



# **CITY OF IMPERIAL BEACH**

## **FY 2026 & FY 2027**

### **BIENNIAL BUDGET**



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# City of Imperial Beach FY 2026 & 2027 Budget

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# City of Imperial Beach, California

OFFICE OF THE CITY MANAGER

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June 4, 2025

Mayor Aguirre and Honorable Members of the City Council:

It is our pleasure to submit management's proposal for the Fiscal Year 2025-2026 and Fiscal Year 2026-2027 City of Imperial Beach Municipal Budget and Capital Improvement Program (CIP). This document reflects our ongoing commitment to fiscal responsibility, transparency, and the stewardship of public resources—particularly during a time of heightened economic uncertainty and rising pension obligations.

The broader economic landscape continues to evolve following the global disruption of the COVID-19 pandemic. Federal stimulus and quantitative easing temporarily bolstered local government revenues, including increases in sales tax and transient occupancy tax (TOT), particularly during the previous budget cycle. However, as these external supports taper and inflation persists, the City faces a slower-growth environment, flattening revenues, and continued financial volatility.

In consideration of these conditions, this proposed budget emphasizes fiscal caution, strategic investment, and service continuity. Departments have been directed to control costs, streamline operations, and defer non-essential expenses. This budget proposes a measured approach to new spending, focusing on finishing what we've started—completing key capital projects already in motion—while safeguarding essential services and being prudent with taxpayer dollars.

## Key Budget Drivers:

- Rapidly escalating pension obligations and long-term retirement liabilities
- Aging infrastructure and growing maintenance backlogs
- Inflationary pressures on labor, construction, and materials costs
- Regulatory limits on revenue generation
- Stagnant or declining sales tax, TOT, and other core revenue streams
- Environmental and tourism impacts related to pollution and water quality
- Uncertainty around federal and state policy, consumer behavior, and market stability

## Budget Priorities:

- Protecting essential services, particularly public safety, infrastructure, and emergency response
- Targeting capital improvement projects that address critical needs and leveraging outside funding
- Maintaining reserve, including continued contributions to the City's Section 115 Trust to mitigate future pension volatility
- Pursuing grants and partnerships to reduce reliance on General Fund resources

The City remains committed to living within its means while investing strategically in the future of our community. Imperial Beach maintains zero municipal debt and is focused on implementing a Capital Improvements Program aimed at addressing infrastructure needs. Our strong partnership with the Port of San Diego continues to ensure well-maintained and attractive tidelands.

Notable investments include American Rescue Plan Act (ARPA) funded projects such as enhancements to Veterans Park, inclusive of the replacement of the playground, new multipurpose field, upgrades to the Senior Center, and the renovation of the Sports Park Recreation Center. Other key CIP efforts upcoming include the

completion of the 9th Street Improvement Project and Border to Bayshore Bikeway, implementation of the Palm Avenue Master Plan, and development of a new Splash Pad at Pierwood Plaza.

The budget proposes modernization and improvement of critical information technology infrastructure to improve system security and resilience in response to growing cybersecurity threats. In addition, funding for the rehabilitation of key sewer pump stations, ensuring continued reliability of essential services, is also proposed. These initiatives are aligned with the goals outlined in the City's "Bigger Picture" Strategic Plan, a multi-year framework that guides community enhancements and capital investments. This long-term approach ensures that resources are allocated effectively, supporting both current needs and future growth.

**Environmental Leadership:**

Imperial Beach continues to lead the regional and international response to cross-border pollution. Federal funding has been secured to advance major infrastructure solutions, but these are complex projects that require constant collaboration, investment, and public attention. The City remains steadfast in its advocacy to protect water quality, public health, and coastal and community vitality.

**Budget Overview:**

The Fiscal Year 2025-2026 and 2026-2027 municipal budget is balanced and does not project a structural deficit over the two-year cycle. For FY 2025-2026, the total City and Successor Agency budget is \$50,256,600, with a General Fund budget of \$31,580,600. The General Fund unassigned fund balance is projected at approximately 37% of the General Fund Expenditures with an additional 10% reserve for economic uncertainty, in line with the City's reserve policy.

The City continues its prudent investment in the Section 115 Trust, to prefund employer pension contributions. This investment is intended to reduce exposure to market volatility and smooth out fluctuations in annual pension obligations over time. Meanwhile, the Sewer Fund also maintains reserves in line with current recommendations from the adopted sewer study. However, the costs of operating and maintaining the wastewater system have increased significantly, necessitating a comprehensive fee assessment. A new sewer rate study is scheduled to begin in FY 2025-2026, with updated rates anticipated to take effect in FY 2026-2027 to ensure alignment with operational needs and long-term system sustainability.

City staff will continue to monitor fiscal conditions and present recommendations for adjustments if needed.

The proposed budget as presented is the product of cross-departmental collaboration, guided by the City Council's strategic direction and informed by public input and community values. City staff deeply appreciate the continued support and partnership of our elected officials and the residents of Imperial Beach, whose engagement is essential to our shared success.

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

Lily Flyte, Finance Director

Jacque M. Kelly, City Clerk

Nadia Smith, Human Resources Director

Juan Larios, Public Works Director

Chris Helmer, Environmental & Natural Resources Dir.

Meagan Openshaw, Community Development Director

John French, Fire Chief

Jennifer Lyon, City Attorney

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

Jason Lindquist, Marine Safety Captain

Larissa Patros, Finance Manager

Jay Santos, Information Technology Manager

Eric Minicilli, Assistant Public Works Director

Roberta Otero, Senior Management Analyst

Carla Camacho, Senior Management Analyst



**Paloma Aguirre**  
Mayor



**Carol Seabury**  
Mayor Pro Temp  
District 1



**Jack Fisher**  
Councilmember  
District 2



**Mitch McKay**  
Councilmember  
District 3



**Matthew Leyba-Gonzalez**  
Councilmember  
District 4

# City of Imperial Beach Executive Summary

## FY 2026 and FY 2027 Budget

### About the City of Imperial Beach

Imperial Beach is a general law city located in the southwestern corner of San Diego County, California. With a population of approximately 26,369<sup>1</sup> residents, it covers about 4.5 square miles and boasts four miles of scenic beachfront along the Pacific Ocean.



Imperial Beach is truly one of a kind—a Southern California beach town that has managed to hold onto its small-town charm while being surrounded by some of the most dynamic regions in the country. What makes Imperial Beach unique is its blend of natural beauty, ecological significance, and relaxed atmosphere which feels refreshingly authentic compared to more commercialized beach towns. It's a place where the focus remains on the ocean, open spaces, and a

strong sense of community.

Proudly calling itself “Classic Southern California,” Imperial Beach embraces its identity as a laid-back, beach-oriented community. The city’s mission is to preserve and enhance this atmosphere - a safe, small-town environment enriched by its natural beauty and cultural heritage.

Geographically, Imperial Beach holds the unique distinction of being the most southwesterly city in the continental United States. It borders Mexico to the south, the city of Coronado to the north, San Diego to the east, and the Pacific Ocean to the west. Primarily a residential and recreational community, Imperial Beach has a modest but vibrant core of retail shops and businesses that cater to both residents and visitors. Imperial Beach is also known for its rich natural environment and offers a wide range of ecotourism opportunities. Visitors and locals alike can explore the Tijuana River Estuary, bike along the scenic Bayshore Bikeway that skirts South San Diego Bay or take a stroll on the city’s 1,200-foot fishing pier. The city is home to the Tijuana River National Estuarine Research Reserve, a critical natural habitat where the freshwater Tijuana River meets the Pacific Ocean. As the largest saltwater marsh in Southern California, it supports a wide range of endangered birds and wildlife.

Other notable destinations in and around Imperial Beach include the San Diego Bay National Wildlife Refuge and



<sup>1</sup> Department of Finance, 2025

Border Field State Park. These protected areas underscore the city’s commitment to environmental stewardship and conservation.



In addition to its environmental and recreational offerings, Imperial Beach also has a strong military presence. The Naval Outlying Landing Field (NOLF), part of Naval Base Coronado, is located within the city and is primarily used for helicopter flight training. Just north of the city lies the Coastal Campus, a Special Forces administrative center also associated with Naval Base Coronado.

Incorporated in 1956, Imperial Beach operates under a Council-Manager form of government. The Mayor is elected at-large to serve a four-year term, while the City Council is composed of four members elected by district. The city held its first district-based elections in November 2020. The City Council appoints the City

Manager, who is responsible for implementing Council policies, while the Chief Administrative Officer oversees the city’s daily administrative functions.

Since the adoption of the previous budget, the City has experienced a notable shift in economic and fiscal conditions. In the immediate aftermath of the COVID-19 pandemic, the local economy benefitted from a period of strong recovery, supported by federal stimulus measures, quantitative easing, and direct funding from programs such as the CARES Act and the American Rescue Plan Act (ARPA). These resources played a role in boosting local business and consumer activity or funding key City capital improvement projects. During this period, the City experienced solid growth in several major revenue streams including sales tax, transient occupancy tax (TOT), and cannabis-related revenues. This revenue growth, along with federal aid, enabled the City to make significant strides in both infrastructure investments and the enhancement of community amenities. Not only were we able to maintain essential services, but we also expanded recreational, cultural, and public safety offerings for our residents.

These initiatives included expanded recreational and cultural opportunities, the introduction of new special events, and an enhanced response to safety hazards and cleanliness issues throughout the City. Significant upgrades were made to the Senior Center, and new restrooms were added to the Sports Park. The recreational center at Sports Park is also nearing the completion of its remodel. At Veterans Park, both the multi-use field and playground were remodeled to provide improved facilities for the community. Additionally, the City secured grant funding for various street projects, including improvements on 9th and 10th Streets, as well as for a Community Outreach Worker position aimed at assisting the unsheltered population in the area.



However, we have begun to see clear signs that the post-pandemic momentum is slowing. Consumer spending has tapered off, and key revenue sources are starting to soften. At the same time, the City continues to face an ongoing pollution crisis that is straining both City resources and the community, while also negatively impacting visitation. The environmental challenges are also contributing to declines in tourism, which is a significant source of revenue. At the same time, inflation and other economic factors



have driven up costs across nearly all operational areas. Personnel costs, contractual services, materials, and insurance premiums have all increased, putting added pressure on the City’s financial position.

Alongside local fiscal pressures, broader economic uncertainty - such as trade tensions, market volatility, and a cooling job market—has weakened consumer

confidence and affected City revenues. In response, this budget emphasizes right-sizing: aligning resources with current economic conditions while protecting essential services. We are prioritizing core functions, streamlining operations, and making strategic investments to support long-term sustainability and resilience.

### **Budget Summary**

The City of Imperial Beach’s fiscal year begins on July 1 and ends on June 30 of the following year. The City operates on a two-year budget cycle, and this document outlines the financial plan for Fiscal Years 2025-26 (FY26) and 2026-27 (FY27), covering the period from July 1, 2025, through June 30, 2027.

Biannually, the City adopts a balanced budget that serves as both a financial plan and a tool to guide how public resources are allocated. The budget outlines the revenues the City expects to receive and how those funds will be used to support essential services, programs, infrastructure, and community priorities. Throughout the fiscal year, City staff closely monitor revenues and expenditures to ensure that public funds are being managed responsibly and that operations remain within the approved budget.

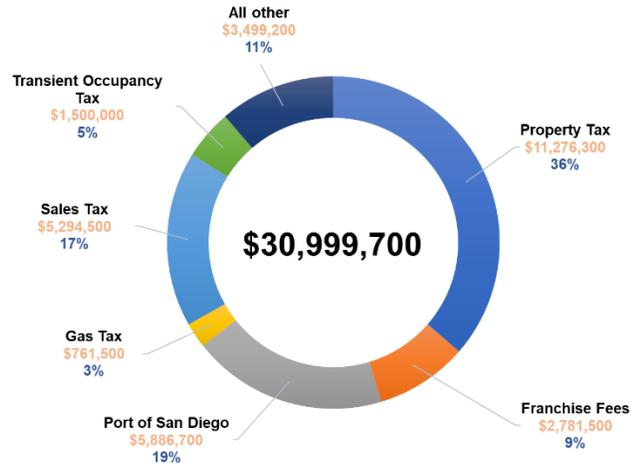
In preparing this year’s budget, the City Council and City management were guided by several important principles. Foremost among them was the development of a balanced budget that is transparent, easy to understand, and accurate. Every revenue source and expense was reviewed and analyzed to reflect current trends and ensure financial integrity. The proposed budget includes routine financial obligations such as employee merit increases, bond payments, insurance premiums, and the City’s required contribution to the CalPERS pension system. In addition, with the use of a portion of the City’s General Fund Unassigned Fund Balance, the budget includes limited one-time expenditures for critical equipment, vehicles, and long-deferred projects that will benefit the community and improve public services.

This budget reflects the City’s continued commitment to fiscal responsibility, long-term sustainability, and investment in services and infrastructure that enhance the quality of life in Imperial Beach.

**Revenues**

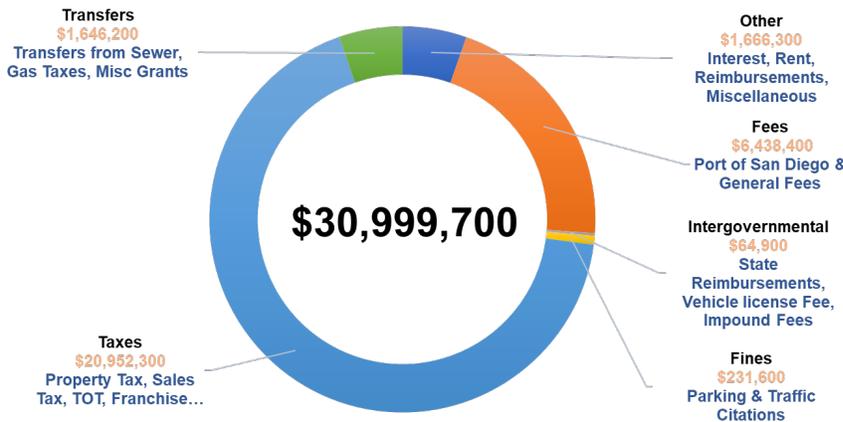
The FY26 General Fund revenue is projected to be \$30,999,700. However, due to the current economic outlook, revenue growth is expected to flatten significantly compared to prior years, although modest year-over-year increases are still anticipated. The City’s major sources of General Fund revenue include Property Tax, Port of San Diego revenue, Franchise Tax, Sales and Measure I Tax, Transient Occupancy Tax (TOT), and Gas Taxes (see chart to the right). These revenue streams collectively account for approximately 89% of the City’s General Fund revenue.

**FY26 GENERAL FUND MAJOR REVENUE SOURCES**



Property taxes continue to be a primary source of revenue for the City; however, it is important to note that the City receives only a portion of the total property tax bill paid by property owners, with other portions going to the County, school districts, and other local agencies. Additionally, in accordance with Proposition 13, property tax assessments are limited to a 2% annual increase unless a property is sold or new construction occurs. Sales tax revenue is composed of two components: the Base Sales Tax, established under the Bradley-Burns Uniform Sales and Use Tax Law, and Measure I, a one-cent transaction and use tax approved by local voters in November 2020. Sales tax revenue is closely tied to local economic activity and continues to be a vital funding stream for the City’s operations and services. The Transient Occupancy Tax (TOT), commonly referred to as the hotel tax, applies to short-term stays of less than 30 days. In November 2022, voters approved Measure R, increasing the TOT rate from 10% to 14% effective January 1, 2023. The higher rate helps support critical services for the community. The City also receives revenue from the Port of San Diego, which provides funding to support public services provided in the tidelands area. These include law enforcement, fire, and lifeguard services, tidelands maintenance, and animal control. Port revenues are provided on a cost-recovery basis, meaning the City is reimbursed only for the actual cost of services rendered within Port jurisdiction. Other General Fund revenues include fines and penalties, such as those from parking and traffic citations; intergovernmental revenues, including vehicle license fees, state reimbursements, and vehicle impound fees; and transfers from other funds, such as the Gas Tax or Proposition A. The City also generates revenue through a range of user fees for services such as business licenses, building permits, plan checks, and fire inspections. These fees are charged on a cost-recovery basis, meaning the City can only recover the cost of providing the service. However, it’s important to note that most of these fees are not currently set at 100% cost recovery, and some are

**FY 26 GENERAL FUND REVENUE SUMMARY**



the tidelands area. These include law enforcement, fire, and lifeguard services, tidelands maintenance, and animal control. Port revenues are provided on a cost-recovery basis, meaning the City is reimbursed only for the actual cost of services rendered within Port jurisdiction. Other General Fund revenues include fines and penalties, such as those from parking and traffic citations; intergovernmental revenues, including vehicle license fees, state reimbursements, and vehicle impound fees; and transfers from other funds, such as the Gas Tax or Proposition A. The City also generates revenue through a range of user fees for services such as business licenses, building permits, plan checks, and fire inspections. These fees are charged on a cost-recovery basis, meaning the City can only recover the cost of providing the service. However, it’s important to note that most of these fees are not currently set at 100% cost recovery, and some are

intentionally subsidized to maintain accessibility for residents and businesses. The City conducted a comprehensive fee study, and updated fee amounts took effect in March 2024 to better align fee levels with the actual cost of service delivery.

Taxes remain the City’s primary source of revenue and are projected to increase by approximately \$791,000 in FY26. This growth is primarily driven by increases in property tax revenue and, to a lesser extent, franchise taxes, while sales tax revenue is expected to decline slightly due to changing economic conditions. Fee revenues are projected to rise by about \$500,000, largely a result of the new fee schedule.

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

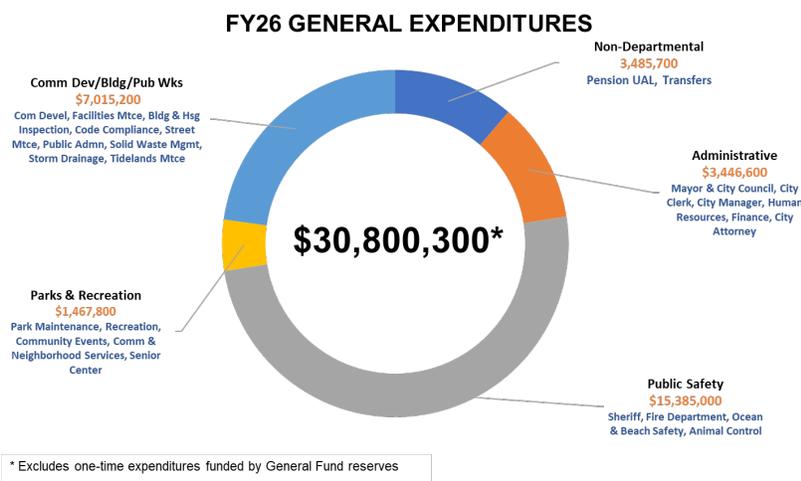
The table below provides a summary of all sources of funds between FY23 through the projected FY25 as well as the proposed budget for FY26 and FY27.

### FY23-27 General Fund Revenue

Revenue Source (Grouped)	FY23 Actual	Annual Change	FY24 Actual	Annual Change	FY25 Amended	Annual Change	FY25 Projected	Annual Change	FY26 Proposed	Annual Change	FY27 Proposed
<b>Taxes</b>	\$ 19,522,040	5.5%	\$ 20,592,293	-2.1%	\$ 20,160,700	1.5%	\$ 20,887,355	0.3%	\$ 20,952,300	3.6%	\$ 21,730,400
<b>Fees</b>	\$ 5,597,511	8.8%	\$ 6,088,843	-2.6%	\$ 5,931,600	7.4%	\$ 6,528,840	-1.4%	\$ 6,438,400	2.7%	\$ 6,616,200
<b>Fines</b>	\$ 395,227	-17.5%	\$ 326,135	-34.2%	\$ 214,500	-30.8%	\$ 260,172	-11.0%	\$ 231,600	0.0%	\$ 231,600
<b>Intergovernmental</b>	\$ 276,435	-49.0%	\$ 140,870	-0.5%	\$ 140,231	19.1%	\$ 167,641	-61.3%	\$ 64,900	0.0%	\$ 64,900
<b>Other</b>	\$ 1,997,696	24.0%	\$ 2,477,115	-33.6%	\$ 1,644,000	-14.2%	\$ 2,243,200	-25.7%	\$ 1,666,300	0.3%	\$ 1,671,500
<b>Transfers</b>	\$ 1,564,237	0.9%	\$ 1,578,140	7.7%	\$ 1,700,300	7.2%	\$ 1,700,300	-3.2%	\$ 1,646,200	4.0%	\$ 1,715,500
<b>Total</b>	<b>\$ 29,353,147</b>	<b>6.3%</b>	<b>\$ 31,203,395</b>	<b>-4.5%</b>	<b>\$ 29,791,331</b>	<b>2.0%</b>	<b>\$ 31,787,508</b>	<b>-2.5%</b>	<b>\$ 30,999,700</b>	<b>3.3%</b>	<b>\$ 32,030,100</b>

### Expenditures

The General Fund Expenses budgeted for FY26 is \$30,800,300 excluding one-time expenditures and \$31,580,600 when one-time expenses are included. The City’s General Fund budgeted expenditures are projected to increase by approximately \$704,500 from FY25 to FY26. This overall growth is mainly driven by rising labor costs and ongoing pension obligations. One of the more notable increases is in the Marine Safety Division, which reflects recommendations from a recent organizational assessment aimed at enhancing public safety along the coastline. Additionally, the Non-Departmental budget shows an increase, primarily due to higher required annual Unfunded Accrued Liability (UAL) payments to CalPERS for the City’s pension obligations. Larger increases are also seen in both the Streets and Fire Departments, due to scheduled rising labor costs. On the other hand, the Recreation Department is projected to see a budget reduction of approximately \$562,000. This decrease results from the elimination of the aquatics program, a reduction in special events, and continued position vacancies that are not expected to be filled in the near term.



Staff is also recommending one-time expenditures for essential equipment and long-deferred projects. These will be funded through an appropriation from the General Fund's Unreserved Fund Balance.

A summary of the one-time expenditures requested to be funded by General Fund reserves and their estimated costs is shown below:

Description	Dept	Estimated Cost	Fiscal Year
Economic Development Plan	Community Dev	\$100,000	2025/2026
System Upgrades on Fire Engines	Fire	\$9,900	2025/2026
Fire Station Improvements	Fire	\$30,000	2025/2026
Fire Station Exhaust Mitigation	Fire	\$100,000	2025/2026
Vehicle replacement - Building Inspection	Fleet	\$35,000	2025/2026
Vehicle replacement - Code Compliance	Fleet	\$35,000	2025/2026
Spoilvac Truck Replacement	Fleet	\$50,000	2025/2026
Fuel station unleaded tanks	Fleet	\$220,000	2025/2026
Pickleball Court Design	Parks	\$75,000	2025/2026
Sports Park Recreation Equipment	Parks & Recreation	\$40,400	2025/2026
Public Works Yard - Rolling Gate	Public Works	\$25,000	2025/2026
Citywide Drain Improvements	Storm Drain	\$60,000	2025/2026
<b>FY2025/2026 TOTAL</b>		<b>\$ 780,300</b>	

Description	Dept	Estimated Cost	Fiscal Year
Disaster Recovery (Phase II)	Information Technology	\$35,000	2026/2027
Mobile Device Management	Information Technology	\$15,000	2026/2027
City Anniversary	Parks & Recreation	\$20,000	2026/2027
<b>FY2026/2027 TOTAL</b>		<b>\$ 70,000</b>	

**Capital Improvement Program**

The Capital Improvement Program (CIP) outlines major capital projects and significant equipment purchases, typically planned over a five-year horizon. For FY26, the CIP Budget is \$4,060,300, and for FY27, it is \$761,200. The two-year CIP budget and implementation schedule includes projects such as the ATP grant-funded Palm Avenue Project, information technology infrastructure upgrades, safety enhancements at City facilities, and improvements to roadways, storm drains, and sewer pump stations. Refer to the “Two-Year Capital Improvement Section” further in the document for details of the projects.

**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. These minimum reserve standards are to be upheld, except in cases of unforeseen emergencies or fiscal crises. By resolution, the City Council 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 below summarizes the projected fund balances in the General Fund, Capital Funds, Internal Service Funds, and Sewer Fund as of June 30, 2025. The combined projected fund balance for the General Fund, Capital Projects Funds, and Internal Service Funds is \$22,848,170. This total includes reserves

established by City Council policy, such as unassigned fund reserves, economic uncertainty reserves, and other designated reserves. The General Fund’s unassigned reserve is projected to be approximately 37% of expenditures as of June 30, 2025, which falls within the City’s recommended range of 30–40%. Staff is recommending the limited use of the unreserved fund balance for one-time expenditures and previously deferred projects. Even with these appropriations, the General Fund balance is expected to remain within the recommended range.

The Capital Funds include the Strategic Capital Fund, Public Works Capital Fund, and Capital Projects Funds. The Internal Service Funds consist of Vehicle and Facility Maintenance, Information Technology, and Risk Management. Additionally, the balance in the Sewer Enterprise Fund is projected to be \$5,270,965 as of June 30, 2025.

**Fund Balances**  
**(Projected – June 30, 2025)**



\*GFE = General Fund Expenditures  
 \*\* Only pension balance of Section 115 trust fund is reported. Retiree healthcare is netted with liabilities  
 \*\*\*Pre-paids, Community Benefit Reserve, PEG Reserve

**Personnel FTEs and Staffing Changes**

The City of Imperial Beach's citywide full-time equivalent (FTEs) in FY26 is 126.5 positions consisting of 90 full-time employees and approximately 62 part-time staff.

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

- Maintaining the Parks, Recreation, and Community Services Director vacant for FY26 and FY27
- Addition of a full-time Recreation & Community Services Coordinator to support the program, classes, and events at the Senior Center and Sports Park
- Maintain the Assistant Public Works Director to assist the Public Works Director manage the day-to-day operations
- Eliminate a CIP Construction Manager in lieu of maintaining the Assistant Public Works Director
- Add a Public Works Superintendent to support with the supervision and management of the department divisions

**Acknowledgments**

The creation of a municipal budget is truly a collaborative effort. It depends on clear communication with elected officials, meaningful input from residents, close coordination with department heads, and the dedication and expertise of City staff. I sincerely thank our residents, department heads, executive team, finance staff, and all City employees for their ongoing support, hard work, and valuable feedback throughout this process.

For more information regarding the City of Imperial Beach, please visit our website at [www.imperialbeachca.gov](http://www.imperialbeachca.gov).

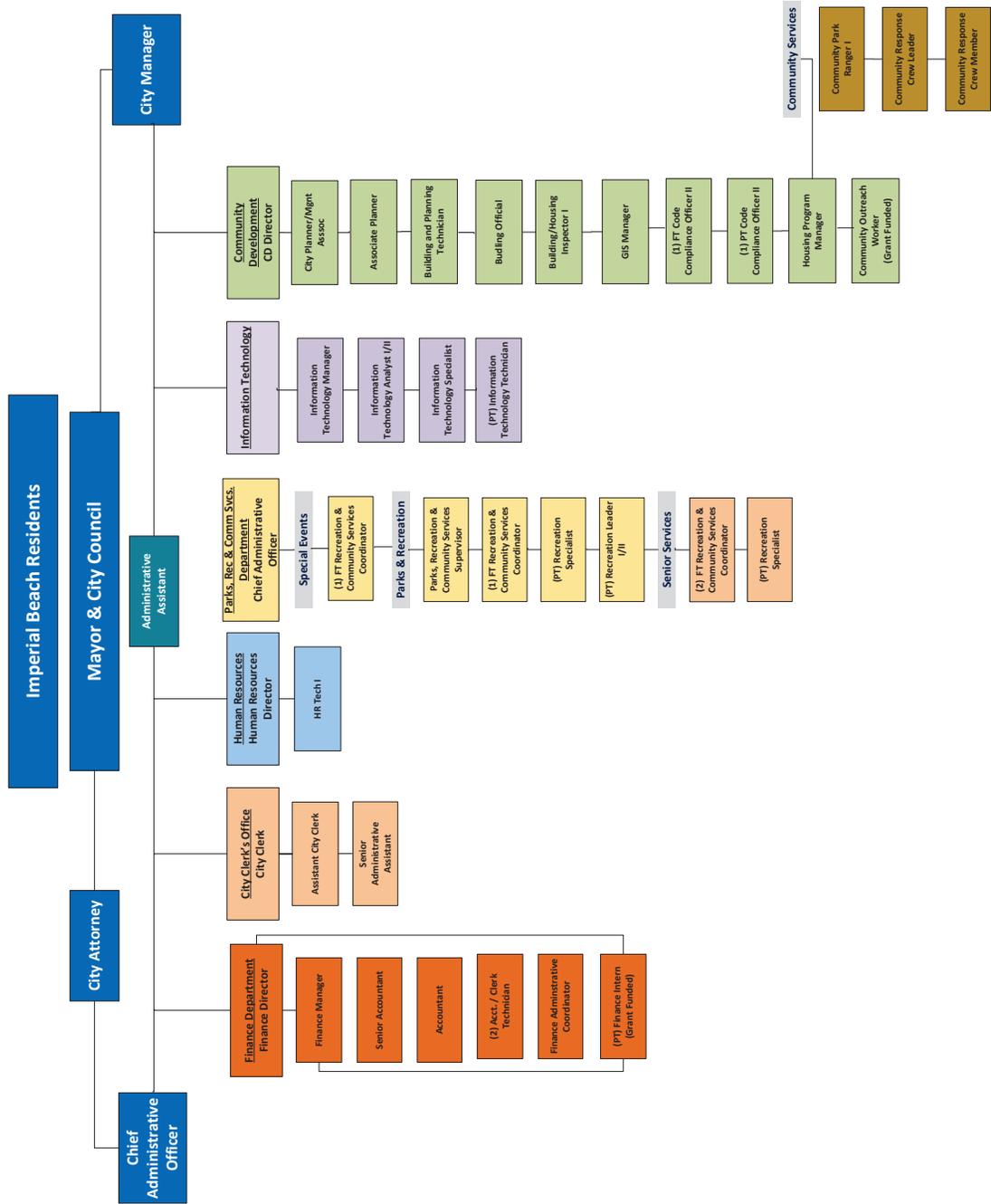
Respectfully,

Lily Flyte,  
Finance Director

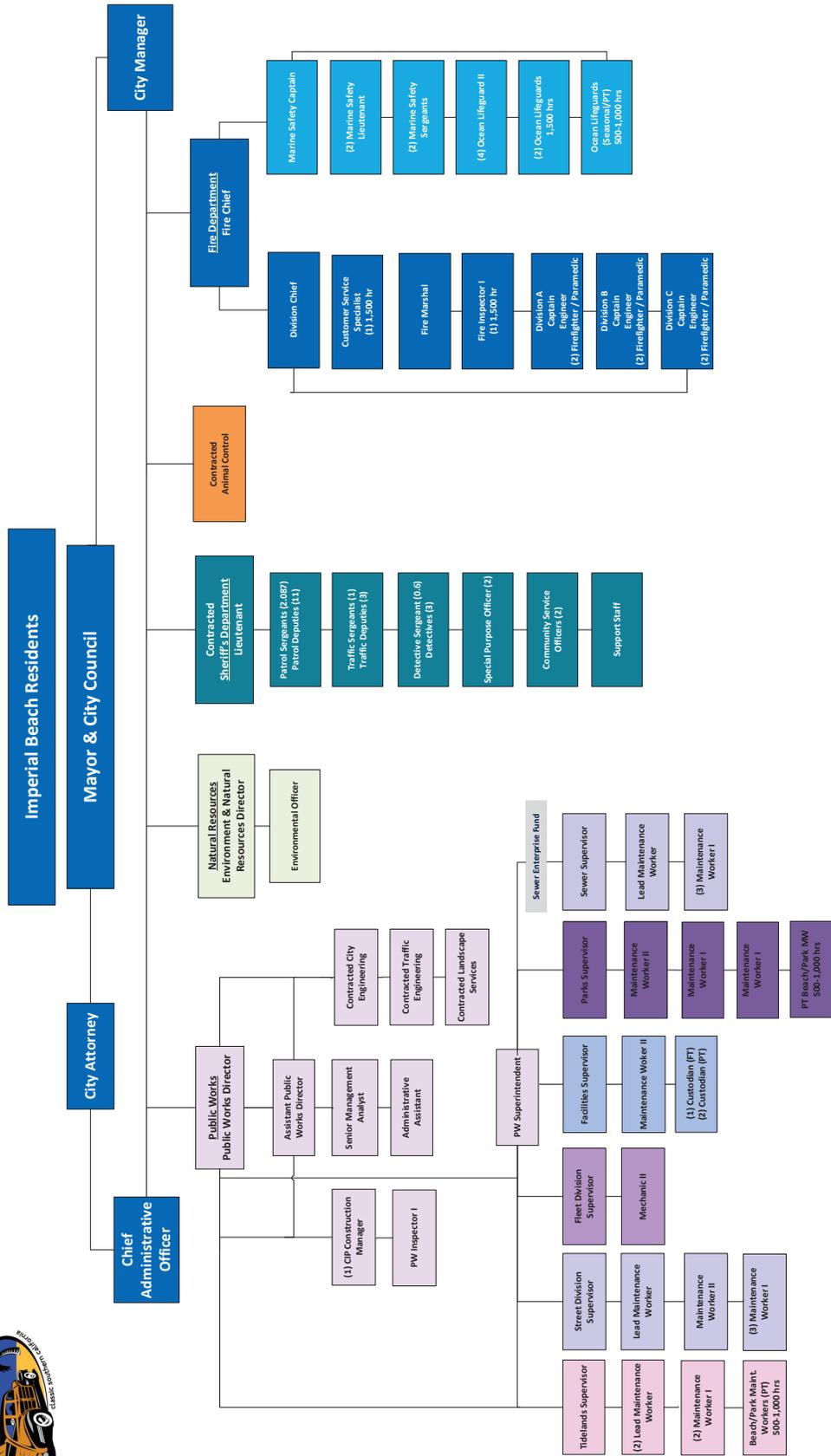
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# City of Imperial Beach Organizational Chart FY 26 & 27



# City of Imperial Beach Organizational Chart FY 26 & 27



## City of Imperial Beach Employees (FY 2026 & FY 2027)

General Administration			
Mayor & City Council	FY26	FY27	
Mayor	1.00	1.00	
Councilmembers	4.00	4.00	
Administrative Assistant*	0.50	0.50	
FTE's	<u>5.50</u>	<u>5.50</u>	

City Manager's Office	FY26	FY27	
City Manager	1.00	1.00	
Chief Administrative Officer	1.00	1.00	
Administrative Assistant*	0.50	0.50	
FTE's	<u>2.50</u>	<u>2.50</u>	

City Clerk's Office	FY26	FY27	
City Clerk	1.00	1.00	
Assistant City Clerk	1.00	1.00	
Sr. Administrative Assistant	1.00	1.00	
FTE's	<u>3.00</u>	<u>3.00</u>	

Human Resources Department	FY26	FY27	
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	FY26	FY27	
Finance Director	1.00	1.00	
Finance Manager	1.00	1.00	
Senior Accountant	1.00	1.00	
Accountant	1.00	1.00	
Account Clerk/Tech	2.00	2.00	
Finance Admin Coordinator	1.00	1.00	
FTE's	<u>7.00</u>	<u>7.00</u>	

Information Technology Department	FY26	FY27	
Information Technology Manager	1.00	1.00	
Information Technology Analyst I/II	1.00	1.00	
Information Technology Technician	1.00	1.00	
Information Technology Specialist (PT)	0.50	0.50	
GIS Manager	0.60	0.60	
FTE's	<u>4.10</u>	<u>4.10</u>	

Community Development			
Community Development Department	FY26	FY27	
Community Development Director	1.00	1.00	
City Planner/ Mgmt Associate	1.00	1.00	
Associate Planner	1.00	1.00	
Building and Planning Technician	1.00	1.00	
FTE's	<u>4.00</u>	<u>4.00</u>	

Building & Planning Division	FY26	FY27	
Building Official	1.00	1.00	
Building/Housing Inspector I	1.00	1.00	
Housing Program Manager	1.00	1.00	
Community Outreach Worker	1.00	0.50	
FTE's	<u>4.00</u>	<u>3.50</u>	

Code Enforcement Division	FY26	FY27	
Code Compliance Officer II	1.50	1.50	
FTE's	<u>1.50</u>	<u>1.50</u>	

Community & Neighborhood Services	FY26	FY27	
Community Park Ranger (PT)	1.00	1.00	
Community Response Leader	1.00	1.00	
Community Response Member	1.00	1.00	
FTE's	<u>3.00</u>	<u>3.00</u>	

Parks and Recreation			
Recreation	FY26	FY27	
PRCS Supervisor	1.00	1.00	
PRCS Coordinator	1.00	1.00	
Recreation Specialist (PT)**	3.00	3.00	
Recreation Leader I/II (PT)**	1.50	1.50	
FTE's	<u>6.50</u>	<u>6.50</u>	

Community Events & Art	FY26	FY27	
PRCS Coordinator	1.00	1.00	
FTE's	<u>1.00</u>	<u>1.00</u>	

Senior Citizens Center	FY26	FY27	
PRCS Coordinator	2.00	2.00	
Recreation Specialist (PT)	0.50	0.50	
FTE's	<u>2.50</u>	<u>2.50</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 2026 & FY 2027)

Public Works		
Public Works Administration	FY26	FY27
Public Works Director	1.00	1.00
Asst Public Works Director	1.00	1.00
CIP Construction Manager	1.00	1.00
Public Works Inspector I	1.00	1.00
Senior Management Analyst	1.00	1.00
Administrative Assistant	1.00	1.00
Public Works Superintendent	-	1.00
FTE's	<u>6.00</u>	<u>7.00</u>

Street Maintenance Division	FY26	FY27
Streets Supervisor	1.00	1.00
Lead Maintenance Worker	1.00	1.00
Maintenance Worker II	1.00	1.00
Maintenance Worker I	3.00	3.00
FTE's	<u>6.00</u>	<u>6.00</u>

Vehicle Maintenance Division	FY26	FY27
Fleet Supervisor	1.00	1.00
Mechanic II	1.00	1.00
FTE's	<u>2.00</u>	<u>2.00</u>

Sewer Division	FY26	FY27
Sewer Supervisor	1.00	-
Lead Maintenance Worker	-	1.00
Maintenance Worker II	1.00	1.00
Maintenance Worker I	3.00	2.00
GIS Manager*	0.40	0.40
FTE's	<u>5.40</u>	<u>4.40</u>

Environmental & Natural Resources		
Solid Waste & Storm Water	FY26	FY27
Enviro. & Natural Recourses Dir.	1.00	1.00
Environmental Officer	1.00	1.00
FTE's	<u>2.00</u>	<u>2.00</u>

Park Maintenance Division	FY26	FY27
Parks Supervisor	1.00	1.00
Maintenance Worker II	1.00	1.00
Maintenance Worker I	1.00	1.00
Park/Beach Maint. Worker (PT)**	1.50	1.50
FTE's	<u>4.50</u>	<u>4.50</u>

Facilities Maintenance Division	FY26	FY27
Facilities Supervisor	1.00	1.00
Maintenance Worker II	1.00	1.00
Custodian	1.00	1.00
Custodian (PT)	1.50	1.50
FTE's	<u>4.50</u>	<u>4.50</u>

Public Safety		
Fire-Rescue Department	FY26	FY27
Fire Chief	1.00	1.00
Division Chief	1.00	1.00
Fire Marshal	1.00	1.00
Fire Safety Inspector I	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	<u>16.50</u>	<u>16.50</u>

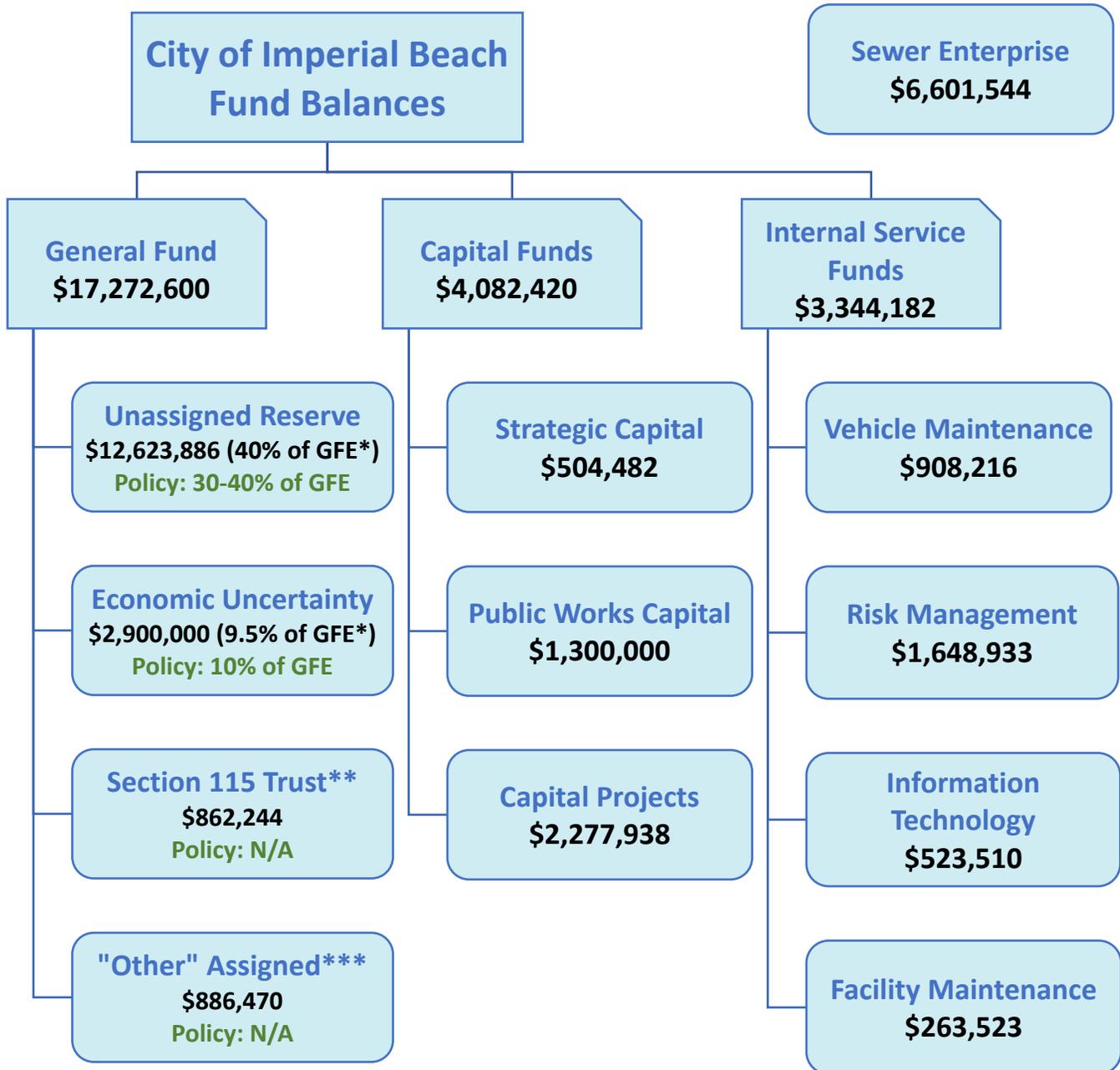
Marine Safety Department	FY26	FY27
Marine Safety Captain	1.00	1.00
Marine Safety Lieutenant	2.00	2.00
Marine Safety Sergeants	2.00	2.00
Ocean Lifeguards II	4.00	4.00
Ocean Lifeguards II (PT)	1.50	1.50
Ocean Lifeguards I (PT)***	7.50	7.50
FTE's	<u>18.00</u>	<u>18.00</u>

Tidelands Maintenance Division	FY26	FY27
Tidelands Supervisor	1.00	1.00
Lead Maintenance Worker	2.00	2.00
Maintenance Worker I	2.00	2.00
Park/Beach Maint. Worker (PT)**	10.00	10.00
FTE's	<u>15.00</u>	<u>15.00</u>

<b>Total Count (FTE):</b>	<b>FY26</b>	<b>FY27</b>
	<b>126.50</b>	<b>126.00</b>
<b>Employees:</b>		
<b>Full-Time:</b>	<b>90</b>	<b>90</b>
<b>Part-Time:</b>	<b>62</b>	<b>62</b>

# Fund Balances

## (Actual – June 30, 2024)



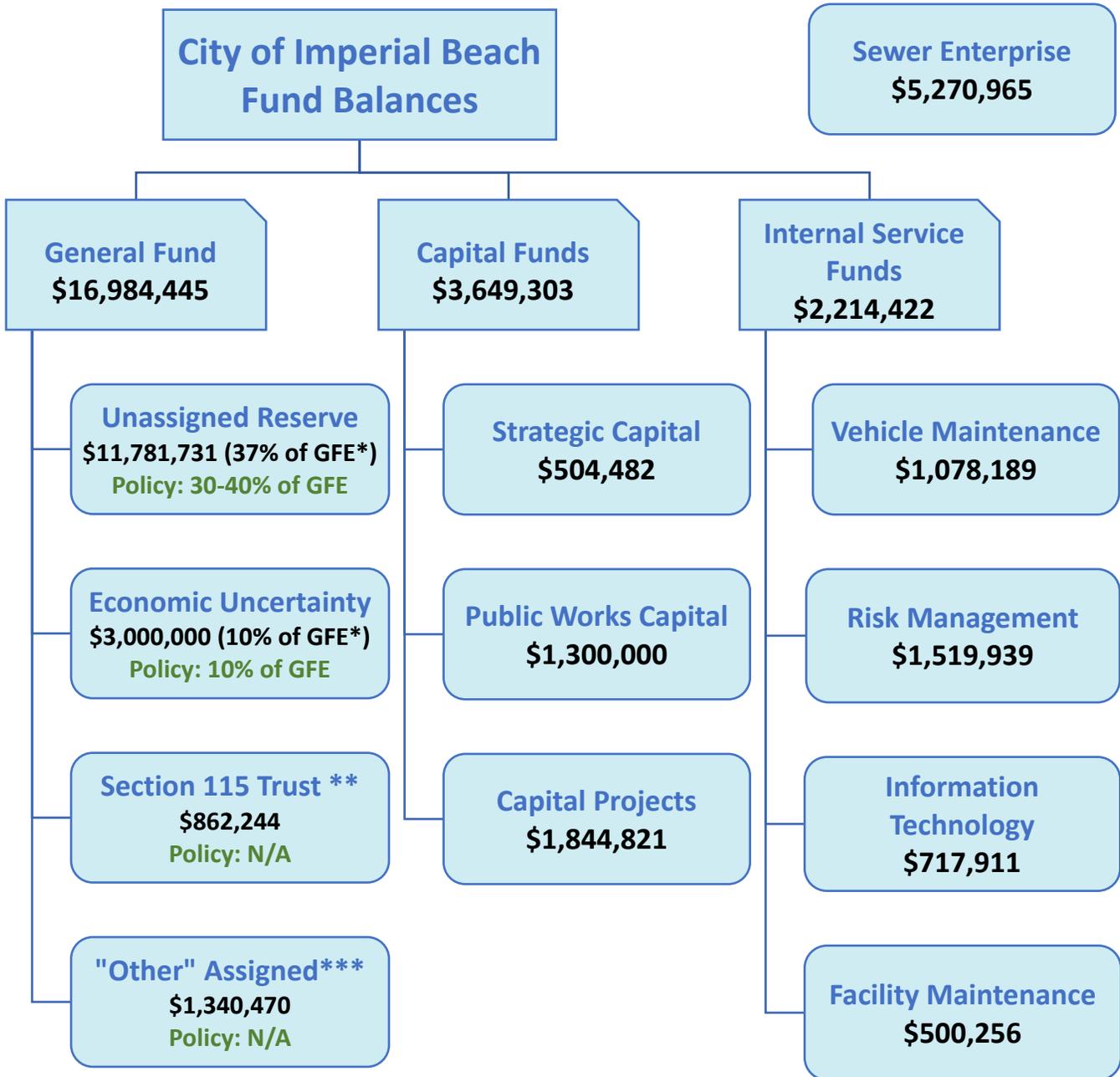
\*GFE = General Fund Expenditures

\*\* Only pension balance of Section 115 trust fund is reported. Retiree healthcare is netted with liabilities

\*\*\*Pre-paids, Community Benefit Reserve, PEG Reserve

# Fund Balances

## (Projected – June 30, 2025)



\*GFE = General Fund Expenditures

\*\* Only pension balance of Section 115 trust fund is reported. Retiree healthcare is netted with liabilities

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

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# GENERAL FUND SUMMARY



**CITY OF IMPERIAL BEACH**  
**GENERAL FUND BUDGET SUMMARY**  
**Fiscal Year 2026 & 2027**

**REVENUES**

	<b>FY23/24</b>	<b>FY 24/25</b>	<b>FY 25/26</b>	<b>FY 26/27</b>
	<b>ACTUALS</b>	<b>PROJECTED</b>	<b>ADOPTED</b>	<b>ADOPTED</b>
PROPERTY TAXES	\$ 10,744,955	\$ 11,201,453	\$ 11,276,300	\$ 11,833,500
SALES & USE TAX	5,159,556	5,286,008	5,294,500	5,471,700
FRANCHISE TAX	2,780,476	2,758,447	2,781,500	2,825,200
OTHER TAXES	1,907,307	1,641,446	1,600,000	1,600,000
FEES	6,088,843	6,528,840	6,438,400	6,616,200
FINES	326,135	260,172	231,600	231,600
INTERGOVERNMENTAL	140,870	167,641	64,900	64,900
OTHER REVENUE	2,477,115	2,243,200	1,666,300	1,671,500
INTERFUND TRANSFERS	1,578,140	1,700,300	1,646,200	1,715,500
<b>TOTAL OPERATING REVENUE</b>	<b>\$ 31,203,395</b>	<b>\$ 31,787,508</b>	<b>\$ 30,999,700</b>	<b>\$ 32,030,100</b>
FUND BALANCE RESERVES*	-	-	780,300	70,000
<b>TOTAL SOURCES</b>	<b>\$ 31,203,395</b>	<b>\$ 31,787,508</b>	<b>\$ 31,780,000</b>	<b>\$ 32,100,100</b>

**EXPENDITURES**

	<b>FY23/24</b>	<b>FY 24/25</b>	<b>FY 25/26</b>	<b>FY 26/27</b>
	<b>ACTUALS</b>	<b>PROJECTED</b>	<b>ADOPTED</b>	<b>ADOPTED</b>
MAYOR AND CITY COUNCIL	\$ 292,570	\$ 354,823	\$ 226,800	\$ 200,600
CITY CLERK	496,684	484,038	540,700	617,800
CITY MANAGER	807,937	704,034	700,300	713,200
HUMAN RESOURCES	426,101	442,755	437,200	443,100
FINANCE DEPARTMENT	1,138,323	1,183,319	1,241,600	1,273,000
CITY ATTORNEY	280,533	287,091	300,000	303,000
COMMUNITY DEVELOPMENT	653,628	716,264	919,000	871,500
FACILITIES MAINTENANCE	578,021	708,838	725,000	754,200
NON-DEPARTMENTAL	4,805,393	4,006,648	4,266,000	3,762,300
SHERIFF'S DEPARTMENT	8,367,260	8,906,921	8,766,600	9,071,000
FIRE DEPARTMENT	3,459,766	3,952,416	3,947,000	4,217,100
MARINE SAFETY	1,949,792	1,682,369	2,227,600	2,335,400
JUNIOR LIFEGUARD	18,248	38,995	41,400	41,400
BUILDING & HOUSING INSPECTION	614,424	657,886	502,800	532,200
ANIMAL CONTROL	386,592	404,108	402,400	428,500
CODE COMPLIANCE	193,521	204,100	196,400	204,800
PUBLIC WORKS	-	-	-	-
STREET DEPARTMENT	1,586,413	1,674,425	1,598,100	1,659,000
PUBLIC WORKS ADMINISTRATION	433,221	539,005	472,800	498,800

**CITY OF IMPERIAL BEACH**  
**GENERAL FUND BUDGET SUMMARY**  
**Fiscal Year 2026 & 2027**

<b>EXPENDITURES (cont'd)</b>				
	<b>FY23/24</b>	<b>FY 24/25</b>	<b>FY 25/26</b>	<b>FY 26/27</b>
	<b>ACTUALS</b>	<b>PROJECTED</b>	<b>ADOPTED</b>	<b>ADOPTED</b>
SOLID WASTE MANAGEMENT	99,146	117,221	116,200	118,500
STORM DRAINAGE	415,278	423,212	496,200	509,200
RECREATION	540,964	404,291	580,900	616,400
POOL OPERATIONS	209,426	109,833	-	-
COMMUNITY EVENTS & ART	275,559	559,496	300,000	325,100
COMMUNITY & NEIGHBORHOOD SVCS	278,782	310,213	289,800	302,000
SPORTS PARK	-	-	50,900	8,000
PARK MAINTENANCE	795,570	813,074	748,600	740,000
SENIOR SERVICES	170,526	304,755	246,200	257,100
TIDELANDS MAINTENANCE	1,152,755	1,163,003	1,240,100	1,281,500
<b>TOTAL EXPENDITURES</b>	<b>\$ 30,426,432</b>	<b>\$ 31,153,131</b>	<b>\$ 31,580,600</b>	<b>\$ 32,084,700</b>
<b>EXCESS REVENUE OVER EXPENDITURES</b>	<b>\$ 776,964</b>	<b>\$ 634,377</b>	<b>\$ 199,400</b>	<b>\$ 15,400</b>

<b>ESTIMATED BEGINNING UNASSIGNED FUND BALANCE</b>	\$ 11,781,731	\$ 11,200,831
<b>*LESS USE OF UNASSIGNED FUND BALANCE</b>	(780,300)	(70,000)
<b>ESTIMATED ENDING UNASSIGNED FUND BALANCE</b>	<b>\$ 11,200,831</b>	<b>\$ 11,146,231</b>

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# REVENUE



**Fiscal Year 2026 & 2027 General Fund Revenue**

<b>Taxes</b>						
<b>Account #</b>	<b>Description</b>	<b>Actuals FY24</b>	<b>Adopted Budget FY25</b>	<b>Amended Budget FY25</b>	<b>Adopted Budget FY26</b>	<b>Adopted Budget FY27</b>
101-0000-311.6001	1% GENERAL PURPOSE TAX	\$ 1,869,932	\$ 1,783,200	\$ 1,783,200	1,843,200	\$ 1,880,100
101-0000-311.6002	RPTTF RDA PASS-THRU	1,068,063	950,000	950,000	1,156,000	1,156,000
101-0000-311.6003	TIJUANA SLOUGH	-	3,500	3,500	3,500	3,500
101-0000-311.6004	VLF ADJ- R & T CODE 97.70	4,572,153	4,665,300	4,665,300	5,064,600	5,306,700
101-0000-311.6006	RPTTF RESIDUAL	3,234,807	3,208,400	3,208,400	3,209,000	3,487,200
101-0000-313.4001	7.75% SALES TAX (1% CITY)	1,834,107	2,101,800	2,101,800	1,893,100	1,950,700
101-0000-313.4002	MEASURE I SALES TAX	3,105,671	3,069,200	3,069,200	3,171,400	3,291,000
101-0000-313.6002	PROP 172: .5% SALES TAX	219,778	224,200	224,200	230,000	230,000
101-0000-315.6003	DOCUMENTARY TRANSFER TX	121,746	110,000	110,000	100,000	100,000
101-0000-316.7049	TRANSIENT OCCUPANCY TAX	1,785,561	1,482,200	1,482,200	1,500,000	1,500,000
101-0000-318.1005	SOLID WASTE (EDCO)	2,120,152	1,939,000	1,939,000	2,183,800	2,227,500
101-0000-318.1010	GAS & ELECTRIC (SDG&E)	329,361	275,000	275,000	290,000	290,000
101-0000-318.1015	CABLE (COX CABLE)	146,363	164,000	164,000	132,000	132,000
101-0000-318.1020	WATER (CAL AMERICAN)	168,434	163,700	163,700	163,700	163,700
101-0000-318.1030	AT&T	16,166	21,200	21,200	12,000	12,000
<b>Taxes Total</b>		<b>\$ 20,592,293</b>	<b>\$ 20,160,700</b>	<b>\$ 20,160,700</b>	<b>\$ 20,952,300</b>	<b>\$ 21,730,400</b>

<b>Fees</b>						
<b>Account #</b>	<b>Description</b>	<b>Actuals FY24</b>	<b>Adopted Budget FY25</b>	<b>Amended Budget FY25</b>	<b>Adopted Budget FY26</b>	<b>Adopted Budget FY27</b>
101-0000-341.7201	BL - ADMIN PROCESSING FEE	\$ 20,196	\$ -	\$ -	\$ 82,400	\$ 82,400
101-0000-341.7202	BL - FIRE REVIEW FEE	\$ 5,379	\$ -	\$ -	\$ 28,800	\$ 28,800
101-0000-341.7401	BUILDING PLAN CHECK	\$ 200,027	\$ 50,000	\$ 50,000	\$ 80,000	\$ 80,000
101-0000-341.7403	PLANNING & ZONING	101,614	49,200	49,200	220,000	220,000
101-0000-341.7404	CODE FEES	660	-	-	-	-
101-0000-342.2001	OTHER PORT REIMBURSEMENT	139,217	130,800	130,800	134,700	138,800
101-0000-342.2002	LAW ENFORCEMENT (PORT)	2,125,195	2,189,000	2,189,000	2,254,700	2,322,300
101-0000-342.2003	FIRE SERVICES (PORT)	282,917	291,400	291,400	300,100	309,100
101-0000-342.2004	OCEAN BEACH (PORT)	1,810,292	1,864,600	1,864,600	1,920,500	1,978,100
101-0000-342.2005	TIDELANDS (PORT)	1,231,819	1,239,500	1,239,500	1,276,700	1,315,000
101-0000-342.2006	ANIMAL CONTROL (PORT)	38,254	39,400	39,400	40,600	41,800
101-0000-344.7502	CITY CLERK MAPS/PUB.	101	100	100	100	100
101-0000-344.7503	BUILDING MAPS/PUBLICATION	1,933	1,500	1,500	2,100	2,100
101-0000-344.7603	FINANCE ADMIN FEES	16,471	10,500	10,500	10,500	10,500
101-0000-344.7604	BUILDING ADMIN FEES	7,167	9,500	9,500	-	-
101-0000-344.7605	PUBLIC WORKS ADMIN FEES	-	-	-	-	-
101-0000-344.7701	PICNIC RENTAL FEES	8,585	1,100	1,100	8,000	8,000
101-0000-344.7702	FIELD RENTAL FEES	-	2,000	2,000	-	-
101-0000-344.7703	AIR JUMP FEES	442	1,500	1,500	1,000	1,000
101-0000-344.7704	FACILITY RENTALS	930	1,500	1,500	1,000	1,000
101-0000-344.7705	MISC SPECIAL EVENT FEES	8,945	-	-	11,000	11,000
101-0000-344.7710	RECREATION CLASSES	10	400	400	-	-
101-0000-344.7711	RECREATION CLASSES - YOUTH	3,305	1,500	1,500	3,300	3,300
101-0000-344.7712	RECREATION CLASSES - ADULT	-	300	300	-	-
101-0000-344.7713	RECREATION CLASSES - SENIOR	1,302	9,500	9,500	3,100	3,100
101-0000-344.7730	AQUATICS REGISTRATION	28,534	300	300	-	-
101-0000-345.7701	RECREATION/SENIOR PROGRAMS	1,551	-	-	-	-
101-0000-347.7702	JR.LIFEGUARD PROGRAM FEES	19,621	38,000	38,000	25,000	25,000
<b>Fees Total</b>		<b>\$ 6,088,843</b>	<b>\$ 5,931,600</b>	<b>\$ 5,931,600</b>	<b>\$ 6,438,400</b>	<b>\$ 6,616,200</b>

## Fiscal Year 2026 & 2027 General Fund Revenue

<b>Fines</b>						
Account #	Description	Actuals FY24	Adopted Budget FY25	Amended Budget FY25	Adopted Budget FY26	Adopted Budget FY27
101-0000-351.7801	PARKING CITATIONS	\$ 146,519	\$ 144,000	\$ 144,000	\$ 144,000	\$ 144,000
101-0000-351.7802	ORDINANCE CIVIL PENALTY	145,497	52,500	52,500	62,000	62,000
101-0000-352.7801	TRAFFIC FINES	34,150	18,000	18,000	25,600	25,600
101-0000-353.7801	FALSE ALARMS	(30)	-	-	-	-
<b>Fines Total</b>		<b>\$ 326,135</b>	<b>\$ 214,500</b>	<b>\$ 214,500</b>	<b>\$ 231,600</b>	<b>\$ 231,600</b>

<b>Intergovernmental</b>						
Account #	Description	Actuals FY24	Adopted Budget FY25	Amended Budget FY25	Adopted Budget FY26	Adopted Budget FY27
101-0000-332.4002	VLF "EXCESS"	\$ 32,743	\$ 27,700	\$ 27,700	\$ 28,100	\$ 28,100
101-0000-334.4001	STATE OF CALIFORNIA GRANT	7,210	-	-	7,200	7,200
101-0000-334.4002	MISCELLANEOUS GRANT	50,306	-	-	-	-
101-0000-335.4001	STATE MANDATED COST REIMB	32,378	20,000	20,000	20,000	20,000
101-0000-337.5001	FEDERAL GRANTS	-	-	14,031	-	-
101-0000-338.6001	COUNTY FUNDING/GRANTS	5,155	70,000	70,000	-	-
101-0000-338.6003	VEHICLE IMPOUND FEE	13,077	8,500	8,500	9,600	9,600
<b>Intergovernmental Total</b>		<b>\$ 140,870</b>	<b>\$ 126,200</b>	<b>\$ 140,231</b>	<b>\$ 64,900</b>	<b>\$ 64,900</b>

<b>Other</b>						
Account #	Description	Actuals FY24	Adopted Budget FY25	Amended Budget FY25	Adopted Budget FY26	Adopted Budget FY27
101-0000-321.7210	BUSINESS LICENSE	\$ 315,588	\$ 375,000	\$ 375,000	\$ 338,400	\$ 338,400
101-0000-322.7301	BUILDING PERMITS	176,385	205,000	205,000	232,000	232,000
101-0000-322.7302	PLUMBING PERMITS	34,299	31,700	31,700	27,900	27,900
101-0000-322.7303	ELECTRICAL PERMITS	83,645	41,800	41,800	60,000	60,000
101-0000-322.7304	MECHANICAL PERMITS	22,717	14,900	14,900	18,200	18,200
101-0000-322.7305	PUBLIC WORKS PERMITS	28,595	-	-	48,000	48,000
101-0000-322.7307	CANNABIS REGULATION	23,265	24,000	24,000	24,000	24,000
101-0000-323.7102	COM/FIRE INSPECTION FEES	32,692	32,000	32,000	34,000	34,000
101-0000-323.7103	RES/FIRE INSPECTION FEES	212,047	265,000	265,000	240,000	240,000
101-0000-324.7301	MISCELLANEOUS PERMITS	9,995	10,500	10,500	10,000	10,000
101-0000-325.7306	SPECIAL EVENT PERMIT FEES	19,392	9,500	9,500	20,000	20,000
101-0000-361.8001	ALLOCATED INTEREST	494,811	175,000	175,000	175,000	175,000
101-0000-361.8002	NON-ALLOCATED INTEREST	4,587	-	-	-	-
101-0000-361.8003	MARKET VALUE OF INVESTMENTS	278,234	-	-	-	-
101-0000-361.8004	NON-ALLOCATED INTEREST – PARS	96,274	-	-	-	-
101-0000-361.9999	INTEREST INCOME	4,445	-	-	-	-
101-0000-362.8201	RENT LAND	154,958	187,900	187,900	139,200	143,400
101-0000-362.8202	RENT BUILDINGS	37,603	33,400	33,400	34,800	35,800
101-0000-371.8302	CONTRIBUTIONS	110,498	80,000	80,000	103,000	103,000
101-0000-371.8303	MISCELLANEOUS REVENUE	43,629	20,000	20,000	25,000	25,000
101-0000-371.8304	SALE OF FIXED ASSETS	98,850	-	-	-	-
101-0000-371.8309	SB 1186 DISABILITY ACCESS	10,156	10,000	10,000	10,000	10,000
101-0000-374.8501	OTHER COST REIMBURSEMENT	74,446	17,000	17,000	17,000	17,000
101-0000-374.8504	PARAMEDIC BILLING	109,256	109,300	109,300	109,300	109,300
101-0000-375.8801	SALES OF I.B. T-SHIRTS/HATS	748	2,000	2,000	500	500
<b>Other Total</b>		<b>\$ 2,477,115</b>	<b>\$ 1,644,000</b>	<b>\$ 1,644,000</b>	<b>\$ 1,666,300</b>	<b>\$ 1,671,500</b>

## Fiscal Year 2026 & 2027 General Fund Revenue

Transfers						
Account #	Description	Actuals FY24	Adopted Budget FY25	Amended Budget FY25	Adopted Budget FY26	Adopted Budget FY27
101-0000-381.9001	ABC / ADMIN CHARGES	\$ 636,600	\$ 649,300	\$ 649,300	\$ 662,300	\$ 675,500
101-0000-381.9002	ABC / PW ADMIN CHARGES	-	-	-	-	-
101-0000-391.9002	TRANSFER IN-GAS TAX FUND	735,744	775,200	775,200	761,500	761,500
101-0000-391.9003	TRANSFER IN-PROP "A" FUND	164,700	267,000	267,000	213,600	269,700
101-0000-391.9008	TRANSFER IN - OTHER FUNDS	8,400	8,800	8,800	8,800	8,800
101-0000-391.9009	OTHER FIN SOURCE - LEASES	-	-	-	-	-
101-0000-391.9010	OTHER FINANCING SOURCE - SUBS	32,696	-	-	-	-
<b>Transfers Total</b>		<b>\$ 1,578,140</b>	<b>\$ 1,700,300</b>	<b>\$ 1,700,300</b>	<b>\$ 1,646,200</b>	<b>\$ 1,715,500</b>
<b>General Fund Revenues Grand Total</b>		<b>\$ 31,203,395</b>	<b>\$ 29,777,300</b>	<b>\$ 29,791,331</b>	<b>\$ 30,999,700</b>	<b>\$ 32,030,100</b>

## Fiscal Year 2026 & 2027 Non-General Fund Revenue

Non-General Fund Revenue						
Description	Actuals FY24	Adopted Budget FY25	Amended Budget FY25	Adopted Budget FY26	Adopted Budget FY27	
COMMUNITY BENEFIT	\$ 678,115	\$ 744,000	\$ 744,000	\$ 550,000	\$ 550,000	
PEG	34,347	36,000	36,000	28,700	27,800	
GAS TAX (HUTA)	745,426	775,200	775,200	761,500	761,900	
PROP A TRANSNET	989,152	294,400	882,400	1,742,100	300,800	
SB1 GAS TAX (RMRA)	680,599	661,900	661,900	697,300	711,200	
CDBG	118,099	129,000	129,000	117,000	117,000	
SLESF (COPS)	186,159	125,000	125,000	130,000	130,000	
MISCELLANEOUS GRANT	4,087,316	20,000	1,726,072	-	-	
HOUSING AUTHORITY	103,957	-	-	-	-	
SA DEBT SERVICE FUND RDA	1,898,361	1,906,400	1,906,400	1,898,200	1,888,800	
RDA OBLIGATION RETIREMENT	2,086,147	2,223,600	2,223,600	2,084,600	2,078,300	
CAPITAL IMPROVEMENT FUND	777,921	-	195,000	215,000	-	
PARK MAJOR MAINTENANCE	1,335,254	40,000	40,000	115,000	40,000	
VEHICLE MTCE & REPLACEMENT	1,282,401	923,200	923,200	1,098,400	766,500	
RISK MANAGEMENT	1,363,718	993,600	993,600	862,000	927,400	
INFORMATION TECHNOLOGY	1,397,474	1,268,100	1,268,100	1,302,200	1,276,500	
FACILITIES MTCE & REPAIR	161,000	150,100	250,100	150,000	150,000	
SEWER DEPARTMENT	6,466,009	6,751,800	6,751,800	6,660,000	6,859,800	
<b>Total Non-General Fund</b>	<b>\$ 24,391,455</b>	<b>\$ 17,042,300</b>	<b>\$ 19,631,372</b>	<b>\$ 18,412,000</b>	<b>\$ 16,586,000</b>	
<b>Revenue Total All Funds</b>	<b>\$ 55,594,850</b>	<b>\$ 46,819,600</b>	<b>\$ 49,422,703</b>	<b>\$ 49,411,700</b>	<b>\$ 48,616,100</b>	

# GENERAL FUND OPERATING BUDGETS



## Fiscal Year 2026 & 2027 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.

Account #	Description	Actuals FY24	Adopted Budget FY25	Amended Budget FY25	Adopted Budget FY26	Adopted Budget FY27
<b>Labor Costs</b>						
101-1010-411.1001	SALARIES FULL-TIME	\$ 76,740	\$ 102,300	\$ 102,300	\$ 86,100	\$ 69,300
101-1010-411.1002	SALARIES PART-TIME	-	-	-	-	-
101-1010-411.1003	OVERTIME	1,287	-	-	-	-
101-1010-411.1004	COUNCIL/SA PAY	48,327	48,000	48,000	-	-
101-1010-411.1008	AUTO ALLOWANCE	18,161	18,000	18,000	-	-
101-1010-411.1009	CELL PHONE ALLOWANCE	-	-	-	-	-
101-1010-411.1101	PERS-CITY PORTION	7,608	9,800	9,800	4,000	2,700
101-1010-411.1103	SECTION 125 CAFETERIA	67,617	76,800	76,800	76,600	71,600
101-1010-411.1104	LIFE INSURANCE	772	1,000	1,000	800	600
101-1010-411.1105	UNEMPLOYMENT INSURANCE	950	2,800	2,800	2,600	2,200
101-1010-411.1106	WORKER'S COMP INSURANCE	4,273	10,200	10,200	5,900	4,700
101-1010-411.1107	FICA	10,881	8,500	8,500	6,600	5,300
101-1010-411.1112	HRA CONTRIBUTION	-	-	-	-	-
<b>Labor Subtotal</b>		<b>\$ 236,616</b>	<b>\$ 277,400</b>	<b>\$ 277,400</b>	<b>\$ 182,600</b>	<b>\$ 156,400</b>

Account #	Description	Actuals FY24	Adopted Budget FY25	Amended Budget FY25	Adopted Budget FY26	Adopted Budget FY27
<b>Other Costs</b>						
101-1010-411.2705	UTILITIES-CELL PHONES	\$ 6,057	\$ 2,400	\$ 2,400	\$ 4,200	\$ 4,200
101-1010-411.2801	MAINTENANCE & REPAIR	\$ 20,075	\$ -	\$ -	\$ -	\$ -
101-1010-411.2804	TRAVEL, TRAINING, MEETING	14,612	26,800	26,800	25,300	25,300
101-1010-411.2806	MILEAGE REIMBURSEMENT	23	-	-	-	-
101-1010-411.2807	ADVERTISING	-	-	-	800	800
101-1010-411.2808	COMMUNITY PROGRAMS	10,043	14,100	14,100	11,000	11,000
101-1010-411.2809	POSTAGE & FREIGHT	-	100	100	100	100
101-1010-411.2811	PRINTING SERVICES	711	11,000	11,000	500	500
101-1010-411.2812	MEMBERSHIP DUES	900	4,600	4,600	900	900
101-1010-411.2814	SUBSCRIPTIONS & PUBLICATIONS	120	50	50	100	100
101-1010-411.2904	OTHER SERVICES & CHARGES	1,289	500	500	500	500
101-1010-411.3001	OFFICE SUPPLIES	378	250	250	300	300
101-1010-411.3002	OPERATING SUPPLIES	1,745	1,300	1,300	500	500
<b>Other Subtotal</b>		<b>\$ 55,953</b>	<b>\$ 61,100</b>	<b>\$ 61,100</b>	<b>\$ 44,200</b>	<b>\$ 44,200</b>

<b>Mayor &amp; City Council Total</b>		<b>\$ 292,570</b>	<b>\$ 338,500</b>	<b>\$ 338,500</b>	<b>\$ 226,800</b>	<b>\$ 200,600</b>
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## Fiscal Year 2026 & 2027 Expenditures

### City Clerk

The City Clerk serves as the official compliance officer for municipal elections, the Political Reform Act, local legislation, and records management. The Office of the City Clerk also handles public inquiries, processes Public Records Act requests, and provides vital support and information to the City Council, City Boards and Committees, City staff, and the general public.

The City Clerk fulfills several key roles, including:

- Elections Official: Responsible for planning and conducting Imperial Beach’s municipal elections in compliance with all applicable local, state, and federal laws. Municipal elections are held biennially.
- Political Reform Act Filing Officer: Manages the receipt, review, and maintenance of campaign finance disclosure statements and Statements of Economic Interests from designated filers.
- Legislative Administrator: Provides staffing for City Council and Board & Committee meetings, prepares meeting agendas and minutes, updates and maintains the Municipal Code, ensures the proper posting and publishing of legal notices, and executes official City documents.
- Records Manager: Oversees the preservation and management of the City’s vital and permanent records, ensuring public access in a timely and efficient manner through best practices in records management.

The FY2026/FY2027 Proposed budget supports the department's mission to successfully administer municipal elections, uphold the legislative process, safeguard public records, and deliver accurate, accessible information to the community.

Account #	Description	Actuals FY24	Adopted Budget FY25	Amended Budget FY25	Adopted Budget FY26	Adopted Budget FY27
<b>Labor Costs</b>						
101-1020-411.1001	SALARIES FULL-TIME	\$ 337,414	\$ 344,800	\$ 344,800	\$ 346,300	\$ 358,000
101-1020-411.1008	AUTO ALLOWANCE	5,844	7,100	7,100	8,400	8,400
101-1020-411.1101	PERS-CITY PORTION	31,494	33,700	33,700	32,000	31,400
101-1020-411.1103	SECTION 125 CAFETERIA	20,439	51,300	51,300	58,900	58,900
101-1020-411.1104	LIFE INSURANCE	1,184	1,900	1,900	1,900	1,900
101-1020-411.1105	UNEMPLOYMENT INSURANCE	995	1,300	1,300	1,300	1,300
101-1020-411.1106	WORKER'S COMP INSURANCE	18,558	22,000	22,000	21,700	22,500
101-1020-411.1107	FICA	24,614	24,100	24,100	24,300	25,200
101-1020-411.1108	MGT MEDICAL REIMBURSEMENT	420	400	400	400	400
101-1020-411.1112	HRA CONTRIBUTION	6,114	-	-	-	-
<b>Labor Subtotal</b>		<b>\$ 447,076</b>	<b>\$ 486,600</b>	<b>\$ 486,600</b>	<b>\$ 495,200</b>	<b>\$ 508,000</b>

Account #	Description	Actuals FY24	Adopted Budget FY25	Amended Budget FY25	Adopted Budget FY26	Adopted Budget FY27
<b>Other Costs</b>						
101-1020-411.2006	PROFESSIONAL SERVICES	\$ 8,786	\$ 13,600	\$ 13,600	\$ 11,800	\$ 10,500
101-1020-411.2101	TEMPORARY STAFFING	22,414	600	600	600	600
101-1020-411.2102	ADMINISTRATION CHARGES	3,113	-	-	-	-
101-1020-411.2104	TECHNICAL SERVICES	22,819	15,900	15,900	16,000	16,800
101-1020-411.2106	CONTRACTS-ELECTIONS	(29,718)	55,300	55,300	1,400	66,500
101-1020-411.2705	UTILITIES-CELL PHONES	1,216	1,700	1,700	1,200	1,200
101-1020-411.2804	TRAVEL, TRAINING, MEETING	6,365	5,500	5,500	8,200	7,500
101-1020-411.2806	MILEAGE REIMBURSEMENT	107	100	100	100	100
101-1020-411.2807	ADVERTISING	3,308	2,500	2,500	2,500	2,500
101-1020-411.2809	POSTAGE & FREIGHT	313	100	100	100	100
101-1020-411.2811	PRINTING SERVICES	-	300	300	300	300
101-1020-411.2812	MEMBERSHIP DUES	840	1,400	1,400	1,000	1,000
101-1020-411.2813	FEES & LICENSES	81	-	-	-	300
101-1020-411.2814	SUBSCRIBE & PUBLICATIONS	-	200	200	200	200
101-1020-411.2902	EMPLOYEE RECOGNITION AWARD	215	200	200	200	200
101-1020-411.2904	OTHER SERVICES & CHARGES	865	100	100	100	100
101-1020-411.3001	OFFICE SUPPLIES	906	600	600	600	600
101-1020-411.3002	OPERATING SUPPLIES	-	1,300	1,300	1,200	1,300
101-1020-411.5006	SOFTWARE	7,980	-	-	-	-
<b>Other Subtotal</b>		<b>\$ 49,608</b>	<b>\$ 99,400</b>	<b>\$ 99,400</b>	<b>\$ 45,500</b>	<b>\$ 109,800</b>

<b>City Clerk Total</b>		<b>\$ 496,684</b>	<b>\$ 586,000</b>	<b>\$ 586,000</b>	<b>\$ 540,700</b>	<b>\$ 617,800</b>
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## Fiscal Year 2026 & 2027 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.

Account #	Description	Actuals FY24	Adopted Budget FY25	Amended Budget FY25	Adopted Budget FY26	Adopted Budget FY27
<b>Labor Costs</b>						
101-1110-412.1001	SALARIES FULL-TIME	\$ 462,775	\$ 464,100	\$ 464,100	\$ 464,800	\$ 476,900
101-1110-412.1003	OVERTIME	\$ 1,287	\$ -	\$ -	\$ -	\$ -
101-1110-412.1008	AUTO ALLOWANCE	9,661	12,700	12,700	8,400	8,400
101-1110-412.1009	CELL PHONE ALLOWANCE	2,898	3,100	3,100	3,100	3,100
101-1110-412.1101	PERS-CITY PORTION	50,337	53,200	53,200	48,600	46,100
101-1110-412.1103	SECTION 125 CAFETERIA	47,674	48,000	48,000	52,800	52,800
101-1110-412.1104	LIFE INSURANCE	1,583	1,500	1,500	1,300	1,300
101-1110-412.1105	UNEMPLOYMENT INSURANCE	720	1,000	1,000	1,100	1,100
101-1110-412.1106	WORKER'S COMP INSURANCE	25,451	29,100	29,100	28,300	29,000
101-1110-412.1107	FICA	26,236	25,300	25,300	26,200	26,800
101-1110-412.1108	MGT MEDICAL REIMBURSEMENT	311	800	800	800	800
101-1110-412.1112	HRA CONTRIBUTION	8,479	-	-	-	-
<b>Labor Subtotal</b>		<b>\$ 637,412</b>	<b>\$ 638,800</b>	<b>\$ 638,800</b>	<b>\$ 635,400</b>	<b>\$ 646,300</b>

Account #	Description	Actuals FY24	Adopted Budget FY25	Amended Budget FY25	Adopted Budget FY26	Adopted Budget FY27
<b>Other Costs</b>						
101-1110-412.2006	PROFESSIONAL SERVICES	\$ 80,761	\$ -	\$ 12,374	\$ -	\$ -
101-1110-412.2705	UTILITIES-CELL PHONES	323	800	800	-	-
101-1110-412.2804	TRAVEL, TRAINING, MEETING	20,720	19,600	19,600	9,000	9,000
101-1110-412.2808	COMMUNITY PROGRAMS	-	-	-	-	-
101-1110-412.2812	MEMBERSHIP DUES	8,323	6,800	6,800	6,300	6,300
101-1110-412.2814	SUBSCRIBE & PUBLICATIONS	98	-	-	-	-
101-1110-412.2830	EVENT SPONSORSHIP	-	-	-	-	-
101-1110-412.2902	EMPLOYEE RECOGNITION AWARD	453	800	800	500	500
101-1110-412.2903	CONTINGENCY ACCOUNT	44,463	45,000	45,000	45,000	45,000
101-1110-412.2904	OTHER SERVICES & CHARGES	422	500	500	500	500
101-1110-412.3001	OFFICE SUPPLIES	182	500	500	200	200
101-1110-412.3002	OPERATING SUPPLIES	358	1,500	1,500	400	400
101-1110-412.3007	PROMOTIONAL MERCHANDISE	5,468	3,000	3,000	3,000	5,000
101-1110-412.5004	EQUIPMENT	8,954	-	-	-	-
<b>Other Subtotal</b>		<b>\$ 170,525</b>	<b>\$ 78,500</b>	<b>\$ 90,874</b>	<b>\$ 64,900</b>	<b>\$ 66,900</b>

<b>City Manager Total</b>		<b>\$ 807,937</b>	<b>\$ 717,300</b>	<b>\$ 729,674</b>	<b>\$ 700,300</b>	<b>\$ 713,200</b>
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## Fiscal Year 2026 & 2027 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, and disability leave to name a few. In addition to this, the department manages and coordinates employee appreciation events and chairs an employee wellness program.

The department's vision is to continue to provide day to day services to current and future employees and to keep up-to-date with changes in legislation and to ensure compliance with human resources regulations.

The Department's FY2026/FY2027 Proposed budget allows for:

- Maintain current professional services.
- The training and development of staff.
- Monitor employee benefits and pension costs
- The appreciation of employees.

Account #	Description	Actuals FY24	Adopted Budget FY25	Amended Budget FY25	Adopted Budget FY26	Adopted Budget FY27
<b>Labor Costs</b>						
101-1130-412.1001	SALARIES FULL-TIME	\$ 199,151	\$ 217,100	\$ 217,100	\$ 238,300	\$ 251,000
101-1130-412.1002	SALARIES PART-TIME	-	-	-	-	-
101-1130-412.1008	AUTO ALLOWANCE	4,640	7,100	7,100	4,800	4,800
101-1130-412.1009	CELL PHONE ALLOWANCE	350	-	-	-	-
101-1130-412.1101	PERS-CITY PORTION	14,185	15,100	15,100	17,100	18,000
101-1130-412.1103	SECTION 125 CAFETERIA	43,023	43,200	43,200	38,600	38,600
101-1130-412.1104	LIFE INSURANCE	868	1,300	1,300	1,300	1,300
101-1130-412.1105	UNEMPLOYMENT INSURANCE	652	800	800	800	800
101-1130-412.1106	WORKER'S COMP INSURANCE	11,261	13,400	13,400	14,700	15,500
101-1130-412.1107	FICA	15,512	15,000	15,000	16,500	17,400
<b>Labor Subtotal</b>		<b>\$ 291,215</b>	<b>\$ 313,400</b>	<b>\$ 313,400</b>	<b>\$ 332,500</b>	<b>\$ 347,800</b>
<b>Other Costs</b>						
101-1130-412.2001	ATTORNEY SERVICES	\$ 14,001	\$ -	\$ -	\$ 15,000	\$ 20,000
101-1130-412.2006	PROFESSIONAL SERVICES	40,048	17,100	17,100	35,200	20,600
101-1130-412.2101	TEMPORARY STAFFING	29,357	-	-	-	-
101-1130-412.2104	TECHNICAL SERVICES	17,568	16,500	16,500	17,300	16,500
101-1130-412.2704	UTILITIES-TELEPHONE	-	-	-	-	-
101-1130-412.2705	UTILITIES-CELL PHONES	578	600	600	1,200	1,200
101-1130-412.2804	TRAVEL, TRAINING, MEETING	4,424	6,100	6,100	6,900	7,900
101-1130-412.2806	MILEAGE REIMBURSEMENT	26	100	100	200	200
101-1130-412.2807	ADVERTISING	-	1,000	1,000	1,500	1,500
101-1130-412.2809	POSTAGE & FREIGHT	9	100	100	100	100
101-1130-412.2811	PRINTING SERVICES	56	100	100	100	100
101-1130-412.2812	MEMBERSHIP DUES	832	1,200	1,200	1,200	1,200
101-1130-412.2814	SUBSCRIBE & PUBLICATIONS	1,515	200	200	200	200
101-1130-412.2901	TRAINING & EDUCATION-MOU	23,484	40,000	40,000	20,000	20,000
101-1130-412.2902	EMPLOYEE RECOGNITION AWARD	350	4,000	4,000	4,000	4,000
101-1130-412.2908	EMPLOYEE WELLNESS PROGRAM	757	2,000	2,000	1,000	1,000
101-1130-412.3001	OFFICE SUPPLIES	1,063	300	300	400	400
101-1130-412.3002	OPERATING SUPPLIES	821	500	500	400	400
<b>Other Subtotal</b>		<b>\$ 134,886</b>	<b>\$ 89,800</b>	<b>\$ 89,800</b>	<b>\$ 104,700</b>	<b>\$ 95,300</b>
<b>Human Resources Total</b>		<b>\$ 426,101</b>	<b>\$ 403,200</b>	<b>\$ 403,200</b>	<b>\$ 437,200</b>	<b>\$ 443,100</b>

## Fiscal Year 2026 & 2027 Expenditures

### Finance

The Finance Department plays a vital role in supporting the City's fiscal responsibility and long-term financial health. Its primary mission is to safeguard the assets of the City and Successor Agency, ensure sound financial management, and promote the responsible use of public resources. Through continuous monitoring of revenues and expenditures, the Department helps maintain a balanced budget and ensures the City lives within its means. The Finance team serves a wide range of stakeholders, including the public, City departments, employees, and the City Council. Core responsibilities include managing the City's financial operations such as accounts payable and receivable, employee payroll, cashing, business licensing, grant administration, and debt management. The Department also oversees treasury services, investment management, and general accounting, while offering financial guidance to departments and elected officials.

In addition, the Finance Department is responsible for all auditing and financial reporting for the City. It prepares key documents such as the Annual Financial Statements Report and the Citywide Budget, along with other reports designed for internal and external stakeholders. The Department upholds a strong internal control environment to ensure compliance with federal, state, and local regulations, as well as City policies and procedures.

The Finance team strives to build public and organizational trust by delivering exceptional customer service, maintaining the highest standards of integrity and professionalism, and embracing modern technologies to enhance financial transparency and efficiency.

Account #	Description	Actuals FY24	Adopted Budget FY25	Amended Budget FY25	Adopted Budget FY26	Adopted Budget FY27
<b>Labor Costs</b>						
101-1210-413.1001	SALARIES FULL-TIME	\$ 652,491	\$ 593,100	\$ 593,100	\$ 740,500	\$ 770,100
101-1210-413.1002	SALARIES PART-TIME	33,531	68,200	68,200	-	-
101-1210-413.1003	OVERTIME	548	1,100	1,100	1,200	1,200
101-1210-413.1008	AUTO ALLOWANCE	6,583	6,300	6,300	7,900	7,900
101-1210-413.1009	CELL PHONE ALLOWANCE	1,205	3,500	3,500	3,500	3,500
101-1210-413.1101	PERS-CITY PORTION	65,650	63,600	63,600	65,700	65,200
101-1210-413.1103	SECTION 125 CAFETERIA	115,588	102,600	102,600	138,200	138,200
101-1210-413.1104	LIFE INSURANCE	3,046	2,300	2,300	2,800	2,800
101-1210-413.1105	UNEMPLOYMENT INSURANCE	2,749	2,900	2,900	3,000	3,000
101-1210-413.1106	WORKER'S COMP INSURANCE	38,606	43,500	43,500	48,200	50,100
101-1210-413.1107	FICA	50,062	44,600	44,600	54,000	56,100
101-1210-413.1108	MGT MEDICAL REIMBURSEMENT	572	400	400	400	400
101-1210-413.1112	HRA CONTRIBUTION	6,761	-	-	-	-
<b>Labor Subtotal</b>		<b>\$ 977,393</b>	<b>\$ 932,100</b>	<b>\$ 932,100</b>	<b>\$ 1,065,400</b>	<b>\$ 1,098,500</b>

Account #	Description	Actuals FY24	Adopted Budget FY25	Amended Budget FY25	Adopted Budget FY26	Adopted Budget FY27
<b>Other Costs</b>						
101-1210-413.2006	PROFESSIONAL SERVICES	\$ 76,232	\$ 74,300	\$ 74,300	\$ 91,600	\$ 88,600
101-1210-413.2027	BANKING/FIN SRVCS CHARGES	31,847	25,200	25,200	36,800	37,900
101-1210-413.2101	TEMPORARY STAFFING	22,982	1,100	1,100	7,200	7,600
101-1210-413.2102	ADMINISTRATION CHARGES	1,379	2,100	2,100	2,000	2,000
101-1210-413.2104	TECHNICAL SERVICES	14,851	8,100	8,100	11,100	11,600
101-1210-413.2705	UTILITIES-CELL PHONES	1,464	500	500	300	300
101-1210-413.2804	TRAVEL, TRAINING, MEETING	5,355	15,600	15,600	15,600	16,000
101-1210-413.2809	POSTAGE & FREIGHT	-	-	-	-	-
101-1210-413.2811	PRINTING SERVICES	-	-	-	-	-
101-1210-413.2812	MEMBERSHIP DUES	875	1,100	1,100	1,500	1,500
101-1210-413.2813	FEES & LICENSES	280	-	-	400	-
101-1210-413.2814	SUBSCRIBE & PUBLICATION	79	600	600	500	500
101-1210-413.2902	EMPLOYEE RECOGNITION AWARD	577	500	500	1,000	1,000
101-1210-413.3001	OFFICE SUPPLIES	1,886	2,900	2,900	3,300	3,500
101-1210-413.3002	OPERATING SUPPLIES	1,171	3,000	3,000	2,900	3,000
101-1210-413.3022	SMALL TOOLS/NON-CAPITAL	1,953	-	-	2,000	1,000
<b>Other Subtotal</b>		<b>\$ 160,931</b>	<b>\$ 135,000</b>	<b>\$ 135,000</b>	<b>\$ 176,200</b>	<b>\$ 174,500</b>

<b>Finance Total</b>		<b>\$ 1,138,323</b>	<b>\$ 1,067,100</b>	<b>\$ 1,067,100</b>	<b>\$ 1,241,600</b>	<b>\$ 1,273,000</b>
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## Fiscal Year 2026 & 2027 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.

Account #	Description	Actuals FY24	Adopted Budget FY25	Amended Budget FY25	Adopted Budget FY26	Adopted Budget FY27
<b>Other Costs</b>						
101-1220-413.2001	ATTORNEY SERVICES	\$ 112,533	\$ 63,000	\$ 63,000	\$ 120,000	\$ 117,000
101-1220-413.2002	ATTORNEY SERVICES-OTHER	168,000	168,000	168,000	180,000	186,000
<b>Other Subtotal</b>		<b>\$ 280,533</b>	<b>\$ 231,000</b>	<b>\$ 231,000</b>	<b>\$ 300,000</b>	<b>\$ 303,000</b>
<b>City Attorney Total</b>		<b>\$ 280,533</b>	<b>\$ 231,000</b>	<b>\$ 231,000</b>	<b>\$ 300,000</b>	<b>\$ 303,000</b>

## Fiscal Year 2026 & 2027 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.

Special Projects/Tasks for the Community Development Department over the next two fiscal years include:

- Economic Opportunity Study/Analysis
- Site Analysis for City owned parcels

Account #	Description	Actuals FY24	Adopted Budget FY25	Amended Budget FY25	Adopted Budget FY26	Adopted Budget FY27
<b>Labor Costs</b>						
101-1230-413.1001	SALARIES FULL-TIME	\$ 431,236	\$ 420,300	\$ 420,300	\$ 509,500	\$ 545,200
101-1230-413.1002	SALARIES PART-TIME	-	-	-	38,900	40,800
101-1230-413.1003	OVERTIME	-	-	-	600	600
101-1230-413.1008	AUTO ALLOWANCE	6,877	7,500	7,500	12,200	12,200
101-1230-413.1009	CELL PHONE ALLOWANCE	182	600	600	-	-
101-1230-413.1101	PERS-CITY PORTION	34,525	32,600	32,600	41,400	44,300
101-1230-413.1103	SECTION 125 CAFETERIA	67,627	63,700	63,700	80,300	80,300
101-1230-413.1104	LIFE INSURANCE	1,533	1,200	1,200	2,600	2,600
101-1230-413.1105	UNEMPLOYMENT INSURANCE	1,903	1,600	1,600	2,100	2,100
101-1230-413.1106	WORKER'S COMP INSURANCE	26,658	27,200	27,200	35,600	38,100
101-1230-413.1107	FICA	33,408	30,500	30,500	37,400	40,100
101-1230-413.1108	MGT MEDICAL REIMBURSEMENT	-	400	400	400	400
101-1230-413.1109	PARS CITY CONTRIBUTION	-	-	-	-	-
101-1230-413.1112	HRA CONTRIBUTION	-	-	-	-	-
<b>Labor Subtotal</b>		<b>\$ 603,948</b>	<b>\$ 585,600</b>	<b>\$ 585,600</b>	<b>\$ 761,000</b>	<b>\$ 806,700</b>

**Fiscal Year 2026 & 2027 Expenditures**

**Community Development (cont'd)**

Account #	Description	Actuals FY24	Adopted Budget FY25	Amended Budget FY25	Adopted Budget FY26	Adopted Budget FY27
<b>Other Costs</b>						
101-1230-413.2001	ATTORNEY SERVICES	-	-	-	12,500	12,500
101-1230-413.2006	PROFESSIONAL SERVICES	37,244	54,000	147,775	112,000	19,500
101-1230-413.2102	ADMINISTRATION CHARGES	1,455	-	-	15,000	15,000
101-1230-413.2104	TECHNICAL SERVICES	128	-	-	1,500	1,500
101-1230-413.2705	UTILITIES - CELL PHONES	1,455	-	-	2,600	2,600
101-1230-413.2804	TRAVEL, TRAINING, MEETING	3,919	10,500	10,500	5,000	5,000
101-1230-413.2806	MILEAGE REIMBURSEMENT	-	200	200	100	100
101-1230-413.2807	ADVERTISING	1,699	2,000	2,000	2,000	2,000
101-1230-413.2809	POSTAGE & FREIGHT	-	100	100	100	100
101-1230-413.2811	PRINTING SERVICES	202	600	600	300	300
101-1230-413.2812	MEMBERSHIP DUES	675	1,200	1,200	1,600	1,600
101-1230-413.2814	SUBSCRIBE & PUBLICATIONS	-	200	200	-	-
101-1230-413.2902	EMPLOYEE RECOGNITION AWARD	1,717	500	500	1,000	1,000
101-1230-413.2904	OTHER SERVICES & CHARGES	89	200	200	400	400
101-1230-413.3001	OFFICE SUPPLIES	797	2,000	2,000	1,000	1,000
101-1230-413.3002	OPERATING SUPPLIES	300	1,500	1,500	2,900	2,200
101-1230-413.4007	SAN DIEGO COUNTY GEN FUND	-	-	-	-	-
<b>Other Subtotal</b>		<b>\$ 49,680</b>	<b>\$ 73,000</b>	<b>\$ 166,775</b>	<b>\$ 158,000</b>	<b>\$ 64,800</b>
<b>CIP Other Costs</b>						
101-1230-513.2006	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -
<b>CIP Other Subtotal</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Comm. Development Total</b>		<b>\$ 653,628</b>	<b>\$ 658,600</b>	<b>\$ 752,375</b>	<b>\$ 919,000</b>	<b>\$ 871,500</b>

## Fiscal Year 2026 & 2027 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.

Account #	Description	Actuals FY24	Adopted Budget FY25	Amended Budget FY25	Adopted Budget FY26	Adopted Budget FY27
<b>Labor Costs</b>						
101-1910-419.1001	SALARIES FULL-TIME	\$ 162,865	\$ 219,700	\$ 219,700	\$ 187,300	\$ 199,300
101-1910-419.1002	SALARIES PART-TIME	38,012	52,100	52,100	67,000	70,300
101-1910-419.1003	OVERTIME	1,116	2,700	2,700	2,900	3,100
101-1910-419.1101	PERS-CITY PORTION	18,056	21,200	21,200	20,000	21,200
101-1910-419.1103	SECTION 125 CAFETERIA	32,454	48,000	48,000	61,000	61,000
101-1910-419.1104	LIFE INSURANCE	289	600	600	600	600
101-1910-419.1105	UNEMPLOYMENT INSURANCE	1,357	2,000	2,000	2,200	2,200
101-1910-419.1106	WORKER'S COMP INSURANCE	11,695	18,300	18,300	17,300	18,300
101-1910-419.1107	FICA	15,236	17,300	17,300	15,200	16,000
101-1910-419.1109	PARS CITY CONTRIBUTION	125	2,000	2,000	-	-
<b>Labor Subtotal</b>		<b>\$ 281,205</b>	<b>\$ 383,900</b>	<b>\$ 383,900</b>	<b>\$ 373,500</b>	<b>\$ 392,000</b>
<b>Other Costs</b>						
101-1910-419.2006	PROFESSIONAL SERVICES	\$ 2,967	\$ 3,000	\$ 3,000	\$ 5,500	\$ 5,500
101-1910-419.2018	FIRE EXTINGUISHER SERVICE	444	800	800	1,300	1,300
101-1910-419.2022	PEST CONTROL SERVICE	4,706	7,800	7,800	9,200	6,300
101-1910-419.2023	SECURITY & ALARM	5,406	12,600	12,600	7,400	7,800
101-1910-419.2104	TECHNICAL SERVICES	61,238	74,000	74,000	70,600	73,300
101-1910-419.2502	RENT-EQUIPMENT	110	500	500	500	500
101-1910-419.2701	GAS & ELECTRIC (SDG&E)	105,918	84,000	84,000	115,000	120,800
101-1910-419.2702	UTILITIES-WATER	41,019	36,800	36,800	47,000	49,400
101-1910-419.2703	UTILITIES-SEWER	13,334	15,500	15,500	15,000	15,800
101-1910-419.2705	UTILITIES-CELL PHONES	1,753	-	-	1,800	1,800
101-1910-419.2801	MAINTENANCE & REPAIR	37,142	31,600	31,600	50,000	50,000
101-1910-419.2813	FEES & LICENSES	-	1,600	1,600	2,200	2,300
101-1910-419.2901	TRAINING & EDUCATION-MOU	-	-	-	-	-
101-1910-419.3002	OPERATING SUPPLIES	22,398	26,300	26,300	25,000	26,300
101-1910-419.3022	SMALL TOOLS/NON-CAPITAL	382	1,100	1,100	1,000	1,100
<b>Other Subtotal</b>		<b>\$ 296,816</b>	<b>\$ 295,600</b>	<b>\$ 295,600</b>	<b>\$ 351,500</b>	<b>\$ 362,200</b>
<b>Facilities Maintenance Total</b>		<b>\$ 578,021</b>	<b>\$ 679,500</b>	<b>\$ 679,500</b>	<b>\$ 725,000</b>	<b>\$ 754,200</b>

## Fiscal Year 2026 & 2027 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 FY2026/FY2027 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
- Citywide agency memberships

Account #	Description	Actuals FY24	Adopted Budget FY25	Amended Budget FY25	Adopted Budget FY26	Adopted Budget FY27
<b>Labor Costs</b>						
101-1920-419.1103	SECTION 125 CAFETERIA	\$ 28,482	\$ 31,500	\$ 31,500	\$ 33,400	\$ 34,400
101-1920-419.1105	UNEMPLOYMENT INSURANCE	\$ 911	\$ -	\$ -	\$ -	\$ -
101-1920-419.1110	PENSION EXPENSE	493,465	484,000	720,400	811,600	889,000
<b>Labor Subtotal</b>		<b>\$ 522,859</b>	<b>\$ 515,500</b>	<b>\$ 751,900</b>	<b>\$ 845,000</b>	<b>\$ 923,400</b>
<b>Other Costs</b>						
101-1920-419.2017	COPIER LEASES	\$ 7,516	\$ 37,200	\$ 37,200	\$ 45,200	\$ 47,400
101-1920-419.2502	RENT-EQUIPMENT	-	1,000	1,000	-	-
101-1920-419.2605	ABC-TECHNOLOGY SVC CHARGE	868,600	1,212,900	947,900	1,191,700	1,206,200
101-1920-419.2606	ABC-RISK MGMT SVC CHARGE	766,600	890,800	890,800	757,100	820,400
101-1920-419.2607	ABC-FMP EQUIPMENT CHARGE	536,700	560,500	532,000	543,600	550,400
101-1920-419.2608	ABC-FACILITIES CHARGES	146,000	146,000	146,000	145,800	145,700
101-1920-419.2705	UTILITIES-CELL PHONES	2,737	3,500	3,500	-	-
101-1920-419.2801	MAINTENANCE & REPAIR	-	1,000	1,000	-	-
101-1920-419.2809	POSTAGE & FREIGHT	8,867	8,400	8,400	9,300	9,500
101-1920-419.2812	MEMBERSHIP DUES	36,318	33,500	33,500	37,300	38,300
101-1920-419.2904	OTHER SERVICE & CHARGES	-	-	-	-	-
101-1920-419.3001	OFFICE SUPPLIES	116	6,300	6,300	6,000	6,000
101-1920-419.3002	OPERATING SUPPLIES	-	-	-	-	-
101-1920-419.4001	PRINCIPAL PMT-CITY LOAN	42,824	-	-	-	-
101-1920-419.4002	INTEREST PMT-CITY LOAN	1,178	-	-	-	-
101-1920-419.5004	EQUIPMENT	-	-	-	-	-
101-1920-419.5006	SOFTWARE - GASB 96 CLEARING	(12,343)	-	-	-	-
101-1920-419.5008	CAPITAL OUTLAY - LEASES	-	-	-	-	-
101-1920-419.5009	CAPITAL OUTLAY - SUBSCRIPTIONS	34,121	-	-	-	-
101-1920-419.9003	TRANSFER OUT	1,843,300	-	588,500	685,000	15,000
<b>Other Subtotal</b>		<b>\$ 4,282,534</b>	<b>\$ 2,901,100</b>	<b>\$ 3,196,100</b>	<b>\$ 3,421,000</b>	<b>\$ 2,838,900</b>
<b>Non-Departmental Total</b>		<b>\$ 4,805,393</b>	<b>\$ 3,416,600</b>	<b>\$ 3,948,000</b>	<b>\$ 4,266,000</b>	<b>\$ 3,762,300</b>

## Fiscal Year 2026 & 2027 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.

The current five-year contract with the San Diego County Sheriff expires June 30, 2026. The cost for services will be 3.5% beginning July 1, 2025 then 3.5% each year thereafter.

Account #	Description	Actuals FY24	Adopted Budget FY25	Amended Budget FY25	Adopted Budget FY26	Adopted Budget FY27
<b>Other Costs</b>						
101-3010-421.2006	PROFESSIONAL SERVICES	\$ 8,301,634	\$ 8,824,700	\$ 8,824,700	\$ 8,676,100	\$ 8,980,300
101-3010-421.2104	TECHNICAL SERVICES	49,552	61,200	61,200	70,700	70,200
101-3010-421.2125	RCS PROGRAM	16,074	16,000	16,000	17,300	18,000
101-3010-421.3002	OPERATING SUPPLIES	-	5,000	5,000	2,500	2,500
<b>Other Subtotal</b>		<b>\$ 8,367,260</b>	<b>\$ 8,906,900</b>	<b>\$ 8,906,900</b>	<b>\$ 8,766,600</b>	<b>\$ 9,071,000</b>
<b>Sheriff Total</b>						
		<b>\$ 8,367,260</b>	<b>\$ 8,906,900</b>	<b>\$ 8,906,900</b>	<b>\$ 8,766,600</b>	<b>\$ 9,071,000</b>

## Fiscal Year 2026 & 2027 Expenditures

### Fire

The Fire-Rescue Department, 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. The Department also provides Emergency Management, Fire Prevention, and education services for the community.

The Department will continue to meet crucial departmental needs by focusing on succession planning, Fire Prevention and Fire Department operations with the use of existing budgeted personnel.

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

Account #	Description	Actuals FY24	Adopted Budget FY25	Amended Budget FY25	Adopted Budget FY26	Adopted Budget FY27
<b>Labor Costs</b>						
101-3020-422.1001	SALARIES FULL-TIME	\$ 1,591,600	\$ 1,768,300	\$ 1,768,300	\$ 1,869,400	\$ 2,031,800
101-3020-422.1002	SALARIES PART-TIME	31,792	93,300	93,300	94,200	99,300
101-3020-422.1003	OVERTIME	270,093	153,300	153,300	133,400	139,600
101-3020-422.1006	FLSA WAGES	31,707	67,400	67,400	74,800	78,300
101-3020-422.1008	AUTO ALLOWANCE	-	-	-	1,800	1,800
101-3020-422.1101	PERS-CITY PORTION	568,625	608,400	705,300	791,000	847,400
101-3020-422.1103	SECTION 125 CAFETERIA	260,225	265,400	265,400	294,700	304,800
101-3020-422.1104	LIFE INSURANCE	2,634	3,200	3,200	3,400	3,700
101-3020-422.1105	UNEMPLOYMENT INSURANCE	5,835	7,400	7,400	7,400	7,400
101-3020-422.1106	WORKER'S COMP INSURANCE	92,737	124,800	124,800	129,100	140,300
101-3020-422.1107	FICA	138,857	130,700	130,700	137,100	149,300
101-3020-422.1108	MGT MEDICAL REIMBURSEMENT	-	400	400	400	400
101-3020-422.1109	PARS CITY CONTRIBUTION	95	-	-	-	-
101-3020-422.1112	HRA CONTRIBUTION	26,931	-	-	-	-
<b>Labor Subtotal</b>		<b>\$ 3,021,131</b>	<b>\$ 3,222,600</b>	<b>\$ 3,319,500</b>	<b>\$ 3,536,700</b>	<b>\$ 3,804,100</b>
<b>Other Costs</b>						
101-3020-422.2006	PROFESSIONAL SERVICES	\$ 55,008	\$ 66,400	\$ 66,400	\$ 64,500	\$ 66,300
101-3020-422.2104	TECHNICAL SERVICES	137,230	137,600	137,600	157,900	165,800
101-3020-422.2125	RCS PROGRAM	7,182	7,600	7,600	9,600	10,100
101-3020-422.2705	UTILITIES-CELL PHONES	3,291	3,500	3,500	4,100	4,100
101-3020-422.2801	MAINTENANCE & REPAIR	67,494	60,000	60,000	55,000	55,000
101-3020-422.2902	EMPLOYEE RECOGNITION AWARD	-	-	-	1,000	1,000
101-3020-422.2804	TRAVEL, TRAINING, MEETING	3,608	15,500	15,500	17,600	19,100
101-3020-422.2809	POSTAGE & FREIGHT	10	-	-	-	-
101-3020-422.2812	MEMBERSHIP DUES	750	1,300	1,300	1,900	1,900
101-3020-422.2813	FEES & LICENSES	800	3,800	3,800	3,800	3,800
101-3020-422.2814	SUBSCRIBE & PUBLICATIONS	-	900	900	800	800
101-3020-422.2901	RAINING & EDUCATION - MOU	100	-	-	-	-
101-3020-422.2904	OTHER SERVICES & CHARGES	18,040	12,500	12,500	14,500	14,500
101-3020-422.3001	OFFICE SUPPLIES	434	700	700	700	700
101-3020-422.3002	OPERATING SUPPLIES	69,171	71,000	71,000	67,000	67,900
101-3020-422.3022	SMALL TOOLS/NON-CAPITAL	1,717	2,000	2,000	2,000	2,000
101-3020-422.5004	EQUIPMENT	73,800	23,800	43,697	9,900	-
<b>Other Subtotal</b>		<b>\$ 438,634</b>	<b>\$ 406,600</b>	<b>\$ 426,497</b>	<b>\$ 410,300</b>	<b>\$ 413,000</b>
<b>Fire Department Total</b>		<b>\$ 3,459,766</b>	<b>\$ 3,629,200</b>	<b>\$ 3,745,997</b>	<b>\$ 3,947,000</b>	<b>\$ 4,217,100</b>

## Fiscal Year 2026 & 2027 Expenditures

### Marine Safety

The Marine Safety Department 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 department 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 Department 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 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 Department is funded primarily by the San Diego Unified Port District through their Municipal Services Agreement (MSA).

Account #	Description	Actuals FY24	Adopted Budget FY25	Amended Budget FY25	Adopted Budget FY26	Adopted Budget FY27
<b>Labor Costs</b>						
101-3030-423.1001	SALARIES FULL-TIME	\$ 726,195	\$ 694,000	\$ 694,000	\$ 826,600	\$ 877,800
101-3030-423.1002	SALARIES PART-TIME	336,449	434,400	434,400	566,900	592,600
101-3030-423.1003	OVERTIME	49,446	21,500	21,500	16,900	17,800
101-3030-423.1007	STAND-BY PAY	2,195	-	-	-	-
101-3030-423.1008	AUTO ALLOWANCE	660	-	-	-	-
101-3030-423.1009	CELL PHONE ALLOWANCE	605	2,000	2,000	-	-
101-3030-423.1101	PERS-CITY PORTION	150,717	143,500	143,500	189,300	201,000
101-3030-423.1103	SECTION 125 CAFETERIA	170,856	159,200	159,200	182,900	182,900
101-3030-423.1104	LIFE INSURANCE	7,601	9,300	9,300	8,300	8,300
101-3030-423.1105	UNEMPLOYMENT INSURANCE	12,423	17,000	17,000	13,900	13,900
101-3030-423.1106	WORKER'S COMP INSURANCE	61,620	75,200	75,200	91,800	96,900
101-3030-423.1107	FICA	66,830	58,500	58,500	67,100	70,500
101-3030-423.1108	MGT MEDICAL REIMBURSEMENT	403	400	400	-	-
101-3030-423.1109	PARS CITY CONTRIBUTION	10,199	13,700	13,700	13,700	15,000
101-3030-423.1112	HRA CONTRIBUTION	5,506	-	-	-	-
<b>Labor Subtotal</b>		<b>\$ 1,601,706</b>	<b>\$ 1,628,700</b>	<b>\$ 1,628,700</b>	<b>\$ 1,977,400</b>	<b>\$ 2,076,700</b>
<b>Other Costs</b>						
101-3030-423.2006	PROFESSIONAL SERVICES	\$ 30,462	\$ 7,300	\$ 7,300	\$ 16,200	\$ 16,900
101-3030-423.2104	TECHNICAL SERVICES	20,414	17,200	17,200	21,800	24,200
101-3030-423.2125	RCS PROGRAM	12,335	12,600	12,600	11,800	12,500
101-3030-423.2503	RENT-UNIFORMS	6,821	9,000	9,000	10,700	11,200
101-3030-423.2705	UTILITIES-CELL PHONES	4,767	7,400	7,400	4,900	4,900
101-3030-423.2801	MAINTENANCE & REPAIR	7,199	13,300	13,300	15,000	15,000
101-3030-423.2804	TRAVEL, TRAINING, MEETING	8,443	10,300	10,300	10,000	10,000
101-3030-423.2808	COMMUNITY PROGRAMS	72	500	500	500	500
101-3030-423.2809	POSTAGE & FREIGHT	-	200	200	200	200
101-3030-423.2811	PRINTING SERVICES	-	500	500	500	500
101-3030-423.2812	MEMBERSHIP DUES	30	1,000	1,000	700	700
101-3030-423.2902	EMPLOYEE RECOGNITION AWARD	1,391	2,000	2,000	2,000	2,000
101-3030-423.3001	OFFICE SUPPLIES	326	2,000	2,000	1,000	1,000
101-3030-423.3002	OPERATING SUPPLIES	27,054	18,000	18,000	15,000	15,000
101-3030-423.3005	MEDICAL SUPPLIES	2,959	3,000	3,000	3,200	3,300
101-3030-423.3022	SMALL TOOLS/NON-CAPITAL	-	500	500	-	-
101-3030-423.5004	EQUIPMENT	198,817	-	-	-	-
101-3030-423.5007	PORT EQUIPMENT-REIMBURSABLE	26,994	130,800	130,800	134,700	138,800
<b>Other Subtotal</b>		<b>\$ 348,085</b>	<b>\$ 235,600</b>	<b>\$ 235,600</b>	<b>\$ 250,200</b>	<b>\$ 258,700</b>
<b>Marine Safety Total</b>		<b>\$ 1,949,792</b>	<b>\$ 1,864,300</b>	<b>\$ 1,864,300</b>	<b>\$ 2,227,600</b>	<b>\$ 2,335,400</b>

## Fiscal Year 2026 & 2027 Expenditures

### Junior Lifeguard

The Marine Safety Department 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 FY24	Adopted Budget FY25	Amended Budget FY25	Adopted Budget FY26	Adopted Budget FY27
<b>Labor Costs</b>						
101-3035-423.1002	SALARIES PART-TIME	\$ 8,807	\$ -	\$ -	\$ 10,000	\$ 10,000
101-3035-423.1003	SALARIES PART-TIME	-	-	-	1,000	1,000
101-3035-423.1105	UNEMPLOYMENT INSURANCE	306	-	-	-	-
101-3035-423.1106	WORKER'S COMP INSURANCE	610	-	-	-	-
101-3035-423.1107	FICA	129	-	-	-	-
101-3035-423.1109	PARS CITY CONTRIBUTION	332	-	-	-	-
<b>Labor Subtotal</b>		<b>\$ 10,184</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,000</b>	<b>\$ 11,000</b>
<b>Other Costs</b>						
101-3035-423.2006	PROFESSIONAL SERVICES	\$ -	\$ 8,600	\$ 8,600	\$ 15,000	\$ 15,000
101-3035-423.2503	RENT-UNIFORMS	1,538	4,000	4,000	4,000	4,000
101-3035-423.2704	UTILITIES- TELEPHONE	103	-	-	-	-
101-3035-423.2804	TRAVEL, TRAINING, MEETING	-	2,200	2,200	2,200	2,200
101-3035-423.2808	COMMUNITY PROGRAMS	-	6,000	6,000	6,000	6,000
101-3035-423.3002	OPERATING SUPPLIES	6,423	3,200	3,200	3,200	3,200
<b>Other Subtotal</b>		<b>\$ 8,063</b>	<b>\$ 24,000</b>	<b>\$ 24,000</b>	<b>\$ 30,400</b>	<b>\$ 30,400</b>
<b>Junior Lifeguard Total</b>		<b>\$ 18,248</b>	<b>\$ 24,000</b>	<b>\$ 24,000</b>	<b>\$ 41,400</b>	<b>\$ 41,400</b>

## Fiscal Year 2026 & 2027 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.

The primary focus of the building division in terms of special projects/tasks over the next two fiscal years will be the following:

- California Building Code Cycle Update

Account #	Description	Actuals FY24	Adopted Budget FY25	Amended Budget FY25	Adopted Budget FY26	Adopted Budget FY27
<b>Labor Costs</b>						
101-3040-424.1001	SALARIES FULL-TIME	\$ 211,635	\$ 406,300	\$ 406,300	\$ 294,500	\$ 315,400
101-3040-424.1002	SALARIES PART-TIME	-	-	-	-	-
101-3040-424.1003	OVERTIME	-	-	-	1,200	1,200
101-3040-424.1008	AUTO ALLOWANCE	2,571	3,600	3,600	2,000	2,000
101-3040-424.1009	CELL PHONE ALLOWANCE	-	-	-	-	-
101-3040-424.1101	PERS-CITY PORTION	14,699	31,200	31,200	23,200	24,800
101-3040-424.1103	SECTION 125 CAFETERIA	45,648	79,600	79,600	61,000	61,000
101-3040-424.1104	LIFE INSURANCE	813	1,500	1,500	900	900
101-3040-424.1105	UNEMPLOYMENT INSURANCE	911	2,000	2,000	1,300	1,300
101-3040-424.1106	WORKER'S COMP INSURANCE	11,850	27,700	27,700	20,100	21,500
101-3040-424.1107	FICA	16,349	31,000	31,000	22,500	24,100
101-3040-424.1109	PARS CITY CONTRIBUTION	-	-	-	-	-
<b>Labor Subtotal</b>		<b>\$ 304,477</b>	<b>\$ 582,900</b>	<b>\$ 582,900</b>	<b>\$ 426,700</b>	<b>\$ 452,200</b>
<b>Other Costs</b>						
101-3040-424.2006	PROFESSIONAL SERVICES	\$ 166,221	\$ 35,000	\$ 35,000	\$ 4,600	\$ 10,000
101-3040-424.2016	PLAN CHECK SERVICES	140,468	45,000	45,000	60,000	60,000
101-3040-424.2104	TECHNICAL SERVICES	-	10,000	10,000	-	-
101-3040-424.2503	RENT-UNIFORMS	-	500	500	500	500
101-3040-424.2705	UTILITIES-CELL PHONES	2,110	2,400	2,400	1,200	1,200
101-3040-424.2804	TRAVEL, TRAINING, MEETING	495	4,500	4,500	4,500	4,500
101-3040-424.2809	POSTAGE & FREIGHT	-	100	100	100	100
101-3040-424.2811	PRINTING SERVICES	112	300	300	300	300
101-3040-424.2812	MEMBERSHIP DUES	250	800	800	800	800
101-3040-424.2814	SUBSCRIBE & PUBLICATIONS	145	-	-	-	-
101-3040-424.3001	OFFICE SUPPLIES	-	100	100	100	100
101-3040-424.3002	OPERATING SUPPLIES	147	1,100	1,100	3,700	2,200
101-3040-424.3022	SMALL TOOLS/NON-CAPITAL	-	500	500	300	300
<b>Other Subtotal</b>		<b>\$ 309,947</b>	<b>\$ 100,300</b>	<b>\$ 100,300</b>	<b>\$ 76,100</b>	<b>\$ 80,000</b>
<b>Building &amp; Housing Inspection Total</b>		<b>\$ 614,424</b>	<b>\$ 683,200</b>	<b>\$ 683,200</b>	<b>\$ 502,800</b>	<b>\$ 532,200</b>

## Fiscal Year 2026 & 2027 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.

Account #	Description	Actuals FY24	Adopted Budget FY25	Amended Budget FY25	Adopted Budget FY26	Adopted Budget FY27
<b>Other Costs</b>						
101-3050-425.2006	PROFESSIONAL SERVICES	\$ 386,592	\$ 299,500	\$ 299,500	\$ 402,400	\$ 428,500
<b>Other Subtotal</b>		<b>\$ 386,592</b>	<b>\$ 299,500</b>	<b>\$ 299,500</b>	<b>\$ 402,400</b>	<b>\$ 428,500</b>
<b>Animal Control Total</b>		<b>\$ 386,592</b>	<b>\$ 299,500</b>	<b>\$ 299,500</b>	<b>\$ 402,400</b>	<b>\$ 428,500</b>

## Fiscal Year 2026 & 2027 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	Adopted Budget FY25	Amended Budget FY25	Adopted Budget FY26	Adopted Budget FY27
<b>Labor Costs</b>						
101-3070-427.1001	SALARIES FULL-TIME	\$ 88,348	\$ 82,700	\$ 82,700	\$ 85,300	\$ 92,200
101-3070-427.1002	SALARIES PART-TIME	41,752	39,800	39,800	43,800	43,800
101-3070-427.1003	OVERTIME	-	1,200	1,200	1,200	1,200
101-3070-427.1101	PERS-CITY PORTION	14,075	13,900	13,900	10,200	10,700
101-3070-427.1103	SECTION 125 CAFETERIA	20,517	17,700	17,700	20,300	20,300
101-3070-427.1104	LIFE INSURANCE	82	200	200	200	200
101-3070-427.1105	UNEMPLOYMENT INSURANCE	780	900	900	900	900
101-3070-427.1106	WORKER'S COMP INSURANCE	7,528	8,400	8,400	8,800	9,300
101-3070-427.1107	FICA	9,953	6,900	6,900	7,100	7,600
<b>Labor Subtotal</b>		<b>\$ 183,035</b>	<b>\$ 171,700</b>	<b>\$ 171,700</b>	<b>\$ 177,800</b>	<b>\$ 186,200</b>
<b>Other Costs</b>						
101-3070-427.2006	PROFESSIONAL SERVICES	\$ 1,028	\$ 4,000	\$ 4,000	\$ 7,000	\$ 7,000
101-3070-427.2104	TECHNICAL SERVICES	4,500	5,000	5,000	4,500	4,500
101-3070-427.2705	UTILITIES-CELL PHONES	1,360	2,000	2,000	1,700	1,700
101-3070-427.2804	TRAVEL, TRAINING, MEETING	2,754	4,000	4,000	2,800	2,800
101-3070-427.2806	MILEAGE REIMBURSEMENT	-	300	300	500	500
101-3070-427.2809	POSTAGE & FREIGHT	-	100	100	100	100
101-3070-427.2811	PRINTING SERVICES	-	100	100	100	100
101-3070-427.2812	MEMBERSHIP DUES	200	300	300	300	300
101-3070-427.2814	SUBSCRIBE & PUBLICATIONS	-	100	100	100	100
101-3070-427.3001	OFFICE SUPPLIES	114	100	100	100	100
101-3070-427.3002	OPERATING SUPPLIES	530	300	300	1,100	1,100
101-3070-427.3022	SMALL TOOLS/NON-CAPITAL	-	300	300	300	300
<b>Other Subtotal</b>		<b>\$ 10,486</b>	<b>\$ 16,600</b>	<b>\$ 16,600</b>	<b>\$ 18,600</b>	<b>\$ 18,600</b>
<b>Code Compliance Total</b>		<b>\$ 193,521</b>	<b>\$ 188,300</b>	<b>\$ 188,300</b>	<b>\$ 196,400</b>	<b>\$ 204,800</b>

## Fiscal Year 2026 & 2027 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 FY2026/FY2027 Proposed budget provides for the following projects which are funded through the City's Capital Improvement Program (CIP):

- Palm Avenue Master Plan
- City-wide Roadway Sealing & Rehabilitation

Account #	Description	Actuals FY24	Adopted Budget FY25	Amended Budget FY25	Adopted Budget FY26	Adopted Budget FY27
<b>CIP Other Costs</b>						
101-5000-532.2006	PROFESSIONAL SERVICES	\$ -	\$ -	\$ 73,946	\$ -	\$ -
<b>CIP Other Subtotal</b>		\$ -	\$ -	\$ 73,946	\$ -	\$ -
<b>Non-Department PW Total</b>		\$ -	\$ -	\$ 73,946	\$ -	\$ -

## Fiscal Year 2026 & 2027 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 through constant maintenance.

Account #	Description	Actuals FY24	Adopted Budget FY25	Amended Budget FY25	Adopted Budget FY26	Adopted Budget FY27
<b>Labor Costs</b>						
101-5010-431.1001	SALARIES FULL-TIME	\$ 615,945	\$ 475,600	\$ 475,600	\$ 687,600	\$ 719,200
101-5010-431.1002	SALARIES PART-TIME	-	-	-	-	-
101-5010-431.1003	OVERTIME	15,894	2,900	2,900	3,800	4,000
101-5010-431.1007	STAND-BY PAY	14,337	-	-	9,500	9,500
101-5010-431.1008	AUTO ALLOWANCE	3,885	2,800	2,800	5,400	5,400
101-5010-431.1009	CELL PHONE ALLOWANCE	946	1,900	1,900	1,800	2,100
101-5010-431.1101	PERS-CITY PORTION	60,011	44,800	44,800	65,300	65,300
101-5010-431.1103	SECTION 125 CAFETERIA	122,547	112,400	112,400	159,500	159,500
101-5010-431.1104	LIFE INSURANCE	1,445	1,500	1,500	1,500	1,500
101-5010-431.1105	UNEMPLOYMENT INSURANCE	3,303	2,800	2,800	3,600	3,400
101-5010-431.1106	WORKER'S COMP INSURANCE	35,871	31,800	31,800	45,800	47,900
101-5010-431.1107	FICA	49,433	35,300	35,300	50,900	53,000
101-5010-431.1108	MANAGEMENT MEDICAL	-	-	-	-	-
<b>Labor Subtotal</b>		<b>\$ 923,617</b>	<b>\$ 711,800</b>	<b>\$ 711,800</b>	<b>\$ 1,034,700</b>	<b>\$ 1,070,800</b>
<b>Other Costs</b>						
101-5010-431.2006	PROFESSIONAL SERVICES	\$ 58,946	\$ 40,000	\$ 64,473	\$ 60,000	\$ 60,000
101-5010-431.2104	TECHNICAL SERVICES	30,734	94,700	67,215	49,700	51,900
101-5010-431.2123	TRAFFIC CONTROL	78,439	78,700	101,202	58,900	61,800
101-5010-431.2502	RENT-EQUIPMENT	1,041	2,500	2,500	2,500	2,600
101-5010-431.2701	GAS & ELECTRIC (SDG&E)	219,387	206,000	206,000	231,000	242,600
101-5010-431.2705	UTILITIES-CELL PHONES	2,804	-	-	4,200	4,200
101-5010-431.2801	MAINTENANCE & REPAIR	111,467	66,600	66,600	106,500	111,800
101-5010-431.2804	TRAVEL, TRAINING, MEETING	-	-	-	-	-
101-5010-431.2813	FEES & LICENSES	-	300	300	-	-
101-5010-431.3002	OPERATING SUPPLIES	50,174	42,200	42,200	45,600	48,000
101-5010-431.3022	SMALL TOOLS/NON-CAPITAL	1,774	2,000	2,000	5,000	5,300
101-5010-431.5004	EQUIPMENT	42,655	-	-	-	-
<b>Other Subtotal</b>		<b>\$ 597,420</b>	<b>\$ 533,000</b>	<b>\$ 552,490</b>	<b>\$ 563,400</b>	<b>\$ 588,200</b>
<b>CIP Other Costs</b>						
101-5010-531.2006	PROFESSIONAL SERVICES	\$ 65,376	\$ -	\$ -	\$ -	\$ -
<b>CIP Other Subtotal</b>		<b>\$ 65,376</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Street Maintenance Total</b>		<b>\$ 1,586,413</b>	<b>\$ 1,244,800</b>	<b>\$ 1,264,290</b>	<b>\$ 1,598,100</b>	<b>\$ 1,659,000</b>

## Fiscal Year 2026 & 2027 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 FY24	Adopted Budget FY25	Amended Budget FY25	Adopted Budget FY26	Adopted Budget FY27
<b>Labor Costs</b>						
101-5020-432.1001	SALARIES FULL-TIME	\$ 272,868	\$ 351,900	\$ 351,900	\$ 296,600	\$ 317,300
101-5020-432.1003	OVERTIME	26	1,200	1,200	800	900
101-5020-432.1008	AUTO ALLOWANCE	4,683	3,200	3,200	5,700	5,700
101-5020-432.1009	CELL PHONE ALLOWANCE	1,070	2,200	2,200	1,500	1,800
101-5020-432.1101	PERS-CITY PORTION	23,158	29,100	29,100	22,600	24,200
101-5020-432.1103	SECTION 125 CAFETERIA	46,029	40,800	40,800	56,900	56,900
101-5020-432.1104	LIFE INSURANCE	865	1,100	1,100	800	800
101-5020-432.1105	UNEMPLOYMENT INSURANCE	1,036	1,500	1,500	1,300	1,200
101-5020-432.1106	WORKER'S COMP INSURANCE	16,416	23,400	23,400	19,600	21,000
101-5020-432.1107	FICA	20,732	25,700	25,700	21,400	22,700
101-5020-432.1108	MGT MEDICAL REIMBURSEMENT	420	-	-	400	400
101-5020-432.1112	HRA CONTRIBUTIONS	6,512	-	-	-	-
<b>Labor Subtotal</b>		<b>\$ 393,815</b>	<b>\$ 480,100</b>	<b>\$ 480,100</b>	<b>\$ 427,600</b>	<b>\$ 452,900</b>
<b>Other Costs</b>						
101-5020-432.2503	RENT-UNIFORMS	\$ 20,170	\$ 21,000	\$ 21,000	\$ 14,000	\$ 14,700
101-5020-432.2705	UTILITIES-CELL PHONES	3,039	11,000	11,000	2,400	2,400
101-5020-432.2804	TRAVEL, TRAINING, MEETING	5,577	10,400	10,400	18,400	18,400
101-5020-432.2809	POSTAGE & FREIGHT	158	200	200	200	200
101-5020-432.2811	PRINTING SERVICES	169	400	400	400	400
101-5020-432.2812	MEMBERSHIP DUES	-	300	300	300	300
101-5020-432.2902	EMPLOYEE RECOGNITION AWARD	1,749	1,500	1,500	2,000	2,000
101-5020-432.3001	OFFICE SUPPLIES	3,736	3,500	3,500	3,000	3,000
101-5020-432.3002	OPERATING SUPPLIES	4,807	3,000	3,000	4,500	4,500
<b>Other Subtotal</b>		<b>\$ 39,406</b>	<b>\$ 51,300</b>	<b>\$ 51,300</b>	<b>\$ 45,200</b>	<b>\$ 45,900</b>
<b>PW Administration Total</b>		<b>\$ 433,221</b>	<b>\$ 531,400</b>	<b>\$ 531,400</b>	<b>\$ 472,800</b>	<b>\$ 498,800</b>

## Fiscal Year 2026 & 2027 Expenditures

### Solid Waste Management

Imperial Beach's trash, recycling, and organic waste services are provided by EDCO, a private waste management company under contract with the City. The Environmental and Natural Resources Department manages this contract and ensures the City complies with state regulations for permitting and reporting. The Department also runs a variety of programs to keep the community clean and safe, including public education, illegal dumping enforcement, street sweeping, hazardous waste collection, community cleanup events, organic recycling, and edible food recovery. These efforts support both environmental sustainability and public health.

Account #	Description	Actuals FY24	Adopted Budget FY25	Amended Budget FY25	Adopted Budget FY26	Adopted Budget FY27
<b>Labor Costs</b>						
101-5040-434.1001	SALARIES FULL-TIME	\$ 51,347	\$ 56,400	\$ 56,400	\$ 59,200	\$ 61,600
101-5040-434.1003	OVERTIME	-	100	100	-	-
101-5040-434.1008	AUTO ALLOWANCE	1,065	1,600	1,600	1,100	1,100
101-5040-434.1009	CELL PHONE ALLOWANCE	121	400	400	200	200
101-5040-434.1101	PERS-CITY PORTION	5,992	5,800	5,800	5,900	5,500
101-5040-434.1103	SECTION 125 CAFETERIA	6,295	7,100	7,100	8,100	8,100
101-5040-434.1104	LIFE INSURANCE	176	200	200	200	200
101-5040-434.1105	UNEMPLOYMENT INSURANCE	137	200	200	200	200
101-5040-434.1106	WORKER'S COMP INSURANCE	3,148	3,500	3,500	3,700	3,900
101-5040-434.1107	FICA	4,002	3,900	3,900	4,200	4,300
101-5040-434.1108	HEALTH REIMBURSEMENT	407	200	200	400	400
<b>Labor Subtotal</b>		<b>\$ 72,690</b>	<b>\$ 79,400</b>	<b>\$ 79,400</b>	<b>\$ 83,200</b>	<b>\$ 85,500</b>
<b>Other Costs</b>						
101-5040-434.2104	TECHNICAL SERVICES	\$ 16,199	\$ 21,000	\$ 21,000	\$ 21,000	\$ 21,000
101-5040-434.2705	UTILITIES-CELL PHONES	-	-	-	-	-
101-5040-434.2807	ADVERTISING	408	-	-	-	-
101-5040-434.2813	FEES & LICENSES	-	2,300	2,300	2,800	2,800
101-5040-434.2904	OTHER SERVICES & CHARGES	9,849	12,000	12,000	8,200	8,200
101-5040-434.3002	OPERATING SUPPLIES	-	1,000	1,000	1,000	1,000
<b>Other Subtotal</b>		<b>\$ 26,456</b>	<b>\$ 36,300</b>	<b>\$ 36,300</b>	<b>\$ 33,000</b>	<b>\$ 33,000</b>
<b>Solid Waste Mangement Total</b>		<b>\$ 99,146</b>	<b>\$ 115,700</b>	<b>\$ 115,700</b>	<b>\$ 116,200</b>	<b>\$ 118,500</b>

## Fiscal Year 2026 & 2027 Expenditures

### Storm Drainage

Stormwater management is an essential City service that helps reduce the risk of flooding and prevent pollution from rainwater runoff that can carry debris and contaminants into our local waterways. Imperial Beach is required to follow a Regional Storm Water Permit, which sets rules for protecting water quality at the local, regional, and watershed levels. The Environmental and Natural Resources Department leads the City's efforts to meet these requirements by coordinating pollution prevention activities across City departments and partnering with other agencies in the San Diego Bay and Tijuana River watersheds. The program also benefits from regional consultant support and shared funding agreements with nearby cities to monitor and improve water quality. A new version of the Regional Storm Water Permit is expected by January 2026 and will introduce updated requirements for monitoring and reporting. The City is committed to meeting these new obligations and will work to implement as many of the changes as possible within the current budget before requesting additional funding.

Account #	Description	Actuals FY24	Adopted Budget FY25	Amended Budget FY25	Adopted Budget FY26	Adopted Budget FY27
<b>Labor Costs</b>						
101-5050-435.1001	SALARIES FULL-TIME	\$ 205,387	\$ 225,600	\$ 225,600	\$ 238,500	\$ 247,800
101-5050-435.1003	OVERTIME	-	500	500	-	-
101-5050-435.1008	AUTO ALLOWANCE	4,262	6,300	6,300	4,200	4,200
101-5050-435.1009	CELL PHONE ALLOWANCE	484	1,600	1,600	500	500
101-5050-435.1101	PERS-CITY PORTION	23,952	23,200	23,200	23,400	22,000
101-5050-435.1103	SECTION 125 CAFETERIA	25,179	28,300	28,300	32,500	32,500
101-5050-435.1104	LIFE INSURANCE	706	700	700	700	700
101-5050-435.1105	UNEMPLOYMENT INSURANCE	549	700	700	700	700
101-5050-435.1106	WORKER'S COMP INSURANCE	12,590	14,100	14,100	14,800	15,400
101-5050-435.1107	FICA	16,010	15,800	15,800	16,600	17,300
101-5050-435.1108	MGT MEDICAL REIMBURSEMENT	-	200	200	-	-
101-5050-435.1112	HRA CONTRIBUTION	5,946	-	-	-	-
<b>Labor Subtotal</b>		<b>\$ 295,064</b>	<b>\$ 317,000</b>	<b>\$ 317,000</b>	<b>\$ 331,900</b>	<b>\$ 341,100</b>
<b>Other Costs</b>						
101-5050-435.2001	ATTORNEY SERVICES	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
101-5050-435.2006	PROFESSIONAL SERVICES	6,000	8,000	8,000	8,000	8,000
101-5050-435.2104	TECHNICAL SERVICES	6,805	16,000	16,000	13,500	13,500
101-5050-435.2705	UTILITIES-CELL PHONES	359	600	600	600	600
101-5050-435.2801	MAINTENANCE & REPAIR	34,330	33,600	33,600	40,000	41,800
101-5050-435.2804	TRAVEL, TRAINING, MEETING	2,638	5,500	5,500	4,500	4,500
101-5050-435.2812	MEMBERSHIPS/DUES	5,870	4,000	4,000	4,400	4,400
101-5050-435.2813	FEES & LICENSES	17,666	19,800	19,800	19,800	21,800
101-5050-435.2901	TRAINING & EDUCATION-MOU	-	-	-	-	-
101-5050-435.2904	OTHER SERVICES & CHARGES	8,592	10,500	10,500	10,500	10,500
101-5050-435.3002	OPERATING SUPPLIES	765	2,000	2,000	2,000	2,000
<b>Other Subtotal</b>		<b>\$ 83,025</b>	<b>\$ 101,000</b>	<b>\$ 101,000</b>	<b>\$ 104,300</b>	<b>\$ 108,100</b>
<b>CIP Other Costs</b>						
101-5050-540.2006	PROFESSIONAL SERVICES	\$ 37,190	\$ 121,900	\$ 121,900	\$ 60,000	\$ 60,000
<b>CIP Other Subtotal</b>		<b>\$ 37,190</b>	<b>\$ 121,900</b>	<b>\$ 121,900</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>
<b>Storm Drainage Total</b>		<b>\$ 415,278</b>	<b>\$ 539,900</b>	<b>\$ 539,900</b>	<b>\$ 496,200</b>	<b>\$ 509,200</b>

## Fiscal Year 2026 & 2027 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. The department is made up of several divisions such as Senior Services, Recreation, Community Events which includes special events in the City.

The Recreation Department provides a variety of programs and recreational opportunities to include preschool aged youth to older adults. The programs administrated through the department include indoor and outdoor activities that meets the needs and interest of a diverse population. The department partners with outside agencies to increase recreation, 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 FY24	Adopted Budget FY25	Amended Budget FY25	Adopted Budget FY26	Adopted Budget FY27
<b>Labor Costs</b>						
101-6010-451.1001	SALARIES FULL-TIME	\$ 271,338	\$ 355,400	\$ 355,400	\$ 177,000	\$ 193,600
101-6010-451.1002	SALARIES PART-TIME	68,618	113,100	113,100	198,100	208,000
101-6010-451.1003	OVERTIME	2,545	2,900	2,900	5,800	6,100
101-6010-451.1008	AUTO ALLOWANCE	4,667	7,900	7,900	-	-
101-6010-451.1009	CELL PHONE ALLOWANCE	-	-	-	-	-
101-6010-451.1101	PERS-CITY PORTION	26,428	31,700	31,700	15,000	16,100
101-6010-451.1103	SECTION 125 CAFETERIA	43,121	43,200	43,200	40,600	40,600
101-6010-451.1104	LIFE INSURANCE	792	2,000	2,000	1,800	1,800
101-6010-451.1105	UNEMPLOYMENT INSURANCE	2,214	3,000	3,000	4,800	4,800
101-6010-451.1106	WORKER'S COMP INSURANCE	19,033	30,300	30,300	25,500	27,300
101-6010-451.1107	FICA	25,900	27,100	27,100	16,100	17,200
101-6010-451.1108	MGT MEDICAL REIMBURSEMENT	420	400	400	-	-
101-6010-451.1109	PARS CITY CONTRIBUTION	421	1,400	1,400	6,900	7,400
101-6010-451.1112	HRA CONTRIBUTIONS	1,379	-	-	-	-
<b>Labor Subtotal</b>		<b>\$ 466,877</b>	<b>\$ 618,400</b>	<b>\$ 618,400</b>	<b>\$ 491,600</b>	<b>\$ 522,900</b>
<b>Other Costs</b>						
101-6010-451.2006	PROFESSIONAL SERVICES	\$ 7,855	\$ 52,000	\$ 87,000	\$ 5,000	\$ 5,000
101-6010-451.2027	BANKING/FINANCE SVC CHARGES	519	1,000	1,000	5,000	5,000
101-6010-451.2104	TECHNICAL SERVICES	-	5,800	5,800	-	-
101-6010-451.2107	CONTRACTS - RECREATION	20,291	6,000	6,000	23,000	25,000
101-6010-451.2503	UNIFORMS	1,274	1,000	1,000	1,000	1,000
101-6010-451.2701	GAS & ELECTRIC (SDG&E)	6,401	12,200	12,200	6,500	6,500
101-6010-451.2702	UTILITIES-WATER	11,795	15,000	15,000	13,000	13,000
101-6010-451.2705	UTILITIES-CELL PHONES	4,753	2,900	2,900	9,600	9,600
101-6010-451.2804	TRAVEL, TRAINING, MEETINGS	6,966	4,500	4,500	9,500	11,700
101-6010-451.2807	ADVERTISING	4,359	2,000	2,000	1,500	1,500
101-6010-451.2808	COMMUNITY PROGRAMS	155	3,600	3,600	2,600	2,600
101-6010-451.2809	POSTAGE	10	-	-	100	100
101-6010-451.2811	PRINTING SERVICES	-	1,200	1,200	500	500
101-6010-451.2812	MEMBERSHIP & DUES	1,670	1,900	1,900	2,100	2,100
101-6010-451.2814	SUBSCRIPTIONS	532	5,800	5,800	600	600
101-6010-451.2830	SCHOLARSHIPS	-	5,000	5,000	5,000	5,000
101-6010-451.2902	EMPLOYEE RECOGNITION AWARD	595	500	500	1,000	1,000
101-6010-451.3001	OFFICE SUPPLIES	1,461	1,100	1,100	800	800
101-6010-451.3002	OPERATING SUPPLIES	4,733	9,500	9,500	2,500	2,500
101-6010-451.3005	MEDICAL SUPPLIES	707	500	500	-	-
101-6010-451.5004	EQUIPMENT	11	-	-	-	-
<b>Other Subtotal</b>		<b>\$ 74,086</b>	<b>\$ 131,500</b>	<b>\$ 166,500</b>	<b>\$ 89,300</b>	<b>\$ 93,500</b>
<b>Parks &amp; Recreation Total</b>		<b>\$ 540,964</b>	<b>\$ 749,900</b>	<b>\$ 784,900</b>	<b>\$ 580,900</b>	<b>\$ 616,400</b>

## Fiscal Year 2026 & 2027 Expenditures

### Community Events

The Community Events 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 and these are not part of the operational budget as they are paid by the outside applicant/ organizer. Staff is also responsible for executing all City events such as 4th of July Celebration, Symphony by the Sea, summer concerts and movie night 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 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 for City organized events.

Account #		Actuals FY24	Adopted Budget FY25	Amended Budget FY25	Adopted Budget FY26	Adopted Budget FY27
<b>Labor Costs</b>						
101-6014-451.1001	SALARIES FULL-TIME	\$ -	\$ -	\$ -	\$ 83,900	\$ 88,000
101-6014-451.1002	SALARIES PART-TIME	-	-	-	-	-
101-6014-451.1003	OVERTIME	-	-	-	600	600
101-6014-451.1008	AUTO ALLOWANCE	-	-	-	-	-
101-6014-451.1009	CELL PHONE ALLOWANCE	-	-	-	-	-
101-6014-451.1101	PERS-CITY PORTION	-	-	-	6,600	6,900
101-6014-451.1103	SECTION 125 CAFETERIA	-	-	-	20,300	20,300
101-6014-451.1104	LIFE INSURANCE	-	-	-	100	100
101-6014-451.1105	UNEMPLOYMENT INSURANCE	-	-	-	400	400
101-6014-451.1106	WORKER'S COMP INSURANCE	-	-	-	5,700	6,000
101-6014-451.1107	FICA	-	-	-	6,400	6,700
<b>Labor Subtotal</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 124,000</b>	<b>\$ 129,000</b>
<b>Other Costs</b>						
101-6014-451.2006	PROFESSIONAL SERVICES	\$ 435	\$ 3,000	\$ 3,000	\$ 1,400	\$ 1,400
101-6014-451.2027	BANKING/FIN SERVICE CHARGES	-	-	-	-	-
101-6014-451.2104	TECHNICAL SERVICES	-	1,500	1,500	-	-
101-6014-451.2804	TRAVEL, TRAINING, MEETINGS	2,677	3,400	3,400	3,400	3,400
101-6014-451.2807	ADVERTISING	2,044	4,900	4,900	2,700	2,700
101-6014-451.2808	COMMUNITY PROGRAMS	264,747	259,000	349,000	162,000	183,600
101-6014-451.2809	POSTAGE	-	6,400	1,000	-	-
101-6014-451.2811	PRINTING SERVICES	-	-	-	-	-
101-6014-451.2812	MEMBERSHIP & DUES	419	3,200	3,200	4,000	4,000
101-6014-451.2814	SUBSCRIPTIONS	1,598	300	300	-	-
101-6014-451.2830	SCHOLARSHIPS	-	-	-	-	-
101-6014-451.2904	OTHER SERVICES & CHARGES	-	-	-	2,500	1,000
101-6014-451.3001	OFFICE SUPPLIES	-	-	-	-	-
101-6014-451.3002	OPERATING SUPPLIES	3,639	-	5,400	-	-
101-6014-412.2830	EVENT SPONSORSHIP	-	-	10,000	-	-
<b>Other Subtotal</b>		<b>\$ 275,559</b>	<b>\$ 281,700</b>	<b>\$ 381,700</b>	<b>\$ 176,000</b>	<b>\$ 196,100</b>
<b>Community Events Total</b>		<b>\$ 275,559</b>	<b>\$ 281,700</b>	<b>\$ 381,700</b>	<b>\$ 300,000</b>	<b>\$ 325,100</b>

## Fiscal Year 2026 & 2027 Expenditures

### Community & Neighborhood Services

The Community and Neighborhood Services Division provides 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 City's goals and objectives. 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 FY24	Adopted Budget FY25	Amended Budget FY25	Adopted Budget FY26	Adopted Budget FY27
<b>Labor Costs</b>						
101-6016-451.1001	SALARIES FULL-TIME	\$ 140,310	\$ 230,500	\$ 230,500	\$ 159,700	\$ 171,400
101-6016-451.1002	SALARIES PART-TIME	59,387	66,500	66,500	21,700	22,800
101-6016-451.1003	OVERTIME	3,882	2,900	2,900	1,700	1,800
101-6016-451.1008	AUTO ALLOWANCE	-	-	-	-	-
101-6016-451.1009	CELL PHONE ALLOWANCE	-	-	-	-	-
101-6016-451.1101	PERS-CITY PORTION	10,361	17,700	17,700	14,300	15,300
101-6016-451.1103	SECTION 125 CAFETERIA	25,462	53,100	53,100	40,600	40,600
101-6016-451.1104	LIFE INSURANCE	238	700	700	400	400
101-6016-451.1105	UNEMPLOYMENT INSURANCE	1,657	2,600	2,600	1,300	1,300
101-6016-451.1106	WORKER'S COMP INSURANCE	10,934	20,200	20,200	12,300	13,200
101-6016-451.1107	FICA	11,575	18,500	18,500	12,400	13,300
101-6016-451.1108	MGT MEDICAL REIMBURSEMENT	-	-	-	-	-
101-6016-451.1109	PARS CITY CONTRIBUTION	2,161	2,500	2,500	-	-
<b>Labor Subtotal</b>		<b>\$ 265,970</b>	<b>\$ 415,200</b>	<b>\$ 415,200</b>	<b>\$ 264,400</b>	<b>\$ 280,100</b>
<b>Other Costs</b>						
101-6016-451.2125	RCS PROGRAMMING	\$ -	\$ 1,100	\$ 1,100	\$ 1,400	\$ 1,400
101-6016-451.2503	UNIFORMS	1,157	3,300	3,300	5,700	5,700
101-6016-451.2705	UTILITIES-CELL PHONES	-	-	-	2,400	2,400
101-6016-451.2801	MAINTENANCE & REPAIR	-	-	-	1,000	1,000
101-6016-451.2804	TRAVEL, TRAINING, MEETINGS	920	2,900	2,900	2,900	2,900
101-6016-451.2807	ADVERTISING	-	-	-	-	-
101-6016-451.2808	COMMUNITY PROGRAMS	3,191	2,200	8,000	-	-
101-6016-451.2811	PRINTING SERVICES	-	1,600	3,200	-	-
101-6016-451.2812	MEMBERSHIP & DUES	-	100	100	-	-
101-6016-451.3002	OPERATING SUPPLIES	6,352	-	8,500	7,000	6,000
101-6016-451.5004	EQUIPMENT	1,192	8,500	-	5,000	2,500
<b>Other Subtotal</b>		<b>\$ 12,812</b>	<b>\$ 19,700</b>	<b>\$ 27,100</b>	<b>\$ 25,400</b>	<b>\$ 21,900</b>
<b>Community &amp; Neighborhood Services Total</b>		<b>\$ 278,782</b>	<b>\$ 434,900</b>	<b>\$ 442,300</b>	<b>\$ 289,800</b>	<b>\$ 302,000</b>

# Fiscal Year 2026 & 2027 Expenditures

## Sports Park

The Sports Park Division of Parks, Recreation and Community Services Department provides programs in the newly remodeled Sports Park facility. The programs and services offered through the division assist with providing residents with a better quality of life. The division strives to encourage healthy living and wellness for a wide variety of age groups.

Account #		Actuals FY24	Adopted Budget FY25	Amended Budget FY25	Adopted Budget FY26	Adopted Budget FY27
<b>Other Costs</b>						
101-6018-451.2807	ADVERTISING	-	-	-	1,700	1,400
101-6018-451.2808	COMMUNITY PROGRAMS	-	-	-	-	-
101-6018-451.2809	POSTAGE	-	-	-	100	100
101-6018-451.2811	PRINTING SERVICES	-	-	-	500	500
101-6018-451.2904	OTHER SERVICES & CHARGES	-	-	-	-	-
101-6018-451.3001	OFFICE SUPPLIES	-	-	-	2,000	800
101-6018-451.3002	OPERATING SUPPLIES	-	-	-	4,000	3,000
101-6018-451.3005	MEDICAL SUPPLIES	-	-	-	200	200
101-6018-451.5004	EQUIPMENT	-	-	-	42,400	2,000
<b>Other Subtotal</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 50,900</b>	<b>\$ 8,000</b>
<b>Sports Park Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 50,900</b>	<b>\$ 8,000</b>

## Fiscal Year 2026 & 2027 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 FY24	Adopted Budget FY25	Amended Budget FY25	Adopted Budget FY26	Adopted Budget FY27
<b>Labor Costs</b>						
101-6020-452.1001	SALARIES FULL-TIME	\$ 259,751	\$ 282,400	\$ 248,380	\$ 188,200	\$ 202,700
101-6020-452.1002	SALARIES PART-TIME	65,013	74,000	74,000	53,900	56,600
101-6020-452.1003	OVERTIME	1,843	4,900	4,900	3,500	3,700
101-6020-452.1101	PERS-CITY PORTION	21,920	21,700	21,700	17,500	18,700
101-6020-452.1103	SECTION 125 CAFETERIA	59,437	64,800	64,800	61,000	61,000
101-6020-452.1104	LIFE INSURANCE	407	1,000	1,000	700	700
101-6020-452.1105	UNEMPLOYMENT INSURANCE	3,351	3,600	3,600	2,600	2,600
101-6020-452.1106	WORKER'S COMP INSURANCE	19,265	24,300	24,300	16,500	17,700
101-6020-452.1107	FICA	22,480	22,700	22,700	15,100	16,200
101-6020-452.1108	HEALTH REIMBURSEMENT	-	-	-	-	-
101-6020-452.1109	PARS CITY CONTRIBUTION	1,457	2,800	2,800	800	800
<b>Labor Subtotal</b>		<b>\$ 454,923</b>	<b>\$ 502,200</b>	<b>\$ 468,180</b>	<b>\$ 359,800</b>	<b>\$ 380,700</b>
<b>Other Costs</b>						
101-6020-452.2101	TEMPORARY STAFFING	\$ 26,842	\$ -	\$ 34,020	\$ -	\$ -
101-6020-452.2104	TECHNICAL SERVICES	141,612	169,700	175,185	176,100	178,200
101-6020-452.2701	GAS & ELECTRIC (SDG&E)	49,085	42,000	42,000	50,000	55,000
101-6020-452.2702	UTILITIES-WATER	50,975	50,000	50,000	55,000	60,500
101-6020-452.2705	UTILITIES-CELL PHONES	2,250	-	-	2,200	2,200
101-6020-452.2801	MAINTENANCE & REPAIR	43,202	28,700	34,185	71,000	28,600
101-6020-452.3002	OPERATING SUPPLIES	25,510	29,200	29,200	29,000	30,500
101-6020-452.3022	SMALL TOOLS/NON-CAPITAL	1,171	800	800	5,500	4,300
101-6020-452.5004	EQUIPMENT	-	-	-	-	-
101-6020-452.9001	TRANSFER OUT	-	-	-	-	-
<b>Other Subtotal</b>		<b>\$ 340,647</b>	<b>\$ 320,400</b>	<b>\$ 365,390</b>	<b>\$ 388,800</b>	<b>\$ 359,300</b>
<b>Park Maintenance Total</b>		<b>\$ 795,570</b>	<b>\$ 822,600</b>	<b>\$ 833,570</b>	<b>\$ 748,600</b>	<b>\$ 740,000</b>

## Fiscal Year 2026 & 2027 Expenditures

### Senior Services

The Senior Services Division of Parks, Recreation and Community Services Department 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.

Account #	Description	Actuals FY24	Adopted Budget FY25	Amended Budget FY25	Adopted Budget FY26	Adopted Budget FY27
<b>Labor Costs</b>						
101-6030-453.1001	SALARIES FULL-TIME	\$ 70,468	\$ -	\$ -	\$ 119,400	\$ 128,200
101-6030-453.1002	SALARIES PART-TIME	36,821	42,400	42,400	28,800	28,800
101-6030-453.1003	OVERTIME	622	600	600	1,700	1,800
101-6030-453.1101	PERS-CITY PORTION	5,431	-	-	9,200	9,800
101-6030-453.1103	SECTION 125 CAFETERIA	17,251	-	-	40,600	40,600
101-6030-453.1104	LIFE INSURANCE	246	-	-	400	400
101-6030-453.1105	UNEMPLOYMENT INSURANCE	1,656	400	400	1,300	1,300
101-6030-453.1106	WORKER'S COMP INSURANCE	6,172	2,700	2,700	9,900	10,500
101-6030-453.1107	FICA	5,789	600	600	9,300	9,900
101-6030-453.1109	PARS CITY CONTRIBUTION	1,231	1,600	1,600	1,200	1,200
101-6030-453.1112	HRA CONTRIBUTION	-	-	-	-	-
<b>Labor Subtotal</b>		<b>\$ 145,687</b>	<b>\$ 48,300</b>	<b>\$ 48,300</b>	<b>\$ 221,800</b>	<b>\$ 232,500</b>
<b>Other Costs</b>						
101-6030-453.2006	PROFESSIONAL SERVICES	\$ 1,354	\$ 6,500	\$ 6,500	\$ -	\$ -
101-6030-453.2107	CONTRACTS - RECREATION	\$ -	\$ -	\$ -	\$ 1,800	\$ 1,800
101-6030-453.2705	UTILITIES-CELL PHONES	-	-	-	-	-
101-6030-453.2310	SENIOR PROGRAMS	10,318	21,600	21,600	9,400	9,400
101-6030-453.2804	TRAVEL, TRAINING, MEETINGS	1,418	2,800	2,800	5,400	5,500
101-6030-453.2811	PRINTING SERVICES	100	-	-	1,000	1,100
101-6030-453.2812	MEMBERSHIP DUES	225	200	200	400	400
101-6030-453.3001	OFFICE SUPPLIES	1,446	400	400	500	500
101-6030-453.3002	OPERATING SUPPLIES	3,857	4,300	4,300	5,400	5,400
101-6030-453.3022	SMALL TOOLS/NON-CAPITAL	561	1,600	1,600	500	500
101-6030-453.5003	IMPROVEMENTS NOT BUILDINGS	-	31,000	54,000	-	-
101-6030-453.5004	EQUIPMENT	5,559	23,000	-	-	-
<b>Other Subtotal</b>		<b>\$ 24,838</b>	<b>\$ 91,400</b>	<b>\$ 91,400</b>	<b>\$ 24,400</b>	<b>\$ 24,600</b>
<b>Senior Services Total</b>		<b>\$ 170,526</b>	<b>\$ 139,700</b>	<b>\$ 139,700</b>	<b>\$ 246,200</b>	<b>\$ 257,100</b>

## Fiscal Year 2026 & 2027 Expenditures

### Tidelands Maintenance

The Tidelands Maintenance Division 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. 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 FY24	Adopted Budget FY25	Amended Budget FY25	Adopted Budget FY26	Adopted Budget FY27
<b>Labor Costs</b>						
101-6040-454.1001	SALARIES FULL-TIME	\$ 326,209	\$ 289,300	\$ 289,300	\$ 396,900	\$ 422,000
101-6040-454.1002	SALARIES PART-TIME	311,215	356,700	356,700	353,200	363,900
101-6040-454.1003	OVERTIME	18,533	12,200	12,200	12,800	13,500
101-6040-454.1007	STAND-BY PAY	15,865	-	-	9,500	9,500
101-6040-454.1101	PERS-CITY PORTION	33,101	35,800	35,800	38,800	39,300
101-6040-454.1103	SECTION 125 CAFETERIA	72,307	70,800	70,800	101,600	101,600
101-6040-454.1104	LIFE INSURANCE	533	2,600	2,600	2,700	2,700
101-6040-454.1105	UNEMPLOYMENT INSURANCE	9,218	9,100	9,100	9,500	9,500
101-6040-454.1106	WORKER'S COMP INSURANCE	37,278	43,800	43,800	50,900	53,300
101-6040-454.1107	FICA	34,565	27,100	27,100	34,700	36,300
101-6040-454.1109	PARS CITY CONTRIBUTION	9,470	11,100	11,100	11,900	12,600
<b>Labor Subtotal</b>		<b>\$ 868,293</b>	<b>\$ 858,500</b>	<b>\$ 858,500</b>	<b>\$ 1,022,500</b>	<b>\$ 1,064,200</b>
<b>Other Costs</b>						
101-6040-454.2006	PROFESSIONAL SERVICES	\$ -	\$ 4,200	\$ 4,200	\$ 4,200	\$ 4,200
101-6040-454.2022	PEST CONTROL SERVICE	6,000	6,800	6,800	6,000	6,300
101-6040-454.2104	TECHNICAL SERVICES	116,418	126,400	126,400	68,800	68,800
101-6040-454.2502	RENT-EQUIPMENT	1,911	2,000	2,000	-	-
101-6040-454.2503	RENT-UNIFORMS	-	-	-	4,900	5,100
101-6040-454.2705	UTILITIES-CELL PHONES	2,001	-	-	3,000	3,000
101-6040-454.2801	MAINTENANCE & REPAIR	21,898	5,000	12,025	5,000	5,000
101-6040-454.2804	TRAVEL, TRAINING, MEETING	20	-	-	200	-
101-6040-454.2902	EMPLOYEE RECOGNITION AWARD	-	-	-	500	500
101-6040-454.3002	OPERATING SUPPLIES	90,204	100,000	100,000	100,000	102,400
101-6040-454.3022	SMALL TOOLS/NON-CAPITAL	2,478	1,000	1,000	5,000	2,000
101-6040-454.5004	EQUIPMENT	30,717	20,000	20,000	20,000	20,000
101-6040-454.5007	PORT EQUIPMENT (REIMBURSABLE)	12,814	-	-	-	-
<b>Other Subtotal</b>		<b>\$ 284,461</b>	<b>\$ 265,400</b>	<b>\$ 272,425</b>	<b>\$ 217,600</b>	<b>\$ 217,300</b>
<b>Tidelands Maintenance Total</b>		<b>\$ 1,152,755</b>	<b>\$ 1,123,900</b>	<b>\$ 1,130,925</b>	<b>\$ 1,240,100</b>	<b>\$ 1,281,500</b>
<b>Total General Fund Expenditures</b>		<b>\$ 30,426,432</b>	<b>\$ 29,973,300</b>	<b>\$ 30,885,677</b>	<b>\$ 31,580,600</b>	<b>\$ 32,084,700</b>

# NON-GENERAL FUND BUDGETS



## Fiscal Year 2026 & 2027 Expenditures

### Community Benefit Fund

The Community Benefit fund consists of fees collected from a local cannabis outlet business. 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 FY24	Adopted Budget FY25	Amended Budget FY25	Adopted Budget FY26	Adopted Budget FY27
<b>Revenue</b>						
103-0000-361.8001	ALLOCATED INTEREST	\$ 39,002	\$ -	\$ -	\$ -	\$ -
103-0000-361.8003	MARKET VALUE OF INVESTMENTS	24,994	-	-	-	-
103-0000-376.8803	COMM. BENEFIT CONTRIBUTION	614,118	744,000	744,000	550,000	550,000
<b>Revenue Total</b>		<b>\$ 678,115</b>	<b>\$ 744,000</b>	<b>\$ 744,000</b>	<b>\$ 550,000</b>	<b>\$ 550,000</b>
<b>Other Costs</b>						
103-1230-413.2808	COMMUNITY PROGRAMS	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000
103-1920-419.9001	TRANSFER OUT	956,170	-	-	-	-
103-6030-453.5003	IMPROVEMENTS NOT BUILDINGS	10,302	-	-	-	-
<b>Other Subtotal</b>		<b>\$ 966,472</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>
<b>Expenditure Total</b>		<b>\$ 966,472</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>
<b>Revenue Over (Under) Expenditures</b>		<b>\$ (288,358)</b>	<b>\$ 744,000</b>	<b>\$ 744,000</b>	<b>\$ 540,000</b>	<b>\$ 540,000</b>

## Fiscal Year 2026 & 2027 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 FY24	Adopted Budget FY25	Amended Budget FY25	Adopted Budget FY26	Adopted Budget FY27
<b>Revenue</b>						
105-0000-318.1015	CABLE (COX CABLE)	\$ 29,273	\$ 32,000	\$ 32,000	\$ 26,300	\$ 25,500
105-0000-318.1030	AT&T/ DIRECT TV	3,233	4,000	4,000	2,400	2,300
105-0000-361.8001	ALLOCATED INTEREST	1,409	-	-	-	-
105-0000-361.8003	MARKET VALUE OF INVESTMENTS	433	-	-	-	-
<b>Revenue Total</b>		<b>\$ 34,347</b>	<b>\$ 36,000</b>	<b>\$ 36,000</b>	<b>\$ 28,700</b>	<b>\$ 27,800</b>
<b>Other Costs</b>						
105-1920-419.9001	TRANSFER OUT	\$ 24,685	\$ 29,100	\$ 29,100	\$ 28,700	\$ 27,800
<b>Other Subtotal</b>		<b>\$ 24,685</b>	<b>\$ 29,100</b>	<b>\$ 29,100</b>	<b>\$ 28,700</b>	<b>\$ 27,800</b>
<b>Expenditure Total</b>		<b>\$ 24,685</b>	<b>\$ 29,100</b>	<b>\$ 29,100</b>	<b>\$ 28,700</b>	<b>\$ 27,800</b>
<b>Revenue Over (Under) Expenditures</b>		<b>\$ 9,663</b>	<b>\$ 6,900</b>	<b>\$ 6,900</b>	<b>\$ -</b>	<b>\$ -</b>

## Fiscal Year 2026 & 2027 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 FY24	Adopted Budget FY25	Amended Budget FY25	Adopted Budget FY26	Adopted Budget FY27
<b>Revenue</b>						
201-0000-331.4001	GAS TAX SECTION 2105	\$ 160,810	\$ 175,600	\$ 175,600	\$ 169,200	\$ 170,400
201-0000-331.4002	GAS TAX SECTION 2106	110,131	117,300	117,300	113,500	114,700
201-0000-331.4003	GAS TAX SECTION 2107	217,670	211,000	211,000	230,900	232,500
201-0000-331.4004	GAS TAX SECTION 2107.5	6,000	6,000	6,000	6,000	6,000
201-0000-331.4006	GAS TAX SECTION 2103	241,134	265,300	265,300	241,900	238,300
201-0000-361.8001	ALLOCATED INTEREST	9,682	-	-	-	-
201-0000-361.8003	MARKET VALUE OF INVESTMENTS	-	-	-	-	-
<b>Revenue Total</b>		<b>\$ 745,426</b>	<b>\$ 775,200</b>	<b>\$ 775,200</b>	<b>\$ 761,500</b>	<b>\$ 761,900</b>
<b>Other Costs</b>						
201-5015-431.9001	TRANSFER OUT	\$ 735,744	\$ 775,200	\$ 775,200	\$ 761,500	\$ 761,900
<b>Other Subtotal</b>		<b>\$ 735,744</b>	<b>\$ 775,200</b>	<b>\$ 775,200</b>	<b>\$ 761,500</b>	<b>\$ 761,900</b>
<b>Expenditure Total</b>		<b>\$ 735,744</b>	<b>\$ 775,200</b>	<b>\$ 775,200</b>	<b>\$ 761,500</b>	<b>\$ 761,900</b>
<b>Revenue Over (Under) Expenditures</b>		<b>\$ 9,682</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Fiscal Year 2026 & 2027 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 FY24	Adopted Budget FY25	Amended Budget FY25	Adopted Budget FY26	Adopted Budget FY27
<b>Revenue</b>						
202-0000-322.7306	TRANSNET FEES	\$ 46,613	\$ 27,400	\$ 27,400	\$ 30,500	\$ 31,100
202-0000-331.4008	PROP "A" (TRANSNET) FUND	299,968	267,000	855,000	1,711,600	269,700
202-0000-331.4009	PROP "A" (TRANSNET) COMM PAPER	441,901	-	-	-	-
202-0000-361.8001	ALLOCATED INTEREST	1,652	-	-	-	-
202-0000-361.8003	MARKET VALUE OF INVESTMENTS	3,017	-	-	-	-
202-0000-371.8303	MISCELLANEOUS REVENUE	196,000	-	-	-	-
<b>Revenue Total</b>		<b>\$ 989,152</b>	<b>\$ 294,400</b>	<b>\$ 882,400</b>	<b>\$ 1,742,100</b>	<b>\$ 300,800</b>
<b>CIP Other Costs</b>						
202-5016-431.2006	PROFESSIONAL SERVICES	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000	\$ -
202-5016-531.2006	PROFESSIONAL SERVICES	831,149	-	657,730	573,000	-
202-5016-431.4001	TRANSNET CP-PRINCIPAL PMT	438,258	-	-	-	-
202-5016-431.4002	TRANSNET CP-INTEREST PMT	3,643	-	-	-	-
202-5016-531.1001	SALARIES FULL-TIME	65,341	-	-	-	-
202-5016-531.1101	PERS-CITY PORTION	4,088	-	-	-	-
202-5016-531.1104	LIFE INSURANCE	201	-	-	-	-
202-5016-531.1105	UNEMPLOYMENT INSURANCE	51	-	-	-	-
202-5016-531.1106	WORKER'S COMP INSURANCE	3,592	-	-	-	-
202-5016-531.1107	FICA	4,065	-	-	-	-
<b>CIP Other Subtotal</b>		<b>\$ 1,350,388</b>	<b>\$ -</b>	<b>\$ 1,657,730</b>	<b>\$ 1,573,000</b>	<b>\$ -</b>
<b>Other Costs</b>						
202-5016-431.9001	TRANSFER OUT	\$ 164,700	\$ 267,000	\$ 267,000	\$ 213,600	\$ 269,700
<b>Other Subtotal</b>		<b>\$ 164,700</b>	<b>\$ 267,000</b>	<b>\$ 267,000</b>	<b>\$ 213,600</b>	<b>\$ 269,700</b>
<b>Expenditure Total</b>		<b>\$ 1,515,088</b>	<b>\$ 267,000</b>	<b>\$ 1,924,730</b>	<b>\$ 1,786,600</b>	<b>\$ 269,700</b>
<b>Revenue Over (Under) Expenditures</b>		<b>\$ (525,937)</b>	<b>\$ 27,400</b>	<b>\$ (1,042,330)</b>	<b>\$ (44,500)</b>	<b>\$ 31,100</b>

## Fiscal Year 2026 & 2027 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 FY24	Adopted Budget FY25	Amended Budget FY25	Adopted Budget FY26	Adopted Budget FY27
<b>Revenue</b>						
207-0000-331.4010	GAS TAX SECTION 2031 RMRA	\$ 620,028	\$ 661,900	\$ 661,900	\$ 697,300	\$ 711,200
207-0000-361.8001	ALLOCATED INTEREST	42,992	-	-	-	-
207-0000-361.8003	MARKET VALUE OF INVESTMENTS	17,579	-	-	-	-
<b>Revenue Total</b>		<b>\$ 680,599</b>	<b>\$ 661,900</b>	<b>\$ 661,900</b>	<b>\$ 697,300</b>	<b>\$ 711,200</b>
<b>CIP Other Costs</b>						
207-5000-532.2006	PROFESSIONAL SERVICES	\$ 117,840	\$ 661,900	\$ 1,831,660	\$ 697,300	\$ 711,200
<b>CIP Other Subtotal</b>		<b>\$ 117,840</b>	<b>\$ 661,900</b>	<b>\$ 1,831,660</b>	<b>\$ 697,300</b>	<b>\$ 711,200</b>
<b>Other Costs</b>						
204-5010-532.5004	EQUIPMENT	\$ 322,435	\$ -	\$ -	\$ -	\$ -
<b>Other Subtotal</b>		<b>\$ 322,435</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditure Total</b>		<b>\$ 440,275</b>	<b>\$ 661,900</b>	<b>\$ 1,831,660</b>	<b>\$ 697,300</b>	<b>\$ 711,200</b>
<b>Revenue Over (Under) Expenditures</b>		<b>\$ 240,324</b>	<b>\$ -</b>	<b>\$ (1,169,760)</b>	<b>\$ -</b>	<b>\$ -</b>

## Fiscal Year 2026 & 2027 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 FY24	Adopted Budget FY25	Amended Budget FY25	Adopted Budget FY26	Adopted Budget FY27
<b>Revenue</b>						
210-0000-334.5001	CDBG - FEDERAL ASSISTANCE	\$ 118,099	\$ 129,000	\$ 129,000	\$ 117,000	\$ 117,000
<b>Revenue Total</b>		<b>\$ 118,099</b>	<b>\$ 129,000</b>	<b>\$ 129,000</b>	<b>\$ 117,000</b>	<b>\$ 117,000</b>
<b>CIP Other Costs</b>						
210-1235-513.2006	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -
<b>CIP Other Subtotal</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Other Costs</b>						
210-1235-413.9001	TRANSFER OUT	\$ 116,708	\$ 129,000	\$ 129,000	\$ 117,000	\$ 117,000
<b>Other Subtotal</b>		<b>\$ 116,708</b>	<b>\$ 129,000</b>	<b>\$ 129,000</b>	<b>\$ 117,000</b>	<b>\$ 117,000</b>
<b>Expenditure Total</b>		<b>\$ 116,708</b>	<b>\$ 129,000</b>	<b>\$ 129,000</b>	<b>\$ 117,000</b>	<b>\$ 117,000</b>
<b>Revenue Over (Under) Expenditures</b>		<b>\$ (1)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Fiscal Year 2026 & 2027 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 FY24	Adopted Budget FY25	Amended Budget FY25	Adopted Budget FY26	Adopted Budget FY27
<b>Revenue</b>						
212-0000-336.4002	SLESF "COPS" FUNDING	\$ 186,159	\$ 125,000	\$ 125,000	\$ 130,000	\$ 130,000
<b>Revenue Total</b>		<b>\$ 186,159</b>	<b>\$ 125,000</b>	<b>\$ 125,000</b>	<b>\$ 130,000</b>	<b>\$ 130,000</b>
<b>Other Costs</b>						
212-3036-421.2006	PROFESSIONAL SERVICES	\$ 187,159	\$ 125,000	\$ 125,000	\$ 130,000	\$ 130,000
<b>Other Subtotal</b>		<b>\$ 187,159</b>	<b>\$ 125,000</b>	<b>\$ 125,000</b>	<b>\$ 130,000</b>	<b>\$ 130,000</b>
<b>Expenditure Total</b>		<b>\$ 187,159</b>	<b>\$ 125,000</b>	<b>\$ 125,000</b>	<b>\$ 130,000</b>	<b>\$ 130,000</b>
<b>Revenue Over (Under) Expenditures</b>		<b>\$ (1,000)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Fiscal Year 2026 & 2027 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.

Account #	Description	Actuals FY24	Adopted Budget FY25	Amended Budget FY25	Adopted Budget FY26	Adopted Budget FY27
<b>Revenue</b>						
214-0000-334.4001	STATE OF CALIFORNIA GRANT	\$ 1,688,149	\$ -	\$ 1,706,072	\$ -	\$ -
214-0000-334.4002	MISCELLANEOUS GRANT (PRIVATE)	87,127	20,000	20,000	-	-
214-0000-334.5003	FEDERAL GRANTS	2,130,458	-	-	-	-
214-0000-361.8001	ALLOCATED INTEREST	102,810	-	-	-	-
214-0000-361.8003	MARKET VALUE OF INVESTMENTS	78,771	-	-	-	-
<b>Revenue Total</b>		<b>\$ 4,087,316</b>	<b>\$ 20,000</b>	<b>\$ 1,726,072</b>	<b>\$ -</b>	<b>\$ -</b>
<b>CIP Other Costs</b>						
214-1230-413.2006	PROFESSIONAL SERVICES	\$ 233,154	\$ -	\$ 2,985,587	\$ -	\$ -
214-1230-413.2808	COMMUNITY PROGRAMS	\$ 12,596	\$ -	\$ -	\$ -	\$ -
214-1230-413.5004	EQUIPMENT	\$ 44,161	\$ -	\$ -	\$ -	\$ -
214-5000-532.1001	SALARIES FULL-TIME	\$ 29,858	\$ -	\$ -	\$ -	\$ -
214-5000-532.1101	PERS-CITY PORTION	\$ 1,966	\$ -	\$ -	\$ -	\$ -
214-5000-532.1104	LIFE INSURANCE	\$ 86	\$ -	\$ -	\$ -	\$ -
214-5000-532.1105	UNEMPLOYMENT INSURANCE	\$ 21	\$ -	\$ -	\$ -	\$ -
214-5000-532.1106	WORKER'S COMP INSURANCE	\$ 1,726	\$ -	\$ -	\$ -	\$ -
214-5000-532.1107	FICA	\$ 1,959	\$ -	\$ -	\$ -	\$ -
214-3040-424.2104	TECHNICAL SERVICES	\$ -	\$ 20,000	\$ 20,000	\$ -	\$ -
214-5000-532.2006	PROFESSIONAL SERVICES	\$ 2,237,162	\$ -	\$ 5,689,932	\$ -	\$ -
214-5010-531.2006	PROFESSIONAL SERVICES	\$ -	\$ -	\$ 150,000	\$ -	\$ -
214-5014-531.2006	PROFESSIONAL SERVICES	\$ 726,177	\$ -	\$ -	\$ -	\$ -
214-5040-434.2904	OTHER SERVICES & CHARGES	\$ 36,594	\$ -	\$ 75,072	\$ -	\$ -
214-5050-435.2006	PROFESSIONAL SERVICES	\$ 580,357	\$ -	\$ 577,643	\$ -	\$ -
214-5050-540.2006	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -
214-6010-451.2006	PROFESSIONAL SERVICES	\$ 3,355	\$ -	\$ 5,145	\$ -	\$ -
214-6010-451.2808	COMMUNITY PROGRAMS	\$ 14,731	\$ -	\$ 20,176	\$ -	\$ -
214-6030-453.2310	SENIOR PROGRAMS	\$ 6,493	\$ -	\$ 19,442	\$ -	\$ -
214-6030-453.5003	IMPROVEMNTS NOT BUILDINGS	\$ 18,130	\$ -	\$ 11,870	\$ -	\$ -
214-5050-540.2006	PROFESSIONAL SERVICES (CIP)	\$ -	\$ -	\$ -	\$ -	\$ -
<b>CIP Other Subtotal</b>		<b>\$ 3,948,525</b>	<b>\$ 20,000</b>	<b>\$ 9,554,868</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Other Costs</b>						
214-1920-419.9001	TRANSFER OUT	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Other Subtotal</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditure Total</b>		<b>\$ 3,948,525</b>	<b>\$ 20,000</b>	<b>\$ 9,554,868</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Revenue Over (Under) Expenditures</b>		<b>\$ 138,791</b>	<b>\$ -</b>	<b>\$ (7,828,796)</b>	<b>\$ -</b>	<b>\$ -</b>

## Fiscal Year 2026 & 2027 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 FY24	Adopted Budget FY25	Amended Budget FY25	Adopted Budget FY26	Adopted Budget FY27
<b>Revenue</b>						
216-0000-361.8001	ALLOCATED INTEREST	\$ 26,029	\$ -	\$ -	\$ -	\$ -
216-0000-361.8002	NON-ALLOCATED INTEREST	\$ 64,509	\$ -	\$ -	\$ -	\$ -
216-0000-361.8003	MARKET VALUE OF INVESTMENTS	\$ 13,419	\$ -	\$ -	\$ -	\$ -
<b>Revenue Total</b>		<b>\$ 103,957</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Other Costs</b>						
216-1240-413.2001	ATTORNEY SERVICES	\$ 14,695	\$ -	\$ -	\$ 25,000	\$ 10,000
216-1240-413.2006	PROFESSIONAL SERVICES	910	-	-	-	-
<b>Other Subtotal</b>		<b>\$ 15,605</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 25,000</b>	<b>\$ 10,000</b>
<b>Expenditure Total</b>		<b>\$ 15,605</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 25,000</b>	<b>\$ 10,000</b>
<b>Revenue Over (Under) Expenditures</b>		<b>\$ 88,352</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (25,000)</b>	<b>\$ (10,000)</b>

## Fiscal Year 2026 & 2027 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 FY24	Adopted Budget FY25	Amended Budget FY25	Adopted Budget FY26	Adopted Budget FY27
<b>Revenue</b>						
301-0000-361.8002	TRANSFER IN-RDA FUNDS	\$ 2,751	\$ -	\$ -	\$ -	\$ -
301-0000-391.9006	TRANSFER IN-RDA FUNDS	1,895,611	1,906,400	1,906,400	1,898,200	1,888,800
<b>Revenue Total</b>		<b>\$ 1,898,361</b>	<b>\$ 1,906,400</b>	<b>\$ 1,906,400</b>	<b>\$ 1,898,200</b>	<b>\$ 1,888,800</b>
<b>Other Costs</b>						
301-1250-413.4402	BOND INTEREST (2020 TAB)	428,211	551,200	551,200	551,200	551,200
301-1250-413.4501	BOND PRINCIPAL (2022 TAB)	-	955,000	955,000	985,000	1,015,000
301-1250-413.4502	BOND INTEREST (2022 TAB)	292,742	400,200	400,200	362,000	322,600
301-1250-413.4900	COST OF ISSUANCE	-	-	-	-	-
<b>Other Subtotal</b>		<b>\$ 720,952</b>	<b>\$ 1,906,400</b>	<b>\$ 1,906,400</b>	<b>\$ 1,898,200</b>	<b>\$ 1,888,800</b>
<b>Expenditure Total</b>		<b>\$ 720,952</b>	<b>\$ 1,906,400</b>	<b>\$ 1,906,400</b>	<b>\$ 1,898,200</b>	<b>\$ 1,888,800</b>
<b>Revenue Over (Under) Expenditures</b>		<b>\$ 1,177,409</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Fiscal Year 2026 & 2027 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 FY24	Adopted Budget FY25	Amended Budget FY25	Adopted Budget FY26	Adopted Budget FY27
<b>Revenue</b>						
303-0000-311.6521	RPTTF	\$ 1,921,350	\$ 1,973,600	\$ 1,973,600	\$ 1,914,600	\$ 1,928,300
303-0000-311.6522	ADMINISTRATIVE COST ALLOW	125,000	250,000	250,000	170,000	150,000
303-0000-361.8001	ALLOCATED INTEREST	30,459	-	-	-	-
303-0000-361.8003	MARKET VALUE OF INVESTMENTS	9,338	-	-	-	-
303-0000-374.8501	OTHER COST REIMBURSEMENT	-	-	-	-	-
<b>Revenue Total</b>		<b>\$ 2,086,147</b>	<b>\$ 2,223,600</b>	<b>\$ 2,223,600</b>	<b>\$ 2,084,600</b>	<b>\$ 2,078,300</b>
<b>Labor Costs</b>						
303-1250-413.1001	SALARIES FULL-TIME	\$ 98,688	\$ 90,400	\$ 90,400	\$ 92,900	\$ 96,500
303-1250-413.1002	SALARIES PART-TIME	1,765	3,600	3,600	-	-
303-1250-413.1008	AUTO ALLOWANCE	2,495	3,600	3,600	2,300	2,300
303-1250-413.1009	CELL PHONE ALLOWANCE	345	600	600	600	600
303-1250-413.1101	PERS-CITY PORTION	8,696	8,900	8,900	8,000	7,900
303-1250-413.1103	SECTION 125 CAFETERIA	6,834	8,000	8,000	9,100	9,100
303-1250-413.1104	LIFE INSURANCE	340	300	300	300	300
303-1250-413.1105	UNEMPLOYMENT INSURANCE	172	200	200	200	200
303-1250-413.1106	WORKER'S COMP INSURANCE	5,437	5,700	5,700	5,400	5,600
303-1250-413.1107	FICA	6,379	5,700	5,700	5,800	6,000
303-1250-413.1108	MGT MEDICAL REIMBURSEMENT	-	-	-	-	-
<b>Labor Subtotal</b>		<b>\$ 131,151</b>	<b>\$ 127,000</b>	<b>\$ 127,000</b>	<b>\$ 124,600</b>	<b>\$ 128,500</b>
<b>Other Costs</b>						
303-1250-413.2001	ATTORNEY SERVICES	\$ 16,031	\$ 70,000	\$ 70,000	\$ 50,000	\$ 50,000
303-1250-413.2006	PROFESSIONAL SERVICES	9,740	50,400	50,400	10,400	10,500
303-1250-413.2904	OTHER SERVICES & CHARGES	5,000	9,700	9,700	5,000	5,000
303-1250-413.9001	TRANSFER OUT	1,895,611	1,906,400	1,906,400	1,898,200	1,888,800
303-1250-413.9902	GAIN ON SALE OF ASSETS	-	-	-	-	-
<b>Other Subtotal</b>		<b>\$ 1,926,381</b>	<b>\$ 2,036,500</b>	<b>\$ 2,036,500</b>	<b>\$ 1,963,600</b>	<b>\$ 1,954,300</b>
<b>Expenditure Total</b>		<b>\$ 2,057,532</b>	<b>\$ 2,163,500</b>	<b>\$ 2,163,500</b>	<b>\$ 2,088,200</b>	<b>\$ 2,082,800</b>
<b>Revenue Over (Under) Expenditures</b>		<b>\$ 28,615</b>	<b>\$ 60,100</b>	<b>\$ 60,100</b>	<b>\$ (3,600)</b>	<b>\$ (4,500)</b>

## Fiscal Year 2026 & 2027 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 FY24	Adopted Budget FY25	Amended Budget FY25	Adopted Budget FY26	Adopted Budget FY27
<b>Revenue</b>						
401-0000-361.8001	ALLOCATED INTEREST	26,421	-	-	-	-
401-0000-361.8003	MARKET VALUE OF INVESTMENTS	8,199	-	-	-	-
401-0000-391.9001	TRANSFER IN - GENERAL FUND	743,300	-	195,000	215,000	-
<b>Revenue Total</b>		<b>\$ 777,921</b>	<b>\$ -</b>	<b>\$ 195,000</b>	<b>\$ 215,000</b>	<b>\$ -</b>
<b>CIP Other Costs</b>						
401-1020-413.1001	SALARIES FULL-TIME	\$ 154	\$ -	\$ -	\$ -	\$ -
401-1020-413.1101	PERS-CITY PORTION	9	-	-	-	-
401-1020-413.1104	LIFE INSURANCE	1	-	-	-	-
401-1020-413.1106	WORKER'S COMP INSURANCE	7	-	-	-	-
401-1020-413.1107	FICA	9	-	-	-	-
401-1910-532.2006	PROFESSIONAL SERVICES	388,024	-	-	-	-
401-1920-419.1001	SALARIES FULL-TIME	4,984	-	-	-	-
401-1920-419.1101	PERS-CITY PORTION	325	-	-	-	-
401-1920-419.1104	LIFE INSURANCE	16	-	-	-	-
401-1920-419.1105	UNEMPLOYMENT INSURANCE	13	-	-	-	-
401-1920-419.1106	WORKER'S COMP INSURANCE	251	-	-	-	-
401-1920-419.1107	FICA	325	-	-	-	-
401-1920-419.5003	IMPROVEMNTS NOT BUILDINGS	118,864	-	414,206	155,000	-
401-5020-432.2006	PROFESSIONAL SERVICES	91	-	16,619	-	-
401-5010-532.2006	PROFESSIONAL SERVICES	670	-	-	-	-
401-5020-532.2006	PROFESSIONAL SERVICES	15,378	-	548,348	-	-
401-5050-532.2006	PROFESSIONAL SERVICES	-	-	-	60,000	-
<b>CIP Other Subtotal</b>		<b>\$ 529,121</b>	<b>\$ -</b>	<b>\$ 979,174</b>	<b>\$ 215,000</b>	<b>\$ -</b>
<b>Expenditure Total</b>		<b>\$ 529,121</b>	<b>\$ -</b>	<b>\$ 979,174</b>	<b>\$ 215,000</b>	<b>\$ -</b>
<b>Revenue Over (Under) Expenditures</b>		<b>\$ 248,799</b>	<b>\$ -</b>	<b>\$ (784,174)</b>	<b>\$ -</b>	<b>\$ -</b>

## Fiscal Year 2026 & 2027 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 FY24	Adopted Budget FY25	Amended Budget FY25	Adopted Budget FY26	Adopted Budget FY27
<b>Revenue</b>						
420-0000-322.7305	RESIDENTIAL CONSTRUCTION	\$ 33,617	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
420-0000-361.8001	ALLOCATED INTEREST	28,507	-	-	-	-
420-0000-361.8003	MARKET VALUE OF INVESTMENTS	16,960	-	-	-	-
420-0000-391.9001	TRANSFER IN - GENERAL FUND	1,256,170	-	-	75,000	-
<b>Revenue Total</b>		<b>\$ 1,335,254</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>	<b>\$ 115,000</b>	<b>\$ 40,000</b>
<b>CIP Other Costs</b>						
420-5000-532.2006	PROFESSIONAL SERVICES	\$ 167,773	\$ -	\$ 1,094,965	\$ -	\$ -
420-6020-552.2006	PROFESSIONAL SERVICES	\$ 766,016	\$ -	\$ 228,430	75,000	-
420-5000-532.1001	SALARIES FULL-TIME	12,763	-	-	-	-
420-5000-532.1101	PERS-CITY PORTION	816	-	-	-	-
420-5000-532.1104	LIFE INSURANCE	43	-	-	-	-
420-5000-532.1105	UNEMPLOYMENT INSURANCE	22	-	-	-	-
420-5000-532.1106	WORKER'S COMP INSURANCE	632	-	-	-	-
420-5000-532.1107	FICA	814	-	-	-	-
<b>CIP Other Subtotal</b>		<b>\$ 948,879</b>	<b>\$ -</b>	<b>\$ 1,323,395</b>	<b>\$ 75,000</b>	<b>\$ -</b>
<b>Expenditure Total</b>		<b>\$ 948,879</b>	<b>\$ -</b>	<b>\$ 1,323,395</b>	<b>\$ 75,000</b>	<b>\$ -</b>
<b>Revenue Over (Under) Expenditures</b>		<b>\$ 386,375</b>	<b>\$ 40,000</b>	<b>\$ (1,283,395)</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>

## Fiscal Year 2026 & 2027 Expenditures

### Vehicle Maintenance & Replacement Fund

The City Fleet Division is responsible for the centralized management of all municipal vehicles and equipment, ensuring they are properly maintained and replaced as needed. Each department contributes to the Vehicle Maintenance Division, which provides essential maintenance and repair services to keep the fleet safe, reliable, and operational.

Account #	Description	Actuals FY24	Adopted Budget FY25	Amended Budget FY25	Adopted Budget FY26	Adopted Budget FY27
<b>Revenue</b>						
501-0000-345.7001	FMP VEH REPLACE/MAINT	\$ 599,000	\$ 595,500	\$ 595,500	\$ 608,400	\$ 616,500
501-0000-361.8001	ALLOCATED INTEREST	21,205	-	-	-	-
501-0000-361.8003	MARKET VALUE OF INVESTMENTS	6,846	-	-	-	-
501-0000-371.8303	MISCELLANEOUS REVENUE	1,115	-	-	-	-
501-0000-371.8304	SALE OF FIXED ASSETS	11,750	-	-	-	-
501-0000-371.8305	FUEL COST REIMBURSEMENTS	190,777	130,000	130,000	150,000	150,000
501-0000-374.8501	OTHER COST REIMBURSEMENT	-	-	-	-	-
501-0000-391.9001	TRANSFER IN-GENERAL FUND	335,000	28,500	28,500	340,000	-
501-0000-391.9004	TRANSFER IN-CDBG FUND	116,708	-	-	-	-
501-0000-391.9008	TRANSFER IN-OTHER FUNDS	-	169,200	169,200	-	-
<b>Revenue Total</b>		<b>\$ 1,282,401</b>	<b>\$ 923,200</b>	<b>\$ 923,200</b>	<b>\$ 1,098,400</b>	<b>\$ 766,500</b>
<b>Labor Costs</b>						
501-1921-419.1001	SALARIES FULL-TIME	\$ 158,611	\$ 161,700	\$ 161,700	\$ 193,300	\$ 205,200
501-1921-419.1003	OVERTIME	132	1,200	1,200	1,200	1,200
501-1921-419.1101	PERS-CITY PORTION	11,826	12,400	12,400	15,200	16,200
501-1921-419.1103	SECTION 125 CAFETERIA	50,055	35,400	35,400	40,600	40,600
501-1921-419.1104	LIFE INSURANCE	251	200	200	200	200
501-1921-419.1105	UNEMPLOYMENT INSURANCE	686	900	900	900	900
501-1921-419.1106	WORKER'S COMP INSURANCE	9,235	10,900	10,900	13,000	13,800
501-1921-419.1107	FICA	11,893	12,200	12,200	14,600	15,500
501-1921-419.1110	PENSION EXPENSE	16,283	-	-	-	-
501-1921-419.1111	OPEB EXPENSE	1,000	-	-	-	-
<b>Labor Subtotal</b>		<b>\$ 259,972</b>	<b>\$ 234,900</b>	<b>\$ 234,900</b>	<b>\$ 279,000</b>	<b>\$ 293,600</b>
<b>Other Costs</b>						
501-1921-419.2018	FIRE EXTINGUISHER SERVICE	\$ 378	\$ 700	\$ 700	\$ 600	\$ 600
501-1921-419.2104	TECHNICAL SERVICES	6,398	7,000	7,000	7,500	7,500
501-1921-419.2705	UTILITIES-CELL PHONES	345	-	-	1,200	1,200
501-1921-419.2801	MAINTENANCE & REPAIR	10,782	17,000	12,000	17,000	17,000
501-1921-419.2804	TRAVEL, TRAINING, MEETING	2,406	3,500	3,500	3,000	3,000
501-1921-419.2813	FEES & LICENSES	4,096	3,400	3,400	4,200	4,200
501-1921-419.2815	VEHICLE OPERATE-FUEL/OIL	291,816	254,200	254,200	274,900	274,900
501-1921-419.2816	VEHICLE OPERATE-PARTS M&O	57,267	54,000	54,000	54,000	55,000
501-1921-419.2904	OTHER SERVICES & CHARGES	2,112	3,000	3,000	2,000	2,000
501-1921-419.3002	OPERATING SUPPLIES	9,800	8,000	8,000	15,000	7,500
501-1921-419.3022	SMALL TOOLS/NON-CAPITAL	5,045	5,000	5,000	5,000	5,000
501-1921-419.4002	INTEREST PMT-CITY LOAN	21,314	-	-	-	-
501-1921-419.5001	LAND ACQUISITION	-	-	-	-	-
501-1921-419.5004	EQUIPMENT	-	28,500	487,963	340,000	-
501-1921-419.5008	CAPITAL OUTLAY - LEASES	-	129,000	129,000	-	-
501-1921-419.7001	DEPRECIATION EXPENSE	92,162	175,000	175,000	95,000	95,000
<b>Other Subtotal</b>		<b>\$ 503,920</b>	<b>\$ 688,300</b>	<b>\$ 1,142,763</b>	<b>\$ 819,400</b>	<b>\$ 472,900</b>
<b>Expenditure Total</b>		<b>\$ 763,892</b>	<b>\$ 923,200</b>	<b>\$ 1,377,663</b>	<b>\$ 1,098,400</b>	<b>\$ 766,500</b>
<b>Revenue Over (Under) Expenditures</b>		<b>\$ 518,509</b>	<b>\$ -</b>	<b>\$ (454,463)</b>	<b>\$ -</b>	<b>\$ -</b>

## Fiscal Year 2026 & 2027 Expenditures

### Risk Management Fund

Risk Management administers the City's self-insured liability and workers' compensation programs. 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.

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.

Account #	Description	Actuals FY24	Adopted Budget FY25	Amended Budget FY25	Adopted Budget FY26	Adopted Budget FY27
<b>Revenue</b>						
502-0000-345.7002	SELF-INSURANCE/RISK MGMT	\$ 867,400	\$ 993,600	\$ 993,600	\$ 862,000	\$ 927,400
502-0000-361.8001	ALLOCATED INTEREST	43,443	-	-	-	-
502-0000-361.8003	MARKET VALUE OF INVESTMENTS	27,809	-	-	-	-
502-0000-371.8303	MISCELLANEOUS REVENUE	-	-	-	-	-
502-0000-374.8501	OTHER COST REIMBURSEMENT	425,066	-	-	-	-
502-0000-391.9001	TRANSFER IN-GENERAL FUND	-	-	-	-	-
502-0000-391.9008	TRANSFER IN-OTHER FUNDS	-	-	-	-	-
<b>Revenue Total</b>		<b>\$ 1,363,718</b>	<b>\$ 993,600</b>	<b>\$ 993,600</b>	<b>\$ 862,000</b>	<b>\$ 927,400</b>

<b>Labor Costs</b>						
502-1922-419.1001	SALARIES FULL-TIME	\$ 101,279	\$ 92,600	\$ 92,600	\$ 96,700	\$ 99,500
502-1922-419.1008	AUTO ALLOWANCE	2,503	3,200	3,200	2,100	2,100
502-1922-419.1009	CELL PHONE ALLOWANCE	545	600	600	600	600
502-1922-419.1101	PERS-CITY PORTION	10,288	10,200	10,200	9,500	9,100
502-1922-419.1103	SECTION 125 CAFETERIA	10,143	7,100	7,100	8,100	8,100
502-1922-419.1104	LIFE INSURANCE	324	300	300	300	300
502-1922-419.1105	UNEMPLOYMENT INSURANCE	137	200	200	200	200
502-1922-419.1106	WORKER'S COMP INSURANCE	5,282	5,600	5,600	5,600	5,800
502-1922-419.1107	FICA	5,946	5,100	5,100	5,400	5,500
502-1922-419.1108	MGT MEDICAL REIMBURSEMENT	-	200	200	-	-
502-1922-419.1110	PENSION EXPENSE	10,153	-	-	-	-
502-1922-419.1111	OPEB EXPENSE	625	-	-	-	-
<b>Labor Subtotal</b>		<b>\$ 147,224</b>	<b>\$ 125,100</b>	<b>\$ 125,100</b>	<b>\$ 128,500</b>	<b>\$ 131,200</b>

**Fiscal Year 2026 & 2027 Expenditures**

<b>Risk Management Fund (cont'd)</b>						
<b>Account #</b>	<b>Description</b>	<b>Actuals FY24</b>	<b>Adopted Budget FY25</b>	<b>Amended Budget FY25</b>	<b>Adopted Budget FY26</b>	<b>Adopted Budget FY27</b>
<b>Other Costs</b>						
502-1922-419.2001	ATTORNEY SERVICES	\$ 65,315	\$ 70,000	\$ 70,000	\$ 23,000	\$ 23,000
502-1922-419.2006	PROFESSIONAL SERVICES	16,568	15,800	15,800	15,300	7,000
502-1922-419.2007	THIRD PARTY ADMIN (W/C)	-	19,000	19,000	-	-
502-1922-419.2802	INSURANCE PREMIUM/DEPOSIT	296,794	677,800	677,800	886,400	957,400
502-1922-419.2803	INSURANCE PREMIUM/WK COMP	(241,000)	-	-	-	-
502-1922-419.2804	TRAVEL, TRAINING, MEETINGS	-	4,000	4,000	4,500	4,500
502-1922-419.2812	MEMBERSHIP DUES	445	150	150	1,100	1,100
502-1922-419.2817	PAYMENT OF CLAIMS	364,067	45,000	45,000	45,000	45,000
502-1922-419.2819	PYMT OF WORK COMP CLAIMS	139	30,000	30,000	-	-
502-1922-419.2904	OTHER SERVICES & CHARGES	20,910	3,000	3,000	8,200	8,200
502-1922-419.3022	SMALL TOOLS/NON-CAPITAL	-	3,750	3,750	-	-
<b>Other Subtotal</b>		<b>\$ 523,238</b>	<b>\$ 868,500</b>	<b>\$ 868,500</b>	<b>\$ 983,500</b>	<b>\$ 1,046,200</b>
<b>Expenditure Total</b>		<b>\$ 670,463</b>	<b>\$ 993,600</b>	<b>\$ 993,600</b>	<b>\$ 1,112,000</b>	<b>\$ 1,177,400</b>
<b>Revenue Over (Under) Expenditures</b>		<b>\$ 693,255</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (250,000)</b>	<b>\$ (250,000)</b>

## Fiscal Year 2026 & 2027 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 proposed Budget supports the Department's mission by providing for upgrades and improvements to the City's existing technology networks and systems including upgrades to the data center, disaster recovery, and cyber security infrastructure.

Account #	Description	Actuals FY24	Adopted Budget FY25	Amended Budget FY25	Adopted Budget FY26	Adopted Budget FY27
<b>Revenue</b>						
503-0000-345.7003	TECHNOLOGY/COMM REPLACE	\$ 902,800	\$ 982,800	\$ 982,800	\$ 1,227,300	\$ 1,242,500
503-0000-361.8003	MARKET VALUE OF INVESTMENTS	2,256	-	-	-	-
503-0000-391.9001	TRANSFER IN-GENERAL FUND	465,000	265,000	265,000	55,000	15,000
503-0000-391.9008	TRANSFER IN-PEG FUND	16,285	20,300	20,300	19,900	19,000
<b>Revenue Total</b>		<b>\$ 1,397,474</b>	<b>\$ 1,268,100</b>	<b>\$ 1,268,100</b>	<b>\$ 1,302,200</b>	<b>\$ 1,276,500</b>
<b>Labor Costs</b>						
503-1923-419.1001	SALARIES FULL-TIME	\$ 257,292	\$ 322,900	\$ 322,900	\$ 375,300	\$ 409,000
503-1923-419.1002	SALARIES PART-TIME	-	21,800	21,800	28,600	30,000
503-1923-419.1003	OVERTIME	-	-	-	2,000	2,000
503-1923-419.1008	AUTO ALLOWANCE	2,421	-	-	5,800	6,600
503-1923-419.1009	CELL PHONE ALLOWANCE	182	600	600	1,200	1,200
503-1923-419.1101	PERS-CITY PORTION	21,221	26,800	26,800	32,900	33,900
503-1923-419.1103	SECTION 125 CAFETERIA	36,934	58,400	58,400	73,100	73,100
503-1923-419.1104	LIFE INSURANCE	939	1,600	1,600	2,300	2,300
503-1923-419.1105	UNEMPLOYMENT INSURANCE	1,223	1,900	1,900	2,000	2,400
503-1923-419.1106	WORKER'S COMP INSURANCE	15,375	23,500	23,500	27,500	29,100
503-1923-419.1107	FICA	19,573	25,000	25,000	29,000	30,700
503-1923-419.1108	MGT MEDICAL REIMBURSEMENT	-	400	400	-	-
503-1923-419.1109	PARS CITY CONTRIBUTION	-	800	800	1,100	1,200
503-1923-419.1110	PENSION EXPENSE	10,345	-	-	-	-
503-1923-419.1111	OPEB EXPENSE	636	-	-	-	-
503-1923-419.1112	HRA CONTRIBUTION	-	-	-	-	-
<b>Labor Subtotal</b>		<b>\$ 366,140</b>	<b>\$ 483,700</b>	<b>\$ 483,700</b>	<b>\$ 580,800</b>	<b>\$ 621,500</b>

**Fiscal Year 2026 & 2027 Expenditures**

<b>Information Technology Fund (cont'd)</b>						
<b>Account #</b>	<b>Description</b>	<b>Actuals FY24</b>	<b>Adopted Budget FY25</b>	<b>Amended Budget FY25</b>	<b>Adopted Budget FY26</b>	<b>Adopted Budget FY27</b>
<b>Other Costs</b>						
503-1923-419.2006	PROFESSIONAL SERVICES	\$ 37,070	\$ 82,700	\$ 82,700	\$ 47,800	\$ 49,500
503-1923-419.2024	CONTRACTS-POSTAGE MACHINE	-	-	-	-	-
503-1923-419.2025	SOFTWARE MAINTENANCE	193,107	230,600	230,600	214,300	222,700
503-1923-419.2101	TEMPORARY STAFFING	67,004	-	-	14,000	-
503-1923-419.2104	TECHNICAL SERVICES	48,317	49,400	84,414	56,700	58,600
503-1923-419.2704	UTILITIES-TELEPHONE	19,441	20,200	20,200	20,500	21,500
503-1923-419.2705	UTILITIES-CELL PHONES	4,307	3,500	3,500	4,900	4,900
503-1923-419.2801	MAINTENANCE & REPAIR	-	3,400	3,400	4,000	4,000
503-1923-419.2804	TRAVEL, TRAINING, MEETING	4,924	14,200	14,200	19,000	27,000
503-1923-419.2809	POSTAGE & FREIGHT	-	400	400	400	400
503-1923-419.2812	MEMBERSHIP DUES	130	600	600	800	800
503-1923-419.2813	FEES & LICENSES	49,734	39,700	39,700	186,000	190,700
503-1923-419.2902	EMPLOYEE RECOGNITION AWARD	-	-	-	500	500
503-1923-419.3001	OFFICE SUPPLIES	93	600	600	500	500
503-1923-419.3002	OPERATING SUPPLIES	6,429	4,800	4,800	5,000	5,000
503-1923-419.3022	SMALL TOOLS/NON-CAPITAL	32,525	39,300	54,300	82,000	43,900
503-1923-419.4002	INTEREST PMT-CITY LOAN	4,439	-	-	-	-
503-1923-419.5004	EQUIPMENT	-	265,000	250,000	-	-
503-1923-419.5006	SOFTWARE - GASB 96 CLEARING	(81,541)	-	-	-	-
503-1923-419.7001	DEPRECIATION EXPENSE	9,025	30,000	30,000	10,000	10,000
503-1923-419.7003	AMORTIZATION EXPNSE (GASB 96)	109,374	-	-	-	-
<b>Other Subtotal</b>		<b>\$ 504,379</b>	<b>\$ 784,400</b>	<b>\$ 819,414</b>	<b>\$ 666,400</b>	<b>\$ 640,000</b>
<b>CIP Other Costs</b>						
503-1923-519.2006	PROFESSIONAL SERVICES	\$ -	\$ -	\$ 216,100	\$ 55,000	\$ 15,000
<b>CIP Other Subtotal</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 216,100</b>	<b>\$ 55,000</b>	<b>\$ 15,000</b>
<b>Expenditure Total</b>		<b>\$ 870,519</b>	<b>\$ 1,268,100</b>	<b>\$ 1,519,214</b>	<b>\$ 1,302,200</b>	<b>\$ 1,276,500</b>
<b>Revenue Over (Under) Expenditures</b>		<b>\$ 526,956</b>	<b>\$ -</b>	<b>\$ (251,114)</b>	<b>\$ -</b>	<b>\$ -</b>

## Fiscal Year 2026 & 2027 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 FY24	Adopted Budget FY25	Amended Budget FY25	Adopted Budget FY26	Adopted Budget FY27
<b>Revenue</b>						
504-0000-345.7004	FACILITIES REPLACE/REPAIR	\$ 150,000	\$ 150,100	\$ 150,100	\$ 150,000	\$ 150,000
504-0000-361.8001	ALLOCATED INTEREST	7,557	-	-	-	-
504-0000-361.8003	MARKET VALUE OF INVESTMENTS	3,443	-	-	-	-
504-0000-391.9001	TRANSFER IN - GENERAL FUND	-	-	100,000	-	-
<b>Revenue Total</b>		<b>\$ 161,000</b>	<b>\$ 150,100</b>	<b>\$ 250,100</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>
<b>Other Costs</b>						
504-1924-419.2104	TECHNICAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -
504-1924-519.2006	PROFESSIONAL SERVICES	76,146	-	117,681	150,000	150,000
504-1924-519.5003	IMPROVEMENTS NOT BUILDINGS	-	-	-	-	-
504-1924-419.7001	DEPRECIATION EXPENSE	8,945	-	-	-	-
504-1924-519.7001	DEPRECIATION EXPENSE	2,108	-	-	-	-
504-1924-519.1001	SALARIES FULL-TIME	2,746	-	-	-	-
504-1924-519.1101	PERS-CITY PORTION	173	-	-	-	-
504-1924-519.1104	LIFE INSURANCE	9	-	-	-	-
504-1924-519.1106	WORKER'S COMP INSURANCE	137	-	-	-	-
504-1924-519.1107	FICA	173	-	-	-	-
<b>Other Subtotal</b>		<b>\$ 90,436</b>	<b>\$ -</b>	<b>\$ 117,681</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>
<b>Expenditure Total</b>		<b>\$ 90,436</b>	<b>\$ -</b>	<b>\$ 117,681</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>
<b>Revenue Over (Under) Expenditures</b>		<b>\$ 70,564</b>	<b>\$ 150,100</b>	<b>\$ 132,419</b>	<b>\$ -</b>	<b>\$ -</b>

## Fiscal Year 2026 & 2027 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 FY24	Adopted Budget FY25	Amended Budget FY25	Adopted Budget FY26	Adopted Budget FY27
<b>Revenue</b>						
601-0000-346.7003	COUNTY SEWER COLLECTIONS	\$ 5,854,459	\$ 6,751,800	\$ 6,751,800	\$ 6,660,000	\$ 6,859,800
601-0000-346.7004	SEWER FEES-SPECIAL BILLED	161,040	-	-	-	-
601-0000-346.7005	SEWER CAPACITY FEES	70,630	-	-	-	-
601-0000-346.7007	CAPACITY FEES - ADU	81,689	-	-	-	-
601-0000-361.8001	ALLOCATED INTEREST	181,521	-	-	-	-
601-0000-361.8002	NON-ALLOCATED INTEREST	15,274	-	-	-	-
601-0000-361.8003	MARKET VALUE OF INVESTMENTS	96,822	-	-	-	-
601-0000-371.8304	SALE OF FIXED ASSETS	4,148	-	-	-	-
601-0000-374.8501	OTHER COST REIMBURSEMENT	427	-	-	-	-
601-0000-391.9008	TRANSFERS IN - OTHER FUNDS	-	-	-	-	-
<b>Revenue Total</b>		<b>\$ 6,466,009</b>	<b>\$ 6,751,800</b>	<b>\$ 6,751,800</b>	<b>\$ 6,660,000</b>	<b>\$ 6,859,800</b>

<b>Labor Costs</b>						
601-5060-436.1001	SALARIES FULL-TIME	\$ 511,082	\$ 512,900	\$ 512,900	\$ 618,500	\$ 616,600
601-5060-436.1003	OVERTIME	26,908	2,900	2,900	3,300	3,100
601-5060-436.1007	STAND-BY PAY	27,159	-	-	20,000	20,000
601-5060-436.1008	AUTO ALLOWANCE	3,883	2,000	2,000	6,400	6,400
601-5060-436.1009	CELL PHONE ALLOWANCE	1,253	2,500	2,500	2,400	2,700
601-5060-436.1101	PERS-CITY PORTION	46,776	47,700	47,700	55,300	54,000
601-5060-436.1103	SECTION 125 CAFETERIA	100,973	96,000	96,000	147,200	137,100
601-5060-436.1104	LIFE INSURANCE	1,394	1,600	1,600	1,600	1,500
601-5060-436.1105	UNEMPLOYMENT INSURANCE	2,778	2,900	2,900	3,500	3,400
601-5060-436.1106	WORKER'S COMP INSURANCE	30,032	34,500	34,500	41,400	41,300
601-5060-436.1107	FICA	43,125	38,400	38,400	46,100	45,800
601-5060-436.1108	HEALTH REIMBURSEMENT	19	-	-	-	-
601-5060-436.1110	PENSION EXPENSE	42,527	-	-	-	-
601-5060-436.1111	OPEB EXPENSE	2,613	-	-	-	-
601-5060-436.1112	HRA CONTRIBUTION	-	-	-	-	-
601-5060-536.1001	SALARIES FULL-TIME	27,772	-	-	-	-
601-5060-536.1101	PERS-CITY PORTION	1,769	-	-	-	-
601-5060-536.1104	LIFE INSURANCE	77	-	-	-	-
601-5060-536.1105	UNEMPLOYMENT INSURANCE	112	-	-	-	-
601-5060-536.1106	WORKER'S COMP INSURANCE	1,304	-	-	-	-
601-5060-536.1107	FICA	1,789	-	-	-	-
<b>Labor Subtotal</b>		<b>\$ 873,344</b>	<b>\$ 741,400</b>	<b>\$ 741,400</b>	<b>\$ 945,700</b>	<b>\$ 931,900</b>

**Fiscal Year 2026 & 2027 Expenditures**

**Sewer Enterprise Fund (cont'd)**

Account #	Description	Actuals FY24	Adopted Budget FY25	Amended Budget FY25	Adopted Budget FY26	Adopted Budget FY27
<b>Other Costs</b>						
601-5060-436.2006	PROFESSIONAL SERVICES	\$ 5,186	\$ 35,100	\$ 35,100	\$ 93,000	\$ 13,000
601-5060-436.2021	NUISANCE ABATEMENT CHARGE	-	-	-	-	-
601-5060-436.2023	SECURITY & ALARM	18,677	30,200	46,700	20,800	41,300
601-5060-436.2104	TECHNICAL SERVICES	3,531,111	3,942,400	3,850,900	4,537,600	4,684,900
601-5060-436.2502	RENT-EQUIPMENT	-	-	-	-	-
601-5060-436.2603	PUBLIC WORKS ADMIN	-	-	-	-	-
601-5060-436.2604	ABC-ADMIN SVC CHARGE	636,600	649,300	649,300	662,300	675,500
601-5060-436.2605	ABC-TECHNOLOGY SVC CHARGE	34,200	34,900	34,900	35,600	36,300
601-5060-436.2606	ABC-RISK MGMT SVC CHARGE	100,800	102,800	102,800	104,900	107,000
601-5060-436.2607	ABC-FMP EQUIPMENT CHARGE	62,300	63,500	63,500	64,800	66,100
601-5060-436.2608	ABC-FACILITIES CHARGES	4,000	4,100	4,100	4,200	4,300
601-5060-436.2701	GAS & ELECTRIC (SDG&E)	83,792	73,900	73,900	75,000	78,800
601-5060-436.2702	UTILITIES-WATER	37,061	52,500	52,500	50,000	52,500
601-5060-436.2705	UTILITIES-CELL PHONES	3,839	2,500	2,500	4,100	4,100
601-5060-436.2801	MAINTENANCE & REPAIR	55,593	70,000	73,905	93,000	55,000
601-5060-436.2804	TRAVEL, TRAINING, MEETING	6,206	7,700	7,700	15,000	6,000
601-5060-436.2809	POSTAGE & FREIGHT	5,539	-	-	11,000	5,500
601-5060-436.2812	MEMBERSHIP DUES	2,123	2,300	2,300	1,800	1,800
601-5060-436.2813	FEES & LICENSES	3,810	5,500	5,500	7,600	7,800
601-5060-436.2904	OTHER SERVICES & CHARGES	15,428	17,000	17,000	17,000	17,000
601-5060-436.3002	OPERATING SUPPLIES	43,627	46,200	46,200	30,000	30,000
601-5060-436.3022	SMALL TOOLS/NON-CAPITAL	2,452	2,500	2,500	2,500	2,500
601-5060-436.5004	EQUIPMENT	13,974	-	75,000	65,000	-
601-5060-436.7001	DEPRECIATION EXPENSE	338,363	340,300	340,300	340,000	340,000
601-5060-419.7003	AMORTIZATION EXPNSE (GASB 96)	4,082	-	-	-	-
<b>Other Subtotal</b>		<b>\$ 5,008,761</b>	<b>\$ 5,482,700</b>	<b>\$ 5,486,605</b>	<b>\$ 6,235,200</b>	<b>\$ 6,229,400</b>
<b>CIP Other Costs</b>						
601-5060-536.2006	PROFESSIONAL SERVICES	\$ (32,491)	\$ 540,000	\$ 3,463,476	\$ -	\$ -
<b>CIP Other Subtotal</b>		<b>\$ (32,491)</b>	<b>\$ 540,000</b>	<b>\$ 3,463,476</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditure Total</b>		<b>\$ 5,849,614</b>	<b>\$ 6,764,100</b>	<b>\$ 9,691,481</b>	<b>\$ 7,180,900</b>	<b>\$ 7,161,300</b>
<b>Revenue Over (Under) Expenditures</b>		<b>\$ 616,395</b>	<b>\$ (12,300)</b>	<b>\$ (2,939,681)</b>	<b>\$ (520,900)</b>	<b>\$ (301,500)</b>
<b>Municipal Grand Total All Funds - Expenditure</b>		<b>\$ 50,879,492</b>	<b>\$ 45,999,400</b>	<b>\$ 65,327,342</b>	<b>\$ 50,256,600</b>	<b>\$ 48,625,600</b>

# CAPITAL IMPROVEMENT



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**TWO YEAR CAPITAL IMPROVEMENT PROGRAM  
Fiscal Year 2026 & Fiscal Year 2027**

Department	Projects	Project Number	GF Reserve	PW/Strategic	ARPA	ATP	TransNet Major Corridors	OGALS/NRPA	Transnet	SB 1	RTCP	Sewer	Park Maint	Remaining Budget
PW Facilities	Sports Park & Recreation Center Rehab	SP22101-SP			\$510,205									\$510,205
PW Streets	9th Street Active Transportation Corridor	S22101				\$2,539,595				\$298,960				\$2,838,555
PW Streets	LED Streetlight Ownership & Conversion	S22102		\$495,338										\$495,338
	<b>FY22 Carryover Total</b>		\$0	\$495,338	\$510,205	\$2,539,595	\$0	\$0	\$0	\$298,960	\$0	\$0	\$0	\$3,844,098
PW Parks	Veterans Park Splash Pad	P22101						\$726,600						\$726,600
PW Parks	Sports Park Restroom Project	P23101			\$0	\$0	\$0	\$726,600		\$0	\$0		\$47,832	\$47,832
	<b>FY23 Carryover Total</b>		\$0	\$0	\$0	\$0	\$0	\$726,600	\$0	\$0	\$0	\$0	\$47,832	\$774,432
Info Tech	Network Refresh	T24101	\$111,877											\$111,877
PW Facilities	Sports Park Facility Remodel	P24101	\$372,485											\$372,485
PW Streets	Palm Avenue Project (ATP)	S22109				\$24,060,403								\$24,060,403
	<b>FY24 Carryover Total</b>		\$484,362	\$0	\$0	\$24,060,403	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$24,544,766
Info Tech	Datacenter Refresh	T25101	\$250,000											\$250,000
PW Facilities	Cty Hall Server Room (IT) HVAC	F25102	\$110,000											\$110,000
PW Facilities	Fire Station HVAC	F25101	\$121,725											\$121,725
PW Sewer	Pump Station 1B - Electrical by-pass relocation	W25101										\$251,002		\$251,002
PW Sewer	CCTV and Asset Management	W25102										\$204,500		\$204,500
PW Parks	10th Street Pocket Park	P25101										\$35,411		\$35,411
	<b>FY25 Carryover Total</b>		\$481,725	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$455,502	\$35,411	\$972,638
PW Facilities	PW Rolling Gate		\$25,000											\$25,000
PW Facilities	Fire Station Improvements		\$30,000											\$30,000
PW Facilities	Fire Station Exhaust		\$100,000											\$100,000
PW Parks	Pickleball Courts Design		\$75,000											\$75,000
PW Parks	Triangle Park Improvements		\$60,000								\$75,000			\$75,000
PW Storm	Citywide Storm Drain Improvements								\$498,000	\$697,300				\$60,000
PW Streets	FY26 Citywide Roadway Rehab													\$1,195,300
PW Streets	Palm Avenue Project (ATP)		\$290,000	\$0	\$0	\$0	\$1,000,000	\$0	\$498,000	\$697,300	\$75,000	\$1,500,000	\$0	\$1,000,000
	<b>FY26 Total</b>		\$290,000	\$0	\$0	\$0	\$1,000,000	\$0	\$498,000	\$697,300	\$75,000	\$1,500,000	\$0	\$4,060,300
PW Streets	FY27 Citywide Roadway Rehab													\$711,200
Info Tech	Mobile Device Management (MDM)		\$15,000							\$711,200				\$15,000
Info Tech	Datacenter Refresh / Disaster Recovery (Phase II)	T25101	\$35,000											\$35,000
	<b>FY27 Total</b>		\$50,000	\$0	\$0	\$0	\$0	\$0	\$0	\$711,200	\$0	\$0	\$0	\$761,200
	<b>CIP Total</b>		\$1,306,087	\$495,338	\$510,205	\$26,599,998	\$1,000,000	\$726,600	\$498,000	\$1,707,460	\$75,000	\$1,955,502	\$83,243	\$34,957,434

**CITY OF IMPERIAL BEACH  
FISCAL YEAR 2025/26 AND FISCAL YEAR 2026/27  
CAPITAL IMPROVEMENT PROGRAM**

<b>CARRY OVER PROJECTS</b>						
<u>DEPT</u>	<u>PROJECT NAME</u>	<u>FUNDING SOURCE</u>	<u>APPROVED BUDGET</u>	<u>PROJECTED @ 06/30/2025</u>	<u>ESTIMATED CARRYOVER</u>	
Facilities	Sports Park & Recreation Center Rehab	ARPA/ GF Reserves	\$ 3,574,322	\$ 2,691,632	\$ 882,690	
Streets	9th Street Active Transportation Corridor	ATP Grant/ Transnet/SB1	5,385,500	2,546,945	2,838,555	
Streets	LED Streetlight Ownership & Conversion	PW Strategic	548,348	53,010	495,338	
Facilities	Veterans Park Splash Pad	OGALS/NRPA Grant	750,000	23,400	726,600	
Parks	Sports Park Restroom Project	Parks Mtce (GF Reserve)	980,000	932,168	47,832	
Info Tech	Network Refresh	GF Reserve	216,100	104,223	111,877	
Parks	Palm Avenue Project (ATP)	ATP Grant/ Transnet	\$ 24,112,000	51,596	24,060,404	
Info Tech	Datacenter Refresh	GF Reserve	250,000	-	250,000	
PW Facilities	City Hall Server Room (IT) HVAC	GF Reserve	110,000	-	110,000	
PW Facilities	Fire Station HVAC	GF Reserve	195,000	73,275	121,725	
Sewer	CCTV and Asset Management	Sewer Enterprise	240,000	35,500	204,500	
Sewer	Pump Station 1B - Electrical by-pass relocation	Sewer Enterprise	300,000	48,998	251,002	
Parks	10th Street Pocket Park	Parks Mtce (Park Fund Reserve)	47,000	11,589	35,411	
<b>TOTAL CIP CARRYOVER \$</b>					<b>30,135,934</b>	

**CITY OF IMPERIAL BEACH  
FISCAL YEAR 2025/26 AND FISCAL YEAR 2026/27  
CAPITAL IMPROVEMENT PROGRAM**

<b>NEW PROJECTS FOR FY 2025/26 and FY 2026/27</b>					
<u>DEPT</u>	<u>PROJECT NAME</u>	<u>FUNDING SOURCE</u>	<u>APPROVED BUDGET</u>	<u>TOTALS</u>	<u>FISCAL YEAR</u>
Info Tech	Datacenter Refresh / Disaster Recovery (Phase II)	GF Reserve	\$ 35,000		FY 26/27
Info Tech	Mobile Device Management (MDM)	GF Reserve	15,000		FY 26/27
		<b>TOTAL INFORMATION TECHNOLOGY</b>	<b>\$ 50,000</b>		
Facilities	Public Works Rolling Gate	GF Reserve	\$ 25,000		FY 25/26
Facilities	Fire Station Improvements	GF Reserve	\$ 30,000		FY 25/26
Facilities	Fire Station Exhaust Mitigation	GF Reserve	\$ 100,000		FY 25/26
		<b>TOTAL FACILITIES</b>	<b>\$ 155,000</b>		
Parks	Pickleball Courts Design	GF Reserve	\$ 75,000		FY 25/26
Parks	Triangle Park Improvements	RTCIP	\$ 75,000		FY 25/26
		<b>TOTAL PARKS</b>	<b>\$ 150,000</b>		
Storm Drain	Citywide Storm Drain Improvements	GF Reserve	\$ 60,000		FY 25/26
		<b>TOTAL STORM DRAIN</b>	<b>\$ 60,000</b>		
Streets	FY26 Citywide Roadway Rehab	Transnet/ SB1	\$ 1,195,300		FY 25/26
Streets	Palm Avenue Project (ATP)	TransNet	1,000,000		FY 25/26
Streets	FY27 Citywide Roadway Rehab	SB1	711,200		FY 26/27
		<b>TOTAL STREET PROJECTS</b>	<b>\$ 2,906,500</b>		
Sewer	Pump Station 8 Construction	Sewer Enterprise	\$ 1,500,000		FY 25/26
		<b>TOTAL SEWER PROJECTS</b>	<b>\$ 1,500,000</b>		
		<b>TOTAL FY26 AND FY27 CIP</b>	<b>\$ 4,821,500</b>		
<b>TOTAL CARRYOVER, FY26, FY27 CIP</b>					<b>\$ 34,957,434</b>

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# BUDGET RESOLUTION



**RESOLUTION NO. 2025-030**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF IMPERIAL BEACH, CALIFORNIA, ADOPTING THE MUNICIPAL BUDGET FOR FISCAL YEARS 2025-26 AND 2026-27 AND ELECTING THE POPULATION AND PRICE ADJUSTMENT FACTORS AND ESTABLISHING FISCAL YEAR 2025-26 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 (FY26 AND FY27) BUDGET AND IMPLEMENTATION SCHEDULE OF THE CAPITAL IMPROVEMENTS PROGRAM**

**WHEREAS**, the Council held a public meeting on May 7<sup>th</sup> for purposes of reviewing, discussing, and receiving public input on the proposed budget; and

**WHEREAS**, staff conducted three additional public outreach events on May 9<sup>th</sup>, May 22<sup>th</sup>, and May 28<sup>th</sup> as directed by the City Council, as well as City employee outreach events on March 18<sup>th</sup>, March 20<sup>th</sup>, and April 9<sup>th</sup>; 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 2025-26 and 2026-27 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 2025-26 and 2026-27 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 2025-26 and 2026-27; 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 2025-26; 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; and

**WHEREAS**, the City is still currently engaged in good faith labor negotiations with one or more recognized employee bargaining units pursuant to the Meyers-Milias-Brown Act (MMBA); and

**WHEREAS**, adoption of the budget at this time does not predetermine the outcome of current labor negotiations.

**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 \$50,256,600 in Fiscal Year 2025-26 and \$48,625,600 in Fiscal Year 2026-27, as part of the combined Two-Year Budget for the Fiscal Years 2025-26 and 2026-27, 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 2025-26 and 2026-27 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 Fiscal Year 2025-26, 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 Fiscal Year 2025-26 for the City of Imperial Beach is \$36,678,536 on applicable funds subject to the limit totaling \$18,633,555 (GANN Limit).
6. That the two-year (FY26 and FY27) 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.

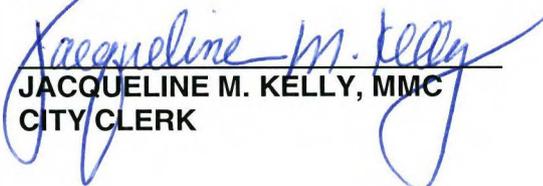
**PASSED, APPROVED, AND ADOPTED** by the City Council of the City of Imperial Beach at its meeting held on the 4<sup>th</sup> day of June 2025, by the following vote:

<b>AYES:</b>	<b>COUNCILMEMBERS:</b>	<b>MCKAY, FISHER, SEABURY, AGUIRRE</b>
<b>NOES:</b>	<b>COUNCILMEMBERS:</b>	<b>NONE</b>
<b>ABSENT:</b>	<b>COUNCILMEMBERS:</b>	<b>LEYBA-GONZALEZ</b>



**PALOMA AGUIRRE, MAYOR**

**ATTEST:**



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

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**Imperial Beach GANN Appropriations Limit - FY2025/2026**  
**(Based on FY2025 / FY2026 Adopted Budget)**

Revenue Source	Proceeds of Taxes	Non-Proceeds of Taxes
<b><u>TAXES</u></b>		
Property Taxes	\$ 11,276,300	
Sales and Use Tax	\$ 5,294,500	
Transient Occupancy Tax	\$ 1,500,000	
Documentary or Real Property Transfer Taxes	\$ 100,000	
Business License Tax	\$ 338,400	
<b><u>FEES</u></b> (Regulatory, Planning and Development, Building Construction and Safety, Sewer)		\$ 7,837,600
<b>BENEFIT ASSESSMENTS</b> - LLM-D-ASSMT District #67 Fund		\$ -
<b>FRANCHISES</b> - Solid Waste, Gas and Electric, Cable, Water		\$ 2,810,200
<b>FINES, FORFEITURES AND PENALTIES</b> - Parking, Civil Penalty, Traffic, False Alarms, Misc.		\$ 256,600
<b>RENTS, ROYALTIES AND CONCESSIONS</b> - Public Property Rental, Facilities, Equipment		\$ 281,700
<b>GIFTS</b>		\$ 653,000
<b><u>FROM STATE</u></b>		
Motor Vehicle License Fee - VLF Excess	\$ 28,100	
Motor Vehicle Fuel (gasoline) Tax - HUTA/RMRA		\$ 1,458,800
Motor Vehicle Fuel (gasoline) Tax - Prop "A" (Transnet) Fund		\$ 1,742,100
Citizens Option for Public Safety (COPS)		\$ 130,000
State Mandate Reimbursements	\$ 20,000	
Other Discretionary State Grants and Aid	\$ 7,200	
<b><u>OTHER GOVERNMENTS</u></b>		
Federal Community Development Block Grant		\$ 117,000
Other - Federal Grants, Port of San Diego, SBUSD, SUHSD, Misc.		\$ 6,053,600
<b><u>OTHER MISCELLANEOUS</u></b>		
Interfund Transfers - ABC, Gas Tax Transfer In, Internal Service, Misc.		\$ 5,056,800
<b><u>SUCCESSOR AGENCY - RDA</u></b>		
Successor Agency Debt Service Fund (Transfer In)		\$ -
Redevelopment Obligation Retirement Fund		\$ 2,084,600
<b>SUBTOTAL</b>	<b>\$ 18,564,500</b>	<b>\$ 28,482,000</b>
<b><u>Exclusions</u></b>		
Qualified Capital Outlay		
Non-Proceeds of Taxes		\$ 28,482,000
<b><u>Interest Allocation</u></b>		
Total Revenues	\$ 47,046,500	
Total of Non-Interest Revenues Taxes/Non-Taxes	\$ 18,564,500	\$ 28,482,000
Minus Exclusions (Qualified Capital Outlay)	\$ -	
Net Invested Proceeds from Taxes	\$ 18,564,500	
Total Interest Earnings	\$ 175,000	
Proceeds of Taxes as a Percentage of Revenues	39%	
Amount of Interest Earned from "Proceeds of Taxes"	\$ 69,055	
<b>Total Revenue from Taxes (net proceeds from taxes + percentage of interest earned)</b>	<b>\$ 18,633,555</b>	
<b><u>GANN CALCULATIONS</u></b>		
Prior Year Limit	\$ 34,308,397	
Multiplied by Price Adjustment (Provided by CA DOF = 6.44%)	X 1.0644	
Multiplied by Population Adjustment (higher of City or County provided by DOF - 2024 = .044%)	X 1.0044	
<b>FY 25-26 Appropriations Limit</b>	<b>\$ 36,678,536</b>	
Total Appropriations Subject to Limit	\$ 18,633,555	
Appropriations Limit	\$ 36,678,536	
<b>Under (Over) Limit</b>	<b>\$ 18,044,982</b>	
<b>Percent of GANN Limit</b>		<b>51%</b>