,550	110,400	102,600
101-1210-413.1104	LIFE INSURANCE	1,226	1,200	2,300	2,300
101-1210-413.1105	UNEMPLOYMENT INSURANCE	2,496	2,500	3,700	2,900
101-1210-413.1106	WORKER'S COMP INSURANCE	28,889	35,500	44,000	43,500
101-1210-413.1107	FICA	42,205	37,450	45,200	44,600
101-1210-413.1108	MGT MEDICAL REIMBURSEMENT	420	350	400	400
Labor Subtotal		\$ 677,928	\$ 751,500	\$ 949,200	\$ 932,100

Fiscal Year 2024 & 2025 Expenditures

Finance (cont'd)					
Account #	Description	Actuals FY22	Amended Budget FY23	Adopted Budget FY24	Adopted Budget FY25
Other Costs					
101-1210-413.2006	PROFESSIONAL SERVICES	\$ 116,978	\$ 78,275	\$ 74,500	\$ 74,300
101-1210-413.2027	BANKING/FIN SRVCS CHARGES	23,028	29,550	24,000	25,200
101-1210-413.2101	TEMPORARY STAFFING	61,786	-	1,000	1,100
101-1210-413.2102	ADMINISTRATION CHARGES	2,549	-	2,000	2,100
101-1210-413.2104	TECHNICAL SERVICES	7,000	7,150	7,700	8,100
101-1210-413.2705	UTILITIES-CELL PHONES	1,929	2,500	400	500
101-1210-413.2804	TRAVEL, TRAINING, MEETING	1,669	6,500	15,400	15,600
101-1210-413.2809	POSTAGE & FREIGHT	-	100	-	-
101-1210-413.2811	PRINTING SERVICES	452	1,700	-	-
101-1210-413.2812	MEMBERSHIP DUES	445	650	1,100	1,100
101-1210-413.2813	FEES & LICENSES	250	-	300	-
101-1210-413.2814	SUBSCRIBE & PUBLICATION	65	200	600	600
101-1210-413.2902	EMPLOYEE RECOGNITION AWRD	293	500	500	500
101-1210-413.2904	OTHER SERVICES & CHARGES	2,036	2,000	-	-
101-1210-413.3001	OFFICE SUPPLIES	2,444	2,500	2,800	2,900
101-1210-413.3002	OPERATING SUPPLIES	716	1,600	2,900	3,000
101-1210-413.3022	SMALL TOOLS/NON-CAPITAL	-	-	2,000	-
101-1210-413.5004	EQUIPMENT	7,305	-	-	-
Other Subtotal		\$ 228,944	\$ 133,225	\$ 135,200	\$ 135,000
Finance Total		\$ 906,872	\$ 884,725	\$ 1,084,400	\$ 1,067,100

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Fiscal Year 2024 & 2025 Expenditures

City Attorney

The City Attorney is contracted by the City and is typically a member of a law firm who specializes in municipal law. The City Attorney is responsible for legal representation of the City and may provide legal advice to the City Council and City Manager in relation to the operations of the City. The City Attorney is appointed by the City Council and operates as part of the City's management team to assist in transaction matters and ensure efficient operations consistent with the law. The general legal responsibilities of the City Attorney are to provide the legal assistance necessary for formulation and implementation of legislative policies and projects, to represent the best interests of the City, provide an expert level of defense and litigation as necessary, conduct administrative hearings, prepare ordinances, resolutions, contracts and other legal documents and keep the City Council and staff apprised of court rulings and legislation affecting the legal interest of the City. The City Attorney does not represent individual members of the City Council; the City Attorney represents the City as an entire entity. The City Attorney's Office does not represent or provide direct legal advice to City residents.

Department Priorities:

- Provide essential legal services to the City of Imperial Beach
- Provide legal services to City Departments to assist them as they conduct City operations, develop and implement City policies, and deliver City services in a lawful and efficient manner
- Assist City in enforcing municipal code provisions
- Assist with Council directed priorities

Budget Highlights:

The Department's 2023-2025 Proposed Budget provides for the following projects:

- Slight increase in monthly retainer cost
- Anticipated special projects such as assistance to Staff with review of City cannabis regulations, affordable housing and housing laws, Surplus Lands Act, and other Council directed projects

Account #	Description	Actuals FY22	Amended Budget FY23	Adopted Budget FY24	Adopted Budget FY25
Other Costs					
101-1220-413.2001	ATTORNEY SERVICES	\$ 39,101	\$ 50,000	\$ 168,000	\$ 168,000
101-1220-413.2002	ATTORNEY SERVICES-OTHER	132,000	132,000	65,000	63,000
Other Subtotal		\$ 171,101	\$ 182,000	\$ 233,000	\$ 231,000
City Attorney Total		\$ 171,101	\$ 182,000	\$ 233,000	\$ 231,000

Fiscal Year 2024 & 2025 Expenditures

Community Development

The vision and mission of the Community Development Department is to guide the City's development in a manner that enhances Imperial Beach as "Classic Southern California," promoting and sustaining a high quality of life for the residents of the community, while encouraging viable residential, commercial, and mixed-use development. This can be accomplished by addressing nuisance and blighted areas, proactively building relationships and providing resources for developers and residents, providing accurate GIS mapping, and planning for and accommodating the anticipated growth and development of the City. The Community Development Department directs development and land use following the goals and policies established in the City's Comprehensive Plans, Zoning Development Regulations, Building Codes, Fire Codes, Adopted City Design Standards, State and Federal Regulations, and Community Engagement. The Community Development Department is comprised of the Planning Division, Building Division, Code Compliance Division, Housing Division, and GIS/Mapping Division within the City.

The core activities of the Planning Division are segmented in two areas: current planning and long-range planning. Current planning provides the community with land use and development services to those seeking to improve their property and to process applications for new development in an effective and efficient manner. The development process guides the development and design of all new development including residential, commercial, and mixed-use development projects in a manner consistent with both maintaining Imperial Beach as "Classic Southern California" while meeting local, state, and federal regulations.

Long-range planning refers to the development, implementation, and reporting on visioning and goals of the City. This includes composing and implementing policy documents such as the Local Coastal Program and the City's General Plan as well as seeking opportunities to assess current and future risks to the City and finding the means and methods to adequately plan to ensure the City's resilience. Additionally, there are constantly changing regulations that the City is required to meet and report on a yearly basis regarding these guiding documents. Planners are required to stay informed of these changing regulations and to determine the best methodology to properly ensure the City is in compliance.

Account #	Description	Actuals FY22	Amended Budget FY23	Adopted Budget FY24	Adopted Budget FY25
Labor Costs					
101-1230-413.1001	SALARIES FULL-TIME	\$ 416,663	\$ 431,900	\$ 398,800	\$ 420,300
101-1230-413.1002	SALARIES PART-TIME	180	-	-	-
101-1230-413.1008	AUTO ALLOWANCE	4,370	4,950	7,500	7,500
101-1230-413.1009	CELL PHONE ALLOWANCE	816	1,150	600	600
101-1230-413.1101	PERS-CITY PORTION	36,925	40,050	30,900	32,600
101-1230-413.1103	SECTION 125 CAFETERIA	46,530	73,000	63,600	63,700
101-1230-413.1104	LIFE INSURANCE	1,234	1,000	1,200	1,200
101-1230-413.1105	UNEMPLOYMENT INSURANCE	1,779	1,800	1,600	1,600
101-1230-413.1106	WORKER'S COMP INSURANCE	25,686	28,700	25,800	27,200
101-1230-413.1107	FICA	30,337	31,900	28,900	30,500
101-1230-413.1108	MGT MEDICAL REIMBURSEMENT	-	350	400	400
101-1230-413.1112	HRA CONTRIBUTION	5,765	-	-	-
Labor Subtotal		\$ 570,286	\$ 614,800	\$ 559,300	\$ 585,600

Fiscal Year 2024 & 2025 Expenditures

Community Development (cont'd)

Account #	Description	Actuals FY22	Amended Budget FY23	Adopted Budget FY24	Adopted Budget FY25
Other Costs					
101-1230-413.2006	PROFESSIONAL SERVICES	\$ 48,545	\$ 79,700	\$ 118,200	\$ 54,000
101-1230-413.2104	TECHNICAL SERVICES	12,373	1,000	-	-
101-1230-413.2804	UTILITIES - CELL PHONES	1,107	-	-	-
101-1230-413.2804	TRAVEL, TRAINING, MEETING	3,571	6,000	10,500	10,500
101-1230-413.2806	MILEAGE REIMBURSEMENT	-	200	200	200
101-1230-413.2807	ADVERTISING	222	1,000	2,000	2,000
101-1230-413.2809	POSTAGE & FREIGHT	-	100	100	100
101-1230-413.2811	PRINTING SERVICES	-	250	600	600
101-1230-413.2812	MEMBERSHIP DUES	1,541	2,000	1,200	1,200
101-1230-413.2814	SUBSCRIBE & PUBLICATIONS	-	200	200	200
101-1230-413.2902	EMPLOYEE RECOGNITION AWRD	159	500	500	500
101-1230-413.2904	OTHER SERVICES & CHARGES	157	200	200	200
101-1230-413.3001	OFFICE SUPPLIES	1,590	3,000	1,200	2,000
101-1230-413.3002	OPERATING SUPPLIES	243	500	1,500	1,500
101-1230-413.4007	SAN DIEGO COUNTY GEN FUND	-	-	-	-
Other Subtotal		\$ 69,508	\$ 94,650	\$ 136,400	\$ 73,000
CIP Other Costs					
101-1230-513.2006	PROFESSIONAL SERVICES	\$ 34,969	\$ -	\$ -	\$ -
CIP Other Subtotal		\$ 34,969	\$ -	\$ -	\$ -
Community Development Total		\$ 674,763	\$ 709,450	\$ 695,700	\$ 658,600

Fiscal Year 2024 & 2025 Expenditures

Facilities Maintenance

The Facilities Maintenance Division is part of the Public Works Department and is responsible for the maintenance of several public buildings. The structures at City Hall, Senior Citizens Center, Sports Park Recreation Center, Public Works Facility, Dempsey Holder Safety Center, and several smaller structures such as restroom facilities, are all maintained by the City.

Many of these structures are aging and require constant maintenance and updating the facilities in good order. In the past few years, a significant remodel of City Hall and Public Works has been completed. There are more remodeling projects and structure replacements on the horizon. In order to keep track of what components of our facilities and when those components need to be maintained, an asset management software is essential. We will be anticipating the implementation of an asset management program for our facilities beginning in FY24.

Account #	Description	Actuals FY22	Amended Budget FY23	Adopted Budget FY24	Adopted Budget FY25
Labor Costs					
101-1910-419.1001	SALARIES FULL-TIME	\$ 133,318	\$ 138,950	\$ 211,000	\$ 219,700
101-1910-419.1002	SALARIES PART-TIME	-	-	48,400	52,100
101-1910-419.1003	OVERTIME	640	-	2,500	2,700
101-1910-419.1101	PERS-CITY PORTION	11,790	12,950	20,200	21,200
101-1910-419.1103	SECTION 125 CAFETERIA	22,407	22,800	48,000	48,000
101-1910-419.1104	LIFE INSURANCE	264	300	600	600
101-1910-419.1105	UNEMPLOYMENT INSURANCE	1,432	1,000	2,000	2,000
101-1910-419.1106	WORKER'S COMP INSURANCE	8,219	9,450	17,400	18,300
101-1910-419.1107	FICA	10,193	10,650	16,600	17,300
101-1910-419.1109	PARS CITY CONTRIBUTION	-	-	1,800	2,000
Labor Subtotal		\$ 188,263	\$ 196,100	\$ 368,500	\$ 383,900
Other Costs					
101-1910-419.2006	PROFESSIONAL SERVICES	\$ 4,601	\$ 6,600	\$ 2,000	\$ 3,000
101-1910-419.2018	FIRE EXTINGUISHER SERVICE	398	600	800	800
101-1910-419.2022	PEST CONTROL SERVICE	3,723	4,600	7,400	7,800
101-1910-419.2023	SECURITY & ALARM	5,376	10,500	10,500	12,600
101-1910-419.2104	TECHNICAL SERVICES	36,471	40,900	68,800	74,000
101-1910-419.2502	RENT-EQUIPMENT	72	250	500	500
101-1910-419.2701	GAS & ELECTRIC (SDG&E)	89,225	82,800	80,000	84,000
101-1910-419.2702	UTILITIES-WATER	25,443	41,400	35,000	36,800
101-1910-419.2703	UTILITIES-SEWER	16,913	17,350	15,000	15,500
101-1910-419.2705	UTILITIES-CELL PHONES	1,317	-	-	-
101-1910-419.2801	MAINTENANCE & REPAIR	13,194	32,417	27,500	31,600
101-1910-419.2813	FEES & LICENSES	-	1,500	1,500	1,600
101-1910-419.2901	TRAINING & EDUCATION-MOU	-	100	-	-
101-1910-419.3002	OPERATING SUPPLIES	16,831	25,000	25,000	26,300
101-1910-419.3022	SMALL TOOLS/NON-CAPITAL	5,503	1,000	1,000	1,100
Other Subtotal		\$ 219,068	\$ 265,017	\$ 275,000	\$ 295,600
Facilities Maintenance Total		\$ 407,331	\$ 461,117	\$ 643,500	\$ 679,500

Fiscal Year 2024 & 2025 Expenditures

Non-Departmental

A variety of the City's expenditures are not attributable to any specific department, but rather provide services or benefits to all functions of City Government. For instance, the CalPERS unfunded accrued liability, and the funding of the Internal Service Funds represent a majority of the Non-Departmental budget.

The Department's 2023-2025 Proposed Budget provides for the following projects:

- Continued payment of the CalPERS Unfunded Accrued Liability (UAL)
- Increased payments to the Internal Service Funds due to rising costs for support services

Account #	Description	Actuals FY22	Amended Budget FY23	Adopted Budget FY24	Adopted Budget FY25
Labor Costs					
101-1920-419.1103	SECTION 125 CAFETERIA	\$ 29,182	\$ 36,700	\$ 30,000	\$ 31,500
101-1920-419.1110	PENSION EXPENSE	475,182	500,000	510,000	484,000
Labor Subtotal		\$ 504,364	\$ 536,700	\$ 540,000	\$ 515,500
Other Costs					
101-1920-419.2017	COPIER LEASES	\$ 2,078	\$ 36,250	\$ 35,400	\$ 37,200
101-1920-419.2502	RENT-EQUIPMENT	-	-	1,000	1,000
101-1920-419.2605	ABC-TECHNOLOGY SVC CHARGE	529,600	497,150	1,193,600	1,212,900
101-1920-419.2606	ABC-RISK MGMT SVC CHARGE	670,450	687,550	766,600	890,800
101-1920-419.2607	ABC-FMP EQUIPMENT CHARGE	366,500	290,300	871,700	560,500
101-1920-419.2608	ABC-FACILITIES CHARGES	-	-	146,000	146,000
101-1920-419.2705	UTILITIES-CELL PHONES	2,618	-	3,300	3,500
101-1920-419.2801	MAINTENANCE & REPAIR	-	-	1,000	1,000
101-1920-419.2809	POSTAGE & FREIGHT	7,560	8,850	8,000	8,400
101-1920-419.2812	MEMBERSHIP DUES	40,107	39,350	32,600	33,500
101-1920-419.2904	OTHER SERVICE & CHARGES	191	-	-	-
101-1920-419.3001	OFFICE SUPPLIES	2,530	4,500	6,000	6,300
101-1920-419.3002	OPERATING SUPPLIES	164	480	-	-
101-1920-419.4001	PRINCIPAL PMT-CITY LOAN	29,767	-	-	-
101-1920-419.4002	INTEREST PMT-CITY LOAN	1,614	-	-	-
101-1920-419.5004	EQUIPMENT	6,918	-	-	-
101-1920-419.5008	CAPITAL OUTLAY - LEASES	146,143	-	-	-
101-1920-419.9003	TRANSFER OUT	2,238,289	1,250,000	-	-
Other Subtotal		\$ 4,044,527	\$ 2,814,430	\$ 3,065,200	\$ 2,901,100
Non-Departmental Total		\$ 4,548,891	\$ 3,351,130	\$ 3,605,200	\$ 3,416,600

Fiscal Year 2024 & 2025 Expenditures

Sheriff

The City of Imperial Beach contracts with the San Diego County Sheriff to provide law enforcement services in the City. In recent years, the crime rate in Imperial Beach has been one of the lowest among the coastal cities within the San Diego County. In two resident surveys provided for Measure I, a sales tax measure, and Measure R, a transient occupancy tax, the residents prioritize clean and safe neighborhoods as the number one identified area of focus.

The current five-year contract with the San Diego County Sheriff expires June 30, 2026. The cost for services will be 1% beginning July 1, 2023 then 3.5% each year thereafter. Commitment to public safety remains strong and the budget reflects maintaining the same level of law enforcement personnel as in the previous two-year budget.

Department Priorities:

- Provide essential public safety services to the residents of Imperial Beach
- Maintain and improve clean and safe neighborhoods
- Continue to reduce and prevent crimes in Imperial Beach
- Innovative problem solving, community engagement, and accountability
- Address community concerns regarding general safety, crime, and traffic safety
- Continue to build trust between law enforcement and the community
- Maintain order and enforce the law

Budget Highlights:

The Department's FY2024-FY2025 Proposed Budget provides for the following projects:

- The addition of a School Resource Officer (SRO) beginning in FY2024
- The cost for services will be 1% July 1, 2023 then 3.5% July 1, 2024 and 3.5% every year thereafter until the end of the contract

Account #	Description	Actuals FY22	Amended Budget FY23	Adopted Budget FY24	Adopted Budget FY25
Other Costs					
101-3010-421.2006	PROFESSIONAL SERVICES	\$ 7,921,811	\$ 8,338,200	\$ 8,527,700	\$ 8,824,700
101-3010-421.2104	TECHNICAL SERVICES	48,243	66,700	61,200	61,200
101-3010-421.2125	RCS PROGRAM	23,256	24,000	15,600	16,000
101-3010-421.3002	OPERATING SUPPLIES	-	-	5,000	5,000
Other Subtotal		\$ 7,993,309	\$ 8,428,900	\$ 8,609,500	\$ 8,906,900
Sheriff Total		\$ 7,993,309	\$ 8,428,900	\$ 8,609,500	\$ 8,906,900

Fiscal Year 2024 & 2025 Expenditures

Fire-Rescue

The Fire-Rescue Division, being an all-hazards department, responds to 911 calls for assistance in the city, as well as in surrounding communities and anywhere in the State when needed. The Fire-Rescue Department's call volume has increased over the years and responded to 3071 calls for service in 2022. The Department also provides Emergency Management, Fire Prevention, and education services for the community.

The Department is aiming to meet crucial departmental needs by focusing on succession planning and high demand areas related to Fire Prevention. This will be done through improving the departmental structure by adding new positions that provide growth opportunities for firefighters and new position/s in fire inspection. Additionally, the customer service specialist role will expand to meet the growing needs of the department with an emphasis on grant writing/management, community engagement, and other administrative needs.

It is a priority of the Department seek out new grant opportunities to fund equipment purchases or fulfill training needs and using our internal resources to the best of our ability.

Account #	Description	Actuals FY22	Amended Budget FY23	Adopted Budget FY24	Adopted Budget FY25
Labor Costs					
101-3020-422.1001	SALARIES FULL-TIME	\$ 1,467,636	\$ 1,495,800	\$ 1,540,300	\$ 1,768,300
101-3020-422.1002	SALARIES PART-TIME	14,731	19,650	86,700	93,300
101-3020-422.1003	OVERTIME	257,097	204,000	143,400	153,300
101-3020-422.1006	FLSA WAGES	26,577	25,500	63,100	67,400
101-3020-422.1101	PERS-CITY PORTION	472,925	532,700	585,200	608,400
101-3020-422.1103	SECTION 125 CAFETERIA	208,450	256,900	241,700	265,400
101-3020-422.1104	LIFE INSURANCE	2,300	2,450	3,000	3,200
101-3020-422.1105	UNEMPLOYMENT INSURANCE	6,135	6,500	7,800	7,400
101-3020-422.1106	WORKER'S COMP INSURANCE	79,796	102,950	108,800	124,800
101-3020-422.1107	FICA	125,504	111,600	113,300	130,700
101-3020-422.1108	MGT MEDICAL REIMBURSEMENT	-	420	400	400
101-3020-422.1109	PARS CITY CONTRIBUTION	548	-	-	-
101-3020-422.1112	HRA CONTRIBUTION	72,985	-	-	-
Labor Subtotal		\$ 2,734,685	\$ 2,758,470	\$ 2,893,700	\$ 3,222,600
Other Costs					
101-3020-422.2006	PROFESSIONAL SERVICES	\$ 49,408	\$ 42,915	\$ 64,600	\$ 66,400
101-3020-422.2104	TECHNICAL SERVICES	141,042	148,250	131,100	137,600
101-3020-422.2125	RCS PROGRAM	7,182	7,550	7,200	7,600
101-3020-422.2705	UTILITIES-CELL PHONES	2,244	3,300	3,300	3,500
101-3020-422.2801	MAINTENANCE & REPAIR	8,027	1,000	60,000	60,000
101-3020-422.2804	TRAVEL, TRAINING, MEETING	2,825	1,700	14,500	15,500
101-3020-422.2812	MEMBERSHIP DUES	872	1,250	1,300	1,300
101-3020-422.2813	FEES & LICENSES	1,355	2,400	3,800	3,800
101-3020-422.2814	SUBSCRIBE & PUBLICATIONS	72	1,650	900	900
101-3020-422.2904	OTHER SERVICES & CHARGES	3,136	7,465	12,500	12,500
101-3020-422.3001	OFFICE SUPPLIES	431	600	700	700
101-3020-422.3002	OPERATING SUPPLIES	51,351	50,420	71,000	71,000
101-3020-422.3022	SMALL TOOLS/NON-CAPITAL	396	2,000	2,000	2,000
101-3020-422.5004	EQUIPMENT	63,801	-	103,000	23,800
Other Subtotal		\$ 332,142	\$ 270,500	\$ 475,900	\$ 406,600
Fire-Rescue Department Total		\$ 3,066,826	\$ 3,028,970	\$ 3,369,600	\$ 3,629,200

Fiscal Year 2024 & 2025 Expenditures

Marine Safety

The Marine Safety Division provides lifeguard services for approximately 4 miles of ocean front coastline and provides public safety services daily from sunrise to sunset. The Imperial Beach service area has many unique challenges. The division serves an area that is bordered by water on three sides and frequently interacts with outside agencies to provide water rescues. Additionally, the division often has the added difficulty of cross-border water quality issues.

The Ocean Lifeguards of the Marine Safety Division are highly trained and can respond to a variety of aquatic and coastal emergencies. All fulltime Lifeguards are EMT's, Emergency Vehicle Operators, Rescue Water-Craft Operators, Rescue SCUBA Divers, Swift Water-Flood Rescue Technicians, and PC-832 (Powers of Arrest) Certified.

The members of this division respond to emergencies, make aquatic rescues, enforce Municipal Codes, and serve as ambassadors to the City of Imperial Beach. The Division is funded primarily by the San Diego Unified Port District through their Municipal Services Agreement (MSA).

Account #	Description	Actuals FY22	Amended Budget FY23	Adopted Budget FY24	Adopted Budget FY25
Labor Costs					
101-3030-423.1001	SALARIES FULL-TIME	\$ 677,376	\$ 685,800	\$ 669,500	\$ 694,000
101-3030-423.1002	SALARIES PART-TIME	274,430	378,650	413,800	434,400
101-3030-423.1003	OVERTIME	53,932	32,200	20,400	21,500
101-3030-423.1007	STAND-BY PAY	220	3,000	-	-
101-3030-423.1008	AUTO ALLOWANCE	676	-	-	-
101-3030-423.1009	CELL PHONE ALLOWANCE	404	1,200	2,000	2,000
101-3030-423.1101	PERS-CITY PORTION	126,791	140,650	143,200	143,500
101-3030-423.1103	SECTION 125 CAFETERIA	129,860	171,100	159,200	159,200
101-3030-423.1104	LIFE INSURANCE	7,137	9,600	9,300	9,300
101-3030-423.1105	UNEMPLOYMENT INSURANCE	14,245	21,700	16,900	17,000
101-3030-423.1106	WORKER'S COMP INSURANCE	55,481	78,200	72,000	75,200
101-3030-423.1107	FICA	58,164	60,050	56,300	58,500
101-3030-423.1108	MGT MEDICAL REIMBURSEMENT	-	420	400	400
101-3030-423.1109	PARS CITY CONTRIBUTION	9,900	18,500	13,100	13,700
101-3030-423.1112	HRA CONTRIBUTION	3,615	-	-	-
Labor Subtotal		\$ 1,412,231	\$ 1,601,070	\$ 1,576,100	\$ 1,628,700
Other Costs					
101-3030-423.2006	PROFESSIONAL SERVICES	\$ 440	\$ 7,300	\$ 7,300	\$ 7,300
101-3030-423.2104	TECHNICAL SERVICES	26,979	19,000	16,700	17,200
101-3030-423.2125	RCS PROGRAM	11,214	14,900	12,600	12,600
101-3030-423.2503	RENT-UNIFORMS	7,834	8,500	8,800	9,000
101-3030-423.2705	UTILITIES-CELL PHONES	7,665	7,200	7,200	7,400
101-3030-423.2801	MAINTENANCE & REPAIR	2,247	12,900	12,900	13,300
101-3030-423.2804	TRAVEL, TRAINING, MEETING	4,284	9,000	10,000	10,300
101-3030-423.2808	COMMUNITY PROGRAMS	-	-	500	500
101-3030-423.2809	POSTAGE & FREIGHT	-	-	200	200
101-3030-423.2811	PRINTING SERVICES	285	-	500	500
101-3030-423.2812	MEMBERSHIP DUES	30	-	1,000	1,000
101-3030-423.2902	EMPLOYEE RECOGNITION AWRD	739	2,000	2,000	2,000
101-3030-423.3001	OFFICE SUPPLIES	428	-	2,000	2,000
101-3030-423.3002	OPERATING SUPPLIES	14,291	22,500	17,500	18,000
101-3030-423.3005	MEDICAL SUPPLIES	-	-	3,000	3,000
101-3030-423.3022	SMALL TOOLS/NON-CAPITAL	-	-	500	500
101-3030-423.5007	PORT EQUIPMENT-REIMBURSABLE	-	-	127,000	130,800
Other Subtotal		\$ 76,435	\$ 103,300	\$ 229,700	\$ 235,600
Marine Safety Total		\$ 1,488,666	\$ 1,704,370	\$ 1,805,800	\$ 1,864,300

Fiscal Year 2024 & 2025 Expenditures

Junior Lifeguard

The Marine Safety Division also provides and manages the Junior Lifeguard Program. This skills-based program began in 1995 and is designed to introduce and expand knowledge of the ocean environment. Open to youth ages 9-17, the program uses education, physical training, and mentorship to develop both physical and mental fitness, confidence, and respect for their environment and each other.

Account #	Description	Actuals FY22	Amended Budget FY23	Adopted Budget FY24	Adopted Budget FY25
Labor Costs					
101-3035-423.1002	SALARIES PART-TIME	\$ 23,201	\$ 17,300	\$ -	\$ -
101-3035-423.1003	SALARIES PART-TIME	75	-	-	-
101-3035-423.1105	UNEMPLOYMENT INSURANCE	1,200	1,100	-	-
101-3035-423.1106	WORKER'S COMP INSURANCE	1,421	-	-	-
101-3035-423.1107	FICA	340	300	-	-
101-3035-423.1109	PARS CITY CONTRIBUTION	879	900	-	-
Labor Subtotal		\$ 27,116	\$ 19,600	\$ -	\$ -
Other Costs					
101-3035-423.2006	PROFESSIONAL SERVICES	\$ 2,010	\$ -	\$ 8,400	\$ 8,600
101-3035-423.2503	RENT-UNIFORMS	2,906	11,500	3,500	4,000
101-3035-423.2804	TRAVEL, TRAINING, MEETING	757	2,000	2,100	2,200
101-3035-423.2808	COMMUNITY PROGRAMS	4,800	6,000	6,000	6,000
101-3035-423.3002	OPERATING SUPPLIES	3,277	3,000	3,100	3,200
Other Subtotal		\$ 13,750	\$ 22,500	\$ 23,100	\$ 24,000
Junior Lifeguard Total		\$ 40,866	\$ 42,100	\$ 23,100	\$ 24,000

Fiscal Year 2024 & 2025 Expenditures

Building & Housing Inspection

The Building Division, a division of the Community Development Department, is responsible for the enforcement of state and municipal codes/ordinances ensuring that minimum safety standards are met for the safeguarding of public health, welfare, and safety through the regulation and control of the design, construction, quality of materials, use, occupancy, location, and maintenance of all buildings and structures, including electrical, mechanical and plumbing systems. To respond to development activities that will continue to take place in Imperial Beach, the Building Division will continue to provide plan check and inspection services, augmented with contract services, to maintain the highest quality service to the citizens of Imperial Beach. Building staff will continue to take on primary responsibility for construction inspection services for the City's building projects. As the City faces new challenges and updated code requirements in the building construction arena, it is the Division's goal to consistently provide the most effective and efficient services to the construction industry and Imperial Beach residents, and to continue the Division's mission to establish and maintain a safe, community oriented, building permit, plan review, and building inspection process.

Account #	Description	Actuals FY22	Amended Budget FY23	Adopted Budget FY24	Adopted Budget FY25
Labor Costs					
101-3040-424.1001	SALARIES FULL-TIME	\$ 190,641	\$ 188,650	\$ 389,300	\$ 406,300
101-3040-424.1002	SALARIES PART-TIME	22,924	33,300	-	-
101-3040-424.1008	AUTO ALLOWANCE	3,461	3,600	3,600	3,600
101-3040-424.1101	PERS-CITY PORTION	15,327	15,450	29,900	31,200
101-3040-424.1103	SECTION 125 CAFETERIA	33,724	45,600	60,000	79,600
101-3040-424.1104	LIFE INSURANCE	560	450	1,500	1,500
101-3040-424.1105	UNEMPLOYMENT INSURANCE	1,302	1,300	2,000	2,000
101-3040-424.1106	WORKER'S COMP INSURANCE	12,342	15,100	26,500	27,700
101-3040-424.1107	FICA	15,078	15,350	29,800	31,000
101-3040-424.1109	PARS CITY CONTRIBUTION	833	1,250	-	-
Labor Subtotal		\$ 296,192	\$ 320,050	\$ 542,600	\$ 582,900
Other Costs					
101-3040-424.2006	PROFESSIONAL SERVICES	\$ 4,095	\$ 10,000	\$ 35,000	\$ 35,000
101-3040-424.2016	PLAN CHECK SERVICES	40,751	40,000	45,000	45,000
101-3040-424.2104	TECHNICAL SERVICES	-	-	10,000	10,000
101-3040-424.2503	RENT-UNIFORMS	-	-	500	500
101-3040-424.2705	UTILITIES-CELL PHONES	2,627	2,000	2,400	2,400
101-3040-424.2804	TRAVEL, TRAINING, MEETING	3,390	3,000	5,500	4,500
101-3040-424.2809	POSTAGE & FREIGHT	-	100	100	100
101-3040-424.2811	PRINTING SERVICES	-	100	300	300
101-3040-424.2812	MEMBERSHIP DUES	435	500	800	800
101-3040-424.2814	SUBSCRIBE & PUBLICATIONS	-	1,400	1,700	-
101-3040-424.3001	OFFICE SUPPLIES	-	100	100	100
101-3040-424.3002	OPERATING SUPPLIES	252	250	1,100	1,100
101-3040-424.3022	SMALL TOOLS/NON-CAPITAL	137	250	500	500
Other Subtotal		\$ 51,686	\$ 57,700	\$ 103,000	\$ 100,300
Building & Housing Inspection Total		\$ 347,878	\$ 377,750	\$ 645,600	\$ 683,200

Fiscal Year 2024 & 2025 Expenditures

Animal Control

The City of Imperial Beach contracts for animal care and shelter services including dead animal removal. The goal of the City is that the agency that is selected to provide such services expands to include community outreach and education programs.

Department Priorities:

- Provide care services, shelter and kenneling services
- Hold spay/neuter, microchips, vaccine clinics, and licensing services
- Investigate and provide enforcement of animal cruelty
- Manage bite reports or dangerous animals
- Patrol and enforce
- Reunite owners with lost pets
- Removal of dead animals

Budget Highlights:

The Department's FY2024-FY2025 Proposed Budget provides for the following projects:

- It is anticipated that the cost of services will increase slightly in year one and then reduce significantly in year two

Account #	Description	Actuals FY22	Amended Budget FY23	Adopted Budget FY24	Adopted Budget FY25
Other Costs					
101-3050-425.2006	PROFESSIONAL SERVICES	\$ 343,344	\$ 355,250	\$ 381,900	\$ 299,500
Other Subtotal		\$ 343,344	\$ 355,250	\$ 381,900	\$ 299,500
Animal Control Total		\$ 343,344	\$ 355,250	\$ 381,900	\$ 299,500

Fiscal Year 2024 & 2025 Expenditures

Code Compliance

The Code Compliance Division of the Community Development Department addresses quality of life issues for the Imperial Beach community, such as property appearance, nuisance abatement, land use and zoning violations, and enforces the City's Municipal Code relating to these areas. The Code Compliance Division does so by responding to and investigating citizen complaints of violations of the City Municipal Code, with an emphasis on voluntary compliance. Code Compliance works together with other City divisions and departments including: Planning and Zoning; Building; Public Safety (including Animal Control); Public Works; and the Sheriff Department to encourage and enforce adherence to State Building Codes, State Health & Safety Regulations, and the Imperial Beach Municipal Code. The Code Compliance Division responds to complaints against private and commercial property. The goal of the Code Compliance Division is to educate and assist Imperial Beach citizens to enhance their neighborhoods and quality of life through cooperation, involvement, and community spirit in the City's "Classic Southern California" community.

Account #	Description	Actuals FY22	Amended Budget FY23	Adopted Budget FY24	Adopted Budget FY25
Labor Costs					
101-3070-427.1001	SALARIES FULL-TIME	\$ 72,043	\$ 67,950	\$ 76,800	\$ 82,700
101-3070-427.1002	SALARIES PART-TIME	33,705	31,250	37,000	39,800
101-3070-427.1003	OVERTIME	-	-	1,100	1,200
101-3070-427.1101	PERS-CITY PORTION	10,914	10,700	12,900	13,900
101-3070-427.1103	SECTION 125 CAFETERIA	16,072	18,200	19,200	17,700
101-3070-427.1104	LIFE INSURANCE	117	150	200	200
101-3070-427.1105	UNEMPLOYMENT INSURANCE	868	850	900	900
101-3070-427.1106	WORKER'S COMP INSURANCE	6,759	6,750	7,800	8,400
101-3070-427.1107	FICA	8,044	7,600	6,400	6,900
Labor Subtotal		\$ 148,522	\$ 143,450	\$ 162,300	\$ 171,700
Other Costs					
101-3070-427.2006	PROFESSIONAL SERVICES	\$ 3,523	\$ 350	\$ 4,000	\$ 4,000
101-3070-427.2104	TECHNICAL SERVICES	19,365	18,750	4,500	5,000
101-3070-427.2705	UTILITIES-CELL PHONES	1,873	2,000	2,000	2,000
101-3070-427.2804	TRAVEL, TRAINING, MEETING	2,527	3,000	4,000	4,000
101-3070-427.2806	MILEAGE REIMBURSEMENT	-	200	500	300
101-3070-427.2809	POSTAGE & FREIGHT	-	100	100	100
101-3070-427.2811	PRINTING SERVICES	-	100	100	100
101-3070-427.2812	MEMBERSHIP DUES	685	300	300	300
101-3070-427.2814	SUBSCRIBE & PUBLICATIONS	-	100	100	100
101-3070-427.3001	OFFICE SUPPLIES	407	100	100	100
101-3070-427.3002	OPERATING SUPPLIES	215	250	300	300
101-3070-427.3022	SMALL TOOLS/NON-CAPITAL	-	-	300	300
Other Subtotal		\$ 28,595	\$ 25,250	\$ 16,300	\$ 16,600
Code Compliance Total		\$ 177,116	\$ 168,700	\$ 178,600	\$ 188,300

Fiscal Year 2024 & 2025 Expenditures

Non-Departmental - PW

Public Works goal is to do what we can to support the City's Mission Statement which is to maintain and enhance Imperial Beach as "Classic Southern California"; a beach-oriented community with a safe, small town, family atmosphere, rich in natural and cultural resources. The different divisions in Public Works all touch on this Mission in various ways. Public Works includes Facilities Maintenance, Street Maintenance, Public Works Administration, Park Maintenance, Tidelands Maintenance, Vehicle Maintenance the Sewer Division. Public Works also manages the Capital Improvements Program for the City. All of these separate divisions are essential to keeping our City safe, clean, an enjoyable place to reside and visit as well as keeping all our systems current to all required standards.

Budget Highlights:

The Department's FY24, FY25 Proposed Budget provides for the following partial list of projects which are funded through the City's Capital Improvement Program (CIP):

- Parks Master Plan
- Several Vehicle Replacements
- Dempsey Center Essential Improvements
- Electric Vehicle Charging Stations
- 9th Street Improvement ATP Project
- 10th Streetscape Project
- Palm Avenue ATP Project

Account #	Description	Actuals FY22	Amended Budget FY23	Adopted Budget FY24	Adopted Budget FY25
CIP Other Costs					
101-5000-532.2006	PROFESSIONAL SERVICES	\$ 236,245	\$ 70,982	\$ -	\$ -
CIP Other Subtotal		\$ 236,245	\$ 70,982	\$ -	\$ -
Non-Department PW Total		\$ 236,245	\$ 70,982	\$ -	\$ -

Fiscal Year 2024 & 2025 Expenditures

Street Maintenance

The Street Division is responsible for the condition of the City streets. But beyond the obvious, there are many less evident duties that are completed by the Street Division. Sidewalk installation and repair, construction of special projects, maintenance of the Bayshore Bikeway, graffiti removal and many other tasks are often referred to the Street Maintenance Team.

The street maintenance program of the City has been very successful and Imperial Beach enjoys some of the best roads in the County. However, it requires constant maintenance and several roads in the City are in need of repair and maintenance.

Account #	Description	Actuals FY22	Amended Budget FY23	Adopted Budget FY24	Adopted Budget FY25
Labor Costs					
101-5010-431.1001	SALARIES FULL-TIME	\$ 613,656	\$ 591,552	\$ 551,300	\$ 475,600
101-5010-431.1002	SALARIES PART-TIME	-	-	-	-
101-5010-431.1003	OVERTIME	4,195	5,350	3,100	2,900
101-5010-431.1007	STAND-BY PAY	7,011	7,500	-	-
101-5010-431.1008	AUTO ALLOWANCE	2,307	2,400	2,800	2,800
101-5010-431.1009	CELL PHONE ALLOWANCE	793	800	2,500	1,900
101-5010-431.1101	PERS-CITY PORTION	57,942	59,150	51,100	44,800
101-5010-431.1103	SECTION 125 CAFETERIA	85,904	117,798	129,400	112,400
101-5010-431.1104	LIFE INSURANCE	1,327	1,250	1,700	1,500
101-5010-431.1105	UNEMPLOYMENT INSURANCE	3,526	3,550	3,500	2,800
101-5010-431.1106	WORKER'S COMP INSURANCE	37,775	19,450	36,900	31,800
101-5010-431.1107	FICA	46,806	43,650	41,000	35,300
101-5010-431.1108	MANAGEMENT MEDICAL	-	100	-	-
Labor Subtotal		\$ 861,242	\$ 852,550	\$ 823,300	\$ 711,800
Other Costs					
101-5010-431.2006	PROFESSIONAL SERVICES	\$ 9,386	\$ 10,000	\$ 70,000	\$ 40,000
101-5010-431.2104	TECHNICAL SERVICES	194,709	154,700	82,500	94,700
101-5010-431.2123	TRAFFIC CONTROL	65,183	67,800	74,900	78,700
101-5010-431.2502	RENT-EQUIPMENT	199	2,000	2,500	2,500
101-5010-431.2701	GAS & ELECTRIC (SDG&E)	196,217	170,100	200,000	206,000
101-5010-431.2705	UTILITIES-CELL PHONES	3,321	-	-	-
101-5010-431.2801	MAINTENANCE & REPAIR	7,262	7,000	61,500	66,600
101-5010-431.2813	FEES & LICENSES	-	1,000	300	300
101-5010-431.2904	OTHER SERVICES & CHARGES	-	750	-	-
101-5010-431.3002	OPERATING SUPPLIES	34,651	39,600	42,200	42,200
101-5010-431.3022	SMALL TOOLS/NON-CAPITAL	114	1,000	2,000	2,000
101-5010-431.5004	EQUIPMENT	19,455	-	-	-
Other Subtotal		\$ 530,497	\$ 453,950	\$ 535,900	\$ 533,000
Street Maintenance Total		\$ 1,391,739	\$ 1,306,500	\$ 1,359,200	\$ 1,244,800

Fiscal Year 2024 & 2025 Expenditures

Public Works Administration

The Public works Administration Department provides administrative services to all of the other Divisions of Public Works. The Department also manages the Capital Improvements Program for the City. Project documentation, inspections, requests for proposals and other support activities are critical to the success of the Department.

Account #	Description	Actuals FY22	Amended Budget FY23	Adopted Budget FY24	Adopted Budget FY25
Labor Costs					
101-5020-432.1001	SALARIES FULL-TIME	\$ 206,044	\$ 255,150	\$ 352,300	\$ 351,900
101-5020-432.1003	OVERTIME	-	-	800	1,200
101-5020-432.1008	AUTO ALLOWANCE	2,307	2,400	3,100	3,200
101-5020-432.1009	CELL PHONE ALLOWANCE	721	7,550	2,900	2,200
101-5020-432.1101	PERS-CITY PORTION	17,269	21,650	29,200	29,100
101-5020-432.1103	SECTION 125 CAFETERIA	24,731	63,250	38,400	40,800
101-5020-432.1104	LIFE INSURANCE	564	650	1,300	1,100
101-5020-432.1105	UNEMPLOYMENT INSURANCE	868	1,300	1,400	1,500
101-5020-432.1106	WORKER'S COMP INSURANCE	12,945	17,050	23,400	23,400
101-5020-432.1107	FICA	14,842	18,350	25,800	25,700
101-5020-432.1108	MGT MEDICAL REIMBURSEMENT	1,096	100	-	-
101-5020-432.1112	HRA CONTRIBUTIONS	3,635	-	-	-
Labor Subtotal		\$ 285,021	\$ 387,450	\$ 478,600	\$ 480,100
Other Costs					
101-5020-432.2503	RENT-UNIFORMS	\$ 19,275	\$ 19,150	\$ 20,000	\$ 21,000
101-5020-432.2705	UTILITIES-CELL PHONES	1,774	15,000	11,000	11,000
101-5020-432.2804	TRAVEL, TRAINING, MEETING	3,459	4,300	14,500	10,400
101-5020-432.2809	POSTAGE & FREIGHT	119	150	200	200
101-5020-432.2811	PRINTING SERVICES	81	400	400	400
101-5020-432.2812	MEMBERSHIP DUES	-	500	300	300
101-5020-432.2902	EMPLOYEE RECOGNITION AWRD	2,062	1,000	1,500	1,500
101-5020-432.3001	OFFICE SUPPLIES	3,658	3,000	3,500	3,500
101-5020-432.3002	OPERATING SUPPLIES	5,981	3,150	3,000	3,000
Other Subtotal		\$ 36,409	\$ 46,650	\$ 54,400	\$ 51,300
PW Administration Total		\$ 321,430	\$ 434,100	\$ 533,000	\$ 531,400

Fiscal Year 2024 & 2025 Expenditures

Solid Waste Management

Imperial Beach's trash and recycling services are provided by EDCO, a private waste management company. The Environmental and Natural Resources Department oversees the integrated waste management contract with EDCO and implements a range of programs to maintain the city's cleanliness and safety. These programs include education and outreach, enforcement against illegal dumping, street sweeping, hazardous waste collection, community cleanup events, organic recycling, and a new program to recover edible food. All these activities fall under the Environmental and Natural Resources Department's solid waste program. The only notable changes in the current 2-year budget reflect a onetime grant from Calrecycle to assist in the development of a new food recovery program required by SB 1383.

Account #	Description	Actuals FY22	Amended Budget FY23	Adopted Budget FY24	Adopted Budget FY25
Labor Costs					
101-5040-434.1001	SALARIES FULL-TIME	\$ 46,228	\$ 46,950	\$ 55,100	\$ 56,400
101-5040-434.1003	OVERTIME	36	-	100	100
101-5040-434.1008	AUTO ALLOWANCE	1,015	1,050	1,600	1,600
101-5040-434.1009	CELL PHONE ALLOWANCE	115	150	400	400
101-5040-434.1101	PERS-CITY PORTION	4,927	5,150	5,600	5,800
101-5040-434.1103	SECTION 125 CAFETERIA	4,935	6,400	7,100	7,100
101-5040-434.1104	LIFE INSURANCE	164	150	200	200
101-5040-434.1105	UNEMPLOYMENT INSURANCE	174	200	200	200
101-5040-434.1106	WORKER'S COMP INSURANCE	2,991	3,150	3,400	3,500
101-5040-434.1107	FICA	3,547	3,450	3,900	3,900
101-5040-434.1108	HEALTH REIMBURSEMENT	-	100	200	200
Labor Subtotal		\$ 64,132	\$ 66,750	\$ 77,800	\$ 79,400
Other Costs					
101-5040-434.2104	TECHNICAL SERVICES	\$ 17,177	\$ 16,000	\$ 21,000	\$ 21,000
101-5040-434.2705	UTILITIES-CELL PHONES	-	600	-	-
101-5040-434.2813	FEES & LICENSES	1,988	2,400	2,300	2,300
101-5040-434.2904	OTHER SERVICES & CHARGES	15,107	27,435	45,500	12,000
101-5040-434.3002	OPERATING SUPPLIES	727	800	1,000	1,000
Other Subtotal		\$ 35,000	\$ 47,235	\$ 69,800	\$ 36,300
Solid Waste Mangement Total		\$ 99,132	\$ 113,985	\$ 147,600	\$ 115,700

Fiscal Year 2024 & 2025 Expenditures

Storm Drainage

The management of storm water is an essential City service that helps prevent urban runoff pollution and reduce the impact of floods during storm events. The City is legally bound by a Regional Storm Water Permit to carry out a comprehensive management program that implements water quality improvement activities at a local, regional, and watershed scale. The Environmental and Natural Resources Department is responsible for coordinating all pollution prevention program activities across multiple City Departments and among the agencies in the San Diego Bay and Tijuana River watershed. The program includes support from consultant services to implement regional monitoring and watershed program activities that are covered by a regional cost-share among Copermittees. During the next 2-year budget cycle, the only notable activity will be the issuance of a new Regional Storm Water Permit that will require significant programmatic updates to storm water programs. The Environmental and Natural Resources Department intends to absorb as many permit changes as possible before requesting any additional budgetary support for the implementation of the new Permit.

Account #	Description	Actuals FY22	Amended Budget FY23	Adopted Budget FY24	Adopted Budget FY25
Labor Costs					
101-5050-435.1001	SALARIES FULL-TIME	\$ 184,860	\$ 187,800	\$ 220,300	\$ 225,600
101-5050-435.1003	OVERTIME	143	-	400	500
101-5050-435.1008	AUTO ALLOWANCE	4,061	4,250	6,300	6,300
101-5050-435.1009	CELL PHONE ALLOWANCE	461	500	1,600	1,600
101-5050-435.1101	PERS-CITY PORTION	19,704	20,600	22,600	23,200
101-5050-435.1103	SECTION 125 CAFETERIA	19,734	26,000	26,400	28,300
101-5050-435.1104	LIFE INSURANCE	660	650	700	700
101-5050-435.1105	UNEMPLOYMENT INSURANCE	694	700	700	700
101-5050-435.1106	WORKER'S COMP INSURANCE	11,959	12,750	13,700	14,100
101-5050-435.1107	FICA	14,184	13,800	15,400	15,800
101-5050-435.1108	MGT MEDICAL REIMBURSEMENT	-	350	200	200
101-5050-435.1112	HRA CONTRIBUTION	10,919	-	-	-
Labor Subtotal		\$ 267,378	\$ 267,400	\$ 308,300	\$ 317,000
Other Costs					
101-5050-435.2001	ATTORNEY SERVICES	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
101-5050-435.2006	PROFESSIONAL SERVICES	318,364	50,865	8,000	8,000
101-5050-435.2104	TECHNICAL SERVICES	6,849	13,000	16,000	16,000
101-5050-435.2705	UTILITIES-CELL PHONES	326	600	600	600
101-5050-435.2801	MAINTENANCE & REPAIR	-	-	32,000	33,600
101-5050-435.2804	TRAVEL, TRAINING, MEETING	-	-	5,500	5,500
101-5050-435.2812	MEMBERSHIPS/DUES	2,700	4,000	4,000	4,000
101-5050-435.2813	FEES & LICENSES	17,666	17,666	18,000	19,800
101-5050-435.2901	TRAINING & EDUCATION-MOU	47	3,000	-	-
101-5050-435.2904	OTHER SERVICES & CHARGES	5,649	7,834	10,500	10,500
101-5050-435.3002	OPERATING SUPPLIES	419	2,500	2,000	2,000
Other Subtotal		\$ 352,020	\$ 100,465	\$ 97,600	\$ 101,000
CIP Other Costs					
101-5050-540.2006	PROFESSIONAL SERVICES	\$ 33,888	\$ 56,700	\$ 62,500	\$ 121,900
CIP Other Subtotal		\$ 33,888	\$ 56,700	\$ 62,500	\$ 121,900
Storm Drainage Total		\$ 653,286	\$ 424,565	\$ 468,400	\$ 539,900

Fiscal Year 2024 & 2025 Expenditures

Parks & Recreation

The Parks, Recreation and Community Services Department began in June 2021 and was established to serve residents and visitors by providing recreational opportunities and community services programs for all. The programs and services offered through the department provide an opportunity to improve the health, wellness, and quality of life for all residents while also enhancing the image of the city for those who live, work, and recreate in Imperial Beach. The department is made up of five divisions; Recreation, Senior Services, Pool Operations, Community and Neighborhood Services and Community Events and Arts which includes special events in the City.

The Recreation Division provides a variety of programs, services, and recreational opportunities to include preschool aged youth to older adults. The programs administrated through the department include indoor and outdoor activities at a reasonable cost that meets the needs and interest of a diverse population. The division partners with outside agencies to increase recreation, leisure, health and wellness, fitness, creative arts and nature opportunities and programs for all. The department researches and applies for grants and sponsorships to be fiscally responsible and works to help foster a healthy vibrant community and enhance the quality of life for all residents of Imperial Beach.

Account #		Actuals FY22	Amended Budget FY23	Adopted Budget FY24	Adopted Budget FY25
Labor Costs					
101-6010-451.1001	SALARIES FULL-TIME	\$ 133,930	\$ 140,500	\$ 344,200	\$ 355,400
101-6010-451.1002	SALARIES PART-TIME	16,302	32,450	107,600	113,100
101-6010-451.1003	OVERTIME	-	-	2,700	2,900
101-6010-451.1008	AUTO ALLOWANCE	5,076	5,300	7,900	7,900
101-6010-451.1009	CELL PHONE ALLOWANCE	-	600	-	-
101-6010-451.1101	PERS-CITY PORTION	11,451	11,200	30,700	31,700
101-6010-451.1103	SECTION 125 CAFETERIA	20,593	22,800	40,800	43,200
101-6010-451.1104	LIFE INSURANCE	735	300	2,000	2,000
101-6010-451.1105	UNEMPLOYMENT INSURANCE	1,255	1,300	3,000	3,000
101-6010-451.1106	WORKER'S COMP INSURANCE	9,012	12,250	29,200	30,300
101-6010-451.1107	FICA	10,790	11,500	26,100	27,100
101-6010-451.1108	MGT MEDICAL REIMBURSEMENT	-	450	400	400
101-6010-451.1109	PARS CITY CONTRIBUTION	611	1,200	1,300	1,400
Labor Subtotal		\$ 209,755	\$ 239,850	\$ 595,900	\$ 618,400

Fiscal Year 2024 & 2025 Expenditures

Parks & Recreation (cont'd)

Other Costs					
101-6010-451.2006	PROFESSIONAL SERVICES	\$ 14,403	\$ -	\$ 52,000	\$ 52,000
101-6010-451.2027	BANKING/FINANCE SVC CHARGES	-	-	1,000	1,000
101-6010-451.2104	TECHNICAL SERVICES	3,203	5,000	5,800	5,800
101-6010-451.2107	CONTRACTS - RECREATION	-	-	6,000	6,000
101-6010-451.2503	UNIFORMS	743	1,000	1,000	1,000
101-6010-451.2701	GAS & ELECTRIC (SDG&E)	11,879	10,500	12,000	12,200
101-6010-451.2702	UTILITIES-WATER	16,380	58,400	15,000	15,000
101-6010-451.2705	UTILITIES-CELL PHONES	1,786	-	2,800	2,900
101-6010-451.2801	MAINTENANCE & REPAIR	1,859	2,000	-	-
101-6010-451.2804	TRAVEL, TRAINING, MEETINGS	1,850	1,500	4,500	4,500
101-6010-451.2807	ADVERTISING	672	2,000	2,000	2,000
101-6010-451.2808	COMMUNITY PROGRAMS	-	-	3,600	3,600
101-6010-451.2809	POSTAGE	-	250	-	-
101-6010-451.2811	PRINTING SERVICES	-	1,000	1,200	1,200
101-6010-451.2812	MEMBERSHIP & DUES	635	500	1,900	1,900
101-6010-451.2814	SUBSCRIPTIONS	120	150	1,400	5,800
101-6010-451.2830	SCHOLARSHIPS	-	5,000	5,000	5,000
101-6010-451.2902	EMPLOYEE RECOGNITION AWRD	-	-	500	500
101-6010-451.3001	OFFICE SUPPLIES	2,081	1,000	1,100	1,100
101-6010-451.3002	OPERATING SUPPLIES	5,164	12,975	7,500	9,500
101-6010-451.3005	MEDICAL SUPPLIES	-	-	500	500
Other Subtotal		\$ 60,773	\$ 101,275	\$ 124,800	\$ 131,500
Parks & Recreation Total		\$ 270,528	\$ 341,125	\$ 720,700	\$ 749,900

Fiscal Year 2024 & 2025 Expenditures

Pool Operations

A division of the Parks, Recreation and Community Services Department, the Pool Operations Division will begin in 2023 and will operate out of the Sweetwater Union High School District's new Mar Vista High School Pool. The pool will be utilized by the City under a joint use agreement and will provide aquatic programming opportunities for all ages and abilities. The division will provide opportunities for youth and adults to develop swimming skills and participate in water fitness programs. Aquatics staff will also provide educational opportunities to promote water safety around private pools, community pools and open bodies of water.

Account #		Actuals FY22	Amended Budget FY23	Adopted Budget FY24	Adopted Budget FY25
Labor Costs					
101-6012-451.1001	SALARIES FULL-TIME	\$ -	\$ -	\$ 103,300	\$ 105,900
101-6012-451.1002	SALARIES PART-TIME	-	-	99,300	106,900
101-6012-451.1003	OVERTIME	-	-	2,800	2,900
101-6012-451.1101	PERS-CITY PORTION	-	-	12,800	13,400
101-6012-451.1103	SECTION 125 CAFETERIA	-	-	17,700	17,700
101-6012-451.1104	LIFE INSURANCE	-	-	1,200	1,200
101-6012-451.1105	UNEMPLOYMENT INSURANCE	-	-	2,600	2,600
101-6012-451.1106	WORKER'S COMP INSURANCE	-	-	13,800	14,500
101-6012-451.1107	FICA	-	-	9,300	9,700
101-6012-451.1109	PARS CITY CONTRIBUTION	-	-	2,300	2,500
Labor Subtotal		\$ -	\$ -	\$ 265,100	\$ 277,300
Other Costs					
101-6012-451.2006	PROFESSIONAL SERVICES	\$ -	\$ -	\$ 3,600	\$ 3,600
101-6012-451.2503	UNIFORMS	-	-	2,900	2,900
101-6012-451.2804	TRAVEL, TRAINING, MEETINGS	-	-	4,100	4,100
101-6012-451.2808	COMMUNITY PROGRAMS	-	-	1,700	1,700
101-6012-451.2812	MEMBERSHIP & DUES	-	-	2,600	2,600
101-6012-451.2814	SUBSCRIPTIONS	-	-	1,900	1,900
101-6012-451.3002	OPERATING SUPPLIES	-	-	1,000	1,000
101-6012-451.3005	MEDICAL SUPPLIES	-	-	500	500
Other Subtotal		\$ -	\$ -	\$ 18,300	\$ 18,300
Pool Operations Total		\$ -	\$ -	\$ 283,400	\$ 295,600

Fiscal Year 2024 & 2025 Expenditures

Community Events & Art

The Community Events and Arts Division of the Parks, Recreation and Community Services Department is responsible for a wide variety of events including all City coordinated signature special events in Imperial Beach. Staff processes and permits all special event applications received by outside event organizations. Staff is also responsible for executing all City events such as 4th of July Community Celebration and Fireworks, Symphony by the Sea, Summer Concerts and Movie Nights in the Park, and others. Staff regularly partners with community organizations to host additional community events such as the Spring Egg Hunt, Dia de Los Ninos, Dia de Los Muertos, and annual Trunk or Treat Event. Sponsorships are solicited and acquired through this division for all City organized events. Marketing through social media and print materials is designed with department staff and outside vendors to increase resident engagement, community unity and cultural participation.

Account #		Actuals FY22	Amended Budget FY23	Adopted Budget FY24	Adopted Budget FY25
Other Costs					
101-6014-451.2006	PROFESSIONAL SERVICES	\$ -	\$ -	\$ 3,000	\$ 3,000
101-6014-451.2104	TECHNICAL SERVICES	-	-	1,500	1,500
101-6014-451.2804	TRAVEL, TRAINING, MEETINGS	-	-	3,400	3,400
101-6014-451.2807	ADVERTISING	-	-	4,900	4,900
101-6014-451.2808	COMMUNITY PROGRAMS	-	-	247,700	259,000
101-6014-451.2809	POSTAGE	-	-	6,300	6,400
101-6014-451.2812	MEMBERSHIP & DUES	-	-	3,200	3,200
101-6014-451.2814	SUBSCRIPTIONS	-	-	300	300
Other Subtotal		\$ -	\$ -	\$ 270,300	\$ 281,700
Community Events & Art Total		\$ -	\$ -	\$ 270,300	\$ 281,700

Fiscal Year 2024 & 2025 Expenditures

Community & Neighborhood Services

The Community and Neighborhood Services Division was created to provide both residents and visitors the opportunity to enjoy a safe and enjoyable city, beach area, and park environment through positive community relations. The division houses both the Community Response Crew and Community Park Rangers who support the departments' goal of Creating Community Through Parks and Recreation. The division also assist and teams with other departments for community clean-ups, illegal dumping issues and outreach for those in the City that are currently experiencing homelessness.

Account #		Actuals FY22	Amended Budget FY23	Adopted Budget FY24	Adopted Budget FY25
Labor Costs					
101-6016-451.1001	SALARIES FULL-TIME	\$ -	\$ -	\$ 215,900	\$ 230,500
101-6016-451.1002	SALARIES PART-TIME	-	-	62,100	66,500
101-6016-451.1003	OVERTIME	-	-	2,800	2,900
101-6016-451.1101	PERS-CITY PORTION	-	-	16,600	17,700
101-6016-451.1103	SECTION 125 CAFETERIA	-	-	53,100	53,100
101-6016-451.1104	LIFE INSURANCE	-	-	700	700
101-6016-451.1105	UNEMPLOYMENT INSURANCE	-	-	2,600	2,600
101-6016-451.1106	WORKER'S COMP INSURANCE	-	-	18,900	20,200
101-6016-451.1107	FICA	-	-	17,400	18,500
101-6016-451.1109	PARS CITY CONTRIBUTION	-	-	2,300	2,500
Labor Subtotal		\$ -	\$ -	\$ 392,400	\$ 415,200
Other Costs					
101-6016-451.2125	RCS PROGRAMMING	\$ -	\$ -	\$ 1,100	\$ 1,100
101-6016-451.2503	UNIFORMS	-	-	3,300	3,300
101-6016-451.2804	TRAVEL, TRAINING, MEETINGS	-	-	5,500	2,900
101-6016-451.2808	COMMUNITY PROGRAMS	-	-	2,100	2,200
101-6016-451.2811	PRINTING SERVICES	-	-	1,600	1,600
101-6016-451.2812	MEMBERSHIP & DUES	-	-	100	100
101-6016-451.5004	EQUIPMENT	-	-	8,500	8,500
Other Subtotal		\$ -	\$ -	\$ 22,200	\$ 19,700
Community & Neighborhood Services Total		\$ -	\$ -	\$ 414,600	\$ 434,900

Fiscal Year 2024 & 2025 Expenditures

Park Maintenance

The City maintains several parks for the enjoyment of residents and visitors. The most prominent parks are Veterans Park, the Imperial Beach Sports Park, Reama Park and Rose Teeple Memorial Park. There are many other areas maintained by the City including parkways, pocket parks, City Hall landscaping and various other locations.

Account #	Description	Actuals FY22	Amended Budget FY23	Adopted Budget FY24	Adopted Budget FY25
Labor Costs					
101-6020-452.1001	SALARIES FULL-TIME	\$ 213,859	\$ 207,500	\$ 265,600	\$ 282,400
101-6020-452.1002	SALARIES PART-TIME	52,293	59,464	69,800	74,000
101-6020-452.1003	OVERTIME	2,661	2,700	4,600	4,900
101-6020-452.1007	STAND-BY PAY	5,398	7,500	-	-
101-6020-452.1101	PERS-CITY PORTION	15,508	16,350	20,400	21,700
101-6020-452.1103	SECTION 125 CAFETERIA	40,434	17,800	60,000	64,800
101-6020-452.1104	LIFE INSURANCE	433	450	1,000	1,000
101-6020-452.1105	UNEMPLOYMENT INSURANCE	3,391	3,750	3,600	3,600
101-6020-452.1106	WORKER'S COMP INSURANCE	16,148	19,800	22,900	24,300
101-6020-452.1107	FICA	17,669	17,100	21,300	22,700
101-6020-452.1109	PARS CITY CONTRIBUTION	1,740	3,100	2,600	2,800
Labor Subtotal		\$ 369,534	\$ 355,514	\$ 471,800	\$ 502,200
Other Costs					
101-6020-452.2104	TECHNICAL SERVICES	\$ 81,892	\$ 119,186	\$ 168,800	\$ 169,700
101-6020-452.2701	GAS & ELECTRIC (SDG&E)	40,861	42,000	42,000	42,000
101-6020-452.2702	UTILITIES-WATER	65,222	61,000	50,000	50,000
101-6020-452.2705	UTILITIES-CELL PHONES	1,859	-	-	-
101-6020-452.2801	MAINTENANCE & REPAIR	26,181	27,300	39,000	28,700
101-6020-452.3002	OPERATING SUPPLIES	18,719	27,100	27,000	29,200
101-6020-452.3022	SMALL TOOLS/NON-CAPITAL	-	650	700	800
Other Subtotal		\$ 234,735	\$ 277,236	\$ 327,500	\$ 320,400
Park Maintenance Total		\$ 604,268	\$ 632,750	\$ 799,300	\$ 822,600

Fiscal Year 2024 & 2025 Expenditures

Senior Services

The Senior Services Division of Parks, Recreation and Community Services provides programs to the 50+ population. The programs and services offered through the division assist with providing residents a better quality of life as well as aging in place strategies. The division strives to encourage healthy living and wellness through recreation programs, socialization activities, education, support, and informational workshops. During the FY 2024/2025 staff will continue to partner with the Community Development Department to become an Age-Friendly City by joining the AARP Network of Age-Friendly Communities.

Account #	Description	Actuals FY22	Amended Budget FY23	Adopted Budget FY24	Adopted Budget FY25
Labor Costs					
101-6030-453.1002	SALARIES PART-TIME	\$ 25,370	\$ 39,700	\$ 40,800	\$ 42,400
101-6030-453.1003	OVERTIME	-	-	600	600
101-6030-453.1105	UNEMPLOYMENT INSURANCE	982	850	400	400
101-6030-453.1106	WORKER'S COMP INSURANCE	1,702	2,700	2,600	2,700
101-6030-453.1107	FICA	368	600	600	600
101-6030-453.1109	PARS CITY CONTRIBUTION	951	1,500	1,500	1,600
101-6030-453.1112	HRA CONTRIBUTION	-	-	-	-
Labor Subtotal		\$ 29,373	\$ 45,350	\$ 46,500	\$ 48,300
Other Costs					
101-6030-453.2006	PROFESSIONAL SERVICES	\$ 1,160	\$ 2,100	\$ 6,500	\$ 6,500
101-6030-453.2705	UTILITIES-CELL PHONES	321	-	-	-
101-6030-453.2310	SENIOR PROGRAMS	47	8,150	21,100	21,600
101-6030-453.2804	TRAVEL, TRAINING, MEETINGS	105	500	2,700	2,800
101-6030-453.2812	MEMBERSHIP DUES	-	200	200	200
101-6030-453.3001	OFFICE SUPPLIES	67	400	400	400
101-6030-453.3002	OPERATING SUPPLIES	3,653	3,900	4,300	4,300
101-6030-453.3022	SMALL TOOLS/NON-CAPITAL	-	-	1,600	1,600
101-6030-453.5003	IMPROVEMENTS NOT BUILDINGS	-	-	-	31,000
101-6030-453.5004	EQUIPMENT	-	-	5,600	23,000
Other Subtotal		\$ 5,353	\$ 15,250	\$ 42,400	\$ 91,400
Senior Services Total		\$ 34,726	\$ 60,600	\$ 88,900	\$ 139,700

Fiscal Year 2024 & 2025 Expenditures

Tidelands Maintenance

The Tidelands Maintenance Department is responsible for keeping our beach areas clean. This includes cleaning, repairing and improving all areas located in the tidelands throughout the community including Portwood Pier Plaza and Dunes Park. This includes coastal parks, beaches, restrooms, sidewalks, street ends and the Imperial Beach Pier.

Together with the Marine Safety Department, the Tidelands employees are important ambassadors for the City and are approached on a regular basis from visitors hoping to learn more about the City.

Account #	Description	Actuals FY22	Amended Budget FY23	Adopted Budget FY24	Adopted Budget FY25
Labor Costs					
101-6040-454.1001	SALARIES FULL-TIME	\$ 324,362	\$ 321,100	\$ 226,900	\$ 289,300
101-6040-454.1002	SALARIES PART-TIME	211,088	287,150	337,100	356,700
101-6040-454.1003	OVERTIME	7,831	5,350	11,000	12,200
101-6040-454.1007	STAND-BY PAY	9,785	7,500	-	-
101-6040-454.1101	PERS-CITY PORTION	29,937	31,500	30,600	35,800
101-6040-454.1103	SECTION 125 CAFETERIA	66,862	86,700	88,800	70,800
101-6040-454.1104	LIFE INSURANCE	585	700	2,400	2,600
101-6040-454.1105	UNEMPLOYMENT INSURANCE	10,009	10,850	8,700	9,100
101-6040-454.1106	WORKER'S COMP INSURANCE	32,141	45,900	38,200	43,800
101-6040-454.1107	FICA	29,073	29,700	22,000	27,100
101-6040-454.1109	PARS CITY CONTRIBUTION	7,181	13,300	10,400	11,100
Labor Subtotal		\$ 728,854	\$ 839,750	\$ 776,100	\$ 858,500
Other Costs					
101-6040-454.2006	PROFESSIONAL SERVICES	\$ 4,000	\$ 2,100	\$ 34,000	\$ 4,200
101-6040-454.2022	PEST CONTROL SERVICE	6,000	6,300	6,500	6,800
101-6040-454.2104	TECHNICAL SERVICES	77,538	93,500	122,000	126,400
101-6040-454.2502	RENT-EQUIPMENT	-	-	2,000	2,000
101-6040-454.2705	UTILITIES-CELL PHONES	1,545	-	-	-
101-6040-454.3002	OPERATING SUPPLIES	90,839	93,100	100,000	100,000
101-6040-454.3022	SMALL TOOLS/NON-CAPITAL	720	500	1,000	1,000
101-6040-454.5004	EQUIPMENT	-	-	20,000	20,000
Other Subtotal		\$ 180,642	\$ 195,500	\$ 296,500	\$ 265,400
Tidelands Maintenance Total		\$ 909,496	\$ 1,035,250	\$ 1,072,600	\$ 1,123,900
Total General Fund Expenditures		\$ 26,626,712	\$ 26,159,312	\$ 29,454,500	\$ 29,973,300

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NON-GENERAL FUND BUDGETS



Fiscal Year 2024 & 2025 Expenditures

Community Benefit Fund

The Community Benefit fund consists of fees collected from a local cannabis outlet business. They may be used for any City purpose. However, the primary goals are to use the funding for drug awareness programs, recreation, improvements to City facilities, and to improve community well-being.

Account #	Description	Actuals FY22	Amended Budget FY23	Adopted Budget FY24	Adopted Budget FY25
Revenue					
103-0000-361.8001	ALLOCATED INTEREST	\$ 2,301	\$ -	\$ -	\$ -
103-0000-361.8003	MRKT VALUE OF INVESTMTS	(31,856)	-	-	-
103-0000-376.8803	COMM. BENEFIT CONTRIBUTION	173,750	-	744,000	744,000
Revenue Total		\$ 144,195	\$ -	\$ 744,000	\$ 744,000
Other Costs					
103-1920-419.9001	TRANSFER OUT	\$ -	\$ -	\$ -	\$ -
103-6030-453.5003	IMPROVEMENTS NOT BUILDINGS	-	-	-	-
Other Subtotal		\$ -	\$ -	\$ -	\$ -
Expenditure Total		\$ -	\$ -	\$ -	\$ -
Revenue Over (Under) Expenditures		\$ 144,195	\$ -	\$ 744,000	\$ 744,000

Fiscal Year 2024 & 2025 Expenditures

PEG Fund

The Public Educational and Government Access (PEG) fund consists of fees collected from customers of cable operators in connection with franchise agreements. The funding is to support public, educational and government programming. The City uses the resources to support public outreach such as streaming of public meetings, procurement of communication equipment, or emergency communications.

Account #	Description	Actuals FY22	Amended Budget FY23	Adopted Budget FY24	Adopted Budget FY25
Revenue					
105-0000-318.1015	CABLE (COX CABLE)	\$ 36,775	\$ 40,800	\$ 32,000	\$ 32,000
105-0000-318.1030	AT&T	5,159	7,750	4,000	4,000
105-0000-361.8001	ALLOCATED INTEREST	66	-	-	-
105-0000-361.8003	MRKT VALUE OF INVESTMTS	(267)	-	-	-
Revenue Total		\$ 41,734	\$ 48,550	\$ 36,000	\$ 36,000
Other Costs					
105-1920-419.9001	TRANSFER OUT	\$ 19,300	\$ 24,800	\$ 26,900	\$ 29,100
Other Subtotal		\$ 19,300	\$ 24,800	\$ 26,900	\$ 29,100
Expenditure Total		\$ 19,300	\$ 24,800	\$ 26,900	\$ 29,100
Revenue Over (Under) Expenditures		\$ 22,434	\$ 23,750	\$ 9,100	\$ 6,900

Fiscal Year 2024 & 2025 Expenditures

Gas Tax Fund

The Gas Tax Fund collects revenue resulting from a tax on the sale of gasoline. The City's share of gas tax revenue is based on a formula that accounts for vehicle registration, assessed property valuation, and population. The funding generated is used to perform citywide repairs and restoration to existing roadways, reduce congestion, improve safety, and provide for the construction of assets within the public right-of-way.

Account #	Description	Actuals FY22	Amended Budget FY23	Adopted Budget FY24	Adopted Budget FY25
Revenue					
201-0000-331.4001	GAS TAX SECTION 2105	\$ 153,506	\$ 158,000	\$ 173,900	\$ 175,600
201-0000-331.4002	GAS TAX SECTION 2106	103,176	103,700	116,100	117,300
201-0000-331.4003	GAS TAX SECTION 2107	183,429	185,850	208,900	211,000
201-0000-331.4004	GAS TAX SECTION 2107.5	6,000	6,000	6,000	6,000
201-0000-331.4006	GAS TAX SECTION 2103	218,907	242,500	262,700	265,300
201-0000-361.8001	ALLOCATED INTEREST	2,436	-	-	-
201-0000-361.8003	MRKT VALUE OF INVESTMTS	(4,446)	-	-	-
Revenue Total		\$ 663,008	\$ 696,050	\$ 767,600	\$ 775,200
Other Costs					
201-5015-431.9001	TRANSFER OUT	\$ 665,017	\$ 696,050	\$ 767,600	\$ 775,200
Other Subtotal		\$ 665,017	\$ 696,050	\$ 767,600	\$ 775,200
Expenditure Total		\$ 665,017	\$ 696,050	\$ 767,600	\$ 775,200
Revenue Over (Under) Expenditures		\$ (2,010)	\$ -	\$ -	\$ -

Fiscal Year 2024 & 2025 Expenditures

Proposition A (Transnet) Fund

San Diego Transportation Improvement Program (TransNet) is a half-cent sales tax administered by San Diego Association of Governments (SANDAG). The City's share of TransNet revenue is based on population and the number of local street and road miles maintained. The purpose of TransNet is to fund essential transportation improvements that relieve traffic congestion, increase safety, and improve air quality. These improvements include repairs and restoration of existing roadways, and construction of new infrastructure projects. The TransNet revenues are primarily allocated to the Public Works department for street maintenance services, traffic engineering, and Capital Improvements Program (CIP) projects.

This fund also accounts for Regional Transportation Congestion Improvement Program (RCTIP) fees that are collected during the permitting process of residential construction. The funds are to be expended on improvements to the Regional Arterial System.

Account #	Description	Actuals FY22	Amended Budget FY23	Adopted Budget FY24	Adopted Budget FY25
Revenue					
202-0000-322.7306	TRANSNET FEES	\$ 31,626	\$ 26,500	\$ 26,900	\$ 27,400
202-0000-331.4008	PROP "A" (TRANSNET) FUND	494,612	432,000	888,500	267,000
202-0000-361.8001	ALLOCATED INTEREST	2,112	-	-	-
202-0000-361.8003	MRKT VALUE OF INVESTMTS	(4,796)	-	-	-
202-0000-371.8303	MISCELLANEOUS REVENUE	-	-	195,100	-
Revenue Total		\$ 523,554	\$ 458,500	\$ 1,110,500	\$ 294,400
CIP Other Costs					
202-5016-531.2006	PROFESSIONAL SERVICES	\$ 115,981	\$ 942,535	\$ 918,900	\$ -
CIP Other Subtotal		\$ 115,981	\$ 942,535	\$ 918,900	\$ -
Other Costs					
202-5016-431.9001	TRANSFER OUT	\$ 230,100	\$ 249,500	\$ 164,700	\$ 267,000
Other Subtotal		\$ 230,100	\$ 249,500	\$ 164,700	\$ 267,000
Expenditure Total		\$ 346,081	\$ 1,192,035	\$ 1,083,600	\$ 267,000
Revenue Over (Under) Expenditures		\$ 177,474	\$ (733,535)	\$ 26,900	\$ 27,400

Fiscal Year 2024 & 2025 Expenditures

RMRA (SB1) Gas Tax Fund

The Road Maintenance and Rehabilitation Fund collects revenue from an additional 12 cent per gallon tax on gasoline and 20 cent a gallon tax on diesel, in addition to new fees charged on vehicles, starting in Fiscal Year 2018. Receipt of these funds are dependent on the City meeting State mandated minimum road funding standards.

Account #	Description	Actuals FY22	Amended Budget FY23	Adopted Budget FY24	Adopted Budget FY25
Revenue					
207-0000-331.4010	GAS TAX SECTION 2031 RMRA	\$ 552,812	\$ 536,450	\$ 655,300	\$ 661,900
207-0000-361.8001	ALLOCATED INTEREST	3,807	-	-	-
207-0000-361.8003	MRKT VALUE OF INVESTMENTS	(12,600)	-	-	-
Revenue Total		\$ 544,019	\$ 536,450	\$ 655,300	\$ 661,900
CIP Other Costs					
207-5000-532.2006	PROFESSIONAL SERVICES	\$ 129,578	\$ 436,343	\$ 1,376,600	\$ 661,900
207-5000-532.2104	TECHNICAL SERVICES	-	-	-	-
CIP Other Subtotal		\$ 129,578	\$ 436,343	\$ 1,376,600	\$ 661,900
Expenditure Total		\$ 129,578	\$ 436,343	\$ 1,627,600	\$ 661,900
Revenue Over (Under) Expenditures		\$ 414,441	\$ 100,107	\$ (972,300)	\$ -

Fiscal Year 2024 & 2025 Expenditures

CDBG - Federal Assistance Fund

Community Development Block Grant (CDBG) program is federally funded by the United States Department of Housing and Urban Development (HUD). The program allows the City to support a variety of projects that benefit low- to moderate-income (LMI) citizens. CDBG is a flexible funding source that can be used for both housing and non-housing activities, including neighborhood revitalization, workforce and economic development, community facilities, capital assets, and infrastructure.

Account #	Description	Actuals FY22	Amended Budget FY23	Adopted Budget FY24	Adopted Budget FY25
Revenue					
210-0000-334.5001	CDBG - FEDERAL ASSISTANCE	\$ 60,305	\$ -	\$ 129,000	\$ 129,000
Revenue Total		\$ 60,305	\$ -	\$ 129,000	\$ 129,000
CIP Other Costs					
210-1235-513.2006	PROFESSIONAL SERVICES	\$ 58,800	\$ -	\$ -	\$ -
CIP Other Subtotal		\$ 58,800	\$ -	\$ -	\$ -
Other Costs					
210-1235-413.9001	TRANSFER OUT	\$ -	\$ -	\$ 129,000	\$ 129,000
Other Subtotal		\$ -	\$ 351,837	\$ 129,000	\$ 129,000
Expenditure Total		\$ 58,800	\$ 351,837	\$ 129,000	\$ 129,000
Revenue Over (Under) Expenditures		\$ 1,506	\$ (351,837)	\$ -	\$ -

Fiscal Year 2024 & 2025 Expenditures

COPS Fund

Supplemental Law Enforcement Services Fund (SLESF) is state funding allocated to cities, counties, and police protection districts on a population basis. The funding must be used exclusively for front-line police services and are to supplement and cannot supplant any existing funding for law enforcement services. The monies must be expended or encumbered no later than June 30 of the fiscal year following receipt or be forfeited for reallocation.

Account #	Description	Actuals FY22	Amended Budget FY23	Adopted Budget FY24	Adopted Budget FY25
Revenue					
212-0000-336.4002	SLESF "COPS" FUNDING	\$ 153,285	\$ 150,000	\$ 125,000	\$ 125,000
Revenue Total		\$ 153,285	\$ 150,000	\$ 125,000	\$ 125,000
Other Costs					
212-3036-421.2006	PROFESSIONAL SERVICES	\$ 160,023	\$ 150,000	\$ 125,000	\$ 125,000
Other Subtotal		\$ 160,023	\$ 150,000	\$ 125,000	\$ 125,000
Expenditure Total		\$ 160,023	\$ 150,000	\$ 125,000	\$ 125,000
Revenue Over (Under) Expenditures		\$ (6,738)	\$ -	\$ -	\$ -

Fiscal Year 2024 & 2025 Expenditures

Miscellaneous Grant Fund

The fund administers miscellaneous grants received from various federal, state, or other governmental agencies, non-profit or private parties. The funds are to be expended for a specific purpose, activity, or facility as set forth in respective grant agreements and guidelines. This fund also manages The American Rescue Plan Act of 2021 (ARPA) federal pandemic stimulus funding.

Account #	Description	Actuals FY22	Amended Budget FY23	Adopted Budget FY24	Adopted Budget FY25
Revenue					
214-0000-334.4001	STATE OF CALIFORNIA GRANT	\$ 549,402	\$ 812,262	\$ -	\$ -
214-0000-334.4002	MISCELLANEOUS GRANT (PRIVATE)	-	270,000	20,000	20,000
214-0000-334.5003	FEDERAL GRANTS	1,489,300	-	2,479,000	-
214-0000-361.8001	ALLOCATED INTEREST	33,987	-	-	-
214-0000-361.8003	MRKT VALUE OF INVESTMENTS	(43,425)	-	-	-
Revenue Total		\$ 2,029,264	\$ 1,082,262	\$ 2,499,000	\$ 20,000
CIP Other Costs					
214-1230-413.2808	COMMUNITY PROGRAMS	\$ 639,975	\$ -	\$ -	\$ -
214-3040-424.2104	TECHNICAL SERVICES	\$ -	\$ -	\$ 20,000	\$ 20,000
214-5000-532.2006	PROFESSIONAL SERVICES	\$ 370,096	\$ 4,140,507	\$ 4,588,200	\$ -
214-5010-531.2006	PROFESSIONAL SERVICES	\$ -	\$ -	\$ 3,168,800	\$ -
214-5014-431.5004	EQUIPMENT	\$ 57,175	\$ -	\$ -	\$ -
214-5050-435.2006	PROFESSIONAL SERVICES	\$ 258,991	\$ 163,234	\$ -	\$ -
CIP Other Subtotal		\$ 1,326,237	\$ 4,323,741	\$ 7,777,000	\$ 20,000
Other Costs					
214-1920-419.9001	TRANSFER OUT	\$ 490,136	\$ 675,150	\$ -	\$ -
Other Subtotal		\$ 490,136	\$ 675,150	\$ -	\$ -
Expenditure Total		\$ 1,816,373	\$ 4,998,891	\$ 7,777,000	\$ 20,000
Revenue Over (Under) Expenditures		\$ 212,892	\$ (3,916,629)	\$ (5,278,000)	\$ -

Fiscal Year 2024 & 2025 Expenditures

Housing Authority Fund

Created under the authority of the former Redevelopment Agency, the Housing Authority was previously funded through a percentage of tax increment generated by the Redevelopment Agency. Since the dissolution of Redevelopment Agencies, the funding source (tax increment) for the Housing Authority has been eliminated.

Account #	Description	Actuals FY22	Amended Budget FY23	Adopted Budget FY24	Adopted Budget FY25
Revenue					
216-0000-361.8001	ALLOCATED INTEREST	\$ 7,510	\$ -	\$ -	\$ -
Revenue Total		\$ 7,510	\$ -	\$ -	\$ -
Other Costs					
216-1240-413.2001	ATTORNEY SERVICES	\$ -	\$ -	\$ -	\$ -
216-1240-413.2006	PROFESSIONAL SERVICES	165	-	-	-
Other Subtotal		\$ 165	\$ -	\$ -	\$ -
Expenditure Total		\$ 165	\$ -	\$ -	\$ -
Revenue Over (Under) Expenditures		\$ 7,345	\$ -	\$ -	\$ -

Fiscal Year 2024 & 2025 Expenditures

SA Debt Service Fund

The fund administers long-term obligations of the Successor Agency (SA) of the Former Redevelopment Agency (RDA). In accordance with the Assembly Bill 1 X 26, all redevelopment agencies in the State of California were dissolved and ceased to operate as a legal entity as of February 1, 2012. After the date of dissolution, the activities of the dissolved RDA are reported in a fiduciary fund (private-purpose trust fund).

Account #	Description	Actuals FY22	Amended Budget FY23	Adopted Budget FY24	Adopted Budget FY25
Revenue					
301-0000-391.9006	TRANSFER IN-RDA FUNDS	\$ 2,163,059	\$ 2,103,113	\$ 1,897,800	\$ 1,906,400
Revenue Total		\$ 2,163,059	\$ 2,103,113	\$ 1,897,800	\$ 1,906,400
Other Costs					
301-1250-413.4301	BOND PRINCIPAL (2013 TAB)	-	950,000	-	-
301-1250-413.4302	BOND INTEREST (2013 TAB)	269,547	601,913	-	-
301-1250-413.4401	BOND PRINCIPAL (2020 TAB)	-	-	-	-
301-1250-413.4402	BOND INTEREST (2020 TAB)	428,211	551,200	551,200	551,200
301-1250-413.4501	BOND PRINCIPAL (2022 TAB)	-	-	910,000	955,000
301-1250-413.4502	BOND INTEREST (2022 TAB)	102,629	-	436,600	400,200
301-1250-413.4900	COST OF ISSUANCE	246,578	-	-	-
Other Subtotal		\$ 1,046,965	\$ 2,103,113	\$ 1,897,800	\$ 1,906,400
Expenditure Total		\$ 1,046,965	\$ 2,103,113	\$ 1,897,800	\$ 1,906,400
Revenue Over (Under) Expenditures		\$ 1,116,094	\$ -	\$ -	\$ -

Fiscal Year 2024 & 2025 Expenditures

RDA Obligation Retirement Fund

The fund administers assets and activities of the Successor Agency (SA) of the Former Redevelopment Agency (RDA). In accordance with the Assembly Bill 1 X 26, all redevelopment agencies in the State of California were dissolved and ceased to operate as a legal entity as of February 1, 2012. After the date of dissolution, the activities of the dissolved RDA are reported in a fiduciary fund (private-purpose trust fund).

Account #	Description	Actuals FY22	Amended Budget FY23	Adopted Budget FY24	Adopted Budget FY25
Revenue					
303-0000-311.6521	RPTTF	\$ 2,126,387	\$ 2,159,163	\$ 1,965,000	\$ 1,973,600
303-0000-311.6522	ADMINISTRATIVE COST ALLOW	125,000	250,000	250,000	250,000
303-0000-361.8001	ALLOCATED INTEREST	14,231	-	-	-
303-0000-361.8003	MRKT VALUE OF INVESTMTS	(32,871)	-	-	-
303-0000-374.8501	OTHER COST REIMBURSEMENT	60,117	-	-	-
Revenue Total		\$ 2,292,865	\$ 2,409,163	\$ 2,215,000	\$ 2,223,600
Labor Costs					
303-1250-413.1001	SALARIES FULL-TIME	\$ 152,572	\$ 146,150	\$ 92,200	\$ 90,400
303-1250-413.1002	SALARIES PART-TIME	2,914	3,150	3,600	3,600
303-1250-413.1008	AUTO ALLOWANCE	3,802	3,950	3,600	3,600
303-1250-413.1009	CELL PHONE ALLOWANCE	738	850	600	600
303-1250-413.1101	PERS-CITY PORTION	12,829	14,300	9,000	8,900
303-1250-413.1103	SECTION 125 CAFETERIA	12,826	17,000	9,600	8,000
303-1250-413.1104	LIFE INSURANCE	607	550	300	300
303-1250-413.1105	UNEMPLOYMENT INSURANCE	347	350	300	200
303-1250-413.1106	WORKER'S COMP INSURANCE	8,660	9,550	5,800	5,700
303-1250-413.1107	FICA	12,683	8,850	5,900	5,700
303-1250-413.1108	MGT MEDICAL REIMBURSEMENT	-	300	-	-
Labor Subtotal		\$ 207,979	\$ 205,000	\$ 130,900	\$ 127,000
Other Costs					
303-1250-413.2001	ATTORNEY SERVICES	\$ 76,616	\$ 45,000	\$ 70,000	\$ 70,000
303-1250-413.2006	PROFESSIONAL SERVICES	54,300	49,550	50,400	50,400
303-1250-413.2904	OTHER SERVICES & CHARGES	5,579	6,500	9,700	9,700
303-1250-413.9001	TRANSFER OUT	2,163,059	2,103,113	1,897,800	1,906,400
303-1250-413.9902	GAIN ON SALE OF ASSETS	-	-	-	-
Other Subtotal		\$ 2,299,554	\$ 2,204,163	\$ 2,027,900	\$ 2,036,500
Expenditure Total		\$ 2,507,533	\$ 2,409,163	\$ 2,158,800	\$ 2,163,500
Revenue Over (Under) Expenditures		\$ (214,668)	\$ -	\$ 56,200	\$ 60,100

Fiscal Year 2024 & 2025 Expenditures

Capital Improvement Fund

The Capital Improvements Program (CIP) allocates existing funds and anticipated revenues for design and construction of a wide range of infrastructure improvement projects. The projects consist of long-term upgrades, major repairs or replacement of existing infrastructure, and construction of new infrastructure assets.

Account #	Description	Actuals FY22	Amended Budget FY23	Adopted Budget FY24	Adopted Budget FY25
Revenue					
401-0000-391.9001	TRANSFER IN - GENERAL FUND	945,518	-	-	-
Revenue Total		\$ 945,518	\$ -	\$ -	\$ -
CIP Other Costs					
401-5010-532.2006	PROFESSIONAL SERVICES	\$ 22,495	\$ 137,505	\$ 495,300	\$ -
401-5020-532.2006	PROFESSIONAL SERVICES	136,090	649,428	-	-
CIP Other Subtotal		\$ 158,585	\$ 786,933	\$ 495,300	\$ -
Expenditure Total		\$ 158,585	\$ 786,933	\$ 495,300	\$ -
Revenue Over (Under) Expenditures		\$ 786,933	\$ (786,933)	\$ (495,300)	\$ -

Fiscal Year 2024 & 2025 Expenditures

Parks Major Maintenance Fund

The Parks Major Maintenance Fund allows funds to be set aside for major repairs and improvements to City parks.

Account #	Description	Actuals FY22	Amended Budget FY23	Adopted Budget FY24	Adopted Budget FY25
Revenue					
420-0000-322.7305	RESIDENTIAL CONSTRUCTION	\$ 37,325	\$ 40,000	\$ 40,000	\$ 40,000
420-0000-391.9001	TRANSFER IN - GENERAL FUND	200,000	800,000	-	-
Revenue Total		\$ 237,325	\$ 840,000	\$ 40,000	\$ 40,000
CIP Other Costs					
420-5000-532.2006	PROFESSIONAL SERVICES	\$ 20,192	\$ 352,907	\$ 566,900	\$ -
CIP Other Subtotal		\$ 20,192	\$ 352,907	\$ 566,900	\$ -
Expenditure Total		\$ 20,192	\$ 352,907	\$ 566,900	\$ -
Revenue Over (Under) Expenditures		\$ 217,133	\$ 487,093	\$ (526,900)	\$ 40,000

Fiscal Year 2024 & 2025 Expenditures

Vehicle Maintenance & Replacement Fund

The City has several vehicles that must be properly maintained and replaced when necessary. Each department contributes to the Vehicle Maintenance Department to provide these services. In the coming years, the City is planning to replace the current vehicles with more environmentally sensitive vehicles and eventually all electric vehicles. Several electric vehicle charging stations will be necessary to be installed over the next two years for a smooth transition.

Account #	Description	Actuals FY22	Amended Budget FY23	Adopted Budget FY24	Adopted Budget FY25
Revenue					
501-0000-345.7001	FMP VEH REPLACE/MAINT	\$ 494,150	\$ 421,800	\$ 599,000	\$ 595,500
501-0000-361.8001	ALLOCATED INTEREST	7,358	-	-	-
501-0000-361.8003	MRKT VALUE OF INVESTMTS	(25,461)	-	-	-
501-0000-371.8303	MISCELLANEOUS REVENUE	1,091	-	-	-
501-0000-371.8305	FUEL COST REIMBURSEMENTS	134,044	85,000	130,000	130,000
501-0000-374.8501	OTHER COST REIMBURSEMENT	40,494	-	-	-
501-0000-391.9001	TRANSFER IN-GENERAL FUND	500,000	-	335,000	28,500
501-0000-391.9008	TRANSFER IN-OTHER FUNDS	5,383	-	156,800	169,200
Revenue Total		\$ 1,157,059	\$ 506,800	\$ 1,220,800	\$ 923,200
Labor Costs					
501-1921-419.1001	SALARIES FULL-TIME	\$ 114,365	\$ 126,700	\$ 151,600	\$ 161,700
501-1921-419.1003	OVERTIME	-	-	1,100	1,200
501-1921-419.1101	PERS-CITY PORTION	9,519	9,600	11,600	12,400
501-1921-419.1103	SECTION 125 CAFETERIA	32,070	45,600	48,000	35,400
501-1921-419.1104	LIFE INSURANCE	(208)	250	200	200
501-1921-419.1105	UNEMPLOYMENT INSURANCE	993	850	900	900
501-1921-419.1106	WORKER'S COMP INSURANCE	6,744	8,600	10,200	10,900
501-1921-419.1107	FICA	8,475	9,700	11,400	12,200
501-1921-419.1110	PENSION EXPENSE	(40,003)	-	-	-
Labor Subtotal		\$ 131,956	\$ 201,300	\$ 235,000	\$ 234,900
Other Costs					
501-1921-419.2018	FIRE EXTINGUISHER SERVICE	\$ 500	\$ 500	\$ 700	\$ 700
501-1921-419.2104	TECHNICAL SERVICES	5,415	5,000	7,000	7,000
501-1921-419.2705	UTILITIES-CELL PHONES	407	-	-	-
501-1921-419.2801	MAINTENANCE & REPAIR	39,508	19,000	17,000	17,000
501-1921-419.2804	TRAVEL, TRAINING, MEETING	370	2,500	3,500	3,500
501-1921-419.2813	FEES & LICENSES	3,026	2,800	3,400	3,400
501-1921-419.2815	VEHICLE OPERATE-FUEL/OIL	251,224	220,000	254,200	254,200
501-1921-419.2816	VEHICLE OPERATE-PARTS M&O	46,850	40,000	45,000	54,000
501-1921-419.2904	OTHER SERVICES & CHARGES	3,215	3,000	3,000	3,000
501-1921-419.3002	OPERATING SUPPLIES	5,209	6,200	8,000	8,000
501-1921-419.3022	SMALL TOOLS/NON-CAPITAL	437	500	5,000	5,000
501-1921-419.5004	EQUIPMENT	3,251	83,420	335,000	28,500
501-1921-419.5008	CAPITAL OUTLAY - LEASES	-	-	129,000	129,000
501-1921-419.7001	DEPRECIATION EXPENSE	171,866	-	175,000	175,000
Other Subtotal		\$ 531,278	\$ 382,920	\$ 985,800	\$ 688,300
Expenditure Total		\$ 663,235	\$ 584,220	\$ 1,220,800	\$ 923,200
Revenue Over (Under) Expenditures		\$ 493,824	\$ (77,420)	\$ -	\$ -

Fiscal Year 2024 & 2025 Expenditures

Risk Management Fund

Risk Management administers the City's self-insured Liability and Workers' Compensation programs, and purchases property, pollution, crime and cyber liability insurance coverage, among others. Risk Management handles the City's first party property and subrogation claims. Risk Management is responsible for the development of a safe and healthy environment for the public and for controlling and reducing liability exposures to preserve the City's assets and service capabilities.

Injuries and exposures are prevented through routine inspections, investigations, hazard control, safe work practices, best available technology, communication, education and training. Risk Management is responsible for recovering funds when City property is damaged by outside parties. Staff seek reimbursement from insurance companies or the uninsured through the court system.

Human Resources and Risk Management oversee the City's self-insured workers' compensation program and the handling of claims by our third-party administrator. The goal of disability management is to return injured or ill employees to the workforce as soon as they are able. This is accomplished via the City's hands on interactive process to focus on what the recovering employee can do rather than what they can't do. As part of disability management, staff work to ensure that employees are receiving any income and job protection to which they are entitled.

Department Priorities:

- Reduce unpredictability of accidental losses to City assets
- Prevent and reduce injuries and illnesses to City employees
- Develop, plan and implement City safety programs, policies and procedures in accordance with applicable rules and regulations

Budget Highlights:

The Department's 2023-2025 Proposed Budget provides for the following projects:

- Premiums for insurance continue to increase
- Continue to budget for employee safety training and facility inspections.
- Increase safety training and mandatory training

Account #	Description	Actuals FY22	Amended Budget FY23	Adopted Budget FY24	Adopted Budget FY25
Revenue					
502-0000-345.7002	SELF-INSURANCE/RISK MGMT	\$ 737,850	\$ 756,950	\$ 867,400	\$ 993,600
502-0000-361.8001	ALLOCATED INTEREST	11,602	-	-	-
502-0000-361.8003	MRKT VALUE OF INVESTMNTS	(40,986)	-	-	-
502-0000-371.8303	MISCELLANEOUS REVENUE	1,628	-	-	-
502-0000-374.8501	OTHER COST REIMBURSEMENT	49,750	-	-	-
502-0000-391.9001	TRANSFER IN-GENERAL FUND	150,000	-	-	-
502-0000-391.9008	TRANSFER IN-OTHER FUNDS	1,522	-	-	-
Revenue Total		\$ 911,367	\$ 756,950	\$ 867,400	\$ 993,600
Labor Costs					
502-1922-419.1001	SALARIES FULL-TIME	\$ 76,231	\$ 70,150	\$ 90,500	\$ 92,600
502-1922-419.1008	AUTO ALLOWANCE	1,730	1,800	3,200	3,200
502-1922-419.1009	CELL PHONE ALLOWANCE	519	550	600	600
502-1922-419.1101	PERS-CITY PORTION	8,546	7,750	9,900	10,200
502-1922-419.1103	SECTION 125 CAFETERIA	6,388	6,850	9,600	7,100
502-1922-419.1104	LIFE INSURANCE	212	200	300	300
502-1922-419.1105	UNEMPLOYMENT INSURANCE	130	150	200	200
502-1922-419.1106	WORKER'S COMP INSURANCE	4,118	4,300	5,500	5,600
502-1922-419.1107	FICA	5,957	3,700	5,000	5,100
502-1922-419.1108	MGT MEDICAL REIMBURSEMENT	300	150	200	200
502-1922-419.1110	PENSION EXPENSE	(24,941)	-	-	-
Labor Subtotal		\$ 79,190	\$ 95,600	\$ 125,000	\$ 125,100

Fiscal Year 2024 & 2025 Expenditures

Risk Management Fund (cont'd)					
Account #	Description	Actuals FY22	Amended Budget FY23	Adopted Budget FY24	Adopted Budget FY25
Other Costs					
502-1922-419.2001	ATTORNEY SERVICES	\$ 31,684	\$ 100,000	\$ 70,000	\$ 70,000
502-1922-419.2006	PROFESSIONAL SERVICES	10,782	10,600	15,800	15,800
502-1922-419.2007	THIRD PARTY ADMIN (W/C)	18,153	26,000	19,000	19,000
502-1922-419.2802	INSURANCE PREMIUM/DEPOSIT	282,235	368,500	556,700	677,800
502-1922-419.2803	INSURANCE PREMIUM/WK COMP	(75,000)	-	-	-
502-1922-419.2804	TRAVEL, TRAINING, MEETINGS	1,390	6,000	4,000	4,000
502-1922-419.2812	MEMBERSHIP DUES	-	-	150	150
502-1922-419.2817	PAYMENT OF CLAIMS	11,430	45,000	45,000	45,000
502-1922-419.2819	PYMT OF WORK COMP CLAIMS	23,265	100,000	25,000	30,000
502-1922-419.2904	OTHER SERVICES & CHARGES	1,088	250	3,000	3,000
502-1922-419.3022	SMALL TOOLS/NON-CAPITAL	-	5,000	3,750	3,750
Other Subtotal		\$ 305,028	\$ 661,350	\$ 742,400	\$ 868,500
Expenditure Total		\$ 384,218	\$ 756,950	\$ 867,400	\$ 993,600
Revenue Over (Under) Expenditures		\$ 527,149	\$ -	\$ -	\$ -

Fiscal Year 2024 & 2025 Expenditures

Information Technology Fund

The Information Technology builds, manages, and maintains the city government information technology infrastructure, including network components, printers, and computers used by other City departments. Information Technology manages the city data center, which houses most of the departments' servers (physical or virtual) and directs the development of certain IT projects (system or enterprise application) on behalf of other departments.

The 2023-2025 Proposed Budget supports the Department's mission by providing for new investments in and significant upgrades and improvements to the City's existing technology networks and systems. It funds, for example, upgrades to the data center, disaster recovery, cyber security, networking infrastructure, fiber optic links, and major improvements in the department's Intermediate Distribution Frame (IDF) room or closet connecting to the City's local area network (LAN) and wide area network (WAN).

Budget Highlights:

The Department's 2023-2025 Proposed Budget provides for the following projects:

- Planning and modification of the City Hall central networking infrastructure.
- Replacing and implementing cable management for network rack and server rack enclosure to support an abundance of data and voice-over IP (VoIP) cables, power cords, and network devices.
- Installing additional network components to support future fiber optic cable links to various departments.
- A data center refresh and network refresh to improve service, redundancy, high availability, and network security to the city specifically for 24 hours-a-day access to City services.
- Implement a disaster recovery plan for the city IT infrastructure.

Account #	Description	Actuals FY22	Amended Budget FY23	Adopted Budget FY24	Adopted Budget FY25
Revenue					
503-0000-345.7003	TECHNOLOGY/COMM REPLACE	\$ 597,600	\$ 567,200	\$ 902,800	\$ 982,800
503-0000-361.8003	MRKT VALUE OF INVESTMTS	(1,503)	-	-	-
503-0000-391.9001	TRANSFER IN-GENERAL FUND	350,000	250,000	325,000	265,000
503-0000-391.9008	TRANSFER IN-PEG FUND	38,155	16,150	18,500	20,300
Revenue Total		\$ 984,253	\$ 833,350	\$ 1,246,300	\$ 1,268,100

Labor Costs					
503-1923-419.1001	SALARIES FULL-TIME	\$ 106,071	\$ 156,450	\$ 310,100	\$ 322,900
503-1923-419.1002	SALARIES PART-TIME	-	23,100	20,700	21,800
503-1923-419.1008	AUTO ALLOWANCE	978	4,650	-	-
503-1923-419.1009	CELL PHONE ALLOWANCE	173	200	600	600
503-1923-419.1101	PERS-CITY PORTION	9,851	13,400	25,700	26,800
503-1923-419.1103	SECTION 125 CAFETERIA	6,777	42,150	38,400	58,400
503-1923-419.1104	LIFE INSURANCE	200	550	1,600	1,600
503-1923-419.1105	UNEMPLOYMENT INSURANCE	998	1,450	1,900	1,900
503-1923-419.1106	WORKER'S COMP INSURANCE	5,782	12,200	22,500	23,500
503-1923-419.1107	FICA	7,962	12,700	24,000	25,000
503-1923-419.1108	MGT MEDICAL REIMBURSEMENT	-	-	400	400
503-1923-419.1109	PARS CITY CONTRIBUTION	-	850	800	800
503-1923-419.1110	PENSION EXPENSE	(25,414)	-	-	-
Labor Subtotal		\$ 113,379	\$ 267,700	\$ 446,700	\$ 483,700

Fiscal Year 2024 & 2025 Expenditures

Information Technology Fund (cont'd)					
Account #	Description	Actuals FY22	Amended Budget FY23	Adopted Budget FY24	Adopted Budget FY25
Other Costs					
503-1923-419.2006	PROFESSIONAL SERVICES	\$ 59,442	\$ 45,097	\$ 75,300	\$ 82,700
503-1923-419.2024	CONTRACTS-POSTAGE MACHINE	70	-	-	-
503-1923-419.2025	SOFTWARE MAINTENANCE	176,980	151,050	211,100	230,600
503-1923-419.2101	TEMPORARY STAFFING	116,075	-	-	-
503-1923-419.2104	TECHNICAL SERVICES	37,472	23,700	40,400	49,400
503-1923-419.2704	UTILITIES-TELEPHONE	17,740	20,350	19,200	20,200
503-1923-419.2705	UTILITIES-CELL PHONES	1,927	450	3,200	3,500
503-1923-419.2801	MAINTENANCE & REPAIR	-	2,000	3,400	3,400
503-1923-419.2804	TRAVEL, TRAINING, MEETING	4,457	6,200	14,200	14,200
503-1923-419.2809	POSTAGE & FREIGHT	-	300	400	400
503-1923-419.2812	MEMBERSHIP DUES	130	250	600	600
503-1923-419.2813	FEES & LICENSES	44,754	28,000	36,100	39,700
503-1923-419.3001	OFFICE SUPPLIES	-	250	500	600
503-1923-419.3002	OPERATING SUPPLIES	2,964	1,500	4,500	4,800
503-1923-419.3022	SMALL TOOLS/NON-CAPITAL	37,620	34,855	35,700	39,300
503-1923-419.7001	DEPRECIATION EXPENSE	-	-	30,000	30,000
Other Subtotal		\$ 499,629	\$ 314,002	\$ 799,600	\$ 784,400
Expenditure Total		\$ 613,008	\$ 581,702	\$ 1,246,300	\$ 1,268,100
Revenue Over (Under) Expenditures		\$ 371,245	\$ 251,648	\$ -	\$ -

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Fiscal Year 2024 & 2025 Expenditures

Facilities Maintenance and Repair Fund

The Facilities Repair & Maintenance Fund allows funds to be set aside for major building repairs and improvements to City buildings and facilities.

Account #	Description	Actuals FY22	Amended Budget FY23	Adopted Budget FY24	Adopted Budget FY25
Revenue					
504-0000-345.7004	FACILITIES REPLACE/REPAIR	\$ 10,200	\$ 10,500	\$ 150,000	\$ 150,100
504-0000-361.8001	ALLOCATED INTEREST	887	-	-	-
504-0000-361.8003	MRKT VALUE OF INVESTMTS	(3,290)	-	-	-
504-0000-391.9001	TRANSFER IN - GENERAL FUND	92,771	200,000	-	-
Revenue Total		\$ 100,568	\$ 210,500	\$ 150,000	\$ 150,100
Other Costs					
504-1924-419.2104	TECHNICAL SERVICES	\$ 24,613	\$ -	\$ -	\$ -
504-1924-519.2006	PROFESSIONAL SERVICES	119,078	74,224	150,000	-
504-1924-519.7001	DEPRECIATION EXPENSE	1,752	-	-	-
Other Subtotal		\$ 145,443	\$ 74,224	\$ 150,000	\$ -
Expenditure Total		\$ 145,443	\$ 74,224	\$ 150,000	\$ -
Revenue Over (Under) Expenditures		\$ (44,875)	\$ 136,276	\$ -	\$ 150,100

Fiscal Year 2024 & 2025 Expenditures

Sewer Enterprise Fund

The City of Imperial Beach operates the sewer collection service in the City and transports the effluent to the City of San Diego for treatment at the Point Loma Sewer Treatment Plant. The City operates and maintains a series of pump stations that lift the sewer to high points so that the effluent can enter the larger system. The employees in the Sewer Division are constantly cleaning and repairing sewer lines to reduce the potential for backups and other failures. There is no funding from the General Fund transferred to the Sewer Enterprise. Conversely, the Sewer Enterprise transfers funds to the General Fund for services rendered such as payroll, insurance, and other costs directly attributable to the Sewer Enterprise Fund.

The upcoming budget cycle provides for several repairs and upgrades to the sewer system including:

- Pump Station 1B Electrical By-Pass Relocation
- Pump Station 8 Rehabilitation

Account #	Description	Actuals FY22	Amended Budget FY23	Adopted Budget FY24	Adopted Budget FY25
Revenue					
601-0000-346.7003	COUNTY SEWER COLLECTIONS	\$ 6,013,214	\$ 6,358,000	\$ 6,553,500	\$ 6,751,800
601-0000-346.7004	SEWER FEES-SPECIAL BILLED	106,726	-	-	-
601-0000-346.7005	SEWER CAPACITY FEES	70,929	-	-	-
601-0000-346.7007	CAPACITY FEES - ADU	26,666	-	-	-
601-0000-361.8001	ALLOCATED INTEREST	39,807	-	-	-
601-0000-361.8002	NON-ALLOCATED INTEREST	3,047	-	-	-
601-0000-361.8003	MRKT VALUE OF INVESTMNTS	(134,048)	-	-	-
601-0000-374.8501	OTHER COST REIMBURSEMENT	754	-	-	-
601-0000-391.9008	TRANSFERS IN - OTHER FUNDS	20,518	-	-	-
Revenue Total		\$ 6,147,613	\$ 6,358,000	\$ 6,553,500	\$ 6,751,800
Labor Costs					
601-5060-436.1001	SALARIES FULL-TIME	\$ 422,706	\$ 426,400	\$ 538,600	\$ 512,900
601-5060-436.1003	OVERTIME	16,002	16,095	2,800	2,900
601-5060-436.1007	STAND-BY PAY	22,546	22,500	-	-
601-5060-436.1008	AUTO ALLOWANCE	3,788	4,450	2,000	2,000
601-5060-436.1009	CELL PHONE ALLOWANCE	1,024	1,050	3,100	2,500
601-5060-436.1101	PERS-CITY PORTION	38,759	37,700	49,300	47,700
601-5060-436.1103	SECTION 125 CAFETERIA	60,995	104,900	93,600	96,000
601-5060-436.1104	LIFE INSURANCE	1,213	1,050	1,900	1,600
601-5060-436.1105	UNEMPLOYMENT INSURANCE	2,751	2,300	3,100	2,900
601-5060-436.1106	WORKER'S COMP INSURANCE	24,693	28,200	36,200	34,500
601-5060-436.1107	FICA	32,287	30,250	40,300	38,400
601-5060-436.1108	HEALTH REIMBURSEMENT	-	200	-	-
601-5060-436.1110	PENSION EXPENSE	(104,478)	-	-	-
Labor Subtotal		\$ 522,285	\$ 675,095	\$ 770,900	\$ 741,400

Fiscal Year 2024 & 2025 Expenditures

Sewer Enterprise Fund (cont'd)					
Account #	Description	Actuals FY22	Amended Budget FY23	Adopted Budget FY24	Adopted Budget FY25
Other Costs					
601-5060-436.2006	PROFESSIONAL SERVICES	\$ 23,014	\$ 30,000	\$ 35,100	\$ 35,100
601-5060-436.2021	NUISANCE ABATEMENT CHARGE	(359)	-	-	-
601-5060-436.2023	SECURITY & ALARM	7,298	12,200	11,800	30,200
601-5060-436.2104	TECHNICAL SERVICES	2,980,502	3,562,200	3,812,200	3,942,400
601-5060-436.2502	RENT-EQUIPMENT	-	1,000	-	-
601-5060-436.2603	PUBLIC WORKS ADMIN	391,700	403,450	-	-
601-5060-436.2604	ABC-ADMIN SVC CHARGE	164,500	169,400	636,600	649,300
601-5060-436.2605	ABC-TECHNOLOGY SVC CHARGE	68,000	70,050	34,200	34,900
601-5060-436.2606	ABC-RISK MGMT SVC CHARGE	67,400	69,400	100,800	102,800
601-5060-436.2607	ABC-FMP EQUIPMENT CHARGE	127,650	131,500	62,300	63,500
601-5060-436.2608	ABC-FACILITIES CHARGES	10,200	10,500	4,000	4,100
601-5060-436.2701	GAS & ELECTRIC (SDG&E)	64,812	75,000	70,400	73,900
601-5060-436.2702	UTILITIES-WATER	19,135	10,000	50,000	52,500
601-5060-436.2705	UTILITIES-CELL PHONES	2,005	-	2,400	2,500
601-5060-436.2801	MAINTENANCE & REPAIR	103,707	129,000	55,000	70,000
601-5060-436.2804	TRAVEL, TRAINING, MEETING	5,511	4,900	7,500	7,700
601-5060-436.2809	POSTAGE & FREIGHT	1,839	-	-	-
601-5060-436.2812	MEMBERSHIP DUES	2,077	600	1,000	2,300
601-5060-436.2813	FEES & LICENSES	2,463	4,450	5,500	5,500
601-5060-436.2904	OTHER SERVICES & CHARGES	1,034	-	17,000	17,000
601-5060-436.3002	OPERATING SUPPLIES	41,071	31,700	46,200	46,200
601-5060-436.3022	SMALL TOOLS/NON-CAPITAL	1,694	2,500	2,500	2,500
601-5060-436.5004	EQUIPMENT	10,814	140,113	112,500	-
601-5060-436.7001	DEPRECIATION EXPENSE	294,313	-	330,400	340,300
Other Subtotal		\$ 4,390,381	\$ 4,857,963	\$ 5,397,400	\$ 5,482,700
CIP Other Costs					
601-5060-536.2006	PROFESSIONAL SERVICES	\$ 94,411	\$ 1,993,194	\$ 1,400,000	\$ 540,000
CIP Other Subtotal		\$ 94,411	\$ 1,993,194	\$ 1,400,000	\$ 540,000
Expenditure Total		\$ 5,007,077	\$ 7,526,251	\$ 7,568,300	\$ 6,764,100
Revenue Over (Under) Expenditures		\$ 1,140,536	\$ (1,168,251)	\$ (1,014,800)	\$ (12,300)
Municipal Grand Total All Funds - Expenditure		\$ 40,368,302	\$ 49,184,732	\$ 57,162,800	\$ 45,999,400

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CAPITAL IMPROVEMENT



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**TWO YEAR CAPITAL IMPROVEMENT PROGRAM
Fiscal Year 2024 & Fiscal Year 2025**

Department	Projects	GF Reserve	PW/Strategic	CDBG	ARPA	ATP	Clean CA Grant	OGALS/NRPA	Transnet	SB 1	RTCIP	Sewer	Park Maint	Remaining Budget
PW Streets	5775 Signalized Intersection (Commercial Paper)								\$ 195,129					\$ 195,129
PW Sewer	Pump Station #5 & #7 Rehabilitation								\$ 74,228			\$ 74,228		\$ 74,228
	FY21 Carryover Total								\$ 195,129			\$ 74,228		\$ 269,357
PW Facilities	Sports Park & Recreation Center Rehab				\$ 1,956,027									\$ 1,956,027
PW Facilities	Senior Center Improvements				388,218									388,218
PW Streets	9th Street Active Transportation Corridor		100,000		2,479,000				269,401					2,848,401
PW Streets	LED Streetlight Ownership & Conversion		495,338											495,338
PW Streets	10th Streetscape Enhancements						689,796		203,369					893,165
	FY22 Carryover Total		\$ 595,338		\$ 2,848,245	\$ 2,479,000	\$ 689,796		\$ 472,770					\$ 6,581,149
PW Facilities	170 Palm Ave. Roof				\$ 227,950									\$ 227,950
PW Parks	Veterans Park Playground												186,213	186,213
PW Parks	Veterans Park Multi-Use Field				1,253,629			38,353						1,291,982
PW Parks	Veterans Park Splash Pad							724,000						724,000
PW Parks	Sports Park Restroom Project												380,668	380,668
PW Streets	FY23 ADA Ramps CDBG			135,760										135,760
PW Sewer	Pump Station 8 Rehab - Phase 1: Pump & Motor Replacement											247,000		247,000
	FY23 Carryover Total			\$ 135,760	\$ 1,481,579			\$ 762,353				\$ 247,000	\$ 566,881	\$ 3,193,573
Info Tech	Network Refresh	\$ 300,000												\$ 300,000
Info Tech	Server Room Cable Management	25,000												25,000
PW Streets	Palm Avenue Project (ATP)					23,112,000								23,112,000
PW Streets	FY24 Annual Roadway Improvements								251,000	1,376,600				1,627,600
PW Streets	RTCIP - SR75 Signalized Intersections										266,000			266,000
PW Sewer	PS-8 Phase 2 - Other Improvements											400,000		400,000
PW Sewer	FY24 Annual Underground Utility Repairs											999,600		999,600
	FY24 Total	\$ 325,000				\$ 23,112,000			\$ 251,000	\$ 1,376,600	\$ 266,000	\$ 1,399,600		\$ 26,730,200
Info Tech	Datacenter Refresh	\$ 250,000												\$ 250,000
PW Facilities	Senior Center Shade Structure & Furniture	54,000												54,000
PW Streets	FY25 Annual Roadway Improvements									661,900				661,900
PW Sewer	Pump Station 1B - Electrical by-pass relocation											300,000		300,000
PW Sewer	CCTV and Asset Management											240,000		240,000
	FY25 Total	\$ 304,000								\$ 661,900		\$ 540,000		\$ 1,505,900
	CIP Total	\$ 629,000	\$ 595,338	\$ 135,760	\$ 3,825,824	\$ 25,591,000	\$ 689,796	\$ 762,353	\$ 918,899	\$ 2,038,500	\$ 266,000	\$ 2,260,828	\$ 566,881	\$ 38,280,179

CITY OF IMPERIAL BEACH
FISCAL YEAR 2023/24 AND FISCAL YEAR 2024/25
CAPITAL IMPROVEMENT PROGRAM

CARRY OVER PROJECTS (FY 2022/23)							
<u>DEPT</u>	<u>PROJECT NAME</u>	<u>FUNDING SOURCE</u>	<u>APPROVED BUDGET</u>	<u>PROJECTED @ 06/30/2023</u>	<u>ESTIMATED CARRYOVER</u>		
Streets	SR 75 Signalized Intersections (Comm Paper)	TransNet	\$ 600,000	\$ 404,871	\$ 195,129		
Streets	9th Street Active Transportation Corridor	PW Strategic/Transnet/ATP Grant	3,354,000	505,599	2,848,401		
Streets	LED Streetlight Ownership & Conversion	PW Strategic	580,518	85,180	495,338		
Streets	10th Street Streetscape Enhancements	TransNet/Clean CA Grant	1,083,016	189,851	893,165		
Streets	FY23 ADA Ramps CDBG	CDBG	135,760	-	135,760		
Facilities	Sports Park & Recreation Center Rehab	ARPA	2,144,322	188,295	1,956,027		
Facilities	Senior Center Improvements	ARPA	705,300	317,082	388,218		
Facilities	170 Palm Ave. Roof	ARPA	290,000	62,050	227,950		
Parks	Veterans Park Playground	Kreutzkamp Grant/Parks Mtce	350,000	163,787	186,213		
Parks	Veterans Park Multi-Use Field	ARPA/NRPA Grant	1,423,000	131,018	1,291,982		
Parks	Veterans Park Splash Pad	OGALS/NRPA Grant	750,000	26,000	724,000		
Parks	Sports Park Restroom Project	Parks Mtce (GF Reserve)	800,000	419,332	380,668		
Sewer	Pump Station #5 & #7 Rehabilitation	Sewer Enterprise	1,654,328	1,580,100	74,228		
Sewer	Pump Station 8 Rehab - Phase 1: Pump & Motor Replacement	Sewer Enterprise	300,000	53,000	247,000		
TOTAL CIP CARRYOVER					\$	10,044,079	

CITY OF IMPERIAL BEACH
FISCAL YEAR 2023/24 AND FISCAL YEAR 2024/25
CAPITAL IMPROVEMENT PROGRAM

NEW PROJECTS FOR FY 2023/24 and FY 2024/25

<u>DEPT</u>	<u>PROJECT NAME</u>	<u>FUNDING SOURCE</u>	<u>APPROVED BUDGET</u>	<u>TOTALS</u>	<u>FISCAL YEAR</u>
Info Tech	Network Refresh	GF Reserve	\$ 300,000		FY 23/24
Info Tech	Server Room Cable Management	GF Reserve	25,000		FY 23/24
Info Tech	Datacenter Refresh	GF Reserve	250,000		FY 24/25
		TOTAL INFORMATION TECHNOLOGY	\$ 575,000		
Facilities	Senior Center Shade Structure & Furniture	GF Reserve	\$ 54,000		FY 24/25
		TOTAL FACILITIES	\$ 54,000		
Streets	Palm Avenue Project	ATP Grant	\$ 23,112,000		FY 23/24
Streets	FY 24 Annual Roadway Improvements	TransNet	251,000		FY 23/24
		SB1	1,376,600		FY 23/24
Streets	RTCIP - SR 75 Signalized Intersections	RTCIP	266,000		FY 23/24
Streets	FY 25 Annual Roadway Improvements	SB1	661,900		FY 24/25
		TOTAL STREET PROJECTS	\$ 25,667,500		
Sewer	PS-8 Phase 2 - Other Improvements	Sewer Enterprise	\$ 400,000		FY 23/24
Sewer	FY24 Annual Underground Utility Repairs	Sewer Enterprise	999,600		FY 23/24
Sewer	FY25 Annual Underground Utility Repairs	Sewer Enterprise	300,000		FY 24/25
Sewer	CCTV and Asset Management	Sewer Enterprise	240,000		FY 24/25
		TOTAL SEWER PROJECTS	\$ 1,939,600		
		TOTAL FY24 AND FY25 CIP	\$ 28,236,100		
		TOTAL CARRYOVER, FY24, FY25 CIP	\$ 38,280,179		

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BUDGET RESOLUTION



RESOLUTION NO. 2023-41

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF IMPERIAL BEACH, CALIFORNIA, ADOPTING THE MUNICIPAL BUDGET FOR FISCAL YEARS 2023-24 AND 2024-25 AND ELECTING THE POPULATION AND PRICE ADJUSTMENT FACTORS AND ESTABLISHING FISCAL YEAR 2023-24 APPROPRIATIONS LIMIT OF THE CITY OF IMPERIAL BEACH PURSUANT TO CALIFORNIA CONSTITUTION ARTICLE XIII B, AND SECTION 7900 ET SEQ. OF THE CALIFORNIA GOVERNMENT CODE AND ADOPTING THE TWO-YEAR (FY24 AND FY25) BUDGET AND IMPLEMENTATION SCHEDULE OF THE CAPITAL IMPROVEMENTS PROGRAM

WHEREAS, the City Council held a public meeting on May 2nd for purposes of reviewing, discussing and receiving public input on the proposed budget; and

WHEREAS, staff conducted four additional public outreach events on May 8th, May 9th, May 15th and May 16th as directed by the City Council; and

WHEREAS, the proposed budget was prepared in accordance with the financial policies of the City; and

WHEREAS, the appropriations listed within the Two-Year Budget for Fiscal Years 2023-24 and 2024-25 will provide the level of services deemed appropriate by the City Manager consistent with anticipated revenues; and

WHEREAS, the proposed budget is an expenditure plan that includes the use of unassigned fund balance in Fiscal Years 2023-24 and 2024-25 for one time capital projects and expenditures; and

WHEREAS, the proposed budget, even with the use of unassigned fund balance, ensures the maintenance of adequate reserves during Fiscal Years 2023-24 and 2024-25; and

WHEREAS, pursuant to Article XIII B of the California Constitution, and Section 7900 et seq. of the California Government Code, the City of Imperial Beach is responsible for determination of the appropriations limit for Fiscal Year 2023-24; and

WHEREAS, pursuant to amendments to Article XIII B enacted in 1990, the City Council is required to elect the population and price adjustment factors used to calculate the appropriations limit.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Imperial Beach as follows:

1. That the Municipal Budget for the City of Imperial Beach totaling appropriations of \$57,162,800 in Fiscal Year 2023-24 and \$45,999,400 in Fiscal Year 2024-25, as part of the combined Two-Year Budget for the Fiscal Years 2023-24 and 2024-25, is adopted as the Budget of the City for said fiscal years subject to City Council review and subject to the completion of any necessary meet and confer obligations with the recognized bargaining groups.
2. That the Finance Director is authorized to adjust Fiscal Year 2023-24 and 2024-25 Citywide budgets within adopted appropriation limits.
3. That the City Clerk of the City of Imperial Beach is hereby directed to forward a copy of said approved and adopted budget to the County Controller of San Diego County for filing pursuant to Government Code Section 53901.
4. For the calculation of the appropriations limit for the 2023-24 fiscal year, the City Council elects the following annual adjustment factors: (1) the percentage change in

California's per capita personal income growth; and (2) the population adjustment factor of the County population growth.

5. It is hereby determined that the appropriations limit for the 2023-2024 fiscal year for the City of Imperial Beach is \$33,086,661 on applicable funds subject to the limit totaling \$17,349,428 (GANN Limit).
6. That the two-year (FY24 and FY25) budget and implementation schedule of the Imperial Beach Capital Improvements Program, that includes projects with identified funding, represents the projects anticipated to be completed or commenced during the two-year budget cycle, is hereby adopted.

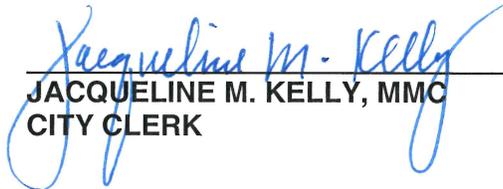
PASSED, APPROVED, AND ADOPTED by the City Council of the City of Imperial Beach at its meeting held on the 17th day of May 2023, by the following vote:

AYES:	COUNCILMEMBERS:	FISHER, SEABURY, MCKAY, LEYBA-GONZALEZ, AGUIRRE
NOES:	COUNCILMEMBERS:	NONE
ABSENT:	COUNCILMEMBERS:	NONE



PALOMA AGUIRRE, MAYOR

ATTEST:



**JACQUELINE M. KELLY, MMC
CITY CLERK**

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Imperial Beach GANN Appropriations Limit - FY2023/2024
(Based on FY2024 / FY2025 Adopted Budget)

Revenue Source	Proceeds of Taxes	Non-Proceeds of Taxes
<u>TAXES</u>		
Property Taxes	\$ 9,934,600	
Sales and Use Tax	\$ 5,283,600	
Transient Occupancy Tax	\$ 1,453,100	
Documentary or Real Property Transfer Taxes	\$ 110,000	
Business License Tax	\$ 375,000	
<u>FEES</u> (Regulatory, Planning and Development, Building Construction and Safety, Sewer)		\$ 7,383,600
<u>BENEFIT ASSESSMENTS</u> - LLM-D-ASSMT District #67 Fund		\$ -
<u>FRANCHISES</u> - Solid Waste, Gas and Electric, Cable, Water		\$ 2,534,400
<u>FINES, FORFEITURES AND PENALTIES</u> - Parking, Civil Penalty, Traffic, False Alarms, Misc.		\$ 234,500
<u>RENTS, ROYALTIES AND CONCESSIONS</u> - Public Property Rental, Facilities, Equipment		\$ 282,200
<u>GIFTS</u>		\$ 844,000
<u>FROM STATE</u>		
Motor Vehicle License Fee - VLF Excess	\$ 27,700	
Motor Vehicle Fuel (gasoline) Tax - HUTA/RMRA		\$ 1,422,900
Motor Vehicle Fuel (gasoline) Tax - Prop "A" (Transnet) Fund		\$ 1,110,500
Citizens Option for Public Safety (COPS)		\$ 125,000
State Mandate Reimbursements	\$ 20,000	
Other Discretionary State Grants and Aid	\$ 80,000	
<u>OTHER GOVERNMENTS</u>		
Federal Community Development Block Grant		\$ 129,000
Other - Federal Grants, Port of San Diego, SBUUSD, SUHSD, Misc.		\$ 8,262,400
<u>OTHER MISCELLANEOUS</u>		
Interfund Transfers - ABC, Gas Tax Transfer In, Internal Service, Misc.		\$ 5,061,800
<u>SUCCESSOR AGENCY - RDA</u>		
Successor Agency Debt Service Fund (Transfer In)		\$ -
Redevelopment Obligation Retirement Fund		\$ 2,215,000
SUBTOTAL	\$ 17,284,000	\$ 29,605,300
<u>Exclusions</u>		
Qualified Capital Outlay		
Non-Proceeds of Taxes		\$ 29,605,300
<u>Interest Allocation</u>		
Total Revenues	\$ 46,889,300	
Total of Non-Interest Revenues Taxes/Non-Taxes	\$ 17,284,000	\$ 29,605,300
Minus Exclusions (Qualified Capital Outlay)	\$ -	
Net Invested Proceeds from Taxes	\$ 17,284,000	
Total Interest Earnings	\$ 175,000	
Proceeds of Taxes as a Percentage of Revenues	37%	
Amount of Interest Earned from "Proceeds of Taxes"	\$ 64,507	
Total Revenue from Taxes (net proceeds from taxes + percentage of interest earned)	\$ 17,348,507	
<u>GANN CALCULATIONS</u>		
Prior Year Limit	\$ 31,721,304	
Multiplied by Price Adjustment (Provided by CA DOF = 4.44%)	X 1.0444	
Multiplied by Population Adjustment (higher of City or County provided by DOF - 2023 = -.13%)	X 0.9987	
FY 23-24 Appropriations Limit	\$ 33,086,661	
Total Appropriations Subject to Limit	\$ 17,348,507	
Appropriations Limit	\$ 33,086,661	
Under (Over) Limit	\$ 15,738,154	
Percent of GANN Limit	52%	