

— CALIFORNIA —
NATIONAL CITY
1887
INCORPORATED



**FISCAL YEAR 2024
ADOPTED BUDGET**



Directory of City Officials

City Council

Ron Morrison
Mayor

Luz Molina
Vice Mayor

Jose Rodriguez
Councilmember

Marcus Bush
Councilmember

Ditas Yamane
Councilmember

City Treasurer

R. Mitchel Beauchamp

City Clerk

Shelley Chapel

City Manager

Armando Vergara

City Attorney

Barry J. Schultz

Department Heads

Jose Tellez

Chief of Police

Sergio Mora

Fire Chief

Molly Brennan

Director of Administrative Services

Roberto Yano

Director of Engineering & Public Works

Carlos Aguirre

Director of Housing Authority

Joyce Ryan

Director of Library & Community Services

Ben Martinez

Acting Director of Community Development



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CITY MANAGER'S BUDGET MESSAGE

Honorable Mayor and City Council:

On behalf of City staff, it is my pleasure to present the FY 2023-24 Annual Operating Budget for general operations and capital improvement programs for the City of National City. In November 2022, National City held its first successful district election to fill seats for Districts 1 and 3 and voters passed Measure M and Measure N. These measures transitioned an elected City Clerk and City Treasurer to appointed positions. Elections to fill seats for Districts 2 and 4 will occur in November 2024.

The budget process for FY 2023-24 was greatly expanded in order to provide the public and City Council with the background information and tools to make data driven decisions. This year the budget process included the development of a five year General Fund forecast, updates on recruitment and retention efforts, and a series of five budget workshops that took a deep dive on potential General Fund staffing, service, and infrastructure enhancements. The General Fund surplus over the last few years, during which operating revenue exceeded operating expenditures, has provided an opportunity to allocate unassigned fund balance for one-time projects such as the Civic Center/Kimball Recreation Center Master Plan, the Clean National City Program for enhancements at Plaza and Harbison, and additional funds for street sign replacements, storm drain repairs, and pavement rehabilitation.

In addition, the five year General Fund forecast at status quo staffing and programs showed operating revenues exceeding expenditures by approximately \$1.0 million at the end of the five year period. The structural surplus allows for fiscally responsible increases to City staff to improve operations and increase service levels, including adding two police officers, two dispatchers, three firefighters, two tree trimmers, one community services program manager, and one engineering permit technician. While concerns of an impending economic recession are swirling and the future is uncertain, we are prepared to weather the storm utilizing the City's fully funded Economic Contingency Reserve to protect City services if revenue drops.

Outside of the General Fund, the City's next largest center of financial activity is the Sewer Fund. Due to changes in Pure Water project funding with the City of San Diego and responsible proactive rate increases in years past, for FY 2023-24 and FY 2024-25 the City was able to leave sewer rates flat, with no rate increase for residents or businesses. National City's sewer rates continue to be one of the lowest rates among San Diego Metro Wastewater JPA agencies.

Accomplishments of FY 2022-23

In FY 2022-23 the City of National City, like many other cities, experienced a staffing deficit throughout the organization; staff retired, employees left to take higher paying positions/promotions in other agencies, and the candidate pool for new hires in specific classifications were scarce. Our Human Resources Department did a phenomenal job and had a record number of recruitments for vacant positions across all departments. Hiring bonuses assisted in employing 10 police officers and 3 dispatchers. The "Open Enrollee" program in the Fire Department hired a long-term National City resident for one of the five firefighter vacancies. Feedback from the employee engagement survey led to the "Together We Grow" Citywide training program created and run by the Human Resources team. The training covered customer service and supervisory skills and was a huge success among employees.



CITY MANAGER'S BUDGET MESSAGE

The launch of eSCRIBE, the City Clerk's web based agenda creation and management platform, the Library's Technology Lending Program, the Police Department's new dispatch system, and the Building Division's automated residential solar platform were a few accomplishments utilizing technology to reduce costs and administrative workloads, open new channels for employee and citizen engagement, and streamline city processes. In the areas of Library, Recreation and Cultural Arts, we re-established Library hours and community breakfasts, enhanced services at the Nutrition Center, launched a summer camp program for youths, provided senior programs at various City facilities, and reopened Camacho gym with youth and adult recreation programs.

The Housing and Community Development Departments oversaw the beginning of construction on the Kimball Highland Master Plan Project that includes 145 affordable housing units, a new Kimball Senior Center, and a PACE Center for the elderly. The project represents a \$120 million investment in National City. The Engineering Department completed the Paradise Creek Education Park Extension project, the Roosevelt Smart Growth Corridor Project, the El Toyon-Las Palmas Bicycle Corridor Project, the Citywide Safe Routes to School Project, the Civic Center basement power upgrade, and replaced the existing waterproofing system in the police department parking structure.

The HOME team, comprised of two new staff, started their efforts to address homelessness throughout the City. Economic Development staff attracted a telecommunication company called Wyverd, a provider of high-speed fiber internet, to headquarter their business of 100 plus employees in National City. In May 2023, the City Council approved revised parking regulations under Title 11 and repealed the citywide cruising ban. The City Council approved six Cannabis development agreements, including the first consumption lounge in San Diego County.

Highlights for FY 2023-24

Some of the top priorities for FY 2023-24 include the continuing efforts to move forward on the Port's Marina District Balanced Plan, promote our business community, improve the permit and development process, improve communications within the organization, improve the City's website, launch an effective community outreach program, support downtown growth, create more youth programs, and continue implementation of the City's Cannabis ordinance.

The City Clerk's Office will focus on updating the Records Retention Schedule and making available through a public portal on the City's website an electronic version of public records dating back to incorporation to memorialize National City's history. The Police Department will continue to prioritize traffic safety, expand community efforts to promote trust, and address quality of life issues and crime trends that affect our community. Police will be utilizing technology that will share real time crime data with our community to improve community resilience and crime reporting. The Fire Department will focus on staffing enhancements to continue to meet the increase in demand for service and will actively recruit in FY 2023-24 to continue filling projected vacancies. A further priority is to secure funding and finalize the design for Station 33.

The Focused General Plan Update will be going to the City Council by September 2024 for adoption, which will implement the House National City Opt-In Density Bonus Program and



CITY MANAGER'S BUDGET MESSAGE

the updated Climate Action Plan. The Housing Authority will apply for Housing Acceleration Program 2 grant funding from SANDAG to develop affordable homeownership programs in National City. Engineering will continue working on the National City Blvd. Inter-City Bikeway Connection project, the Sweetwater Road Protected Bikeway, the Bayshore Bikeway Segment 5, the 8th St. and Roosevelt Avenue Active Transportation Corridor, and Pedestrian Safety Enhancements, to name just a few of the Capital Projects underway.

The City's budget document is one of the single most essential expressions of a municipality's core mission, the City Council policy priorities, and ultimately, the community's visions. With this in mind the FY 2023-24 Annual Budget has been prepared with the goal to continue to deliver essential city services while maintaining fiscal accountability and in support of the City's strategic priorities. The city will continue its diligence in utilizing public resources in the most prudent manner possible.

I would like to thank the employees of the City of National City for their hard work and ongoing dedication and the City Council for its effective policy leadership and support as we work together and continue to implement the 7 C's.

Respectfully submitted,

A handwritten signature in blue ink, appearing to be "Armando Vergara".

Armando Vergara
City Manager

In Remembrance:



The Thursday following the adoption of the fiscal year 2024 budget, tragedy struck the National City team when City Manager Armando Vergara unexpectedly passed away. Mr. Vergara had started his career with the City of National City as a volunteer Police Explorer and had dedicated his entire career to public service for the National City community. Mr. Vergara worked in the Police Department for about 20 years before transitioning to City Hall. He worked his way up from a Code Enforcement Officer to the Neighborhood Services Manager to the Community Development Director and ultimately to the top leadership position in the City, City Manager. Adoption of this budget was one his final achievements. The City will sorely miss Mr. Vergara's caring attitude and kind leadership. It was an honor and privilege to work with him and he will never be forgotten.



*We Pledge to Provide **Customer Service***

*through a **Culture of...***

Courtesy

We treat everyone with dignity and respect.

Collaboration

We work to achieve common goals and value our differences.

Communication

We communicate openly, honestly, and with clear, consistent messages.

*with a **Commitment to Our Community!***



FIVE-YEAR GENERAL FUND FINANCIAL FORECAST

Overview

The City of National City’s General Fund Five-Year Forecast (Forecast) is a fiscal planning tool used to identify financial trends, project budgetary surpluses or shortfalls, and assist in goal setting and budget decisions related to the allocation of General Fund resources. The primary goals of the Forecast are to assess the City’s ability to maintain or enhance current service levels and to preserve the City’s long-term fiscal health.

The version of the Forecast provided in this section is built using the fiscal year 2024 Adopted Budget as a base. Projections in the forecast are based on economic indicators, historical trends, industry research, information from the City’s property tax and sales tax consultant, and the knowledge of City staff.

The Forecast will be updated as the first step in the fiscal year 2025 budget development process using the latest economic indicators and assumptions as well as mid-year projections from fiscal year 2024.

Baseline General Fund Revenues

The City’s major General Fund revenue sources, sales tax, district & use tax, and property tax, represent 74% of the City’s fiscal year 2024 Adopted Budget for the General Fund. Each of these revenue sources are projected to increase throughout the forecast period. The forecast uses updated major revenue projections as the baseline for these estimates, which accounts for projected growth beyond what is budgeted in the fiscal year 2024 Adopted Budget. The overall economic assumptions included in the report are in line with industry experts and the overall regional economy, utilized in the City’s sales and property tax consultant, HdL. In addition to the major revenue projections, the baseline projections for the General Fund’s departmental revenue sources are based on various economic assumptions, known and anticipated events, and historical trend analyses.

Revenue	FY2024	FY2025	FY2026	FY2027	FY2028
Property Taxes	11,947,280	12,251,876	12,610,276	13,030,281	13,522,575
Sales and Use Taxes	39,631,000	40,663,825	41,680,421	42,722,431	43,790,492
Transient Lodging Tax	1,836,000	1,872,720	1,910,174	1,948,378	1,987,345
SA Residual Balance Distributions	3,062,000	3,134,000	3,275,000	3,371,000	3,454,000
Franchise Taxes	2,097,500	2,134,286	2,169,972	2,206,371	2,243,499
Cannabis Revenue	-	250,000	500,000	1,500,000	2,300,000
Licenses and Permits	1,517,004	1,452,905	1,470,864	1,489,181	1,507,864
Vehicle Code Fines	416,700	444,415	445,548	446,698	447,865
Investment Earnings	1,511,936	1,558,485	1,563,909	1,569,605	1,575,585
Development Services	989,300	731,141	745,764	760,679	775,893
Police and Fire Services to Neighboring Agencies	2,901,942	3,202,774	3,298,858	3,397,823	3,499,758
Other Revenues	1,263,976	1,015,216	1,015,216	1,015,216	1,015,216
Transfers from Other Funds	2,582,891	582,891	582,891	582,891	582,891
Total GF Revenue	69,757,529	69,294,535	71,268,892	74,040,554	76,702,983

Major General Fund Revenues

Sales & Use Taxes



FIVE-YEAR GENERAL FUND FINANCIAL FORECAST

The City's largest revenue source is sales and use taxes and represents 56.8 percent of the General Fund fiscal year 2024 Adopted Budget. Sales tax is collected at the point of sale and remitted to the California Department of Tax and Fee Administration, which allocates tax revenue owed to the City in monthly payments. Sales tax revenue also includes online sales from out-of-state businesses that meet a threshold in cumulative sales and delivers goods into California.

The Forecast for Sales Tax assumes growth of 2.5% annually based upon the latest economic assumptions available at the time of the preparation of this report.

Property Tax

Property Tax is the City's second largest revenue source representing 17.1% of the General Fund fiscal year 2024 Adopted Budget. The primary component of the Property Tax category is the 1.0 percent levy on the assessed value of all real property within City limits. The Property Tax category also includes the Motor Vehicle License Fee (VLF) backfill payment, which is property tax revenue received from the State of California to replace the VLF that was repealed in 2004.

The Forecast for Property Tax assumes an average annual growth rate of 2.8% based upon the latest economic assumptions available at the time of the preparation of this report.

Transfers from Other Funds

The City will use the final \$2 million from the American Rescue Plan Act funding in fiscal year 2024 as an operating subsidy. The estimates in fiscal years 2025 through 2028 are for overhead costs recovered by the General Fund for support provided to other funds.

Other General Fund Revenues

Of the other general fund revenues, the most significant are residual balance revenues from the Successor Agency, the transient occupancy tax, franchise fees, licenses and permits, and revenue derived from providing public safety services to other communities. Growth assumptions are shown below:

- Residual Revenues from Successor Agency – due to anticipated growth in assessed property values within the former redevelopment area's boundaries and a flattening of the Successor Agency's obligations, this revenue stream is projected to increase from \$3.1 million in fiscal year 2024 to \$3.5 million in fiscal year 2028.
- Transient Occupancy Tax – Transient occupancy tax revenue is dependent upon room rental and occupancy rates. The model assumes a conservative 2% growth rate for each year of forecast.
- Franchise Fees – Franchise fees are paid by companies in certain industries that use City rights-of way to conduct their businesses. The City currently maintains franchise agreements with companies that provide cable television, solid waste, gas, and electric services. Franchise



FIVE-YEAR GENERAL FUND FINANCIAL FORECAST

fees are expected to contribute approximately \$2.1 million in revenues in fiscal year 2024 and grow 2% each year through fiscal year 2028.

- Licenses and Permits – Licenses and permits comprise various fees charged to ensure that activities or endeavors by homeowners, residents, and businesses comply with applicable statutes. Examples include business licenses, building permits, and grading permits, and the anticipated cannabis license revenue. These revenues are estimated at \$1.5 million for fiscal year 2024 and are expected to grow to \$3.8 million in fiscal year 2028 when cannabis retail stores are fully operational.
- Public Safety Services Provided to Other Communities – The City is reimbursed by the Port of San Diego for the provision of police and fire protection services and by the Lower Sweetwater Fire Protection District for fire protection services. These revenues are estimated at \$2.9 million for fiscal year 2024 and a 3% annual growth assumption has been used for the forecast.

Baseline General Fund Expenditures

General Fund expenditures are comprised of both personnel and non-personnel expenditures including Salaries and Benefits, Maintenance and Operations, Debt Service, Internal Service Fund charges, and Capital Expenditures. Baseline projections assume growth based upon the fiscal year 2024 Adopted Budget with adjustments made for one-time expenditures.

Projections for ongoing non-personnel expenses are also included in the baseline projections and include anticipated adjustments required to maintain the City's service levels as reflected in the fiscal year 2024 Adopted Budget.



FIVE-YEAR GENERAL FUND FINANCIAL FORECAST

Expense	FY2024	FY2025	FY2026	FY2027	FY2028
Personnel Expenses					
Salaries (PT and FT)	26,226,792	26,409,281	27,201,560	28,017,607	28,858,135
Overtime	2,431,290	2,471,269	2,545,407	2,621,769	2,700,422
Worker's Comp	1,695,080	1,698,785	1,732,760	1,767,416	1,802,764
Health Insurance	3,202,540	3,219,702	3,284,096	3,349,778	3,416,773
CalPERS	9,316,389	10,800,908	10,899,712	10,949,242	11,067,725
Other Personnel Expenses	3,287,473	3,061,573	3,122,805	3,185,261	3,248,966
Operations and Maintenance					
Contract Services	2,888,786	2,110,269	2,152,475	2,195,524	2,239,435
Professional Services	1,814,360	1,726,935	1,761,474	1,796,703	1,832,637
Emergency Animal Treatment	465,500	546,894	563,301	580,200	597,606
Street Lights & Signals	525,000	530,450	546,364	562,754	579,637
Other Operations and Maintenance	2,539,762	2,298,443	2,344,412	2,391,300	2,439,126
Debt Service					
2017 LRB	196,087	202,163	208,430	214,892	221,554
2017 CREB	161,527	172,080	173,568	175,021	176,434
2017 RCS Note	147,380	147,380	147,380	0	0
Internal Service Funds					
Insurance Charges	1,505,668	1,361,501	1,388,731	1,416,505	1,444,835
Info. Syst. Maintenance Charge	2,783,797	2,548,755	2,625,218	2,703,974	2,785,093
Vehicle Charges (Leases, Maintenance)	2,504,913	2,353,598	2,424,206	2,496,932	2,571,840
Building Services Charges	2,606,922	2,601,594	2,679,642	2,760,031	2,842,832
Capital Expenditures					
CIP	3,150,000	2,200,000	2,400,000	2,600,000	2,800,000
Other Capital Expenditures	160,000	143,500	143,500	143,500	143,500
Operating Transfers Out	2,999,446	2,712,944	2,794,332	2,878,162	2,964,507
Other Expenses	195,000	135,000	135,000	135,000	135,000
Ongoing Costs of FY24 Council Decision Items		1,726,253	1,821,895	1,867,815	1,915,130
Total GF Expenditures	70,803,712	71,179,277	73,096,266	74,809,387	76,783,953

Personnel Expenditures

Personnel expenditures represent 65.2 percent of the City's General Fund fiscal year 2024 Adopted Budget. This category includes salaries and wages, the City's annual pension payment, employee health benefits, workers' compensation, and other fringe benefits. Baseline personnel expenses are projected to increase during the Forecast period, due to growth in salaries and wages resulting from current agreements between the City and its labor groups, increases in the retirement contribution, and the amortization of pension obligation bonds issued for paying down a portion of the City's CalPERS unfunded liability. The forecast reflects that in fiscal year 2024 the City will have no UAL payment to make to CalPERS (compared to \$2.7 million in fiscal year 2023), but anticipates a resumption of that obligation in fiscal year 2025 and beyond as a result of CalPERS's recent and anticipated investment results.

Maintenance & Operations

Expenditures in maintenance and operations include contract services, professional services, as well as other operational costs such as training and uniforms. A 2% growth rate for each of the forecast years was assumed for these items. Also included in this category are costs related to



FIVE-YEAR GENERAL FUND FINANCIAL FORECAST

emergency animal treatment and street light and signals which assumed a 3% increase from fiscal year 2024 through fiscal year 2028.

Debt Service

Projections in the debt services category are fixed costs based on the City's existing debt service schedules

Internal Service Funds

A 2% growth rate was assumed in the forecast model for the City's liability insurance costs, while a 3% increase was assumed for information technology, vehicle leases and maintenance, and building service charges.

Capital Expenditures

Capital Improvement Project funding of \$3.2 million is included in the fiscal year 2024 Adopted Budget. New funding of \$2.2 million dollars is estimated for fiscal year 2025 with the amount growing by \$200,000 each year to reach \$2.8 million in fiscal year 2028. The amounts for Capital Improvement expenditures are restricted to those needed to meet matching requirements for transportation infrastructure, maintain storm drains, and perform major maintenance at City facilities.

Transfers Out

Transfers out from the General Fund include operating subsidies to the Library Fund, Parks Maintenance Fund, and the Nutrition Center Fund. While the amount of these subsidies are dependent upon the expenditures and revenues of each fund during a given year, a growth rate of 3% has been assumed in the forecast. This category also includes a transfer to the Post-Employment Benefit Fund for retiree health benefits.

Ongoing Costs of Decision Items

During a series of budget workshops, The City Council elected to approve certain one-time items using the fund balance of the General Fund. In addition, the City Council approved items with ongoing costs that are reflected in the expenditures forecast table and are shown below.



FIVE-YEAR GENERAL FUND FINANCIAL FORECAST

Item	FY25	FY26	FY27	FY28
4 New Police Staff	\$445,315	\$461,353	\$477,886	\$494,933
3 New Firefighters & 4-0 Staffing	\$513,777	\$529,190	\$545,066	\$561,418
After School Programming	\$196,744	\$255,253	\$262,911	\$270,798
Tree Trimming	\$95,481	\$98,345	\$101,296	\$104,335
Engineering Permit Technician	\$93,936	\$96,754	\$99,657	\$102,646
Amortization	\$50,000	\$50,000	\$50,000	\$50,000
District/Council Budget	\$330,000	\$330,000	\$330,000	\$330,000
Reduce Recreation Fees	\$1,000	\$1,000	\$1,000	\$1,000
TOTAL	\$1,726,253	\$1,821,895	\$1,867,815	\$1,915,130

General Fund Revenue/Expenditure Summary

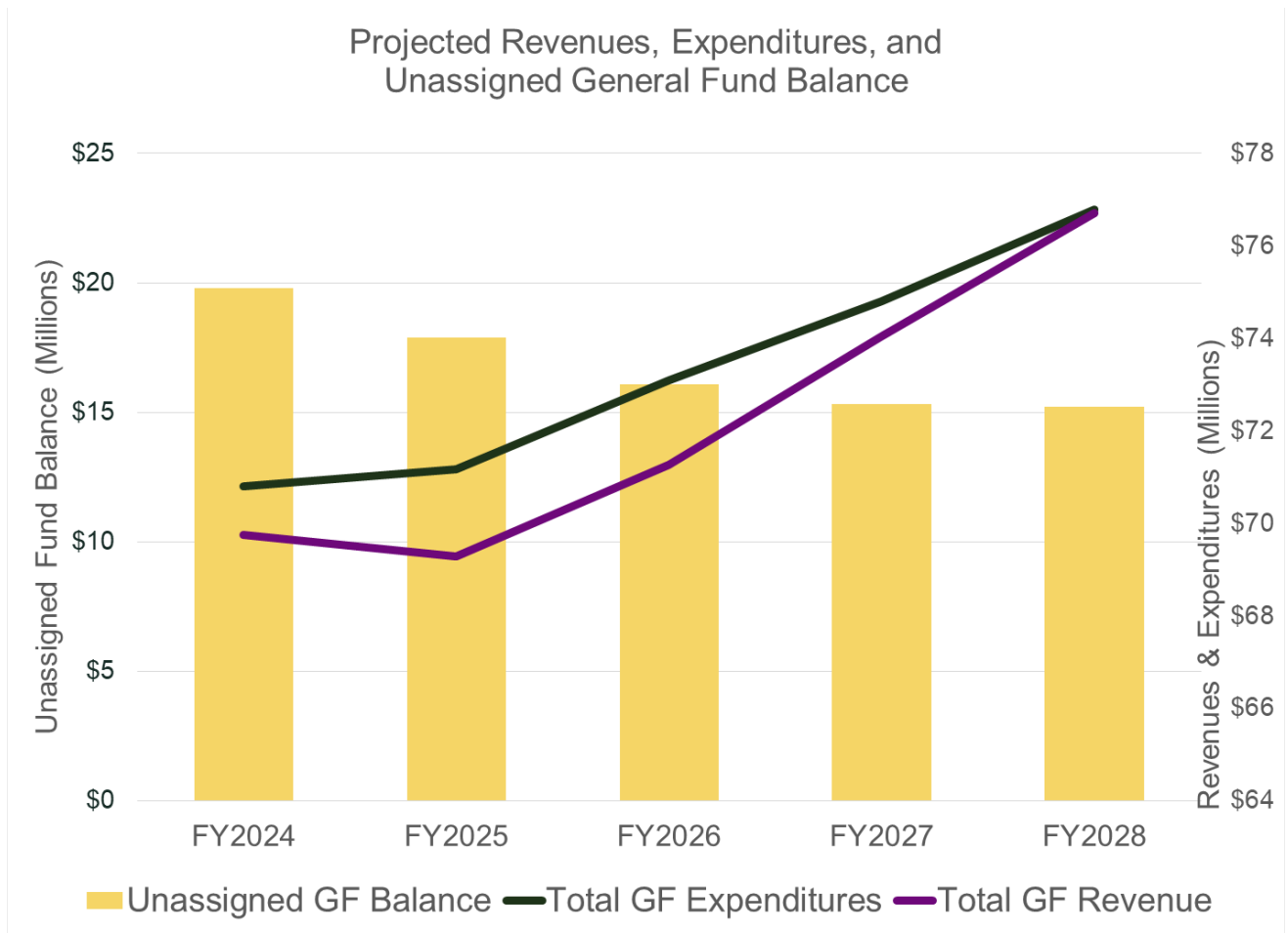
Revenue	FY2024	FY2025	FY2026	FY2027	FY2028
Estimated General Fund Revenues	69,757,529	69,294,535	71,268,892	74,040,554	76,702,983
Estimated General Fund Expenditures	70,803,712	71,179,277	73,096,266	74,809,387	76,783,953
Net Increase / (Decrease)	(1,046,183)	(1,884,742)	(1,827,374)	(768,833)	(80,971)
Estimated Unassigned Fund Balance	19,787,710	17,902,968	16,075,594	15,306,761	15,225,790

Net Increase/Decrease and Unassigned Fund Balance

The net increase/(decrease) line shows the impact on unassigned fund balance as measured by the difference between estimated revenues and estimated expenditures. The unassigned fund balance is the total of spendable amounts not otherwise restricted or committed and which is available for augmenting or meeting reserve targets or for use at Council's discretion. The net impact on unassigned fund balance from projected expenditures and estimated revenues throughout the forecast period is represented graphically below.

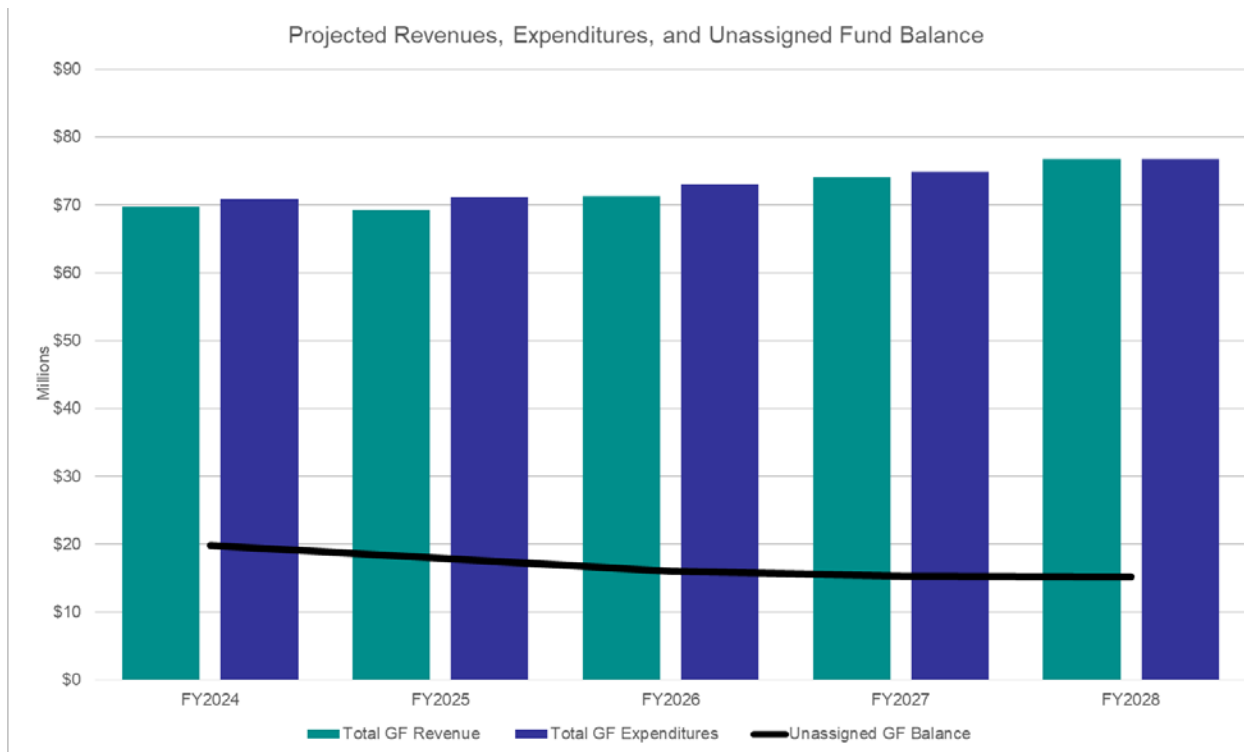


FIVE-YEAR GENERAL FUND FINANCIAL FORECAST





FIVE-YEAR GENERAL FUND FINANCIAL FORECAST



Upcoming Forecast

As mentioned at the beginning of this section, the Forecast will be updated as the first step in the fiscal year 2025 budget development process using the latest economic indicators and assumptions as well as mid-year projections from fiscal year 2024.



BUDGET HIGHLIGHTS

Budget Process

The budget is the annual financial operating plan for the City of National City. The City's budget process begins each year with the development of the preliminary base budget in January and is completed with the City Council adoption in June.

The fiscal year 2024 budget cycle began with an updated five-year general fund financial forecast followed by a baseline budget developed by the Finance Department's budget staff in January 2023. The baseline budget accounts for the normal operating costs of the City to maintain current service levels and programs. Through March 2023, Finance staff worked with departments to refine the baseline budgets and incorporate departmental recommendations to align budgets with anticipated departmental operating costs for the coming year.

The budget development process also provided City departments the opportunity to recommend adjustments based on new departmental operating requirements and/or one-time needs. Upon review and approval of the City Manager, these requests were included in the Preliminary Budget.

While Finance staff was developing the operating budget, Public Works / Engineering staff worked to develop the Capital Improvement Program (CIP) budget, including funding requirements for the City's vehicle fleet.

In February, a budgeting kick-off meeting was held with City Council to review the budgeting process and schedule, review the City's strategic plan, and provide a general overview of the City's financial standing.

Finance staff presented the City Council with the Preliminary Budget on April 18, 2023. At a series of subsequent budget workshops held through June, further refinements were made to the budget incorporating priorities and recommendations made by the City Council. The budget was formally adopted at a public hearing held on June 20, 2023.

All Funds Summary

The following section provides an overview of the combined, all funds City budget. The fiscal year 2024 budget includes funding in 36 funds which include the General Fund, special revenue funds, capital project funds, debt service funds, and internal service funds. Details for each fund are provided under the corresponding fund section in this document. This section provides an overview of the Adopted budget for fiscal year 2024.

All Funds Revenue Summary

The combined revenue budget for all City funds totals \$135.1 million, of which \$11.9 represents inter-fund transfers. The revenues for all funds are anticipated to increase by \$7.8 million when compared to the fiscal year 2023 Adopted Budget revenue of \$134.4 million. The following table reflects a summary of all City revenues by category.

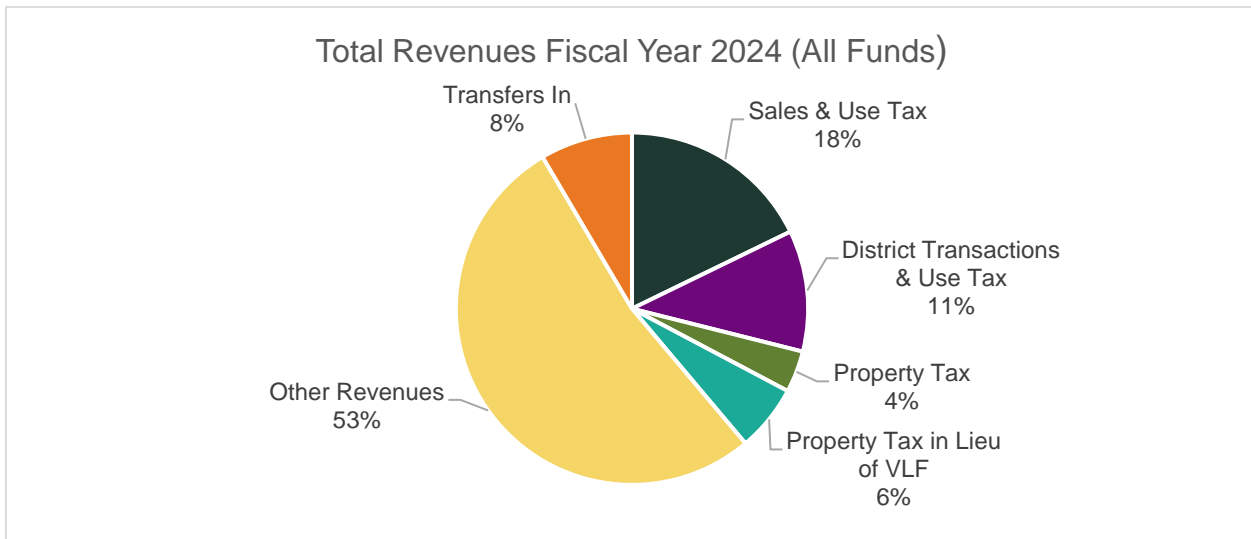


BUDGET HIGHLIGHTS

Sources of Funds (All Funds)

Fiscal Year 2023 vs Fiscal Year 2024
In Millions

Revenue Category	FY23 Adopted	FY24 Adopted	Change
Sales & Use Tax	\$ 23.9	\$ 24.4	\$ 0.5
District Transactions & Use Tax	15.0	15.0	0.1
Property Tax	5.1	5.3	0.2
Property Tax in Lieu of VLF	8.2	8.6	0.4
Other Revenues	70.8	70.0	(0.8)
Transfers In	11.4	11.9	0.5
Total	\$ 134.4	\$ 135.1	\$ 0.8



All Funds Expenditure Summary

The combined expenditure budget for all City funds for fiscal year 2024 totals \$140.4 million. The combined budget amount includes a General Fund operating budget of \$67.7 million and a Capital Improvement Project budget of \$11.6 million. When compared to the prior year budget, the fiscal year 2024 Adopted Budget reflects an increase of \$7.4 million. The following table reflects a summary of all City expenditures by category.

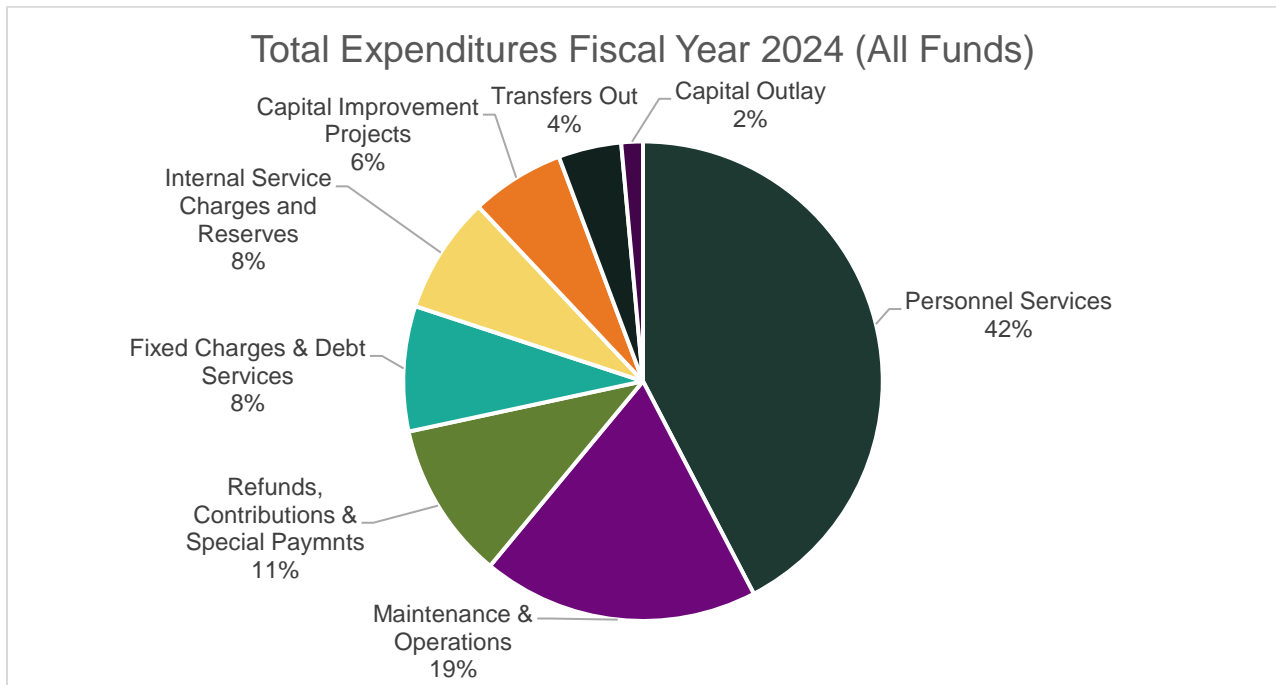


BUDGET HIGHLIGHTS

Uses of Funds (All Funds)

Fiscal Year 2023 vs Fiscal Year 2024
In Millions

Expenditure Category	FY23 Adopted	FY24 Adopted	Change
Personnel Services	\$ 56.3	\$ 57.3	\$ 0.9
Maintenance & Operations	24.8	24.9	0.1
Refunds, Contributions & Special Payments	14.1	14.3	0.1
Fixed Charges & Debt Services	11.2	12.1	0.8
Internal Service Charges and Reserves	10.5	11.8	1.2
Capital Improvement Projects	8.4	11.6	3.2
Transfers Out	5.7	6.1	0.4
Capital Outlay	1.9	2.4	0.5
Total	\$ 133.0	\$ 140.4	\$ 7.4



General Fund Summary

The general fund is the primary fund from which the expenses of the City's operations and essential services are paid. This section provides an overview of the General Fund Adopted budget for fiscal year 2024.



BUDGET HIGHLIGHTS

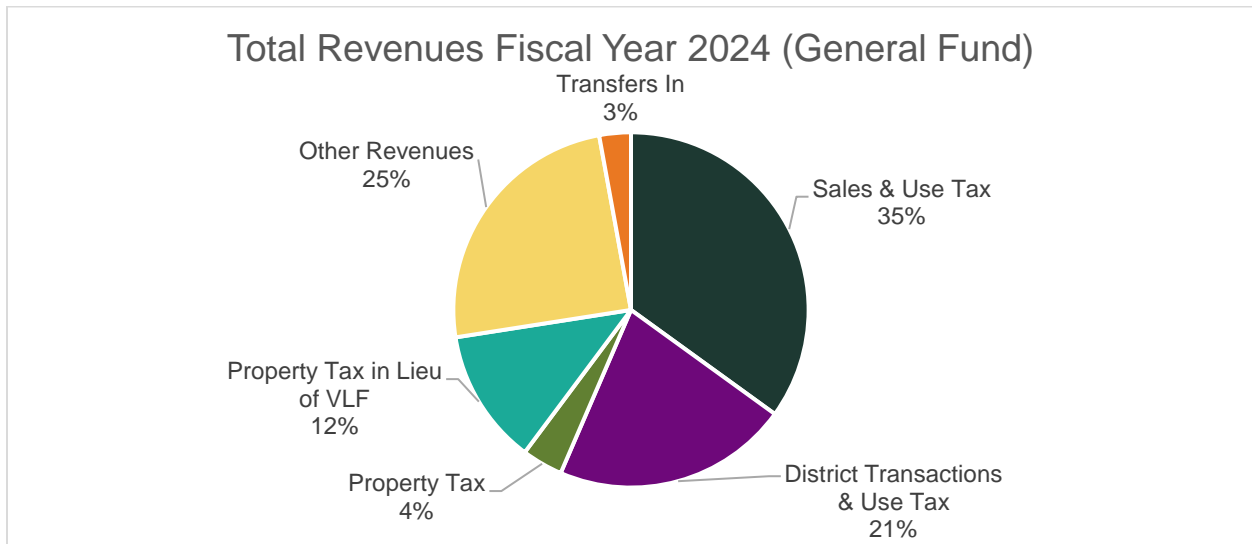
General Fund Revenue Summary

The fiscal year 2024 Adopted General Fund revenues budget is \$69.8 million, an increase of \$3.2 million or 4.8% when compared to the fiscal year 2023 Adopted Budget. The most significant General Fund revenues are based on retail sales and property values within the City. General Fund revenues provide funding for services including police, fire, and recreation, as well as subsidies to support library and parks programs.

Sources of Funds (General Fund)

Fiscal Year 2023 vs Fiscal Year 2024
In Millions

Revenue Category	FY23 Adopted	FY24 Adopted	Change
Sales & Use Tax	\$ 23.9	\$ 24.4	\$ 0.5
District Transactions & Use Tax	15.0	15.0	\$ 0.1
Property Tax	2.5	2.6	\$ 0.1
Property Tax in Lieu of VLF	8.2	8.6	\$ 0.4
Other Revenues	15.0	17.2	\$ 2.2
Transfers In	2.0	2.0	\$ -
Total	\$ 66.6	\$ 69.8	\$ 3.2



Revenue Changes by Category

Sales & Use Tax - The General Fund's largest revenue source, at \$24.4 million, represents 35.0% of total General Fund projected revenue. The State of California imposes a sales and use tax upon the sale or rental of tangible personal property. Currently, the state-wide rate is 7.25%, of which the State receives 6.0%. The remaining 1.25% is distributed to local governments (cities and counties) in accordance with the "Bradley-Burns Uniform Local Sales and Use Tax Law" as follows: 0.25% to the county's Local Transportation Fund and 1% to the city in which the



BUDGET HIGHLIGHTS

applicable sales occur (or to the county in the case of retailers in unincorporated areas). Throughout San Diego County, an additional 0.5% is charged (for a total of 7.75%) to fund local transportation projects. This additional tax, referred to as TransNet, was initially approved by San Diego County voters in 1987 and was authorized to be extended for forty years in 2004. The City's Sales & Use Tax revenue, from the 1% local share described above, is estimated on the basis of anticipated economic activity with the assistance of a consultant retained by the City.

District Transactions & Use Tax - At \$15.0 million, this accounts for 21.5% of the total. "Proposition D," as it is known in the City, the measure to implement a one-percent district transactions and use tax upon sales of tangible personal property occurring within National City or, when sales tax is not applicable, upon the storage, use, or other consumption of tangible personal property within the City, was approved by voters in 2006 for a ten-year period and extended at the same rate for up to an additional twenty years in 2014 with the last extension in 2022. The measure results in a total local sales tax in National City of 8.75%. District Transactions & Use tax revenue is estimated with the assistance of the same consultant retained by the City to assist with estimating Sales & Use Tax revenue.

Property Tax in Lieu of VLF (Vehicle License Fees) - Budgeted at \$8.6 million, this makes up 12.3% of total General Fund revenues. Property Tax in Lieu of VLF revenue is property tax revenue (explained below) distributed to California local governments to replace those that, prior to fiscal year 2005, were distributed from the State's Vehicle License Fee revenues. Property Tax in Lieu of VLF revenue is calculated by applying the year-over-year growth rate in net taxable assessed property values (secured and unsecured) to the prior year's Property Tax in Lieu of VLF revenue.

Property Tax - At \$2.6 million, generates 3.7% of the total. Property taxes are ad valorem ("according to value") taxes. In California, property taxes are levied on real property (land and improvements, such as buildings) and certain tangible personal property, based upon their assessed values. Pursuant to California's Proposition 13, passed by California voters in 1978, when there is no change in ownership of real property, the annual increase in the assessed value of real property is restricted to the lower of the annual change in the Consumer Price Index (CPI) or 2%. Assessed value may be increased to full market value, with certain exceptions, upon sale of the property.

Property Tax revenue projections, which are developed with the assistance of a consultant, are based upon estimates of total taxable assessed valuations and the change in the CPI (with a 2% cap). Property tax revenues have grown slowly because much of the City lies within the boundaries of the former National City Redevelopment Agency (RDA). The RDA was funded by tax increment revenues, which are those property tax revenues resulting from an increase in assessed value over a base value within the RDA boundaries. The City was entitled to the property tax revenues on the base values. The only increases in property tax revenue for the City have come from increases in assessed value within the territory that lies outside of the RDA boundaries. In 2012, the California legislature dissolved redevelopment agencies in the state; however, the tax increment revenue, which was previously allocated to the RDA, is now allocated to its Successor Agency to pay for outstanding obligations as part of the "winding down" of the affairs of the former RDA. Tax increment revenues not required to pay for Successor Agency obligations are distributed to "affected taxing entities," including the City, in proportion to what



BUDGET HIGHLIGHTS

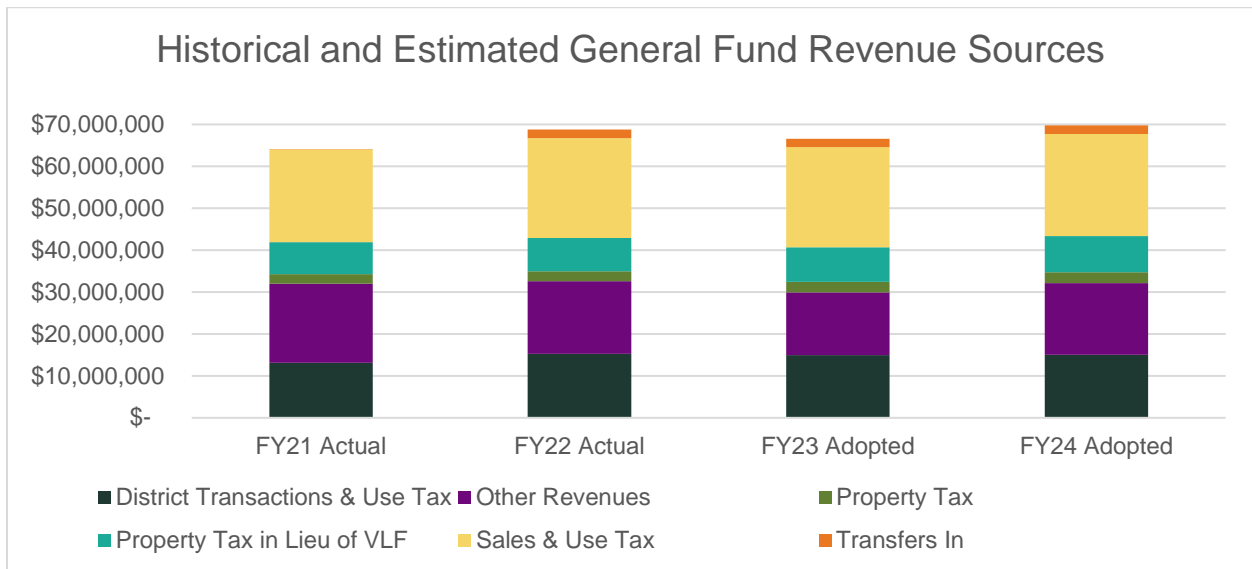
their normal share of property taxes would have been without the redevelopment agency. These “residual balance distributions” are included in the “Other Revenues” category discussed below.

Property tax revenue available to the General Fund is also impacted by the long-time practice of allocating approximately 50% of property tax revenues received by the City to the Library and Parks Maintenance funds.

Other Revenues - Totalling \$17.2 million, other revenues account for 24.6% of the total. The most significant revenues in this category include:

- \$3.0 million in residual balance and other revenues received in accordance with State law governing the winding down of the former RDA;
- \$1.6 million from transient occupancy (“hotel”) tax; and
- \$1.3 million from the San Diego Unified Port District as payment for the provision of police and fire services
- \$2.0 million from a combination of gas, electric, cable, and refuse franchise fees

The chart below shows the City’s historical revenue sources from fiscal years 2021 through 2024.



Revenue Assumptions

Revenue projections are continually reviewed and updated by City staff. Major general revenues, such as property taxes, sales taxes, VLF, franchise fees and transient occupancy tax are projected by the Finance Department based on prior history, growth projections, and economic climate. Additional assistance is provided by the City’s sales tax consultant, and by reviewing local economic forecasts by subject-matter experts.



BUDGET HIGHLIGHTS

General Fund Expenditure Summary

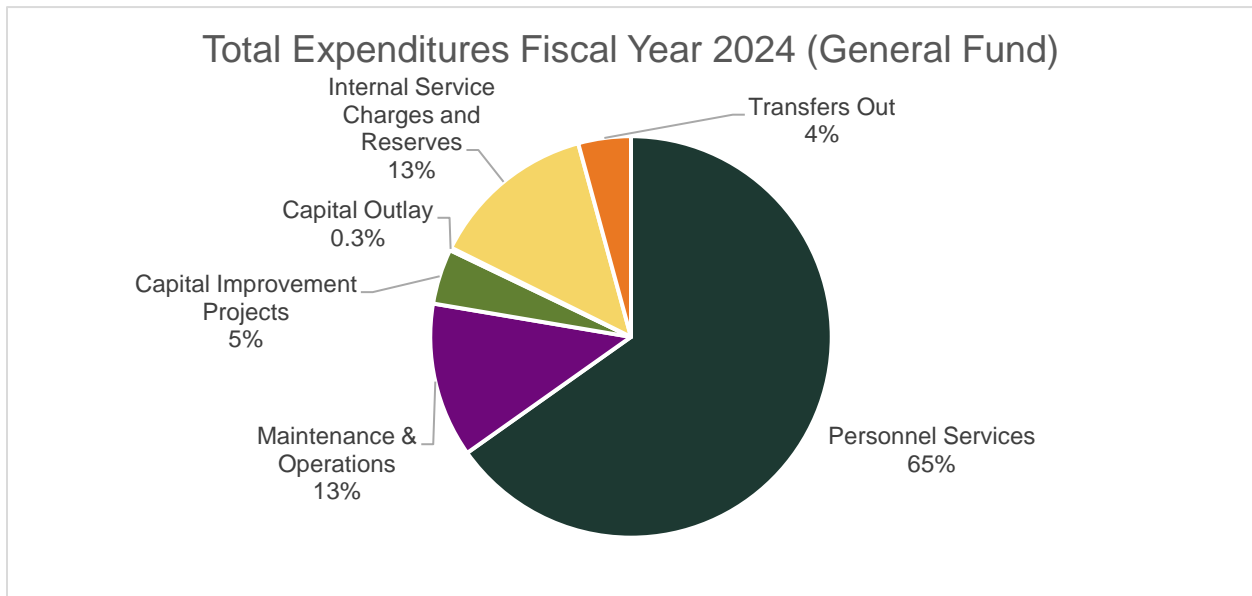
The fiscal year 2024 Adopted General Fund expenditures budget is \$70.8 million, an increase of \$4.5 million or 6.8% when compared to the fiscal year 2023 Adopted Budget. Information related to the fiscal year 2024 Capital Improvement Program budget is provided in the Capital Improvement Program section of this document.

Although the fiscal year 2024 Adopted Budget maintains positive growth in its revenue sources, the expenditures focus on maintaining current levels of service while additions address the recommendations and priorities set forth by the City Council.

Uses of Funds (General Fund)

Fiscal Year 2023 vs Fiscal Year 2024
In Millions

Expenditure Category	FY23 Adopted	FY24 Adopted	Change
Personnel Services	\$ 45.4	\$ 46.2	\$ 0.7
Maintenance & Operations	7.8	8.8	\$ 1.1
Capital Improvement Projects	1.9	3.2	\$ 1.3
Capital Outlay	0.1	0.2	\$ 0.0
Internal Service Charges and Reserves	8.5	9.5	\$ 1.0
Transfers Out	2.6	3.0	\$ 0.4
Total	\$ 66.3	\$ 70.8	\$ 4.5



Expenditure Changes by Category



BUDGET HIGHLIGHTS

Personnel Services – Personnel Services makes up \$46.2 million or 65.2% of the General Fund budget. The \$0.7 million increase over the fiscal year 2023 budget is due to a combination of increases in compensation outlined in the MOUs with labor groups, additional overtime and workers' compensation costs, as well as increases in health insurance and retirement plan charges. These increases are partially offset by the absence of an unfunded liability payment to CalPERS in fiscal year 2024.

Maintenance & Operations – M&O costs account for \$8.8 million of the General Fund budget, or 12.5%. The \$1.1 million increase over the prior fiscal year is primarily due to additional contractual obligations and professional services across the departments.

Capital – Capital Improvement Projects and Capital Outlay account for a combined 4.6% of the General Fund budget. The \$1.3 million increase over fiscal year 2023 is attributable to one-time funding for a series of CIP projects recommended by City Council during the budget workshops.

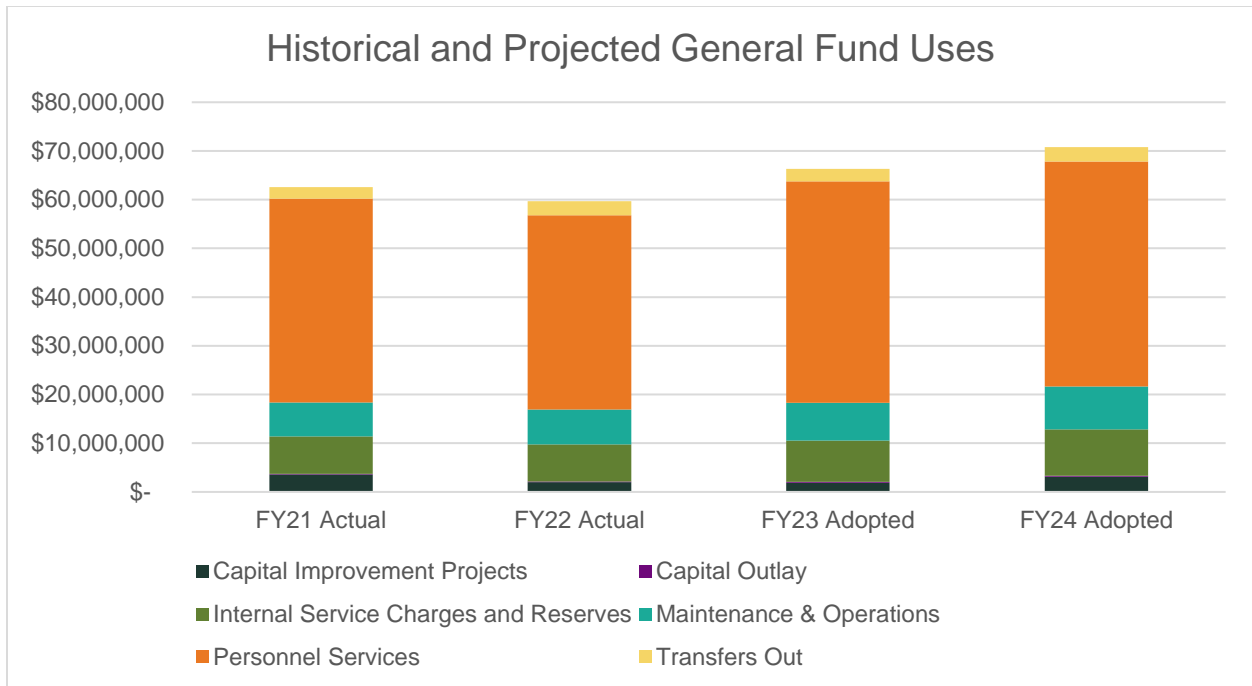
Internal Service Fund Charges (ISF) – The increase \$0.4 million increase in ISF charges over fiscal year 2023 are due to an increase in annual budgeted building services charges and information systems maintenance charges, as well as increased maintenance and replacement costs for the City's vehicle fleet.

Transfers Out – The increase of \$0.4 million in inter-fund transfers from the General Fund is based on the anticipated subsidies to the Library Fund and the Parks Fund required to supplement the cost of services provided by those funds.

The chart below shows the City's historical uses of funds from fiscal years 2021 through 2024.



BUDGET HIGHLIGHTS



Use of Fund Balance – General Fund

For fiscal year 2024, total General Fund appropriations exceed projected revenues, resulting in a planned use of unassigned fund balance of \$1.1 million. As noted in the Five-Year General Fund Financial Outlook section, the General Fund has sufficient fund balance available to absorb this expenditure-revenue imbalance for the upcoming fiscal year but not at that level indefinitely. Staff will continue to seek both revenue enhancement and cost-saving measures and will provide periodic budget status reports to the City Council. The first schedule in Section II of this document, entitled “Budget Analysis by Fund,” provides the estimated beginning and ending fund balances for all funds for which budgets have been adopted for fiscal year 2024.



Overview

Strategic planning is a structured and coordinated process for fostering decision-making. A strategic plan communicates an organization's long-term goals and the objectives which must be met to achieve them. In order to remain useful, the strategic plan must be a dynamic, not static, document, consistently updated to address the most challenging issues facing the organization.

The City of National City's strategic plan is adopted by the City Council for a five-year period and is updated every two years. The most recent update of the strategic plan occurred in 2019. To develop the strategic plan, City staff works with all departments, to assess needs and establish priorities for implementing policies, programs, plans, and projects. Staff then presents its recommendations to the City Council during a series of City Council meetings and workshops, where the strategic plan is refined and approved.

The 2020-2025 Strategic Plan was developed in late 2019. It was adopted by the City Council at its regular meeting of December 3, 2019.

Strategic Focus Area # 1 – Balanced Budget and Economic Development

- a) Maximize economic development strategies.
- b) Partner with other public agencies and non-profits, to increase revenue and augment services.
- c) Manage pension and other employee expenses.
- d) Optimize City assets and lease property, when appropriate.

Strategic Focus Area # 2 – Communication and Outreach

- a) Prepare effective budget, close deficit, accurately forecast funding sources, manage investments wisely, provide consistent financial reports, maintain clean audits, resolve findings/deficiencies in a timely manner, and update finance and budget policies.
- b) Connect the community with timely and transparent information.
- c) Increase meaningful outreach through quality engagement.
- d) Improve emergency preparedness and public noticing.
- e) Promote educational and economic opportunities.

Strategic Focus Area # 3 – Health, Environment, and Sustainability

- a) Update and implement the Climate Action Plan.
- b) Support a healthy community through active living and healthy eating.
- c) Create health and education hubs around major transit stops.
- d) Support an age-friendly community.



Strategic Focus Area # 4 – Housing and Community Development

- a) Pursue new housing options at all income levels.
- b) Ensure preservation of existing affordable housing stock.
- c) Streamline permitting and improve code compliance.
- d) Enhance role in reducing homelessness.

Strategic Focus Area # 5 – Parks, Recreation, and Library

- a) Improve outreach and increase participation.
- b) Organize community events and support other gatherings.
- c) Seek reliable funding and synergize with South Bay partners.

Develop volunteer program and community services plan

Strategic Focus Area # 6 – Public Safety

- a) Reduce overall crime and illegal activity.
- b) Improve operational readiness and community resilience.
- c) Enhance recruitment and retention and promote public safety pipeline.
- d) Expand community engagement and increase visibility.

Strategic Focus Area # 7 – Transportation Choices and Infrastructure

- a) Expand mobility choices by improving access to transit, biking, walking, rolling, and parking management.
- b) Improve traffic safety through traffic calming and safe routes.
- c) Update capital needs assessment and funding strategies.
- d) Maintain infrastructure and establish measurable targets.



BUDGET DOCUMENT READER'S GUIDE

The budget document has been designed to provide the public concise and readable information about the City of National City's Fiscal Year 2024 Adopted Budget. The preamble provides an overview of the budget, while the pages that follow provide more specific and detailed information about the City's budget. The budget is separated into five major sections: General Information, Summary Schedules, Operating Budget (organized by department), Capital Improvement Program, and the Appendix.

Section I - General Information

The beginning of the budget document contains general information about the City of National City, a list of the City's Boards and Commissions, and a description of the City's Budget Controls, Process, Basis, and Policies.

Section II – Summaries & Schedules

The summary section includes an analysis of the budget's impact on fund balances, a schedule of operating transfers, revenue and expenditure summary reports, a schedule of internal service fund charges, and schedules showing authorized positions by classification, by department and by fund.

Section III –Fund Revenue and Expenditure Detail

This section shows the General Fund revenues versus Expenditures.

Section IV – Operating Budget

The operating budget section is organized by department. Each departmental section includes:

Department/Division Description. This summary provides an overview of the department or division, its goals and objectives, significant changes during the past fiscal year, and productivity/workload statistics, as applicable.

Department Organizational Chart. The organizational chart summarizes the department structure and lists the titles and numbers of full-time-equivalent employees ("FTEs") under each department and division or group within the department, followed by a position schedule, which reflects staffing by fund.

Revenues by Account. The table shows the revenues earned by the department by fund, activity, and account. The columns show actual revenue totals for Fiscal Years 2021 and 2022, the adopted budget for Fiscal Year 2023, and the adopted budget for Fiscal Year 2024.

Expenditures by Account. The table details the expenditures for the department by fund, activity, and object. The columns show actual expenditure totals for Fiscal Years 2021 and 2022, the adopted budget for Fiscal Year 2023, and the adopted budget for Fiscal Year 2024.

Section V – Capital Improvement Program

This section includes general information about the City's capital improvement program ("CIP") and its funding sources, a list of new capital projects recommended for Fiscal Year 2024 and forms showing the projects by fund, compared to prior year actuals and budgets. This section also contains a table showing the City's proposed vehicle acquisitions for Fiscal Year 2024.



BUDGET DOCUMENT READER'S GUIDE

Section VI – Appendix The Appendix includes a glossary of terms and acronyms used throughout the budget's narrative, maintenance of reserves and Investment policies, and schedules describing the funds and object (i.e., expenditure) accounts utilized by the City to develop the budget and track the utilization of resources.

Section

1.

General Information

Adopted Budget
Fiscal Year 2024



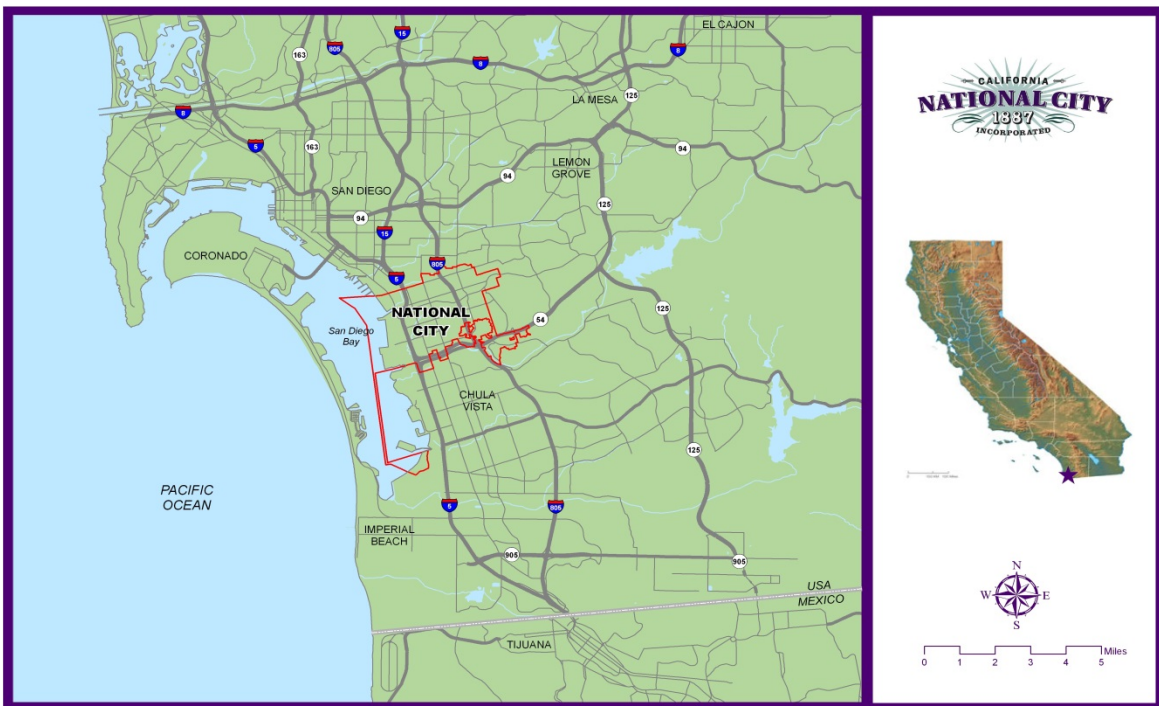
ABOUT NATIONAL CITY

“In the Center of it all”

The Spanish Land Grant, El Rancho de la Nacion, was purchased by Frank, Warren, and Levi Kimball in 1868. The Kimball brothers cleared the lands, built roads, constructed the City's first wharf, and brought the railroad to the City. They successfully advertised National City as the most healthful climate on earth. Tree-lined streets soon connected graceful Victorian homes, and orchards flourished over rolling hills.

National City, San Diego County's second oldest City, is truly *“in the center of it all:”* a thriving bi-national region of five million consumers. The City's competitive edge is its central location, transportation network, and business industry. National City is 10 minutes from everywhere and positioned for prosperity, with proximity to the San Diego Bay, US-Mexico border, downtown San Diego, international airport, rail, San Diego State University, and other colleges and universities.

National City is served by interstates 5 and 805 and highways 54 and 15. The San Diego Trolley and the Metropolitan Transit System (MTS) provide public transit service to National City seven days a week. These transportation resources conveniently connect the City to the region.



National City is home to more than two thousand businesses – a remarkable number for a City with an estimated population of 55,550. As one of the healthiest business climates in Southern California, National City attracts businesses from various industries and sectors. Business types range from small family-owned operations to multi-million dollar corporations. National City also boasts the highest sales tax revenue per capita in the County.



ABOUT NATIONAL CITY



The National City Marine Terminal, part of the Unified Port of San Diego, is the most advanced vehicle import and export facility on the West Coast, processing more than 500,000 vehicles annually. Lumber is also imported from the Pacific Northwest for construction use throughout the region. National City's port area extends three miles along San Diego Bay and is part of the largest US Navy installation on the West Coast.

City Attractions

Shopping. National City is a great place for shopping. The City is served by several major shopping centers: South Bay Plaza, the first regional shopping center in San Diego; National City Plaza Shopping Center; Sweetwater Crossing; Bay Plaza Shopping Center; Grove Shopping Center; and Westfield Plaza Bonita, the largest enclosed mall in the South Bay. If you are shopping for a car, visit the "Mile of Cars," where you will find nine automobile dealers offering more than five thousand cars from over seventeen major brands. The Mile of Cars leads the San Diego area in per capita vehicle sales.

Dining. If you're in the mood for food, whether it be Mexican, Japanese, or a good old fashioned cheeseburger, National City has it all. The National City restaurant scene has over two hundred restaurants to choose from, running the full range from affordable fast food to interesting ethnic restaurants to fine dining.

Historical Sightseeing. National City's Victorian heritage is one of its most important assets. Visit one of the four buildings in the City that are listed in the National Register of Historic Places: Brick Row on Heritage Square, Granger Music Hall, the Santa Fe Rail Depot, and St. Matthews Episcopal Church.

City Parks. National City's 87.2 acres of park land exceed the statewide norm. The City's five major parks include El Toyon Park, Kimball Park, Las Palmas Park, Sweetwater Heights Park and Paradise Creek Park.

Recreation. Golfers of all ages are invited to golf the National City Golf Course. The nine-hole course offers discount rates for City residents and economical rates for non-residents as well. The National City recreation division provides programs at three recreation centers, a senior citizen center and a municipal pool. Instruction classes are offered at the various centers in athletics, fitness, dance, music and crafts. National





ABOUT NATIONAL CITY

City's recreation division offers a diverse year-round program of activities for all ages.

City Government

National City is a general law city and operates under the council-manager form of government. The City Council has five members, a mayor and four council members. The mayor is elected at large, while the council members are elected by district. They each have four year terms with a limit of three consecutive terms. By voter's decision, the City Treasurer and the City Clerk position has been transitioned to be elective.

The City Council is responsible for setting policies, enacting ordinances, adopting the budget, reviewing the General Plan, appointing committees, and appointing the City Manager and City Attorney. The City Manager is responsible for carrying out the policies and directives of the City Council, ensuring that the laws and ordinances are duly enforced, appointing City department heads, and overseeing the day-to-day operations of the City. The City Manager also serves as executive director and secretary of the Community Development Commission of the City of National City.

General information

Date of Incorporation: September 17, 1887

Population: 55,550 (2022, US Census Bureau estimate)

Area: 9.2 square miles
(Land Area: 7.3 square miles)

Location: National City is bordered by the City of San Diego to the north and east, the City of Chula Vista to the south, the unincorporated areas of Lincoln Acres and Bonita to the south and southeast, and San Diego Bay to the west.

Transportation Facilities and Services

Interstate Freeways:	I-5 and I-805 cross the City from north to south, and State Route 54 traverses the southern edge of town.
Port and Rail Facilities:	National City Marine Terminal, San Diego Unified Port District, Burlington Northern Santa Fe Railroad, San Diego & Arizona Eastern Railway
Public Transit:	Metropolitan Transit System (bus service through the City and adjacent areas) San Diego Trolley – two stations

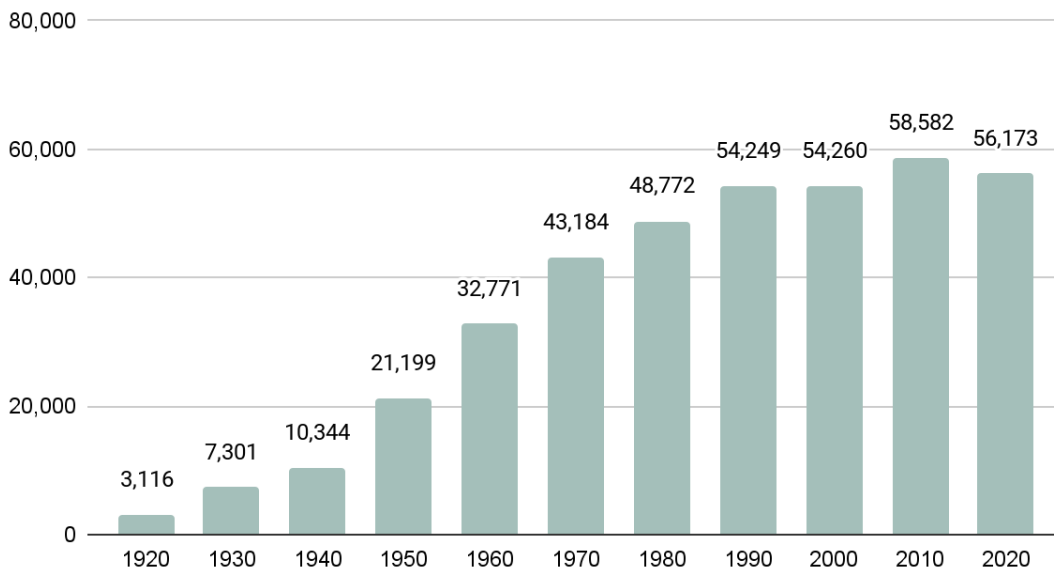


Land Use and Development Pattern (2012 National City General Plan)

The following are estimates of land use areas within the City. Percentages are based on net acreage, excluding streets, highways, and other transportation facilities:

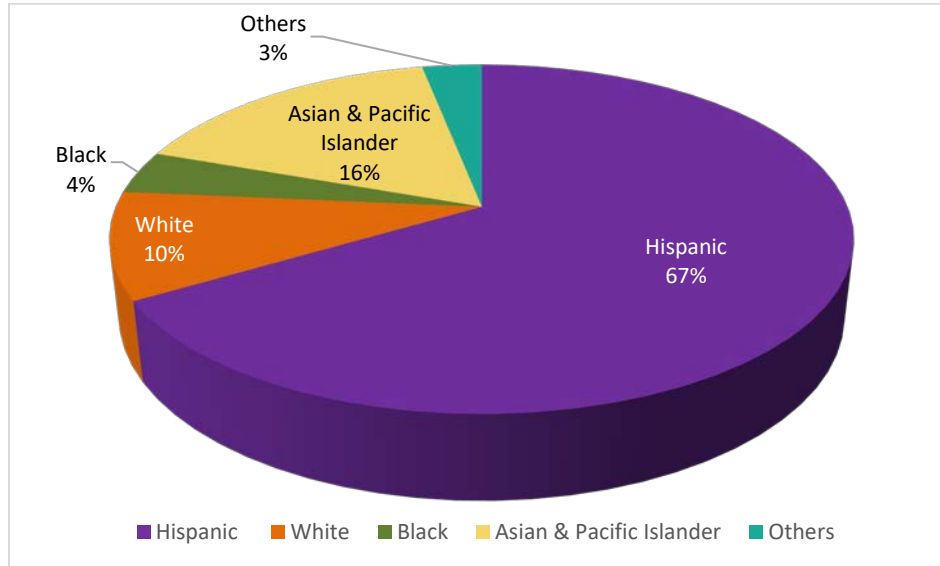
Land Use	% of Land Area
Residential	28.55%
Transportation	16.7%
Water	13.1%
Industrial	12.6%
Military	9.5%
Commercial	5.6%
Institution/Education	5.1%
Parks & Recreation	4.7%
Shopping Center	2.6%
Vacant	2.2%

National City, CA | Historical Population Growth



According to the U.S. Census Bureau, National City experienced a steady population expansion up until 2010, with 2020 representing the first decennial census in which the city saw a decline in overall population. The overall population decreased by 2,400 primarily due to a significant drop in the number of people counted in group quarters. Group quarters population decreased by 4,700 while household population grew by 2,300.

Population by Ethnic Group *



Property Valuation (Fiscal Year 2022, San Diego County Assessor)

Total Assessed Property Value (Gross): \$4,969,982.52
 Number of Assessed Parcels: 9,865

Housing Characteristics *

Total Housing Units: 18,249
 % vacant: 5.7%
 Average Household Size (persons): 3.16
 Household Population: 55,912
 Group Quarters Population: 1,583
 Owner-Occupied Housing: 30.5%
 Renter-Occupied Housing: 63.80%

(Group quarters population is primarily those onboard military ships, in addition to persons in residential care facilities or convalescent homes.)

Median Household Income: \$51,735 (US Census 2021)
 Median Age: 33.9 (US Census, 2018)

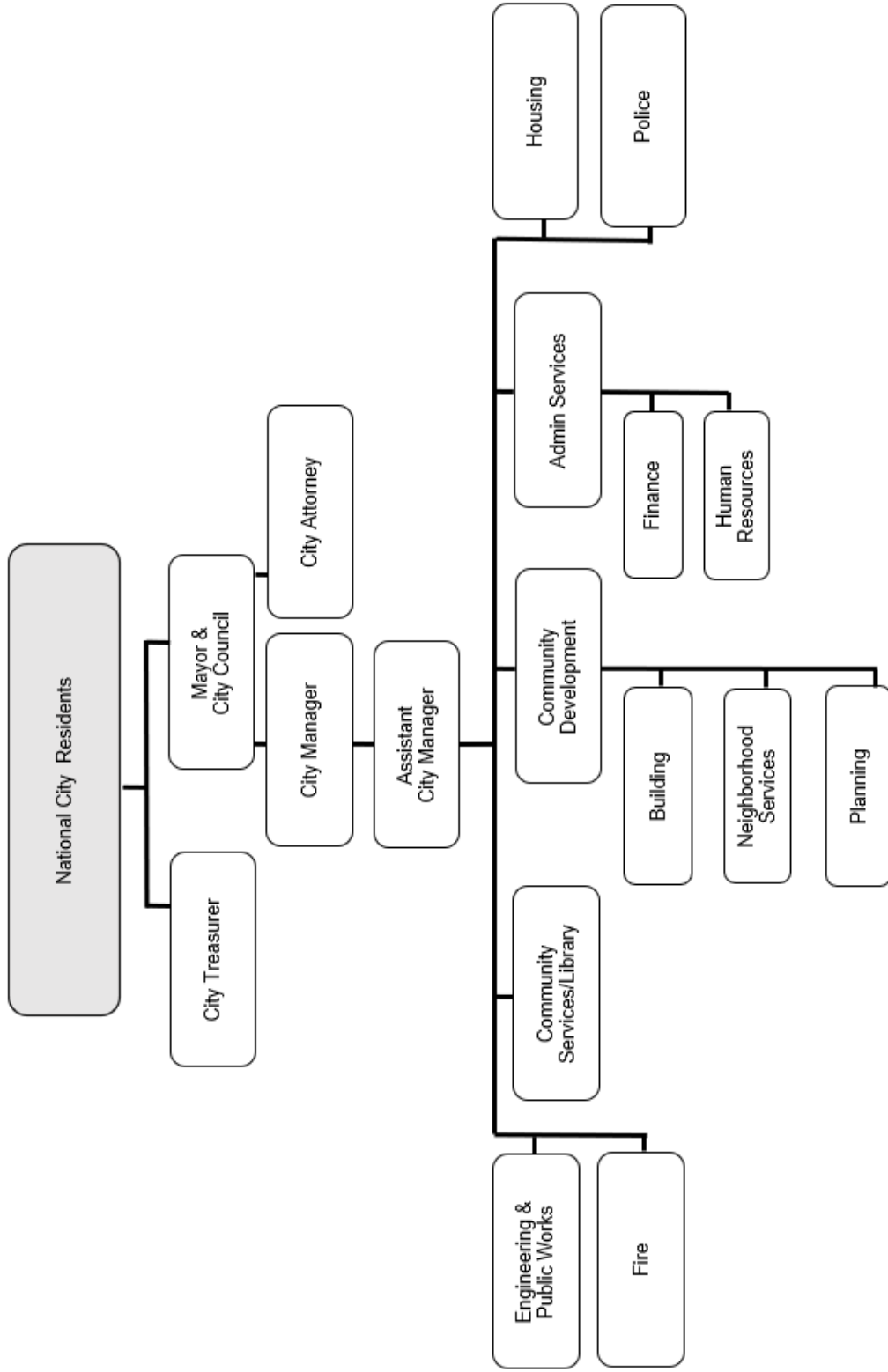
City Employment *

Civilian: 24,979 (87.1%)
Military: 1,393 (13.8%)
 Total: 26,372

Elementary Schools: 11
 Intermediate Schools: 2
 High Schools:Community Colleges: 1



CITY ORGANIZATIONAL CHART





BOARDS, COMMISSIONS & COMMITTEES

The following boards and commissions on which citizens of National City may serve as advisors to the Mayor and City Council:

Civil Service Commission – advises the Director of Human Resources and the City Council on personnel matters and hears appeals of any person in the competitive service relative to any alleged infringement upon their rights and privileges granted by the Civil Service Rules.

Community and Police Relations Commission – provides a forum for citizens to voice their concerns about issues related to police-community relations and advises the City Council on police department operations and policy issues.

Board of Library Trustees – acts in accordance with the Education Code Section 18910 et seq.; coordinates the activities of the City Library; advises the City Librarian on operational policies; and recommends the adoption of rules and regulations to the City Council.

Park, Recreation, and Senior Citizens' Advisory Committee – advises the Council on matters of policy and administration of City owned parks and the recreation programs operated in them, as well as on all matters pertaining to the senior citizens of the City of National City.

Planning Commission – renders determinations and makes recommendations to the Council on land use matters, including recommendations on changes to the City's General Plan, Specific Plans, and Land Use Code. They also serve provide discretionary review for land use matters such as Conditional Use Permits, Variances, and Subdivisions.

Public Art Committee – advises the Council on matters relating to the selection and installation of public art throughout the City.

Traffic Safety Committee – reviews and makes recommendations on matters related to vehicular and pedestrian safety within the City of National City. The Committee addresses traffic safety matters, such as parking, speeding, sight distance, school safety, and installation or removal of traffic control devices.

Housing Advisory Committee – advises the City Council and Housing Authority on housing matters and opportunities reviewing housing needs and policies, strategies and proposed affordable housing projects and programs for National City.

****Positions appointed by the Mayor and City Council for outside agencies board members:**

Sweetwater Authority:

Governing Board of Directors composed of seven (7) members. Two (2) Directors are appointed by the Mayor of National City, subject to City Council confirmation. The governing board establishes policies and procedures for Sweetwater Authority operations.

Port Commission:

One Commissioner is appointed by each of the City Councils of Chula Vista, Coronado, Imperial Beach, and National City. The Board establishes policies under which the Port's staff – supervised by the President and Chief Executive Officer – conducts its daily operations.



BUDGET CONTROLS, BASIS, & POLICIES

BUDGETARY CONTROLS

The estimated revenues and appropriations for the funds in the City of National City's budget are each classified as one of five fund types: general fund, special revenue funds, debt service funds, capital projects funds, and internal service funds. Classifications and definitions of the City's funds are located in the Appendix. The City maintains budgetary controls at the individual fund level. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the City's budget ordinance (Municipal Code Chapter 2.55) and the annual budget adopted by the City Council.

Assisted by tools incorporated into the City's automated accounting system, each department's expenditures within a fund are restricted to the overall amount of its budgeted appropriations for that fund for the fiscal year. An increase in a department's total appropriation within a fund must be approved by the City Council when it involves a transfer from the contingency reserve, use of fund balance, or an appropriation of unanticipated or over-realized revenue identified to a specific source. There is no "floor" to the amount requiring approval. The City Council has authorized the City Manager to make budgetary revisions between departments within a fund.

Detailed information regarding development of the annual budget and transfers and revisions to adopted appropriations may be found in the City's budget ordinance, a copy of which is located in the Appendix.

BUDGET BASIS

Budgets are adopted on a basis consistent with generally accepted accounting principles ("GAAP"). Both governmental and internal service funds utilize the modified accrual basis of accounting under which revenues and related assets are recorded when measurable and available to finance operations during the year. Budgeted amounts that have been encumbered or are under contract at fiscal year-end are carried forward to the following fiscal year. In the case of capital projects, unencumbered balances by project are also carried forward to the following fiscal year.

BUDGET POLICIES

The City adheres to important fiscal policies that provide the framework for budget development and guide the decision-making process:

Balanced Budget Policy

Pursuant to the budget ordinance, the City is required to prepare a balanced budget whereby funding sources are sufficient to meet budgetary requirements. The Department of Finance is responsible for preparing revenue estimates for the budget and uses a variety of sources, including historical trends and information obtained from City departments, the County, the State, consultants, and other agencies, to develop estimates that are as realistic as possible. Appropriation requests are submitted by departments to the Department of Finance. The Department of Finance, in conjunction with the City Manager, then reviews all requested appropriations to ensure they align with the objectives of the City's strategic plan and other City Council priorities before presentation to the City Council for consideration and adoption.



BUDGET CONTROLS, BASIS, & POLICIES

Reserves

It is the City's policy to accumulate and maintain a series of reserves to strengthen its ability to withstand unexpected financial emergencies, such as those that may result from natural disasters, revenue shortfalls, or unanticipated expenditures of a non-recurring nature, and to accumulate funds for large-scale purchases. City Council Policy #201 describes each reserve and defines its target level. The policy was last revised in May 2021 and is included in the appendix.

Cash Management

The basic tool for management of the City's cash is the Council-approved investment policy, which complies with California law. Staff monitors cash regularly in order to maximize investment opportunities. The City pools its funds for investment purposes, participating in both the State Local Agency Investment Fund ("LAIF") and the San Diego County Treasurer's Pooled Money Fund, while placing some funds in a portfolio managed by a professional investment manager. Investment earnings are allocated to the General Fund unless otherwise required by law. Statutory allocations to restricted funds are made in proportion to the ratio of cash balances to the total pooled balances.

Debt Policy / Capital Financing

The City's policy is to incur debt only in certain specific circumstances. Borrowing is generally restricted to the financing of large capital projects but was also recently used to reduce costs for pension obligations. (See Pension/OPEB Funding section below.) Several factors are considered prior to making a decision to debt finance. Staff evaluates whether there are continuing revenues sufficient to service the debt, the potential cost in increased construction costs resulting from a delay, current market conditions, and any additional on-going operational costs that will result from a new facility or project. The City has limited debt obligations, and most capital improvements are completed on a pay-as-you-go basis. Current bond debt obligations include payments on a \$4.885 million general obligation bond issued in 2012 to refund the general obligation bonds issued in 2003 for construction of the City's Library and on a \$5.5 million facilities lease issued in 2017 to finance the City's energy and water conservation project.

Pension / OPEB Funding

The City has created a Pension trust and an Other Post-Employment Benefits (OPEB) trust, both of which are managed by PARS. The City has contributed \$6.05 million to the Pension trust and \$3.1 million to the OPEB trust. As of June 30, 2022, as a result of investment earnings, the combined trusts were valued at \$9.5 million. Further, as allowed under its debt management policy and pursuant to its pension funding policy, the City issued pension obligation bonds (POBs) in November 2021 to pay down a portion of its unfunded actuarial liability (UAL) to CalPERS. The cost of the debt service payments over the life of the bonds will be significantly less than what the City would otherwise be contributing to CalPERS to meet the UAL obligation.



BUDGET SCHEDULE - FISCAL YEAR 2024

DATE & TIME	DESCRIPTION	DEPARTMENT
January 11	Budget instructions & budget forms distribution. Eden open for departments to enter baseline budget.	Finance
January 18 - Jan 23	Budget Kickoff Meetings - Budget Process & Entry Instructions	All Departments
February 21	Council Goal Setting & Budgeting Kick-off	City Council Finance
April 18	Budget workshop / Preliminary Budget Presentation	City Council Finance
May 5	Budget workshop	City Council Finance
May 16	Budget workshop	City Council Finance
May 23	Budget workshop	City Council Finance
June 12	Budget workshop	City Council Finance
June 20	Budget Hearing / Adoption of Budget.	City Council Finance

Section



Summaries & Schedules

Adopted Budget
Fiscal Year 2024

Adopted Budget
Fiscal Year 2024

Fund Balances



**CITY OF NATIONAL CITY
BUDGET ANALYSIS BY FUND
FISCAL YEAR 2024**

Fund	Fund Name	*Est. Beg. Fund Bal., 7/1/23	Estimated Revenues	Transfers In	Transfers Out	Adopted Expenditures	Est. End. Fund Bal., 6/30/24
001	General Fund	\$ 20,833,893	\$ 67,752,029	\$ 2,005,500	\$ 2,999,446	\$ 67,804,266	\$ 19,787,709
104	Library Fund	610,163.00	1,006,586	1,333,616	-	2,358,040	592,325
105	Parks Maintenance Fund	66,763.00	1,172,181	1,060,499	-	2,232,780	66,663
108	Library Capital Outlay Fund	980,628.43	180,000	-	-	53,900	1,106,728
109	Gas Taxes Fund	(483,719.59)	3,286,920	-	-	2,833,850	(30,650)
117	American Rescue Plan Act - ARPA	-	2,000,000	-	2,000,000	-	-
125	Sewer Service Fund	20,512,450.18	11,812,000	-	-	13,183,175	19,141,275
130	EMT-D Revolving Fund	320,741.00	334,124	-	-	330,000	324,865
131	Asset Forfeiture Fund	196,900.16	1,500	-	-	67,500	130,900
166	Nutrition Fund	21,195.00	413,600	772,900	48,000	1,138,500	21,195
172	Trash Rate Stabilization Fund	642,220.00	215,000	-	450,000	503,729	(96,509)
195	Mile of Cars Landscape Maint. Dist. Fund	1,681.00	158,289	17,431	5,500	170,220	1,681
211	Security & Alarm Regulation Fund	218,857.00	47,000	-	-	12,000	253,857
212	Post-Employment Benefits Fund	9,465.00	-	360,000	-	360,000	9,465
258	Pension Obligation Bonds	-	-	5,806,468	-	5,806,468	-
259	Library Bonds Debt Service Fund	950,228.00	399,605	-	-	399,605	950,228
277	National City Public Library Donations Fund	241,098.00	-	-	-	-	241,098
282	Reimbursable Grants City-Wide Fund	(130,219.00)	586,957	-	-	584,457	(127,719)
290	Police Dept Grants	1,053.00	-	-	-	-	1,053
296	Engineering Department Grants Fund	(6,422,020.00)	-	-	-	-	(6,422,020)
301	Community Development Block Grant Fund	(210,124.00)	715,046	-	-	715,045	(210,123)
307	TransNet	1,315,642.00	1,849,000	-	-	1,849,000	1,315,642
320	Library Grants Fund	339,899.00	-	-	-	-	339,899
325	Development Impact Fees Fund	1,463,743.00	55,000	-	-	200,000	1,318,743
326	Transportation Impact Fee Fund	2,217,188.00	260,000	-	-	1,500,000	977,188
420	Parking Authority	68,547.07	359,548	-	-	359,551	68,544
501	Housing Authority Fund	14,160,113.89	861,581	-	564,151	1,076,327	13,381,217
502	Housing Choice Voucher Fund	1,309,510.00	15,583,578	-	-	15,584,948	1,308,140
505	HOME Fund	576,545.48	400,681	-	-	226,761	750,465
532	Low & Moderate Income Housing Asset Fund	695,672.65	162,981	-	-	162,997	695,657
626	Facilities Maintenance Fund	255,053.00	3,252,618	48,000	-	3,300,618	255,053
627	Liability Insurance Fund	5,278,878.00	4,000,000	-	-	4,975,788	4,303,090
629	Information Systems Maintenance Fund	768,875.96	3,143,086	-	-	3,143,086	768,876
630	Office Equipment Depreciation Fund	578,768.00	-	-	-	32,000	546,768
643	Motor Vehicle Service Fund	511,533.00	1,614,404	-	-	1,614,839	511,098
644	Vehicle Replacement Fund	2,027,565.20	1,657,758	450,000	-	1,761,000	2,374,323
Other Funds Total		\$ 49,094,894	\$ 55,529,043	\$ 9,848,914	\$ 3,067,651	\$ 66,536,185	\$ 44,869,016
Total, All Funds		\$ 69,928,787	\$ 123,281,072	\$ 11,854,414	\$ 6,067,097	\$ 134,340,451	\$ 64,656,725

*Note: Only active budgetary funds are included in this schedule and for the general fund is the unassigned fund balance only

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Adopted Budget
Fiscal Year 2024

Interfund Transfers



**CITY OF NATIONAL CITY
FUND TRANSFERS DETAIL
FISCAL YEAR 2024**

From		To		Purpose	Adopted Transfers
001	General Fund	104	Library Fund	Operating Subsidy	\$ 1,333,616
001	General Fund	105	Parks Maintenance Fund	Operating Subsidy	1,060,499
001	General Fund	166	Nutrition Center Fund	Operating Subsidy	227,900
001	General Fund	212	Post-Employment Benefit Fund	Retiree Health Benefits	360,000
001	General Fund	195	Mile of Cars LMD	Maintenance District	17,431
				Total (Net) General Fund Impact	\$ 2,999,446
117	ARPA	001	General Fund	Operating Subsidy	2,000,000
166	Nutrition Center Fund	626	Facilities Maintenance Fund	Custodial Staffing	48,000
172	Refuse Enterprise Fund	644	Vehicle Replacement Fund	Vehicle Purchase	450,000
195	Mile of Cars LMD	001	General Fund	Administrative Transfer	5,500
501	Housing Authority	166	Nutrition Center Fund	Operating Subsidy	564,151
				Total (Net) Other Funds Impact	\$ 3,067,651
				Total, All Funds	\$ 6,067,097

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Adopted Budget
Fiscal Year 2024

Expenditure & Revenue Summary



**CITY OF NATIONAL CITY
EXPENDITURE SUMMARY BY CATEGORY- ALL FUNDS
FISCAL YEAR 2024**

Fund	Fund Name	Personnel Services	Maintenance & Operations	Capital Outlay	Capital Improvements	Alloc Costs & Internal Chrgs	Expenditure Total
001	General Fund						
	Department						
	413 Building	\$ 407,649	823,780	\$ -	\$ -	\$ 109,252	\$ 1,340,681
	401 City Council	610,696	175,000	-	-	132,089	917,785
	402 City Clerk	401,166	86,215	-	-	54,693	542,074
	410 City Treasurer	28,220	2,960	-	-	20,589	51,769
	403 City Manager	1,056,540	343,590	-	-	130,939	1,531,069
	405 City Attorney	782,435	199,050	-	-	101,176	1,082,661
	441 Community Services	1,090,295	624,090	-	-	750,538	2,464,923
	416 Engineering & Public Works	1,570,232	1,547,700	-	-	1,515,772	4,633,704
	404 Finance	1,918,086	369,307	-	-	273,148	2,560,541
	412 Fire	10,153,435	1,152,226	-	-	1,379,017	12,684,678
	419 Housing & Economic Development	92,904	67,900	-	-	128,428	289,232
	407 Human Resources	721,148	312,529	-	-	175,913	1,209,590
	420 Neighborhood Services	1,129,145	72,550	-	-	214,004	1,415,699
	409 Non-Departmental	1,300,000	851,581	-	3,150,000	125,000	5,426,581
	443 Planning	601,183	147,750	-	-	72,719	821,652
	411 Police	24,296,430	2,052,174	160,000	-	4,323,023	30,831,627
001	General Fund Total	\$ 46,159,564	\$ 8,828,402	\$ 160,000	\$ 3,150,000	\$ 9,506,300	\$ 67,804,266
104	Library Fund	1,312,013	177,140	-	-	868,887	2,358,040
105	Parks Maintenance Fund	1,455,690	444,900	-	-	332,191	2,232,780
108	Library Capital Outlay Fund	-	48,900	5,000	-	-	53,900
109	Gas Taxes Fund	466,608	563,100	-	1,519,578	284,564	2,833,850
117	American Rescue Plan Act - ARPA	-	-	-	-	-	-
125	Sewer Service Fund	1,380,400	8,356,300	-	3,000,000	446,475	13,183,175
130	EMT-D Revolving Fund	330,000	-	-	-	-	330,000
131	Asset Forfeiture Fund	-	17,500	50,000	-	-	67,500
166	Nutrition Fund	670,555	440,050	-	-	27,895	1,138,500
172	Refuse Enterprise Fund	193,000	10,000	-	300,000	729	503,729
195	Mile of Cars Landscape Maint. Dist. Fund	-	170,220	-	-	-	170,220
211	Security & Alarm Regulation Fund	-	12,000	-	-	-	12,000
212	Post-Employment Benefits Fund	360,000	-	-	-	-	360,000
258	Pension Obligation Bonds	-	5,806,468	-	-	-	5,806,468
259	Library Bonds Debt Service Fund	-	399,605	-	-	-	399,605
277	National City Public Library Donations Fund	-	-	-	-	-	-
282	Reimbursable Grants Citywide	584,457	-	-	-	-	584,457
301	Community Development Block Grant Fund	86,964	628,081	-	-	-	715,045
307	TransNet	-	-	-	1,849,000	-	1,849,000
320	Library Grants Fund	-	-	-	-	-	-
325	Development Impact Fees	-	-	-	200,000	-	200,000
326	Transportation Impact Fee Fund	-	-	-	1,500,000	-	1,500,000
420	Parking Authority	268,051	91,500	-	-	-	359,551
501	Housing Authority	367,827	708,500	-	-	-	1,076,327
502	Housing Choice Voucher Fund	1,115,157	14,319,262	5,000	-	145,529	15,584,948
505	HOME Fund	173,011	53,750	-	-	-	226,761
532	Housing Asset Fund	109,013	51,000	-	-	2,984	162,997
626	Facilities Maintenance Fund	1,003,926	2,164,872	-	-	131,820	3,300,618
627	Liability Insurance Fund	80,438	4,895,350	-	-	-	4,975,788
629	Information Systems Maintenance Fund	610,945	1,971,524	455,750	100,000	4,867	3,143,086
630	Office Equipment Depreciation Fund	-	-	32,000	-	-	32,000
643	Motor Vehicle Service Fund	533,995	1,077,200	-	-	3,644	1,614,839
644	Vehicle Replacement Fund	-	45,000	1,716,000	-	-	1,761,000
	Other Funds Total	\$ 11,102,050	\$ 42,452,222	\$ 2,263,750	\$ 8,468,578	\$ 2,249,585	\$ 66,536,185
	Total, All Funds	\$ 57,261,613	\$ 51,280,624	\$ 2,423,750	\$ 11,618,578	\$ 11,755,886	\$ 134,340,451

**CITY OF NATIONAL CITY
REVENUE SUMMARY BY CATEGORY- ALL FUNDS
FISCAL YEAR 2024**

Fund	Fund Name	Sales & Use Tax	District Trans & Use Tax	Property Tax	Prop in Lieu of VLF	Other Revenues	Revenue Total
001	General Fund	\$ 24,394,000	\$ 15,004,000	\$ 2,598,287	\$ 8,599,000	\$ 17,156,742	\$ 67,752,029
104	Library Fund	-	-	1,002,176	-	4,410	1,006,586
105	Parks Maintenance Fund	-	-	1,167,036	-	5,145	1,172,181
108	Library Capital Outlay Fund	-	-	-	-	180,000	180,000
109	Gas Taxes Fund	-	-	-	-	3,286,920	3,286,920
117	American Rescue Plan Act - ARPA	-	-	-	-	2,000,000	2,000,000
125	Sewer Service Fund	-	-	-	-	11,812,000	11,812,000
130	EMT-D Revolving Fund	-	-	-	-	334,124	334,124
131	Asset Forfeiture Fund	-	-	-	-	1,500	1,500
166	Nutrition Fund	-	-	-	-	413,600	413,600
172	Refuse Enterprise Fund	-	-	-	-	215,000	215,000
195	Mile of Cars Landscape Maint. Dist. Fund	-	-	158,289	-	-	158,289
211	Security and Alarm Regulation Fund	-	-	-	-	47,000	47,000
259	Library Bonds Debt Service Fund	-	-	399,605	-	-	399,605
282	Reimbursable Grants Citywide	-	-	-	-	586,957	586,957
301	Community Development Block Grant Fund	-	-	-	-	715,046	715,046
307	TransNet	-	-	-	-	1,849,000	1,849,000
325	Development Impact Fees	-	-	-	-	55,000	55,000
326	Transportation Impact Fee Fund	-	-	-	-	260,000	260,000
420	Parking Authority	-	-	-	-	359,548	359,548
501	Housing Authority	-	-	-	-	861,581	861,581
502	Housing Choice Voucher Fund	-	-	-	-	15,583,578	15,583,578
505	HOME Fund	-	-	-	-	400,681	400,681
532	Housing Asset Fund	-	-	-	-	162,981	162,981
626	Facilities Maintenance Fund	-	-	-	-	3,252,618	3,252,618
627	Liability Insurance Fund	-	-	-	-	4,000,000	4,000,000
629	Information Systems Maintenance Fund *	-	-	-	-	3,143,086	3,143,086
643	Motor Vehicle Service Fund *	-	-	-	-	1,614,404	1,614,404
644	Vehicle Replacement Fund *	-	-	-	-	1,657,758	1,657,758
	All Funds Total	\$ 24,394,000	\$ 15,004,000	\$ 5,325,393	\$ 8,599,000	\$ 69,958,679	\$ 123,281,072

Adopted Budget
Fiscal Year 2024

Cost Recovery



**CITY OF NATIONAL CITY
GENERAL FUND COST RECOVERY / COST ALLOCATION PLAN
FISCAL YEAR 2024**

Fund	Fund Name	Total
109	Gas Taxes Fund ³	\$ 128,529
125	Sewer Service Fund ¹ EMT-D	239,533
130	Revolving Fund	16,964
172	Refuse Enterprise Fund	12,365
502	Housing Choice Voucher ²	180,000
Total Costs Recovered By General Fund		\$ <u>577,391.00</u>

¹ Cost Allocation Plan rate charged is 25.00% of the calculated allocated rate for the fiscal year.

² Cost Allocation Plan rate charged is 33.33% of the calculated allocated rate for the fiscal year.

³ Cost Allocation Plan rate charged is 50.00% of the calculated allocated rate for the fiscal year.

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Adopted Budget
Fiscal Year 2024

Internal Service Charges



**CITY OF NATIONAL CITY
SUMMARY OF INTERNAL SERVICE CHARGES BY FUND DEPARTMENT
FISCAL YEAR 2024**

Fund / Dept	Fund/Dept/Div Name	Facilities Maintenance	Information Systems	Risk Management	Vehicle Leases & Replacement	Vehicle Maintenance	Total
001-401	City Council	\$ 58,074	\$ 66,714	\$ 7,301	\$ -	\$ -	\$ 132,089
001-402	City Clerk	19,359	31,951	3,383	-	-	54,693
001-403	City Manager	67,752	53,720	9,467	-	-	130,939
001-405	City Attorney	48,395	42,132	10,649	-	-	101,176
001-410	City Treasurer	9,678	10,182	729	-	-	20,589
001-411	Police	541,703	1,638,784	919,373	628,881	594,283	4,323,023
001-413	Building	38,715	57,939	5,816	4,000	2,781	109,252
001-416	Engineering & Public Works	532,546	213,085	391,740	287,733	90,668	1,515,772
001-412	Fire	341,151	196,941	66,115	482,768	292,042	1,379,017
001-404	Finance	130,668	129,887	12,594	-	-	273,148
001-419	Housing & Economic Develop.	52,266	56,700	4,986	-	14,476	128,428
001-407	Human Resources	110,691	58,277	6,945	-	-	175,913
001-420	Neighborhood Services	29,037	100,750	8,190	38,080	37,948	214,004
001-441	Community Services	588,174	97,597	33,514	5,920	25,334	750,538
001-443	Planning	38,715	29,138	4,867	-	-	72,719
104-431	Library	573,954	212,357	60,431	-	22,145	868,887
105-416	Parks Maintenance	-	20,364	32,030	115,990	163,807	332,191
109-416	Public Works - Streets	20,497	11,587	39,393	-	213,087	284,564
125-416	Sewer Service	20,497	17,551	312,263	21,300	74,864	446,475
166-441	Nutrition Fund	-	-	7,289	-	20,607	27,895
172-416	Refuse	-	-	729	-	-	729
502-419	Housing Choice Voucher	30,747	94,446	8,554	9,000	2,781	145,529
626-416	Facilities Maintenance	-	-	8,151	64,087	59,581	131,820
629-403	Information Technology Services	-	-	4,867	-	-	4,867
643-416	Motor Vehicle Service Fund	-	-	3,644	-	-	3,644
532-419	Housing Asset Fund	-	2,984	-	-	-	2,984
Total		\$ 3,252,618	\$ 3,143,086	\$ 1,963,019	\$ 1,657,759	\$ 1,614,404	\$ 11,630,886

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Adopted Budget
Fiscal Year 2024

Staffing Levels



**CITY OF NATIONAL CITY
SUMMARY OF AUTHORIZED POSITIONS BY DEPARTMENT
FISCAL YEAR 2024**

AUTHORIZED POSITIONS	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Adopted
CITY COUNCIL			
Confidential Assistant	1.00	1.00	
Councilmember	4.00	4.00	4.00
Executive Assistant IV			1.00
Mayor	1.00	1.00	1.00
CITY COUNCIL Total	6.00	6.00	6.00
CITY CLERK			
City Clerk	1.00	1.00	1.00
Deputy City Clerk	1.00	1.00	1.00
Executive Secretary	1.00	1.00	1.00
CITY CLERK Total	3.00	3.00	3.00
CITY MANAGER			
Assistant City Manager	1.00	1.00	1.00
City Manager	1.00	1.00	1.00
Community Development Spec II	1.00		
Community Development Spec III		1.00	1.00
Executive Assistant IV	1.00	1.00	1.00
Information Technology Analyst	1.00		
Information Technology Manager	1.00	1.00	1.00
Information Technology Technician	2.00	2.00	2.00
Management Analyst II	1.00	1.00	
Management Analyst III/PIO			1.00
Senior Office Assistant	1.00	1.00	1.00
Senior Info Technology Analyst		1.00	1.00
CITY MANAGER Total	10.00	10.00	10.00
FINANCE			
Accountant	2.00	2.00	2.00
Accounting Assistant	5.00	2.00	2.00
Administrative Technician	1.00	1.00	1.00
Budget Manager	1.00	1.00	1.00
Buyer	1.00	1.00	1.00
Director Of Admin Services	0.50	0.50	0.50

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**CITY OF NATIONAL CITY
SUMMARY OF AUTHORIZED POSITIONS BY DEPARTMENT
FISCAL YEAR 2024**

AUTHORIZED POSITIONS	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Adopted
Financial Services Officer	1.00	1.00	1.00
Management Analyst II			1.00
Payroll Technician I	1.00	1.00	1.00
Payroll Technician II		1.00	1.00
Senior Accountant	1.00	1.00	1.00
Senior Accounting Assistant	1.00	2.00	2.00
FINANCE Total	14.50	13.50	14.50
CITY ATTORNEY			
Assistant City Attorney	1.00	1.00	1.00
City Attorney	1.00	1.00	1.00
Deputy City Attorney	1.00	1.00	1.00
Executive Assistant IV	1.00	1.00	1.00
CITY ATTORNEY Total	4.00	4.00	4.00
HUMAN RESOURCES			
Administrative Secretary	1.00		
Director Of Admin Services	0.50	0.50	0.50
Executive Assistant IV		1.00	1.00
Human Resources Manager	1.00	1.00	1.00
Management Analyst II	1.00	1.50	1.50
Senior Office Assistant	1.00	1.00	1.00
HUMAN RESOURCES Total	4.50	5.00	5.00
CITY TREASURER			
City Treasurer	1.00	1.00	1.00
CITY TREASURER Total	1.00	1.00	1.00
POLICE			
Administrative Secretary	1.00	1.00	1.00
Animal Regulations Officer	2.00	3.00	2.00
Assistant Chief Of Police		1.00	1.00
Community Services Officer	2.00	2.00	2.00
Crime & Intelligence Analyst			1.00
Crime Analyst	1.00	1.00	
Crime Scene Specialist	1.00	1.00	1.00

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**CITY OF NATIONAL CITY
SUMMARY OF AUTHORIZED POSITIONS BY DEPARTMENT
FISCAL YEAR 2024**

AUTHORIZED POSITIONS	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Adopted
Executive Assistant II	1.00	1.00	1.00
Information Technology Analyst	1.00	1.00	1.00
Management Analyst II		1.00	1.00
Police Captain	2.00	2.00	2.00
Police Chief	1.00	1.00	1.00
Police Corporal	21.00	21.00	21.00
Police Dispatcher	11.00	11.00	13.00
Police Investigator	1.00	1.00	1.00
Police Lieutenant	5.00	5.00	5.00
Police Officer	44.00	46.00	48.00
Police Operations Assistant	1.00	1.00	1.00
Police Records Clerk	5.00	5.00	5.00
Police Records Supervisor	1.00	1.00	1.00
Police Sergeant	13.00	13.00	13.00
Police Support Services Mgr.	1.00	1.00	1.00
Property & Evidence Spec I	1.00	1.00	1.00
Property & Evidence Spec II	1.00	1.00	1.00
Property & Evidence Supervisor	1.00	1.00	1.00
Senior Office Assistant	1.00	1.00	1.00
Senior Police Dispatcher	2.00	2.00	2.00
Stop Grant Office Coordinator	1.00	1.00	1.00
Training Coordinator	1.00	1.00	1.00
POLICE Total	123.00	128.00	131.00
FIRE			
Administrative Secretary	1.00	1.00	
Battalion Chief	1.00	1.00	1.00
Deputy Fire Marshal	1.00	1.00	1.00
Director Of Emergency Services	1.00	1.00	
Executive Secretary			1.00
Fire Battalion Chief	3.00	3.00	3.00
Fire Captain	12.00	12.00	12.00
Fire Chief			1.00
Fire Engineer	9.00	9.00	9.00
Fire Inspector	2.00	2.00	3.00

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**CITY OF NATIONAL CITY
SUMMARY OF AUTHORIZED POSITIONS BY DEPARTMENT
FISCAL YEAR 2024**

AUTHORIZED POSITIONS	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Adopted
Firefighter	20.00	20.00	20.00
Management Analyst III	1.00	1.00	1.00
Senior Office Assistant	1.00	1.00	1.00
FIRE Total	52.00	52.00	53.00
BUILDING & SAFETY			
Building Official	1.00	1.00	1.00
Permit Technician	2.00	2.00	2.00
Senior Building Inspector	1.00	1.00	1.00
BUILDING & SAFETY Total	4.00	4.00	4.00
ENGINEERING & PUBLIC WORKS			
Administrative Secretary	1.00	1.00	1.00
Assistant Engineer-Civil	2.00	2.00	2.00
Associate Civil Engineer		1.00	1.00
Asst. Director Engineering / PW		1.00	1.00
Building Trades Specialist	3.00	3.00	3.00
Civil Engineering Technician	1.00	1.00	1.00
Custodian	7.00	7.00	7.00
Director Of Pw/City Engineer	1.00	1.00	1.00
Equip. Maintenance Supervisor	1.00	1.00	1.00
Equipment Mechanic	3.00	3.00	3.00
Equipment Operator	4.00	4.00	4.00
Executive Secretary	1.00	1.00	1.00
Facilities Maintenance Supervisor	1.00	1.00	1.00
Lead Equipment Mechanic	1.00	1.00	1.00
Lead Tree Trimmer	1.00	1.00	2.00
Maintenance Worker	8.00	8.00	8.00
Management Analyst II	1.00	1.00	
Management Analyst III			1.00
Park Caretaker	4.00	4.00	4.00
Park Superintendent	1.00	1.00	1.00
Park Supervisor	1.00	1.00	1.00
Parks Equipment Operator	1.00	1.00	1.00

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**CITY OF NATIONAL CITY
SUMMARY OF AUTHORIZED POSITIONS BY DEPARTMENT
FISCAL YEAR 2024**

AUTHORIZED POSITIONS	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Adopted
Permit Technician			1.00
Principal Civil Engineer	1.00		
Senior Civil Engineering Tech	1.00	1.00	1.00
Senior Construction Inspector	1.00	1.00	1.00
Senior Equipment Operator	2.00	2.00	2.00
Senior Office Assistant	1.00	1.00	1.00
Senior Park Caretaker	4.00	4.00	4.00
Senior Traffic Painter	1.00	1.00	1.00
Street & Wastewater Maintenance Supervisor	1.00	1.00	1.00
Street Sweeper Operator	2.00	2.00	2.00
Supervising Custodian	1.00	1.00	1.00
Traffic Painter	1.00	1.00	1.00
Tree Trimmer	1.00	1.00	2.00
ENGINEERING & PUBLIC WORKS Total	60.00	61.00	64.00
HOUSING AND ECONOMIC DEVELOPMENT			
Community Development Manager	1.00	1.00	1.00
Community Development Spec II	1.00	1.00	1.00
Dir Of Housing & Economic Dev	1.00	1.00	1.00
Executive Assistant IV	1.00	1.00	
Executive Secretary			1.00
Homelessness Outreach Coordinator		1.00	
Housing Assistant	2.00	2.00	2.00
Housing Inspector I	1.00		
Housing Programs Manager	1.00	1.00	1.00
Housing Specialist	5.00	5.00	5.00
Property Agent	1.00	1.00	1.00
Senior Accountant			1.00
Senior Housing Specialist	1.00	1.00	1.00
HOUSING AND ECONOMIC DEVELOPMENT Total	15.00	15.00	15.00
NEIGHBORHOOD SERVICES			
Administrative Secretary	1.00	1.00	1.00
Code Conformance Officer I		1.00	
Code Conformance Officer II	1.00	1.00	

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**CITY OF NATIONAL CITY
SUMMARY OF AUTHORIZED POSITIONS BY DEPARTMENT
FISCAL YEAR 2024**

AUTHORIZED POSITIONS	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Adopted
Director Of Community Development	1.00	1.00	1.00
Executive Secretary			1.00
Graffiti Removal Assistant	1.00	1.00	1.00
Graffiti Removal Technician	1.00	1.00	1.00
Homelessness Outreach Coordinator			1.00
Housing Inspector I		1.00	1.00
Neighborhood Services Manager	1.00	1.00	1.00
Parking Regulations Officer	3.00	3.00	3.00
Senior Office Assistant	1.00	1.00	1.00
Senior Code Conformance Officer			1.00
NEIGHBORHOOD SERVICES Total	10.00	12.00	13.00
LIBRARY			
Academic Enrichment Program Coordinator	1.00	1.00	1.00
Administrative Secretary	1.00	1.00	1.00
Circulation Supervisor			1.00
Librarian			2.00
Library/Community Services Director	0.50	0.50	0.50
Management Analyst II		0.50	0.50
Principal Library	1.00	1.00	1.00
Senior Librarian	1.00	1.00	1.00
Senior Library Technician	3.00	3.00	
LIBRARY Total	7.50	8.00	8.00
COMMUNITY SERVICES			
Community Services Manager		1.00	1.00
Executive Chef	1.00	1.00	1.00
Food Services Worker	0.75	0.75	0.75
Home Delivered Meals Coordinator	1.00	1.00	1.00
Home Delivered Meals Driver	1.50	1.50	2.00
Library/ Community Services Director	0.50	0.50	0.50
Management Analyst II		0.50	0.50
Nutrition Program Manager	1.00	1.00	

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**CITY OF NATIONAL CITY
SUMMARY OF AUTHORIZED POSITIONS BY DEPARTMENT
FISCAL YEAR 2024**

AUTHORIZED POSITIONS	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Adopted
Nutrition Services Supervisor			1.00
Recreation Center Supervisor	2.75		
Recreation Program Coordinator			1.00
Recreation Superintendent	1.00		
Recreation Supervisor		2.75	2.75
Senior Office Assistant	1.00	1.00	1.00
Sous Chef	1.00	1.00	1.00
COMMUNITY SERVICES Total	11.50	12.00	13.50
PLANNING			
Assistant Planner	1.00	1.00	1.00
Associate Planner	1.00	1.00	1.00
Community Health & Environmental Planner			1.00
Executive Secretary	1.00	1.00	
Planning Manager		1.00	1.00
Planning Technician	1.00	1.00	1.00
Principal Planner	1.00	1.00	
PLANNING Total	5.00	6.00	5.00
Grand Total	331.00	340.50	350.00

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**CITY OF NATIONAL CITY
SUMMARY OF AUTHORIZED POSITIONS BY FUND
FISCAL YEAR 2024**

AUTHORIZED POSITIONS BY FUND	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Adopted
GENERAL FUND			
Accountant	2.00	2.00	2.00
Accounting Assistant	5.00	2.00	2.00
Administrative Secretary	4.70	3.70	2.70
Administrative Technician	1.00	1.00	1.00
Animal Regulations Officer	2.00	3.00	2.00
Assistant Chief Of Police		1.00	1.00
Assistant City Attorney	1.00	1.00	1.00
Assistant City Manager	1.00	1.00	1.00
Assistant Engineer-Civil	1.50	1.50	1.50
Assistant Planner	1.00	1.00	1.00
Associate Civil Engineer		0.60	0.60
Associate Planner	1.00	1.00	1.00
Asst Director Engineering / PW		0.70	0.70
Battalion Chief	1.00	1.00	1.00
Budget Manager	1.00	1.00	1.00
Building Official	1.00	1.00	1.00
Buyer	1.00	1.00	1.00
City Attorney	1.00	1.00	1.00
City Clerk	1.00	1.00	1.00
City Manager	1.00	1.00	1.00
City Treasurer	1.00	1.00	1.00
Civil Engineering Technician	0.80	0.80	0.80
Code Conformance Officer I		1.00	
Code Conformance Officer II	1.00	1.00	
Community Development Spec II	1.00		
Community Development Spec III		1.00	1.00
Community Health & Environ Planner			1.00
Community Services Manager		1.00	1.00
Community Services Officer	2.00	2.00	2.00
Confidential Assistant	1.00	1.00	
Councilmember	4.00	4.00	4.00
Crime & Intelligence Analyst			1.00
Crime Analyst	1.00	1.00	

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**CITY OF NATIONAL CITY
SUMMARY OF AUTHORIZED POSITIONS BY FUND
FISCAL YEAR 2024**

AUTHORIZED POSITIONS BY FUND	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Adopted
Crime Scene Specialist	1.00	1.00	1.00
Deputy City Attorney	1.00	1.00	1.00
Deputy City Clerk	1.00	1.00	1.00
Deputy Fire Marshal	1.00	1.00	1.00
Director Of Admin Services	1.00	1.00	1.00
Director Of Comm Development	1.00	1.00	1.00
Director Of Emergency Services	1.00	1.00	
Director Of Pw/City Engineer	0.60	0.60	0.60
Equipment Operator	0.50	0.50	1.32
Executive Assistant II	1.00	1.00	1.00
Executive Assistant IV	2.00	3.00	4.00
Executive Secretary	2.70	2.70	3.70
Financial Services Officer	1.00	1.00	1.00
Fire Battalion Chief	3.00	3.00	3.00
Fire Captain	12.00	12.00	12.00
Fire Chief			1.00
Fire Engineer	9.00	9.00	9.00
Fire Inspector	2.00	2.00	3.00
Firefighter	15.00	15.00	15.75
Graffiti Removal Assistant	1.00	1.00	1.00
Graffiti Removal Technician	1.00	1.00	1.00
Homelessness Outreach Coordinator		1.00	1.00
Human Resources Manager	1.00	1.00	1.00
Information Technology Analyst	1.00	1.00	1.00
Library/Comm Svcs Director	0.50	0.50	0.50
Management Analyst II	2.70	4.70	4.00
Management Analyst III	1.00	1.00	1.70
Management Analyst III/PIO			1.00
Mayor	1.00	1.00	1.00
Neighborhood Services Mgr	1.00	1.00	1.00
Payroll Technician I	1.00	1.00	1.00
Payroll Technician II		1.00	1.00
Permit Technician	2.00	2.00	3.00
Planning Manager		1.00	1.00

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**CITY OF NATIONAL CITY
SUMMARY OF AUTHORIZED POSITIONS BY FUND
FISCAL YEAR 2024**

AUTHORIZED POSITIONS BY FUND	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Adopted
Planning Technician	1.00	1.00	1.00
Police Captain	2.00	2.00	2.00
Police Chief	1.00	1.00	1.00
Police Corporal	21.00	21.00	21.00
Police Dispatcher	11.00	11.00	13.00
Police Investigator	1.00	1.00	1.00
Police Lieutenant	5.00	5.00	5.00
Police Officer	44.00	46.00	48.00
Police Operations Assistant	1.00	1.00	1.00
Police Records Clerk	5.00	5.00	5.00
Police Records Supervisor	1.00	1.00	1.00
Police Sergeant	13.00	13.00	13.00
Police Support Services Mgr.	1.00	1.00	1.00
Principal Civil Engineer	0.70		
Principal Planner	1.00	1.00	
Property & Evidence Spec I	1.00	1.00	1.00
Property & Evidence Spec II	1.00	1.00	1.00
Property & Evidence Supervisor	1.00	1.00	1.00
Property Agent	0.50	0.50	0.50
Recreation Center Supervisor	2.75		
Recreation Program Coord			1.00
Recreation Superintendent	1.00		
Recreation Supervisor		2.75	2.75
Senior Accountant	1.00	1.00	1.25
Senior Accounting Assistant	1.00	2.00	2.00
Senior Building Inspector	1.00	1.00	1.00
Senior Civil Engineering Tech	0.80	0.80	0.80
Senior Construction Inspector	0.80	0.80	0.80
Senior Equipment Operator	0.25	0.25	0.66
Senior Office Assistant	4.70	4.70	4.70
Senior Police Dispatcher	2.00	2.00	2.00
Senior Traffic Painter			0.55
Sr Code Conformance Officer			1.00
Stop Grant Office Coordinator	1.00	1.00	1.00

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**CITY OF NATIONAL CITY
SUMMARY OF AUTHORIZED POSITIONS BY FUND
FISCAL YEAR 2024**

AUTHORIZED POSITIONS BY FUND	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Adopted
Traffic Painter			0.55
Training Coordinator	1.00	1.00	1.00
GENERAL FUND Total	237.50	246.10	255.43
LIBRARY FUND			
Academic Enrichment Prog Coord		1.00	1.00
Administrative Secretary	1.00	1.00	1.00
Circulation Supervisor			1.00
Librarian			2.00
Library/Comm Svcs Director	0.50	0.50	0.50
Management Analyst II		0.50	0.50
Principal Library	1.00	1.00	1.00
Senior Librarian	1.00	1.00	1.00
Senior Library Technician	3.00	3.00	
LIBRARY FUND Total	6.50	8.00	8.00
PARKS MAINTENANCE FUND			
Lead Tree Trimmer	1.00	1.00	2.00
Park Caretaker	4.00	4.00	4.00
Park Superintendent	1.00	1.00	1.00
Park Supervisor	1.00	1.00	1.00
Parks Equipment Operator	1.00	1.00	1.00
Senior Park Caretaker	4.00	4.00	4.00
Tree Trimmer	1.00	1.00	2.00
PARKS MAINTENANCE FUND Total	13.00	13.00	15.00
GAS TAXES FUND			
Equipment Operator	1.50	1.50	0.68
Maintenance Worker	4.50	4.50	2.03
Senior Equipment Operator	0.75	0.75	0.34
Senior Traffic Painter	1.00	1.00	0.45
St & Wastewater Maint Super	0.50	0.50	0.23
Traffic Painter	1.00	1.00	0.45
GAS TAXES FUND Total	9.25	9.25	4.18
SEWER SERVICE FUND			

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**CITY OF NATIONAL CITY
SUMMARY OF AUTHORIZED POSITIONS BY FUND
FISCAL YEAR 2024**

AUTHORIZED POSITIONS BY FUND	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Adopted
Administrative Secretary	0.30	0.30	0.30
Assistant Engineer-Civil	0.50	0.50	0.50
Associate Civil Engineer		0.40	0.40
Asst Director Engineering / PW		0.30	0.30
Civil Engineering Technician	0.20	0.20	0.20
Director Of Pw/City Engineer	0.40	0.40	0.40
Equipment Operator	2.00	2.00	2.00
Executive Secretary	0.30	0.30	0.30
Maintenance Worker	3.50	3.50	5.97
Management Analyst II	0.30	0.30	
Management Analyst III			0.30
Principal Civil Engineer	0.30		
Senior Civil Engineering Tech	0.20	0.20	0.20
Senior Construction Inspector	0.20	0.20	0.20
Senior Equipment Operator	1.00	1.00	1.00
Senior Office Assistant	0.30	0.30	0.30
St & Wastewater Maint Super	0.50	0.50	0.77
SEWER SERVICE FUND Total	10.00	10.40	13.14
NUTRITION			
Executive Chef	1.00	1.00	1.00
Food Services Worker	0.75	0.75	0.75
Home Delivered Meals Coord	1.00	1.00	1.00
Home Delivered Meals Driver	1.50	1.50	2.00
Nutrition Program Manager	1.00	1.00	
Nutrition Services Supervisor			1.00
Senior Office Assistant	1.00	1.00	1.00
Sous Chef	1.00	1.00	1.00
NUTRITION Total	7.25	7.25	7.75
REFUSE ENTERPRISE FUND			
Street Sweeper Operator	2.00	2.00	2.00
REFUSE ENTERPRISE FUND Total	2.00	2.00	2.00
REIMBURSABLE GRANTS CITYWIDE			
Firefighter	5.00	5.00	4.25

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**CITY OF NATIONAL CITY
SUMMARY OF AUTHORIZED POSITIONS BY FUND
FISCAL YEAR 2024**

AUTHORIZED POSITIONS BY FUND	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Adopted
REIMBURSABLE GRANTS CITYWIDE Total	5.00	5.00	4.25
GRANT-C.D.B.G.			
Academic Enrichment Prog Coord	1.00		
Community Development Manager	0.70	0.70	0.20
Community Development Spec II	1.00	0.90	0.50
Dir Of Housing & Economic Dev	0.20	0.10	
Executive Assistant IV		0.35	
GRANT-C.D.B.G. Total	2.90	2.05	0.70
PARKING AUTHORITY			
Parking Regulations Officer	3.00	3.00	3.00
PARKING AUTHORITY Total	3.00	3.00	3.00
HOUSING AUTHORITY			
Community Development Manager			0.60
Dir Of Housing & Economic Dev	0.50	0.10	0.50
Executive Assistant IV	1.00	0.25	
Executive Secretary			0.70
Housing Inspector I	1.00	1.00	1.00
HOUSING AUTHORITY Total	2.50	1.35	2.80
SECTION 8 FUND			
Dir Of Housing & Economic Dev	0.10	0.10	0.10
Executive Secretary			0.15
Housing Assistant	2.00	2.00	2.00
Housing Programs Manager	1.00	1.00	1.00
Housing Specialist	5.00	5.00	5.00
Senior Accountant			0.50
Senior Housing Specialist	1.00	1.00	1.00
SECTION 8 FUND Total	9.10	9.10	9.75
HOME FUND			
Community Development Manager	0.30	0.30	0.20
Community Development Spec II		0.10	0.50
Dir Of Housing & Economic Dev		0.50	0.20

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**CITY OF NATIONAL CITY
SUMMARY OF AUTHORIZED POSITIONS BY FUND
FISCAL YEAR 2024**

AUTHORIZED POSITIONS BY FUND	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Adopted
Executive Assistant IV		0.15	
Executive Secretary			0.15
Property Agent		0.25	0.25
HOME FUND Total	0.30	1.30	1.30
LOW&MOD INCOME HOUSING ASSET FUND			
Dir Of Housing & Economic Dev	0.20	0.20	0.20
Executive Assistant IV		0.25	
Property Agent	0.50	0.25	0.25
Senior Accountant			0.25
LOW&MOD INCOME HOUSING ASSET FUND Total	0.70	0.70	0.70
FACILITIES MAINT FUND			
Building Trades Specialist	3.00	3.00	3.00
Custodian	7.00	7.00	7.00
Facilities Maint. Supervisor	1.00	1.00	1.00
Supervising Custodian	1.00	1.00	1.00
FACILITIES MAINT FUND Total	12.00	12.00	12.00
LIABILITY INS. FUND			
Senior Office Assistant	1.00	1.00	1.00
LIABILITY INS. FUND Total	1.00	1.00	1.00
INFORMATION SYSTEMS MAINTENANCE			
Information Technology Analyst	1.00		
Information Technology Manager	1.00	1.00	1.00
Information Technology Technician	2.00	2.00	2.00
Sr Info Technology Analyst		1.00	1.00
INFORMATION SYSTEMS MAINTENANC Total	4.00	4.00	4.00
MOTOR VEHICLE SVC FUND			
Equip. Maint. Supervisor	1.00	1.00	1.00
Equipment Mechanic	3.00	3.00	3.00
Lead Equipment Mechanic	1.00	1.00	1.00
MOTOR VEHICLE SVC FUND Total	5.00	5.00	5.00

* Starting in FY2022 Hourly/Non-benefited positions are no longer included in FTE count. Budgets for hourly positions can be found in the individual department pages of Section IV of the document.

**CITY OF NATIONAL CITY
SUMMARY OF AUTHORIZED POSITIONS BY FUND
FISCAL YEAR 2024**

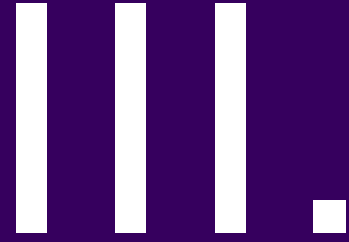
AUTHORIZED POSITIONS BY FUND	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Adopted
Grand Total	331.00	340.50	350.00

* Starting in FY2022 Hourly/Non-benefited positions are no longer included in FTE count. Budgets for hourly positions can be found in the individual department pages of Section IV of the document.

CALIFORNIA
NATIONAL CITY
1887
INCORPORATED

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Section



Fund Revenue
and
Expenditure
Detail

Adopted Budget
Fiscal Year 2024



001 - GENERAL FUND

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
REVENUES					
Transfers In					
3999	TRANSFERS FROM OTHER FUNDS	\$5,500	\$2,065,500	\$2,005,500	\$2,005,500
Transfers In Total		\$5,500	\$2,065,500	\$2,005,500	\$2,005,500
Sales & Use Tax / District Tax					
3010	SALES & USE TAXES	\$22,139,734	\$23,849,256	\$23,905,000	\$24,394,000
3015	DISTRICT TRANSACTION & USE TAX	\$13,118,582	\$15,246,516	\$14,951,000	\$15,004,000
Sales & Use Tax / District Tax Total		\$35,258,316	\$39,095,772	\$38,856,000	\$39,398,000
Property Tax in Lieu of VLF					
3012	PROPERTY TAX: IN LIEU OF VLF	\$7,634,768	\$7,895,180	\$8,223,000	\$8,599,000
Property Tax in Lieu of VLF Total		\$7,634,768	\$7,895,180	\$8,223,000	\$8,599,000
Property Tax					
3000	CURRENT YEAR-SECURED	\$3,884,648	\$4,038,412	\$4,294,800	\$4,460,000
3001	CURRENT YEAR-UNSECURED	\$118,807	\$105,075	\$108,000	\$128,000
3002	SUPPLEMENTAL ROLL	\$174,665	\$253,633	\$170,000	\$170,000
3003	PRIOR YEAR-SECURED & UNSECURED	\$1,208	\$2,677	\$1,500	\$1,500
3006	INTEREST, PENALTIES & DELINQ.	\$10,724	\$7,715	\$8,000	\$8,000
3009	PROPERTY TAXES ALLOCATED	(\$1,900,033)	(\$1,999,888)	(\$2,084,947)	(\$2,169,213)
Property Tax Total		\$2,290,019	\$2,407,624	\$2,497,353	\$2,598,287
Other Revenues					
3014	PROP 172-PUBLIC SAFETY SALES TAX	\$182,325	\$219,475	\$223,000	\$233,000
3016	AB1290 PROPERTY TAX PASS THRU PMT-CDC	\$653,029	\$662,474	\$650,000	\$705,993
3017	SA RESIDUAL BALANCE DISTRIBUTIONS	\$3,087,411	\$2,964,320	\$2,950,000	\$3,062,000
3018	US FISH & WILDLIFE IN LIEU OF PROP.TAX	\$1,013	\$542	\$100	\$500
3020	TRANSIENT LODGING TAX	\$1,600,549	\$1,862,718	\$1,600,000	\$1,836,000
3030	CABLE TV FRANCHISE	\$398,810	\$347,356	\$350,000	\$350,000
3031	ELECTRIC FRANCHISE	\$863,049	\$1,034,922	\$1,000,000	\$1,020,000
3032	GAS FRANCHISE	\$90,455	\$115,152	\$90,000	\$90,000
3033	REFUSE FRANCHISE	\$752,122	\$633,729	\$575,000	\$637,500
3040	BUSINESS LICENSE TAX	\$543,960	\$624,124	\$530,000	\$624,000
3041	RESIDENTIAL RENTAL FEE	\$193,475	\$169,529	\$140,000	\$173,400
3043	SB1186 DISABILITY ACCESS	\$18,938	\$23,071	\$6,000	\$20,000
3100	LICENSES AND PERMITS	\$8,143	\$30,354	\$7,320	\$7,320



001 - GENERAL FUND

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
3101	ADMINISTRATIVE FEES	\$54,281	\$45,077	\$36,500	\$36,500
3120	BUILDING PERMITS	\$478,011	\$396,551	\$423,000	\$500,000
3122	STORAGE TANK PERMITS	\$3,635	\$2,500	\$879	\$879
3125	SEWER PERMITS	\$7,552	\$27,823	\$4,000	\$0
3130	STREET & CURB PERMITS	\$698	\$0	\$500	\$500
3141	GARAGE SALE PERMITS	\$287	\$1,239	\$1,000	\$1,200
3142	GRADING PERMITS	\$22,927	\$22,251	\$30,000	\$30,000
3143	HOME OCCUPATION PERMITS	\$2,500	\$2,900	\$5,200	\$3,330
3144	HOUSE MOVING PERMITS	\$3,366	\$2,760	\$1,500	\$1,500
3146	PARKING DISTRICT PERMIT	\$6,347	\$6,249	\$7,000	\$7,000
3147	MISCELLANEOUS PERMITS	\$150	\$880	\$0	\$0
3152	DUMPSTER PERMITS	\$325	\$100	\$375	\$375
3160	UTILITY COMPANY PERMITS	\$79,240	\$137,852	\$130,000	\$130,000
3168	CROWN CASTLE	\$55,658	\$27,379	\$0	\$0
3200	VEHICLE CODE FINES	\$73,916	\$71,147	\$69,500	\$69,500
3201	PARKING CITATIONS	\$370,859	\$0	\$0	\$0
3202	FALSE ALARM FINES	\$30,474	\$54,492	\$55,000	\$55,000
3204	ENFORCEMENT FINES & PENALTIES	\$19,331	\$9,063	\$0	\$0
3205	CITATION SIGN-OFF FEE	\$0	\$750	\$2,000	\$2,000
3206	RV PERMITS	\$378	\$364	\$500	\$500
3220	OTHER FORFEITS & PENALTIES	\$2,164	\$3,557	\$2,000	\$2,000
3300	INVESTMENT EARNINGS	\$1,835,564	(\$814,424)	\$150,000	\$400,000
3302	UNREALIZED GAIN/LOSS ON INVESTMENTS	(\$578,269)	(\$1,283,433)	\$0	\$0
3312	RENT AND LEASES	\$6,215	\$1,984	\$3,000	\$5,000
3314	RENTAL-LAND	\$607,134	\$1,047,683	\$600,000	\$900,000
3317	RENTAL-LAS PALMAS GOLF COURSE	\$36,000	\$225,388	\$98,000	\$98,000
3322	AMR LEASE - FIRE STATION	\$89,721	\$132,142	\$98,399	\$113,936
3420	STATE HOPTR	\$13,566	\$12,526	\$14,000	\$11,500
3452	MANDATED COST REIMBURSEMENT	\$147,934	\$37	\$45,000	\$32,000
3461	P.O.S.T. REIMBURSEMENT	\$23,343	\$17,567	\$20,000	\$20,000
3463	OTHER STATE GRANTS	\$0	\$271,929	\$0	\$0
3467	SCHOOL DISTRICT CONTRACT REIMB-NSD	\$182,068	\$182,068	\$182,068	\$407,526
3469	OVERTIME REIMBURSEMENTS	\$939,828	\$988,734	\$763,490	\$763,490
3500	ANNEXATION	\$0	\$4,500	\$0	\$0
3502	CONDITIONAL USE PERMIT	\$14,800	\$55,500	\$44,000	\$44,000
3503	G.P./S.P. CHANGES	\$0	\$6,500	\$4,000	\$2,000



001 - GENERAL FUND

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
3506	PLANNED DEVELOPMENT PERMIT	\$0	\$0	\$3,700	\$0
3509	STREET VACATIONS	\$4,000	\$1,000	\$3,200	\$2,100
3510	TENTATIVE PARCEL MAP	\$6,000	\$7,000	\$9,000	\$5,000
3511	TENTATIVE SUBDIVISION MAP	\$1,000	(\$5,500)	\$4,000	\$4,000
3512	ZONE CHANGE PERMIT	\$0	\$0	\$11,000	\$1,000
3513	ZONE VARIANCE PERMIT	\$0	\$3,700	\$3,700	\$3,700
3521	COASTAL DEVELOPMENT PERMIT	\$0	\$7,050	\$3,350	\$2,400
3530	APPEAL FEE	\$0	\$0	\$1,000	\$2,000
3532	PROCESSING FEE	\$240	\$180	\$2,000	\$500
3533	BOOKING FEES	\$28,752	\$16,825	\$25,000	\$25,000
3537	MISC. POLICE SERVICES	\$8,204	\$7,625	\$4,500	\$4,500
3541	PLAN REVIEW FIRE SYSTEMS	\$75,061	\$62,149	\$57,000	\$57,000
3544	MISC. FIRE SERVICES	\$13,784	\$13,207	\$40,000	\$25,000
3545	PLAN CHECKING FEE	\$358,692	\$777,773	\$500,000	\$800,000
3546	PRELIM SITE PLAN REVIEW	\$0	\$4,800	\$4,200	\$3,000
3547	STORM WATER MGT FEE (NPDES)	\$910	\$260	\$1,000	\$1,000
3550	VEHICLE IMPOUND FEES	\$23,143	\$13,375	\$24,000	\$24,000
3551	ADMINISTRATIVE IMPOUND FEE	\$126,604	\$86,304	\$45,500	\$45,500
3552	CONST. & DEMOLITION ADMIN FEE	\$0	\$2	\$0	\$0
3553	FIRE PERMIT REVIEW FEE	\$13,581	\$14,477	\$14,000	\$14,000
3555	FIRE PROT SVCS-LOWER SWEETWATER	\$314,590	\$338,792	\$235,530	\$235,530
3556	POLICE & FIRE SVCS - PORT OF SAN DIEGO	\$1,272,159	\$1,310,324	\$1,315,432	\$1,390,122
3557	TRAFFIC CONTROL PLAN/IMPACT STUDY REVIEW	\$4,146	\$3,034	\$20,000	\$20,000
3558	TOW/IMPOUND REFERRAL FEES	\$122,520	\$225,426	\$100,000	\$218,900
3559	ADDRESSING	\$7,646	\$10,388	\$2,000	\$2,000
3560	CANNABIS BUSINESS FEES	\$0	\$130,608	\$0	\$0
3561	WEED ABATEMENT	\$20,779	\$11,942	\$0	\$12,000
3562	INSPECTION FEE	\$73,201	\$65,215	\$0	\$0
3566	FIRE/LIFE SAFETY ANNUAL INSPECTION FEE	\$388,916	\$379,473	\$463,300	\$463,300
3567	POLICE REGULATED BUSINESSES FEES	\$1,255	\$3,380	\$1,800	\$1,800
3572	RECREATION PROGRAM REVENUE	\$907	\$4,169	\$2,300	\$1,300
3574	SWIMMING POOL REVENUE	\$339,139	\$160,589	\$85,000	\$340,000
3581	ENVIRONMENTAL ASSESSMENT FORM	\$1,800	\$2,200	\$2,200	\$1,100
3585	MISC. USER CHARGES	\$16,293	\$18,855	\$17,090	\$16,200
3586	PHOTOCOPY SALES	\$22,944	\$24,010	\$20,000	\$20,000
3588	ZONING/REBUILD LETTER	\$6,472	\$13,565	\$2,400	\$4,500



001 - GENERAL FUND

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
3589	RETURNED CHECK CHARGES	\$323	\$233	\$300	\$250
3591	GENERAL PLAN UPDATE FEE	\$0	\$225	\$3,000	\$0
3598	CONTRACT CLASS RECREATION	\$6,696	\$19,729	\$33,000	\$20,000
3603	LITIGATION RECOVERY PROCEEDS	\$1,642	\$10,599	\$0	\$0
3631	CASH OVER/SHORT	\$3	\$75	\$0	\$0
3632	COMP INSURANCE REIMBURSEMENT	\$0	\$2,138	\$0	\$0
3634	MISC. REVENUE	\$73,967	\$44,566	\$81,200	\$42,900
3636	REFUNDS & REIMBURSEMENTS	\$219,814	\$145,023	\$127,300	\$172,300
3637	DONATIONS	\$9,697	\$2,056,265	\$8,000	\$8,000
3644	SPECIAL EVENTS	\$0	\$5,000	\$0	\$0
3648	WITOD IMPROVEMENTS	\$1,571,291	\$177,796	\$0	\$0
3650	CASA YOUTH FUNDRAISING	\$0	\$149	\$2,000	\$2,000
3654	ADMINISTRATIVE COSTS REIMBURSEMENTS	\$245,444	\$250,000	\$230,000	\$190,000
3698	INDIRECT/OVERHEAD COSTS RECOVERY	\$565,960	\$565,960	\$577,391	\$577,391
Other Revenues Total		\$18,870,855	\$17,339,356	\$14,997,724	\$17,156,742
REVENUES Total		\$64,059,458	\$68,803,432	\$66,579,577	\$69,757,529
EXPENDITURES					
Transfers Out					
099	TRANSFERS TO OTHER FUNDS	\$2,368,520	\$2,883,446	\$2,557,210	\$2,999,446
Transfers Out Total		\$2,368,520	\$2,883,446	\$2,557,210	\$2,999,446
Refunds, Contributions & Special Payments					
650	AGENCY CONTRIBUTIONS	\$5,090	\$20,013	\$20,000	\$70,000
Refunds, Contributions & Special Payments Total		\$5,090	\$20,013	\$20,000	\$70,000
Personnel Services					
100	PART-TIME SALARIES	\$504,772	\$556,394	\$960,922	\$1,342,020
101	FULL-TIME SALARIES	\$19,425,317	\$19,295,173	\$23,255,350	\$24,884,772
102	OVERTIME	\$4,150,894	\$3,282,047	\$1,672,800	\$1,707,800
103	REIMBURSABLE OVERTIME	\$0	\$0	\$723,490	\$723,490
105	LONGEVITY	\$19,036	\$16,663	\$17,500	\$23,075
107	EDUCATIONAL INCENTIVE PAY	\$409,028	\$389,723	\$417,088	\$462,600
110	ALLOWANCES & STIPENDS	\$175,464	\$113,958	\$57,314	\$164,858
120	DIFFERENTIAL PAY	\$716,590	\$673,259	\$649,182	\$773,429
140	WORKERS' COMPENSATION	\$1,883,362	\$1,755,970	\$1,591,502	\$1,695,080
150	HEALTH INSURANCE	\$2,474,800	\$2,159,358	\$3,256,962	\$3,202,540



001 - GENERAL FUND

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
151	LTD INSURANCE	\$54,124	\$51,538	\$58,674	\$62,681
160	RETIREMENT PLAN CHARGES	\$10,657,918	\$10,592,293	\$10,973,011	\$9,316,389
161	MEDICARE	\$380,130	\$354,009	\$365,095	\$360,830
199	PERSONNEL COMPENSATION	\$958,174	\$645,567	\$1,412,000	\$1,440,000
Personnel Services Total		\$41,809,609	\$39,885,952	\$45,410,890	\$46,159,564
Maintenance & Operations					
201	AUDITING SERVICES	\$63,464	\$67,732	\$66,028	\$77,028
205	MEDICAL SERVICES	\$107,602	\$147,087	\$160,100	\$172,100
207	TECHNICAL PERSONNEL SERVICES	\$188	\$386	\$500	\$700
209	LEGAL SERVICES	\$0	\$0	\$175,000	\$240,000
211	LAUNDRY & CLEANING SERVICES	\$0	\$0	\$0	\$1,000
212	GOVERNMENTAL PURPOSES- DISTRICT 1	\$147,915	\$21,827	\$247,186	\$162,050
213	PROFESSIONAL SERVICES	\$1,583,486	\$1,992,289	\$1,669,876	\$1,814,360
217	INVESTIGATIVE SERVICES	\$21,362	\$40,379	\$48,400	\$53,600
222	MEMBERSHIPS & SUBSCRIPTIONS	\$106,052	\$101,402	\$141,537	\$132,092
225	RECRUITMENT	\$0	\$0	\$25,000	\$20,000
226	TRAINING-BUSH	\$236,780	\$346,663	\$350,771	\$448,520
227	REIMBURSABLE TRAVEL EXPENSES	\$0	\$0	\$25,000	\$25,000
230	PRINTING & BINDING	\$30,097	\$30,395	\$46,650	\$44,200
235	STREET LIGHTS & SIGNALS	\$452,438	\$394,326	\$500,000	\$525,000
249	CITYWIDE TRAINING	\$0	\$0	\$20,000	\$30,000
250	POSTAGE	\$18,057	\$11,832	\$33,950	\$35,450
258	TRAVEL & SUBSISTENCE	\$0	\$345	\$700	\$700
259	K-9 CARE AND SUPPLIES	\$37,050	\$58,933	\$53,040	\$62,100
260	ADVERTISING	\$11,320	\$17,863	\$16,500	\$13,500
261	EMERGENCY ANIMAL TREATMENT	\$448,035	\$433,678	\$515,500	\$465,500
264	PROMOTIONAL ACTIVITIES	\$109,997	\$82,255	\$167,250	\$180,750
268	RENTALS & LEASES	\$1,295	\$552	\$0	\$0
281	R & M - OFFICE EQUIPMENT	\$3,632	\$20,129	\$1,330	\$24,130
283	R & M - FIRE EQUIPMENT	\$18,656	\$21,076	\$20,500	\$21,500
287	R & M - COMMUNICATIONS EQUIPT.	\$26,455	\$16,648	\$13,000	\$11,500
299	CONTRACT SERVICES	\$2,062,756	\$2,176,100	\$2,297,933	\$2,888,786
301	OFFICE SUPPLIES	\$6,707	\$8,579	\$11,010	\$13,210
303	JANITORIAL SUPPLIES	\$9,336	\$8,146	\$8,600	\$9,600
304	BOOKS	\$15,878	\$2,909	\$2,800	\$8,800
305	MEDICAL SUPPLIES	\$2,450	\$17,454	\$17,100	\$33,400



001 - GENERAL FUND

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
307	DUPLICATING SUPPLIES	\$11,187	\$8,082	\$16,340	\$15,900
311	RECREATIONAL SUPPLIES	\$4,603	\$8,465	\$31,000	\$46,500
316	AMMUNITION	\$80,547	\$82,812	\$99,500	\$110,500
318	WEARING APPAREL	\$124,489	\$226,476	\$156,350	\$176,032
319	UNIFORM ACCESSORIES	\$13,764	\$18,134	\$17,300	\$21,500
329	PAINTING SUPPLIES	\$14,641	\$13,092	\$14,000	\$14,000
342	COMMUNICATION MATERIALS	\$45,060	\$38,964	\$45,500	\$45,500
353	PATROL/CRIME LAB/PROP.SUPPLIES	\$29,063	\$38,689	\$32,000	\$46,650
355	MINOR EQUIPMENT- LESS THAN \$5,000.00	\$440,936	\$81,714	\$76,000	\$82,500
399	MATERIALS & SUPPLIES	\$91,399	\$88,112	\$123,000	\$154,750
Maintenance & Operations Total		\$6,376,701	\$6,623,525	\$7,246,251	\$8,228,408
Internal Service Charges and Reserves					
710	PROVISION FOR CONTINGENCY	\$18,000	\$9,308	\$125,000	\$125,000
740	BUILDING SERVICES CHARGES	\$2,457,444	\$2,226,935	\$2,452,252	\$2,606,922
750	VEHICLE SERVICES CHARGES	\$732,587	\$776,252	\$895,013	\$1,057,531
751	VEHICLE REPLACEMENT CHARGE	\$897,046	\$972,661	\$1,113,479	\$1,158,382
752	VEHICLE LEASE CHARGE	\$117,988	\$168,000	\$210,000	\$289,000
755	INFO. SYSTEMS MAINT. CHARGE	\$2,186,172	\$2,148,662	\$2,402,446	\$2,783,797
790	INSURANCE CHARGES	\$1,308,632	\$1,308,632	\$1,308,632	\$1,485,668
Internal Service Charges and Reserves Total		\$7,717,869	\$7,610,450	\$8,506,822	\$9,506,300
Fixed Charges & Debt Services					
445	LEGAL SETTLEMENTS	\$1,488	\$424	\$3,000	\$3,000
452	UNEMPLOYMENT INSURANCE	\$85,130	\$9,155	\$0	\$20,000
455	LEASE PAYMENT	\$2,000	\$2,000	\$2,000	\$2,000
470	BOND PRINCIPAL REDEMPTION	\$287,759	\$304,869	\$322,738	\$322,738
480	BOND INTEREST REDEMPTION	\$198,914	\$190,823	\$182,256	\$182,256
Fixed Charges & Debt Services Total		\$575,291	\$507,271	\$509,994	\$529,994
Capital Outlay					
502	COMPUTER EQUIPMENT	\$24,480	\$24,106	\$25,000	\$35,000
503	FURNITURE & FURNISHINGS	\$16,862	\$62,464	\$0	\$0
515	COMMUNICATIONS EQUIPMENT	\$55,743	\$11,970	\$60,000	\$60,000
518	PUBLIC SAFETY EQUIPMENT	\$55,649	\$52,639	\$58,500	\$65,000
598	FACILITIES UPGRADES - TIER 1 PROJECTS	\$3,561,017	\$1,994,645	\$1,900,000	\$3,150,000
Capital Outlay Total		\$3,713,751	\$2,145,824	\$2,043,500	\$3,310,000



001 - GENERAL FUND

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
	EXPENDITURES Total	\$62,566,829	\$59,676,481	\$66,294,667	\$70,803,712
	ESTIMATED BEGINNING FUND BALANCE				\$20,833,893
	REVENUES TOTAL	\$64,059,458	\$68,803,432	\$66,579,577	\$69,757,529
	EXPENDITURES TOTAL	\$62,566,829	\$59,676,481	\$66,294,667	\$70,803,712
	ESTIMATED ENDING FUND BALANCE				\$19,787,709



104 - LIBRARY FUND

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
REVENUES					
Transfers In					
3999	TRANSFERS FROM OTHER FUNDS	\$1,204,103	\$903,737	\$1,184,150	\$1,333,616
Transfers In Total		\$1,204,103	\$903,737	\$1,184,150	\$1,333,616
Property Tax					
3009	PROPERTY TAXES ALLOCATED	\$877,510	\$923,627	\$959,075	\$1,002,176
Property Tax Total		\$877,510	\$923,627	\$959,075	\$1,002,176
Other Revenues					
3420	STATE HOPTR	\$4,197	\$4,822	\$4,197	\$4,410
Other Revenues Total		\$4,197	\$4,822	\$4,197	\$4,410
REVENUES Total		\$2,085,810	\$1,832,186	\$2,147,422	\$2,340,202
EXPENDITURES					
Personnel Services					
100	PART-TIME SALARIES	\$64,643	\$289,645	\$328,000	\$386,840
101	FULL-TIME SALARIES	\$408,238	\$385,464	\$571,090	\$638,180
105	LONGEVITY	\$486	\$450	\$500	\$600
110	ALLOWANCES & STIPENDS	\$3,627	\$1,178	\$1,800	\$1,800
120	DIFFERENTIAL PAY	\$1,754	\$1,948	\$1,300	\$1,300
140	WORKERS' COMPENSATION	\$4,796	\$7,183	\$5,597	\$6,255
150	HEALTH INSURANCE	\$62,928	\$59,908	\$103,169	\$93,840
151	LTD INSURANCE	\$1,193	\$1,059	\$1,097	\$1,097
160	RETIREMENT PLAN CHARGES	\$115,050	\$143,911	\$173,709	\$145,848
161	MEDICARE	\$7,034	\$10,595	\$8,281	\$9,253
199	PERSONNEL COMPENSATION	\$12,637	\$68,081	\$27,000	\$27,000
Personnel Services Total		\$682,386	\$969,422	\$1,221,543	\$1,312,013
Maintenance & Operations					
222	MEMBERSHIPS & SUBSCRIPTIONS	\$400	\$400	\$940	\$940
226	TRAINING, TRAVEL & SUBSISTENCE	\$34	\$15	\$2,500	\$2,500
230	PRINTING & BINDING	\$0	\$0	\$200	\$200
250	POSTAGE	\$50	\$0	\$800	\$200
299	CONTRACT SERVICES	\$23,896	\$45,315	\$66,000	\$113,000
302	PERIODICALS & NEWSPAPERS	\$0	\$5,603	\$6,000	\$6,000



104 - LIBRARY FUND

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
304	BOOKS	\$21,955	\$17,533	\$45,000	\$45,000
307	DUPLICATING SUPPLIES	\$0	\$0	\$1,300	\$1,300
399	MATERIALS & SUPPLIES	\$6,344	\$10,351	\$8,000	\$8,000
Maintenance & Operations Total		\$52,679	\$79,217	\$130,740	\$177,140
Internal Service Charges and Reserves					
740	BUILDING SERVICES CHARGES	\$540,942	\$490,202	\$539,901	\$573,954
750	VEHICLE SERVICES CHARGES	\$15,341	\$16,255	\$18,742	\$22,145
755	INFO. SYSTEMS MAINT. CHARGE	\$166,768	\$163,907	\$183,266	\$212,357
790	INSURANCE CHARGES	\$53,230	\$53,230	\$53,230	\$60,431
Internal Service Charges and Reserves Total		\$776,281	\$723,594	\$795,139	\$868,887
EXPENDITURES Total		\$1,511,346	\$1,772,233	\$2,147,422	\$2,358,040
ESTIMATED BEGINNING FUND BALANCE					\$610,163
REVENUES TOTAL		\$2,085,810	\$1,832,186	\$2,147,422	\$2,340,202
EXPENDITURES TOTAL		\$1,511,346	\$1,772,233	\$2,147,422	\$2,358,040
ESTIMATED ENDING FUND BALANCE					\$592,325



105 - PARKS MAINTENANCE FUND

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
REVENUES					
Transfers In					
3999	TRANSFERS FROM OTHER FUNDS	\$579,761	\$430,963	\$838,345	\$1,060,499
Transfers In Total		\$579,761	\$430,963	\$838,345	\$1,060,499
Property Tax					
3009	PROPERTY TAXES ALLOCATED	\$1,022,522	\$1,076,260	\$1,125,871	\$1,167,036
Property Tax Total		\$1,022,522	\$1,076,260	\$1,125,871	\$1,167,036
Other Revenues					
3420	STATE HOPTR	\$5,754	\$5,619	\$5,754	\$5,145
Other Revenues Total		\$5,754	\$5,619	\$5,754	\$5,145
REVENUES Total		\$1,608,037	\$1,512,842	\$1,969,970	\$2,232,680
EXPENDITURES					
Personnel Services					
100	PART-TIME SALARIES	\$15,305	\$9,238	\$19,590	\$20,178
101	FULL-TIME SALARIES	\$669,392	\$560,511	\$730,319	\$908,375
102	OVERTIME	\$22,596	\$30,006	\$29,000	\$29,000
120	DIFFERENTIAL PAY	\$9,299	\$7,955	\$6,893	\$6,893
140	WORKERS' COMPENSATION	\$52,514	\$49,475	\$52,031	\$65,469
150	HEALTH INSURANCE	\$153,554	\$127,584	\$163,137	\$166,160
151	LTD INSURANCE	\$608	\$544	\$731	\$731
160	RETIREMENT PLAN CHARGES	\$226,269	\$210,843	\$222,141	\$227,712
161	MEDICARE	\$10,734	\$9,753	\$10,590	\$13,172
199	PERSONNEL COMPENSATION	\$36,358	\$6,828	\$18,000	\$18,000
Personnel Services Total		\$1,196,630	\$1,012,737	\$1,252,432	\$1,455,690
Maintenance & Operations					
226	TRAINING, TRAVEL & SUBSISTENCE	\$0	\$440	\$1,500	\$1,500
236	WATER	\$78,128	\$50,351	\$275,000	\$275,000
268	RENTALS & LEASES	\$0	\$0	\$500	\$0
299	CONTRACT SERVICES	\$87,985	\$92,005	\$100,000	\$105,000
318	WEARING APPAREL	\$9,719	\$8,664	\$13,000	\$13,000
321	PLANTING MATERIALS	\$9,298	\$6,884	\$14,000	\$14,000
331	HORTICULTURAL ITEMS	\$3,988	\$2,978	\$4,000	\$4,000



105 - PARKS MAINTENANCE FUND

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
337	SMALL TOOLS	\$2,220	\$8,572	\$10,000	\$10,000
348	WATER PIPE VALVES & FITTINGS	\$9,896	\$6,583	\$7,400	\$7,400
399	MATERIALS & SUPPLIES	\$14,640	\$13,528	\$15,000	\$15,000
Maintenance & Operations Total		\$215,874	\$190,005	\$440,400	\$444,900
Internal Service Charges and Reserves					
750	VEHICLE SERVICES CHARGES	\$113,475	\$120,238	\$138,634	\$163,807
751	VEHICLE REPLACEMENT CHARGE	\$0	\$0	\$47,017	\$70,290
752	VEHICLE LEASE CHARGE	\$45,110	\$45,700	\$45,700	\$45,700
755	INFO. SYSTEMS MAINT. CHARGE	\$15,992	\$15,717	\$17,574	\$20,364
790	INSURANCE CHARGES	\$28,213	\$28,213	\$28,213	\$32,030
Internal Service Charges and Reserves Total		\$202,790	\$209,868	\$277,138	\$332,191
EXPENDITURES Total		\$1,615,293	\$1,412,610	\$1,969,970	\$2,232,780
ESTIMATED BEGINNING FUND BALANCE					\$66,763
REVENUES TOTAL		\$1,608,037	\$1,512,842	\$1,969,970	\$2,232,680
EXPENDITURES TOTAL		\$1,615,293	\$1,412,610	\$1,969,970	\$2,232,780
ESTIMATED ENDING FUND BALANCE					\$66,663



108 - LIBRARY CAPITAL OUTLAY FUND

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
REVENUES					
Other Revenues					
3050	REAL PROPERTY TRANSFER TAX	\$174,143	\$307,039	\$150,000	\$170,000
3565	BOOK FINES	\$2,586	\$11,531	\$10,000	\$10,000
Other Revenues Total		\$176,729	\$318,570	\$160,000	\$180,000
REVENUES Total		\$176,729	\$318,570	\$160,000	\$180,000
EXPENDITURES					
Maintenance & Operations					
299	CONTRACT SERVICES	\$10,877	\$11,094	\$12,000	\$12,000
302	PERIODICALS & NEWSPAPERS	\$22,114	\$22,271	\$23,000	\$23,400
304	BOOKS	\$4,423	\$1,759	\$10,000	\$10,000
399	MATERIALS & SUPPLIES	\$12	\$3,709	\$2,900	\$3,500
Maintenance & Operations Total		\$37,426	\$38,833	\$47,900	\$48,900
Capital Outlay					
502	COMPUTER EQUIPMENT	\$0	\$2,022	\$2,000	\$2,500
506	AUDIO-VISUAL EQUIPMENT	\$0	\$93	\$2,000	\$2,500
Capital Outlay Total		\$0	\$2,115	\$4,000	\$5,000
EXPENDITURES Total		\$37,426	\$40,948	\$51,900	\$53,900
ESTIMATED BEGINNING FUND BALANCE					\$980,628
REVENUES TOTAL		\$176,729	\$318,570	\$160,000	\$180,000
EXPENDITURES TOTAL		\$37,426	\$40,948	\$51,900	\$53,900
ESTIMATED ENDING FUND BALANCE					\$1,106,728



109 – GAS TAXES FUND

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
REVENUES					
Other Revenues					
3300	INVESTMENT EARNINGS	\$12,625	\$8,597	\$0	\$0
3302	UNREALIZED GAIN/LOSS ON INVESTMENTS	(\$21,635)	(\$22,219)	\$0	\$0
3410	GAS TAX 2106	\$204,144	\$227,603	\$255,864	\$262,831
3411	GAS TAX 2107	\$428,106	\$415,595	\$553,086	\$484,503
3412	GAS TAX 2107.5	\$7,500	\$7,500	\$7,500	\$7,500
3413	GAS TAX 2105	\$316,373	\$347,669	\$404,847	\$403,372
3414	GAS TAX 2103	\$414,308	\$495,497	\$618,014	\$609,136
3416	GAS TAX 2032	\$1,151,225	\$1,258,716	\$1,430,342	\$1,519,578
3636	REFUNDS & REIMBURSEMENTS	\$41,607	\$0	\$0	\$0
3643	INSURANCE SETTLEMENTS	\$0	\$811	\$0	\$0
Other Revenues Total		\$2,554,252	\$2,739,769	\$3,269,653	\$3,286,920
REVENUES Total		\$2,554,252	\$2,739,769	\$3,269,653	\$3,286,920
EXPENDITURES					
Refunds, Contributions & Special Payments					
698	INDIRECT/OVERHEAD COSTS	\$128,529	\$128,529	\$128,529	\$0
Refunds, Contributions & Special Payments Total		\$128,529	\$128,529	\$128,529	\$0
Personnel Services					
101	FULL-TIME SALARIES	\$529,318	\$441,504	\$513,541	\$246,880
102	OVERTIME	\$54,341	\$45,240	\$48,000	\$48,000
105	LONGEVITY	\$1,079	\$580	\$600	\$340
120	DIFFERENTIAL PAY	\$4,410	\$3,141	\$2,925	\$2,925
140	WORKERS' COMPENSATION	\$49,483	\$44,070	\$46,820	\$50,162
150	HEALTH INSURANCE	\$120,829	\$89,299	\$115,654	\$46,132
151	LTD INSURANCE	\$303	\$272	\$366	\$168
160	RETIREMENT PLAN CHARGES	\$149,922	\$147,575	\$156,204	\$56,421
161	MEDICARE	\$8,851	\$8,153	\$7,446	\$3,580
199	PERSONNEL COMPENSATION	\$25,023	\$2,384	\$12,000	\$12,000
Personnel Services Total		\$943,558	\$782,218	\$903,556	\$466,608
Maintenance & Operations					
211	LAUNDRY & CLEANING SERVICES	\$212	\$116	\$0	\$0
236	WATER	\$30	\$0	\$2,000	\$2,000



109 – GAS TAXES FUND

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
240	EQUIPMENT RENTAL	\$0	\$0	\$1,000	\$1,000
282	R&M AUTOMOTIVE EQUIPMENT	\$0	\$24,002	\$0	\$0
285	R&M TRAFFIC CONTROL DEVICES	\$225,506	\$440,645	\$300,000	\$400,000
289	R&M NONSTRUCTURAL ITEMS	\$4,570	\$113	\$4,000	\$4,000
318	WEARING APPAREL	\$12,231	\$9,912	\$14,000	\$14,000
337	SMALL TOOLS	\$3,274	\$2,895	\$3,500	\$3,500
340	SHOP SUPPLIES	\$1,501	\$812	\$800	\$800
346	TRAFFIC CONTROL SUPPLY	\$66,765	\$58,203	\$74,000	\$100,000
356	ROCK & SAND	\$2,379	\$1,519	\$4,800	\$4,800
360	SIDEWALK CURB & GUTTER MATER.	\$10,120	\$537	\$5,000	\$10,000
362	ROADWAY MATERIALS	\$7,391	\$14,478	\$15,000	\$20,000
399	MATERIALS & SUPPLIES	\$5,362	\$2,872	\$3,000	\$3,000
Maintenance & Operations Total		\$339,341	\$556,104	\$427,100	\$563,100
Internal Service Charges and Reserves					
740	BUILDING SERVICES CHARGES	\$19,319	\$17,507	\$19,281	\$20,497
750	VEHICLE SERVICES CHARGES	\$147,612	\$156,410	\$180,340	\$213,087
755	INFO. SYSTEMS MAINT. CHARGE	\$9,100	\$8,944	\$10,000	\$11,587
790	INSURANCE CHARGES	\$34,699	\$34,699	\$34,699	\$39,393
Internal Service Charges and Reserves Total		\$210,730	\$217,560	\$244,320	\$284,564
Capital Outlay					
598	RESURFACE VARIOUS STREETS	\$1,329,214	\$981,087	\$1,430,342	\$1,519,578
Capital Outlay Total		\$1,329,214	\$981,087	\$1,430,342	\$1,519,578
EXPENDITURES Total		\$2,951,372	\$2,665,498	\$3,133,847	\$2,833,850
ESTIMATED BEGINNING FUND BALANCE					(\$483,720)
REVENUES TOTAL		\$2,554,252	\$2,739,769	\$3,269,653	\$3,286,920
EXPENDITURES TOTAL		\$2,951,372	\$2,665,498	\$3,133,847	\$2,833,850
ESTIMATED ENDING FUND BALANCE					(\$30,650)



115 - PARK & REC CAPITAL OUTLAY FUND

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
REVENUES					
Other Revenues					
3585	MISC. USER CHARGES	\$3,420	\$14,840	\$0	\$0
Other Revenues Total		\$3,420	\$14,840	\$0	\$0
REVENUES Total		\$3,420	\$14,840	\$0	\$0
ESTIMATED BEGINNING FUND BALANCE					
REVENUES TOTAL		\$3,420	\$14,840	\$0	\$0
ESTIMATED ENDING FUND BALANCE					



117 - AMERICAN RESCUE PLAN ACT ARPA FUND

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
REVENUES					
Other Revenues					
3498	OTHER FEDERAL GRANTS	\$0	\$1,416,449	\$9,005,454	\$2,000,000
Other Revenues Total		\$0	\$1,416,449	\$9,005,454	\$2,000,000
REVENUES Total		\$0	\$1,416,449	\$9,005,454	\$2,000,000
EXPENDITURES					
Transfers Out					
099	TRANSFERS TO OTHER FUNDS	\$0	\$2,060,000	\$2,500,000	\$2,000,000
Transfers Out Total		\$0	\$2,060,000	\$2,500,000	\$2,000,000
Personnel Services					
193	ARPA PREMIUM PAY	\$0	\$1,227,139	\$0	\$0
Personnel Services Total		\$0	\$1,227,139	\$0	\$0
Maintenance & Operations					
213	PROFESSIONAL SERVICES	\$0	\$53,888	\$2,500,000	\$0
Maintenance & Operations Total		\$0	\$53,888	\$2,500,000	\$0
Capital Outlay					
598	LAS PALMAS POOL WELLNESS CENTER	\$0	\$184,560	\$0	\$0
Capital Outlay Total		\$0	\$184,560	\$0	\$0
EXPENDITURES Total		\$0	\$3,525,587	\$5,000,000	\$2,000,000
ESTIMATED BEGINNING FUND BALANCE					\$0
REVENUES TOTAL		\$0	\$1,416,449	\$9,005,454	\$2,000,000
EXPENDITURES TOTAL		\$0	\$3,525,587	\$5,000,000	\$2,000,000
ESTIMATED ENDING FUND BALANCE					\$0



125 – SEWER SERVICE FUND

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
REVENUES					
Other Revenues					
3300	INVESTMENT EARNINGS	\$198,133	\$132,771	\$0	\$0
3302	UNREALIZED GAIN/LOSS ON INVESTMENTS	(\$194,958)	(\$407,674)	\$0	\$0
3563	SEWER SERVICE CHARGE	\$10,051,087	\$11,055,251	\$9,931,785	\$11,812,000
3610	SEWER CONNECTION FEES	\$0	\$67,550	\$0	\$0
Other Revenues Total		\$10,054,261	\$10,847,898	\$9,931,785	\$11,812,000
REVENUES Total		\$10,054,261	\$10,847,898	\$9,931,785	\$11,812,000
EXPENDITURES					
Transfers Out					
099	TRANSFERS TO OTHER FUNDS	\$454,000	\$25,000	\$0	\$0
Transfers Out Total		\$454,000	\$25,000	\$0	\$0
Refunds, Contributions & Special Payments					
698	INDIRECT/OVERHEAD COSTS	\$239,533	\$239,533	\$239,533	\$0
Refunds, Contributions & Special Payments Total		\$239,533	\$239,533	\$239,533	\$0
Personnel Services					
101	FULL-TIME SALARIES	\$463,963	\$438,892	\$675,596	\$878,535
102	OVERTIME	\$32,755	\$30,747	\$32,000	\$32,000
105	LONGEVITY	\$674	\$616	\$700	\$985
110	ALLOWANCES & STIPENDS	\$1,011	\$1,181	\$1,440	\$1,440
120	DIFFERENTIAL PAY	\$3,889	\$3,779	\$3,415	\$3,415
140	WORKERS' COMPENSATION	\$33,179	\$32,021	\$74,137	\$87,168
150	HEALTH INSURANCE	\$93,719	\$81,696	\$131,913	\$148,738
151	LTD INSURANCE	\$480	\$494	\$805	\$1,001
160	RETIREMENT PLAN CHARGES	\$200,874	\$178,254	\$205,495	\$200,779
161	MEDICARE	\$7,609	\$7,665	\$9,795	\$12,739
199	PERSONNEL COMPENSATION	\$20,433	\$10,481	\$13,600	\$13,600
Personnel Services Total		\$858,586	\$785,826	\$1,148,896	\$1,380,400
Maintenance & Operations					
211	LAUNDRY & CLEANING SERVICES	\$9	\$45	\$0	\$0
213	PROFESSIONAL SERVICES	\$60,087	\$36,840	\$100,000	\$100,000
226	TRAINING, TRAVEL & SUBSISTENCE	\$948	\$655	\$2,000	\$7,000



125 – SEWER SERVICE FUND

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
234	ELECTRICITY & GAS	\$3,635	\$4,999	\$6,000	\$6,000
236	WATER	\$1,772	\$2,553	\$3,000	\$3,000
268	RENTALS & LEASES	\$0	\$0	\$500	\$500
272	SEWAGE TRANS. & TREATMENT	\$6,460,037	\$6,109,203	\$7,000,000	\$8,100,000
291	R & M - AUDIO VISUAL EQUIPT.	\$5,157	\$7,074	\$5,000	\$5,000
299	CONTRACT SERVICES	\$40,603	\$40,497	\$100,000	\$115,000
318	WEARING APPAREL	\$3,767	\$4,396	\$5,000	\$7,000
337	SMALL TOOLS	\$513	\$1,135	\$1,200	\$1,200
346	TRAFFIC CONTROL SUPPLY	\$0	\$0	\$800	\$800
352	SEWER PIPE & MATERIALS	\$279	\$427	\$4,000	\$4,000
354	CHEMICAL PRODUCTS	\$1,080	\$1,618	\$2,200	\$2,200
399	MATERIALS & SUPPLIES	\$2,781	\$2,746	\$4,600	\$4,600
Maintenance & Operations Total		\$6,580,668	\$6,212,188	\$7,234,300	\$8,356,300
Internal Service Charges and Reserves					
740	BUILDING SERVICES CHARGES	\$19,319	\$17,507	\$19,281	\$20,497
750	VEHICLE SERVICES CHARGES	\$51,861	\$54,952	\$63,359	\$74,864
752	VEHICLE LEASE CHARGE	\$23,967	\$21,300	\$21,300	\$21,300
755	INFO. SYSTEMS MAINT. CHARGE	\$13,784	\$13,547	\$15,147	\$17,551
790	INSURANCE CHARGES	\$275,053	\$275,053	\$275,053	\$312,263
Internal Service Charges and Reserves Total		\$383,984	\$382,359	\$394,140	\$446,475
Capital Outlay					
598	SEWER UPSIZING	\$2,055,449	\$26,258	\$2,000,000	\$3,000,000
Capital Outlay Total		\$2,055,449	\$26,258	\$2,000,000	\$3,000,000
EXPENDITURES Total		\$10,572,220	\$7,671,164	\$11,016,869	\$13,183,175
ESTIMATED BEGINNING FUND BALANCE					\$20,512,450
REVENUES TOTAL		\$10,054,261	\$10,847,898	\$9,931,785	\$11,812,000
EXPENDITURES TOTAL		\$10,572,220	\$7,671,164	\$11,016,869	\$13,183,175
ESTIMATED ENDING FUND BALANCE					\$19,141,275



130 - EMT-D REVOLVING FUND

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
REVENUES					
Other Revenues					
3034	FRANCHISE-AMR	\$344,525	\$318,023	\$334,124	\$334,124
Other Revenues Total		\$344,525	\$318,023	\$334,124	\$334,124
REVENUES Total		\$344,525	\$318,023	\$334,124	\$334,124
EXPENDITURES					
Refunds, Contributions & Special Payments					
698	INDIRECT/OVERHEAD COSTS	\$16,964	\$16,964	\$16,964	\$0
Refunds, Contributions & Special Payments Total		\$16,964	\$16,964	\$16,964	\$0
Personnel Services					
102	OVERTIME	\$13,468	\$22,261	\$0	\$0
120	DIFFERENTIAL PAY	\$290,992	\$271,884	\$325,380	\$330,000
Personnel Services Total		\$304,460	\$294,145	\$325,380	\$330,000
EXPENDITURES Total		\$321,424	\$311,109	\$342,344	\$330,000
ESTIMATED BEGINNING FUND BALANCE					\$320,741
REVENUES TOTAL		\$344,525	\$318,023	\$334,124	\$334,124
EXPENDITURES TOTAL		\$321,424	\$311,109	\$342,344	\$330,000
ESTIMATED ENDING FUND BALANCE					\$324,865



131 - ASSET FORFEITURE FUND

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
REVENUES					
Other Revenues					
3300	INVESTMENT EARNINGS	\$2,510	\$1,452	\$0	\$1,500
3302	UNREALIZED GAIN/LOSS ON INVESTMENTS	(\$2,197)	(\$4,167)	\$0	\$0
3539	SEIZED ASSETS	\$4,751	\$2,672	\$0	\$0
Other Revenues Total		\$5,063	(\$43)	\$0	\$1,500
REVENUES Total		\$5,063	(\$43)	\$0	\$1,500
EXPENDITURES					
Refunds, Contributions & Special Payments					
650	AGENCY CONTRIBUTIONS	\$0	\$3,000	\$0	\$0
Refunds, Contributions & Special Payments Total		\$0	\$3,000	\$0	\$0
Maintenance & Operations					
318	WEARING APPAREL	\$0	\$0	\$0	\$17,500
399	MATERIALS & SUPPLIES	\$0	\$6,612	\$0	\$0
Maintenance & Operations Total		\$0	\$6,612	\$0	\$17,500
Capital Outlay					
503	FURNITURE & FURNISHINGS	\$0	\$16,119	\$0	\$0
518	PUBLIC SAFETY EQUIPMENT	\$0	\$0	\$0	\$50,000
Capital Outlay Total		\$0	\$16,119	\$0	\$50,000
EXPENDITURES Total		\$0	\$25,731	\$0	\$67,500
ESTIMATED BEGINNING FUND BALANCE					\$196,900
REVENUES TOTAL		\$5,063	(\$43)	\$0	\$1,500
EXPENDITURES TOTAL		\$0	\$25,731	\$0	\$67,500
ESTIMATED ENDING FUND BALANCE					\$130,900



166 – NUTRITION FUND

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
REVENUES					
Transfers In					
3999	TRANSFERS FROM OTHER FUNDS	\$508,832	\$526,641	\$703,035	\$772,900
Transfers In Total		\$508,832	\$526,641	\$703,035	\$772,900
Other Revenues					
3470	COUNTY GRANTS	\$354,540	\$333,159	\$341,000	\$341,000
3514	NUTRITION INCOME - CATERED MEALS	\$230	\$0	\$3,600	\$3,600
3515	NUTRITION - PROGRAM INCOME	\$56,689	\$54,970	\$60,000	\$60,000
3516	NCNP - NON-MEALS DONATIONS	\$1,055	\$60	\$0	\$0
3517	NUTRITION INCOME - DELIVERED MEALS	\$8,695	\$9,157	\$9,000	\$9,000
3636	REFUNDS & REIMBURSEMENTS	\$0	\$446	\$0	\$0
Other Revenues Total		\$421,208	\$397,792	\$413,600	\$413,600
REVENUES Total		\$930,040	\$924,433	\$1,116,635	\$1,186,500
EXPENDITURES					
Transfers Out					
099	TRANSFERS TO OTHER FUNDS	\$0	\$0	\$48,000	\$48,000
Transfers Out Total		\$0	\$0	\$48,000	\$48,000
Personnel Services					
100	PART-TIME SALARIES	\$48,958	\$34,678	\$64,000	\$65,920
101	FULL-TIME SALARIES	\$328,996	\$261,745	\$335,664	\$389,016
102	OVERTIME	\$632	\$11,159	\$0	\$0
120	DIFFERENTIAL PAY	\$4,305	\$5,795	\$4,888	\$4,888
140	WORKERS' COMPENSATION	\$13,181	\$15,229	\$10,509	\$12,184
150	HEALTH INSURANCE	\$65,764	\$42,268	\$91,867	\$87,570
151	LTD INSURANCE	\$641	\$350	\$731	\$731
160	RETIREMENT PLAN CHARGES	\$98,552	\$100,734	\$102,099	\$88,905
161	MEDICARE	\$5,688	\$6,222	\$4,867	\$5,641
199	PERSONNEL COMPENSATION	\$28,292	\$52,576	\$15,700	\$15,700
Personnel Services Total		\$595,008	\$530,756	\$630,325	\$670,555
Maintenance & Operations					
211	LAUNDRY & CLEANING SERVICES	\$4,082	\$7,025	\$5,000	\$6,000
234	ELECTRICITY & GAS	\$29,576	\$36,571	\$30,000	\$50,000



166 – NUTRITION FUND

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
236	WATER	\$0	\$2,224	\$4,500	\$4,500
270	PERMITS & LICENSES	\$446	\$510	\$600	\$600
292	R&M KITCHEN EQUIPMENT	\$0	\$2,661	\$10,000	\$10,000
299	CONTRACT SERVICES	\$50,009	\$33,002	\$66,350	\$26,550
301	OFFICE SUPPLIES	\$1,783	\$3,639	\$2,200	\$2,500
312	CONSUMABLE SUPPLIES	\$23,413	\$57,190	\$55,000	\$60,000
313	FOOD SUPPLIES	\$218,241	\$271,282	\$237,000	\$275,000
318	WEARING APPAREL	\$0	\$0	\$0	\$4,900
Maintenance & Operations Total		\$327,549	\$414,104	\$410,650	\$440,050
Internal Service Charges and Reserves					
750	VEHICLE SERVICES CHARGES	\$14,275	\$15,126	\$17,440	\$20,607
790	INSURANCE CHARGES	\$6,420	\$6,420	\$6,420	\$7,289
Internal Service Charges and Reserves Total		\$20,695	\$21,546	\$23,860	\$27,895
EXPENDITURES Total		\$943,252	\$966,406	\$1,112,835	\$1,186,500
ESTIMATED BEGINNING FUND BALANCE					\$21,195
REVENUES TOTAL		\$930,040	\$924,433	\$1,116,635	\$1,186,500
EXPENDITURES TOTAL		\$943,252	\$966,406	\$1,112,835	\$1,186,500
ESTIMATED ENDING FUND BALANCE					\$21,195



172 - REFUSE ENTERPRISE FUND

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
REVENUES					
Transfers In					
3999	TRANSFERS FROM OTHER FUNDS	\$0	\$263,564	\$0	\$0
Transfers In Total		\$0	\$263,564	\$0	\$0
Other Revenues					
3463	OTHER STATE GRANTS	\$15,539	\$105,280	\$0	\$0
3642	REFUSE ENTERPRISE FUND RECEIPTS	\$50,464	\$241,445	\$215,000	\$215,000
Other Revenues Total		\$66,003	\$346,725	\$215,000	\$215,000
REVENUES Total		\$66,003	\$610,289	\$215,000	\$215,000
EXPENDITURES					
Transfers Out					
099	TRANSFERS TO OTHER FUNDS	\$0	\$0	\$0	\$450,000
Transfers Out Total		\$0	\$0	\$0	\$450,000
Refunds, Contributions & Special Payments					
698	INDIRECT/OVERHEAD COSTS	\$12,365	\$12,365	\$12,365	\$0
Refunds, Contributions & Special Payments Total		\$12,365	\$12,365	\$12,365	\$0
Personnel Services					
101	FULL-TIME SALARIES	\$57,434	\$84,351	\$109,802	\$123,887
102	OVERTIME	\$6,009	\$3,813	\$5,500	\$5,500
105	LONGEVITY	\$0	\$118	\$0	\$0
120	DIFFERENTIAL PAY	\$0	\$100	\$0	\$0
140	WORKERS' COMPENSATION	\$5,285	\$7,448	\$8,707	\$9,824
150	HEALTH INSURANCE	\$12,857	\$18,743	\$24,790	\$21,680
160	RETIREMENT PLAN CHARGES	\$30,667	\$32,944	\$33,398	\$28,313
161	MEDICARE	\$915	\$1,408	\$1,592	\$1,796
199	PERSONNEL COMPENSATION	\$2,000	\$5,827	\$2,000	\$2,000
Personnel Services Total		\$115,167	\$154,752	\$185,789	\$193,000
Maintenance & Operations					
299	CONTRACT SERVICES	\$0	\$0	\$3,000	\$3,000
355	MINOR EQUIPMENT- LESS THAN \$5,000.00	\$0	\$0	\$2,000	\$2,000
399	MATERIALS & SUPPLIES	\$0	\$15,542	\$5,000	\$5,000
Maintenance & Operations Total		\$0	\$15,542	\$10,000	\$10,000



172 - REFUSE ENTERPRISE FUND

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Internal Service Charges and Reserves					
790	INSURANCE CHARGES	\$642	\$642	\$642	\$729
Internal Service Charges and Reserves Total		\$642	\$642	\$642	\$729
Capital Outlay					
598	CAPITAL IMPROVEMENT PROGRAM	\$0	\$0	\$0	\$300,000
Capital Outlay Total		\$0	\$0	\$0	\$300,000
EXPENDITURES Total		\$128,174	\$183,301	\$208,796	\$953,729
ESTIMATED BEGINNING FUND BALANCE					\$642,220
REVENUES TOTAL		\$66,003	\$610,289	\$215,000	\$215,000
EXPENDITURES TOTAL		\$128,174	\$183,301	\$208,796	\$953,729
ESTIMATED ENDING FUND BALANCE					(\$96,509)



195 - MILE OF CARS LANDSCAPE MAINTENANCE FUND

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
REVENUES					
Transfers In					
3999	TRANSFERS FROM OTHER FUNDS	\$16,753	\$16,753	\$16,753	\$17,431
Transfers In Total		\$16,753	\$16,753	\$16,753	\$17,431
Property Tax					
3007	MILE OF CARS SPEC. ASSESSMENT	\$156,805	\$152,984	\$156,912	\$158,289
Property Tax Total		\$156,805	\$152,984	\$156,912	\$158,289
REVENUES Total		\$173,558	\$169,737	\$173,665	\$175,720
EXPENDITURES					
Transfers Out					
099	TRANSFERS TO OTHER FUNDS	\$5,500	\$5,500	\$5,500	\$5,500
Transfers Out Total		\$5,500	\$5,500	\$5,500	\$5,500
Maintenance & Operations					
299	CONTRACT SERVICES	\$164,165	\$164,165	\$168,165	\$170,220
Maintenance & Operations Total		\$164,165	\$164,165	\$168,165	\$170,220
EXPENDITURES Total		\$169,665	\$169,665	\$173,665	\$175,720
ESTIMATED BEGINNING FUND BALANCE					\$1,681
REVENUES TOTAL		\$173,558	\$169,737	\$173,665	\$175,720
EXPENDITURES TOTAL		\$169,665	\$169,665	\$173,665	\$175,720
ESTIMATED ENDING FUND BALANCE					\$1,681



208 - SUPP.LAW ENFORCEMENT SVCS FUND (SLESF)

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
REVENUES					
Other Revenues					
3463	OTHER STATE GRANTS	\$156,727	\$161,285	\$0	\$0
Other Revenues Total		\$156,727	\$161,285	\$0	\$0
REVENUES Total		\$156,727	\$161,285	\$0	\$0
EXPENDITURES					
Capital Outlay					
518	PUBLIC SAFETY EQUIPMENT	\$326,227	\$67,569	\$0	\$0
Capital Outlay Total		\$326,227	\$67,569	\$0	\$0
EXPENDITURES Total		\$326,227	\$67,569	\$0	\$0
ESTIMATED BEGINNING FUND BALANCE					
REVENUES TOTAL		\$156,727	\$161,285	\$0	\$0
EXPENDITURES TOTAL		\$326,227	\$67,569	\$0	\$0
ESTIMATED ENDING FUND BALANCE					



211 - SECURITY AND ALARM REGULATION FUND

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
REVENUES					
Other Revenues					
3161	SECURITY ALARM PERMITS	\$31,608	\$8,055	\$12,000	\$12,000
3202	FALSE ALARM FINES	\$11,245	\$49,250	\$24,600	\$35,000
Other Revenues Total		\$42,853	\$57,305	\$36,600	\$47,000
REVENUES Total		\$42,853	\$57,305	\$36,600	\$47,000
EXPENDITURES					
Maintenance & Operations					
213	PROFESSIONAL SERVICES	\$6,032	\$11,367	\$0	\$12,000
Maintenance & Operations Total		\$6,032	\$11,367	\$0	\$12,000
EXPENDITURES Total		\$6,032	\$11,367	\$0	\$12,000
ESTIMATED BEGINNING FUND BALANCE					\$218,857
REVENUES TOTAL		\$42,853	\$57,305	\$36,600	\$47,000
EXPENDITURES TOTAL		\$6,032	\$11,367	\$0	\$12,000
ESTIMATED ENDING FUND BALANCE					\$253,857



212 - POST-EMPLOYMENT BENEFITS FUND

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
REVENUES					
Transfers In					
3999	TRANSFERS FROM OTHER FUNDS	\$300,000	\$351,000	\$360,000	\$360,000
Transfers In Total		\$300,000	\$351,000	\$360,000	\$360,000
REVENUES Total		\$300,000	\$351,000	\$360,000	\$360,000
EXPENDITURES					
Personnel Services					
199	PERSONNEL COMPENSATION	\$316,560	\$350,485	\$360,000	\$360,000
Personnel Services Total		\$316,560	\$350,485	\$360,000	\$360,000
EXPENDITURES Total		\$316,560	\$350,485	\$360,000	\$360,000
ESTIMATED BEGINNING FUND BALANCE					\$9,465
REVENUES TOTAL		\$300,000	\$351,000	\$360,000	\$360,000
EXPENDITURES TOTAL		\$316,560	\$350,485	\$360,000	\$360,000
ESTIMATED ENDING FUND BALANCE					\$9,465



258 - PENSION OBLIGATION BONDS FUND

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
REVENUES					
Transfers In					
3999	TRANSFERS FROM OTHER FUNDS	\$0	\$0	\$5,729,428	\$5,806,468
Transfers In Total		\$0	\$0	\$5,729,428	\$5,806,468
REVENUES Total		\$0	\$0	\$5,729,428	\$5,806,468
EXPENDITURES					
Fixed Charges & Debt Services					
470	BOND PRINCIPAL REDEMPTION	\$0	\$0	\$2,565,000	\$3,655,000
480	BOND INTEREST REDEMPTION	\$0	\$0	\$3,164,428	\$2,151,468
Fixed Charges & Debt Services Total		\$0	\$0	\$5,729,428	\$5,806,468
EXPENDITURES Total		\$0	\$0	\$5,729,428	\$5,806,468
ESTIMATED BEGINNING FUND BALANCE					\$0
REVENUES TOTAL		\$0	\$0	\$5,729,428	\$5,806,468
EXPENDITURES TOTAL		\$0	\$0	\$5,729,428	\$5,806,468
ESTIMATED ENDING FUND BALANCE					\$0



259 - LIBRARY BONDS DEBT SERVICE FUND

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
REVENUES					
Property Tax					
3008	SPECIAL ASSESSMENT-GO BONDS	\$345,768	\$340,080	\$393,815	\$399,605
Property Tax Total		\$345,768	\$340,080	\$393,815	\$399,605
Other Revenues					
3300	INVESTMENT EARNINGS	\$0	\$2,376	\$0	\$0
3302	UNREALIZED GAIN/LOSS ON INVESTMENTS	\$0	(\$14,223)	\$0	\$0
Other Revenues Total		\$0	(\$11,847)	\$0	\$0
REVENUES Total		\$345,768	\$328,233	\$393,815	\$399,605
EXPENDITURES					
Maintenance & Operations					
213	PROFESSIONAL SERVICES	\$1,500	\$2,000	\$1,500	\$2,000
299	CONTRACT SERVICES	\$1,165	\$1,130	\$0	\$1,130
Maintenance & Operations Total		\$2,665	\$3,130	\$1,500	\$3,130
Fixed Charges & Debt Services					
470	BOND PRINCIPAL REDEMPTION	\$290,000	\$300,000	\$315,000	\$330,000
480	BOND INTEREST REDEMPTION	\$94,225	\$85,375	\$76,150	\$66,475
Fixed Charges & Debt Services Total		\$384,225	\$385,375	\$391,150	\$396,475
EXPENDITURES Total		\$386,890	\$388,505	\$392,650	\$399,605
ESTIMATED BEGINNING FUND BALANCE					\$950,228
REVENUES TOTAL		\$345,768	\$328,233	\$393,815	\$399,605
EXPENDITURES TOTAL		\$386,890	\$388,505	\$392,650	\$399,605
ESTIMATED ENDING FUND BALANCE					\$950,228



277 - NC PUBLIC LIBRARY DONATIONS FUND

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
REVENUES					
Other Revenues					
3637	DONATIONS	\$200	\$350	\$1,500	\$0
Other Revenues Total		\$200	\$350	\$1,500	\$0
REVENUES Total		\$200	\$350	\$1,500	\$0
EXPENDITURES					
Maintenance & Operations					
304	BOOKS	\$0	\$0	\$1,000	\$0
399	MATERIALS & SUPPLIES	\$0	\$0	\$500	\$0
Maintenance & Operations Total		\$0	\$0	\$1,500	\$0
EXPENDITURES Total		\$0	\$0	\$1,500	\$0
ESTIMATED BEGINNING FUND BALANCE					\$241,098
REVENUES TOTAL		\$200	\$350	\$1,500	\$0
EXPENDITURES TOTAL		\$0	\$0	\$1,500	\$0
ESTIMATED ENDING FUND BALANCE					\$241,098



282 - REIMBURSABLE GRANTS CITYWIDE FUND

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
REVENUES					
Other Revenues					
3470	COUNTY GRANTS	\$55,000	\$4,969	\$0	\$0
3498	OTHER FEDERAL GRANTS	\$139,133	\$530,154	\$609,685	\$586,957
Other Revenues Total		\$194,133	\$535,123	\$609,685	\$586,957
REVENUES Total		\$194,133	\$535,123	\$609,685	\$586,957
EXPENDITURES					
Personnel Services					
101	FULL-TIME SALARIES	\$93,071	\$244,476	\$360,959	\$316,020
102	OVERTIME	\$0	\$111,885	\$0	\$24,000
120	DIFFERENTIAL PAY	\$6,275	\$21,304	\$0	\$0
140	WORKERS' COMPENSATION	\$6,984	\$31,372	\$30,176	\$31,080
150	HEALTH INSURANCE	\$7,961	\$23,431	\$68,413	\$54,400
151	LTD INSURANCE	\$3,073	\$1,232	\$2,035	\$1,729
160	RETIREMENT PLAN CHARGES	\$15,458	\$52,472	\$210,999	\$152,145
161	MEDICARE	\$2,073	\$5,360	\$5,234	\$4,583
199	PERSONNEL COMPENSATION	\$1,038	\$0	\$500	\$500
Personnel Services Total		\$135,933	\$491,532	\$678,316	\$584,457
Maintenance & Operations					
264	PROMOTIONAL ACTIVITIES	\$4,969	\$43,079	\$0	\$0
355	MINOR EQUIPMENT- LESS THAN \$5,000.00	\$4,518	\$2,668	\$0	\$0
Maintenance & Operations Total		\$9,487	\$45,747	\$0	\$0
Capital Outlay					
518	PUBLIC SAFETY EQUIPMENT	\$18,603	\$247,097	\$0	\$0
Capital Outlay Total		\$18,603	\$247,097	\$0	\$0
EXPENDITURES Total		\$164,023	\$784,376	\$678,316	\$584,457
ESTIMATED BEGINNING FUND BALANCE					(\$130,219)
REVENUES TOTAL		\$194,133	\$535,123	\$609,685	\$586,957
EXPENDITURES TOTAL		\$164,023	\$784,376	\$678,316	\$584,457
ESTIMATED ENDING FUND BALANCE					(\$127,719)



290 - POLICE DEPT GRANTS FUND

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
REVENUES					
Other Revenues					
3463	OTHER STATE GRANTS	\$52,155	\$65,582	\$0	\$0
3470	COUNTY GRANTS-RATT GRANT	\$100,751	\$94,457	\$0	\$0
3498	OTHER FEDERAL GRANTS	\$11,292	\$80,631	\$0	\$0
Other Revenues Total		\$164,198	\$240,670	\$0	\$0
REVENUES Total		\$164,198	\$240,670	\$0	\$0
EXPENDITURES					
Refunds, Contributions & Special Payments					
650	AGENCY CONTRIBUTIONS	\$0	\$7,000	\$0	\$0
Refunds, Contributions & Special Payments Total		\$0	\$7,000	\$0	\$0
Personnel Services					
101	FULL-TIME SALARIES	\$56,874	\$56,279	\$0	\$0
102	OVERTIME	\$85,400	\$136,759	\$0	\$0
107	EDUCATIONAL INCENTIVE PAY	\$1,138	\$1,126	\$0	\$0
110	ALLOWANCES & STIPENDS	\$942	\$981	\$0	\$0
140	WORKERS' COMPENSATION	\$7,343	\$14,892	\$0	\$0
150	HEALTH INSURANCE	\$4,082	\$4,001	\$0	\$0
151	LTD INSURANCE	\$172	\$171	\$0	\$0
160	RETIREMENT PLAN CHARGES	\$12,875	\$12,525	\$0	\$0
161	MEDICARE	\$2,581	\$2,893	\$0	\$0
Personnel Services Total		\$171,407	\$229,627	\$0	\$0
Maintenance & Operations					
305	MEDICAL SUPPLIES	\$13,098	\$42,362	\$0	\$0
314	GAS, OIL & LUBRICANTS	\$488	\$360	\$0	\$0
353	MAT & SUP-PROP PATROL & CRIME LAB	\$0	\$1,444	\$0	\$0
Maintenance & Operations Total		\$13,586	\$44,166	\$0	\$0
Capital Outlay					
502	COMPUTER EQUIPMENT	\$0	\$9,546	\$0	\$0
Capital Outlay Total		\$0	\$9,546	\$0	\$0
EXPENDITURES Total		\$184,993	\$290,339	\$0	\$0



290 - POLICE DEPT GRANTS FUND

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
	ESTIMATED BEGINNING FUND BALANCE				\$1,053
	REVENUES TOTAL	\$164,198	\$240,670	\$0	\$0
	EXPENDITURES TOTAL	\$184,993	\$290,339	\$0	\$0
	ESTIMATED ENDING FUND BALANCE				\$1,053



296 - ENGINEERING DEPT GRANTS FUND

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
REVENUES					
Other Revenues					
3463	OTHER STATE GRANTS	\$1,003,719	\$655,062	\$0	\$0
3470	COUNTY GRANTS	\$1,229,993	\$1,078,198	\$0	\$0
3498	OTHER FEDERAL GRANTS	\$361,489	\$1,704,336	\$0	\$0
Other Revenues Total		\$2,595,200	\$3,437,596	\$0	\$0
REVENUES Total		\$2,595,200	\$3,437,596	\$0	\$0
EXPENDITURES					
Capital Outlay					
598	PARADISE CREEK WTR QLT-COMM ENH PHASE II	\$4,668,939	\$5,209,284	\$0	\$0
Capital Outlay Total		\$4,668,939	\$5,209,284	\$0	\$0
EXPENDITURES Total		\$4,668,939	\$5,209,284	\$0	\$0
ESTIMATED BEGINNING FUND BALANCE					(\$6,422,020)
REVENUES TOTAL		\$2,595,200	\$3,437,596	\$0	\$0
EXPENDITURES TOTAL		\$4,668,939	\$5,209,284	\$0	\$0
ESTIMATED ENDING FUND BALANCE					(\$6,422,020)



301 - GRANT-C.D.B.G. FUND

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
REVENUES					
Transfers In					
3999	TRANSFERS FROM OTHER FUNDS	\$5,707	\$12,143	\$0	\$0
Transfers In Total		\$5,707	\$12,143	\$0	\$0
Other Revenues					
3498	OTHER FEDERAL GRANTS	\$964,772	\$1,116,902	\$710,043	\$715,046
3636	REFUNDS & REIMBURSEMENTS	\$0	\$3,320	\$0	\$0
Other Revenues Total		\$964,772	\$1,120,222	\$710,043	\$715,046
REVENUES Total		\$970,479	\$1,132,365	\$710,043	\$715,046
EXPENDITURES					
Refunds, Contributions & Special Payments					
650	FAIR HOUSING SERVICES	\$146,304	\$131,388	\$26,171	\$0
Refunds, Contributions & Special Payments Total		\$146,304	\$131,388	\$26,171	\$0
Personnel Services					
100	PART-TIME SALARIES	\$36,042	\$4,530	\$0	\$0
101	FULL-TIME SALARIES	\$152,741	\$155,397	\$173,405	\$56,044
110	ALLOWANCES & STIPENDS	\$0	\$601	\$360	\$0
120	DIFFERENTIAL PAY	\$1,377	\$1,372	\$2,145	\$2,145
140	WORKERS' COMPENSATION	\$3,115	\$2,083	\$9,136	\$4,208
150	HEALTH INSURANCE	\$25,115	\$20,692	\$27,561	\$8,300
151	LTD INSURANCE	\$256	\$506	\$512	\$146
160	RETIREMENT PLAN CHARGES	\$67,031	\$58,868	\$52,745	\$12,808
161	MEDICARE	(\$3,580)	\$2,748	\$2,514	\$813
199	PERSONNEL COMPENSATION	\$5,621	\$0	\$2,500	\$2,500
Personnel Services Total		\$287,718	\$246,797	\$270,878	\$86,964
Maintenance & Operations					
201	AUDITING SERVICES	\$0	\$0	\$2,000	\$0
213	PROFESSIONAL SERVICES	\$0	\$99	\$0	\$0
222	MEMBERSHIPS & SUBSCRIPTIONS	\$0	\$120	\$120	\$120
226	TRAINING, TRAVEL & SUBSISTENCE	\$1,675	\$2,361	\$3,000	\$3,000
250	POSTAGE	\$37	\$0	\$300	\$0
260	ADVERTISING	\$4,937	\$2,463	\$4,600	\$3,600



301 - GRANT-C.D.B.G. FUND

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
270	PERMITS & LICENSES	\$0	\$63	\$0	\$0
299	CONTRACT SERVICES	\$0	\$0	\$30,000	\$30,000
301	OFFICE SUPPLIES	\$48	\$122	\$1,064	\$1,000
399	MATERIALS & SUPPLIES	\$75,871	\$28,844	\$1,824	\$1,500
Maintenance & Operations Total		\$82,569	\$34,072	\$42,908	\$39,220
Fixed Charges & Debt Services					
470	BOND PRINCIPAL REDEMPTION	\$485,000	\$535,391	\$565,000	\$565,000
480	BOND INTEREST REDEMPTION	\$47,804	\$21,501	\$23,861	\$23,861
Fixed Charges & Debt Services Total		\$532,804	\$556,892	\$588,861	\$588,861
EXPENDITURES Total		\$1,049,395	\$969,149	\$928,818	\$715,045
ESTIMATED BEGINNING FUND BALANCE					(\$210,124)
REVENUES TOTAL		\$970,479	\$1,132,365	\$710,043	\$715,046
EXPENDITURES TOTAL		\$1,049,395	\$969,149	\$928,818	\$715,045
ESTIMATED ENDING FUND BALANCE					(\$210,123)



307 – TRANSNET FUND

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
REVENUES					
Other Revenues					
3300	INVESTMENT EARNINGS	\$6,965	\$4,216	\$0	\$0
3302	UNREALIZED GAIN/LOSS ON INVESTMENTS	\$322	(\$23,811)	\$0	\$0
3466	TRANSACTIONS & USE TAX	\$975,000	\$1,462,500	\$1,784,000	\$1,849,000
Other Revenues Total		\$982,287	\$1,442,905	\$1,784,000	\$1,849,000
REVENUES Total		\$982,287	\$1,442,905	\$1,784,000	\$1,849,000
EXPENDITURES					
Capital Outlay					
598	RESURFACE STREETS	\$336,403	\$862,188	\$1,784,000	\$1,849,000
Capital Outlay Total		\$336,403	\$862,188	\$1,784,000	\$1,849,000
EXPENDITURES Total		\$336,403	\$862,188	\$1,784,000	\$1,849,000
ESTIMATED BEGINNING FUND BALANCE					\$1,315,642
REVENUES TOTAL		\$982,287	\$1,442,905	\$1,784,000	\$1,849,000
EXPENDITURES TOTAL		\$336,403	\$862,188	\$1,784,000	\$1,849,000
ESTIMATED ENDING FUND BALANCE					\$1,315,642



320 - LIBRARY GRANTS FUND

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
REVENUES					
Other Revenues					
3463	OTHER STATE GRANTS	\$0	\$123,661	\$0	\$0
Other Revenues Total		\$0	\$123,661	\$0	\$0
REVENUES Total		\$0	\$123,661	\$0	\$0
EXPENDITURES					
Personnel Services					
100	PART-TIME SALARIES	\$14,142	\$25,414	\$0	\$0
101	FULL-TIME SALARIES	\$0	\$39,422	\$0	\$0
140	WORKERS' COMPENSATION	\$145	\$161	\$0	\$0
160	RETIREMENT PLAN CHARGES	\$191	(\$442)	\$0	\$0
161	MEDICARE	\$214	\$238	\$0	\$0
Personnel Services Total		\$14,692	\$64,793	\$0	\$0
Maintenance & Operations					
222	MEMBERSHIPS & SUBSCRIPTIONS	\$9,524	\$12,304	\$0	\$0
299	CONTRACT SERVICES	\$995	\$7,048	\$0	\$0
304	BOOKS	\$496	\$3,941	\$0	\$0
399	MATERIALS & SUPPLIES	\$15,765	\$15,899	\$0	\$0
Maintenance & Operations Total		\$26,780	\$39,192	\$0	\$0
EXPENDITURES Total		\$41,472	\$103,985	\$0	\$0
ESTIMATED BEGINNING FUND BALANCE					\$339,899
REVENUES TOTAL		\$0	\$123,661	\$0	\$0
EXPENDITURES TOTAL		\$41,472	\$103,985	\$0	\$0
ESTIMATED ENDING FUND BALANCE					\$339,899



325 - DEVELOPMENT IMPACT FEES FUND

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
REVENUES					
Other Revenues					
3300	INVESTMENT EARNINGS	\$0	\$3,320	\$0	\$0
3302	UNREALIZED GAIN/LOSS ON INVESTMENTS	\$0	(\$19,871)	\$0	\$0
3621	Dev Impact Fees- Parks and Rec	\$65,822	\$161,350	\$0	\$0
3622	Dev Impact Fees- Library	\$13,217	\$32,407	\$0	\$14,000
3623	Dev Impact Fees- Fire/EMS	\$14,628	\$32,467	\$10,000	\$10,000
3624	DEV. IMPACT FEES-POLICE	\$36,899	\$81,872	\$31,000	\$31,000
Other Revenues Total		\$130,566	\$291,545	\$41,000	\$55,000
REVENUES Total		\$130,566	\$291,545	\$41,000	\$55,000
EXPENDITURES					
Capital Outlay					
598	EL TOYON MULTI PURPOSE FACILITY/FIRE STA	\$0	\$0	\$200,000	\$200,000
Capital Outlay Total		\$0	\$0	\$200,000	\$200,000
EXPENDITURES Total		\$0	\$0	\$200,000	\$200,000
ESTIMATED BEGINNING FUND BALANCE					\$1,463,743
REVENUES TOTAL		\$130,566	\$291,545	\$41,000	\$55,000
EXPENDITURES TOTAL		\$0	\$0	\$200,000	\$200,000
ESTIMATED ENDING FUND BALANCE					\$1,318,743



326 - TRANSPORTATION IMPACT FEE FUND

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
REVENUES					
Other Revenues					
3162	TDIF REVENUE - SF RESIDENTIAL	\$38,710	\$31,134	\$0	\$30,000
3163	TDIF REVENUE - MF RESIDENTIAL	\$97,942	\$189,792	\$0	\$230,000
3300	INVESTMENT EARNINGS	\$18,758	\$12,439	\$0	\$0
3302	UNREALIZED GAIN/LOSS ON INVESTMENTS	(\$15,557)	(\$36,088)	\$0	\$0
Other Revenues Total		\$139,852	\$197,277	\$0	\$260,000
REVENUES Total		\$139,852	\$197,277	\$0	\$260,000
EXPENDITURES					
Capital Outlay					
598	MOBILITY ENHANCEMENTS	\$0	\$0	\$1,000,000	\$1,500,000
Capital Outlay Total		\$0	\$0	\$1,000,000	\$1,500,000
EXPENDITURES Total		\$0	\$0	\$1,000,000	\$1,500,000
ESTIMATED BEGINNING FUND BALANCE					\$2,217,188
REVENUES TOTAL		\$139,852	\$197,277	\$0	\$260,000
EXPENDITURES TOTAL		\$0	\$0	\$1,000,000	\$1,500,000
ESTIMATED ENDING FUND BALANCE					\$977,188



343 - STATE-LOCAL PARTNERSHIP FUND

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
REVENUES					
Other Revenues					
3300	INVESTMENT EARNINGS	\$1,484	\$854	\$0	\$0
3302	UNREALIZED GAIN/LOSS ON INVESTMENTS	(\$1,320)	(\$2,483)	\$0	\$0
Other Revenues Total		\$164	(\$1,629)	\$0	\$0
REVENUES Total		\$164	(\$1,629)	\$0	\$0
ESTIMATED BEGINNING FUND BALANCE					
REVENUES TOTAL		\$164	(\$1,629)	\$0	\$0
ESTIMATED ENDING FUND BALANCE					



420 - PARKING AUTHORITY FUND

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
REVENUES					
Transfers In					
3999	TRANSFERS FROM OTHER FUNDS	\$0	\$19,457	\$0	\$0
Transfers In Total		\$0	\$19,457	\$0	\$0
Other Revenues					
3201	PARKING CITATIONS	\$0	\$315,771	\$263,000	\$357,048
3203	PARKING CITATION ADMIN FEE	\$0	\$1,146	\$2,500	\$2,500
Other Revenues Total		\$0	\$316,917	\$265,500	\$359,548
REVENUES Total		\$0	\$336,374	\$265,500	\$359,548
EXPENDITURES					
Personnel Services					
101	FULL-TIME SALARIES	\$0	\$138,585	\$163,930	\$178,047
102	OVERTIME	\$0	\$1,782	\$0	\$3,000
110	ALLOWANCES & STIPENDS	\$0	\$1,150	\$1,256	\$1,322
120	DIFFERENTIAL PAY	\$0	\$1,624	\$1,300	\$1,300
140	WORKERS' COMPENSATION	\$0	\$9,589	\$7,262	\$7,887
150	HEALTH INSURANCE	\$0	\$31,569	\$37,184	\$32,520
160	RETIREMENT PLAN CHARGES	\$0	\$46,026	\$49,863	\$40,692
161	MEDICARE	\$0	\$2,368	\$2,377	\$2,583
199	PERSONNEL COMPENSATION	\$0	\$2,597	\$700	\$700
Personnel Services Total		\$0	\$235,290	\$263,872	\$268,051
Maintenance & Operations					
213	PROFESSIONAL SERVICES	\$0	\$0	\$0	\$80,000
226	TRAINING, TRAVEL & SUBSISTENCE	\$0	\$1,484	\$1,600	\$2,500
299	CONTRACT SERVICES	\$44,202	\$75,750	\$0	\$0
301	OFFICE SUPPLIES	\$0	\$1,130	\$0	\$1,500
318	WEARING APPAREL	\$0	\$1,262	\$0	\$2,500
355	MINOR EQUIPMENT- LESS THAN \$5,000.00	\$0	\$0	\$0	\$5,000
Maintenance & Operations Total		\$44,202	\$79,626	\$1,600	\$91,500
Capital Outlay					
515	COMMUNICATIONS EQUIPMENT	\$0	\$20,068	\$0	\$0
Capital Outlay Total		\$0	\$20,068	\$0	\$0



420 - PARKING AUTHORITY FUND

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
	EXPENDITURES Total	\$44,202	\$334,984	\$265,472	\$359,551
	ESTIMATED BEGINNING FUND BALANCE				\$68,547
	REVENUES TOTAL	\$0	\$336,374	\$265,500	\$359,548
	EXPENDITURES TOTAL	\$44,202	\$334,984	\$265,472	\$359,551
	ESTIMATED ENDING FUND BALANCE				\$68,544



501 - HOUSING AUTHORITY FUND

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
REVENUES					
Other Revenues					
3300	INVESTMENT EARNINGS	\$294,398	\$141,627	\$150,000	\$100,000
3302	UNREALIZED GAIN/LOSS ON INVESTMENTS	(\$257,426)	(\$343,983)	\$0	\$0
3312	RENT AND LEASES	\$75,000	\$75,000	\$75,000	\$111,000
3320	INTEREST INCOME-LOANS	\$1,256,770	\$1,018,465	\$545,073	\$564,151
3634	MISC. REVENUE	\$148,356	\$344	\$86,000	\$86,430
3636	REFUNDS & REIMBURSEMENTS	\$0	\$70,000	\$0	\$0
3998	SPECIAL ITEMS	\$0	\$450,000	\$0	\$0
Other Revenues Total		\$1,517,098	\$1,411,453	\$856,073	\$861,581
REVENUES Total		\$1,517,098	\$1,411,453	\$856,073	\$861,581
EXPENDITURES					
Transfers Out					
099	TRANSFERS TO OTHER FUNDS	\$508,832	\$587,879	\$545,073	\$564,151
Transfers Out Total		\$508,832	\$587,879	\$545,073	\$564,151
Refunds, Contributions & Special Payments					
650	McAlister Inc.	\$0	\$10,739,542	\$217,950	\$0
Refunds, Contributions & Special Payments Total		\$0	\$10,739,542	\$217,950	\$0
Personnel Services					
101	FULL-TIME SALARIES	\$133,097	\$256,709	\$96,256	\$255,459
110	ALLOWANCES & STIPENDS	\$0	\$1,386	\$360	\$1,800
120	DIFFERENTIAL PAY	\$0	\$3,539	\$1,625	\$1,625
140	WORKERS' COMPENSATION	\$1,451	\$7,171	\$4,326	\$8,710
150	HEALTH INSURANCE	\$14,630	\$22,644	\$17,325	\$37,707
151	LTD INSURANCE	\$0	\$1,364	\$0	\$439
160	RETIREMENT PLAN CHARGES	\$43,572	\$66,083	\$29,278	\$58,383
161	MEDICARE	\$2,313	\$3,414	\$1,396	\$3,704
Personnel Services Total		\$195,062	\$362,310	\$150,566	\$367,827
Maintenance & Operations					
209	LEGAL SERVICES	\$0	\$25,000	\$25,000	\$25,000
213	PROFESSIONAL SERVICES	\$386,973	\$652,952	\$825,000	\$675,000
230	PRINTING & BINDING	\$5,521	\$0	\$8,000	\$1,500



501 - HOUSING AUTHORITY FUND

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
250	POSTAGE	\$6,923	\$0	\$2,000	\$1,000
399	MATERIALS & SUPPLIES	\$1,133	\$0	\$6,000	\$6,000
Maintenance & Operations Total		\$400,551	\$677,952	\$866,000	\$708,500
EXPENDITURES Total		\$1,104,445	\$12,367,683	\$1,779,589	\$1,640,478
ESTIMATED BEGINNING FUND BALANCE					\$14,160,114
REVENUES TOTAL		\$1,517,098	\$1,411,453	\$856,073	\$861,581
EXPENDITURES TOTAL		\$1,104,445	\$12,367,683	\$1,779,589	\$1,640,478
ESTIMATED ENDING FUND BALANCE					\$13,381,217



502 – SECTION 8 FUND

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
REVENUES					
Other Revenues					
3300	INVESTMENT EARNINGS	\$237	\$363	\$150	\$0
3600	OTHER REVENUE - PORTABILITY 80%	\$8,075	\$7,185	\$15,000	\$15,000
3614	HUD REVENUE-HOUSING ASSISTANCE PMT	\$12,495,745	\$12,835,941	\$13,532,000	\$13,975,000
3615	HUD REVENUE-AMINISTRATIVE FEES	\$1,238,109	\$1,325,828	\$1,384,492	\$1,503,578
3616	FRAUD RECOVERY-HAP	\$30,295	\$14,374	\$15,000	\$15,000
3617	FRAUD RECOVERY--ADMINISTRATIVE FEES	\$30,295	\$14,374	\$15,000	\$15,000
3618	OTHER REVENUE-PORTABILITY ADMIN	\$113,168	\$86,402	\$90,000	\$60,000
Other Revenues Total		\$13,915,925	\$14,284,467	\$15,051,642	\$15,583,578
REVENUES Total		\$13,915,925	\$14,284,467	\$15,051,642	\$15,583,578
EXPENDITURES					
Refunds, Contributions & Special Payments					
602	HOUSING ASSISTANCE PAYMENTS	\$12,411,041	\$12,566,648	\$13,200,000	\$13,929,562
603	OTHER GENERAL EXPENSES	\$5,790	\$30,764	\$10,000	\$40,000
606	HAP PORTABILITY-IN	\$113,168	\$86,402	\$90,000	\$60,000
698	INDIRECT/OVERHEAD COSTS	\$168,569	\$168,569	\$170,000	\$170,000
Refunds, Contributions & Special Payments Total		\$12,698,568	\$12,852,383	\$13,470,000	\$14,199,562
Personnel Services					
100	PART-TIME SALARIES	\$32,196	\$31,169	\$0	\$0
101	FULL-TIME SALARIES	\$484,315	\$528,033	\$653,878	\$778,679
105	LONGEVITY	\$434	\$395	\$400	\$500
110	ALLOWANCES & STIPENDS	\$363	\$329	\$360	\$360
120	DIFFERENTIAL PAY	\$10,861	\$9,360	\$8,849	\$8,849
140	WORKERS' COMPENSATION	\$5,478	\$6,047	\$7,334	\$9,298
150	HEALTH INSURANCE	\$93,048	\$89,020	\$114,998	\$112,123
151	LTD INSURANCE	\$71	\$62	\$731	\$1,097
160	RETIREMENT PLAN CHARGES	\$169,419	\$184,904	\$198,890	\$177,960
161	MEDICARE	\$8,049	\$8,791	\$9,481	\$11,291
199	PERSONNEL COMPENSATION	\$36,208	\$11,450	\$15,000	\$15,000
Personnel Services Total		\$840,442	\$869,560	\$1,009,921	\$1,115,157
Maintenance & Operations					
201	AUDITING SERVICES	\$0	\$0	\$4,000	\$4,000



502 – SECTION 8 FUND

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
213	PROFESSIONAL SERVICES	\$6,180	\$2,944	\$5,000	\$5,000
222	MEMBERSHIPS & SUBSCRIPTIONS	\$1,759	\$739	\$3,000	\$3,000
226	TRAINING, TRAVEL & SUBSISTENCE	\$6,280	\$2,814	\$8,000	\$8,000
250	POSTAGE	\$8,409	\$6,032	\$10,000	\$10,000
260	ADVERTISING	\$149	\$0	\$600	\$700
299	CONTRACT SERVICES	\$37,264	\$81,170	\$56,000	\$75,000
399	MATERIALS & SUPPLIES	\$20,442	\$6,096	\$14,000	\$14,000
Maintenance & Operations Total		\$80,482	\$99,795	\$100,600	\$119,700
Internal Service Charges and Reserves					
740	BUILDING SERVICES CHARGES	\$28,979	\$26,261	\$28,923	\$30,747
750	VEHICLE SERVICES CHARGES	\$1,927	\$2,042	\$2,354	\$2,781
752	VEHICLE LEASE CHARGE	\$3,897	\$4,000	\$9,000	\$9,000
755	INFO. SYSTEMS MAINT. CHARGE	\$74,171	\$72,898	\$81,508	\$94,446
790	INSURANCE CHARGES	\$7,535	\$7,535	\$7,535	\$8,554
Internal Service Charges and Reserves Total		\$116,509	\$112,736	\$129,320	\$145,529
Capital Outlay					
502	COMPUTER EQUIPMENT	\$8,451	\$0	\$5,000	\$5,000
503	FURNITURE & FURNISHINGS	\$0	\$8,998	\$0	\$0
Capital Outlay Total		\$8,451	\$8,998	\$5,000	\$5,000
EXPENDITURES Total		\$13,744,452	\$13,943,472	\$14,714,841	\$15,584,948
ESTIMATED BEGINNING FUND BALANCE					\$1,309,510
REVENUES TOTAL		\$13,915,925	\$14,284,467	\$15,051,642	\$15,583,578
EXPENDITURES TOTAL		\$13,744,452	\$13,943,472	\$14,714,841	\$15,584,948
ESTIMATED ENDING FUND BALANCE					\$1,308,140



505 – HOME FUND

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
REVENUES					
Other Revenues					
3300	INVESTMENT EARNINGS	\$7,628	\$4,480	\$0	\$0
3302	UNREALIZED GAIN/LOSS ON INVESTMENTS	(\$8,291)	(\$14,935)	\$0	\$0
3321	INTEREST	\$39,082	\$23,357	\$0	\$0
3498	OTHER FEDERAL GRANTS	\$320,919	\$260,593	\$400,681	\$400,681
Other Revenues Total		\$359,338	\$273,495	\$400,681	\$400,681
REVENUES Total		\$359,338	\$273,495	\$400,681	\$400,681
EXPENDITURES					
Refunds, Contributions & Special Payments					
650	SOUTH BAY COMM SERV - TBRA	\$510,862	\$139,475	\$0	\$0
Refunds, Contributions & Special Payments Total		\$510,862	\$139,475	\$0	\$0
Personnel Services					
101	FULL-TIME SALARIES	\$18,700	\$73,840	\$136,665	\$116,434
110	ALLOWANCES & STIPENDS	\$0	\$841	\$1,800	\$720
120	DIFFERENTIAL PAY	\$0	\$750	\$1,622	\$1,622
140	WORKERS' COMPENSATION	\$200	\$1,126	\$7,814	\$8,737
150	HEALTH INSURANCE	\$3,054	\$10,296	\$17,952	\$16,253
151	LTD INSURANCE	\$132	\$340	\$219	\$146
160	RETIREMENT PLAN CHARGES	\$2,296	\$13,662	\$41,569	\$26,610
161	MEDICARE	\$327	\$1,190	\$1,982	\$1,689
199	PERSONNEL COMPENSATION	\$2,608	\$0	\$800	\$800
Personnel Services Total		\$27,317	\$102,045	\$210,423	\$173,011
Maintenance & Operations					
209	LEGAL SERVICES	\$0	\$0	\$5,000	\$5,000
213	PROFESSIONAL SERVICES	\$0	\$0	\$28,000	\$20,000
222	MEMBERSHIPS & SUBSCRIPTIONS	\$550	\$550	\$700	\$600
226	TRAINING, TRAVEL & SUBSISTENCE	\$979	\$349	\$4,000	\$4,000
250	POSTAGE	\$0	\$0	\$150	\$0
299	CONTRACT SERVICES	\$0	\$0	\$15,000	\$23,150
399	MATERIALS & SUPPLIES	\$1,208	\$509	\$1,000	\$1,000
Maintenance & Operations Total		\$2,737	\$1,408	\$53,850	\$53,750



505 - HOME FUND

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
	EXPENDITURES Total	\$540,916	\$242,928	\$264,273	\$226,761
	ESTIMATED BEGINNING FUND BALANCE				\$576,545
	REVENUES TOTAL	\$359,338	\$273,495	\$400,681	\$400,681
	EXPENDITURES TOTAL	\$540,916	\$242,928	\$264,273	\$226,761
	ESTIMATED ENDING FUND BALANCE				\$750,465



532 - LOW & MOD INCOME HOUSING ASSET FUND

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
REVENUES					
Other Revenues					
3300	INVESTMENT EARNINGS	\$6,097	\$3,200	\$0	\$0
3302	UNREALIZED GAIN/LOSS ON INVESTMENTS	(\$4,675)	(\$8,969)	\$0	\$0
3321	INTEREST	\$218,571	\$276,071	\$125,000	\$162,981
3636	REFUNDS & REIMBURSEMENTS	\$0	\$3,982	\$0	\$0
Other Revenues Total		\$219,993	\$274,284	\$125,000	\$162,981
REVENUES Total		\$219,993	\$274,284	\$125,000	\$162,981
EXPENDITURES					
Personnel Services					
100	PART-TIME SALARIES	\$1,442	\$133	\$0	\$0
101	FULL-TIME SALARIES	\$88,706	\$62,734	\$66,633	\$72,348
110	ALLOWANCES & STIPENDS	\$1,451	\$681	\$720	\$720
120	DIFFERENTIAL PAY	\$714	\$623	\$865	\$865
140	WORKERS' COMPENSATION	\$2,390	\$1,803	\$4,226	\$4,624
150	HEALTH INSURANCE	\$16,206	\$9,741	\$9,469	\$9,190
151	LTD INSURANCE	\$526	\$138	\$0	\$183
160	RETIREMENT PLAN CHARGES	\$44,112	\$20,721	\$20,268	\$16,534
161	MEDICARE	\$1,499	\$1,017	\$966	\$1,049
199	PERSONNEL COMPENSATION	\$12,754	\$736	\$3,500	\$3,500
Personnel Services Total		\$169,799	\$98,327	\$106,647	\$109,013
Maintenance & Operations					
209	LEGAL SERVICES	\$19,319	\$20,586	\$25,000	\$0
213	PROFESSIONAL SERVICES	\$0	\$0	\$50,000	\$50,000
250	POSTAGE	\$73	\$159	\$0	\$0
299	CONTRACT SERVICES	\$0	\$15,657	\$0	\$0
399	MATERIALS & SUPPLIES	\$367	\$4,426	\$1,000	\$1,000
Maintenance & Operations Total		\$19,759	\$40,828	\$76,000	\$51,000
Internal Service Charges and Reserves					
755	INFO. SYSTEMS MAINT. CHARGE	\$2,344	\$2,304	\$2,575	\$2,984
Internal Service Charges and Reserves Total		\$2,344	\$2,304	\$2,575	\$2,984
EXPENDITURES Total		\$191,902	\$141,459	\$185,222	\$162,997



532 - LOW & MOD INCOME HOUSING ASSET FUND

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
	ESTIMATED BEGINNING FUND BALANCE				\$695,673
	REVENUES TOTAL	\$219,993	\$274,284	\$125,000	\$162,981
	EXPENDITURES TOTAL	\$191,902	\$141,459	\$185,222	\$162,997
	ESTIMATED ENDING FUND BALANCE				\$695,657



626 - FACILITIES MAINT FUND

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
REVENUES					
Transfers In					
3999	TRANSFERS FROM OTHER FUNDS	\$0	\$0	\$48,000	\$48,000
Transfers In Total		\$0	\$0	\$48,000	\$48,000
Other Revenues					
3636	REFUNDS & REIMBURSEMENTS	\$0	\$18,516	\$0	\$0
3700	INTERNAL SERVICE CHARGES	\$3,051,503	\$2,778,412	\$3,059,638	\$3,252,618
Other Revenues Total		\$3,051,503	\$2,796,928	\$3,059,638	\$3,252,618
REVENUES Total		\$3,051,503	\$2,796,928	\$3,107,638	\$3,300,618
EXPENDITURES					
Personnel Services					
101	FULL-TIME SALARIES	\$411,436	\$412,618	\$572,483	\$591,839
102	OVERTIME	\$98,892	\$88,163	\$76,000	\$76,000
120	DIFFERENTIAL PAY	\$1,555	\$1,466	\$1,615	\$1,615
140	WORKERS' COMPENSATION	\$43,061	\$48,286	\$42,572	\$44,262
150	HEALTH INSURANCE	\$93,889	\$82,908	\$150,742	\$133,640
151	LTD INSURANCE	\$608	\$506	\$731	\$731
160	RETIREMENT PLAN CHARGES	\$159,618	\$162,128	\$174,132	\$135,259
161	MEDICARE	\$7,748	\$8,763	\$8,301	\$8,580
199	PERSONNEL COMPENSATION	\$25,207	\$27,585	\$12,000	\$12,000
Personnel Services Total		\$842,013	\$832,423	\$1,038,576	\$1,003,926
Maintenance & Operations					
234	ELECTRICITY & GAS	\$765,898	\$793,614	\$640,000	\$725,000
236	WATER	\$323,166	\$480,641	\$177,500	\$177,500
288	R&M BUILDINGS & STRUCTURES	\$113,774	\$156,785	\$395,000	\$395,000
299	CONTRACT SERVICES	\$611,835	\$554,056	\$600,000	\$740,000
303	JANITORIAL SUPPLIES	\$38,229	\$53,140	\$45,000	\$45,000
318	WEARING APPAREL	\$2,929	\$2,344	\$7,500	\$7,500
337	SMALL TOOLS	\$0	\$0	\$2,500	\$2,500
340	SHOP SUPPLIES	\$0	\$0	\$2,500	\$2,500
354	CHEMICAL PRODUCTS	\$35,618	\$34,364	\$45,000	\$45,000
399	MATERIALS & SUPPLIES	\$0	\$0	\$4,000	\$4,000
Maintenance & Operations Total		\$1,891,450	\$2,074,944	\$1,919,000	\$2,144,000



626 - FACILITIES MAINT FUND

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Internal Service Charges and Reserves					
720	DEPRECIATION EXPENSE	\$150,749	\$7,308	\$0	\$0
750	VEHICLE SERVICES CHARGES	\$41,274	\$43,734	\$50,425	\$59,581
751	VEHICLE REPLACEMENT CHARGE	\$33,685	\$35,584	\$35,584	\$28,087
752	VEHICLE LEASE CHARGE	\$34,760	\$36,000	\$36,000	\$36,000
790	INSURANCE CHARGES	\$7,180	\$7,180	\$7,180	\$8,151
Internal Service Charges and Reserves Total		\$267,648	\$129,806	\$129,189	\$131,820
Fixed Charges & Debt Services					
483	LOAN INTEREST PAYMENT	\$33,372	\$28,147	\$20,872	\$20,872
Fixed Charges & Debt Services Total		\$33,372	\$28,147	\$20,872	\$20,872
EXPENDITURES Total		\$3,034,483	\$3,065,320	\$3,107,637	\$3,300,618
ESTIMATED BEGINNING FUND BALANCE					\$255,053
REVENUES TOTAL		\$3,051,503	\$2,796,928	\$3,107,638	\$3,300,618
EXPENDITURES TOTAL		\$3,034,483	\$3,065,320	\$3,107,637	\$3,300,618
ESTIMATED ENDING FUND BALANCE					\$255,053



627 - LIABILITY INS. FUND

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
REVENUES					
Other Revenues					
3632	COMP INSURANCE REIMBURSEMENT	\$10,379	\$9,665	\$0	\$0
3636	REFUNDS & REIMBURSEMENTS	\$0	\$1,650	\$0	\$0
3643	INSURANCE SETTLEMENTS	\$0	\$540,165	\$219,067	\$0
3700	INTERNAL SERVICE CHARGES	\$3,850,311	\$3,884,885	\$3,660,016	\$4,000,000
Other Revenues Total		\$3,860,690	\$4,436,365	\$3,879,083	\$4,000,000
REVENUES Total		\$3,860,690	\$4,436,365	\$3,879,083	\$4,000,000
EXPENDITURES					
Personnel Services					
101	FULL-TIME SALARIES	\$43,447	\$43,260	\$48,063	\$52,518
120	DIFFERENTIAL PAY	\$1,309	\$1,198	\$1,300	\$1,300
140	WORKERS' COMPENSATION	\$467	\$496	\$471	\$515
150	HEALTH INSURANCE	\$8,170	\$7,298	\$12,395	\$10,840
160	RETIREMENT PLAN CHARGES	\$5,544	\$13,661	\$14,619	\$12,003
161	MEDICARE	\$714	\$767	\$697	\$762
199	PERSONNEL COMPENSATION	\$3,617	\$2,264	\$2,500	\$2,500
Personnel Services Total		\$63,267	\$68,944	\$80,045	\$80,438
Maintenance & Operations					
213	PROFESSIONAL SERVICES	\$158,507	\$71,843	\$160,000	\$160,000
222	MEMBERSHIPS & SUBSCRIPTIONS	\$150	\$0	\$450	\$300
226	TRAINING, TRAVEL & SUBSISTENCE	\$746	\$2,328	\$3,900	\$3,900
299	CONTRACT SERVICES	\$6,167	\$4,606	\$10,000	\$10,000
399	MATERIALS & SUPPLIES	\$1,267	\$989	\$1,000	\$1,250
Maintenance & Operations Total		\$166,837	\$79,766	\$175,350	\$175,450
Fixed Charges & Debt Services					
410	PROPERTY INSURANCE	\$154,566	\$190,785	\$236,000	\$243,000
420	GENERAL LIABILITY INSURANCE	\$587,518	\$703,992	\$895,800	\$1,020,400
421	POLLUTION PROGRAM INSURANCE	\$0	\$0	\$27,000	\$37,200
430	FIDELITY INSURANCE	\$2,250	\$2,250	\$8,500	\$8,300
432	LIABILITY CLAIM COST	\$437,059	\$393,511	\$1,000,000	\$1,116,000
433	WC CLAIM COSTS	\$1,615,426	\$1,039,029	\$1,600,000	\$2,024,000
440	EXCESS WC INSURANCE	\$244,147	\$263,336	\$221,000	\$271,000



627 - LIABILITY INS. FUND

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
	Fixed Charges & Debt Services Total	\$3,040,966	\$2,592,903	\$3,988,300	\$4,719,900
	EXPENDITURES Total	\$3,271,070	\$2,741,613	\$4,243,695	\$4,975,788
	ESTIMATED BEGINNING FUND BALANCE				\$5,278,878
	REVENUES TOTAL	\$3,860,690	\$4,436,365	\$3,879,083	\$4,000,000
	EXPENDITURES TOTAL	\$3,271,070	\$2,741,613	\$4,243,695	\$4,975,788
	ESTIMATED ENDING FUND BALANCE				\$4,303,090



629 – INFORMATION SYSTEMS MAINTENANCE FUND

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
REVENUES					
Other Revenues					
3636	REFUNDS & REIMBURSEMENTS	\$160,103	\$0	\$0	\$0
3700	INTERNAL SERVICE CHARGES	\$2,468,045	\$2,425,979	\$2,712,516	\$3,143,086
Other Revenues Total		\$2,628,148	\$2,425,979	\$2,712,516	\$3,143,086
REVENUES Total		\$2,628,148	\$2,425,979	\$2,712,516	\$3,143,086
EXPENDITURES					
Personnel Services					
101	FULL-TIME SALARIES	\$364,882	\$313,043	\$380,007	\$407,917
102	OVERTIME	\$28,288	\$19,598	\$0	\$25,000
140	WORKERS' COMPENSATION	\$4,000	\$3,423	\$3,724	\$3,997
150	HEALTH INSURANCE	\$63,009	\$49,083	\$56,280	\$61,659
151	LTD INSURANCE	\$708	\$618	\$731	\$731
160	RETIREMENT PLAN CHARGES	\$119,778	\$113,777	\$115,587	\$93,226
161	MEDICARE	\$5,795	\$5,033	\$5,510	\$5,915
199	PERSONNEL COMPENSATION	\$19,896	\$18,895	\$12,500	\$12,500
Personnel Services Total		\$606,356	\$523,470	\$574,339	\$610,945
Maintenance & Operations					
226	TRAINING, TRAVEL & SUBSISTENCE	\$8,333	\$9,076	\$15,975	\$16,175
248	TEL & TEL & TELEGRAPH	\$285,974	\$347,392	\$374,240	\$376,000
268	RENTALS & LEASES	\$63,031	\$66,195	\$69,000	\$69,000
281	R & M - OFFICE EQUIPMENT	\$788,504	\$731,993	\$943,804	\$1,039,242
299	CONTRACT SERVICES	\$292,075	\$244,658	\$673,860	\$446,107
306	COMPUTER SUPPLIES	\$40,621	\$11,820	\$25,000	\$25,000
Maintenance & Operations Total		\$1,478,538	\$1,411,134	\$2,101,879	\$1,971,524
Internal Service Charges and Reserves					
720	DEPRECIATION EXPENSE	\$187,485	\$158,879	\$0	\$0
790	INSURANCE CHARGES	\$4,287	\$4,287	\$4,287	\$4,867
Internal Service Charges and Reserves Total		\$191,772	\$163,166	\$4,287	\$4,867
Capital Outlay					
502	COMPUTER EQUIPMENT	\$136,609	\$159,820	\$414,000	\$455,750
598	PUBLIC SAFETY CAMERAS	\$3,854	\$1,040	\$100,000	\$100,000



629 – INFORMATION SYSTEMS MAINTENANCE FUND

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
	Capital Outlay Total	\$140,463	\$160,860	\$514,000	\$555,750
	EXPENDITURES Total	\$2,417,130	\$2,258,630	\$3,194,505	\$3,143,086
	ESTIMATED BEGINNING FUND BALANCE				\$768,876
	REVENUES TOTAL	\$2,628,148	\$2,425,979	\$2,712,516	\$3,143,086
	EXPENDITURES TOTAL	\$2,417,130	\$2,258,630	\$3,194,505	\$3,143,086
	ESTIMATED ENDING FUND BALANCE				\$768,876



630 - OFFICE EQUIPMENT DEPRECIATION FUND

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
EXPENDITURES					
Capital Outlay					
503	FURNITURE & FURNISHINGS	\$0	\$0	\$32,000	\$32,000
Capital Outlay Total		\$0	\$0	\$32,000	\$32,000
EXPENDITURES Total		\$0	\$0	\$32,000	\$32,000
ESTIMATED BEGINNING FUND BALANCE					\$578,768
EXPENDITURES TOTAL		\$0	\$0	\$32,000	\$32,000
ESTIMATED ENDING FUND BALANCE					\$546,768



643 - MOTOR VEHICLE SERVICE FUND

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
REVENUES					
Other Revenues					
3700	INTERNAL SERVICE CHARGES	\$1,118,352	\$1,185,009	\$1,366,307	\$1,614,404
Other Revenues Total		\$1,118,352	\$1,185,009	\$1,366,307	\$1,614,404
REVENUES Total		\$1,118,352	\$1,185,009	\$1,366,307	\$1,614,404
EXPENDITURES					
Personnel Services					
101	FULL-TIME SALARIES	\$202,795	\$166,047	\$309,886	\$341,461
102	OVERTIME	\$11,375	\$7,857	\$9,500	\$9,500
120	DIFFERENTIAL PAY	\$3,140	\$3,448	\$2,476	\$2,476
140	WORKERS' COMPENSATION	\$17,832	\$17,368	\$24,574	\$27,079
150	HEALTH INSURANCE	\$43,046	\$31,462	\$63,979	\$57,760
151	LTD INSURANCE	\$608	\$551	\$731	\$731
160	RETIREMENT PLAN CHARGES	\$88,973	\$91,849	\$94,258	\$78,038
161	MEDICARE	\$3,184	\$3,203	\$4,493	\$4,950
199	PERSONNEL COMPENSATION	\$12,037	\$16,767	\$12,000	\$12,000
Personnel Services Total		\$382,989	\$338,552	\$521,897	\$533,995
Maintenance & Operations					
240	EQUIPMENT RENTAL	\$0	\$0	\$2,300	\$2,300
282	R&M AUTOMOTIVE EQUIPMENT	\$121,721	\$166,980	\$120,000	\$200,000
299	CONTRACT SERVICES	\$0	\$0	\$0	\$100,000
314	GAS, OIL & LUBRICANTS	\$389,320	\$544,295	\$560,000	\$616,000
318	WEARING APPAREL	\$4,138	\$4,052	\$5,000	\$5,000
334	AUTOMOTIVE PARTS	\$159,662	\$143,464	\$150,000	\$150,000
337	SMALL TOOLS	\$0	\$1,357	\$0	\$0
340	SHOP SUPPLIES	\$5,507	\$6,781	\$3,500	\$3,500
399	MATERIALS & SUPPLIES	\$0	\$154	\$400	\$400
Maintenance & Operations Total		\$680,348	\$867,083	\$841,200	\$1,077,200
Internal Service Charges and Reserves					
790	INSURANCE CHARGES	\$3,210	\$3,210	\$3,210	\$3,644
Internal Service Charges and Reserves Total		\$3,210	\$3,210	\$3,210	\$3,644
EXPENDITURES Total		\$1,066,547	\$1,208,845	\$1,366,307	\$1,614,839



643 - MOTOR VEHICLE SERVICE FUND

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
	ESTIMATED BEGINNING FUND BALANCE				\$511,533
	REVENUES TOTAL	\$1,118,352	\$1,185,009	\$1,366,307	\$1,614,404
	EXPENDITURES TOTAL	\$1,066,547	\$1,208,845	\$1,366,307	\$1,614,839
	ESTIMATED ENDING FUND BALANCE				\$511,098



644 - VEHICLE REPLACEMENT RESERVE FUND

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
REVENUES					
Transfers In					
3999	TRANSFERS FROM OTHER FUNDS	\$713,752	\$910,829	\$500,000	\$450,000
Transfers In Total		\$713,752	\$910,829	\$500,000	\$450,000
Other Revenues					
3700	INTERNAL SERVICE CHARGES	\$1,137,419	\$1,283,245	\$1,518,079	\$1,657,758
Other Revenues Total		\$1,137,419	\$1,283,245	\$1,518,079	\$1,657,758
REVENUES Total		\$1,851,171	\$2,194,074	\$2,018,079	\$2,107,758
EXPENDITURES					
Maintenance & Operations					
355	MINOR EQUIPMENT- LESS THAN \$5,000.00	\$0	\$0	\$25,000	\$45,000
Maintenance & Operations Total		\$0	\$0	\$25,000	\$45,000
Internal Service Charges and Reserves					
720	DEPRECIATION EXPENSE	\$668,381	\$734,027	\$0	\$0
Internal Service Charges and Reserves Total		\$668,381	\$734,027	\$0	\$0
Capital Outlay					
511	AUTOMOTIVE EQUIPMENT	\$75,115	\$654,880	\$1,040,000	\$1,360,000
512	AUTOMOTIVE LEASES	\$0	\$191,553	\$297,000	\$356,000
Capital Outlay Total		\$75,115	\$846,433	\$1,337,000	\$1,716,000
EXPENDITURES Total		\$743,496	\$1,580,460	\$1,362,000	\$1,761,000
ESTIMATED BEGINNING FUND BALANCE					\$2,027,565
REVENUES TOTAL		\$1,851,171	\$2,194,074	\$2,018,079	\$2,107,758
EXPENDITURES TOTAL		\$743,496	\$1,580,460	\$1,362,000	\$1,761,000
ESTIMATED ENDING FUND BALANCE					\$2,374,323

Section

IV.

Departmental
Operating
Budget

Adopted Budget
Fiscal Year 2024

Adopted Budget
Fiscal Year 2024

Mayor & City Council





DEPARTMENT DESCRIPTION

The City of National City's five-member City Council is comprised of four council members and the mayor and is the legislative and policy-making body of the City. In 2022, the City Council acted to convert from all members being elected at large to district elections. Four council member districts were created with the mayor's position remaining at-large. The City Council also determined to phase in the district elections such that the seats for Districts 1 and 3 were first filled in the November 2022 election, while the voters in Districts 2 and 4 will select their respective first representatives in November 2024. In the meantime, two council members who were elected at-large in 2020 will continue to serve in that capacity until the November 2024 election. The Mayor and City Council members serve four-year terms for no more than three consecutive terms.

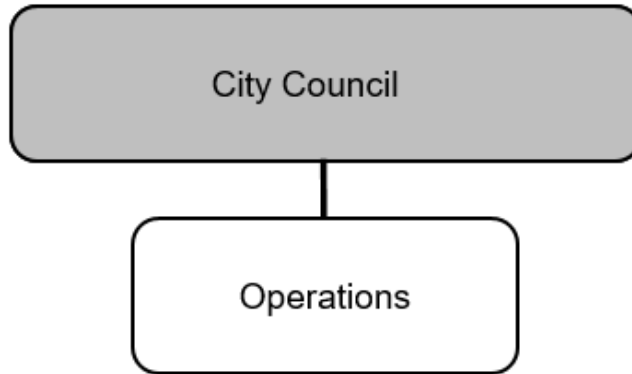
The Mayor acts as the presiding officer of the City Council, and works closely with the City Manager to ensure policies are effectively put into action. Goals and objectives of the City Council are set through adoption of ordinances and resolutions, adoption of the City budget, approval of contracts and agreements, review of the City's General Plan and other legislative actions.

City Council meetings are held the first and third Tuesdays at 6:00 p.m. in the council chambers. Meetings are streamed live on the city's website and archived online.

GOALS & OBJECTIVES

1. Serve the best interests of all National City residents and ensure the City is a desirable place to live, work, do business, and visit by implementing the objectives set forth in the City Council's adopted Strategic Plan.
2. Engage, inform, and empower the community by improving communications and building programs that leverage the efforts of residents and businesses.
3. Attract diverse revenue generating projects, leverage financial incentives, and maximize funding sources such as grants.
4. Build the image of the City by distinguishing important community assets and marketing them to the region.

DEPARTMENT ORGANIZATIONAL CHART



SIGNIFICANT CHANGE

- The budget was increased in order to meet the City Council's decision to implement district budgeting.



CITY COUNCIL

AUTHORIZED POSITIONS

	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Adopted
CITY COUNCIL			
Confidential Assistant	1.00	1.00	
Councilmember	4.00	4.00	4.00
Executive Assistant IV			1.00
Mayor	1.00	1.00	1.00
CITY COUNCIL Total	6.00	6.00	6.00

* Starting in FY2022 Hourly/Non-benefited positions are no longer included in FTE count. Budgets for hourly positions can be found in the individual department pages of Section IV of the document.



CITY COUNCIL

EXPENDITURE DETAIL

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
GENERAL FUND					
Activity	MAYOR				
Activity No.	001 401 000				
Personnel Services					
100	PART-TIME SALARIES	\$1,805	\$12,177	\$0	\$0
101	FULL-TIME SALARIES	\$160,492	\$153,718	\$173,492	\$134,899
102	OVERTIME	\$0	\$0	\$3,000	\$3,000
110	ALLOWANCES & STIPENDS	\$25,234	\$19,449	\$21,120	\$12,185
120	DIFFERENTIAL PAY	\$1,297	\$1,161	\$1,300	\$1,300
140	WORKERS' COMPENSATION	\$5,957	\$5,558	\$5,547	\$3,198
150	HEALTH INSURANCE	\$59,600	\$51,441	\$85,960	\$30,153
160	RETIREMENT PLAN CHARGES	\$53,379	\$53,806	\$52,771	\$30,829
161	MEDICARE	\$2,754	\$2,860	\$2,516	\$1,956
199	PERSONNEL COMPENSATION	\$2,000	\$250	\$0	\$0
Personnel Services Total		\$312,517	\$300,420	\$345,706	\$217,520
Maintenance & Operations					
212	GOVERNMENTAL PURPOSES	\$6,422	\$0	\$5,100	\$0
212	GOVERNMENTAL PURPOSES- DISTRICT 3	\$250	\$0	\$1,050	\$0
212	EVENTS	\$16,334	\$6,000	\$18,000	\$10,000
212	GOV PURPOSES - MAYOR	\$1,283	\$1,221	\$1,836	\$2,000
212	GOVERNMENTAL PURPOSES- DISTRICT 1	\$35	\$164	\$1,050	\$0
212	GOVERNMENTAL PURPOSES-RODRIGUEZ	\$718	\$1,008	\$1,050	\$0
212	GOVERNMENTAL PURPOSES-BUSH	\$479	\$69	\$1,050	\$0
226	TRAINING, TRAVEL & SUBSISTENCE	\$0	\$0	\$1,060	\$0
226	TRAINING-DISTRICT 3	\$0	\$2,937	\$2,000	\$0
226	TRAINING-MAYOR	\$50	\$2,000	\$2,000	\$2,000
226	TRAINING- DISTRICT 1	\$50	\$0	\$2,000	\$0
226	TRAINING-RODRIGUEZ	\$0	\$195	\$2,000	\$0
226	TRAINING-BUSH	\$0	\$1,003	\$2,000	\$0
307	DUPLICATING SUPPLIES	\$0	\$140	\$140	\$0
399	MATERIALS & SUPPLIES	\$0	\$944	\$2,840	\$1,000
Maintenance & Operations Total		\$25,621	\$15,681	\$43,176	\$15,000
Internal Service Charges and Reserves					



CITY COUNCIL

EXPENDITURE DETAIL

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
740	BUILDING SERVICES CHARGES	\$54,734	\$49,600	\$54,628	\$58,074
755	INFO. SYSTEMS MAINT. CHARGE	\$52,392	\$51,493	\$57,575	\$66,714
790	INSURANCE CHARGES	\$6,431	\$6,431	\$6,431	\$7,301
Internal Service Charges and Reserves Total		\$113,557	\$107,524	\$118,634	\$132,089
MAYOR Total		\$451,695	\$423,625	\$507,516	\$364,609
Activity	COUNCILMEMBER 1				
Activity No.	001 401 091				
Personnel Services					
100	PART-TIME SALARIES	\$0	\$0	\$0	\$60,000
101	FULL-TIME SALARIES	\$0	\$0	\$0	\$18,561
140	WORKERS' COMPENSATION	\$0	\$0	\$0	\$822
150	HEALTH INSURANCE	\$0	\$0	\$0	\$14,400
160	RETIREMENT PLAN CHARGES	\$0	\$0	\$0	\$4,242
161	MEDICARE	\$0	\$0	\$0	\$269
Personnel Services Total		\$0	\$0	\$0	\$98,294
Maintenance & Operations					
212	GOVERNMENTAL PURPOSES	\$0	\$0	\$0	\$28,000
226	TRAINING, TRAVEL & SUBSISTENCE	\$0	\$0	\$0	\$8,000
399	MATERIALS & SUPPLIES	\$0	\$0	\$0	\$4,000
Maintenance & Operations Total		\$0	\$0	\$0	\$40,000
COUNCILMEMBER 1 Total		\$0	\$0	\$0	\$138,294
Activity	COUNCILMEMBER 2				
Activity No.	001 401 092				
Personnel Services					
100	PART-TIME SALARIES	\$0	\$0	\$0	\$60,000
101	FULL-TIME SALARIES	\$0	\$0	\$0	\$18,561
140	WORKERS' COMPENSATION	\$0	\$0	\$0	\$822
150	HEALTH INSURANCE	\$0	\$0	\$0	\$14,400
160	RETIREMENT PLAN CHARGES	\$0	\$0	\$0	\$4,242
161	MEDICARE	\$0	\$0	\$0	\$269
Personnel Services Total		\$0	\$0	\$0	\$98,294



CITY COUNCIL

EXPENDITURE DETAIL

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Maintenance & Operations					
212	GOVERNMENTAL PURPOSES	\$0	\$0	\$0	\$28,000
226	TRAINING, TRAVEL & SUBSISTENCE	\$0	\$0	\$0	\$8,000
399	MATERIALS & SUPPLIES	\$0	\$0	\$0	\$4,000
Maintenance & Operations Total		\$0	\$0	\$0	\$40,000
COUNCILMEMBER 2 Total		\$0	\$0	\$0	\$138,294
Activity	COUNCILMEMBER 3				
Activity No.	001 401 093				
Personnel Services					
100	PART-TIME SALARIES	\$0	\$0	\$0	\$60,000
101	FULL-TIME SALARIES	\$0	\$0	\$0	\$18,561
140	WORKERS' COMPENSATION	\$0	\$0	\$0	\$822
150	HEALTH INSURANCE	\$0	\$0	\$0	\$14,400
160	RETIREMENT PLAN CHARGES	\$0	\$0	\$0	\$4,242
161	MEDICARE	\$0	\$0	\$0	\$269
Personnel Services Total		\$0	\$0	\$0	\$98,294
Maintenance & Operations					
212	GOVERNMENTAL PURPOSES	\$0	\$0	\$0	\$28,000
226	TRAINING, TRAVEL & SUBSISTENCE	\$0	\$0	\$0	\$8,000
399	MATERIALS & SUPPLIES	\$0	\$0	\$0	\$4,000
Maintenance & Operations Total		\$0	\$0	\$0	\$40,000
COUNCILMEMBER 3 Total		\$0	\$0	\$0	\$138,294
Activity	COUNCILMEMBER 4				
Activity No.	001 401 094				
Personnel Services					
100	PART-TIME SALARIES	\$0	\$0	\$0	\$60,000
101	FULL-TIME SALARIES	\$0	\$0	\$0	\$18,561
140	WORKERS' COMPENSATION	\$0	\$0	\$0	\$822
150	HEALTH INSURANCE	\$0	\$0	\$0	\$14,400
160	RETIREMENT PLAN CHARGES	\$0	\$0	\$0	\$4,242
161	MEDICARE	\$0	\$0	\$0	\$269



CITY COUNCIL

EXPENDITURE DETAIL

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Personnel Services Total		\$0	\$0	\$0	\$98,294
Maintenance & Operations					
212	GOVERNMENTAL PURPOSES	\$0	\$0	\$0	\$28,000
226	TRAINING, TRAVEL & SUBSISTENCE	\$0	\$0	\$0	\$8,000
399	MATERIALS & SUPPLIES	\$0	\$0	\$0	\$4,000
Maintenance & Operations Total		\$0	\$0	\$0	\$40,000
COUNCILMEMBER 4 Total		\$0	\$0	\$0	\$138,294
GENERAL FUND Total		\$451,695	\$423,625	\$507,516	\$917,785
CITY COUNCIL Total		\$451,695	\$423,625	\$507,516	\$917,785

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Adopted Budget
Fiscal Year 2024

City Clerk





DEPARTMENT DESCRIPTION

The City Clerk of the City of National City is responsible for producing City Council Meeting documents including Agenda, Reports, Minutes, Resolutions and Ordinances and is the Parliamentarian for City Council Meetings. The City Clerk serves as a liaison between the public and the City Council.

The Office of the City Clerk serves as the impartial link between City government and those it serves, providing access to public records, and publishing legal noticing as required by law.

Serving as the City's Election Official, it is the responsibility of the City Clerk to plan and conduct the City's elections in accordance with all applicable local, state and federal laws. The Elections Official issues, reviews, and accepts nomination petitions, processes initiative, referendum and City Measures for placement on the ballot. In addition, serves as the campaign filing acceptance officer receiving, reviewing, and maintaining campaign financial disclosures submitted by candidates and committees that receive and spend campaign related funds as well as Statements of Economic Interest from approximately 150 designated filers.

The City Clerk's Office serves as the public records manager, receives public records requests, and oversees the City-wide records management program including records storage, retention schedule and destruction; certifying City documents, maintains the Municipal Code, authorized agent of the City to receive service of all legal processes. Processes all incoming mail for the City, and manages the boards, commissions and committees application and appointment process.

GOALS & OBJECTIVES

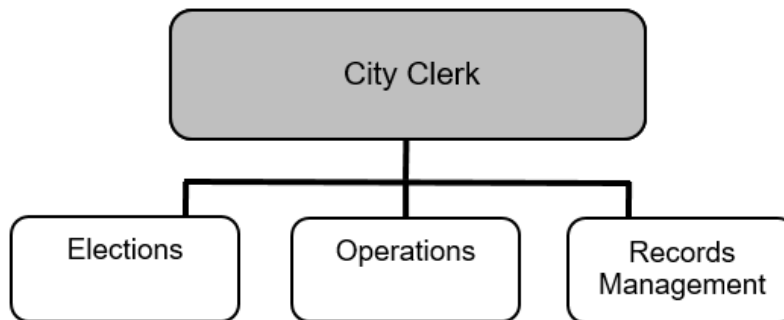
1. Continue evaluating current processes for efficiencies and streamlining when applicable.
2. Automate the Boards/Commission/Committee application process by providing a public portal for processes.
3. Update the City-Wide Records Management Program including the Records Retention Schedule.
4. Increase the quantity of documents made available on the City website for public access and transparency.



PRODUCTIVITY/WORKLOAD STATISTICS

	FY 21 Actual	FY 22 Actual	FY 23 Estimated	FY 24 Projected
City Council Meetings				
Number of City Council / Agency Meetings	56	51	35	35
Requests for records/documents (PRAs)	449	537	400	300
City Council/CDC Resolutions	201	211	200	200
Ordinance processed	7	12	10	10
Meeting minutes sets - prepared	56	51	50	50
Contracts processed, filed, & distributed	92	136	100	100
Incoming mail counted/processed	15,674	8,876	8,000	8,000
Economic Interest Form 700s received	155	153	150	150
Candidate processing	0	6	0	6
Campaign Filings – documents received	60	31	20	60
Initiatives/Referendums/Measures	0	1/0/2	0	1
Oaths administered	135	142	100	100
Claims / Subpoenas/Summons Processed	101	59/33/8	25/25/5	25/25/2
Appointments for Boards, Commissions, Committees	63	18	20	20
Processed Written Comments for City Council Meetings	223	239	200	200

DEPARTMENT ORGANIZATIONAL CHART



SIGNIFICANT CHANGES

- In November 2022, voters in National City approved Measure M to make the City Clerk an appointed position.
- Added Executive Secretary



CITY CLERK

AUTHORIZED POSITIONS

	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Adopted
CITY CLERK			
City Clerk	1.00	1.00	1.00
Deputy City Clerk	1.00	1.00	1.00
Executive Secretary	1.00	1.00	1.00
CITY CLERK Total	3.00	3.00	3.00

* Starting in FY2022 Hourly/Non-benefited positions are no longer included in FTE count. Budgets for hourly positions can be found in the individual department pages of Section IV of the document.



REVENUE DETAIL

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
GENERAL FUND					
001-02000-3585	MISC. USER CHARGES	\$646	\$287	\$290	\$200
001-02000-3634	MISC. REVENUE	\$57,958	\$200	\$60,000	\$20,600
GENERAL FUND Total		\$58,604	\$487	\$60,290	\$20,800
CITY CLERK Total		\$58,604	\$487	\$60,290	\$20,800



EXPENDITURE DETAIL

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
GENERAL FUND					
Activity	OPERATIONS				
Activity No.	001 402 000				
Personnel Services					
100	PART-TIME SALARIES	\$0	\$0	\$20,000	\$20,600
101	FULL-TIME SALARIES	\$17,149	\$119,576	\$161,417	\$270,557
102	OVERTIME	\$0	\$651	\$500	\$500
120	DIFFERENTIAL PAY	\$0	\$0	\$0	\$0
140	WORKERS' COMPENSATION	\$676	\$1,235	\$1,582	\$2,651
150	HEALTH INSURANCE	\$18,667	\$20,421	\$26,795	\$39,640
151	LTD INSURANCE	\$0	\$597	\$731	\$1,462
160	RETIREMENT PLAN CHARGES	\$8,255	\$45,625	\$49,098	\$61,833
161	MEDICARE	\$317	\$1,712	\$2,341	\$3,923
199	PERSONNEL COMPENSATION	\$16,662	\$1,524	\$0	\$0
Personnel Services Total		\$61,726	\$191,341	\$262,464	\$401,166
Maintenance & Operations					
212	GOVERNMENTAL PURPOSES	\$1,024	\$380	\$100	\$6,900
213	PROFESSIONAL SERVICES	\$35,024	\$67,281	\$43,000	\$49,000
222	MEMBERSHIPS & SUBSCRIPTIONS	\$135	\$124	\$800	\$1,050
226	TRAINING, TRAVEL & SUBSISTENCE	\$150	\$2,128	\$7,465	\$13,365
230	PRINTING & BINDING	\$42	\$0	\$200	\$200
250	POSTAGE	\$0	\$0	\$3,000	\$3,000
260	ADVERTISING	\$5,012	\$12,608	\$10,000	\$10,000
399	MATERIALS & SUPPLIES	\$215	\$1,142	\$2,060	\$2,700
Maintenance & Operations Total		\$41,601	\$83,663	\$66,625	\$86,215
Internal Service Charges and Reserves					
740	BUILDING SERVICES CHARGES	\$18,245	\$16,534	\$18,210	\$19,359
755	INFO. SYSTEMS MAINT. CHARGE	\$25,092	\$24,661	\$27,574	\$31,951
790	INSURANCE CHARGES	\$2,980	\$2,980	\$2,980	\$3,383
Internal Service Charges and Reserves Total		\$46,317	\$44,175	\$48,764	\$54,693
OPERATIONS Total		\$149,644	\$319,179	\$377,853	\$542,074



EXPENDITURE DETAIL

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Activity	ELECTED				
Activity No.	001 402 013				
Personnel Services					
101	FULL-TIME SALARIES	\$0	\$10,748	\$11,028	\$0
140	WORKERS' COMPENSATION	\$0	\$873	\$489	\$0
150	HEALTH INSURANCE	\$0	\$9,058	\$14,400	\$0
160	RETIREMENT PLAN CHARGES	\$0	\$3,701	\$3,354	\$0
161	MEDICARE	\$0	\$286	\$160	\$0
Personnel Services Total		\$0	\$24,666	\$29,431	\$0
Maintenance & Operations					
222	MEMBERSHIPS & SUBSCRIPTIONS	\$0	\$0	\$250	\$0
226	TRAINING, TRAVEL & SUBSISTENCE	\$0	\$850	\$2,000	\$0
399	MATERIALS & SUPPLIES	\$0	\$0	\$100	\$0
Maintenance & Operations Total		\$0	\$850	\$2,350	\$0
ELECTED Total		\$0	\$25,516	\$31,781	\$0
Activity	RECORDS MANAGEMENT				
Activity No.	001 402 020				
Maintenance & Operations					
212	GOVERNMENTAL PURPOSES	\$4,957	\$3,975	\$2,400	\$0
213	PROFESSIONAL SERVICES	(\$256)	\$1,385	\$6,000	\$0
268	RENTALS & LEASES	\$1,295	\$552	\$0	\$0
399	MATERIALS & SUPPLIES	\$287	\$189	\$500	\$0
Maintenance & Operations Total		\$6,283	\$6,101	\$8,900	\$0
RECORDS MANAGEMENT Total		\$6,283	\$6,101	\$8,900	\$0
Activity	ELECTIONS				
Activity No.	001 402 021				
Refunds, Contributions & Special Payments					
620	RETURN OF FEES	\$0	\$0	\$0	\$0
Refunds, Contributions & Special Payments Total		\$0	\$0	\$0	\$0
Maintenance & Operations					



EXPENDITURE DETAIL

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
212	GOVERNMENTAL PURPOSES	\$101,408	\$0	\$185,000	\$0
	Maintenance & Operations Total	\$101,408	\$0	\$185,000	\$0
	ELECTIONS Total	\$101,408	\$0	\$185,000	\$0
	GENERAL FUND Total	\$257,335	\$350,796	\$603,534	\$542,074
	CITY CLERK Total	\$257,335	\$350,796	\$603,534	\$542,074

Adopted Budget
Fiscal Year 2024

City Treasurer





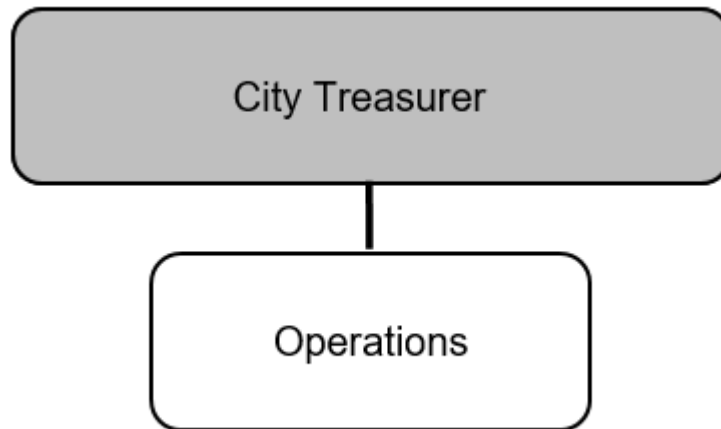
DEPARTMENT DESCRIPTION

The City Treasurer is an elected position that serves National City residents acting as the custodian of public funds under control of the City. The official duties of the City Treasurer are mandated by state law and city policies and include managing all money coming into the public trust, compliance with laws governing, depositing and securing those funds, distributing accounts payable, submitting monthly reports to the City Council and other interested parties accounting for receipts, disbursements, and balances in the City Treasury.

GOALS & OBJECTIVES

To serve the citizens of National City with honesty and transparency.

DEPARTMENT ORGANIZATIONAL CHART



SIGNIFICANT CHANGES

- In November 2022, voters in National City approved Measure N to make the City Treasurer an appointed position.



CITY TREASURER

AUTHORIZED POSITIONS

	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Adopted
CITY TREASURER			
City Treasurer	1.00	1.00	1.00
CITY TREASURER Total	1.00	1.00	1.00
Grand Total	1.00	1.00	1.00

* Starting in FY2022 Hourly/Non-benefited positions are no longer included in FTE count. Budgets for hourly positions can be found in the individual department pages of Section IV of the document.



EXPENDITURE DETAIL

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Activity	OPERATIONS				
Activity No.	001 410 000				
Personnel Services					
101	FULL-TIME SALARIES	\$11,532	\$11,069	\$11,031	\$11,031
140	WORKERS' COMPENSATION	\$213	\$195	\$108	\$108
150	HEALTH INSURANCE	\$11,281	\$9,859	\$14,400	\$14,400
160	RETIREMENT PLAN CHARGES	\$3,744	\$3,741	\$3,355	\$2,521
161	MEDICARE	\$315	\$289	\$160	\$160
Personnel Services Total		\$27,085	\$25,153	\$29,054	\$28,220
Maintenance & Operations					
222	MEMBERSHIPS & SUBSCRIPTIONS	\$0	\$140	\$250	\$250
226	TRAINING, TRAVEL & SUBSISTENCE	\$0	\$0	\$2,000	\$2,000
258	TRAVEL & SUBSISTENCE	\$0	\$345	\$700	\$700
301	OFFICE SUPPLIES	\$48	\$0	\$10	\$10
Maintenance & Operations Total		\$48	\$485	\$2,960	\$2,960
Internal Service Charges and Reserves					
740	BUILDING SERVICES CHARGES	\$9,122	\$8,266	\$9,104	\$9,678
755	INFO. SYSTEMS MAINT. CHARGE	\$7,996	\$7,859	\$8,787	\$10,182
790	INSURANCE CHARGES	\$642	\$642	\$642	\$729
Internal Service Charges and Reserves Total		\$17,760	\$16,767	\$18,533	\$20,589
OPERATIONS Total		\$44,893	\$42,405	\$50,547	\$51,769
CITY TREASURER Total		\$44,893	\$42,405	\$50,547	\$51,769
GENERAL FUND Total		\$44,893	\$42,405	\$50,547	\$51,769

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Adopted Budget
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City Attorney





DEPARTMENT DESCRIPTION

The City Attorney's Office acts as legal counsel to multiple entities, including the City, Community Development Commission – Housing Authority, Successor Agency to the National City Redevelopment Agency ("Successor Agency"), the Parking Authority, and Joint Powers Financing Authority. The City Attorney's Office also serves as the legal advisor to the City Council, City Manager, Departments, Boards, Commissions, Committees, and other City offices, providing a full range of legal services.

These services include legal advice regarding proposed actions and the defense of civil actions filed against the City and its employees acting in the scope of employment. The issues include the exercise of police powers, land use, environmental regulations, public works, contracts, personnel and labor, economic development, and various other topics. The City Attorney's Office prepares and reviews City Council reports, legal opinions, ordinances, resolutions, contracts, agreements, leases, and other documents. The City Attorney and staff are tasked with enforcing the municipal code in civil actions and serving as prosecutor involving ordinance violations.

In general, the City Attorney's Office provides the legal services needed to establish the policy makers' programs.

RISK MANAGEMENT – GENERAL LIABILITY

The City Attorney's Office manages the City's liability program and purchases property, fidelity, and special event coverage. It's the Risk Manager's responsibility to adjust all liability claims against the City, assist the City Attorney in defending litigated claims, and handle the City's first-party property and subrogation claims, and review contracts and permits for insurance compliance. The Risk Manager serves as the City's representative to the statewide (PRISM) insurance joint power authority, which provides training, risk-sharing mechanisms, and group purchase insurance programs.

GOALS & OBJECTIVES

1. Continue to provide updates and training to City Council, City staff, City Boards, Committees, and Commissions on significant municipal law developments, including the Brown Act, the Public Records Act, Political Reform Act, and other applicable areas of the law.
2. Continue to provide timely and thorough drafting and review of legal documents, including City ordinances, resolutions, contracts, and other agreements.
3. Continue to update construction contracts to conform to evolving legal developments and provide City staff training on the updates.
4. Provide City Council the drafted significant amendments to Municipal Code Title 1.
5. Continue to provide successful and cost-effective defense of civil litigation cases.
6. Work with Department Directors to align legal support services with departmental support needs.



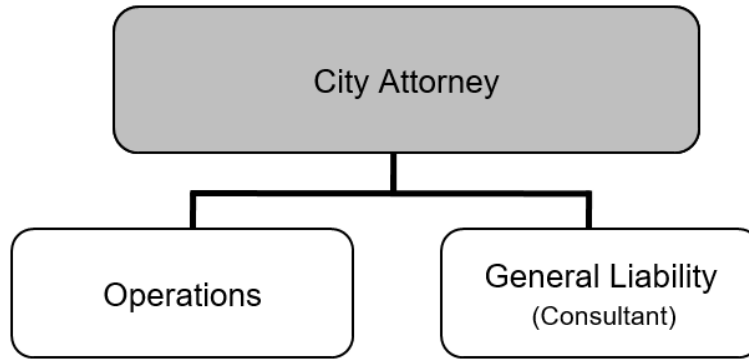
7. Provide legal support for specific upcoming planning-related matters.
8. Continue to update existing policy and provide training on recent developments under the Public Records Act in response to the California Supreme Court’s San Jose decision.
9. Continue to work with the Finance, Police and Planning Departments to prepare new ordinances regulating the establishment and operation of various businesses in the City.
10. Continue to work with Police, Fire, Neighborhood Services, and Building Departments to address vacant and other nuisance properties.
11. Continue to assist with the comprehensive review and updating of leases and of maintenance and operating agreements for the lessees and operators of City facilities.
12. Administer the City’s program of self-insurance for liability claims and suits.
13. Consistent with City Council Policy 1001, interpret and advise the Risk Manager on the Government Claims Act, as well as provide legal analysis in crafting proactive risk management policies and procedures.
14. To serve as legal counsel at City Council, City boards, committees, and commission meetings.
15. Continue to represent the City Council and staff in administrative hearings, civil litigations, and legislative matters.

PRODUCTIVITY/WORKLOAD STATISTICS

	FY 21 Actual	FY 22 Actual	FY 23 Estimated	FY 24 Projected
Resolutions	198	215	212	219
Ordinances	7	19	20	30
Requests for Legal Services	327	255	260	270
Trainings	3	3	5	5
Liability Claims Processed	61	44	52	48



DEPARTMENT ORGANIZATIONAL CHART



SIGNIFICANT CHANGES

No significant changes anticipated.



CITY ATTORNEY

AUTHORIZED POSITIONS

	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Adopted
CITY ATTORNEY			
Assistant City Attorney	1.00	1.00	1.00
City Attorney	1.00	1.00	1.00
Deputy City Attorney	1.00	1.00	1.00
Executive Assistant IV	1.00	1.00	1.00
CITY ATTORNEY Total	4.00	4.00	4.00
Grand Total	4.00	4.00	4.00

* Starting in FY2022 Hourly/Non-benefited positions are no longer included in FTE count. Budgets for hourly positions can be found in the individual department pages of Section IV of the document.



REVENUE DETAIL

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
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LIABILITY INS. FUND

627-14000-3700	INTERNAL SERVICE CHARGES	\$2,126,891	\$2,155,784	\$1,930,915	\$2,036,981
627-14000-3643	INSURANCE SETTLEMENTS	\$0	\$540,165	\$219,067	\$0
627-14000-3636	REFUNDS & REIMBURSEMENTS	\$0	\$1,650	\$0	\$0
627-14000-3632	COMP INSURANCE REIMBURSEMENT	\$10,379	\$9,665	\$0	\$0
LIABILITY INS. FUND Total		\$2,137,270	\$2,707,264	\$2,149,982	\$2,036,981
CITY ATTORNEY Total		\$2,137,270	\$2,707,264	\$2,149,982	\$2,036,981



EXPENDITURE DETAIL

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
GENERAL FUND					
Activity	OPERATIONS				
Activity No.	001 405 000				
Personnel Services					
100	PART-TIME SALARIES	\$0	\$5,920	\$34,570	\$35,607
101	FULL-TIME SALARIES	\$478,693	\$450,050	\$532,099	\$540,303
102	OVERTIME	\$0	\$0	\$500	\$500
110	ALLOWANCES & STIPENDS	\$8,183	\$11,835	\$9,000	\$9,000
140	WORKERS' COMPENSATION	\$7,785	\$7,251	\$5,215	\$5,295
150	HEALTH INSURANCE	\$51,982	\$54,109	\$57,160	\$58,953
151	LTD INSURANCE	\$1,763	\$1,797	\$1,463	\$1,462
160	RETIREMENT PLAN CHARGES	\$171,776	\$166,435	\$163,145	\$123,480
161	MEDICARE	\$7,987	\$6,662	\$7,715	\$7,835
199	PERSONNEL COMPENSATION	\$62,238	\$5,849	\$0	\$0
Personnel Services Total		\$790,407	\$709,908	\$810,867	\$782,435
Maintenance & Operations					
209	LEGAL SERVICES	\$0	\$0	\$100,000	\$125,000
212	GOVERNMENTAL PURPOSES	\$272	\$753	\$2,000	\$2,000
213	PROFESSIONAL SERVICES	\$101,151	\$184,440	\$25,000	\$25,000
222	MEMBERSHIPS & SUBSCRIPTIONS	\$2,055	\$6,032	\$15,000	\$15,000
226	TRAINING, TRAVEL & SUBSISTENCE	\$3,805	\$3,137	\$7,000	\$15,000
250	POSTAGE	\$0	\$0	\$50	\$50
299	CONTRACT SERVICES	\$3,350	\$3,174	\$10,000	\$10,000
301	OFFICE SUPPLIES	\$0	\$0	\$2,000	\$2,000
304	BOOKS	\$11,721	\$2,259	\$0	\$5,000
399	MATERIALS & SUPPLIES	\$2,121	\$895	\$0	\$0
Maintenance & Operations Total		\$124,475	\$200,690	\$161,050	\$199,050
Internal Service Charges and Reserves					
740	BUILDING SERVICES CHARGES	\$45,612	\$41,334	\$45,524	\$48,395
755	INFO. SYSTEMS MAINT. CHARGE	\$33,087	\$32,520	\$36,360	\$42,132
790	INSURANCE CHARGES	\$9,380	\$9,380	\$9,380	\$10,649
Internal Service Charges and Reserves Total		\$88,079	\$83,234	\$91,264	\$101,176



EXPENDITURE DETAIL

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
OPERATIONS Total		\$1,002,961	\$993,832	\$1,063,181	\$1,082,661
GENERAL FUND Total		\$1,002,961	\$993,832	\$1,063,181	\$1,082,661
LIABILITY INS. FUND					
Activity	RISK MANAGEMENT				
Activity No.	627 405 081				
Maintenance & Operations					
213	PROFESSIONAL SERVICES	\$158,444	\$71,780	\$160,000	\$160,000
299	CONTRACT SERVICES	\$6,167	\$4,606	\$10,000	\$10,000
399	MATERIALS & SUPPLIES	\$885	\$599	\$600	\$850
Maintenance & Operations Total		\$165,496	\$76,985	\$170,600	\$170,850
Fixed Charges & Debt Services					
410	PROPERTY INSURANCE	\$154,566	\$190,785	\$236,000	\$243,000
420	GENERAL LIABILITY INSURANCE	\$587,518	\$703,992	\$895,800	\$1,020,400
421	POLLUTION PROGRAM INSURANCE	\$0	\$0	\$27,000	\$37,200
430	FIDELITY INSURANCE	\$2,250	\$2,250	\$8,500	\$8,300
432	LIABILITY CLAIM COST	\$437,059	\$393,511	\$1,000,000	\$1,116,000
Fixed Charges & Debt Services Total		\$1,181,393	\$1,290,538	\$2,167,300	\$2,424,900
RISK MANAGEMENT Total		\$1,346,889	\$1,367,523	\$2,337,900	\$2,595,750
LIABILITY INS. FUND Total		\$1,346,889	\$1,367,523	\$2,337,900	\$2,595,750
CITY ATTORNEY Total		\$2,349,850	\$2,361,355	\$3,401,081	\$3,678,411

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City Manager





DEPARTMENT DESCRIPTION

The City Manager is appointed by the five-member City Council, which acts as a board of directors to the City of National City. The position acts in the way a CEO would serve a private corporation, except in a public capacity. In general, the City Manager provides the overall management, leadership and guidance regarding all City services and activities, while ensuring City Council policies are applied throughout the organization.

The City Manager is responsible for overseeing the work of all City departments and directing the fiscal accountability of the City such as planning, budget preparation, long-term capital financing, as assigned by the City Council.

A core duty of the City Manager is to ensure the needs and concerns of the community are addressed in a manner that maintains National City's quality of life. In addition, the position is focused on providing an efficient, cost-effective delivery of public services to taxpayers, citizens, visitors, business owners and developers.

Economic Development, Communications including the website and social media and the Community & Police Relations Commission are managed by the City Manager's Office.

ECONOMIC DEVELOPMENT

The goals of the Economic Development division are to collaborate and communicate, support business, promote vibrant neighborhoods, support employment and increase city revenues. Creating incentives to leverage the investment / involvement of different public and private sectors; advocate for the well-being of the community through policy creation and implementation; and tracking of economic trends to measure success and prepare for changes.

INFORMATION TECHNOLOGY SERVICES DIVISION

The Information Technology Services Division is responsible for the overall security of the City's computer systems, network and applications. That includes maintaining, managing, repairing, and overseeing of the City's information technology (IT) infrastructure (hardware and software). IT Services program staff are responsible for developing and implementing IT operational policies and standards, managing IT contracts and budgets, providing support for citywide technologies and applications, coordinating major citywide IT activities, IT procurement, and managing the network and communication systems.



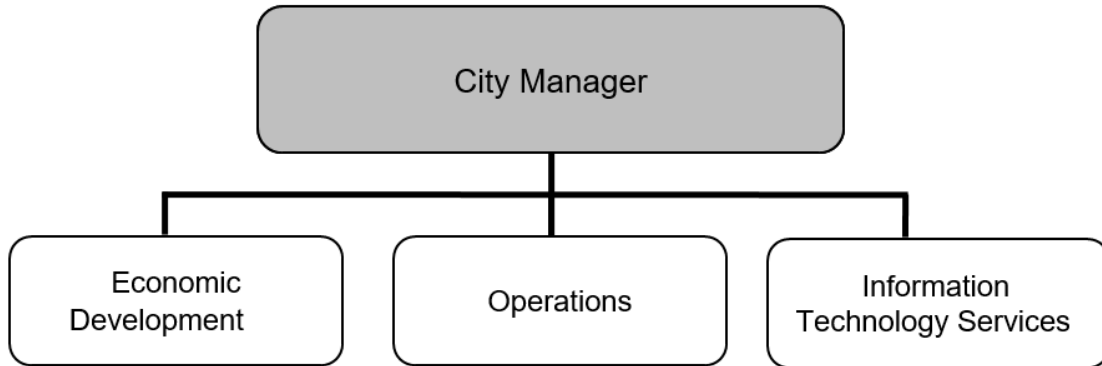
GOALS & OBJECTIVES

1. Carry out the objectives set forth in the City Council's Strategic Plan
 - a. Balanced Budget and Economic Development
 - b. Communication and Outreach
 - c. Health, Environment, and Sustainability
 - d. Housing and Community Development
 - e. Parks, Recreation and Library
 - f. Public Safety
 - g. Transportation Choices
2. Work within the County, State, and Federal legislative processes to promote laws of importance and interest to National City.
3. Provide technologies to expand public access to City services.
4. Implement new software and upgrade existing systems.
5. Manage technologies to ensure a secure and reliable IT infrastructure.
6. Disaster Recovery and Resiliency.

PRODUCTIVITY/WORKLOAD STATISTICS

	FY 21 Actual	FY 22 Actual	FY 23 Estimated	FY 24 Projected
City Council / CDC / Housing Authority / Successor Agency meeting agendas	50	50	50	50
Electronic newsletters	2	2	4	4
Subscribers to weekly e-mail updates	85	85	93	200
E-mail notifications	28,000	28,000	43,054	50,000
Facebook followers	6,500	6,500	8,100	9,000
Twitter followers	2,700	2,700	3,017	3,500
Instagram	2,000	2,000	2,410	2,800
Scheduled network uptime	99%	99%	99%	99%

DEPARTMENT ORGANIZATIONAL CHART



SIGNIFICANT CHANGES

- Transitioned Management Analyst II to Management Analyst II/PIO to serve as City's Communications Outreach Manager.



CITY MANAGER

AUTHORIZED POSITIONS BY DEPARTMENT

	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Adopted
CITY MANAGER			
Assistant City Manager	1.00	1.00	1.00
City Manager	1.00	1.00	1.00
Community Development Spec II	1.00		
Community Development Spec III		1.00	1.00
Executive Assistant IV	1.00	1.00	1.00
Information Technology Analyst	1.00		
Information Technology Manager	1.00	1.00	1.00
Information Technology Technician	2.00	2.00	2.00
Management Analyst II	1.00	1.00	
Management Analyst III/PIO			1.00
Senior Office Assistant	1.00	1.00	1.00
Sr Info Technology Analyst		1.00	1.00
CITY MANAGER Total	10.00	10.00	10.00

* Starting in FY2022 Hourly/Non-benefited positions are no longer included in FTE count. Budgets for hourly positions can be found in the individual department pages of Section IV of the document.



REVENUE DETAIL

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
INFORMATION SYSTEMS MAINTENANCE					
629-00000-3700	INTERNAL SERVICE CHARGES	\$2,468,045	\$2,425,979	\$2,712,516	\$3,143,086
629-00000-3636	REFUNDS & REIMBURSEMENTS	\$160,103	\$0	\$0	\$0
INFORMATION SYSTEMS MAINTENANCE Total		\$2,628,148	\$2,425,979	\$2,712,516	\$3,143,086
INFORMATION TECHNOLOGY Total		\$2,628,148	\$2,425,979	\$2,712,516	\$3,143,086



EXPENDITURE DETAIL

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
GENERAL FUND					
Activity	OPERATIONS				
Activity No.	001 403 000				
Personnel Services					
101	FULL-TIME SALARIES	\$643,842	\$524,480	\$581,293	\$668,022
102	OVERTIME	\$368	\$0	\$500	\$500
110	ALLOWANCES & STIPENDS	\$13,904	\$12,585	\$13,800	\$9,000
120	DIFFERENTIAL PAY	\$2,067	\$2,842	\$2,600	\$2,600
140	WORKERS' COMPENSATION	\$6,902	\$5,611	\$5,697	\$6,547
150	HEALTH INSURANCE	\$76,979	\$55,449	\$69,555	\$69,793
151	LTD INSURANCE	\$2,465	\$1,433	\$731	\$731
160	RETIREMENT PLAN CHARGES	\$213,786	\$185,374	\$176,812	\$152,669
161	MEDICARE	\$10,338	\$8,637	\$8,429	\$9,687
199	PERSONNEL COMPENSATION	\$64,309	\$31,091	\$0	\$0
Personnel Services Total		\$1,034,960	\$827,502	\$859,417	\$919,549
Maintenance & Operations					
209	LEGAL SERVICES	\$0	\$0	\$0	\$80,000
212	GOVERNMENTAL PURPOSES	\$1,010	\$1,726	\$1,100	\$1,100
213	PROFESSIONAL SERVICES	\$360	\$8,852	\$0	\$170,000
222	MEMBERSHIPS & SUBSCRIPTIONS	\$4,221	\$4,350	\$5,650	\$5,650
226	TRAINING, TRAVEL & SUBSISTENCE	\$1,187	\$5,992	\$7,250	\$7,250
230	PRINTING & BINDING	\$0	\$50	\$290	\$290
299	CONTRACT SERVICES	\$25,504	\$1,596	\$0	\$0
307	DUPLICATING SUPPLIES	\$328	\$535	\$1,100	\$1,100
399	MATERIALS & SUPPLIES	\$1,267	\$1,812	\$2,000	\$3,000
Maintenance & Operations Total		\$33,877	\$24,913	\$17,390	\$268,390
Internal Service Charges and Reserves					
740	BUILDING SERVICES CHARGES	\$63,856	\$57,866	\$63,732	\$67,752
755	INFO. SYSTEMS MAINT. CHARGE	\$42,188	\$41,464	\$46,361	\$53,720
790	INSURANCE CHARGES	\$8,339	\$8,339	\$8,339	\$9,467
Internal Service Charges and Reserves Total		\$114,383	\$107,669	\$118,432	\$130,939
OPERATIONS Total		\$1,183,220	\$960,084	\$995,239	\$1,318,878



EXPENDITURE DETAIL

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Activity	NEIGHBORHOOD COUNCIL				
Activity No.	001 403 414				
Maintenance & Operations					
264	PROMOTIONAL ACTIVITIES	\$0	\$2,236	\$0	\$8,500
399	MATERIALS & SUPPLIES	\$30	\$0	\$0	\$2,000
Maintenance & Operations Total		\$30	\$2,236	\$0	\$10,500
NEIGHBORHOOD COUNCIL Total		\$30	\$2,236	\$0	\$10,500
Activity	COMMUNITY & POLICE RELATIONS COMMITTEE				
Activity No.	001 403 415				
Maintenance & Operations					
222	MEMBERSHIPS & SUBSCRIPTIONS	\$0	\$400	\$600	\$600
226	TRAINING, TRAVEL & SUBSISTENCE	\$1,360	\$1,507	\$3,500	\$3,500
399	MATERIALS & SUPPLIES	\$0	\$0	\$100	\$100
Maintenance & Operations Total		\$1,360	\$1,907	\$4,200	\$4,200
COMMUNITY & POLICE RELATIONS COMMI		\$1,360	\$1,907	\$4,200	\$4,200
Activity	ECONOMIC DEVELOPMENT				
Activity No.	001 403 476				
Refunds, Contributions & Special Payments					
650	AGENCY CONTRIBUTIONS	\$0	\$12,000	\$0	\$50,000
Refunds, Contributions & Special Payments Total		\$0	\$12,000	\$0	\$50,000
Personnel Services					
100	PART-TIME SALARIES	\$0	\$26,404	\$91,000	\$0
101	FULL-TIME SALARIES	\$71,574	\$11,997	\$95,000	\$97,850
140	WORKERS' COMPENSATION	\$680	\$371	\$931	\$959
150	HEALTH INSURANCE	\$13,047	\$2,212	\$12,395	\$14,400
160	RETIREMENT PLAN CHARGES	\$24,266	\$21,306	\$30,321	\$22,363
161	MEDICARE	\$904	\$538	\$1,378	\$1,419
199	PERSONNEL COMPENSATION	\$2,000	\$426	\$0	\$0
Personnel Services Total		\$112,471	\$63,254	\$231,025	\$136,991
Maintenance & Operations					



EXPENDITURE DETAIL

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
226	TRAINING, TRAVEL & SUBSISTENCE	\$695	\$695	\$1,000	\$1,000
299	CONTRACT SERVICES	\$0	\$8,500	\$8,500	\$8,500
399	MATERIALS & SUPPLIES	\$0	\$0	\$1,000	\$1,000
Maintenance & Operations Total		\$695	\$9,195	\$10,500	\$10,500
ECONOMIC DEVELOPMENT Total		\$113,166	\$84,449	\$241,525	\$197,491
GENERAL FUND Total		\$1,297,776	\$1,048,676	\$1,240,964	\$1,531,069

INFO SYSTEMS MAINT FUND

Activity MIS
 Activity No. 629 403 082

Personnel Services

101	FULL-TIME SALARIES	\$364,882	\$313,043	\$380,007	\$407,917
102	OVERTIME	\$28,288	\$19,598	\$0	\$25,000
140	WORKERS' COMPENSATION	\$4,000	\$3,423	\$3,724	\$3,997
150	HEALTH INSURANCE	\$63,009	\$49,083	\$56,280	\$61,659
151	LTD INSURANCE	\$708	\$618	\$731	\$731
160	RETIREMENT PLAN CHARGES	\$119,778	\$113,777	\$115,587	\$93,226
161	MEDICARE	\$5,795	\$5,033	\$5,510	\$5,915
199	PERSONNEL COMPENSATION	\$19,896	\$18,895	\$12,500	\$12,500
Personnel Services Total		\$606,356	\$523,470	\$574,339	\$610,945

Maintenance & Operations

226	TRAINING, TRAVEL & SUBSISTENCE	\$8,333	\$9,076	\$15,975	\$16,175
248	TEL & TEL & TELEGRAPH	\$285,974	\$347,392	\$374,240	\$376,000
268	RENTALS & LEASES	\$63,031	\$66,195	\$69,000	\$69,000
281	R & M - OFFICE EQUIPMENT	\$788,504	\$731,993	\$943,804	\$1,039,242
299	CONTRACT SERVICES	\$292,075	\$244,658	\$673,860	\$446,107
306	COMPUTER SUPPLIES	\$40,621	\$11,820	\$25,000	\$25,000
Maintenance & Operations Total		\$1,478,538	\$1,411,134	\$2,101,879	\$1,971,524

Internal Service Charges and Reserves

790	INSURANCE CHARGES	\$4,287	\$4,287	\$4,287	\$4,867
Internal Service Charges and Reserves Total		\$4,287	\$4,287	\$4,287	\$4,867

Capital Outlay



EXPENDITURE DETAIL

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
502	COMPUTER EQUIPMENT	\$136,609	\$159,820	\$414,000	\$455,750
Capital Outlay Total		\$136,609	\$159,820	\$414,000	\$455,750
MIS Total		\$2,225,791	\$2,098,711	\$3,094,505	\$3,043,086
Activity	GAAP ADJUSTMENT				
Activity No.	629 403 999				
Internal Service Charges and Reserves					
720	DEPRECIATION EXPENSE	\$187,485	\$158,879	\$0	\$0
Internal Service Charges and Reserves Total		\$187,485	\$158,879	\$0	\$0
GAAP ADJUSTMENT Total		\$187,485	\$158,879	\$0	\$0
INFO SYSTEMS MAINT FUND Total		\$2,413,276	\$2,257,590	\$3,094,505	\$3,043,086
CITY MANAGER Total		\$3,711,052	\$3,306,266	\$4,335,469	\$4,574,155

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Adopted Budget
Fiscal Year 2024

Community Development





COMMUNITY DEVELOPMENT

DEPARTMENT DESCRIPTION

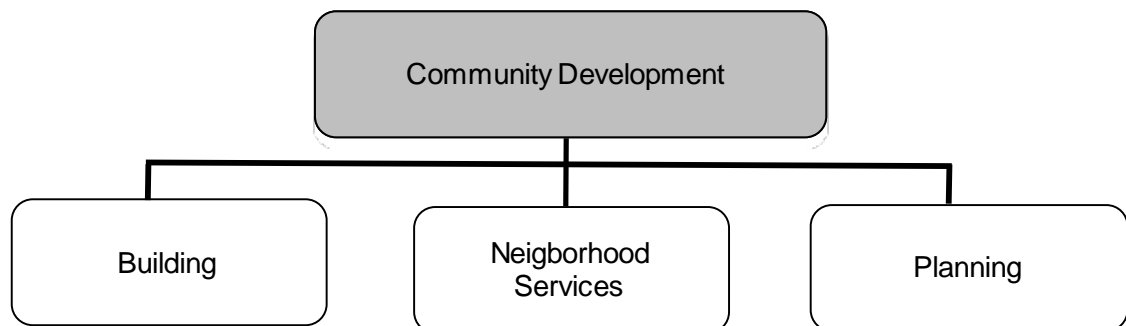
The Community Development Department plays a key role in shaping the future of urban development in National City. The department consists of three divisions; Neighborhood Services, Planning, and Building. The Planning and Building divisions develop guiding policies in the City's General Plan, and review new construction through zoning, building permits, subdivision regulations, code enforcement, and community design guidelines. The Neighborhood Services division houses the Code Enforcement Unit, Graffiti Abatement Unit, Housing Unit, Parking Regulations Unit, and Homeless Outreach and is the division in which to apply for Special Events and Temporary Use permits.

The Community Development Department serves National City residents directly at the public counter, and indirectly by guiding the City's urban form from concept to construction. The Department's primary goal is to ensure and enhance the quality of life in the community.

The Community Development Department staff provides high quality service and we pledge Commitment-Customer Service-Courtesy-Communication and Collaboration. We will:

- Listen to understand your needs
- Give clear, accurate and prompt answers to your questions
- Explain how you can achieve your goals under the City's rules
- Help resolve problems in an open, objective manner
- Maintain high ethical standards
- Work to improve our service efficiency

DEPARTMENT ORGANIZATIONAL CHART



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Adopted Budget
Fiscal Year 2024

Building



DIVISION DESCRIPTION

The Building Division provides assistance to residents and the development community on building codes, reviews building plans, and conducts on-site inspections to ensure construction projects are safe and comply with the current adopted building codes. The Division maintains data on building permits issued throughout the City and coordinates final permits with the assessor's office to ensure accurate land use valuation for tax purposes.

GOALS AND OBJECTIVES

1. Provide Quality Services with an Efficient Organization

- The Building Division will continue to explore ways to improve customer service at the building counter and to quickly resolve issues in the inspection process. One way is to provide the required training and certification of our Building Inspector and Permit Technicians so that they are up-to-date on current building methods, procedures and materials. On January 1, 2020 the City of National City adopted the current 2019 California Building Codes which were mandated by the State of California.
- The Building Division is an active member of the San Diego Chapter of the International Code Council. Participation in the chapter ensures staff members are updated on upcoming state mandates and regulations; and, new building products, methods and procedures. This will be especially helpful with the new Green Building Codes that may become mandatory with the new code adoption. This also provides consistency in code interpretation within the various jurisdictions that fall within the County of San Diego.
- The Building Division participates in regular Community Development staff meetings in an effort to coordinate activities between the three Divisions that will effectively reduce redundancy and streamline permit processing. The goal is to explore ways to better serve residents and the development community.

2. Improve Quality of Life

- The Building Division is the primary enforcement department for the adopted "Construction and Demolition and Debris" regulations (Ordinance 2309). The purpose of the ordinance is to reduce the amount of construction debris that ends up in local landfills. The ordinance requires the builder to recycle 75% of inert debris and 65% of all other construction and demolition debris. This practice will allow our landfills to stay in operation longer and eliminate debris that can be recycled and reused.
- The Building Division assures that through the review of building plans, issuance of building permits, and inspection of residential/commercial projects, buildings are built safe and as per the approved plans.



- The Building Division also conducts inspections on complaints from citizens regarding construction without proper permits. Several building code violations were cited last year and owners are asked to bring their structures into compliance by obtaining a building permit if the zoning allows it in that area. These types of inspections assure that projects are constructed to the current building codes and are in compliance.

3. Improve Housing Conditions

- In order to streamline building permit processes and assist homeowners and contractors, staff will conduct a comprehensive review of all counter handouts. The handouts will be revised to reflect current building codes and updated construction practices.
- Inspectors regularly look for non-permitted construction during routine inspection calls. If a project is found to be in violation, a stop work order is issued and the owner of the property is asked to submit plans and/or obtain a building permit to legalize the work. This practice helps to improve our housing stock in National City. We will also continue to assist and work closely with the Code Enforcement Division the Housing Division and our City Attorney’s office to as needed to achieve compliance and keep our housing stock as safe as possible.
- The City Council approved amended permit fees on April 19, 2022. Some of these amendments will assist our citizens and developers to construct their projects with the required permits and inspections, thus ensuring safer dwellings and structures.

PRODUCTIVITY/WORKLOAD STATISTICS

	FY 21 Actual	FY 22 Actual	FY 23 Estimated	FY24 Projected
Inspections	1,345	1,885	1,900	1,905
Plan Checks	1,125	916	1,100	1,125
Permits Issued	921	822	900	915

SIGNIFICANT CHANGES

No significant changes anticipated



BUILDING

AUTHORIZED POSITIONS

	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Adopted
BUILDING & SAFETY			
Building Official	1.00	1.00	1.00
Permit Technician	2.00	2.00	2.00
Senior Building Inspector	1.00	1.00	1.00
BUILDING & SAFETY Total	4.00	4.00	4.00

* Starting in FY2022 Hourly/Non-benefited positions are no longer included in FTE count. Budgets for hourly positions can be found in the individual department pages of Section IV of the document.



REVENUE DETAIL

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
GENERAL FUND					
001-06028-3585	MISC. USER CHARGES	\$571	\$403	\$0	\$0
001-06028-3101	ADMINISTRATIVE FEES	\$47,987	\$38,473	\$30,000	\$30,000
001-06028-3120	BUILDING PERMITS	\$478,011	\$396,551	\$423,000	\$500,000
001-06028-3204	ENFORCEMENT FINES & PENALTIES	\$19,331	\$9,063	\$0	\$0
001-06028-3545	PLAN CHECKING FEE	\$358,692	\$777,773	\$500,000	\$800,000
001-06028-3552	CONST. & DEMOLITION ADMIN FEE	\$0	\$2	\$0	\$0
GENERAL FUND Total		\$904,590	\$1,222,265	\$953,000	\$1,330,000
BUILDING Total		\$904,590	\$1,222,265	\$953,000	\$1,330,000



EXPENDITURE DETAIL

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
GENERAL FUND					
Activity	BUILDING				
Activity No.	001 413 028				
Refunds, Contributions & Special Payments					
620	RETURN OF FEES	\$0	\$0	\$0	\$0
Refunds, Contributions & Special Payments Total		\$0	\$0	\$0	\$0
Personnel Services					
101	FULL-TIME SALARIES	\$185,972	\$99,630	\$298,638	\$278,732
102	OVERTIME	\$0	\$0	\$0	\$3,000
120	DIFFERENTIAL PAY	\$0	\$2,547	\$2,600	\$2,600
140	WORKERS' COMPENSATION	\$10,744	\$1,122	\$9,178	\$7,923
150	HEALTH INSURANCE	\$37,103	\$21,958	\$51,584	\$46,920
151	LTD INSURANCE	\$0	\$0	\$731	\$731
160	RETIREMENT PLAN CHARGES	\$100,767	\$70,966	\$90,837	\$63,702
161	MEDICARE	\$3,378	\$1,582	\$4,330	\$4,041
Personnel Services Total		\$337,964	\$197,805	\$457,898	\$407,649
Maintenance & Operations					
213	PROFESSIONAL SERVICES	\$593,611	\$793,192	\$600,000	\$800,000
222	MEMBERSHIPS & SUBSCRIPTIONS	\$685	\$265	\$930	\$930
226	TRAINING, TRAVEL & SUBSISTENCE	\$847	\$1,295	\$2,350	\$2,350
230	PRINTING & BINDING	\$7,000	\$1,773	\$15,000	\$15,000
304	BOOKS	\$0	\$0	\$500	\$1,000
399	MATERIALS & SUPPLIES	\$1,344	\$2,953	\$3,000	\$4,500
Maintenance & Operations Total		\$603,487	\$799,478	\$621,780	\$823,780
Internal Service Charges and Reserves					
740	BUILDING SERVICES CHARGES	\$36,489	\$33,066	\$36,418	\$38,715
750	VEHICLE SERVICES CHARGES	\$1,927	\$2,042	\$2,354	\$2,781
752	VEHICLE LEASE CHARGE	\$4,000	\$4,000	\$4,000	\$4,000
755	INFO. SYSTEMS MAINT. CHARGE	\$45,501	\$44,720	\$50,002	\$57,939
790	INSURANCE CHARGES	\$5,123	\$5,123	\$5,123	\$5,816
Internal Service Charges and Reserves Total		\$93,040	\$88,951	\$97,897	\$109,252
BUILDING Total		\$1,034,491	\$1,086,234	\$1,177,575	\$1,340,681



BUILDING

EXPENDITURE DETAIL

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
GENERAL FUND Total		\$1,034,491	\$1,086,234	\$1,177,575	\$1,340,681
BUILDING Total		\$1,034,491	\$1,086,234	\$1,177,575	\$1,340,681

Adopted Budget
Fiscal Year 2024

Neighborhood Services





DIVISION DESCRIPTION

The Neighborhood Services Division houses the Code Enforcement Unit, Graffiti Abatement Unit, Housing Inspection Unit, Parking Regulations Unit, and Homeless Outreach and is the division in which to apply for Special Events and Temporary Use permits.

Code Enforcement tackles quality of life issues, such as property appearance, land use, and zoning, and enforces the City's Municipal Code relating to these areas. The Code Conformance Officers also work with the Housing Inspector that deals with housing quality issues related to violations of the Health & Safety Code.

The Graffiti Abatement Unit removes graffiti on our public rights-of-way and private property.

The Parking Regulations Unit is responsible for the enforcement of local ordinances and California Vehicle Code regulations related to the parking of vehicles. Our Parking Unit also responds to service calls related to abandoned vehicles and works special traffic enforcement details.

The Housing Inspector performs inspections of habitability to ensure that all residents are living in safe, sanitary environments and assist code enforcement staff with field inspections.

The Division addresses local homelessness issues as a part of Homeless Outreach and plans to initiate the City's first Homeless Outreach and Mobile Engagement (HOME) Team in FY 2023. . The Code Enforcement Unit, along with other City departments including Housing, Grants, and Asset Management; Public Works; and, Police, work to address issues related to homelessness. This unit is responsible for conducting encampment cleanups, service outreach/referrals, and collaboration with other service organizations to decrease homelessness in National City.

The Neighborhood Services Division also processes Temporary Use Permits (TUP) used for special activities, events, or structures that are beneficial to the public for limited periods of time with coordination of temporary compliance with building, fire, zoning, and other local codes.

GOALS & OBJECTIVES

1. Customer Service:
 - Efforts to increase community responsiveness, engagement & public outreach.
2. Improve Quality of Life:
 - Implementing Neighborhood Action Plans, the Together We Can Campaign, and continue amortization efforts by working with residents/community.
3. Enhancing Neighborhood Service Programs:
 - In addition to full-time staff, two part-time Code Conformance officers and one Housing Inspector provide six day a week City-wide coverage and proactive enforcement efforts.
 - Neighborhood Preservation clean-ups and Homeless Outreach Program with the Alpha Project and McAlister Institute.
4. Advancing Field Technology:
 - Implementing computer software technology for field reporting via CityWorks and tracking of complaints.
 - Online and future capabilities with smartphone reporting for code officers; and,



NEIGHBORHOOD SERVICES

- Enhanced parking enforcement technology using LPR-Camera Systems, digital-chalking, and smartphone handhelds for field officers.
 - Study and evaluation of Parking Meter Technology and other enhancements to Title 11, the City’s Parking Ordinance, to be implemented in FY 2024.
5. Collaboration on City Ordinance and Policy:
- Constant review and development of policy with ordinance changes reflective of state and local codes.

PRODUCTIVITY/WORKLOAD STATISTICS

	FY 21 Actual	FY 22 Actual	FY 23 Estimated	FY 24 Projected
Graffiti removal incidents	5,931	6,309	6,500	6,750
Parking citations issued	4,955	8,672	9,000	9,250
Code conformance/Housing cases	529	611	650	675

SIGNIFICANT CHANGES

- Added two full-time positions: Homelessness Services Coordinator & Senior Code Conformance Officer.



NEIGHBORHOOD SERVICES

AUTHORIZED POSITIONS BY DEPARTMENT	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Adopted
NEIGHBORHOOD SERVICES			
Administrative Secretary	1.00	1.00	1.00
Code Conformance Officer I		1.00	
Code Conformance Officer II	1.00	1.00	
Director Of Comm Development	1.00	1.00	1.00
Executive Secretary			1.00
Graffiti Removal Assistant	1.00	1.00	1.00
Graffiti Removal Technician	1.00	1.00	1.00
Homelessness Outreach Coordinator			1.00
Housing Inspector I		1.00	1.00
Neighborhood Services Mgr	1.00	1.00	1.00
Parking Regulations Officer	3.00	3.00	3.00
Senior Office Assistant	1.00	1.00	1.00
Sr Code Conformance Officer			1.00
NEIGHBORHOOD SERVICES Total	10.00	12.00	13.00

* Starting in FY2022 Hourly/Non-benefited positions are no longer included in FTE count. Budgets for hourly positions can be found in the individual department pages of Section IV of the document.



NEIGHBORHOOD SERVICES

REVENUE DETAIL

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
GENERAL FUND					
001-45464-3201	PARKING CITATIONS	\$370,859	\$0	\$0	\$0
001-45464-3585	MISC. USER CHARGES	\$15,077	\$18,165	\$16,000	\$16,000
001-45464-3206	RV PERMITS	\$378	\$364	\$500	\$500
GENERAL FUND Total		\$386,314	\$18,529	\$16,500	\$16,500
PARKING AUTHORITY					
420-00000-3999	TRANSFERS FROM OTHER FUNDS	\$0	\$19,457	\$0	\$0
420-45464-3201	PARKING CITATIONS	\$0	\$315,771	\$263,000	\$357,048
420-45464-3203	PARKING CITATION ADMIN FEE	\$0	\$1,146	\$2,500	\$2,500
PARKING AUTHORITY Total		\$0	\$336,374	\$265,500	\$359,548
NEIGHBORHOOD SERVICES Total		\$386,314	\$354,903	\$282,000	\$376,048



NEIGHBORHOOD SERVICES

EXPENDITURE DETAIL

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
GENERAL FUND					
Activity	NEIGHBORHOOD SERVICES				
Activity No.	001 420 057				
Personnel Services					
100	PART-TIME SALARIES	\$55,713	\$42,380	\$51,000	\$52,530
101	FULL-TIME SALARIES	\$468,177	\$447,688	\$602,789	\$743,641
102	OVERTIME	\$2,677	\$4,361	\$7,000	\$7,000
110	ALLOWANCES & STIPENDS	\$4,276	\$3,508	\$4,274	\$4,213
120	DIFFERENTIAL PAY	\$9,873	\$9,894	\$9,768	\$9,768
140	WORKERS' COMPENSATION	\$39,005	\$36,202	\$18,516	\$21,555
150	HEALTH INSURANCE	\$100,917	\$92,856	\$103,169	\$108,240
151	LTD INSURANCE	\$708	\$562	\$731	\$1,462
160	RETIREMENT PLAN CHARGES	\$184,057	\$156,690	\$183,350	\$169,952
161	MEDICARE	\$7,582	\$7,797	\$8,740	\$10,784
199	PERSONNEL COMPENSATION	\$17,137	\$12,324	\$0	\$0
Personnel Services Total		\$890,123	\$814,262	\$989,337	\$1,129,145
Maintenance & Operations					
211	LAUNDRY & CLEANING SERVICES	\$0	\$0	\$0	\$1,000
212	GOVERNMENTAL PURPOSES	\$23	\$97	\$350	\$550
222	MEMBERSHIPS & SUBSCRIPTIONS	\$475	\$285	\$550	\$1,000
226	TRAINING, TRAVEL & SUBSISTENCE	(\$528)	\$6,164	\$6,500	\$8,000
299	CONTRACT SERVICES	\$1,620	\$1,641	\$2,000	\$2,000
301	OFFICE SUPPLIES	\$1,267	\$1,126	\$1,500	\$1,500
318	WEARING APPAREL	\$1,711	\$2,553	\$2,100	\$6,500
329	PAINTING SUPPLIES	\$14,641	\$13,092	\$14,000	\$14,000
399	MATERIALS & SUPPLIES	\$811	\$480	\$2,000	\$2,000
Maintenance & Operations Total		\$20,020	\$25,438	\$29,000	\$36,550
Internal Service Charges and Reserves					
740	BUILDING SERVICES CHARGES	\$27,367	\$24,800	\$27,314	\$29,037
750	VEHICLE SERVICES CHARGES	\$26,288	\$27,855	\$32,116	\$37,948
752	VEHICLE LEASE CHARGE	\$33,759	\$38,080	\$38,080	\$38,080
755	INFO. SYSTEMS MAINT. CHARGE	\$79,121	\$77,762	\$86,948	\$100,750
790	INSURANCE CHARGES	\$7,214	\$7,214	\$7,214	\$8,190



NEIGHBORHOOD SERVICES

EXPENDITURE DETAIL

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Internal Service Charges and Reserves Total		\$173,749	\$175,711	\$191,672	\$214,004
NEIGHBORHOOD SERVICES Total		\$1,083,892	\$1,015,411	\$1,210,009	\$1,379,699
Activity	PARKING ENFORCEMENT				
Activity No.	001 420 137				
Personnel Services					
101	FULL-TIME SALARIES	\$125,181	\$5,764	\$0	\$0
110	ALLOWANCES & STIPENDS	\$1,254	\$36	\$0	\$0
120	DIFFERENTIAL PAY	\$1,840	\$89	\$0	\$0
140	WORKERS' COMPENSATION	\$9,029	\$310	\$0	\$0
150	HEALTH INSURANCE	\$30,695	\$1,358	\$0	\$0
160	RETIREMENT PLAN CHARGES	\$46,734	\$718	\$0	\$0
161	MEDICARE	\$2,034	\$81	\$0	\$0
Personnel Services Total		\$216,767	\$8,356	\$0	\$0
PARKING ENFORCEMENT Total		\$216,767	\$8,356	\$0	\$0
Activity	NEIGHBORHOOD PRESERVATION				
Activity No.	001 420 473				
Maintenance & Operations					
399	MATERIALS & SUPPLIES	\$25	\$2,531	\$36,000	\$36,000
Maintenance & Operations Total		\$25	\$2,531	\$36,000	\$36,000
NEIGHBORHOOD PRESERVATION Total		\$25	\$2,531	\$36,000	\$36,000
GENERAL FUND Total		\$1,300,684	\$1,026,298	\$1,246,009	\$1,415,699
GRANT-C.D.B.G.					
Activity	HOUSING INSPECTION PROGRAM				
Activity No.	301 420 467				
Maintenance & Operations					
226	TRAINING, TRAVEL & SUBSISTENCE	\$1,485	\$2,361	\$0	\$0
270	PERMITS & LICENSES	\$0	\$63	\$0	\$0
301	OFFICE SUPPLIES	\$44	\$122	\$0	\$0
399	MATERIALS & SUPPLIES	\$15,804	\$3,000	\$0	\$0



NEIGHBORHOOD SERVICES

EXPENDITURE DETAIL

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Maintenance & Operations Total		\$17,334	\$5,546	\$0	\$0
HOUSING INSPECTION PROGRAM Total		\$17,334	\$5,546	\$0	\$0
GRANT-C.D.B.G. Total		\$17,334	\$5,546	\$0	\$0
PARKING AUTHORITY					
Activity	PARKING ENFORCEMENT				
Activity No.	420 420 137				
Personnel Services					
101	FULL-TIME SALARIES	\$0	\$138,585	\$163,930	\$178,047
102	OVERTIME	\$0	\$1,782	\$0	\$3,000
110	ALLOWANCES & STIPENDS	\$0	\$1,150	\$1,256	\$1,322
120	DIFFERENTIAL PAY	\$0	\$1,624	\$1,300	\$1,300
140	WORKERS' COMPENSATION	\$0	\$9,589	\$7,262	\$7,887
150	HEALTH INSURANCE	\$0	\$31,569	\$37,184	\$32,520
160	RETIREMENT PLAN CHARGES	\$0	\$46,026	\$49,863	\$40,692
161	MEDICARE	\$0	\$2,368	\$2,377	\$2,583
199	PERSONNEL COMPENSATION	\$0	\$2,597	\$700	\$700
Personnel Services Total		\$0	\$235,290	\$263,872	\$268,051
Maintenance & Operations					
213	PROFESSIONAL SERVICES	\$0	\$0	\$0	\$80,000
226	TRAINING, TRAVEL & SUBSISTENCE	\$0	\$1,484	\$1,600	\$2,500
301	OFFICE SUPPLIES	\$0	\$1,130	\$0	\$1,500
318	WEARING APPAREL	\$0	\$1,262	\$0	\$2,500
355	MINOR EQUIPMENT- LESS THAN \$5,000.00	\$0	\$0	\$0	\$5,000
Maintenance & Operations Total		\$0	\$3,876	\$1,600	\$91,500
Capital Outlay					
515	COMMUNICATIONS EQUIPMENT	\$0	\$20,068	\$0	\$0
Capital Outlay Total		\$0	\$20,068	\$0	\$0
PARKING ENFORCEMENT Total		\$0	\$259,234	\$265,472	\$359,551
PARKING AUTHORITY Total		\$0	\$259,234	\$265,472	\$359,551

HOUSING AUTHORITY



NEIGHBORHOOD SERVICES

EXPENDITURE DETAIL

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Activity	HOUSING INSPECTION PROGRAM				
Activity No.	501 420 467				
Personnel Services					
101	FULL-TIME SALARIES	\$0	\$0	\$63,558	\$71,017
120	DIFFERENTIAL PAY	\$0	\$0	\$0	\$0
140	WORKERS' COMPENSATION	\$0	\$0	\$2,816	\$3,146
150	HEALTH INSURANCE	\$0	\$0	\$12,395	\$10,840
160	RETIREMENT PLAN CHARGES	\$0	\$0	\$19,332	\$16,230
161	MEDICARE	\$0	\$0	\$922	\$1,030
Personnel Services Total		\$0	\$0	\$99,023	\$102,263
HOUSING INSPECTION PROGRAM Total		\$0	\$0	\$99,023	\$102,263
HOUSING AUTHORITY Total		\$0	\$0	\$99,023	\$102,263
NEIGHBORHOOD SERVICES Total		\$1,318,017	\$1,291,078	\$1,610,504	\$1,877,513

Adopted Budget
Fiscal Year 2024

Planning





DIVISION DESCRIPTION

The Planning Division is responsible for guiding city development in a way that achieves a balance between the economic stability of the City, quality of life for residents and sensitivity to the environment.

In order to maintain this stability, the City must follow a carefully prepared General Plan and Zoning regulations. Specifically, this Division is in charge of reviewing land development proposals as well as ensuring compliance with local and state land use regulations such as the Local Coastal Program and California Environmental Quality Act (CEQA).

The Planning Division also provides support to the City's Planning Commission and recommends and implements changes to the land use section of the Land Use Code.

This Division is focused on two strategies to accomplish City development goals.

CURRENT PLANNING

Current Planning exists to execute the City's General Plan and is achieved through the review of specific requests for property development or use.

This area is responsible for reviewing, analyzing, evaluating and acting or recommending action on land use and development proposals; as well as permit applications that involve environmental and natural resource impact analysis, infrastructure improvement, and best management practices for projects.

Planning staff in this area assists the public with questions relating to the Land Use Code, zoning verification, business licenses, and permitting, and application processes for zoning changes.

ADVANCE PLANNING

Advance Planning considers future development of the City and includes major long-range planning efforts such as reviewing, analyzing, evaluating, and developing policies on land use, growth and development, the environment and natural resources, infrastructure and capital improvements, sustainability, and other related policies.

An example of Advance Planning is the City's General Plan, which guides community development typically for 15 to 20 years. Other examples include the Housing Element, Five-Year Strategic Plan, Downtown, Harbor and Westside Specific plans.

The Advance Planning area is also responsible for recommending revisions, amendments and new policies as necessary to the Planning Commission and/or City Council.



GOALS & OBJECTIVES

1. Continue to implement online services and explore additional technological opportunities including data and permit management.
2. Pursue an updated amortization program related to nonconforming businesses per Council policy.
3. Update the Municipal Code with regard to interim uses.
4. Implement the Balanced Plan within the Marina/Tidelands Planning Area, and update the Local Coastal Plan.
5. Amend the Municipal Code to be consistent with changing local and state housing policies.
6. Implement Energy Roadmap, and other sustainability policies, as part of Climate Action Plan implementation.
7. Continue work on a focused update to the General Plan, including the Circulation and Safety Elements, as well as update the Climate Action Plan.

PRODUCTIVITY/WORKLOAD STATISTICS

	FY 21 Actual	FY 22 Actual	FY 23 Estimated	FY 24 Projected
Conditional Use Permits	13	17	15	15
Zone Variances	0	0	1	1
Amendments	5	3	1	1
Subdivisions	6	2	3	3
Coastal Permits	0	2	1	1
Other	7	14	10	12

SIGNIFICANT CHANGES

- Hiring of new Health and Environmental Justice Planner (Associate level) per direction from City Council.



PLANNING

AUTHORIZED POSITIONS

	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Adopted
PLANNING			
Assistant Planner	1.00	1.00	1.00
Associate Planner	1.00	1.00	1.00
Community Health & Environ Planner			1.00
Executive Secretary	1.00	1.00	
Planning Manager		1.00	1.00
Planning Technician	1.00	1.00	1.00
Principal Planner	1.00	1.00	
PLANNING Total	5.00	6.00	5.00

* Starting in FY2022 Hourly/Non-benefited positions are no longer included in FTE count. Budgets for hourly positions can be found in the individual department pages of Section IV of the document.



REVENUE DETAIL

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
GENERAL FUND					
001-06027-3512	ZONE CHANGE PERMIT	\$0	\$0	\$11,000	\$1,000
001-06027-3511	TENTATIVE SUBDIVISION MAP	\$1,000	(\$5,500)	\$4,000	\$4,000
001-06027-3500	ANNEXATION	\$0	\$4,500	\$0	\$0
001-06027-3502	CONDITIONAL USE PERMIT	\$14,800	\$55,500	\$44,000	\$44,000
001-06027-3503	G.P./S.P. CHANGES	\$0	\$6,500	\$4,000	\$2,000
001-06027-3506	PLANNED DEVELOPMENT PERMIT	\$0	\$0	\$3,700	\$0
001-06027-3509	STREET VACATIONS	\$4,000	\$1,000	\$3,200	\$2,100
001-06027-3588	ZONING/REBUILD LETTER	\$6,472	\$13,565	\$2,400	\$4,500
001-06027-3513	ZONE VARIANCE PERMIT	\$0	\$3,700	\$3,700	\$3,700
001-06027-3521	COASTAL DEVELOPMENT PERMIT	\$0	\$7,050	\$3,350	\$2,400
001-06027-3530	APPEAL FEE	\$0	\$0	\$1,000	\$2,000
001-06027-3532	PROCESSING FEE	\$240	\$180	\$2,000	\$500
001-06027-3546	PRELIM SITE PLAN REVIEW	\$0	\$4,800	\$4,200	\$3,000
001-06027-3581	ENVIRONMENTAL ASSESSMENT FOR	\$1,800	\$2,200	\$2,200	\$1,100
001-06027-3143	HOME OCCUPATION PERMITS	\$2,500	\$2,900	\$5,200	\$3,330
001-06027-3510	TENTATIVE PARCEL MAP	\$6,000	\$7,000	\$9,000	\$5,000
001-06027-3591	GENERAL PLAN UPDATE FEE	\$0	\$225	\$3,000	\$0
001-06027-3634	MISC. REVENUE	\$2,807	\$9,500	\$1,500	\$4,600
GENERAL FUND Total		\$39,619	\$113,120	\$107,450	\$83,230
PLANNING Total		\$39,619	\$113,120	\$107,450	\$83,230



EXPENDITURE DETAIL

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
GENERAL FUND					
Activity	PLANNING				
Activity No.	001 443 055				
Personnel Services					
100	PART-TIME SALARIES	\$6,400	\$6,600	\$9,552	\$9,839
101	FULL-TIME SALARIES	\$248,990	\$142,871	\$263,251	\$329,657
102	OVERTIME	\$588	\$1,637	\$3,000	\$3,000
120	DIFFERENTIAL PAY	\$6,139	\$399	\$0	\$0
140	WORKERS' COMPENSATION	\$3,231	\$2,396	\$5,956	\$10,343
150	HEALTH INSURANCE	\$43,515	\$24,441	\$51,584	\$50,480
151	LTD INSURANCE	\$987	\$634	\$731	\$1,462
160	RETIREMENT PLAN CHARGES	\$87,704	\$72,000	\$80,431	\$75,340
161	MEDICARE	\$5,185	\$2,454	\$3,817	\$4,780
Personnel Services Total		\$402,740	\$253,432	\$418,322	\$484,901
Maintenance & Operations					
212	GOVERNMENTAL PURPOSES	\$4,199	\$0	\$2,500	\$2,500
213	PROFESSIONAL SERVICES	\$25,560	\$41,271	\$50,000	\$130,000
222	MEMBERSHIPS & SUBSCRIPTIONS	\$803	\$888	\$2,000	\$2,000
226	TRAINING, TRAVEL & SUBSISTENCE	\$1,452	\$840	\$7,000	\$7,000
250	POSTAGE	\$283	\$0	\$250	\$250
260	ADVERTISING	\$4,930	\$3,526	\$5,000	\$2,500
301	OFFICE SUPPLIES	\$0	\$0	\$0	\$1,500
399	MATERIALS & SUPPLIES	\$2,119	\$2,681	\$2,000	\$2,000
Maintenance & Operations Total		\$39,346	\$49,206	\$68,750	\$147,750
Internal Service Charges and Reserves					
740	BUILDING SERVICES CHARGES	\$36,489	\$33,066	\$36,418	\$38,715
755	INFO. SYSTEMS MAINT. CHARGE	\$22,883	\$22,491	\$25,146	\$29,138
790	INSURANCE CHARGES	\$4,287	\$4,287	\$4,287	\$4,867
Internal Service Charges and Reserves Total		\$63,659	\$59,844	\$65,851	\$72,719
PLANNING Total		\$505,745	\$362,482	\$552,923	\$705,370

Activity SB2 PLANNING GRANTS PROGRAM
 Activity No. 001 443 326



EXPENDITURE DETAIL

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Personnel Services					
101	FULL-TIME SALARIES	\$4,573	\$53,908	\$72,763	\$81,907
102	OVERTIME	\$0	\$606	\$0	\$0
120	DIFFERENTIAL PAY	\$0	\$0	\$0	\$0
140	WORKERS' COMPENSATION	\$236	\$2,623	\$3,223	\$3,628
150	HEALTH INSURANCE	\$738	\$6,629	\$12,395	\$10,840
160	RETIREMENT PLAN CHARGES	\$651	\$20,179	\$22,132	\$18,719
161	MEDICARE	\$77	\$857	\$1,055	\$1,188
Personnel Services Total		\$6,275	\$84,802	\$111,568	\$116,282
Maintenance & Operations					
213	PROFESSIONAL SERVICES	\$226,381	\$25,876	\$0	\$0
Maintenance & Operations Total		\$226,381	\$25,876	\$0	\$0
SB2 PLANNING GRANTS PROGRAM Total		\$232,656	\$110,678	\$111,568	\$116,282
GENERAL FUND Total		\$738,401	\$473,160	\$664,491	\$821,652
MILE OF CARS LANDSCAPE MAINT					
Activity	PLANNING				
Activity No.	195 443 055				
Transfers Out					
099	TRANSFERS TO OTHER FUNDS	\$5,500	\$5,500	\$5,500	\$5,500
Transfers Out Total		\$5,500	\$5,500	\$5,500	\$5,500
Maintenance & Operations					
299	CONTRACT SERVICES	\$164,165	\$164,165	\$168,165	\$170,220
Maintenance & Operations Total		\$164,165	\$164,165	\$168,165	\$170,220
PLANNING Total		\$169,665	\$169,665	\$173,665	\$175,720
MILE OF CARS LANDSCAPE MAINT Total		\$169,665	\$169,665	\$173,665	\$175,720
PLANNING Total		\$908,066	\$642,825	\$838,156	\$997,372

Adopted Budget
Fiscal Year 2024

Engineering / Public Works





DEPARTMENT DESCRIPTION

The Department of Engineering & Public Works oversees the following core activities on behalf of the City of National City: 1) planning, design, engineering, construction and management of capital projects; 2) maintenance of City-owned facilities, parks, streets and other infrastructure; 3) environmental compliance; and 4) engineering permits, plan reviews and inspections.

ENGINEERING DIVISION

Environmental Compliance:

- Coordinates with environmental regulatory agencies, residents, local businesses, and other City departments to implement and enforce programs and best management practices (BMPs) to protect the environment.
- Oversees compliance, inspections and reporting requirements related to storm water pollution prevention; air pollution controls; wastewater discharges; Fats, Oils and Grease (FOG) and organic waste programs for local businesses; and hazardous materials (HAZMAT).
- Regulates and enforces Clean Water Act standards as prescribed by the National Pollutant Discharge Elimination System (NPDES) permit program, which controls water pollution by regulating point sources that discharge pollutants into water bodies. Examples include, 1) inspection and educational programs for local businesses, 2) preparation and enforcement of National City's Jurisdictional Urban Runoff Management Plan (JURMP) used to reduce the discharge of pollutants to water bodies (to the maximum extent practicable), and 3) preparation and enforcement of National City's Standard Urban Storm Water Mitigation Plan (SUSMP) designed to reduce pollutants and runoff flows from new development and redevelopment projects.

Capital Improvement Program (CIP):

- Manages National City's CIP, which represents a "sliding" five-year budgeting process for establishing the City's capital priorities and funding plan. The CIP addresses the repair, replacement and expansion of the City's physical infrastructure including streets, sidewalks, sewers, storm drains, street lights, traffic signals, buildings, and parks.
- Oversees planning, design, engineering, construction and management for National City's capital projects, including implementation of National City's Pavement Management Program, Sewer Master Plan, Circulation Element to the General Plan, Bicycle Master Plan, Active Transportation Plan, and Americans with Disabilities Act (ADA) Transition Plan.
- Prepares grant applications to obtain funding for capital projects.

Traffic Safety:

- Manages traffic signal timing and operations.
- Provides data collection and analysis related to traffic safety and operations, including sight distance evaluations, speed surveys and counter measures, traffic control warrants, parking surveys, and evaluation of traffic calming measures.



ENGINEERING & PUBLIC WORKS

- Prepares reports to the Traffic Safety Committee, a panel of five volunteers from the Community appointed by City Council, whose primary function is to review and make recommendations on matters related to driver, bicycle and pedestrian safety.

Engineering Permits & Inspections:

- Reviews plans and permit applications, and provides inspections for grading, utilities, traffic control, construction of retaining walls, driveways, sidewalks, curbs and gutters, pedestrian curb ramps and storm water BMPs.
- Reviews subdivision maps, plat and legal descriptions, encroachment permits, easements, grant deeds, and requests for lot line adjustments.

Records Management:

- Manages engineering records and files such as engineering permits, utility permits, engineering plans and as-builts, grading certifications, sewer maps, right of way maps, and flood plain documents.
- Provides records and maps to the public upon request.

PUBLIC WORKS DIVISION

Streets:

- Responsible for maintenance and repair of street infrastructure, including patching potholes; sidewalk repairs; street light and traffic signal maintenance; traffic signage and striping (such as crosswalks, pavement legends and curb markings); street sweeping; and traffic control.
- Provides “Quality of Life” services such as removing trash, illegal postings, shopping carts and weeds; repairing potholes and sidewalks; and clearing debris from storm drains and channels.

Wastewater:

- Responsible for maintenance of sewer mains, including flushing, rodding, repairs, raising manholes and closed circuit television inspections.
- Responsible for maintenance of pump stations, storm drains and catch basins; and responding to citizen concerns regarding sewer issues.

Equipment Maintenance:

- Provides inspections, preventative maintenance and repairs for the City’s fleet, which consists of approximately 220 vehicles and heavy equipment used to support City departments in delivering municipal services to residents, local businesses and visitors.
- Coordinates with City departments to assess vehicle and equipment needs; provides specifications, cost estimates and recommendations for repair, replacement and modernization of the City’s fleet.

Facilities Maintenance:

- Responsible for the repair, maintenance and operation of City-owned facilities.



- Provides custodial services for City-owned facilities, including set-up / clean-up for special events held at the City's community and recreation centers.

Parks:

- Responsible for landscape maintenance and irrigation of Community parks, roadway medians, bioretention / infiltration basins, and around City-owned buildings.
- Provides tree planting, trimming and removal services for City-owned trees along roadway corridors and within Community parks.

GOALS & OBJECTIVES

1. Implement project accounting software for management of capital improvement projects.
2. Emphasize Customer Service and Responsiveness
3. Perform management, inspections and reporting to ensure environmental compliance with Federal, State and Regional regulations involving storm water pollution prevention; air pollution controls; wastewater discharges; Fats, Oils and Grease (FOG) and organic waste programs for local businesses; and hazardous materials (HAZMAT).
4. Maintain Parks, Streets, Infrastructure
5. Manage City Facilities/Department Maintenance Requests
6. Modernize and Maintain Fleet
7. Implement Energy Efficiency and Decarbonization
8. Improve Traffic Systems
9. Provide opportunities for City crews to construct smaller capital projects related to sidewalk removal and replacement for compliance with the Americans with Disabilities Act (ADA), roadway signing and striping, slurry seals, and drainage improvements.
10. Update Circulation Element as part of Focused General Plan Update.
11. Update Bike Master Plan.
12. Update Sewer Master Plan.
13. Update ADA Transition Plan.
14. Update Capital Needs Assessment.
15. Continue implementation of a grid-based system for tree trimming and landscape maintenance services to provide residents a consistent schedule, with prioritization given to emergency work and calls for service related to safety.
16. Continue to provide "Quality of Life" services such as removing trash, illegal postings, shopping carts and weeds; repairing potholes and sidewalks; and clearing debris from storm drains and channels.
17. Complete construction of the following capital projects in fiscal year 2024:
 - City Hall Electrical Room Upgrades (20-03)



ENGINEERING & PUBLIC WORKS

- Street Resurfacing FY 22 (22-19) – Per Pavement Management Program (PMP);
 - Sewer Replacement / Upsizing FY22 (20-01)
 - Police Department Generator and Electrical Upgrades (20-04)
 - Police Department Records Management Center (22-03)
 - Paradise Creek Water Quality and Community Enhancement Project - Phase II CIP No. 19-11
 - Kimball Park Dog Park and Tot Lot + Las Palmas Park Dog Park CIP No. 23-06
 - MLK Community Center – Kitchen Upgrades and new Flooring
 - Police Pistol Range HVAC and Safety Improvements CIP No. 20-05
 - MLK Community Center Fire Service Backflow Prevention CIP 23-11
 - Police Department Fire Service Backflow Prevention CIP 23-12
 - Casa De Salud Roof Replacement CIP 23-13
 - Eastside I-805 Community Greenbelt project CIP 22-09
 - National City Bicycle Wayfinding, CIP No. 19-25
 - W. 19th Street Greenway CIP 21-25
 - City Pedestrian Safety Improvement Project CIP 22-16
 - Citywide Protected Left Turn Enhancements 22-13
 - Central Community Mobility Enhancements (CCME) CIP 19-23
 - Sweetwater Road Protected Bikeway CIP 19-20
 - Central Community Mobility Enhancements (CCME) CIP 19-23
 - Las Palmas Swimming Pool Renovation CIP 22-01
18. Continue implementation of Citywide Safe Routes to School Education and Encouragement Sustainability Program, including partnerships with the school districts, local schools, parents, teachers, non-profit organizations, National City Police Department, and volunteers.
19. Continue implementation of community-based Active Transportation programs and projects.
20. Continue public outreach for capital projects through workshops, presentations, community events, and management of the [CIP Projects Dashboard](#).
21. Continue to aggressively apply for competitive grants to fund capital projects with a goal of achieving a minimum of \$5 million in grant awards for fiscal year 2024.
22. Continue to review procedures for management of capital projects to ensure compliance with Federal and State regulations involving public contracting, labor laws and project accounting.
23. Implement The Free Ride Around National City (FRANC) Program to provide first and last mile connections for the trolley station as well as connections to other origins and destinations in Downtown and Westside National City.



ENGINEERING & PUBLIC WORKS

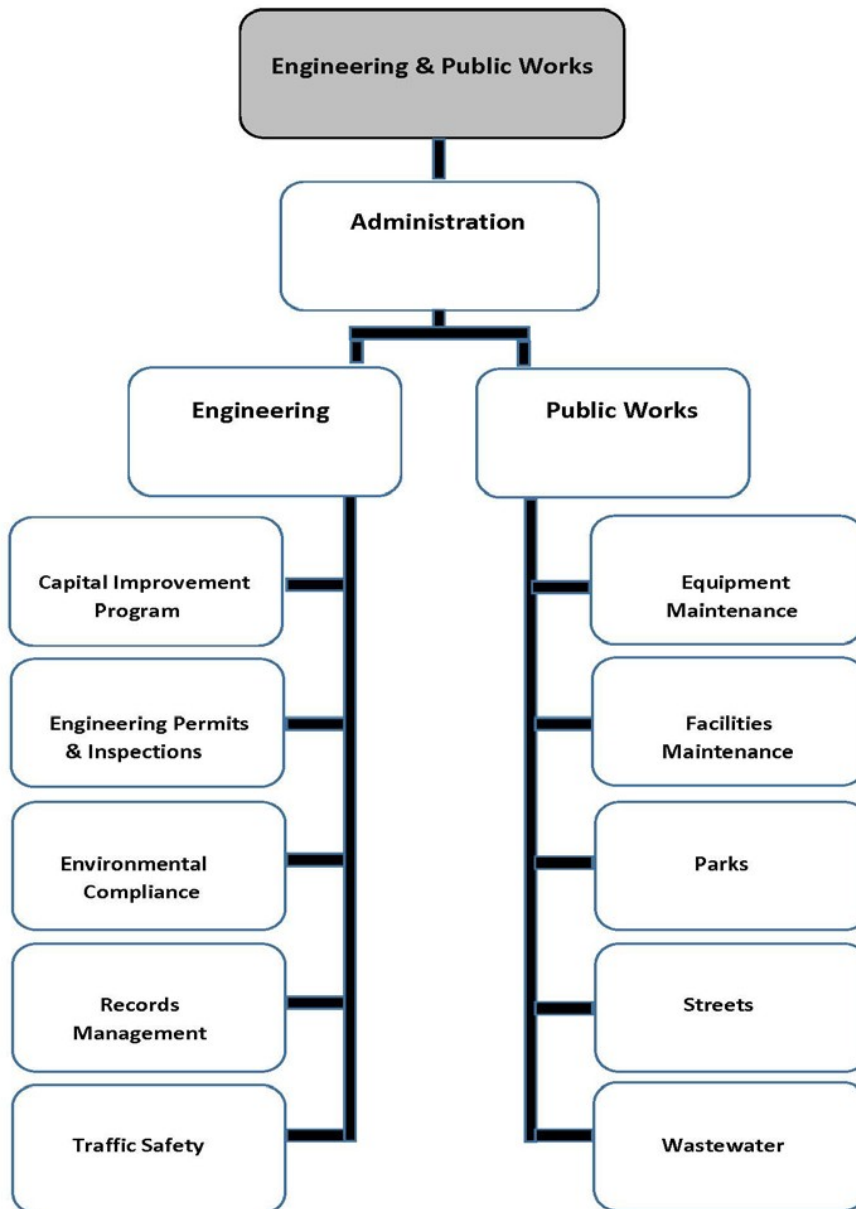
PRODUCTIVITY/WORKLOAD STATISTICS

	FY 21 Actual	FY 22 Actual	FY 23 Estimated	FY 24 Projected
<i>Public Works:</i>				
Park permits issued	16	18	18	20
Jumper permits issued	0	75	80	80
Trees trimmed	2264	1694	2200	2300
Potholes repaired	775	1750	1800	1800
Sidewalks repaired	42	95	100	120
Shopping cart removals	356	590	600	550
Illegal dumping / trash removals	1014	1400	1500	1600
Illegal posting removals	1096	1041	1200	1200
Misc. clean-ups (medians, parkways, sidewalks, bus stops, alleys, etc.)	1014	1222	1400	1500
Streetlights maintained	848	848	856	856
Traffic signals maintained	80	80	80	80
Traffic signs installed	191	220	300	300
Linear feet of sewers cleaned	224,400	177,197	345,540	350,000
Storm drains / catch basins cleaned	415	985	425	500
Channels Cleaned	65	78	75	80
<i>Engineering:</i>				
Annual parking permits issued	34	150	200	200
Temporary parking permits issued	92	100	100	100
Temporary RV parking permits issued	162	180	175	175
Engineering permits issued	620	610	600	600
Private development plans / maps reviewed	550	550	600	600
Engineering inspections conducted	750	800	800	800
Miles of streets resurfaced (grinding and overlay 1" thick or greater)	.5	1.1	3	4
Miles of streets slurry sealed (less than 1" thick overlay)	1	1	1.5	1
Number of items taken to Traffic Safety Committee	29	15	20	20



ENGINEERING & PUBLIC WORKS

DEPARTMENT ORGANIZATIONAL CHART





ENGINEERING & PUBLIC WORKS

SIGNIFICANT CHANGES

On-Going Enhancements approved through the adoption of the FY24 budget resulted in the addition of three new department positions:

- Civil Engineering Technician
- Lead Tree Trimmer
- Tree Trimmer



ENGINEERING & PUBLIC WORKS

AUTHORIZED POSITIONS BY DEPARTMENT

	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Adopted
ENGINEERING & PUBLIC WORKS			
Administrative Secretary	1.00	1.00	1.00
Assistant Engineer-Civil	2.00	2.00	2.00
Associate Civil Engineer		1.00	1.00
Asst Director Engineering / PW		1.00	1.00
Building Trades Specialist	3.00	3.00	3.00
Civil Engineering Technician	1.00	1.00	1.00
Custodian	7.00	7.00	7.00
Director Of Pw/City Engineer	1.00	1.00	1.00
Equip. Maint. Supervisor	1.00	1.00	1.00
Equipment Mechanic	3.00	3.00	3.00
Equipment Operator	4.00	4.00	4.00
Executive Secretary	1.00	1.00	1.00
Facilities Maint. Supervisor	1.00	1.00	1.00
Lead Equipment Mechanic	1.00	1.00	1.00
Lead Tree Trimmer	1.00	1.00	2.00
Maintenance Worker	8.00	8.00	8.00
Management Analyst II	1.00	1.00	
Management Analyst III			1.00
Park Caretaker	4.00	4.00	4.00
Park Superintendent	1.00	1.00	1.00
Park Supervisor	1.00	1.00	1.00
Parks Equipment Operator	1.00	1.00	1.00
Permit Technician			1.00
Principal Civil Engineer	1.00		
Senior Civil Engineering Tech	1.00	1.00	1.00
Senior Construction Inspector	1.00	1.00	1.00
Senior Equipment Operator	2.00	2.00	2.00
Senior Office Assistant	1.00	1.00	1.00
Senior Park Caretaker	4.00	4.00	4.00
Senior Traffic Painter	1.00	1.00	1.00
St & Wastewater Maint Super	1.00	1.00	1.00
Street Sweeper Operator	2.00	2.00	2.00
Supervising Custodian	1.00	1.00	1.00

* Starting in FY2022 Hourly/Non-benefited positions are no longer included in FTE count. Budgets for hourly positions can be found in the individual department pages of Section IV of the document.



ENGINEERING & PUBLIC WORKS

AUTHORIZED POSITIONS BY DEPARTMENT	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Adopted
Traffic Painter	1.00	1.00	1.00
Tree Trimmer	1.00	1.00	2.00
ENGINEERING & PUBLIC WORKS Total	60.00	61.00	64.00

* Starting in FY2022 Hourly/Non-benefited positions are no longer included in FTE count. Budgets for hourly positions can be found in the individual department pages of Section IV of the document.



ENGINEERING & PUBLIC WORKS

REVENUE DETAIL

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
GENERAL FUND					
001-06029-3585	MISC. USER CHARGES	\$0	\$0	\$600	\$0
001-06029-3634	MISC. REVENUE	\$2,200	\$404	\$2,000	\$0
001-06029-3636	REFUNDS & REIMBURSEMENTS	\$0	\$0	\$0	\$0
001-06029-3648	WITOD IMPROVEMENTS	\$1,571,291	\$177,796	\$0	\$0
001-06030-3168	CROWN CASTLE	\$55,658	\$27,379	\$0	\$0
001-06031-3562	INSPECTION FEE	\$73,201	\$65,215	\$0	\$0
001-06029-3557	TRAFFIC CONTROL PLAN/IMPACT ST	\$4,146	\$3,034	\$20,000	\$20,000
001-22223-3634	MISC. REVENUE	\$900	\$4,273	\$0	\$0
001-06029-3547	STORM WATER MGT FEE (NPDES)	\$910	\$260	\$1,000	\$1,000
001-22000-3634	MISC. REVENUE	\$420	\$3,974	\$0	\$0
001-06029-3125	SEWER PERMITS	\$7,552	\$27,823	\$4,000	\$0
001-06029-3559	ADDRESSING	\$7,646	\$10,388	\$2,000	\$2,000
001-06029-3100	LICENSES AND PERMITS	\$0	\$21,199	\$0	\$0
001-06029-3130	STREET & CURB PERMITS	\$698	\$0	\$500	\$500
001-06029-3142	GRADING PERMITS	\$22,927	\$22,251	\$30,000	\$30,000
001-06029-3144	HOUSE MOVING PERMITS	\$3,366	\$2,760	\$1,500	\$1,500
001-06029-3146	PARKING DISTRICT PERMIT	\$6,347	\$6,249	\$7,000	\$7,000
001-06029-3147	MISCELLANEOUS PERMITS	\$150	\$880	\$0	\$0
001-06029-3152	DUMPSTER PERMITS	\$325	\$100	\$375	\$375
001-06029-3160	UTILITY COMPANY PERMITS	\$79,240	\$137,852	\$130,000	\$130,000
GENERAL FUND Total		\$1,836,977	\$511,837	\$198,975	\$192,375
GAS TAXES FUND					
109-00000-3302	UNREALIZED GAIN/LOSS ON INVEST	(\$21,635)	(\$22,219)	\$0	\$0
109-00000-3643	INSURANCE SETTLEMENTS	\$0	\$811	\$0	\$0
109-00000-3410	GAS TAX 2106	\$204,144	\$227,603	\$255,864	\$262,831
109-00000-3411	GAS TAX 2107	\$428,106	\$415,595	\$553,086	\$484,503
109-00000-3412	GAS TAX 2107.5	\$7,500	\$7,500	\$7,500	\$7,500



ENGINEERING & PUBLIC WORKS

REVENUE DETAIL

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
109-00000-3413	GAS TAX 2105	\$316,373	\$347,669	\$404,847	\$403,372
109-00000-3414	GAS TAX 2103	\$414,308	\$495,497	\$618,014	\$609,136
109-00000-3416	GAS TAX 2032	\$1,151,225	\$1,258,716	\$1,430,342	\$1,519,578
109-00000-3636	REFUNDS & REIMBURSEMENTS	\$41,607	\$0	\$0	\$0
109-00000-3300	INVESTMENT EARNINGS	\$12,625	\$8,597	\$0	\$0
GAS TAXES FUND Total		\$2,554,252	\$2,739,769	\$3,269,653	\$3,286,920

SEWER SERVICE FUND

125-22222-3610	SEWER CONNECTION FEES	\$0	\$67,550	\$0	\$0
125-22222-3563	SEWER SERVICE CHARGE	\$10,051,087	\$11,055,251	\$9,931,785	\$11,812,000
125-00000-3302	UNREALIZED GAIN/LOSS ON INVEST	(\$194,958)	(\$407,674)	\$0	\$0
125-00000-3300	INVESTMENT EARNINGS	\$198,133	\$132,771	\$0	\$0
SEWER SERVICE FUND Total		\$10,054,261	\$10,847,898	\$9,931,785	\$11,812,000

REFUSE ENTERPRISE FUND

172-00000-3999	TRANSFERS FROM OTHER FUNDS	\$0	\$263,564	\$0	\$0
172-00000-3642	REFUSE ENTERPRISE FUND RECEIPT	\$50,464	\$241,445	\$215,000	\$215,000
172-00000-3463	OTHER STATE GRANTS	\$15,539	\$105,280	\$0	\$0
REFUSE ENTERPRISE FUND Total		\$66,003	\$610,289	\$215,000	\$215,000

ENGINEERING DEPT GRANTS

296-06050-3498	OTHER FEDERAL GRANTS	\$855	\$68,200	\$0	\$0
296-06606-3470	COUNTY GRANTS	\$127,078	\$43,513	\$0	\$0
296-06604-3470	COUNTY GRANTS	\$214,564	\$119,494	\$0	\$0
296-06579-3498	OTHER FEDERAL GRANTS	\$0	\$264,256	\$0	\$0
296-06579-3463	OTHER STATE GRANTS	\$0	\$180	\$0	\$0
296-06574-3463	OTHER STATE GRANTS	\$22,800	\$489,975	\$0	\$0
296-06198-3498	OTHER FEDERAL GRANTS	\$0	\$0	\$0	\$0
296-06196-3498	OTHER FEDERAL GRANTS	\$113,503	\$42,411	\$0	\$0
296-06610-3470	COUNTY GRANTS	\$191,665	\$8,335	\$0	\$0



ENGINEERING & PUBLIC WORKS

REVENUE DETAIL

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
296-06166-3498	OTHER FEDERAL GRANTS	\$270	\$11,400	\$0	\$0
296-06607-3498	OTHER FEDERAL GRANTS	\$18,754	\$92,070	\$0	\$0
296-06049-3498	OTHER FEDERAL GRANTS	\$792	\$319,003	\$0	\$0
296-06048-3498	OTHER FEDERAL GRANTS	\$0	\$85,897	\$0	\$0
296-06047-3498	OTHER FEDERAL GRANTS	\$2,542	\$86,921	\$0	\$0
296-06046-3498	OTHER FEDERAL GRANTS	\$11,677	\$201,783	\$0	\$0
296-06045-3498	OTHER FEDERAL GRANTS	\$42,817	\$321,148	\$0	\$0
296-06044-3463	OTHER STATE GRANTS	\$0	\$86,515	\$0	\$0
296-06043-3498	OTHER FEDERAL GRANTS	\$158,879	\$132,477	\$0	\$0
296-06035-3498	OTHER FEDERAL GRANTS	\$11,400	\$78,770	\$0	\$0
296-06193-3463	OTHER STATE GRANTS	\$980,919	\$78,392	\$0	\$0
296-06605-3470	COUNTY GRANTS	\$696,686	\$906,856	\$0	\$0
ENGINEERING DEPT GRANTS Total		\$2,595,200	\$3,437,596	\$0	\$0
PROPOSITION A" FUND					
307-00000-3300	INVESTMENT EARNINGS	\$6,965	\$4,216	\$0	\$0
307-00000-3302	UNREALIZED GAIN/LOSS ON INVEST	\$322	(\$23,811)	\$0	\$0
307-00000-3466	TRANSACTIONS & USE TAX	\$975,000	\$1,462,500	\$1,784,000	\$1,849,000
PROPOSITION A" FUND Total		\$982,287	\$1,442,905	\$1,784,000	\$1,849,000
TRANSPORTATION IMPACT FEE FUND					
326-00000-3163	TDIF REVENUE - MF RESIDENTIAL	\$97,942	\$189,792	\$0	\$230,000
326-00000-3300	INVESTMENT EARNINGS	\$18,758	\$12,439	\$0	\$0
326-00000-3162	TDIF REVENUE - SF RESIDENTIAL	\$38,710	\$31,134	\$0	\$30,000
326-00000-3302	UNREALIZED GAIN/LOSS ON INVEST	(\$15,557)	(\$36,088)	\$0	\$0
TRANSPORTATION IMPACT FEE FUND Total		\$139,852	\$197,277	\$0	\$260,000
STATE-LOCAL PARTNERSHIP					
343-00000-3300	INVESTMENT EARNINGS	\$1,484	\$854	\$0	\$0
343-00000-3302	UNREALIZED GAIN/LOSS ON INVEST	(\$1,320)	(\$2,483)	\$0	\$0



ENGINEERING & PUBLIC WORKS

REVENUE DETAIL

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
STATE-LOCAL PARTNERSHIP Total		\$164	(\$1,629)	\$0	\$0
FACILITIES MAINT FUND					
626-00000-3636	REFUNDS & REIMBURSEMENTS	\$0	\$18,516	\$0	\$0
626-00000-3700	INTERNAL SERVICE CHARGES	\$3,051,503	\$2,778,412	\$3,059,638	\$3,252,618
626-00000-3999	TRANSFERS FROM OTHER FUNDS	\$0	\$0	\$48,000	\$48,000
FACILITIES MAINT FUND Total		\$3,051,503	\$2,796,928	\$3,107,638	\$3,300,618
MOTOR VEHICLE SVC FUND					
643-00000-3700	INTERNAL SERVICE CHARGES	\$1,118,352	\$1,185,009	\$1,366,307	\$1,614,404
MOTOR VEHICLE SVC FUND Total		\$1,118,352	\$1,185,009	\$1,366,307	\$1,614,404
VEHICLE REPLACEMENT RESERVE					
644-00000-3700	INTERNAL SERVICE CHARGES	\$928,043	\$1,008,245	\$1,196,079	\$1,256,758
644-09752-3700	INTERNAL SERVICE CHARGES	\$209,376	\$275,000	\$322,000	\$401,000
644-00000-3999	TRANSFERS FROM OTHER FUNDS	\$713,752	\$910,829	\$500,000	\$450,000
VEHICLE REPLACEMENT RESERVE Total		\$1,851,171	\$2,194,074	\$2,018,079	\$2,107,758
ENGINEERING & PUBLIC WORKS Total		\$24,250,023	\$25,961,953	\$21,891,437	\$24,638,075



ENGINEERING & PUBLIC WORKS

REVENUE DETAIL

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
GENERAL FUND					
001-42000-3634	MISC. REVENUE	\$0	\$11,333	\$0	\$0
GENERAL FUND Total		\$0	\$11,333	\$0	\$0
PARKS MAINTENANCE FUND					
105-00000-3999	TRANSFERS FROM OTHER FUNDS	\$579,761	\$430,963	\$838,345	\$1,060,499
105-00000-3420	STATE HOPTR	\$5,754	\$5,619	\$5,754	\$5,145
105-00000-3009	PROPERTY TAXES ALLOCATED	\$1,022,522	\$1,076,260	\$1,125,871	\$1,167,036
PARKS MAINTENANCE FUND Total		\$1,608,037	\$1,512,842	\$1,969,970	\$2,232,680
PARK & REC CAPITAL OUTLAY FUND					
115-42000-3585	MISC. USER CHARGES	\$3,420	\$14,840	\$0	\$0
PARK & REC CAPITAL OUTLAY FUND Total		\$3,420	\$14,840	\$0	\$0
DEVELOPMENT IMPACT FEES					
325-42000-3621	Dev Impact Fees- Parks and Rec	\$65,822	\$161,350	\$0	\$0
DEVELOPMENT IMPACT FEES Total		\$65,822	\$161,350	\$0	\$0
PARKS Total		\$1,677,279	\$1,700,365	\$1,969,970	\$2,232,680



ENGINEERING & PUBLIC WORKS

EXPENDITURE DETAIL

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
GENERAL FUND					
Activity	ENGINEERING				
Activity No.	001 416 029				
Personnel Services					
101	FULL-TIME SALARIES	\$608,067	\$528,954	\$736,183	\$842,242
102	OVERTIME	\$2,037	\$5,410	\$19,500	\$19,500
110	ALLOWANCES & STIPENDS	\$3,034	\$1,813	\$2,160	\$2,160
120	DIFFERENTIAL PAY	\$8,274	\$6,639	\$7,509	\$7,509
140	WORKERS' COMPENSATION	\$22,879	\$20,671	\$38,252	\$40,800
150	HEALTH INSURANCE	\$84,698	\$68,473	\$110,605	\$111,184
151	LTD INSURANCE	\$531	\$340	\$1,024	\$1,024
160	RETIREMENT PLAN CHARGES	\$203,897	\$195,123	\$223,924	\$192,486
161	MEDICARE	\$9,313	\$8,778	\$10,675	\$12,211
199	PERSONNEL COMPENSATION	\$16,047	\$7,826	\$0	\$0
Personnel Services Total		\$958,777	\$844,027	\$1,149,832	\$1,229,116
Maintenance & Operations					
209	LEGAL SERVICES	\$0	\$0	\$25,000	\$25,000
213	PROFESSIONAL SERVICES	\$69,680	\$37,908	\$60,000	\$60,000
222	MEMBERSHIPS & SUBSCRIPTIONS	\$626	\$403	\$1,200	\$1,200
226	TRAINING, TRAVEL & SUBSISTENCE	\$3,231	\$4,321	\$8,000	\$8,000
299	CONTRACT SERVICES	\$268,914	\$265,976	\$270,000	\$270,000
307	DUPLICATING SUPPLIES	\$0	\$702	\$2,000	\$2,000
318	WEARING APPAREL	\$125	\$1,141	\$3,500	\$3,500
399	MATERIALS & SUPPLIES	\$8,156	\$12,203	\$9,000	\$9,000
Maintenance & Operations Total		\$350,732	\$322,654	\$378,700	\$378,700
Internal Service Charges and Reserves					
740	BUILDING SERVICES CHARGES	\$109,468	\$99,200	\$109,257	\$116,148
750	VEHICLE SERVICES CHARGES	\$42,777	\$34,714	\$52,261	\$61,751
752	VEHICLE LEASE CHARGE	\$29,891	\$28,000	\$33,000	\$61,000
755	INFO. SYSTEMS MAINT. CHARGE	\$78,854	\$77,501	\$86,655	\$100,410
790	INSURANCE CHARGES	\$332,550	\$332,550	\$332,550	\$377,538
Internal Service Charges and Reserves Total		\$593,540	\$571,965	\$613,723	\$716,847



ENGINEERING & PUBLIC WORKS

EXPENDITURE DETAIL

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
ENGINEERING Total		\$1,903,049	\$1,738,646	\$2,142,255	\$2,324,663
Activity	ENVIRONMENTAL COMPLIANCE DIVISION				
Activity No.	001 416 030				
Maintenance & Operations					
299	CONTRACT SERVICES	\$406,134	\$349,429	\$614,000	\$644,000
Maintenance & Operations Total		\$406,134	\$349,429	\$614,000	\$644,000
ENVIRONMENTAL COMPLIANCE DIVISION T		\$406,134	\$349,429	\$614,000	\$644,000
Activity	PUBLIC WORKS - OPERATIONS				
Activity No.	001 416 052				
Internal Service Charges and Reserves					
740	BUILDING SERVICES CHARGES	\$392,448	\$355,636	\$391,693	\$416,398
750	VEHICLE SERVICES CHARGES	\$20,032	\$31,839	\$24,473	\$28,917
755	INFO. SYSTEMS MAINT. CHARGE	\$88,486	\$86,968	\$97,240	\$112,675
790	INSURANCE CHARGES	\$12,509	\$12,509	\$12,509	\$14,201
Internal Service Charges and Reserves Total		\$513,475	\$486,952	\$525,915	\$572,192
PUBLIC WORKS - OPERATIONS Total		\$513,475	\$486,952	\$525,915	\$572,192
Activity	STREETS				
Activity No.	001 416 221				
Personnel Services					
101	FULL-TIME SALARIES	\$0	\$41,111	\$46,169	\$200,121
102	OVERTIME	\$0	\$6,117	\$0	\$32,000
105	LONGEVITY	\$0	\$0	\$0	\$275
120	DIFFERENTIAL PAY	\$0	\$952	\$975	\$975
140	WORKERS' COMPENSATION	\$0	\$4,363	\$14,645	\$25,722
150	HEALTH INSURANCE	\$0	\$9,256	\$9,296	\$33,386
160	RETIREMENT PLAN CHARGES	\$0	\$13,497	\$14,043	\$45,735
161	MEDICARE	\$0	\$774	\$670	\$2,902
199	PERSONNEL COMPENSATION	\$0	\$448	\$0	\$0
Personnel Services Total		\$0	\$76,518	\$85,798	\$341,116
Maintenance & Operations					



ENGINEERING & PUBLIC WORKS

EXPENDITURE DETAIL

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
235	STREET LIGHTS & SIGNALS	\$452,438	\$394,326	\$500,000	\$525,000
Maintenance & Operations Total		\$452,438	\$394,326	\$500,000	\$525,000
Internal Service Charges and Reserves					
751	VEHICLE REPLACEMENT CHARGE	\$135,096	\$137,762	\$197,064	\$226,733
Internal Service Charges and Reserves Total		\$135,096	\$137,762	\$197,064	\$226,733
STREETS Total		\$587,534	\$608,606	\$782,862	\$1,092,849
Activity	PARKS				
Activity No.	001 416 227				
Internal Service Charges and Reserves					
751	VEHICLE REPLACEMENT CHARGE	\$42,430	\$39,550	\$0	\$0
Internal Service Charges and Reserves Total		\$42,430	\$39,550	\$0	\$0
PARKS Total		\$42,430	\$39,550	\$0	\$0
GENERAL FUND Total		\$3,452,621	\$3,223,183	\$4,065,032	\$4,633,704
PARKS MAINTENANCE FUND					
Activity	PARKS				
Activity No.	105 416 227				
Personnel Services					
100	PART-TIME SALARIES	\$15,305	\$9,238	\$19,590	\$20,178
101	FULL-TIME SALARIES	\$669,392	\$560,511	\$730,319	\$908,375
102	OVERTIME	\$22,596	\$30,006	\$29,000	\$29,000
120	DIFFERENTIAL PAY	\$9,299	\$7,955	\$6,893	\$6,893
140	WORKERS' COMPENSATION	\$52,514	\$49,475	\$52,031	\$65,469
150	HEALTH INSURANCE	\$153,554	\$127,584	\$163,137	\$166,160
151	LTD INSURANCE	\$608	\$544	\$731	\$731
160	RETIREMENT PLAN CHARGES	\$226,269	\$210,843	\$222,141	\$227,712
161	MEDICARE	\$10,734	\$9,753	\$10,590	\$13,172
199	PERSONNEL COMPENSATION	\$36,358	\$6,828	\$18,000	\$18,000
Personnel Services Total		\$1,196,630	\$1,012,737	\$1,252,432	\$1,455,690
Maintenance & Operations					
226	TRAINING, TRAVEL & SUBSISTENCE	\$0	\$440	\$1,500	\$1,500



ENGINEERING & PUBLIC WORKS

EXPENDITURE DETAIL

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
236	WATER	\$78,128	\$50,351	\$275,000	\$275,000
268	RENTALS & LEASES	\$0	\$0	\$500	\$0
299	CONTRACT SERVICES	\$87,985	\$92,005	\$100,000	\$105,000
318	WEARING APPAREL	\$9,719	\$8,664	\$13,000	\$13,000
321	PLANTING MATERIALS	\$9,298	\$6,884	\$14,000	\$14,000
331	HORTICULTURAL ITEMS	\$3,988	\$2,978	\$4,000	\$4,000
337	SMALL TOOLS	\$2,220	\$8,572	\$10,000	\$10,000
348	WATER PIPE VALVES & FITTINGS	\$9,896	\$6,583	\$7,400	\$7,400
399	MATERIALS & SUPPLIES	\$14,640	\$13,528	\$15,000	\$15,000
Maintenance & Operations Total		\$215,874	\$190,005	\$440,400	\$444,900
Internal Service Charges and Reserves					
750	VEHICLE SERVICES CHARGES	\$113,475	\$120,238	\$138,634	\$163,807
751	VEHICLE REPLACEMENT CHARGE	\$0	\$0	\$47,017	\$70,290
752	VEHICLE LEASE CHARGE	\$45,110	\$45,700	\$45,700	\$45,700
755	INFO. SYSTEMS MAINT. CHARGE	\$15,992	\$15,717	\$17,574	\$20,364
790	INSURANCE CHARGES	\$28,213	\$28,213	\$28,213	\$32,030
Internal Service Charges and Reserves Total		\$202,790	\$209,868	\$277,138	\$332,191
PARKS Total		\$1,615,293	\$1,412,610	\$1,969,970	\$2,232,780
PARKS MAINTENANCE FUND Total		\$1,615,293	\$1,412,610	\$1,969,970	\$2,232,780
GAS TAXES FUND					
Activity	STREETS				
Activity No.	109 416 221				
Refunds, Contributions & Special Payments					
698	INDIRECT/OVERHEAD COSTS	\$128,529	\$128,529	\$128,529	\$0
Refunds, Contributions & Special Payments Total		\$128,529	\$128,529	\$128,529	\$0
Personnel Services					
101	FULL-TIME SALARIES	\$529,318	\$441,504	\$513,541	\$246,880
102	OVERTIME	\$54,341	\$45,240	\$48,000	\$48,000
105	LONGEVITY	\$1,079	\$580	\$600	\$340
120	DIFFERENTIAL PAY	\$4,410	\$3,141	\$2,925	\$2,925
140	WORKERS' COMPENSATION	\$49,483	\$44,070	\$46,820	\$50,162



ENGINEERING & PUBLIC WORKS

EXPENDITURE DETAIL

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
150	HEALTH INSURANCE	\$120,829	\$89,299	\$115,654	\$46,132
151	LTD INSURANCE	\$303	\$272	\$366	\$168
160	RETIREMENT PLAN CHARGES	\$149,922	\$147,575	\$156,204	\$56,421
161	MEDICARE	\$8,851	\$8,153	\$7,446	\$3,580
199	PERSONNEL COMPENSATION	\$25,023	\$2,384	\$12,000	\$12,000
Personnel Services Total		\$943,558	\$782,218	\$903,556	\$466,608
Maintenance & Operations					
211	LAUNDRY & CLEANING SERVICES	\$212	\$116	\$0	\$0
236	WATER	\$30	\$0	\$2,000	\$2,000
240	EQUIPMENT RENTAL	\$0	\$0	\$1,000	\$1,000
282	R&M AUTOMOTIVE EQUIPMENT	\$0	\$24,002	\$0	\$0
285	R&M TRAFFIC CONTROL DEVICES	\$225,506	\$440,645	\$300,000	\$400,000
289	R&M NONSTRUCTURAL ITEMS	\$4,570	\$113	\$4,000	\$4,000
318	WEARING APPAREL	\$12,231	\$9,912	\$14,000	\$14,000
337	SMALL TOOLS	\$3,274	\$2,895	\$3,500	\$3,500
340	SHOP SUPPLIES	\$1,501	\$812	\$800	\$800
346	TRAFFIC CONTROL SUPPLY	\$66,765	\$58,203	\$74,000	\$100,000
356	ROCK & SAND	\$2,379	\$1,519	\$4,800	\$4,800
360	SIDEWALK CURB & GUTTER MATER.	\$10,120	\$537	\$5,000	\$10,000
362	ROADWAY MATERIALS	\$7,391	\$14,478	\$15,000	\$20,000
399	MATERIALS & SUPPLIES	\$5,362	\$2,872	\$3,000	\$3,000
Maintenance & Operations Total		\$339,341	\$556,104	\$427,100	\$563,100
Internal Service Charges and Reserves					
740	BUILDING SERVICES CHARGES	\$19,319	\$17,507	\$19,281	\$20,497
750	VEHICLE SERVICES CHARGES	\$147,612	\$156,410	\$180,340	\$213,087
755	INFO. SYSTEMS MAINT. CHARGE	\$9,100	\$8,944	\$10,000	\$11,587
790	INSURANCE CHARGES	\$34,699	\$34,699	\$34,699	\$39,393
Internal Service Charges and Reserves Total		\$210,730	\$217,560	\$244,320	\$284,564
STREETS Total		\$1,622,158	\$1,684,411	\$1,703,505	\$1,314,272
GAS TAXES FUND Total		\$1,622,158	\$1,684,411	\$1,703,505	\$1,314,272

SEWER SERVICE FUND



ENGINEERING & PUBLIC WORKS

EXPENDITURE DETAIL

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Activity	ENGINEERING				
Activity No.	125 416 029				
Personnel Services					
100	PART-TIME SALARIES	\$0	\$0	\$0	\$0
101	FULL-TIME SALARIES	\$188,139	\$201,627	\$307,276	\$325,523
102	OVERTIME	\$509	\$1,353	\$0	\$0
110	ALLOWANCES & STIPENDS	\$1,011	\$1,181	\$1,440	\$1,440
120	DIFFERENTIAL PAY	\$2,385	\$2,918	\$3,415	\$3,415
140	WORKERS' COMPENSATION	\$6,727	\$7,899	\$38,252	\$40,171
150	HEALTH INSURANCE	\$27,704	\$26,126	\$44,147	\$40,416
151	LTD INSURANCE	\$177	\$222	\$439	\$438
160	RETIREMENT PLAN CHARGES	\$73,223	\$76,543	\$93,463	\$74,395
161	MEDICARE	\$2,883	\$3,330	\$4,454	\$4,720
199	PERSONNEL COMPENSATION	\$4,762	\$3,354	\$2,000	\$2,000
Personnel Services Total		\$307,520	\$324,553	\$494,886	\$492,518
Maintenance & Operations					
299	CONTRACT SERVICES	\$20,927	\$30,496	\$75,000	\$85,000
Maintenance & Operations Total		\$20,927	\$30,496	\$75,000	\$85,000
ENGINEERING Total		\$328,447	\$355,049	\$569,886	\$577,518
Activity	STREETS				
Activity No.	125 416 221				
Transfers Out					
099	TRANSFERS TO OTHER FUNDS	\$0	\$6,250	\$0	\$0
Transfers Out Total		\$0	\$6,250	\$0	\$0
Personnel Services					
101	FULL-TIME SALARIES	\$127,394	\$113,193	\$264,187	\$440,461
102	OVERTIME	\$13,617	\$11,591	\$32,000	\$32,000
105	LONGEVITY	\$469	\$431	\$700	\$985
120	DIFFERENTIAL PAY	\$1,146	\$166	\$0	\$0
140	WORKERS' COMPENSATION	\$11,889	\$11,391	\$27,627	\$38,072
150	HEALTH INSURANCE	\$34,548	\$26,107	\$62,976	\$86,642
151	LTD INSURANCE	\$0	\$0	\$366	\$563



ENGINEERING & PUBLIC WORKS

EXPENDITURE DETAIL

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
160	RETIREMENT PLAN CHARGES	\$41,900	\$66,868	\$80,358	\$100,662
161	MEDICARE	\$2,080	\$2,107	\$3,831	\$6,387
199	PERSONNEL COMPENSATION	\$7,187	\$4,059	\$3,000	\$3,000
Personnel Services Total		\$240,230	\$235,913	\$475,045	\$708,772
STREETS Total		\$240,230	\$242,163	\$475,045	\$708,772
Activity	SEWER SERVICE				
Activity No.	125 416 222				
Transfers Out					
099	TRANSFERS TO OTHER FUNDS	\$454,000	\$18,750	\$0	\$0
Transfers Out Total		\$454,000	\$18,750	\$0	\$0
Refunds, Contributions & Special Payments					
698	INDIRECT/OVERHEAD COSTS	\$239,533	\$239,533	\$239,533	\$0
Refunds, Contributions & Special Payments Total		\$239,533	\$239,533	\$239,533	\$0
Personnel Services					
101	FULL-TIME SALARIES	\$148,430	\$124,072	\$104,133	\$112,551
102	OVERTIME	\$18,628	\$17,803	\$0	\$0
105	LONGEVITY	\$205	\$185	\$0	\$0
120	DIFFERENTIAL PAY	\$358	\$695	\$0	\$0
140	WORKERS' COMPENSATION	\$14,563	\$12,731	\$8,258	\$8,925
150	HEALTH INSURANCE	\$31,466	\$29,463	\$24,790	\$21,680
151	LTD INSURANCE	\$303	\$272	\$0	\$0
160	RETIREMENT PLAN CHARGES	\$85,751	\$34,843	\$31,674	\$25,722
161	MEDICARE	\$2,647	\$2,228	\$1,510	\$1,632
199	PERSONNEL COMPENSATION	\$8,485	\$3,068	\$8,600	\$8,600
Personnel Services Total		\$310,837	\$225,360	\$178,965	\$179,110
Maintenance & Operations					
211	LAUNDRY & CLEANING SERVICES	\$9	\$45	\$0	\$0
213	PROFESSIONAL SERVICES	\$60,087	\$36,840	\$100,000	\$100,000
226	TRAINING, TRAVEL & SUBSISTENCE	\$948	\$655	\$2,000	\$7,000
234	ELECTRICITY & GAS	\$3,635	\$4,999	\$6,000	\$6,000
236	WATER	\$1,772	\$2,553	\$3,000	\$3,000
268	RENTALS & LEASES	\$0	\$0	\$500	\$500



ENGINEERING & PUBLIC WORKS

EXPENDITURE DETAIL

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
272	SEWAGE TRANS. & TREATMENT	6,460,037	\$6,109,203	\$7,000,000	\$8,100,000
291	R & M - AUDIO VISUAL EQUIPT.	\$5,157	\$7,074	\$5,000	\$5,000
299	CONTRACT SERVICES	\$19,676	\$10,001	\$25,000	\$30,000
318	WEARING APPAREL	\$3,767	\$4,396	\$5,000	\$7,000
337	SMALL TOOLS	\$513	\$1,135	\$1,200	\$1,200
346	TRAFFIC CONTROL SUPPLY	\$0	\$0	\$800	\$800
352	SEWER PIPE & MATERIALS	\$279	\$427	\$4,000	\$4,000
354	CHEMICAL PRODUCTS	\$1,080	\$1,618	\$2,200	\$2,200
399	MATERIALS & SUPPLIES	\$2,781	\$2,746	\$4,600	\$4,600
Maintenance & Operations Total		\$6,559,741	\$6,181,692	\$7,159,300	\$8,271,300
Internal Service Charges and Reserves					
740	BUILDING SERVICES CHARGES	\$19,319	\$17,507	\$19,281	\$20,497
750	VEHICLE SERVICES CHARGES	\$51,861	\$54,952	\$63,359	\$74,864
752	VEHICLE LEASE CHARGE	\$23,967	\$21,300	\$21,300	\$21,300
755	INFO. SYSTEMS MAINT. CHARGE	\$13,784	\$13,547	\$15,147	\$17,551
790	INSURANCE CHARGES	\$275,053	\$275,053	\$275,053	\$312,263
Internal Service Charges and Reserves Total		\$383,984	\$382,359	\$394,140	\$446,475
SEWER SERVICE Total		\$7,948,095	\$7,047,694	\$7,971,938	\$8,896,885
SEWER SERVICE FUND Total		\$8,516,771	\$7,644,906	\$9,016,869	\$10,183,175
REFUSE ENTERPRISE FUND					
Activity	REFUSE				
Activity No.	172 416 225				
Transfers Out					
099	TRANSFERS TO OTHER FUNDS	\$0	\$0	\$0	\$450,000
Transfers Out Total		\$0	\$0	\$0	\$450,000
Refunds, Contributions & Special Payments					
698	INDIRECT/OVERHEAD COSTS	\$12,365	\$12,365	\$12,365	\$0
Refunds, Contributions & Special Payments Total		\$12,365	\$12,365	\$12,365	\$0
Personnel Services					
101	FULL-TIME SALARIES	\$57,434	\$84,351	\$109,802	\$123,887
102	OVERTIME	\$6,009	\$3,813	\$5,500	\$5,500



ENGINEERING & PUBLIC WORKS

EXPENDITURE DETAIL

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
105	LONGEVITY	\$0	\$118	\$0	\$0
120	DIFFERENTIAL PAY	\$0	\$100	\$0	\$0
140	WORKERS' COMPENSATION	\$5,285	\$7,448	\$8,707	\$9,824
150	HEALTH INSURANCE	\$12,857	\$18,743	\$24,790	\$21,680
160	RETIREMENT PLAN CHARGES	\$30,667	\$32,944	\$33,398	\$28,313
161	MEDICARE	\$915	\$1,408	\$1,592	\$1,796
199	PERSONNEL COMPENSATION	\$2,000	\$5,827	\$2,000	\$2,000
Personnel Services Total		\$115,167	\$154,752	\$185,789	\$193,000
Maintenance & Operations					
299	CONTRACT SERVICES	\$0	\$0	\$3,000	\$3,000
355	MINOR EQUIPMENT- LESS THAN \$5,000.00	\$0	\$0	\$2,000	\$2,000
399	MATERIALS & SUPPLIES	\$0	\$0	\$5,000	\$5,000
399	FY20 BEVERAGE CONTAINER RECYCLING PROG	\$0	\$15,542	\$0	\$0
Maintenance & Operations Total		\$0	\$15,542	\$10,000	\$10,000
Internal Service Charges and Reserves					
790	INSURANCE CHARGES	\$642	\$642	\$642	\$729
Internal Service Charges and Reserves Total		\$642	\$642	\$642	\$729
REFUSE Total		\$128,174	\$183,301	\$208,796	\$653,729
REFUSE ENTERPRISE FUND Total		\$128,174	\$183,301	\$208,796	\$653,729
PARKING AUTHORITY					
Activity	ENGINEERING				
Activity No.	420 416 029				
Maintenance & Operations					
299	CONTRACT SERVICES	\$44,202	\$75,750	\$0	\$0
Maintenance & Operations Total		\$44,202	\$75,750	\$0	\$0
ENGINEERING Total		\$44,202	\$75,750	\$0	\$0
PARKING AUTHORITY Total		\$44,202	\$75,750	\$0	\$0

FACILITIES MAINT FUND



ENGINEERING & PUBLIC WORKS

EXPENDITURE DETAIL

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Activity	FACILITIES MAINTENANCE				
Activity No.	626 416 223				
Personnel Services					
101	FULL-TIME SALARIES	\$411,436	\$412,618	\$572,483	\$591,839
102	OVERTIME	\$98,892	\$88,163	\$76,000	\$76,000
120	DIFFERENTIAL PAY	\$1,555	\$1,466	\$1,615	\$1,615
140	WORKERS' COMPENSATION	\$43,061	\$48,286	\$42,572	\$44,262
150	HEALTH INSURANCE	\$93,889	\$82,908	\$150,742	\$133,640
151	LTD INSURANCE	\$608	\$506	\$731	\$731
160	RETIREMENT PLAN CHARGES	\$159,618	\$162,128	\$174,132	\$135,259
161	MEDICARE	\$7,748	\$8,763	\$8,301	\$8,580
199	PERSONNEL COMPENSATION	\$25,207	\$27,585	\$12,000	\$12,000
Personnel Services Total		\$842,013	\$832,423	\$1,038,576	\$1,003,926
Maintenance & Operations					
234	ELECTRICITY & GAS	\$765,898	\$793,614	\$640,000	\$725,000
236	WATER	\$323,166	\$480,641	\$177,500	\$177,500
288	R&M BUILDINGS & STRUCTURES	\$113,774	\$156,785	\$395,000	\$395,000
299	CONTRACT SERVICES	\$460,428	\$539,380	\$600,000	\$740,000
303	JANITORIAL SUPPLIES	\$38,229	\$53,140	\$45,000	\$45,000
318	WEARING APPAREL	\$2,929	\$2,344	\$7,500	\$7,500
337	SMALL TOOLS	\$0	\$0	\$2,500	\$2,500
340	SHOP SUPPLIES	\$0	\$0	\$2,500	\$2,500
354	CHEMICAL PRODUCTS	\$35,618	\$34,364	\$45,000	\$45,000
399	MATERIALS & SUPPLIES	\$0	\$0	\$4,000	\$4,000
Maintenance & Operations Total		\$1,740,042	\$2,060,268	\$1,919,000	\$2,144,000
Internal Service Charges and Reserves					
750	VEHICLE SERVICES CHARGES	\$41,274	\$43,734	\$50,425	\$59,581
751	VEHICLE REPLACEMENT CHARGE	\$33,685	\$35,584	\$35,584	\$28,087
752	VEHICLE LEASE CHARGE	\$34,760	\$36,000	\$36,000	\$36,000
790	INSURANCE CHARGES	\$7,180	\$7,180	\$7,180	\$8,151
Internal Service Charges and Reserves Total		\$116,899	\$122,498	\$129,189	\$131,820
Fixed Charges & Debt Services					
483	LOAN INTEREST PAYMENT	\$33,372	\$28,147	\$20,872	\$20,872



ENGINEERING & PUBLIC WORKS

EXPENDITURE DETAIL

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Fixed Charges & Debt Services Total		\$33,372	\$28,147	\$20,872	\$20,872
FACILITIES MAINTENANCE Total		\$2,732,326	\$3,043,336	\$3,107,637	\$3,300,618
Activity	COVID-19 Response				
Activity No.	626 416 911				
Maintenance & Operations					
299	CONTRACT SERVICES	\$151,408	\$14,676	\$0	\$0
Maintenance & Operations Total		\$151,408	\$14,676	\$0	\$0
COVID-19 Response Total		\$151,408	\$14,676	\$0	\$0
Activity	GAAP ADJUSTMENT				
Activity No.	626 416 999				
Internal Service Charges and Reserves					
720	DEPRECIATION EXPENSE	\$150,749	\$7,308	\$0	\$0
Internal Service Charges and Reserves Total		\$150,749	\$7,308	\$0	\$0
GAAP ADJUSTMENT Total		\$150,749	\$7,308	\$0	\$0
FACILITIES MAINT FUND Total		\$3,034,483	\$3,065,320	\$3,107,637	\$3,300,618
MOTOR VEHICLE SVC FUND					
Activity	EQUIPMENT MAINTENANCE				
Activity No.	643 416 224				
Personnel Services					
101	FULL-TIME SALARIES	\$202,795	\$166,047	\$309,886	\$341,461
102	OVERTIME	\$11,375	\$7,857	\$9,500	\$9,500
120	DIFFERENTIAL PAY	\$3,140	\$3,448	\$2,476	\$2,476
140	WORKERS' COMPENSATION	\$17,832	\$17,368	\$24,574	\$27,079
150	HEALTH INSURANCE	\$43,046	\$31,462	\$63,979	\$57,760
151	LTD INSURANCE	\$608	\$551	\$731	\$731
160	RETIREMENT PLAN CHARGES	\$88,973	\$91,849	\$94,258	\$78,038
161	MEDICARE	\$3,184	\$3,203	\$4,493	\$4,950
199	PERSONNEL COMPENSATION	\$12,037	\$16,767	\$12,000	\$12,000
Personnel Services Total		\$382,989	\$338,552	\$521,897	\$533,995



ENGINEERING & PUBLIC WORKS

EXPENDITURE DETAIL

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Maintenance & Operations					
240	EQUIPMENT RENTAL	\$0	\$0	\$2,300	\$2,300
282	R&M AUTOMOTIVE EQUIPMENT	\$121,721	\$166,980	\$120,000	\$200,000
299	CONTRACT SERVICES	\$0	\$0	\$0	\$100,000
314	GAS, OIL & LUBRICANTS	\$389,320	\$544,295	\$560,000	\$616,000
318	WEARING APPAREL	\$4,138	\$4,052	\$5,000	\$5,000
334	AUTOMOTIVE PARTS	\$159,662	\$143,464	\$150,000	\$150,000
337	SMALL TOOLS	\$0	\$1,357	\$0	\$0
340	SHOP SUPPLIES	\$5,507	\$6,781	\$3,500	\$3,500
399	MATERIALS & SUPPLIES	\$0	\$154	\$400	\$400
Maintenance & Operations Total		\$680,348	\$867,083	\$841,200	\$1,077,200
Internal Service Charges and Reserves					
790	INSURANCE CHARGES	\$3,210	\$3,210	\$3,210	\$3,644
Internal Service Charges and Reserves Total		\$3,210	\$3,210	\$3,210	\$3,644
EQUIPMENT MAINTENANCE Total		\$1,066,547	\$1,208,845	\$1,366,307	\$1,614,839
MOTOR VEHICLE SVC FUND Total		\$1,066,547	\$1,208,845	\$1,366,307	\$1,614,839
VEHICLE REPLACEMENT RESERVE					
Activity	STREETS				
Activity No.	644 416 221				
Capital Outlay					
511	AUTOMOTIVE EQUIPMENT	\$60,997	\$1,369	\$625,000	\$775,000
Capital Outlay Total		\$60,997	\$1,369	\$625,000	\$775,000
STREETS Total		\$60,997	\$1,369	\$625,000	\$775,000
Activity	SEWER SERVICE				
Activity No.	644 416 222				
Capital Outlay					
511	AUTOMOTIVE EQUIPMENT	\$0	\$1,369	\$0	\$0
Capital Outlay Total		\$0	\$1,369	\$0	\$0
SEWER SERVICE Total		\$0	\$1,369	\$0	\$0



ENGINEERING & PUBLIC WORKS

EXPENDITURE DETAIL

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Activity	FACILITIES MAINTENANCE				
Activity No.	644 416 223				
Capital Outlay					
511	AUTOMOTIVE EQUIPMENT	\$0	\$21,646	\$0	\$0
Capital Outlay Total		\$0	\$21,646	\$0	\$0
FACILITIES MAINTENANCE Total		\$0	\$21,646	\$0	\$0
Activity	PARKS				
Activity No.	644 416 227				
Capital Outlay					
511	AUTOMOTIVE EQUIPMENT	\$14,118	\$0	\$45,000	\$50,000
Capital Outlay Total		\$14,118	\$0	\$45,000	\$50,000
PARKS Total		\$14,118	\$0	\$45,000	\$50,000
Activity	GAAP ADJUSTMENT				
Activity No.	644 416 999				
Internal Service Charges and Reserves					
720	DEPRECIATION EXPENSE	\$668,381	\$734,027	\$0	\$0
Internal Service Charges and Reserves Total		\$668,381	\$734,027	\$0	\$0
GAAP ADJUSTMENT Total		\$668,381	\$734,027	\$0	\$0
VEHICLE REPLACEMENT RESERVE Total		\$743,496	\$758,411	\$670,000	\$825,000
ENGINEERING & PUBLIC WORKS Total		\$20,223,747	\$19,256,737	\$22,108,116	\$24,758,118

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1887
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Adopted Budget
Fiscal Year 2024

Finance





DEPARTMENT DESCRIPTION

The Finance Department is dedicated to the long-term financial stability of the City, as well as improving public trust through an open and transparent government.

This Department is responsible for the management and supervision of ethical financial practices for all City departments, as well as maintaining the City's financial records. It is comprised of three divisions: Accounting & Reporting, Budgeting, and Purchasing.

ACCOUNTING & REPORTING

The Finance Department is responsible for maintenance of the City's general financial account, which includes journal entries, annual report preparation, bank account reconciliation, accounts payable, accounts receivable, cashiering, and payroll.

The Revenue Services team (accounts receivable/cashiering) manages the collection of all City revenues, including those received from the Federal, State and County governments. In addition, they manage grants and local revenues from fees, taxes, licenses, and permits such as transient occupancy, business license, residential rentals, pet licensing, garage sales, building and parking citations.

The Finance Department is required to maintain certain financial records and prepare annual reports in accordance with generally accepted accounting principles (GAAP), the Government Accounting Standards Board (GASB), and City policies.

BUDGETING

The Budget team prepares the citywide budget, provides financial assistance to departments, monitors and reports on expenditures and revenue collections.

PURCHASING

The Purchasing team serves all City departments and is responsible for acquiring goods such as supplies, equipment and certain services, as well as disposal of surplus City property and unclaimed personal property.

GOALS & OBJECTIVES

1. Implement new Enterprise Resource System and transition all financial operations to the new software by July 1, 2024.
2. Post revenues and expenditure transactions in a timely manner and maintain the general ledger in a manner which ensures accountability and provision of up-to-date and accurate financial information.
3. Provide quarterly financial reports, analyzing revenues and expenditures in comparison to budget.
4. Uphold high accounting standards and internal controls to ensure continued "clean" audit opinions.
5. Issue the City's Annual Comprehensive Financial Report (ACFR) for the fiscal year ended June 30, 2023 by the end of January 2024.

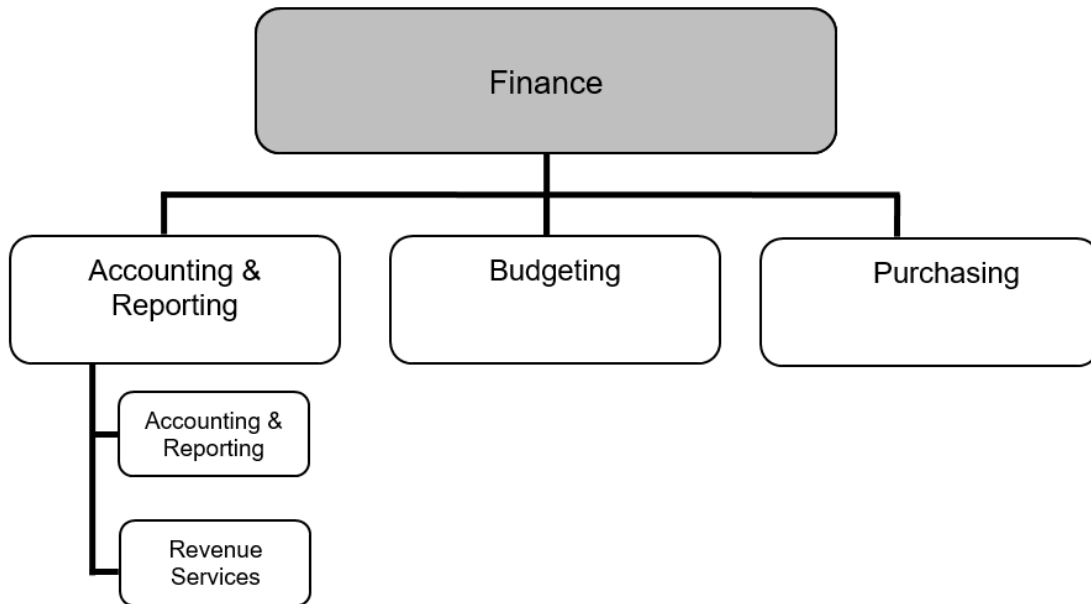


6. Earn the Government Finance Officers Association's (GFOA's) Certificate of Achievement for Excellence in Financial Reporting and Distinguished Budget Award.
7. Review and/or update financial policies and procedures, to ensure effectiveness and efficiency of operations.

PRODUCTIVITY/WORKLOAD STATISTICS

	FY 21 Actual	FY 22 Actual	FY 23 Estimated	FY 24 Projected
Finance:				
Accounts payable invoices processed	11,655	10,111	11,000	11,000
Accounts payable checks processed	5,530	5,439	5,500	5,500
Accounts payable wire payments	142	155	160	160
Accounts payable electronic (HCVP) payments processed	6,720	6,781	6,800	6,800
Business licenses renewed	3,255	3,316	3,400	3,450
Business licenses issued (New)	644	638	640	650
Pet licenses renewed	219	249	360	480
Pet licenses issued	108	75	80	104
Payroll direct deposits processed	8,550	12,207	12,500	12,500
Payroll checks processed	82	120	150	150
Purchasing:				
Purchase orders processed	868	804	820	825
(Purchase order) change orders	435	725	720	720
Requests for bids/quotes generated	3/205	5/200	3/200	3/200

DEPARTMENT ORGANIZATIONAL CHART



SIGNIFICANT CHANGES

- Added Management Analyst II



FINANCE

AUTHORIZED POSITIONS

	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Adopted
FINANCE			
Accountant	2.00	2.00	2.00
Accounting Assistant	5.00	2.00	2.00
Administrative Technician	1.00	1.00	1.00
Budget Manager	1.00	1.00	1.00
Buyer	1.00	1.00	1.00
Director Of Admin Services	0.50	0.50	0.50
Financial Services Officer	1.00	1.00	1.00
Management Analyst II			1.00
Payroll Technician I	1.00	1.00	1.00
Payroll Technician II		1.00	1.00
Senior Accountant	1.00	1.00	1.00
Senior Accounting Assistant	1.00	2.00	2.00
FINANCE Total	14.50	13.50	14.50

* Starting in FY2022 Hourly/Non-benefited positions are no longer included in FTE count. Budgets for hourly positions can be found in the individual department pages of Section IV of the document.



REVENUE DETAIL

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
GENERAL FUND					
001-04045-3585	MISC. USER CHARGES	\$0	\$0	\$200	\$0
001-04045-3589	RETURNED CHECK CHARGES	\$323	\$233	\$300	\$250
001-04045-3560	CANNABIS BUSINESS FEES	\$0	\$130,608	\$0	\$0
001-04045-3141	GARAGE SALE PERMITS	\$287	\$1,239	\$1,000	\$1,200
001-04045-3101	ADMINISTRATIVE FEES	\$6,294	\$6,604	\$6,500	\$6,500
001-04046-3631	CASH OVER/SHORT	\$3	\$75	\$0	\$0
GENERAL FUND Total		\$6,906	\$138,759	\$8,000	\$7,950
FINANCE Total		\$6,906	\$138,759	\$8,000	\$7,950



EXPENDITURE DETAIL

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
GENERAL FUND					
Activity	ACCOUNTING				
Activity No.	001 404 045				
Personnel Services					
100	PART-TIME SALARIES	\$114,891	\$98,126	\$145,000	\$229,350
101	FULL-TIME SALARIES	\$778,409	\$775,337	\$947,792	\$1,184,519
102	OVERTIME	\$9,072	\$4,535	\$8,000	\$8,300
110	ALLOWANCES & STIPENDS	\$1,508	\$1,797	\$1,800	\$1,800
120	DIFFERENTIAL PAY	\$10,717	\$6,993	\$6,500	\$7,800
140	WORKERS' COMPENSATION	\$9,454	\$9,351	\$9,288	\$12,482
150	HEALTH INSURANCE	\$103,106	\$99,746	\$165,083	\$183,026
151	LTD INSURANCE	\$2,080	\$2,073	\$2,194	\$2,924
160	RETIREMENT PLAN CHARGES	\$290,223	\$279,652	\$288,290	\$270,710
161	MEDICARE	\$13,916	\$13,847	\$13,743	\$17,175
199	PERSONNEL COMPENSATION	\$66,210	\$24,552	\$0	\$0
Personnel Services Total		\$1,399,586	\$1,316,009	\$1,587,690	\$1,918,086
Maintenance & Operations					
201	AUDITING SERVICES	\$63,464	\$67,732	\$66,028	\$77,028
213	PROFESSIONAL SERVICES	\$239,945	\$256,439	\$268,876	\$260,360
222	MEMBERSHIPS & SUBSCRIPTIONS	\$2,065	\$2,891	\$2,760	\$2,685
226	TRAINING, TRAVEL & SUBSISTENCE	\$135	\$5,807	\$7,465	\$10,810
230	PRINTING & BINDING	\$3,940	\$2,708	\$3,460	\$3,460
250	POSTAGE	\$93	\$4	\$150	\$150
260	ADVERTISING	\$0	\$0	\$0	\$500
281	R & M - OFFICE EQUIPMENT	\$0	\$0	\$130	\$130
299	CONTRACT SERVICES	\$24,566	\$47,979	\$8,984	\$8,984
307	DUPLICATING SUPPLIES	\$0	\$0	\$0	\$1,200
399	MATERIALS & SUPPLIES	\$3,179	\$4,397	\$4,000	\$4,000
Maintenance & Operations Total		\$337,387	\$387,957	\$361,853	\$369,307
Internal Service Charges and Reserves					
740	BUILDING SERVICES CHARGES	\$123,152	\$111,600	\$122,915	\$130,668
755	INFO. SYSTEMS MAINT. CHARGE	\$102,003	\$100,253	\$112,094	\$129,887
790	INSURANCE CHARGES	\$11,093	\$11,093	\$11,093	\$12,594



EXPENDITURE DETAIL

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Internal Service Charges and Reserves Total		\$236,248	\$222,946	\$246,102	\$273,148
ACCOUNTING Total		\$1,973,221	\$1,926,912	\$2,195,645	\$2,560,541
Activity	PURCHASING				
Activity No.	001 404 047				
Personnel Services					
101	FULL-TIME SALARIES	\$54,882	\$54,409	\$65,140	\$0
102	OVERTIME	\$0	\$0	\$300	\$0
120	DIFFERENTIAL PAY	\$1,542	\$1,415	\$1,300	\$0
140	WORKERS' COMPENSATION	\$583	\$589	\$638	\$0
150	HEALTH INSURANCE	\$8,009	\$7,140	\$12,395	\$0
160	RETIREMENT PLAN CHARGES	\$18,590	\$17,700	\$19,814	\$0
161	MEDICARE	\$890	\$910	\$945	\$0
199	PERSONNEL COMPENSATION	\$4,104	\$2,946	\$0	\$0
Personnel Services Total		\$88,600	\$85,109	\$100,532	\$0
Maintenance & Operations					
222	MEMBERSHIPS & SUBSCRIPTIONS	\$130	\$130	\$130	\$0
226	TRAINING, TRAVEL & SUBSISTENCE	\$588	\$1,523	\$2,703	\$0
260	ADVERTISING	\$494	\$954	\$500	\$0
307	DUPLICATING SUPPLIES	\$968	\$490	\$1,200	\$0
Maintenance & Operations Total		\$2,180	\$3,097	\$4,533	\$0
Capital Outlay					
503	FURNITURE & FURNISHINGS	\$16,862	\$43,299	\$0	\$0
Capital Outlay Total		\$16,862	\$43,299	\$0	\$0
PURCHASING Total		\$107,642	\$131,505	\$105,065	\$0
GENERAL FUND Total		\$2,080,863	\$2,058,417	\$2,300,710	\$2,560,541

OFFICE EQUIPMENT DEPRECIATION

Activity	PURCHASING				
Activity No.	630 404 047				
Capital Outlay					
503	FURNITURE & FURNISHINGS	\$0	\$0	\$32,000	\$32,000



EXPENDITURE DETAIL

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
	Capital Outlay Total	\$0	\$0	\$32,000	\$32,000
	PURCHASING Total	\$0	\$0	\$32,000	\$32,000
	OFFICE EQUIPMENT DEPRECIATION Total	\$0	\$0	\$32,000	\$32,000
	FINANCE Total	\$2,080,863	\$2,058,417	\$2,332,710	\$2,592,541

Adopted Budget
Fiscal Year 2024

Fire





DEPARTMENT DESCRIPTION

The Mission of the National City Fire Department is to provide fire control, emergency medical services, rescue, and fire prevention and education. The department is committed to providing excellent customer service to our community utilizing the core values of communication, collaboration and courtesy while respecting the culture of our citizens, visitors and business owners.

The Fire Department services approximately 56,000 residents of the City of National City in a roughly nine square mile geographic area. The Fire Department also services, under contract, the Lower Sweetwater Fire Protection District and areas of the Port of San Diego. Moreover, the Fire Department provides automatic aid to the surrounding cities of San Diego, Chula Vista, Bonita, Coronado, and Imperial Beach. Lastly, the Fire Department generates revenue to the City by providing resources to large scale incidents throughout the State of California when participating within the California State Master Mutual Aid system.

The Fire Department is organized into three fundamental Divisions; Fire Administration, Community Risk Reduction, and Fire Operations. These three Divisions work collaboratively to provide economic security to the City of National City by limiting the occurrence of fires and the extent of fire damage when they do occur.

The Fire Department is at the forefront of community health care programs occurring in the City of National City. While working with regional partners like Point Loma Nazarene University, American Medical Response and the County of San Diego, the Fire Department provided COVID-19 vaccinations and boosters to National City residents and City employees. Furthermore, the Fire Department has continued to offer seasonal flu vaccines, fall prevention classes to seniors, COVID-19 testing and CPR training to the community and employees alike.

The Fire Department is a Class 2 Fire Department, as rated by the Insurance Services Organization (ISO).

FIRE ADMINISTRATION

The Fire Administration Division, under the supervision of the Fire Chief, consists of one (1) Management Analyst III and one (1) Executive Secretary. The Fire Chief oversees the operation of the Fire Department as well as multiple programs including, but not limited to, Dial 911 and 211, Alert San Diego, Community Emergency Response Team (CERT), Trauma Intervention Program Services (TIPS), LISTOS Spanish language disaster preparedness classes, family disaster preparedness classes, City disease infection control officer program and labor management partnerships. Furthermore, this Division manages community disaster preparedness, the training of City Staff in regards to Emergency Operations Center (EOC) operations and the procurement of grants to improve the economic wellbeing of the City. Lastly, this Division administers contracts with American Medical Response, The Lower Sweetwater Fire Protection District, the County of San Diego, The City of San Diego and various other cooperators in our region.



COMMUNITY RISK REDUCTION

The Community Risk Reduction Division, under the supervision of the Fire Marshal, consists of one (1) Deputy Fire Marshal, two (2) fire inspectors and one (1) Senior Office Assistant. This Division reduces the occurrence of fires in the City of National City through enforcement of the Uniform Fire Codes, conducting building design plan reviews and fire prevention inspections. To provide a safer community through risk reduction, this Division manages weed abatement, brush management and public nuisance removal services through local contracted businesses. In addition, this Division collaborates with the San Diego County's Department of Health and Human Services in the regulation of hazardous materials and communicates that information to the citizens and business owners of National City. The Community Risk Reduction Division also manages programs like the Juvenile Fire Setter Program, Infectious Disease Control Officer program, the Temporary Use Permit program, Public Education program and the False Alarm Reimbursement program. Furthermore, this Division ensures all National City schools are inspected annually and coordinates all school fire and disaster drills per the California Education Code. When fires do occur, the Community Risk Reduction Division provides Fire Investigations to determine the cause and origin of said fires and acts in the City's interest in the prosecution of arson related incidents. Lastly, through contracted agreement, the National City Fire Marshal also acts as the Fire Marshal for unincorporated Lincoln Acres.

FIRE OPERATIONS

The Fire Operations Division, under the supervision of the on-duty Battalion Chief, consists of 39 full time employees (FTE's) who respond to all types of fires, emergency medical calls, rescues, hazardous materials incidents, mass casualty incidents and various other calls for service from the fire stations staffed 24 hours a day, 7 days a week. This Division works closely with our current ambulance provider, American Medical Response (AMR), to provide basic and advanced life support services to the residents, visitors, and businesses in National City. The Operations Division ensures there is a Fire Department Paramedic responding on each suppression apparatus i.e. Engine 34, Truck 34, Engine 31 and Squad 33 in order to provide Advanced Life Support measures in a timely manner. The Operations Division also manages department training, procurement of firefighting and EMS equipment, fire station tours, firefighter recruitment, community outreach, a ride-along program, the City automatic external defibrillator (AED) program, Fire Department health and safety, educational outreach to schools and the coordination of National City Fire Department resources responding to large scale incidents throughout the State of California. Lastly, the Fire Operations Division collaborates and communicates with other City departments in regards to fire apparatus maintenance and repairs, facility maintenance and repairs, promotional testing, firefighter hiring and employee related issues.

GOALS & OBJECTIVES

1. Hire and train all personnel

- a. Promote based on active certified promotional lists.
- b. Train new Firefighter/Paramedics to fill vacancies.
- c. Hire one (1) part time Fire Inspector.
- d. Continue with Paramedic School Sponsorship program.
- e. Develop and implement a comprehensive pre-fire planning program.

2. Evaluate current and future emergency service delivery

- a. Retain reserve apparatus consisting of a fire engine, ladder truck, squad and command vehicle.
- b. Place into service one new fire engine and fire command vehicle.
- c. Enhance operational staffing in alignment with the recommendations of the CSPM report.
- d. Finalize the Fire Station 33 architectural design process and identify funding sources.
- e. Finalize contract negotiations with our current ambulance transport provider or seek an RFP for a new ambulance provider.
- f. Attain an ISO Class -1 rating for the National City Fire Department.

3. Enhance Emergency Operations Center staff development

- a. Conduct Quarterly trainings for City staff for their respective responsibilities.
- b. Conduct an annual exercise with City staff simulating a local, county wide or state wide disaster.
- c. Pursue and conduct EOC Section specific training for Section Leads.

4. Enhance the Fire Department ability to provide a comprehensive public education program.

- a. Establish educational opportunities with all school sites in National City.
- b. Provide education to Senior Living sites in National City.
- c. Collaborate with the San Diego Burn Institute in the Juvenile Fire Setter Program.
- d. Provide educational outreach to local community groups and service organizations



PRODUCTIVITY & WORKLOAD STATISTICS

	FY 21 Actual	FY 22 Actual	FY 23 Estimated	FY 24 Projected
Fire:				
Responses	8,181	10,767	11,844	13,028
Emergency medical responses	4,956	8,252	9,077	9,984
Structure fires	30	1,365	1,421	1,509
Property loss from Structure fires	\$1,884,252	\$9,127,623	2,700,000	3,200,000

San Diego Fire-Rescue Department

National City Fire Incidents and Responses

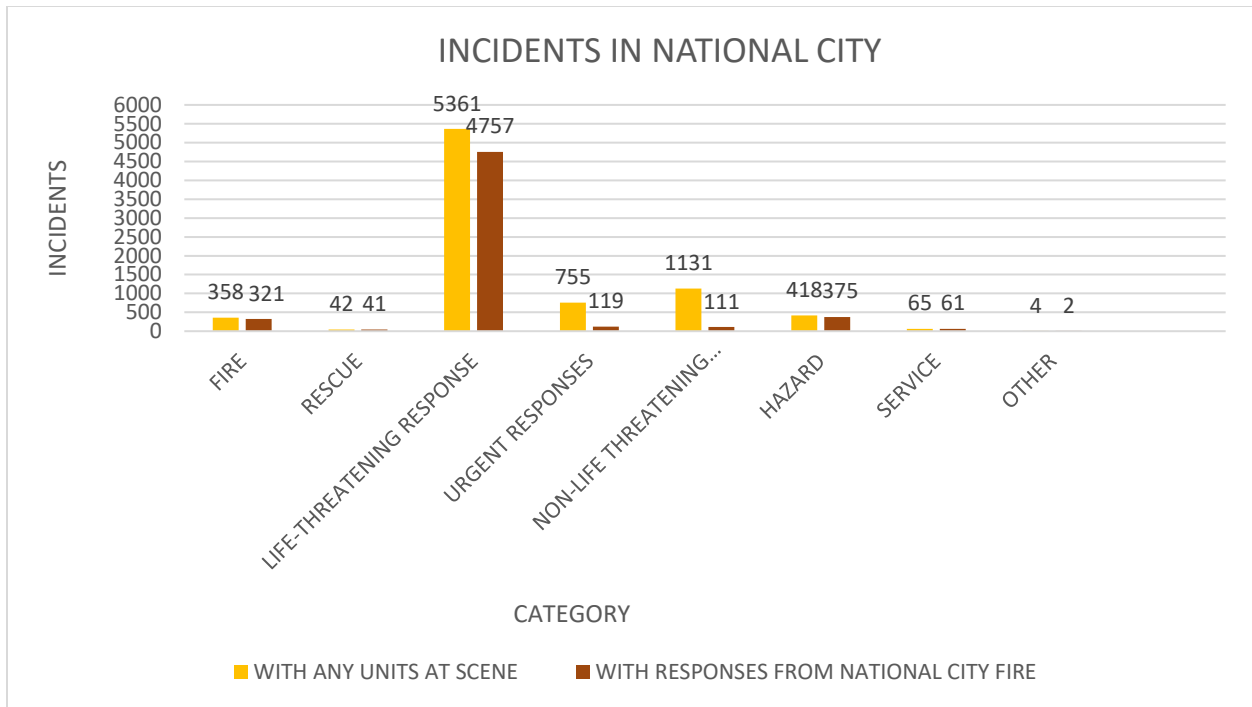
July 2021 thru June 2022

National City Fire Incidents

Incident Responses are at least one National City Fire first responder units at scene. Exclude ambulances.

Call Category	Incidents in National City			With Responses from National City Fire			Aid Received, In National City Responses by other agencies
	With Any Unit/s At Scene	Cancelled, No unit at scene	Total	In National City	Aid Given, Out of National City	Total	
FIRE	358	22	380	321	275	596	143
RESCUE	42	1	43	41	37	78	19
Life-Threatening Emergency Response	5,361	256	5,617	4,797	1,277	6,074	447
Urgent Response	755	27	782	119	70	189	9
Non-Life-Threatening Response	1,131	86	1,217	111	33	144	7
HAZARD	418	75	493	375	114	489	63
SERVICE	65	7	72	61	15	76	2
OTHER	4		4	2	10	12	
Total	8,134	474	8,608	5,827	1,831	7,658	690

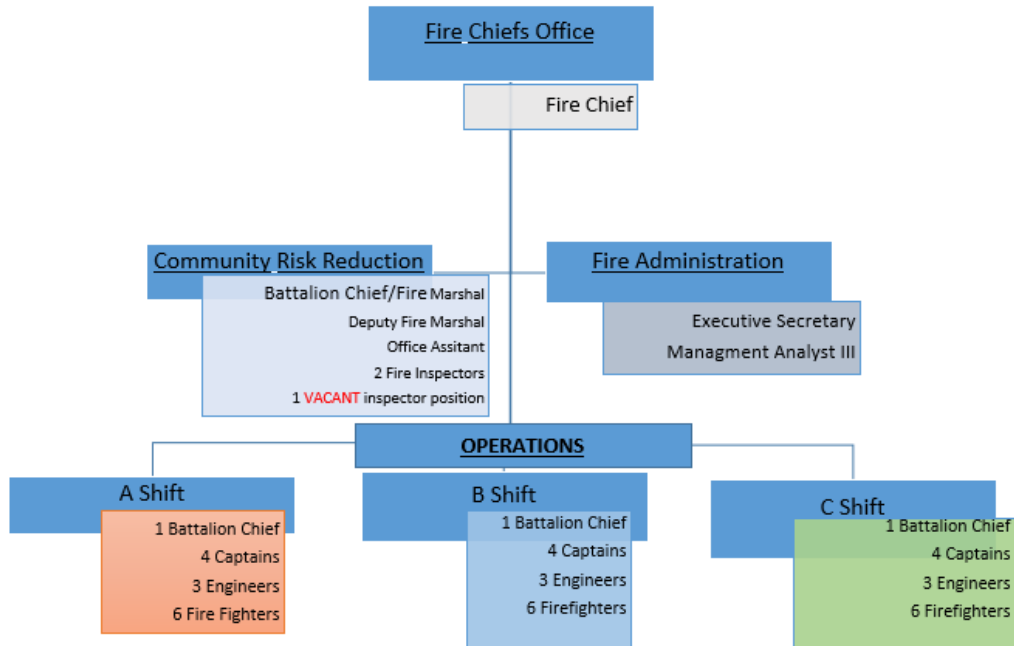
Aid Given/Received above are Incident-based. Response-based Aid Given/Received is on a separate report.



National City Fire Responses

Unit Name	Fire	Rescue	Life Threatening Emergency Response	Urgent response	Non-Life-Threatening Response	HAZARD	SERVICE	OTHER	Total
5704				1					1
5705	11	1	1			1			14
5706	9								9
AMR 417	4	3	368	88	80	2	2		547
B257	1								1
B57	369	50	13		1	41	2	4	480
NCE234									2
NCE31	345	36	2,072	82	97	254	30	4	2,920
NCE34	404	43	2,779	98	116	252	43	7	3,742
NCSQ33	109	16	1,735	49	45	106	16		2,076
NCT34	204	79	660	23	19	131	13	2	1,131
NCWT34	3								3
373									3
TIPNC							1		72
TOTAL	1,459	228	7,701	341	358	787	107	20	11,001

DEPARTMENT ORGANIZATIONAL CHART



SIGNIFICANT CHANGES

- The Fire Department experienced several significant changes over the past year. Director of Emergency Services Director Frank Parra was promoted to Assistant City Manager resulting in the promotion of Battalion Chief Sergio Mora to Fire Chief of the National City Fire Department. Chief Mora is a 27 year member of the Fire Department and his experience will lend to the seamless transition of leadership to the 136 year-old organization. Additionally, Lilibeth Aguelo was re-classified/promoted to the Executive Secretary to the Fire Chief. Lilibeth has been with the Fire Department for 17 years and has proven to be an instrumental member of the administrative staff and is very deserving of her promotion.
- The Fire Department, in conjunction with Human Resources, conducted the Fire Department's first multi-jurisdictional promotional testing process with the City of Coronado and Southwestern College. These partnerships will allow our department to strengthen local affiliations and have a greater reach in recruiting future members of the Fire Department. In addition, the Fire Department created a Recruitment Coordinator as an adjunct duty of one of our operational Firefighters. The goal of this position is to increase recruitment through an aggressive social media campaign and provide outreach programs to local community colleges, Fire Academies and paramedic programs.

-
- The Fire Department has hired five (5) new firefighters, filling existing vacancies, trained them through a ten (10) week Firefighter I Academy instructed by National City Fire Department personnel. Additionally, as a Fire Department first, a non-paid open enrollee position was added to the Firefighter I Academy, allowing a community member interested in the fire service to receive the same training as our new firefighter recruits. After careful screening by department staff, this year's open enrollee position was filled by a lifelong resident of National City who now has the knowledge, skills and abilities to pursue a career in the Fire Service.
 - In partnership with American Medical Response, the department added a 3rd paramedic ambulance in the northeast section of the City. This 12-hour ambulance responds out of fire station 33 and has successfully reduced the response time of an ambulance not only to this section of the City, but also City wide.
 - The Fire Department also developed and conducted the first all-Spanish CERT Academy with 33 graduating members that can be added to the National City CERT roster. The CERT program continues to be an ongoing program offered to the residents of National City.
 - Council approved funding 3 additional firefighter positions when SAFER grant funding end in March 2024.



FIRE

AUTHORIZED POSITIONS

	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Adopted
FIRE			
Administrative Secretary	1.00	1.00	
Battalion Chief	1.00	1.00	1.00
Deputy Fire Marshal	1.00	1.00	1.00
Director Of Emergency Services	1.00	1.00	
Executive Secretary			1.00
Fire Battalion Chief	3.00	3.00	3.00
Fire Captain	12.00	12.00	12.00
Fire Chief			1.00
Fire Engineer	9.00	9.00	9.00
Fire Inspector	2.00	2.00	3.00
Firefighter	20.00	20.00	20.00
Management Analyst III	1.00	1.00	1.00
Senior Office Assistant	1.00	1.00	1.00
FIRE Total	52.00	52.00	53.00

* Starting in FY2022 Hourly/Non-benefited positions are no longer included in FTE count. Budgets for hourly positions can be found in the individual department pages of Section IV of the document.



REVENUE DETAIL

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
GENERAL FUND					
001-12125-3566	FIRE/LIFE SAFETY ANNUAL INSPECTI	\$388,916	\$379,473	\$463,300	\$463,300
001-12125-3636	REFUNDS & REIMBURSEMENTS	\$2,035	\$3,665	\$25,000	\$5,000
001-12125-3555	FIRE PROT SVCS-LOWER SWEETWAT	\$314,590	\$338,792	\$235,530	\$235,530
001-12000-3469	OVERTIME REIMBURSEMENTS	\$934,641	\$838,356	\$723,490	\$723,490
001-12125-3544	MISC. FIRE SERVICES	\$13,784	\$13,207	\$40,000	\$25,000
001-12125-3322	AMR LEASE - FIRE STATION	\$89,721	\$132,142	\$98,399	\$113,936
001-12125-3202	FALSE ALARM FINES	\$30,474	\$54,492	\$55,000	\$55,000
001-12124-3561	WEED ABATEMENT	\$20,779	\$11,942	\$0	\$12,000
001-12124-3553	FIRE PERMIT REVIEW FEE	\$13,581	\$14,477	\$14,000	\$14,000
001-12124-3541	PLAN REVIEW FIRE SYSTEMS	\$75,061	\$62,149	\$57,000	\$57,000
001-12124-3122	STORAGE TANK PERMITS	\$3,635	\$2,500	\$879	\$879
001-12125-3556	POLICE & FIRE SVCS - PORT OF SAN	\$559,750	\$576,543	\$578,790	\$611,654
GENERAL FUND Total		\$2,446,969	\$2,427,738	\$2,291,388	\$2,316,789
EMT-D REVOLVING FUND					
130-12000-3034	FRANCHISE-AMR	\$344,525	\$318,023	\$334,124	\$334,124
EMT-D REVOLVING FUND Total		\$344,525	\$318,023	\$334,124	\$334,124
REIMBURSABLE GRANTS CITYWIDE					
282-41341-3470	COUNTY GRANTS	\$50,000	\$0	\$0	\$0
282-12958-3498	OTHER FEDERAL GRANTS	\$0	\$0	\$0	\$24,000
282-00000-3470	COUNTY GRANTS	\$5,000	\$4,969	\$0	\$0
282-12912-3498	OTHER FEDERAL GRANTS	\$2,500	\$0	\$2,500	\$2,500
282-12952-3498	OTHER FEDERAL GRANTS	\$700	\$21,523	\$0	\$0
282-12954-3498	OTHER FEDERAL GRANTS	\$135,933	\$491,531	\$590,185	\$560,457
282-12957-3498	OTHER FEDERAL GRANTS	\$0	\$0	\$0	\$0
REIMBURSABLE GRANTS CITYWIDE Total		\$194,133	\$518,023	\$592,685	\$586,957
DEVELOPMENT IMPACT FEES					



REVENUE DETAIL

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
325-12125-3623	Dev Impact Fees- Fire/EMS	\$14,628	\$32,467	\$10,000	\$10,000
DEVELOPMENT IMPACT FEES Total		\$14,628	\$32,467	\$10,000	\$10,000
FIRE Total		\$3,000,255	\$3,296,251	\$3,228,197	\$3,247,870



EXPENDITURE DETAIL

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
GENERAL FUND					
Activity	FIRE - OPERATIONS				
Activity No.	001 412 125				
Personnel Services					
101	FULL-TIME SALARIES	3,850,743	\$4,152,004	\$4,653,751	\$4,979,438
102	OVERTIME	2,907,829	\$2,034,296	\$800,000	\$800,000
103	REIMBURSABLE OVERTIME	\$0	\$0	\$723,490	\$723,490
110	ALLOWANCES & STIPENDS	\$29,729	\$11,966	\$0	\$40,000
120	DIFFERENTIAL PAY	\$221,176	\$217,567	\$221,316	\$247,000
140	WORKERS' COMPENSATION	\$601,661	\$524,098	\$369,876	\$406,379
150	HEALTH INSURANCE	\$471,286	\$419,517	\$639,366	\$617,400
151	LTD INSURANCE	\$14,189	\$15,129	\$17,414	\$17,724
160	RETIREMENT PLAN CHARGES	2,521,194	\$2,614,870	\$2,578,587	\$2,249,806
161	MEDICARE	\$106,371	\$92,675	\$89,570	\$72,198
199	PERSONNEL COMPENSATION	\$219,473	\$84,692	\$0	\$0
Personnel Services Total		\$10,943,650	\$10,166,814	\$10,093,370	\$10,153,435
Maintenance & Operations					
205	MEDICAL SERVICES	\$66,573	\$72,185	\$79,600	\$79,600
213	PROFESSIONAL SERVICES	\$24,767	\$17,125	\$70,000	\$75,000
222	MEMBERSHIPS & SUBSCRIPTIONS	\$3,349	\$2,040	\$3,165	\$3,555
226	TRAINING, TRAVEL & SUBSISTENCE	\$22,904	\$45,439	\$87,902	\$53,325
227	REIMBURSABLE TRAVEL EXPENSES	\$0	\$0	\$25,000	\$25,000
230	PRINTING & BINDING	\$501	\$785	\$950	\$1,500
283	R & M - FIRE EQUIPMENT	\$18,656	\$21,076	\$20,500	\$21,500
287	R & M - COMMUNICATIONS EQUIPT.	\$7,639	\$13,651	\$9,000	\$9,000
299	CONTRACT SERVICES	\$543,765	\$482,376	\$569,194	\$578,547
301	OFFICE SUPPLIES	\$2,673	\$3,133	\$3,000	\$3,000
303	JANITORIAL SUPPLIES	\$9,336	\$8,146	\$8,600	\$9,600
304	BOOKS	\$4,157	\$650	\$1,800	\$2,300
305	MEDICAL SUPPLIES	\$1,403	\$3,407	\$2,300	\$17,800
307	DUPLICATING SUPPLIES	\$0	\$0	\$1,000	\$1,000
318	WEARING APPAREL	\$91,399	\$103,239	\$104,450	\$117,702
319	UNIFORM ACCESSORIES	\$387	\$771	\$800	\$1,000



EXPENDITURE DETAIL

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
342	COMMUNICATION MATERIALS	\$45,060	\$38,964	\$45,500	\$45,500
355	MINOR EQUIPMENT- LESS THAN \$5,000.00	\$414,450	\$50,849	\$50,000	\$50,000
399	MATERIALS & SUPPLIES	\$18,143	\$19,670	\$21,400	\$23,400
Maintenance & Operations Total		\$1,275,162	\$883,506	\$1,104,161	\$1,118,329
Internal Service Charges and Reserves					
740	BUILDING SERVICES CHARGES	\$321,529	\$291,370	\$320,910	\$341,151
750	VEHICLE SERVICES CHARGES	\$202,307	\$214,365	\$247,162	\$292,042
751	VEHICLE REPLACEMENT CHARGE	\$281,262	\$349,862	\$456,768	\$456,768
752	VEHICLE LEASE CHARGE	\$8,034	\$11,000	\$18,000	\$26,000
755	INFO. SYSTEMS MAINT. CHARGE	\$154,662	\$152,008	\$169,962	\$196,941
790	INSURANCE CHARGES	\$58,237	\$58,237	\$58,237	\$66,115
Internal Service Charges and Reserves Total		\$1,026,031	\$1,076,842	\$1,271,039	\$1,379,017
Fixed Charges & Debt Services					
470	BOND PRINCIPAL REDEMPTION	\$28,737	\$29,539	\$30,364	\$30,364
480	BOND INTEREST REDEMPTION	\$5,159	\$4,356	\$3,533	\$3,533
Fixed Charges & Debt Services Total		\$33,896	\$33,895	\$33,897	\$33,897
FIRE - OPERATIONS Total		\$13,278,739	\$12,161,057	\$12,502,467	\$12,684,678
Activity COVID-19 Response					
Activity No. 001 412 911					
Maintenance & Operations					
399	MATERIALS & SUPPLIES	\$4,048	\$2,950	\$0	\$0
Maintenance & Operations Total		\$4,048	\$2,950	\$0	\$0
COVID-19 Response Total		\$4,048	\$2,950	\$0	\$0
Activity BUILDING					
Activity No. 001 412 928					
Personnel Services					
101	FULL-TIME SALARIES	\$10,427	\$2,964	\$0	\$0
120	DIFFERENTIAL PAY	\$308	\$44	\$0	\$0
140	WORKERS' COMPENSATION	\$290	\$30	\$0	\$0
150	HEALTH INSURANCE	\$2,914	\$809	\$0	\$0
160	RETIREMENT PLAN CHARGES	\$1,588	\$372	\$0	\$0



EXPENDITURE DETAIL

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
161	MEDICARE	\$190	\$42	\$0	\$0
Personnel Services Total		\$15,716	\$4,261	\$0	\$0
BUILDING Total		\$15,716	\$4,261	\$0	\$0
GENERAL FUND Total		\$13,298,503	\$12,168,268	\$12,502,467	\$12,684,678
EMT-D REVOLVING FUND					
Activity	FIRE - OPERATIONS				
Activity No.	130 412 125				
Refunds, Contributions & Special Payments					
698	INDIRECT/OVERHEAD COSTS	\$16,964	\$16,964	\$16,964	\$0
Refunds, Contributions & Special Payments Total		\$16,964	\$16,964	\$16,964	\$0
Personnel Services					
102	OVERTIME	\$13,468	\$22,261	\$0	\$0
120	DIFFERENTIAL PAY	\$290,992	\$271,884	\$325,380	\$330,000
Personnel Services Total		\$304,460	\$294,145	\$325,380	\$330,000
FIRE - OPERATIONS Total		\$321,424	\$311,109	\$342,344	\$330,000
EMT-D REVOLVING FUND Total		\$321,424	\$311,109	\$342,344	\$330,000
REIMBURSABLE GRANTS CITYWIDE					
Activity	CRI - MASS PROPHYLAXIS PROGRAM				
Activity No.	282 412 912				
Maintenance & Operations					
355	MINOR EQUIPMENT- LESS THAN \$5,000.00	\$4,518	\$2,668	\$0	\$0
Maintenance & Operations Total		\$4,518	\$2,668	\$0	\$0
CRI - MASS PROPHYLAXIS PROGRAM Total		\$4,518	\$2,668	\$0	\$0
Activity	SAFER Grant				
Activity No.	282 412 954				
Personnel Services					
101	FULL-TIME SALARIES	\$93,071	\$244,476	\$360,959	\$316,020
102	OVERTIME	\$0	\$111,885	\$0	\$0



EXPENDITURE DETAIL

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
120	DIFFERENTIAL PAY	\$6,275	\$21,304	\$0	\$0
140	WORKERS' COMPENSATION	\$6,984	\$31,372	\$30,176	\$31,080
150	HEALTH INSURANCE	\$7,961	\$23,431	\$68,413	\$54,400
151	LTD INSURANCE	\$3,073	\$1,232	\$2,035	\$1,729
160	RETIREMENT PLAN CHARGES	\$15,458	\$52,472	\$210,999	\$152,145
161	MEDICARE	\$2,073	\$5,360	\$5,234	\$4,583
199	PERSONNEL COMPENSATION	\$1,038	\$0	\$500	\$500
Personnel Services Total		\$135,933	\$491,532	\$678,316	\$560,457
SAFER Grant Total		\$135,933	\$491,532	\$678,316	\$560,457
Activity	FY20 STATE HOMELAND SECURITY GRANT				
Activity No.	282 412 957				
Capital Outlay					
518	PUBLIC SAFETY EQUIPMENT	\$0	\$27,097	\$0	\$0
Capital Outlay Total		\$0	\$27,097	\$0	\$0
FY20 STATE HOMELAND SECURITY GRANT		\$0	\$27,097	\$0	\$0
Activity	CERT Grant				
Activity No.	282 412 958				
Personnel Services					
102	OVERTIME	\$0	\$0	\$0	\$24,000
Personnel Services Total		\$0	\$0	\$0	\$24,000
CERT Grant Total		\$0	\$0	\$0	\$24,000
Activity	FY21 ASSISTANCE TO FIREFIGHTERS				
Activity No.	282 412 961				
Capital Outlay					
518	PUBLIC SAFETY EQUIPMENT	\$0	\$0	\$0	\$0
Capital Outlay Total		\$0	\$0	\$0	\$0
FY21 ASSISTANCE TO FIREFIGHTERS Total		\$0	\$0	\$0	\$0
REIMBURSABLE GRANTS CITYWIDE Total		\$140,451	\$521,297	\$678,316	\$584,457
GRANT-C.D.B.G.					



EXPENDITURE DETAIL

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Activity	FIRE - OPERATIONS				
Activity No.	301 412 125				
Fixed Charges & Debt Services					
470	BOND PRINCIPAL REDEMPTION	\$485,000	\$535,391	\$565,000	\$565,000
480	BOND INTEREST REDEMPTION	\$47,804	\$21,501	\$23,861	\$23,861
Fixed Charges & Debt Services Total		\$532,804	\$556,892	\$588,861	\$588,861
FIRE - OPERATIONS Total		\$532,804	\$556,892	\$588,861	\$588,861
GRANT-C.D.B.G. Total		\$532,804	\$556,892	\$588,861	\$588,861
VEHICLE REPLACEMENT RESERVE					
Activity	FIRE - OPERATIONS				
Activity No.	644 412 125				
Capital Outlay					
511	AUTOMOTIVE EQUIPMENT	\$0	\$246,620	\$0	\$0
Capital Outlay Total		\$0	\$246,620	\$0	\$0
FIRE - OPERATIONS Total		\$0	\$246,620	\$0	\$0
VEHICLE REPLACEMENT RESERVE Total		\$0	\$246,620	\$0	\$0
FIRE Total		\$14,293,183	\$13,804,186	\$14,111,988	\$14,187,996

CALIFORNIA
NATIONAL CITY
1887
INCORPORATED

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Adopted Budget
Fiscal Year 2024

Housing Authority





HOUSING AUTHORITY

DESCRIPTION

The goal of the National City Housing Authority is to be a leader in housing programs and in the preservation, revitalization, and development of affordable housing projects in National City's neighborhoods. To accomplish this goal, the Housing Authority focuses on four main areas of service. They include: (1) increasing the availability of safe, quality affordable housing and Improving neighborhood infrastructure; (2) Administering programs that expand economic prosperity and self-sufficiency such as the Section 8 Housing Choice Voucher Program; (3) Aggressively pursuing grants and supporting programs that and improve the quality of life for residents and sustain neighborhoods and healthy families and; (4) use real estate assets to create additional housing and economic development opportunities.

AFFORDABLE HOUSING DEVELOPMENT

The Housing Authority partners with non-profit and for profit developers to increase housing opportunities at all income levels. The Housing Authority is also collaborating with the Community Development and Engineering Department in FY2023 to complete a focused General Plan update that will help the City plan for additional housing units and transportation infrastructure.

SECTION 8 HOUSING CHOICE VOUCHER PROGRAM

This Housing Authority administers 1,131 Housing Choice Vouchers and 32 Emergency Housing Vouchers for eligible low-income families, the elderly and the disabled that either live or work in National City to afford decent, safe, and sanitary housing in the private market. It is a federally funded program under the U.S. Department of Housing and Urban Development (HUD) which enables participants to find their own housing, including single-family homes, townhouses and apartment units.

HOUSING PROGRAMS AND GRANTS

This Housing Authority also manages the HOME Investment Partnerships Program (HOME), Community Development Block Grant Program (CDBG), Coronavirus Aid, Relief, and Economic Security (CARES) Act CDBG-CV, and American Rescue Plan (ARP) Act funds. Other federal, state, and local funds are also leveraged to further develop and preserve affordable housing and provide services to low and moderate income residents while improving infrastructure and services in the City.

REAL ESTATE ASSET MANAGEMENT

This Housing Authority is responsible for the tracking and management of all City-owned real estate assets including acquisition, disposition, and leasing. Some of the assets that are vacant or underutilized can be used to provide housing at all income levels and to promote economic development in the City.

SUPPORT INITIATIVES THAT REDUCE HOMELESSNESS

The Housing Authority supports initiatives to reduce homelessness by participating in the Live Well San Diego South Region Community Leadership Team meetings and the National City Homeless Task Force. The Department has secured funding to assist the homeless and housing insecure population to get them on a path towards housing stability and manages contracts for case management services for persons experiencing homelessness.



HOUSING AUTHORITY

GOALS & OBJECTIVES

1. Complete a focused General Plan update which includes a traffic analysis, draft Elements, draft FAR Bonus Program, and Climate Action Plan.
2. Continue to deliver high performing housing programs such as the Section 8 Housing Choice Voucher Program, Project Based Voucher Program and Emergency Housing Voucher Program.
3. Leverage the Low and Moderate Income Fund, Community Development Block Grant (CDBG), CARES Act CDBG-CV, HOME Investment Partnership (HOME) Program, HOME-ARP, Permanent Local Housing Assistance (PLHA), SANDAG's Housing Acceleration Grant Program (HAP), and Smart Growth Incentive Program (SGIP) funds to develop projects and programs that increase housing opportunities, divert and prevent homelessness, and improve the lives of all residents in National City.
4. Continue to implement the Long-term Property Management Plan for the Successor Agency to the Community Development Commission as the National City Redevelopment Agency and manage the acquisition and disposition of City and Housing Authority properties to promote housing development and prioritize the economic development of National City.
5. Continue to support homeless initiatives by participating on committees, securing funding, and working with City staff and nonprofits to develop programs to assist the housing insecure population and those experiencing homelessness find a pathway towards housing stability.



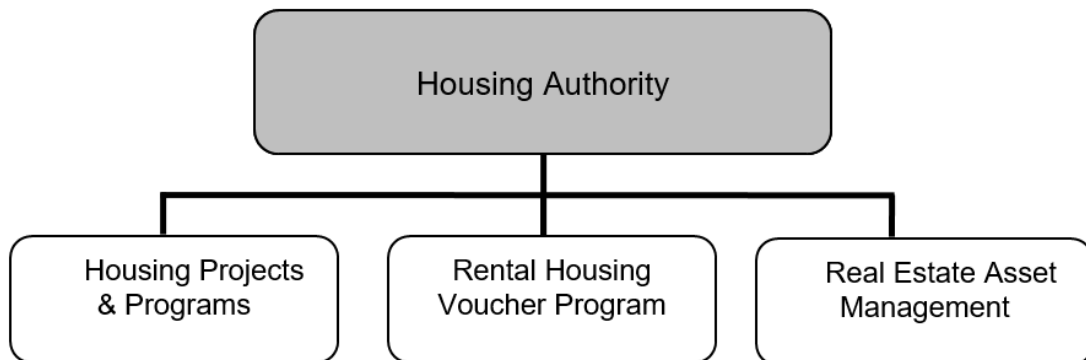
HOUSING AUTHORITY

PRODUCTIVITY/WORKLOAD STATISTICS

	FY 21 Actual	FY 22 Actual	FY 23 Estimated	FY 24 Projected
HUD CDBG and HOME Programs	10	8	4	5
Special Programs in response to COVID-19	3	5	5	1
Housing:				
Tenant based rental assistance (TBRA) through HOME for homeless/homeless prevention/victims of domestic violence*	11	0	81	0
Housing Choice Voucher Program:	1,123	1,123	1,123	1,123
Applications taken	99	494	650	650
Applications processed for initial eligibility	1,076	775	280	300
New admissions	992	65	68	75
Families assisted	11	1,056	1,095	1,110
Housing Quality Standard inspections conducted		1,098		1,250
Incoming portability processed	10	11	5	5
Outgoing portability processed	3	33	3	3
Emergency Housing Voucher - assisted	N/A	N/A	15	32

*Numbers have been edited to reflect beneficiaries reported to HUD's Integrated Disbursement and Information System (IDIS). IDIS is a nationwide database that provides HUD with information regarding the program activities. Beneficiaries served are reported and based on HUD's HOME Investment Partnership rules and regulations.

DEPARTMENT ORGANIZATIONAL CHART



SIGNIFICANT CHANGES

No significant change anticipated.



HOUSING AUTHORITY

AUTHORIZED POSITIONS

	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Adopted
HOUSING AND ECONOMIC DEVELOPMENT			
Community Development Manager	1.00	1.00	1.00
Community Development Spec II	1.00	1.00	1.00
Dir Of Housing & Economic Dev	1.00	1.00	1.00
Executive Assistant IV	1.00	1.00	
Executive Secretary			1.00
Homelessness Outreach Coordinator		1.00	
Housing Assistant	2.00	2.00	2.00
Housing Inspector I	1.00		
Housing Programs Manager	1.00	1.00	1.00
Housing Specialist	5.00	5.00	5.00
Property Agent	1.00	1.00	1.00
Senior Accountant			1.00
Senior Housing Specialist	1.00	1.00	1.00
HOUSING AND ECONOMIC DEVELOPMENT Total	15.00	15.00	15.00

* Starting in FY2022 Hourly/Non-benefited positions are no longer included in FTE count. Budgets for hourly positions can be found in the individual department pages of Section IV of the document.



HOUSING AUTHORITY

REVENUE DETAIL

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
GENERAL FUND					
001-45462-3634	MISC. REVENUE	\$0	\$0	\$0	\$0
001-45462-3636	REFUNDS & REIMBURSEMENTS	\$0	\$7	\$0	\$0
001-43326-3463	OTHER STATE GRANTS	\$0	\$271,929	\$0	\$0
GENERAL FUND Total		\$0	\$271,936	\$0	\$0
GRANT-C.D.B.G.					
301-00000-3498	OTHER FEDERAL GRANTS	\$964,772	\$1,116,902	\$710,043	\$715,046
301-00000-3636	REFUNDS & REIMBURSEMENTS	\$0	\$3,320	\$0	\$0
301-00000-3999	TRANSFERS FROM OTHER FUNDS	\$5,707	\$12,143	\$0	\$0
GRANT-C.D.B.G. Total		\$970,479	\$1,132,365	\$710,043	\$715,046
HOUSING AUTHORITY					
501-45462-3300	INVESTMENT EARNINGS	\$300	\$0	\$0	\$100,000
501-00000-3998	SPECIAL ITEMS	\$0	\$450,000	\$0	\$0
501-45462-3312	RENT AND LEASES	\$75,000	\$75,000	\$75,000	\$111,000
501-45462-3634	MISC. REVENUE	\$87,368	\$0	\$86,000	\$86,430
501-45462-3636	REFUNDS & REIMBURSEMENTS	\$0	\$70,000	\$0	\$0
501-00000-3300	INVESTMENT EARNINGS	\$294,097	\$141,627	\$150,000	\$0
501-00000-3634	MISC. REVENUE	\$60,988	\$344	\$0	\$0
501-00000-3302	UNREALIZED GAIN/LOSS ON INVEST	(\$257,426)	(\$343,983)	\$0	\$0
501-00000-3320	INTEREST INCOME-LOANS	\$1,256,770	\$1,018,465	\$545,073	\$564,151
HOUSING AUTHORITY Total		\$1,517,098	\$1,411,453	\$856,073	\$861,581
SECTION 8 FUND					
502-45462-3614	HUD REVENUE-HOUSING ASSISTANC	\$12,426,945	\$12,676,906	\$13,332,000	\$13,775,000
502-45462-3300	INVESTMENT EARNINGS	\$237	\$363	\$150	\$0
502-45462-3600	OTHER REVENUE - PORTABILITY 80%	\$8,075	\$7,185	\$15,000	\$15,000
502-45462-3616	FRAUD RECOVERY-HAP	\$30,295	\$14,374	\$15,000	\$15,000
502-45462-3615	HUD REVENUE-AMINISTRATIVE FEES	\$1,238,109	\$1,310,564	\$1,339,000	\$1,458,578



HOUSING AUTHORITY

REVENUE DETAIL

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
502-45956-3615	HUD REVENUE-ADMINISTRATIVE FEE	\$0	\$15,264	\$45,492	\$45,000
502-45956-3614	HUD REVENUE-HOUSING ASSISTANC	\$68,800	\$159,035	\$200,000	\$200,000
502-45462-3618	OTHER REVENUE-PORTABILITY ADMI	\$113,168	\$86,402	\$90,000	\$60,000
502-45462-3617	FRAUD RECOVERY--ADMINISTRATIVE	\$30,295	\$14,374	\$15,000	\$15,000
SECTION 8 FUND Total		\$13,915,925	\$14,284,467	\$15,051,642	\$15,583,578
HOME FUND					
505-00000-3498	OTHER FEDERAL GRANTS	\$320,919	\$260,593	\$400,681	\$400,681
505-00000-3302	UNREALIZED GAIN/LOSS ON INVEST	(\$8,291)	(\$14,935)	\$0	\$0
505-00000-3321	INTEREST	\$39,082	\$23,357	\$0	\$0
505-00000-3300	INVESTMENT EARNINGS	\$7,628	\$4,480	\$0	\$0
HOME FUND Total		\$359,338	\$273,495	\$400,681	\$400,681
LOW&MOD INCOME HOUSING ASSET FUND					
532-00000-3302	UNREALIZED GAIN/LOSS ON INVEST	(\$4,675)	(\$8,969)	\$0	\$0
532-00000-3320	HILP PAYMENETS - PRINCIPAL	\$0	\$0	\$0	\$0
532-00000-3636	REFUNDS & REIMBURSEMENTS	\$0	\$3,982	\$0	\$0
532-00000-3321	INTEREST	\$218,571	\$276,071	\$125,000	\$162,981
532-00000-3300	INVESTMENT EARNINGS	\$6,097	\$3,200	\$0	\$0
LOW&MOD INCOME HOUSING ASSET FUND Tot		\$219,993	\$274,284	\$125,000	\$162,981
HOUSING Total		\$16,982,833	\$17,648,000	\$17,143,439	\$17,723,867



HOUSING AUTHORITY

EXPENDITURE DETAIL

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
GENERAL FUND					
Activity	HOUSING				
Activity No.	001 419 462				
Personnel Services					
101	FULL-TIME SALARIES	\$116	\$6,072	\$0	\$21,823
120	DIFFERENTIAL PAY	\$2,652	\$325	\$0	\$0
140	WORKERS' COMPENSATION	\$67	\$67	\$0	\$642
150	HEALTH INSURANCE	\$1,619	\$1,008	\$0	\$3,600
151	LTD INSURANCE	\$321	\$11	\$0	\$183
160	RETIREMENT PLAN CHARGES	\$7,694	\$741	\$0	\$4,987
161	MEDICARE	\$142	\$98	\$0	\$316
Personnel Services Total		\$12,611	\$8,322	\$0	\$31,551
Maintenance & Operations					
307	DUPLICATING SUPPLIES	\$0	\$0	\$400	\$400
Maintenance & Operations Total		\$0	\$0	\$400	\$400
Internal Service Charges and Reserves					
740	BUILDING SERVICES CHARGES	\$49,261	\$44,640	\$49,165	\$52,266
750	VEHICLE SERVICES CHARGES	\$10,028	\$10,626	\$12,251	\$14,476
755	INFO. SYSTEMS MAINT. CHARGE	\$44,528	\$43,763	\$48,933	\$56,700
790	INSURANCE CHARGES	\$4,392	\$4,392	\$4,392	\$4,986
Internal Service Charges and Reserves Total		\$108,209	\$103,421	\$114,741	\$128,428
Fixed Charges & Debt Services					
445	LEGAL SETTLEMENTS	\$1,488	\$424	\$3,000	\$3,000
Fixed Charges & Debt Services Total		\$1,488	\$424	\$3,000	\$3,000
HOUSING Total		\$122,308	\$112,167	\$118,141	\$163,379
Activity	ASSET MANAGEMENT				
Activity No.	001 419 475				
Personnel Services					
101	FULL-TIME SALARIES	\$39,186	\$37,161	\$241,112	\$42,714
140	WORKERS' COMPENSATION	\$1,817	\$1,818	\$11,587	\$2,838
150	HEALTH INSURANCE	\$8,758	\$7,825	\$34,997	\$5,420



HOUSING AUTHORITY

EXPENDITURE DETAIL

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
160	RETIREMENT PLAN CHARGES	\$4,896	\$12,207	\$73,339	\$9,762
161	MEDICARE	\$550	\$562	\$3,496	\$619
199	PERSONNEL COMPENSATION	\$1,000	\$736	\$0	\$0
Personnel Services Total		\$56,207	\$60,309	\$364,531	\$61,353
Maintenance & Operations					
209	LEGAL SERVICES	\$0	\$0	\$10,000	\$10,000
213	PROFESSIONAL SERVICES	\$3,388	\$3,950	\$10,000	\$10,000
213	PROFESSIONAL SVC'S - SA SALE OF PROPERTY	\$300	\$300	\$35,000	\$35,000
226	TRAINING, TRAVEL & SUBSISTENCE	\$0	\$0	\$1,500	\$1,500
299	CONTRACT SERVICES	\$4,953	\$5,296	\$7,000	\$7,000
399	MATERIALS & SUPPLIES	\$402	\$0	\$1,000	\$1,000
Maintenance & Operations Total		\$9,042	\$9,546	\$64,500	\$64,500
ASSET MANAGEMENT Total		\$65,249	\$69,855	\$429,031	\$125,853
GENERAL FUND Total		\$187,557	\$182,022	\$547,172	\$289,232

NUTRITION

Activity NUTRITION CENTER
 Activity No. 166 419 429

Personnel Services

100	PART-TIME SALARIES	\$2,591	\$34,350	\$0	\$0
101	FULL-TIME SALARIES	\$23,988	\$15,511	\$0	\$0
120	DIFFERENTIAL PAY	\$327	\$117	\$0	\$0
140	WORKERS' COMPENSATION	\$996	\$2,391	\$0	\$0
150	HEALTH INSURANCE	\$5,629	\$1,788	\$0	\$0
151	LTD INSURANCE	\$57	\$19	\$0	\$0
160	RETIREMENT PLAN CHARGES	\$3,383	\$1,585	\$0	\$0
161	MEDICARE	\$419	\$814	\$0	\$0
Personnel Services Total		\$37,390	\$56,575	\$0	\$0
NUTRITION CENTER Total		\$37,390	\$56,575	\$0	\$0
NUTRITION Total		\$37,390	\$56,575	\$0	\$0

GRANT-C.D.B.G.



HOUSING AUTHORITY

EXPENDITURE DETAIL

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Activity	OPERATIONS				
Activity No.	301 419 000				
Refunds, Contributions & Special Payments					
650	FAIR HOUSING SERVICES	\$35,000	\$41,000	\$0	\$0
650	SOUTH BAY COM SVS - NC PD SUPPORT SVS	\$17,500	\$20,000	\$0	\$0
Refunds, Contributions & Special Payments Total		\$52,500	\$61,000	\$0	\$0
OPERATIONS Total		\$52,500	\$61,000	\$0	\$0
Activity	HOUSING				
Activity No.	301 419 462				
Personnel Services					
101	FULL-TIME SALARIES	\$62,870	\$70,455	\$85,337	\$56,044
110	ALLOWANCES & STIPENDS	\$0	\$163	\$0	\$0
120	DIFFERENTIAL PAY	\$925	\$808	\$1,170	\$1,170
140	WORKERS' COMPENSATION	\$671	\$790	\$4,039	\$4,208
150	HEALTH INSURANCE	\$8,148	\$9,286	\$14,029	\$8,300
151	LTD INSURANCE	\$256	\$236	\$256	\$146
160	RETIREMENT PLAN CHARGES	\$44,127	\$21,752	\$25,957	\$12,808
161	MEDICARE	\$1,058	\$1,167	\$1,237	\$813
199	PERSONNEL COMPENSATION	\$5,621	\$0	\$2,500	\$2,500
Personnel Services Total		\$123,674	\$104,657	\$134,525	\$85,989
Maintenance & Operations					
201	AUDITING SERVICES	\$0	\$0	\$2,000	\$0
213	PROFESSIONAL SERVICES	\$0	\$99	\$0	\$0
222	MEMBERSHIPS & SUBSCRIPTIONS	\$0	\$120	\$120	\$120
226	TRAINING, TRAVEL & SUBSISTENCE	\$190	\$0	\$3,000	\$3,000
250	POSTAGE	\$21	\$0	\$200	\$0
260	ADVERTISING	\$36	\$1,589	\$3,600	\$3,600
299	CONTRACT SERVICES	\$0	\$0	\$30,000	\$30,000
301	OFFICE SUPPLIES	\$4	\$0	\$1,064	\$1,000
399	MATERIALS & SUPPLIES	\$1,742	\$0	\$1,324	\$1,500
Maintenance & Operations Total		\$1,994	\$1,808	\$41,308	\$39,220



HOUSING AUTHORITY

EXPENDITURE DETAIL

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
HOUSING Total		\$125,668	\$106,465	\$175,833	\$125,209
Activity	Housing & Grants - CARES Act.				
Activity No.	301 419 922				
Refunds, Contributions & Special Paymnts					
650	FAIR HOUSING AND TENANT LANDLORD MITIGAT	\$20,000	\$0	\$26,171	\$0
650	SOUTH BAY COMMUNITY SERVICES	\$73,804	\$70,388	\$0	\$0
Refunds, Contributions & Special Paymnts Total		\$93,804	\$70,388	\$26,171	\$0
Personnel Services					
101	FULL-TIME SALARIES	\$56,258	\$53,672	\$88,068	\$0
110	ALLOWANCES & STIPENDS	\$0	\$438	\$360	\$0
120	DIFFERENTIAL PAY	\$453	\$564	\$975	\$975
140	WORKERS' COMPENSATION	\$593	\$644	\$5,097	\$0
150	HEALTH INSURANCE	\$5,779	\$7,674	\$13,532	\$0
151	LTD INSURANCE	\$0	\$270	\$256	\$0
160	RETIREMENT PLAN CHARGES	\$5,545	\$26,319	\$26,788	\$0
161	MEDICARE	\$926	\$952	\$1,277	\$0
199	PERSONNEL COMPENSATION	\$0	\$0	\$0	\$0
Personnel Services Total		\$69,554	\$90,533	\$136,353	\$975
Maintenance & Operations					
250	POSTAGE	\$16	\$0	\$100	\$0
260	ADVERTISING	\$4,901	\$874	\$1,000	\$0
399	MATERIALS & SUPPLIES	\$0	\$0	\$500	\$0
Maintenance & Operations Total		\$4,917	\$874	\$1,600	\$0
Housing & Grants - CARES Act. Total		\$168,275	\$161,795	\$164,124	\$975
GRANT-C.D.B.G. Total		\$346,443	\$329,260	\$339,957	\$126,184
HOUSING AUTHORITY					
Activity	OPERATIONS				
Activity No.	501 419 000				
Transfers Out					
099	TRANSFERS TO OTHER FUNDS	\$0	\$61,238	\$0	\$0



HOUSING AUTHORITY

EXPENDITURE DETAIL

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Transfers Out Total		\$0	\$61,238	\$0	\$0
OPERATIONS Total		\$0	\$61,238	\$0	\$0
Activity	HOUSING				
Activity No.	501 419 462				
Transfers Out					
099	TRANSFERS TO OTHER FUNDS	\$508,832	\$526,641	\$545,073	\$564,151
Transfers Out Total		\$508,832	\$526,641	\$545,073	\$564,151
Refunds, Contributions & Special Payments					
650	KIMBALL HIGHLAND MASTER PLAN	\$0	\$10,482,000	\$0	\$0
Refunds, Contributions & Special Payments Total		\$0	\$10,482,000	\$0	\$0
Personnel Services					
101	FULL-TIME SALARIES	\$133,097	\$124,896	\$32,698	\$184,442
110	ALLOWANCES & STIPENDS	\$0	\$756	\$360	\$1,800
120	DIFFERENTIAL PAY	\$0	\$2,398	\$1,625	\$1,625
140	WORKERS' COMPENSATION	\$1,451	\$3,599	\$1,510	\$5,564
150	HEALTH INSURANCE	\$14,630	\$14,488	\$4,930	\$26,867
151	LTD INSURANCE	\$0	\$149	\$0	\$439
160	RETIREMENT PLAN CHARGES	\$43,572	\$55,908	\$9,946	\$42,153
161	MEDICARE	\$2,313	\$2,088	\$474	\$2,674
Personnel Services Total		\$195,062	\$204,282	\$51,543	\$265,564
Maintenance & Operations					
209	LEGAL SERVICES	\$0	\$25,000	\$25,000	\$25,000
213	PROFESSIONAL SERVICES	\$386,973	\$652,952	\$825,000	\$675,000
226	TRAINING, TRAVEL & SUBSISTENCE	\$0	\$0	\$0	\$0
230	PRINTING & BINDING	\$5,521	\$0	\$8,000	\$1,500
250	POSTAGE	\$6,923	\$0	\$2,000	\$1,000
299	CONTRACT SERVICES	\$0	\$0	\$0	\$0
399	MATERIALS & SUPPLIES	\$1,133	\$0	\$4,000	\$4,000
Maintenance & Operations Total		\$400,551	\$677,952	\$864,000	\$706,500
HOUSING Total		\$1,104,445	\$11,890,875	\$1,460,616	\$1,536,215



HOUSING AUTHORITY

EXPENDITURE DETAIL

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Activity	PERMANENT LOCAL HOUSING ALLOCATION				
Activity No.	501 419 477				
Refunds, Contributions & Special Paymnts					
650	ALPHA PROJECT	\$0	\$58,982	\$0	\$0
650	McAlister Inc.	\$0	\$198,560	\$217,950	\$0
Refunds, Contributions & Special Payments Total		\$0	\$257,542	\$217,950	\$0
Personnel Services					
101	FULL-TIME SALARIES	\$0	\$15,713	\$0	\$0
120	DIFFERENTIAL PAY	\$0	\$305	\$0	\$0
140	WORKERS' COMPENSATION	\$0	\$178	\$0	\$0
150	HEALTH INSURANCE	\$0	\$1,840	\$0	\$0
160	RETIREMENT PLAN CHARGES	\$0	\$1,659	\$0	\$0
161	MEDICARE	\$0	\$263	\$0	\$0
Personnel Services Total		\$0	\$19,958	\$0	\$0
PERMANENT LOCAL HOUSING ALLOCATIO		\$0	\$277,500	\$217,950	\$0
Activity	HOUSING ACCELERATION GRANT PROG-CYCLE 1				
Activity No.	501 419 478				
Personnel Services					
101	FULL-TIME SALARIES	\$0	\$116,100	\$0	\$0
110	ALLOWANCES & STIPENDS	\$0	\$630	\$0	\$0
120	DIFFERENTIAL PAY	\$0	\$836	\$0	\$0
140	WORKERS' COMPENSATION	\$0	\$3,394	\$0	\$0
150	HEALTH INSURANCE	\$0	\$6,316	\$0	\$0
151	LTD INSURANCE	\$0	\$1,215	\$0	\$0
160	RETIREMENT PLAN CHARGES	\$0	\$8,516	\$0	\$0
161	MEDICARE	\$0	\$1,063	\$0	\$0
Personnel Services Total		\$0	\$138,070	\$0	\$0
Maintenance & Operations					
213	PROFESSIONAL SERVICES	\$0	\$0	\$0	\$0
Maintenance & Operations Total		\$0	\$0	\$0	\$0
HOUSING ACCELERATION GRANT PROG-C		\$0	\$138,070	\$0	\$0



HOUSING AUTHORITY

EXPENDITURE DETAIL

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Activity	COVID-19 Response				
Activity No.	501 419 911				
Maintenance & Operations					
399	MATERIALS & SUPPLIES	\$0	\$0	\$2,000	\$2,000
Maintenance & Operations Total		\$0	\$0	\$2,000	\$2,000
COVID-19 Response Total		\$0	\$0	\$2,000	\$2,000
HOUSING AUTHORITY Total		\$1,104,445	\$12,367,683	\$1,680,566	\$1,538,215
SECTION 8 FUND					
Activity	HOUSING				
Activity No.	502 419 462				
Refunds, Contributions & Special Paymnts					
602	HOUSING ASSISTANCE PAYMENTS	2,411,041	\$12,566,648	\$13,200,000	\$13,929,562
603	OTHER GENERAL EXPENSES	\$5,790	\$30,764	\$10,000	\$40,000
606	HAP PORTABILITY-IN	\$113,168	\$86,402	\$90,000	\$60,000
698	INDIRECT/OVERHEAD COSTS	\$168,569	\$168,569	\$170,000	\$170,000
Refunds, Contributions & Special Paymnts Total		\$12,698,568	\$12,852,383	\$13,470,000	\$14,199,562
Personnel Services					
100	PART-TIME SALARIES	\$32,196	\$31,169	\$0	\$0
101	FULL-TIME SALARIES	\$484,315	\$528,033	\$653,878	\$778,679
105	LONGEVITY	\$434	\$395	\$400	\$500
110	ALLOWANCES & STIPENDS	\$363	\$329	\$360	\$360
120	DIFFERENTIAL PAY	\$10,861	\$9,360	\$8,849	\$8,849
140	WORKERS' COMPENSATION	\$5,478	\$6,047	\$7,334	\$9,298
150	HEALTH INSURANCE	\$93,048	\$89,020	\$114,998	\$112,123
151	LTD INSURANCE	\$71	\$62	\$731	\$1,097
160	RETIREMENT PLAN CHARGES	\$169,419	\$184,904	\$198,890	\$177,960
161	MEDICARE	\$8,049	\$8,791	\$9,481	\$11,291
199	PERSONNEL COMPENSATION	\$36,208	\$11,450	\$15,000	\$15,000
Personnel Services Total		\$840,442	\$869,560	\$1,009,921	\$1,115,157
Maintenance & Operations					
201	AUDITING SERVICES	\$0	\$0	\$4,000	\$4,000



HOUSING AUTHORITY

EXPENDITURE DETAIL

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
213	PROFESSIONAL SERVICES	\$6,180	\$2,944	\$5,000	\$5,000
222	MEMBERSHIPS & SUBSCRIPTIONS	\$1,759	\$739	\$3,000	\$3,000
226	TRAINING, TRAVEL & SUBSISTENCE	\$6,280	\$2,814	\$8,000	\$8,000
250	POSTAGE	\$8,409	\$6,032	\$10,000	\$10,000
260	ADVERTISING	\$149	\$0	\$600	\$700
299	CONTRACT SERVICES	\$37,264	\$81,170	\$56,000	\$75,000
399	MATERIALS & SUPPLIES	\$20,442	\$6,096	\$14,000	\$14,000
Maintenance & Operations Total		\$80,482	\$99,795	\$100,600	\$119,700
Internal Service Charges and Reserves					
740	BUILDING SERVICES CHARGES	\$28,979	\$26,261	\$28,923	\$30,747
750	VEHICLE SERVICES CHARGES	\$1,927	\$2,042	\$2,354	\$2,781
752	VEHICLE LEASE CHARGE	\$3,897	\$4,000	\$9,000	\$9,000
755	INFO. SYSTEMS MAINT. CHARGE	\$74,171	\$72,898	\$81,508	\$94,446
790	INSURANCE CHARGES	\$7,535	\$7,535	\$7,535	\$8,554
Internal Service Charges and Reserves Total		\$116,509	\$112,736	\$129,320	\$145,529
Capital Outlay					
502	COMPUTER EQUIPMENT	\$8,451	\$0	\$5,000	\$5,000
503	FURNITURE & FURNISHINGS	\$0	\$8,998	\$0	\$0
Capital Outlay Total		\$8,451	\$8,998	\$5,000	\$5,000
HOUSING Total		\$13,744,452	\$13,943,472	\$14,714,841	\$15,584,948
SECTION 8 FUND Total		\$13,744,452	\$13,943,472	\$14,714,841	\$15,584,948
HOME FUND					
Activity	HOUSING				
Activity No.	505 419 462				
Personnel Services					
101	FULL-TIME SALARIES	\$18,700	\$73,840	\$136,665	\$116,434
110	ALLOWANCES & STIPENDS	\$0	\$841	\$1,800	\$720
120	DIFFERENTIAL PAY	\$0	\$750	\$1,622	\$1,622
140	WORKERS' COMPENSATION	\$200	\$1,126	\$7,814	\$8,737
150	HEALTH INSURANCE	\$3,054	\$10,296	\$17,952	\$16,253
151	LTD INSURANCE	\$132	\$340	\$219	\$146



HOUSING AUTHORITY

EXPENDITURE DETAIL

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
160	RETIREMENT PLAN CHARGES	\$2,296	\$13,662	\$41,569	\$26,610
161	MEDICARE	\$327	\$1,190	\$1,982	\$1,689
199	PERSONNEL COMPENSATION	\$2,608	\$0	\$800	\$800
Personnel Services Total		\$27,317	\$102,045	\$210,423	\$173,011
Maintenance & Operations					
209	LEGAL SERVICES	\$0	\$0	\$5,000	\$5,000
213	PROFESSIONAL SERVICES	\$0	\$0	\$28,000	\$20,000
222	MEMBERSHIPS & SUBSCRIPTIONS	\$550	\$550	\$700	\$600
226	TRAINING, TRAVEL & SUBSISTENCE	\$979	\$349	\$4,000	\$4,000
250	POSTAGE	\$0	\$0	\$150	\$0
299	CONTRACT SERVICES	\$0	\$0	\$15,000	\$23,150
399	MATERIALS & SUPPLIES	\$1,208	\$509	\$1,000	\$1,000
Maintenance & Operations Total		\$2,737	\$1,408	\$53,850	\$53,750
HOUSING Total		\$30,054	\$103,453	\$264,273	\$226,761
HOME FUND Total		\$30,054	\$103,453	\$264,273	\$226,761

LOW&MOD INCOME HOUSING ASSET FUND

Activity HOUSING
 Activity No. 532 419 462

Personnel Services					
100	PART-TIME SALARIES	\$1,442	\$133	\$0	\$0
101	FULL-TIME SALARIES	\$49,520	\$34,681	\$66,633	\$72,348
110	ALLOWANCES & STIPENDS	\$1,451	\$681	\$720	\$720
120	DIFFERENTIAL PAY	\$714	\$623	\$865	\$865
140	WORKERS' COMPENSATION	\$574	\$389	\$4,226	\$4,624
150	HEALTH INSURANCE	\$7,447	\$3,925	\$9,469	\$9,190
151	LTD INSURANCE	\$526	\$138	\$0	\$183
160	RETIREMENT PLAN CHARGES	\$39,216	\$9,181	\$20,268	\$16,534
161	MEDICARE	\$949	\$576	\$966	\$1,049
199	PERSONNEL COMPENSATION	\$11,754	\$0	\$3,000	\$3,000
Personnel Services Total		\$113,592	\$50,327	\$106,147	\$108,513

Maintenance & Operations



HOUSING AUTHORITY

EXPENDITURE DETAIL

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
209	LEGAL SERVICES	\$19,319	\$20,586	\$25,000	\$0
213	PROFESSIONAL SERVICES	\$0	\$0	\$50,000	\$50,000
250	POSTAGE	\$73	\$159	\$0	\$0
299	CONTRACT SERVICES	\$0	\$15,657	\$0	\$0
399	MATERIALS & SUPPLIES	\$367	\$4,426	\$1,000	\$1,000
Maintenance & Operations Total		\$19,759	\$40,828	\$76,000	\$51,000
Internal Service Charges and Reserves					
755	INFO. SYSTEMS MAINT. CHARGE	\$2,344	\$2,304	\$2,575	\$2,984
Internal Service Charges and Reserves Total		\$2,344	\$2,304	\$2,575	\$2,984
HOUSING Total		\$135,695	\$93,459	\$184,722	\$162,497
Activity	ASSET MANAGEMENT				
Activity No.	532 419 475				
Personnel Services					
101	FULL-TIME SALARIES	\$39,186	\$28,053	\$0	\$0
140	WORKERS' COMPENSATION	\$1,817	\$1,414	\$0	\$0
150	HEALTH INSURANCE	\$8,759	\$5,816	\$0	\$0
160	RETIREMENT PLAN CHARGES	\$4,896	\$11,540	\$0	\$0
161	MEDICARE	\$550	\$441	\$0	\$0
199	PERSONNEL COMPENSATION	\$1,000	\$736	\$500	\$500
Personnel Services Total		\$56,207	\$48,000	\$500	\$500
ASSET MANAGEMENT Total		\$56,207	\$48,000	\$500	\$500
LOW&MOD INCOME HOUSING ASSET FUND Total		\$191,902	\$141,459	\$185,222	\$162,997
HOUSING Total		\$15,642,243	\$27,123,924	\$17,732,031	\$17,928,337

Adopted Budget
Fiscal Year 2024

Human Resources





DEPARTMENT DESCRIPTION

The Human Resources Department serves all City departments with a staff of approximately 400 full and part-time employees. This Department is responsible for providing a wide range of services including recruiting and selecting job applicants, training and development, employee benefit and equal opportunity programs, policy development and labor relations, among other projects.

It also manages employee benefit programs and investigates potential disciplinary actions. While working closely with the Civil Service Commission, the Human Resources Department provides technical assistance to other departments regarding staffing, discipline, organizational structure, and the interpretation of Civil Service Rules and State and Federal personnel laws and regulations.

It is the goal of the Human Resources Department to create a supportive working environment that fosters excellence in the workplace in order to provide National City residents and visitors with the utmost commitment, courtesy, collaboration, communication and customer service.

RISK MANAGEMENT– WORKERS’ COMPENSATION

The Risk Management Division of the Human Resources Department manages the City’s self-insured workers’ compensation program, including oversight of employee injury claims and the City’s light duty and return to work programs.

GOALS & OBJECTIVES

1. Work closely with the City Manager and department directors in identifying critical staffing needs and in creating succession plans that encourages and supports operational efficiencies.
2. Continue to update existing and develop needed policy documents.
3. Develop and execute training programs to reduce the likelihood of accidents and injuries and improve customer service.
4. Continue to provide assistance and response to departmental needs in a timely manner with quality employee replacements and sound personnel advice on discipline, grievances, complaints and the law.
5. Conduct job studies and surveys, staying abreast of current industry standards and trends.
6. Strengthen organizational development through such methods as the development of targeted employee and supervisor training; succession planning; career planning; and an enhanced performance evaluation system.

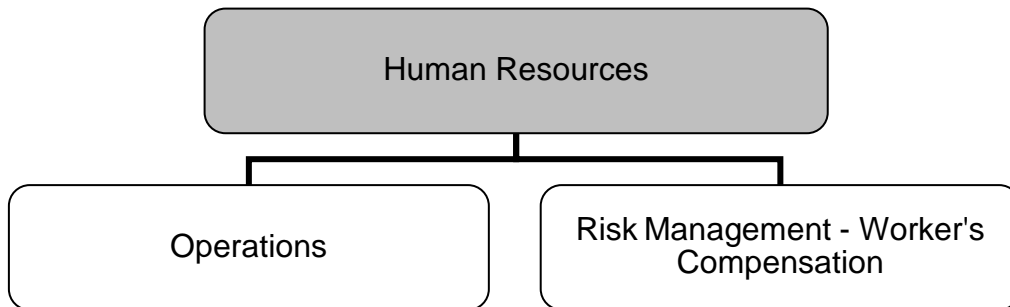


HUMAN RESOURCES

PRODUCTIVITY/WORKLOAD STATISTICS

	FY 21 Actual	FY 22 Actual	FY 23 Estimated	FY 24 Projected
Human Resources:				
Recruitments conducted	33	65	44	55
Permanent positions filled	24	36	37	45
Temporary (part-time, hourly) positions filled	8	22	18	28
Medical exams conducted (i.e. pre-employment, DMV)	43	56	55	60
Risk Management:				
Workers' Compensation claims processed	57	48	48	53

DEPARTMENT ORGANIZATIONAL CHART



SIGNIFICANT CHANGES

No significant changes anticipated.



HUMAN RESOURCES

AUTHORIZED POSITIONS

	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Adopted
HUMAN RESOURCES			
Administrative Secretary	1.00		
Director Of Admin Services	0.50	0.50	0.50
Executive Assistant IV		1.00	1.00
Human Resources Manager	1.00	1.00	1.00
Management Analyst II	1.00	1.50	1.50
Senior Office Assistant	1.00	1.00	1.00
HUMAN RESOURCES Total	4.50	5.00	5.00

* Starting in FY2022 Hourly/Non-benefited positions are no longer included in FTE count. Budgets for hourly positions can be found in the individual department pages of Section III of the document.



HUMAN RESOURCES

REVENUE DETAIL

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
LIABILITY INS. FUND					
627-00000-3700	INTERNAL SERVICE CHARGES	\$1,723,420	\$1,729,101	\$1,729,101	\$1,963,019
LIABILITY INS. FUND Total		\$1,723,420	\$1,729,101	\$1,729,101	\$1,963,019
HUMAN RESOURCES Total		\$1,723,420	\$1,729,101	\$1,729,101	\$1,963,019



HUMAN RESOURCES

EXPENDITURE DETAIL

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
GENERAL FUND					
Activity	HUMAN RESOURCES				
Activity No.	001 407 083				
Personnel Services					
100	PART-TIME SALARIES	\$0	\$31,036	\$91,800	\$139,554
101	FULL-TIME SALARIES	\$362,962	\$438,482	\$386,691	\$411,314
102	OVERTIME	\$0	\$0	\$500	\$500
110	ALLOWANCES & STIPENDS	\$3,646	\$5,060	\$1,800	\$1,800
120	DIFFERENTIAL PAY	\$3,389	\$3,248	\$3,202	\$3,202
140	WORKERS' COMPENSATION	\$3,917	\$5,287	\$3,790	\$4,032
150	HEALTH INSURANCE	\$62,649	\$61,183	\$57,160	\$58,953
151	LTD INSURANCE	\$1,781	\$2,002	\$1,829	\$1,828
160	RETIREMENT PLAN CHARGES	\$116,503	\$113,817	\$120,808	\$94,002
161	MEDICARE	\$5,809	\$8,166	\$5,607	\$5,963
199	PERSONNEL COMPENSATION	\$15,148	\$68,150	\$0	\$0
Personnel Services Total		\$575,803	\$736,431	\$673,187	\$721,148
Maintenance & Operations					
205	MEDICAL SERVICES	\$15,599	\$18,679	\$14,000	\$25,000
207	TECHNICAL PERSONNEL SERVICES	\$188	\$386	\$500	\$700
212	GOVERNMENTAL PURPOSES	\$6,132	\$4,417	\$9,600	\$10,000
213	PROFESSIONAL SERVICES	\$71,406	\$118,963	\$200,000	\$200,000
217	INVESTIGATIVE SERVICES	\$1,237	\$2,887	\$3,000	\$3,000
222	MEMBERSHIPS & SUBSCRIPTIONS	\$1,728	\$1,837	\$2,036	\$1,609
225	RECRUITMENT	\$0	\$0	\$25,000	\$20,000
226	TRAINING, TRAVEL & SUBSISTENCE	\$2,462	\$8,201	\$8,576	\$8,420
230	PRINTING & BINDING	\$198	\$126	\$300	\$300
249	CITYWIDE TRAINING	\$0	\$0	\$20,000	\$30,000
260	ADVERTISING	\$884	\$775	\$1,000	\$500
264	PROMOTIONAL ACTIVITIES	\$16,345	\$0	\$0	\$10,000
281	R & M - OFFICE EQUIPMENT	\$0	\$0	\$200	\$0
299	CONTRACT SERVICES	\$0	\$37,346	\$0	\$0
307	DUPLICATING SUPPLIES	\$745	\$958	\$1,300	\$1,000
399	MATERIALS & SUPPLIES	\$1,593	\$2,029	\$1,500	\$2,000



HUMAN RESOURCES

EXPENDITURE DETAIL

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Maintenance & Operations Total		\$118,519	\$196,604	\$287,012	\$312,529
Internal Service Charges and Reserves					
740	BUILDING SERVICES CHARGES	\$104,325	\$94,539	\$104,124	\$110,691
755	INFO. SYSTEMS MAINT. CHARGE	\$45,767	\$44,981	\$50,294	\$58,277
790	INSURANCE CHARGES	\$6,117	\$6,117	\$6,117	\$6,945
Internal Service Charges and Reserves Total		\$156,209	\$145,637	\$160,535	\$175,913
HUMAN RESOURCES Total		\$850,531	\$1,078,672	\$1,120,734	\$1,209,590
Activity	COVID-19 Response				
Activity No.	001 407 911				
Maintenance & Operations					
205	MEDICAL SERVICES	\$1,647	\$15,502	\$0	\$0
Maintenance & Operations Total		\$1,647	\$15,502	\$0	\$0
COVID-19 Response Total		\$1,647	\$15,502	\$0	\$0
GENERAL FUND Total		\$852,178	\$1,094,174	\$1,120,734	\$1,209,590
LIABILITY INS. FUND					
Activity	RISK MANAGEMENT				
Activity No.	627 407 081				
Personnel Services					
101	FULL-TIME SALARIES	\$43,447	\$43,260	\$48,063	\$52,518
120	DIFFERENTIAL PAY	\$1,309	\$1,198	\$1,300	\$1,300
140	WORKERS' COMPENSATION	\$467	\$496	\$471	\$515
150	HEALTH INSURANCE	\$8,170	\$7,298	\$12,395	\$10,840
160	RETIREMENT PLAN CHARGES	\$5,544	\$13,661	\$14,619	\$12,003
161	MEDICARE	\$714	\$767	\$697	\$762
199	PERSONNEL COMPENSATION	\$3,617	\$2,264	\$2,500	\$2,500
Personnel Services Total		\$63,267	\$68,944	\$80,045	\$80,438
Maintenance & Operations					
213	PROFESSIONAL SERVICES	\$63	\$63	\$0	\$0
222	MEMBERSHIPS & SUBSCRIPTIONS	\$150	\$0	\$450	\$300
226	TRAINING, TRAVEL & SUBSISTENCE	\$746	\$2,328	\$3,900	\$3,900



HUMAN RESOURCES

EXPENDITURE DETAIL

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
399	MATERIALS & SUPPLIES	\$382	\$390	\$400	\$400
	Maintenance & Operations Total	\$1,341	\$2,781	\$4,750	\$4,600
	Fixed Charges & Debt Services				
433	WC CLAIM COSTS	1,615,426	\$1,039,029	\$1,600,000	\$2,024,000
440	EXCESS WC INSURANCE	\$244,147	\$263,336	\$221,000	\$271,000
	Fixed Charges & Debt Services Total	\$1,859,573	\$1,302,365	\$1,821,000	\$2,295,000
	RISK MANAGEMENT Total	\$1,924,181	\$1,374,090	\$1,905,795	\$2,380,038
	LIABILITY INS. FUND Total	\$1,924,181	\$1,374,090	\$1,905,795	\$2,380,038
	HUMAN RESOURCES Total	\$2,776,359	\$2,468,264	\$3,026,529	\$3,589,628

Adopted Budget
Fiscal Year 2024

Library & Community Services





DEPARTMENT DESCRIPTION

The Library & Community Services Department provides services for all community members for their lifelong learning and growth. The Department encompasses the National City Public Library and Community Services which includes Recreation Services and the Senior Nutrition Program. The Library & Community Services Department provides information, resources, programs, and community engagement for all residents.

The Library & Community Services Department also provides staff assistance and oversight to the Board of Library Trustees, the Public Art Committee, and the Park Recreation and Senior Citizens' Advisory Committee. As part of these responsibilities, staff works closely with A Reason to Survive (ARTS) to facilitate the public art approval process and installation. They also monitor the agreement between ARTS and the City of National City for its operation of the ARTS Center.

The Department also oversees the agreements with a variety of organizations to maintain and operate facilities and programs throughout the City. Library & Community Services manages the following leases and operating agreements: EXOS to operate Las Palmas Pool, Olivewood Gardens to operate Paradise Creek Educational Park Community Garden, American Golf Corporation to operate the National City Golf Course, and the Boys and Girls Club lease. The Department also maintains a contract with San Diego County for reimbursement for the Senior Nutrition Program.

Library & Community Services also oversees the leases and agreements with non-profit organizations to operate the Stein Family Farm, the Kimball House Museum, and the National City Depot Museum and is also responsible for special events such as the Miss National City Scholarship Program and the Community Breakfasts.

NATIONAL CITY PUBLIC LIBRARY

The National City Public Library recognizes the cultural, linguistic and economic diversity in the community and seeks to inform, educate and socialize the youth and adults within the City. It supports lifelong learning, personal enrichment, and empowerment by ensuring the community has free access to a variety of materials and current technology while enjoying a positive environment that honors and celebrates the rich traditions of National City.

The National City Public Library is a 55,000 square-foot, state-of-the-art facility. Built in 2005, it houses more than 200,000 book volumes, 25,000 audio-visual materials, 122 publication subscriptions, and 35 electronic databases that support educational, vocational, and informational activities. The Library also houses 100 computers, a 16-seat computer lab, three study rooms, a local history room, and a bookstore operated by the Friends of the Library.

The National City Public Library is a transformative place where people can expand their knowledge, explore their potential, improve their workforce skills, express their talents, and engage in community service, and experience quiet, reflective time.

GOALS & OBJECTIVES

❖ Fiscal Year 2023 In Review

FY2023 continued to reflect the hard work and dedication of library staff and volunteers, the support of the Friends of the Library, and the leadership of the Board of Library Trustees and City Council. After closures and modified hours, the Library fully welcomed the public back to the Library with enhanced hours, collections, and services. The new State-funded ESL program has created opportunities for learning for our residents and enhanced the Library's successful adult literacy program. The Library still offered electronic books and magazines, streaming platforms, and Zoom for tutoring and engaging programs.

Highlights of 2023

- The Library enhanced its operating hours to accommodate greater patron use and convenience. The Library is now open Monday – Thursday from 10 a.m. to 8 p.m., Friday from 10 a.m. to 6 p.m., and Saturday from 10 a.m. to 5 p.m.
- The Library has enhanced its technology during the past year. A new Discovery Layer on the Library electronic catalog was added to facilitate ease of search functionality for patrons. The old self-checkout kiosks for patrons were replaced, eliminating problems with the old equipment. New automatic renewals and patron text notifications for courtesy and overdue notices were added for patron convenience. Mobile printing was added that enables patrons to print documents from their mobile devices. The Library's electronic records are now updated and sourced through OCLC metadata, the sole source for electronic records in North America.
- The Library has worked with materials vendors to establish shelf-ready titles that allow patrons to access library materials even faster, both in print and digitally.
- The Parks Pass grant program created opportunities for our patrons to explore Tijuana Estuary, Old Town, and Torrey Pines State Parks. A Memory Lab grant created a way for patrons to access family memories locked in older technology. The Memory Lab allows patrons to transfer data from outdated technology to new digital files.
- A new State-funded English as a Second Language (ESL) program enhanced the Adult Literacy and Digital Literacy programs already in place. Within a few short months, classes were fully booked. In addition, the latest round of Parks Pass funding mentioned previously will be utilized to enhance lessons for ESL and Digital Literacy students. In addition to new State funding, the AmeriCorps partnership has allowed the Library to harness those same State funds to pay for additional AmeriCorps member services in our literacy program.
- On-the-ground programs returned with Summer Reading, Hispanic Heritage celebration, and Halloween Booktacular. Patrons were glad to be back in the Library for exciting programs and events.
- The Library continued to leverage partnerships with schools and other stakeholders to create, promote, and offer materials and resources for engaging programs.
 - Partnered with State Library, school districts, FLEET Science Center, Stephen Birch Aquarium, and many other co-partners of the National City STEAM Collab to create and provide the NC 16 Weeks of STEAM programming. These programs create outreach opportunities for the Library and enrich students' out-of-school learning.

- The Friends of the Library have also generously funded our Summer Reading Program expenses. The Summer Reading Program was developed to prevent “summer slide” and keep students engaged in learning while away from a structured school curriculum. All Summer Reading programs were conducted in person, and our youngest patrons benefited from the reading, activities, and performers.

❖ **Insight into Fiscal Year 2024**

National City Public Library will continue to welcome our residents with a full complement of hours and an emphasis on its critical community role of offering free Wi-Fi, resources, services, and programs in an environment where physical materials coexist with digital collections and online platforms. At its core, patrons are given choices and options and can choose the ones that work for them without missing out on anything. Expanded streaming options allow for greater flexibility and patron use. With the addition of the new Link+ capability, cardholders will also be able to access physical materials outside of the library walls. In addition, each traditional resource or service will likely have a virtual counterpart for patrons to use in or out of the library as they so desire.

Looking ahead, Library services will be a more powerful and inclusive prototype with the following plans for implementation:

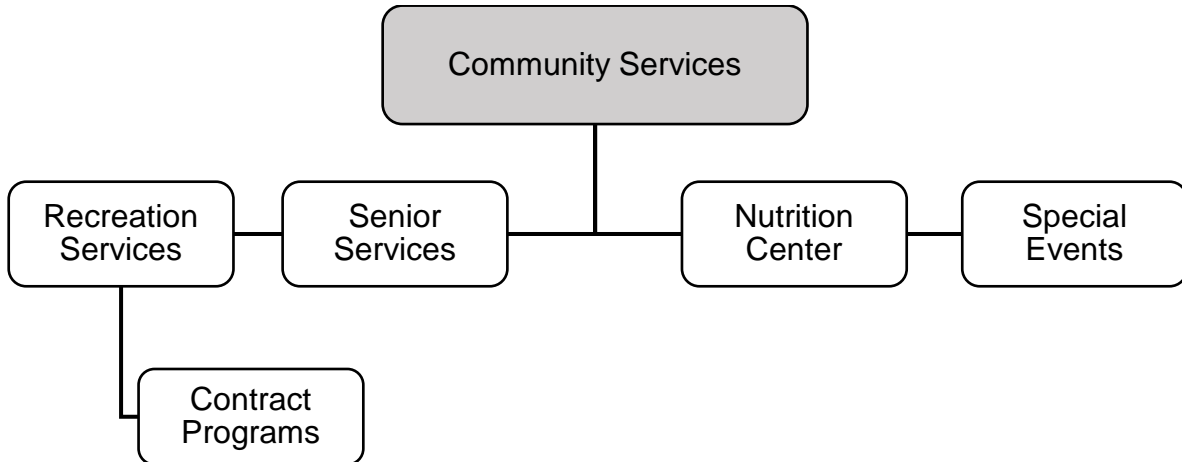
- A new State-funded Family Literacy Program to support youth and parents as their literacy learning progresses. More than a regular literacy program, this is an educational outreach program on early literacy, seeking out those families who are most at-risk and who may not visit public libraries.
- In addition to the AmeriCorps partnership, the Literacy program will also harness partnerships with local educational institutions such as Southwestern College and Pima Medical Institute to create opportunities for their work-study students.
- Following this year's success, the latest round of Parks Pass funding mentioned previously will be utilized to enhance lessons for ESL and Digital Literacy students through the end of the year.
- The Memory Lab in the Local History Room will enable our patrons to transfer data from outdated technology to new digital files. This program will also bring more attention to the Local History Room and its purpose within the library as a place to gather local historical knowledge.
- The Library will be joining other libraries in our consortium in the use of Link+, a free service that allows cardholders to borrow books not available at the National City Public Library. LINK+ is a cooperative effort among many California public and academic libraries.
- The Library will continue to partner with the State Library, school districts, the FLEET Science Center, Stephen Birch Aquarium, and many other co-partners of the National City STEAM Collab to create and provide the NC 16 Weeks of STEAM programming.
- The Library continuously seeks to capture funding from traditional and non-traditional sources to create robust opportunities for our patrons' learning and enjoyment.



PRODUCTIVITY/WORKLOAD STATISTICS

	FY 21 Actual	FY 22 Actual	FY 23 Estimated	FY 24 Projected
Visits to the Library	18,624	50,385	80,000	100,000
Virtual (Website) Visits	51,340	30,179	35,000	40,000
Computer and Wi-Fi Sessions	10,644	17,530	30,000	40,000
Program Attendance:				
In-person	0	2281	4500	5000
Remote (Distance Programming)	1,015	58	0	0
Online	9,211	0	0	0
Reference Questions Answered	10,744	12,067	13,000	14,000
Items Borrowed	16,203	41,202	50,000	65,000
Resources:				
Books	160,309	164,505	182,000	190,000
Audio-visual materials	19,678	20,170	25,000	26,000
Magazines	1,371	1,550	1,800	2,000
eBooks (Consortium Library Shared Collection)	778,998	113000	115,000	120,000
eMagazines	72	4,600	4,600	4,600
eAudiobooks and eMusic and eVideos	451,705	6,500	6,800	7,000

COMMUNITY SERVICES DIVISION ORGANIZATIONAL CHART



SIGNIFICANT CHANGES

- Reclassified two senior Library Technicians to Librarians
- Reclassified two senior Library to Circulation Supervisor



LIBRARY

AUTHORIZED POSITIONS

	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Adopted
LIBRARY			
Academic Enrichment Prog Coord	1.00	1.00	1.00
Administrative Secretary	1.00	1.00	1.00
Circulation Supervisor			
Community Development Spec III			1.00
Librarian			2.00
Library/Comm Svcs Director	0.50	0.50	0.50
Management Analyst II		0.50	0.50
Principal Library	1.00	1.00	1.00
Senior Librarian	1.00	1.00	1.00
Senior Library Technician	3.00	3.00	
LIBRARY Total	7.50	8.00	8.00

* Starting in FY2022 Hourly/Non-benefited positions are no longer included in FTE count. Budgets for hourly positions can be found in the individual department pages of Section IV of the document.



REVENUE DETAIL

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
LIBRARY FUND					
104-00000-3634	MISC. REVENUE	\$0	\$0	\$0	\$0
104-00000-3636	REFUNDS & REIMBURSEMENTS	\$0	\$0	\$0	\$0
104-00000-3420	STATE HOPTR	\$4,197	\$4,822	\$4,197	\$4,410
104-00000-3009	PROPERTY TAXES ALLOCATED	\$877,510	\$923,627	\$959,075	\$1,002,176
104-00000-3999	TRANSFERS FROM OTHER FUNDS	\$1,204,103	\$903,737	\$1,184,150	\$1,333,616
LIBRARY FUND Total		\$2,085,810	\$1,832,186	\$2,147,422	\$2,340,202
LIBRARY CAPITAL OUTLAY					
108-00000-3050	REAL PROPERTY TRANSFER TAX	\$174,143	\$307,039	\$150,000	\$170,000
108-31310-3565	BOOK FINES	\$2,586	\$11,531	\$10,000	\$10,000
LIBRARY CAPITAL OUTLAY Total		\$176,729	\$318,570	\$160,000	\$180,000
LIBRARY BONDS DEBT SERVICE FUND					
259-00000-3008	SPECIALASSESSMENT-GO BONDS	\$345,768	\$340,080	\$393,815	\$399,605
259-00000-3300	INVESTMENT EARNINGS	\$0	\$2,376	\$0	\$0
259-00000-3302	UNREALIZED GAIN/LOSS ON INVEST	\$0	(\$14,223)	\$0	\$0
LIBRARY BONDS DEBT SERVICE FUND Total		\$345,768	\$328,233	\$393,815	\$399,605
NC PUBLIC LIBRARY DONATIONS FUND					
277-31000-3637	DONATIONS	\$200	\$350	\$1,500	\$0
NC PUBLIC LIBRARY DONATIONS FUND Total		\$200	\$350	\$1,500	\$0
LIBRARY GRANTS					
320-31335-3463	OTHER STATE GRANTS	\$0	\$54,000	\$0	\$0
320-31000-3636	REFUNDS & REIMBURSEMENTS	\$0	\$0	\$0	\$0
320-31339-3463	OTHER STATE GRANTS	\$0	\$43,490	\$0	\$0
320-31333-3463	OTHER STATE GRANTS	\$0	\$0	\$0	\$0
320-31331-3463	OTHER STATE GRANTS	\$0	\$9,750	\$0	\$0
320-31330-3463	OTHER STATE GRANTS	\$0	\$16,421	\$0	\$0



REVENUE DETAIL

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
LIBRARY GRANTS Total		\$0	\$123,661	\$0	\$0
DEVELOPMENT IMPACT FEES					
325-31000-3622	Dev Impact Fees- Library	\$13,217	\$32,407	\$0	\$14,000
DEVELOPMENT IMPACT FEES Total		\$13,217	\$32,407	\$0	\$14,000
LIBRARY Total		\$2,621,724	\$2,635,407	\$2,702,737	\$2,933,807



EXPENDITURE DETAIL

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
LIBRARY FUND					
Activity	LIBRARY				
Activity No.	104 431 056				
Personnel Services					
100	PART-TIME SALARIES	\$64,643	\$289,645	\$328,000	\$386,840
101	FULL-TIME SALARIES	\$408,238	\$385,464	\$571,090	\$638,180
105	LONGEVITY	\$486	\$450	\$500	\$600
110	ALLOWANCES & STIPENDS	\$3,627	\$1,178	\$1,800	\$1,800
120	DIFFERENTIAL PAY	\$1,754	\$1,948	\$1,300	\$1,300
140	WORKERS' COMPENSATION	\$4,796	\$7,183	\$5,597	\$6,255
150	HEALTH INSURANCE	\$62,928	\$59,908	\$103,169	\$93,840
151	LTD INSURANCE	\$1,193	\$1,059	\$1,097	\$1,097
160	RETIREMENT PLAN CHARGES	\$115,050	\$143,911	\$173,709	\$145,848
161	MEDICARE	\$7,034	\$10,595	\$8,281	\$9,253
199	PERSONNEL COMPENSATION	\$12,637	\$68,081	\$27,000	\$27,000
Personnel Services Total		\$682,386	\$969,422	\$1,221,543	\$1,312,013
Maintenance & Operations					
222	MEMBERSHIPS & SUBSCRIPTIONS	\$400	\$400	\$940	\$940
226	TRAINING, TRAVEL & SUBSISTENCE	\$34	\$15	\$2,500	\$2,500
230	PRINTING & BINDING	\$0	\$0	\$200	\$200
250	POSTAGE	\$50	\$0	\$800	\$200
299	CONTRACT SERVICES	\$23,896	\$45,315	\$66,000	\$113,000
302	PERIODICALS & NEWSPAPERS	\$0	\$5,603	\$6,000	\$6,000
304	BOOKS	\$21,955	\$17,533	\$45,000	\$45,000
307	DUPLICATING SUPPLIES	\$0	\$0	\$1,300	\$1,300
399	MATERIALS & SUPPLIES	\$6,344	\$10,351	\$8,000	\$8,000
Maintenance & Operations Total		\$52,679	\$79,217	\$130,740	\$177,140
Internal Service Charges and Reserves					
740	BUILDING SERVICES CHARGES	\$540,942	\$490,202	\$539,901	\$573,954
750	VEHICLE SERVICES CHARGES	\$15,341	\$16,255	\$18,742	\$22,145
755	INFO. SYSTEMS MAINT. CHARGE	\$166,768	\$163,907	\$183,266	\$212,357
790	INSURANCE CHARGES	\$53,230	\$53,230	\$53,230	\$60,431
Internal Service Charges and Reserves Total		\$776,281	\$723,594	\$795,139	\$868,887



EXPENDITURE DETAIL

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
LIBRARY Total		\$1,511,346	\$1,772,233	\$2,147,422	\$2,358,040
LIBRARY FUND Total		\$1,511,346	\$1,772,233	\$2,147,422	\$2,358,040
LIBRARY CAPITAL OUTLAY					
Activity	LIBRARY				
Activity No.	108 431 056				
Maintenance & Operations					
299	CONTRACT SERVICES	\$10,877	\$11,094	\$12,000	\$12,000
302	PERIODICALS & NEWSPAPERS	\$22,114	\$22,271	\$23,000	\$23,400
304	BOOKS	\$4,423	\$1,759	\$10,000	\$10,000
399	MATERIALS & SUPPLIES	\$12	\$3,709	\$2,900	\$3,500
Maintenance & Operations Total		\$37,426	\$38,833	\$47,900	\$48,900
Capital Outlay					
502	COMPUTER EQUIPMENT	\$0	\$2,022	\$2,000	\$2,500
506	AUDIO-VISUAL EQUIPMENT	\$0	\$93	\$2,000	\$2,500
Capital Outlay Total		\$0	\$2,115	\$4,000	\$5,000
LIBRARY Total		\$37,426	\$40,948	\$51,900	\$53,900
LIBRARY CAPITAL OUTLAY Total		\$37,426	\$40,948	\$51,900	\$53,900
LIBRARY BONDS DEBT SERVICE FUND					
Activity	OPERATIONS				
Activity No.	259 431 000				
Maintenance & Operations					
213	PROFESSIONAL SERVICES	\$1,500	\$2,000	\$1,500	\$2,000
Maintenance & Operations Total		\$1,500	\$2,000	\$1,500	\$2,000
OPERATIONS Total		\$1,500	\$2,000	\$1,500	\$2,000
Activity	LIBRARY				
Activity No.	259 431 056				
Maintenance & Operations					
299	CONTRACT SERVICES	\$1,165	\$1,130	\$0	\$1,130



EXPENDITURE DETAIL

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Maintenance & Operations Total		\$1,165	\$1,130	\$0	\$1,130
Fixed Charges & Debt Services					
470	BOND PRINCIPAL REDEMPTION	\$290,000	\$300,000	\$315,000	\$330,000
480	BOND INTEREST REDEMPTION	\$94,225	\$85,375	\$76,150	\$66,475
Fixed Charges & Debt Services Total		\$384,225	\$385,375	\$391,150	\$396,475
LIBRARY Total		\$385,390	\$386,505	\$391,150	\$397,605
LIBRARY BONDS DEBT SERVICE FUND Total		\$386,890	\$388,505	\$392,650	\$399,605
NC PUBLIC LIBRARY DONATIONS FUND					
Activity	LIBRARY				
Activity No.	277 431 056				
Maintenance & Operations					
304	BOOKS	\$0	\$0	\$1,000	\$0
399	MATERIALS & SUPPLIES	\$0	\$0	\$500	\$0
Maintenance & Operations Total		\$0	\$0	\$1,500	\$0
LIBRARY Total		\$0	\$0	\$1,500	\$0
NC PUBLIC LIBRARY DONATIONS FUND Total		\$0	\$0	\$1,500	\$0
GRANT-C.D.B.G.					
Activity	LIBRARY PROJECT READ				
Activity No.	301 431 128				
Personnel Services					
101	FULL-TIME SALARIES	\$33,613	\$31,270	\$0	\$0
140	WORKERS' COMPENSATION	\$905	\$360	\$0	\$0
150	HEALTH INSURANCE	\$11,188	\$3,732	\$0	\$0
160	RETIREMENT PLAN CHARGES	\$16,911	\$10,738	\$0	\$0
161	MEDICARE	(\$6,066)	\$531	\$0	\$0
Personnel Services Total		\$56,552	\$46,631	\$0	\$0
LIBRARY PROJECT READ Total		\$56,552	\$46,631	\$0	\$0



EXPENDITURE DETAIL

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Activity	Housing & Grants - CARES Act.				
Activity No.	301 431 922				
Maintenance & Operations					
399	MATERIALS & SUPPLIES	\$45,630	\$5,870	\$0	\$0
Maintenance & Operations Total		\$45,630	\$5,870	\$0	\$0
Housing & Grants - CARES Act. Total		\$45,630	\$5,870	\$0	\$0
GRANT-C.D.B.G. Total		\$102,182	\$52,501	\$0	\$0
LIBRARY GRANTS					
Activity	LIBRARY				
Activity No.	320 431 056				
Maintenance & Operations					
399	MATERIALS & SUPPLIES	\$0	\$63	\$0	\$0
Maintenance & Operations Total		\$0	\$63	\$0	\$0
LIBRARY Total		\$0	\$63	\$0	\$0
Activity	LSTA FY22 Library Access ontheGo Project				
Activity No.	320 431 330				
Maintenance & Operations					
299	CONTRACT SERVICES	\$0	\$7,048	\$0	\$0
Maintenance & Operations Total		\$0	\$7,048	\$0	\$0
LSTA FY22 Library Access ontheGo Project		\$0	\$7,048	\$0	\$0
Activity	LITERACY SERVICES - ESL PROGRAM				
Activity No.	320 431 331				
Maintenance & Operations					
399	MATERIALS & SUPPLIES	\$0	\$6,992	\$0	\$0
Maintenance & Operations Total		\$0	\$6,992	\$0	\$0
LITERACY SERVICES - ESL PROGRAM Total		\$0	\$6,992	\$0	\$0



EXPENDITURE DETAIL

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Activity	PARKS PASS 2022 PROGRAMS				
Activity No.	320 431 333				
Maintenance & Operations					
399	MATERIALS & SUPPLIES	\$0	\$0	\$0	\$0
Maintenance & Operations Total		\$0	\$0	\$0	\$0
PARKS PASS 2022 PROGRAMS Total		\$0	\$0	\$0	\$0
Activity	National City Connects!: NC Public Lib.				
Activity No.	320 431 335				
Personnel Services					
100	PART-TIME SALARIES	\$0	\$11,476	\$0	\$0
101	FULL-TIME SALARIES	\$0	\$39,422	\$0	\$0
Personnel Services Total		\$0	\$50,898	\$0	\$0
Maintenance & Operations					
399	MATERIALS & SUPPLIES	\$0	\$4,123	\$0	\$0
Maintenance & Operations Total		\$0	\$4,123	\$0	\$0
National City Connects!: NC Public Lib. Total		\$0	\$55,021	\$0	\$0
Activity	LITERACY SRVCS FY2012/2013				
Activity No.	320 431 337				
Maintenance & Operations					
222	MEMBERSHIPS & SUBSCRIPTIONS	\$2,143	\$150	\$0	\$0
399	MATERIALS & SUPPLIES	\$10,461	\$1,262	\$0	\$0
Maintenance & Operations Total		\$12,604	\$1,412	\$0	\$0
LITERACY SRVCS FY2012/2013 Total		\$12,604	\$1,412	\$0	\$0
Activity	LITERACY SERVICES GRANT				
Activity No.	320 431 339				
Personnel Services					
100	PART-TIME SALARIES	\$14,142	\$13,938	\$0	\$0
140	WORKERS' COMPENSATION	\$145	\$161	\$0	\$0
160	RETIREMENT PLAN CHARGES	\$191	(\$442)	\$0	\$0



EXPENDITURE DETAIL

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
161	MEDICARE	\$214	\$238	\$0	\$0
Personnel Services Total		\$14,692	\$13,895	\$0	\$0
Maintenance & Operations					
222	MEMBERSHIPS & SUBSCRIPTIONS	\$7,381	\$12,154	\$0	\$0
299	CONTRACT SERVICES	\$995	\$0	\$0	\$0
304	BOOKS	\$496	\$3,941	\$0	\$0
399	MATERIALS & SUPPLIES	\$5,303	\$3,459	\$0	\$0
Maintenance & Operations Total		\$14,175	\$19,554	\$0	\$0
LITERACY SERVICES GRANT Total		\$28,867	\$33,449	\$0	\$0
LIBRARY GRANTS Total		\$41,472	\$103,985	\$0	\$0
LIBRARY Total		\$2,079,316	\$2,358,172	\$2,593,472	\$2,811,545



COMMUNITY SERVICES

The Community Services Division engages the community and improves the health and wellness of residents through safe and affordable services, programs, and special events.

Community Services provides a variety of cost-effective programs and services for youth, adults, and seniors at the Kimball Senior Center, George H. Waters Senior Nutrition Center, El Toyon Recreation Center, Manuel Portillo Casa De Salud Youth Center, Camacho Recreation Center, and Las Palmas Pool. The Department also collaborates with local community organizations in an effort to enhance and expand services and programs for residents.

At the George H. Waters Senior Nutrition Center, seniors are educated in proper nutrition, and the Center's dining room helps combat isolation by serving as a social hub. Home-delivered meals provide welfare checks and meals to homebound seniors. The Nutrition Center is funded by the Housing Authority, grants, and program donations.

GOALS & OBJECTIVES

❖ Fiscal Year 2023 In Review

Community Services expanded on its core services during fiscal year 2023. Camacho Recreation Center reopened its doors to the public in January 2023, offering an opportunity for the community to engage in the fitness room, open gym sports, and contracted youth sports. Casa de Salud Youth Center has remained a hub for youth and teen programming in National City. This year marks the one-year anniversary of the ESports program. Youth can participate in various activities including crafts, sports, gaming field trips, and out-of-school time programming.

Highlights of 2023

The Community Services division continued to expand programming for seniors and youth at our facilities and parks. Camacho Gym was reopened to the public in January 2023. Youth basketball classes started in mid-January for ages 4 - 17. The basketball classes are taught by a contracted instructor and are offered Monday through Thursday. City staff instructors are leading the Futsal classes held every Friday; this is a low-cost class for youth to practice and develop soccer and futsal skills. Additionally, open gym hours are offered for residents to enjoy open play basketball, volleyball, and futsal. Arts and Crafts classes will start in May 2023, taught by City staff.

Zumba starts back up at El Toyon, with a new contractual instructor every Monday. Participants are eager to dance and engage in physical fitness in a group setting. Ballet Folklorico has continued to be a successful program offered through an independent contractor at El Toyon Recreation Center. In addition, a new program was implemented at Casa de Salud – Cultural Dance Class; this is a volunteer-led program and free for ages five and older. Casa de Salud continues to offer the popular ESports for teens and incorporates 3D printing, computer building for gaming, and bitcoin tutoring.

In order to keep our senior community members active, we partnered with The San Diego Foundation through their Age-Friendly Communities grant program to offer four Senior Dances and eight Senior Saturdays at Kimball Park. The Senior Dances are offered quarterly, and the Senior Saturdays are offered every second Saturday of the month.



During the year, we continued to recruit for the Contract instructor program and have brought new opportunities to Camacho and El Toyon Recreation Center for youth, adults, and seniors. Special Events included a successful A Kimball Holiday, Summer Movies in the Park, Miss National City, and Community Service Day.

❖ Insight into Fiscal Year 2024

Community Services will reopen two of its renovated facilities with an emphasis on creating spaces for community members to engage in recreational activities, contract classes, and facility use permits. Although construction closed these facilities, their renovation will lead to even greater popularity among our community members.

- ❑ Las Palmas Pool was scheduled to be closed from May 2022 to June 2023 for emergency repairs and widening. The municipal pool will reopen in summer 2023 and we are anticipating even greater participation than before.
- ❑ The MLK North Room and Kitchen is currently receiving a facelift through CDBG funding and completion is set for June 2023. Staff is working to activate the space for summer by offering health and wellness classes and Senior Socials.
- ❑ The Kimball Senior Center construction is ongoing and part of the Kimball Highland Master Plan. This facility is scheduled to reopen to the public in FY25.

Looking ahead, Community Services will offer the following programs and opportunities for our residents:

- ❑ Continue to build summer programming with Summer Day Camp programs. Offering local field trips, free lunch programs, and safe out-of-school time enrichment activities for youth.
- ❑ Create a City-wide volunteer program that harnesses the dedication of local volunteer clubs
- ❑ Present a Cultural Arts Plan to City Council for approval in order to create a functional Public Arts Program that increases the amount of public art in the city and also delineates the procedures for public art installation
- ❑ Support our cultural assets to better maintain and support our local history resources and assist in educating the public
- ❑ Build the After-School Program approved by City Council to provide a youth sports program and other out-of-school-time activities.
- ❑ Create senior programming for nutrition education and wellness
- ❑ Continue Senior Dances, with more offerings throughout the year
- ❑ Develop a Senior Excursion Program
- ❑ Contract with additional instructors to engage our community members and offer new and exciting classes for their lifelong learning and enjoyment
- ❑ Increase sponsorship levels for Special Events and programs to help offset costs
- Continue improving marketing strategies to increase attendance at special events and the overall department's visibility within the community
- ❑ Create a more comprehensive facility permit rental process to include developing a refund policy



COMMUNITY SERVICES

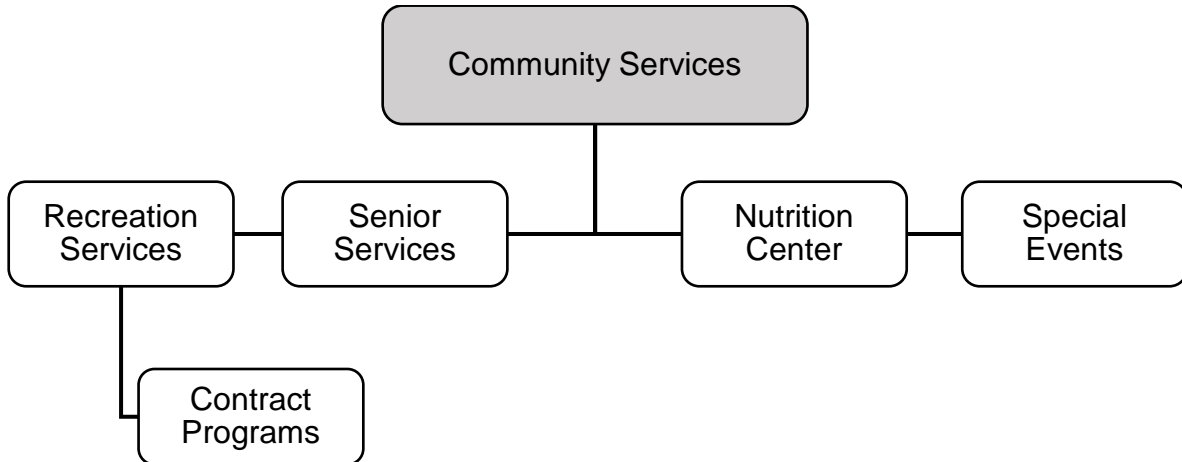
- Organize family-friendly special events including: Community Service Day, NC Gets Active, Summer Movies in the Park, Miss National City Educational Pageant, Volunteer Appreciation Dinner, Family Tennis Day, and A Kimball Holiday. Continue to partner with other City departments to assist with various events, such as National Night Out.

PRODUCTIVITY/WORKLOAD STATISTICS

	FY 21 Actual	FY 22 Actual	FY 23 Estimated	FY 24 Projected
Kimball Senior Center Attendance	0	0	0	0
Manuel Portillo Casa De Salud Youth Center Attendance	1,373	1,438	1500	1800
Camacho Recreation Center Attendance	53	0	2000	2500
El Toyon Recreation Center Attendance	633	980	1300	1500
Martin Luther King Community Center Attendance	0	120	500	1000
Las Palmas Pool Attendance	33,825	19,000	3,000	40,000
Special event attendance ¹	1,177	2,300	2,500	2,700
Facility Rentals	0	500	700	700
Youth Meals Served	105,877	105,877	107,000	109,000
Senior Meals Served at Nutrition Center	28,100	35,731	39,000	39,000
Senior Home Delivered Meals	17,676	20,295	21,000	21,000

¹ Special events include Community Service Day, NC Gets Active, Summer Movies in the Park Series, Miss National City Educational Pageant, Volunteer Appreciation Dinner, Family Tennis Day, and A Kimball Holiday.

COMMUNITY SERVICES DIVISION ORGANIZATIONAL CHART



SIGNIFICANT CHANGES

- Build out the after-school program approved by City Council by adding 1 FT staff as Recreation Program Coordinator and part-time staff to provide new after-school programming.



COMMUNITY SERVICES

AUTHORIZED POSITIONS BY DEPARTMENT

	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Adopted
COMMUNITY SERVICES			
Community Services Manager		1.00	1.00
Executive Chef	1.00	1.00	1.00
Food Services Worker	0.75	0.75	0.75
Home Delivered Meals Coord	1.00	1.00	1.00
Home Delivered Meals Driver	1.50	1.50	2.00
Library/Comm Svcs Director	0.50	0.50	0.50
Management Analyst II		0.50	0.50
Nutrition Program Manager	1.00	1.00	
Nutrition Services Supervisor			1.00
Recreation Center Supervisor	2.75		
Recreation Program Coord			1.00
Recreation Superintendent	1.00		
Recreation Supervisor		2.75	2.75
Senior Office Assistant	1.00	1.00	1.00
Sous Chef	1.00	1.00	1.00
COMMUNITY SERVICES Total	11.50	12.00	13.50

* Starting in FY2022 Hourly/Non-benefited positions are no longer included in FTE count. Budgets for hourly positions can be found in the individual department pages of Section IV of the document.



COMMUNITY SERVICES

REVENUE DETAIL

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
GENERAL FUND					
001-41000-3650	CASA YOUTH FUNDRAISING	\$0	\$149	\$2,000	\$2,000
001-41000-3312	RENT AND LEASES	\$6,215	\$1,984	\$3,000	\$5,000
001-41000-3317	RENTAL-LAS PALMAS GOLF COURSE	\$36,000	\$225,388	\$98,000	\$98,000
001-41000-3572	RECREATION PROGRAM REVENUE	\$907	\$4,169	\$2,300	\$1,300
001-41000-3574	SWIMMING POOL REVENUE	\$339,139	\$160,589	\$85,000	\$340,000
001-41000-3637	SPONSORSHIPS AND DONATIONS	\$9,697	\$6,265	\$8,000	\$8,000
001-41000-3598	CONTRACT CLASS RECREATION	\$6,696	\$19,729	\$33,000	\$20,000
GENERAL FUND Total		\$398,654	\$418,273	\$231,300	\$474,300
RECREATION Total		\$398,654	\$418,273	\$231,300	\$474,300



COMMUNITY SERVICES

REVENUE DETAIL

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
NUTRITION					
166-41429-3636	REFUNDS & REIMBURSEMENTS	\$0	\$446	\$0	\$0
166-41429-3517	NUTRITION INCOME - DELIVERED ME	\$8,695	\$9,157	\$9,000	\$9,000
166-41429-3514	NUTRITION INCOME - CATERED MEAL	\$230	\$0	\$3,600	\$3,600
166-41429-3516	NCNP - NON-MEALS DONATIONS	\$1,055	\$60	\$0	\$0
166-41429-3515	NUTRITION - PROGRAM INCOME	\$56,689	\$54,970	\$60,000	\$60,000
166-00000-3999	TRANSFERS FROM OTHER FUNDS	\$508,832	\$526,641	\$703,035	\$772,900
166-00000-3636	REFUNDS & REIMBURSEMENTS	\$0	\$0	\$0	\$0
166-41429-3470	COUNTY GRANTS	\$354,540	\$333,159	\$341,000	\$341,000
NUTRITION Total		\$930,040	\$924,433	\$1,116,635	\$1,186,500
NUTRITION CENTER Total		\$930,040	\$924,433	\$1,116,635	\$1,186,500



COMMUNITY SERVICES

EXPENDITURE DETAIL

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
GENERAL FUND					
Activity	COMMUNITY SERVICES				
Activity No.	001 441 058				
Refunds, Contributions & Special Paymnts					
650	AGENCY CONTRIBUTIONS	\$0	\$0	\$10,000	\$10,000
650	CASA YOUTH FUNDRAISING	\$0	\$743	\$2,000	\$2,000
650	SPONSORSHIPS AND DONATIONS	\$5,090	\$7,270	\$8,000	\$8,000
Refunds, Contributions & Special Paymnts Total		\$5,090	\$8,013	\$20,000	\$20,000
Personnel Services					
100	PART-TIME SALARIES	\$96,193	\$142,108	\$278,000	\$367,340
101	FULL-TIME SALARIES	\$246,728	\$258,282	\$393,622	\$482,616
102	OVERTIME	\$13,010	\$33,760	\$30,000	\$30,000
110	ALLOWANCES & STIPENDS	\$0	\$1,066	\$1,800	\$1,800
120	DIFFERENTIAL PAY	\$8,845	\$10,376	\$3,575	\$3,575
140	WORKERS' COMPENSATION	\$10,024	\$10,405	\$13,436	\$17,123
150	HEALTH INSURANCE	\$40,517	\$31,296	\$62,886	\$69,450
151	LTD INSURANCE	\$680	\$508	\$1,097	\$1,097
160	RETIREMENT PLAN CHARGES	\$83,786	\$97,205	\$119,727	\$110,297
161	MEDICARE	\$5,511	\$6,983	\$5,708	\$6,997
199	PERSONNEL COMPENSATION	\$10,019	\$6,666	\$0	\$0
Personnel Services Total		\$515,312	\$598,655	\$909,851	\$1,090,295
Maintenance & Operations					
222	MEMBERSHIPS & SUBSCRIPTIONS	\$3,457	\$3,133	\$3,310	\$3,540
226	TRAINING, TRAVEL & SUBSISTENCE	\$1,595	(\$200)	\$5,000	\$5,500
264	PROMOTIONAL ACTIVITIES	\$92,120	\$68,163	\$105,050	\$95,050
299	CONTRACT SERVICES	\$305,018	\$355,387	\$201,000	\$441,000
301	OFFICE SUPPLIES	\$2,719	\$4,320	\$4,500	\$5,200
305	MEDICAL SUPPLIES	\$35	\$1,705	\$800	\$1,600
307	DUPLICATING SUPPLIES	\$677	\$693	\$700	\$700
311	RECREATIONAL SUPPLIES	\$4,603	\$8,465	\$31,000	\$46,500
318	WEARING APPAREL	\$1,178	\$1,484	\$1,500	\$3,000
Maintenance & Operations Total		\$411,403	\$443,150	\$352,860	\$602,090
Internal Service Charges and Reserves					



COMMUNITY SERVICES

EXPENDITURE DETAIL

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
740	BUILDING SERVICES CHARGES	\$554,344	\$502,347	\$553,277	\$588,174
750	VEHICLE SERVICES CHARGES	\$17,550	\$18,596	\$21,441	\$25,334
752	VEHICLE LEASE CHARGE	\$6,332	\$5,920	\$5,920	\$5,920
755	INFO. SYSTEMS MAINT. CHARGE	\$76,645	\$75,330	\$84,227	\$97,597
790	INSURANCE CHARGES	\$29,520	\$29,520	\$29,520	\$33,514
Internal Service Charges and Reserves Total		\$684,391	\$631,713	\$694,385	\$750,538
Fixed Charges & Debt Services					
455	LEASE PAYMENT	\$2,000	\$2,000	\$2,000	\$2,000
Fixed Charges & Debt Services Total		\$2,000	\$2,000	\$2,000	\$2,000
COMMUNITY SERVICES Total		\$1,618,195	\$1,683,531	\$1,979,096	\$2,464,923
Activity TINY TOTS					
Activity No. 001 441 412					
Personnel Services					
100	PART-TIME SALARIES	\$277	\$17,641	\$0	\$0
140	WORKERS' COMPENSATION	\$12	\$647	\$0	\$0
160	RETIREMENT PLAN CHARGES	\$4	\$642	\$0	\$0
161	MEDICARE	\$4	\$258	\$0	\$0
Personnel Services Total		\$297	\$19,188	\$0	\$0
TINY TOTS Total		\$297	\$19,188	\$0	\$0
Activity SUPREME TEEN PROGRAM					
Activity No. 001 441 419					
Maintenance & Operations					
399	MATERIALS & SUPPLIES	\$0	(\$1,082)	\$0	\$0
Maintenance & Operations Total		\$0	(\$1,082)	\$0	\$0
SUPREME TEEN PROGRAM Total		\$0	(\$1,082)	\$0	\$0
GENERAL FUND Total		\$1,618,492	\$1,701,637	\$1,979,096	\$2,464,923

NUTRITION

Activity NUTRITION CENTER
Activity No. 166 441 429



COMMUNITY SERVICES

EXPENDITURE DETAIL

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Transfers Out					
099	TRANSFERS TO OTHER FUNDS	\$0	\$0	\$48,000	\$48,000
Transfers Out Total		\$0	\$0	\$48,000	\$48,000
Personnel Services					
100	PART-TIME SALARIES	\$46,366	\$328	\$64,000	\$65,920
101	FULL-TIME SALARIES	\$305,009	\$246,234	\$335,664	\$389,016
102	OVERTIME	\$632	\$11,159	\$0	\$0
120	DIFFERENTIAL PAY	\$3,978	\$5,678	\$4,888	\$4,888
140	WORKERS' COMPENSATION	\$12,185	\$12,838	\$10,509	\$12,184
150	HEALTH INSURANCE	\$60,135	\$40,480	\$91,867	\$87,570
151	LTD INSURANCE	\$584	\$331	\$731	\$731
160	RETIREMENT PLAN CHARGES	\$95,169	\$99,149	\$102,099	\$88,905
161	MEDICARE	\$5,270	\$5,408	\$4,867	\$5,641
199	PERSONNEL COMPENSATION	\$28,292	\$52,576	\$15,700	\$15,700
Personnel Services Total		\$557,619	\$474,181	\$630,325	\$670,555
Maintenance & Operations					
211	LAUNDRY & CLEANING SERVICES	\$4,082	\$7,025	\$5,000	\$6,000
234	ELECTRICITY & GAS	\$29,576	\$36,571	\$30,000	\$50,000
236	WATER	\$0	\$2,224	\$4,500	\$4,500
270	PERMITS & LICENSES	\$446	\$510	\$600	\$600
292	R&M KITCHEN EQUIPMENT	\$0	\$2,661	\$10,000	\$10,000
299	CONTRACT SERVICES	\$50,009	\$33,002	\$66,350	\$26,550
301	OFFICE SUPPLIES	\$1,783	\$3,639	\$2,200	\$2,500
312	CONSUMABLE SUPPLIES	\$23,413	\$57,190	\$55,000	\$60,000
313	FOOD SUPPLIES	\$218,241	\$271,282	\$237,000	\$275,000
318	WEARING APPAREL	\$0	\$0	\$0	\$4,900
Maintenance & Operations Total		\$327,549	\$414,104	\$410,650	\$440,050
Internal Service Charges and Reserves					
750	VEHICLE SERVICES CHARGES	\$14,275	\$15,126	\$17,440	\$20,607
790	INSURANCE CHARGES	\$6,420	\$6,420	\$6,420	\$7,289
Internal Service Charges and Reserves Total		\$20,695	\$21,546	\$23,860	\$27,895
NUTRITION CENTER Total		\$905,863	\$909,831	\$1,112,835	\$1,186,500



COMMUNITY SERVICES

EXPENDITURE DETAIL

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
NUTRITION Total		\$905,863	\$909,831	\$1,112,835	\$1,186,500
REIMBURSABLE GRANTS CITYWIDE					
Activity	County of San Diego Community Grant				
Activity No.	282 441 340				
Maintenance & Operations					
264	PROMOTIONAL ACTIVITIES	\$4,969	\$5,000	\$0	\$0
Maintenance & Operations Total		\$4,969	\$5,000	\$0	\$0
County of San Diego Community Grant Total		\$4,969	\$5,000	\$0	\$0
Activity	The San Diego FOUNDATION Grant				
Activity No.	282 441 341				
Maintenance & Operations					
264	PROMOTIONAL ACTIVITIES	\$0	\$38,079	\$0	\$0
Maintenance & Operations Total		\$0	\$38,079	\$0	\$0
The San Diego FOUNDATION Grant Total		\$0	\$38,079	\$0	\$0
Activity	Community Enhancement Grant				
Activity No.	282 441 342				
Maintenance & Operations					
299	CONTRACT SERVICES	\$0	\$0	\$0	\$0
Maintenance & Operations Total		\$0	\$0	\$0	\$0
Community Enhancement Grant Total		\$0	\$0	\$0	\$0
REIMBURSABLE GRANTS CITYWIDE Total		\$4,969	\$43,079	\$0	\$0
GRANT-C.D.B.G.					
Activity	TINY TOTS				
Activity No.	301 441 412				
Personnel Services					
100	PART-TIME SALARIES	\$0	\$0	\$0	\$0
140	WORKERS' COMPENSATION	\$0	\$0	\$0	\$0
160	RETIREMENT PLAN CHARGES	\$0	\$0	\$0	\$0



COMMUNITY SERVICES

EXPENDITURE DETAIL

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
161	MEDICARE	\$0	\$0	\$0	\$0
Personnel Services Total		\$0	\$0	\$0	\$0
TINY TOTS Total		\$0	\$0	\$0	\$0
Activity	SUPREME TEEN PROGRAM				
Activity No.	301 441 419				
Personnel Services					
100	PART-TIME SALARIES	\$36,042	\$4,530	\$0	\$0
140	WORKERS' COMPENSATION	\$945	\$289	\$0	\$0
160	RETIREMENT PLAN CHARGES	\$448	\$59	\$0	\$0
161	MEDICARE	\$503	\$98	\$0	\$0
Personnel Services Total		\$37,938	\$4,976	\$0	\$0
Maintenance & Operations					
399	MATERIALS & SUPPLIES	\$12,694	\$19,974	\$0	\$0
Maintenance & Operations Total		\$12,694	\$19,974	\$0	\$0
SUPREME TEEN PROGRAM Total		\$50,633	\$24,950	\$0	\$0
GRANT-C.D.B.G. Total		\$50,633	\$24,950	\$0	\$0
COMMUNITY SERVICES Total		\$2,579,957	\$2,679,497	\$3,091,931	\$3,651,424

Adopted Budget
Fiscal Year 2024

Police





DEPARTMENT DESCRIPTION

It is the purpose of the National City Police Department to protect the diverse community we serve with duty, honor and integrity in order to provide the highest level of public service possible to residents and visitors. Providing this level of service means improving public safety by working to prevent and reduce crime, while respecting the rights and dignity of others.

The Police Department is comprised of 88 sworn officers, 40 professional staff members and numerous volunteers who serve approximately 63,000 residents within nine square miles.

Through Crime Prevention tactics, the Police Department works to recognize potential crimes, then takes action to address them. We are dedicated to public education on crime prevention techniques so that residents, visitors and business owners are less likely to be victimized.

Our Department-wide goals are accomplished through intentions set by annual staffing recommendations, evaluation of the Department's organizational structure and continued improvement of the services we offer.

The National City Police Department practices continuous improvement of our community-based policing philosophy by increasing outreach; reform and expansion of detective-based duties and making ourselves more accessible to the public.

This Department has four divisions including, Investigations, Operations, Patrol and Volunteer Programs.

PATROL DIVISION: NEIGHBORHOOD POLICING TEAM I, TEAM II, and TEAM III

The Patrol Division is the largest division in the Police Department, providing the community with first responders 24 hours a day, 7 days a week.

Homeless Outreach Mobile Engagement (HOME)

The Homeless Outreach Mobile Engagement (HOME) is a specialized group who work in conjunction with PERT (Psychiatric Emergency Response Team), Alpha Project, McAlister Institute, and Code Enforcement to provide wraparound services for the homeless. The team is relationship focused and works to find individual solutions to the problems that have people living on the streets.

Mobile Field Force (MFF)

These officers are specially trained to respond to public shows of civil disobedience, such as riots, and use organized tactics to disburse crowds to regain control of the situations.

Active Shooter Response Deployment

All sworn officers are trained to respond to active shooter situations in a school, workplace or public gathering.

Traffic Unit

Traffic enforcement continues to be a Department priority. The overall goal of the Traffic Unit is to provide safe and congestion-free streets for all motorists, bicyclists and pedestrians.

As part of the grants provided by the Office of Traffic Safety, the Traffic Unit conducts various operations throughout the year to include: DUI Checkpoints, DUI roving patrols, Primary Collision



Factor and distracted driving enforcement. Additionally, the Traffic Unit conducts enforcement activities to ensure pedestrian and motorcycle safety.

Canine Unit (K-9)

Officers assigned to the Canine Unit work with police service dogs within the Patrol Division. They are responsible for building and area searches, tracking suspects and objects, and provide officer assistance during felony calls and tactical operations. During critical incidents, K-9 units provide essential support that minimizes the risk and danger to officers and citizens. This unit routinely works cases involving felony vehicle and pedestrian stops, search warrants, and fleeing suspects.

Special Weapons and Tactics (SWAT) and Crisis Negotiations Team (CNT)

Officers are selected from the Patrol and Investigations Divisions. These officers train on a monthly basis to maintain the ability to support division operations. Both teams are involved in high-risk search warrants, barricaded suspect and hostage situations, and active shooter incidents.

Animal Control Unit

The Police Department's Animal Control Unit is responsible for enforcing state and local animal welfare laws who also function as Humane Officers within the scope of their authority. This Unit oversees and enforces California State Laws regarding Sentry dogs, assistance dogs, vicious dogs and guide dogs and performs pet store, circus, and petting zoo inspections.

The duties include following leash and confinement laws, as well as securing animal bite quarantines in order to limit human exposure from domestic and wild animals that may carry rabies.

Animal Regulations officers work with the public to resolve animal issues and protect them from aggressive or poisonous animals by tracking and transporting stray and/or unwanted animals.

In addition, Animal Regulations Officers hold animal education seminars, coordinate public dog rabies vaccination and licensing clinics, and act as the liaison between the City, contract veterinarians and the animal shelter.

COMMUNITY SERVICES UNIT

The Community Services Unit coordinates the efforts of School Resource Officers (SROs). These officers are assigned to 10 primary schools, two secondary schools and one high school with the goal of improving trust, communication, relationships and understanding between youth and police officers. This Unit has several youth outreach programs including Adopt-A-School, Stranger Awareness for Emergencies (SAFE), and Sports Training Academics and Recreation/Police Athletics (STAR/PALS).

The Community Services Unit also facilitates other valuable juvenile and community services, such as Community Assessment Team, Department Diversion Program, Psychological Emergency Response Team (PERT), Domestic Violence Response Team, and District Attorney's Victim Assistance Program. The Unit also provides the opportunity for community members and law enforcement candidates to get a first-hand look at the services officers provide to our community through the Department's Ride-Along program.



Business Liaison Program

The City along with the National City Police Department has created the Business Liaison Program with the goal of improving the partnership between City government and the business community. Specifically, the program exists to resolve conflict and chronic quality of life issues such as illegal dumping, graffiti, loitering, prostitution and homelessness, affecting the business community in National City.

Officers assigned to the Business Liaison Program also make recommendations for security improvements in and around businesses.

Youth Advisory Group

Students from Sweetwater High School participate as members of the Chief's Youth Advisory Group, which meets quarterly to discuss youth, community, and law-related topics that concern the youth. Members of the Advisory Group also participate in community events.

Cadet Program

The National City Police Department Cadet program was established in the mid '60s. It is a component of the Cadet Explorer Scouts, part of the Scouts of America and Learning for Life. Participating students must be at least 14 years old and in the ninth grade, with a minimum 2.0 GPA. They must also pass a background investigation and oral interview.

Cadets attend bi-weekly meetings and receive training to help patrol officers during various events in the City such as crowd control, traffic direction and provide other assistance at community events.

After becoming a Cadet, candidates are required to attend either a Beta Academy or live-in academy during the first year of membership. In these academies, Cadets learn defensive tactics, handcuffing techniques, traffic stops, physical training, firearms, arrest and control and criminal law. The Cadets also host one fundraiser to help offset costs of member events such as the end of year trip to Knott's Berry Farm and Padres Games. Cadets are encouraged to get involved in related social events such as field and camping trips as well as Cadet Scouting sponsored events throughout San Diego County.

Senior Volunteer Program (SVP)

The Senior Volunteer Program is made up of civilian volunteers who patrol the streets as an extra set of eyes and ears for the Police Department. In addition to patrolling their community, SVP members help alleviate police use by working community events. Members of the Senior Volunteer Patrol must pass a background check, have medical clearance, possess a valid driver's license, be at least 50 years old, and live within the County of San Diego.

Shop with a Cop

As part of a regional law enforcement tradition, the National City Police Department has participated in the Shop with a Cop event. This community-based event pairs officers with children from their community during the holiday season for a day at Seaworld and Target. This event is made possible with contributions made to the STARPAL group and the hosting agency. This year, the National City Police Department is the host agency and will carry the majority of the fundraising events for this worthwhile cause.



INVESTIGATIONS DIVISION

Investigations Division detectives respond to homicides, crimes against children and other serious crime incidents. The Investigation Division manages complex and proactive crime scene investigations using emerging technology, as well as continuing to investigate “Homicide Cold Case” reviews.

Gang Enforcement Team (GET)

Members of the Gang Enforcement Team (GET) focus on gang crime and coordinate with detectives regarding gang-related investigations for proactive enforcement to prevent gang crime. These officers work in a uniform capacity by performing nightly street patrols, conduct presentations on gang awareness for various groups and prevent “at risk” youth from joining gangs through a campaign of education, intervention and awareness. Gang Enforcement officers work with the San Diego District Attorney’s Office to investigate complex gang cases and identify some of the most violent offenders.

Property and Evidence Unit

The Property & Evidence Unit is staffed by civilian personnel. The Unit’s primary duty is to receive and safeguard impounded evidence and seized property from officers as well as maintain the integrity of the chain of custody. The Unit also processes evidence collected during National City Police Department investigations, which includes fingerprints, DNA, video, photographs and evidence work requests from the District Attorney’s Office.

Crime Analysis Unit

The Crime Analysis Unit is the clearinghouse for Law Enforcement intelligence information and crime data for the Police Department. The Department’s civilian Crime Analyst reviews all crime related reports and performs data mining and analysis to produce statistical reports on crime trends and series to assist in solving crimes. The Analyst tracks crime patterns and forecasts when and where future criminal activity is likely to occur, which often leads to arrests. The crime data and statistical reports from the Crime Analyst allow police administrators to use department resources in a more efficient manner. Crime information is also provided to officers and other agencies through the use of the Automated Regional Justice Information System (ARJIS).

Major responsibilities of the Crime Analyst include producing monthly and annual reports as well as tracking the Registered Sex Offender Program.

SUPPORT UNITS

Records Division

The Records Division processes all crime/incident reports, arrests and accidents, as well as prepares and reviews reports for the District Attorney’s Office and Probation and Parole departments for completeness and accuracy. Records employees respond to requests for reports from the public, media, other law enforcement agencies, and insurance companies. They also process background check requests, court subpoenas and copies of criminal records.

Records Division staff is also responsible for the data entry of crime reports, field interviews, citations and traffic collisions for crime reporting by the Crime Analysis Unit, Department of Justice, FBI, and San Diego association of Governments (SANDAG).



In addition to performing critical records functions, Records Division staff provide fingerprinting services and update databases as required by law for registering sex, arson and narcotic offenders. The Unit is also responsible for sealing criminal records when ordered by the court and purging records.

Megan's Law

On the Megan's Law Website the public can view sex offender lists that include their name, address, picture, aliases, tattoos, offenses and other information. A map of where sex offenders live can be accessed at: www.arjis.net or www.caaq.state.ca.us

Communications Center

The Department is a member of the County's Regional Communication System (RCS). As part of the regional network, the Communications Center is able to contact other agencies directly, dispatch an all point bulletins (APB) countywide or regionally, work mutual-aid incidents, and communicate with other City departments. The System also enables individual officers to communicate directly with other agencies directly during emergencies via their hand held and vehicle police radios.

Communications Center personnel monitor public safety and security cameras. The Department and City are currently working to increase community safety by adding and upgrading these cameras throughout the City.

Training Unit

The Training Unit monitors continuing education so that all employees remain up-to-date on the latest trends and requirements in law enforcement. This Unit also assigns and coordinates POST Training as well as training within and outside of the county as needed.

In-house training includes: Canine, SWAT, qualification shoots, active shooter, vehicle pursuit and legal updates, among others. The Training Unit also coordinates other Federal, State and agency-mandated training.

SPECIAL UNITS

Homeland Security Unit

The Homeland Security Unit has had Department representatives practice and incorporate the Incident Command System (ICS), evacuation plans, critical incident management, and Homeland Security drills and exercises into their Department. These representatives attend regularly scheduled FBI's Joint Terrorism Task Force meetings and regional disaster / critical incidents table top exercises.

This Unit facilitates and supervises the Department's Terrorism Liaison Officers (TLO) using one officer from each squad or unit to brief fellow officers on intelligence information sent by the Homeland Security Unit. These TLOs acts as field resources for Homeland Security matters for proper inter-agency notification.

GOALS & OBJECTIVES

1. COMMUNITY ENGAGEMENT

Address Community Issues That Affect Crime and Quality of Life

- Homelessness / Mental Illness
- Crime Trends (Crime Analysis)
- Police Regulated Businesses

Community Partnerships

- New Partnerships / Dialogue / Responsive

Community Engagement Priorities

- Residents / Schools / Service Organizations / Businesses
- Quality, Not Quantity
- Department Member Involvement

2. OPERATIONAL READINESS

Recruitment and Retention

- Continue the Hiring of Quality Team Members
- Retain Our Quality Team members
- Re-Fill Understaffed Specialty Units
- Emphasis on the Dispatch Unit – Fully Staff

Operational Readiness

- Critical Incident Training
- Equipment
- Shotgun Replacement for all Vehicles (less lethal)
- New Vehicles

Community Resilience

- Emergency Planning
- Active Shooter

3. EMPLOYEE DEVELOPMENT

Succession Planning- Completed and being implemented with recommendations

- Promotional Workshops
- Mentoring Program
- Fine-Tune On-Boarding of New Officers
- DISC Assessment / Emotional Intelligence
- Recent Hires / FTO Program
- “Create an environment conducive to learning”

Team Building Workshops

- Sworn & Professional
- Officer Wellness

4. TECHNOLOGY

Technology Committee

- Strategic approach
- Identify Needs / Revenue Sources / Grants
- Project Research / Recommendations
- Mall Antenna Installation (March-April)



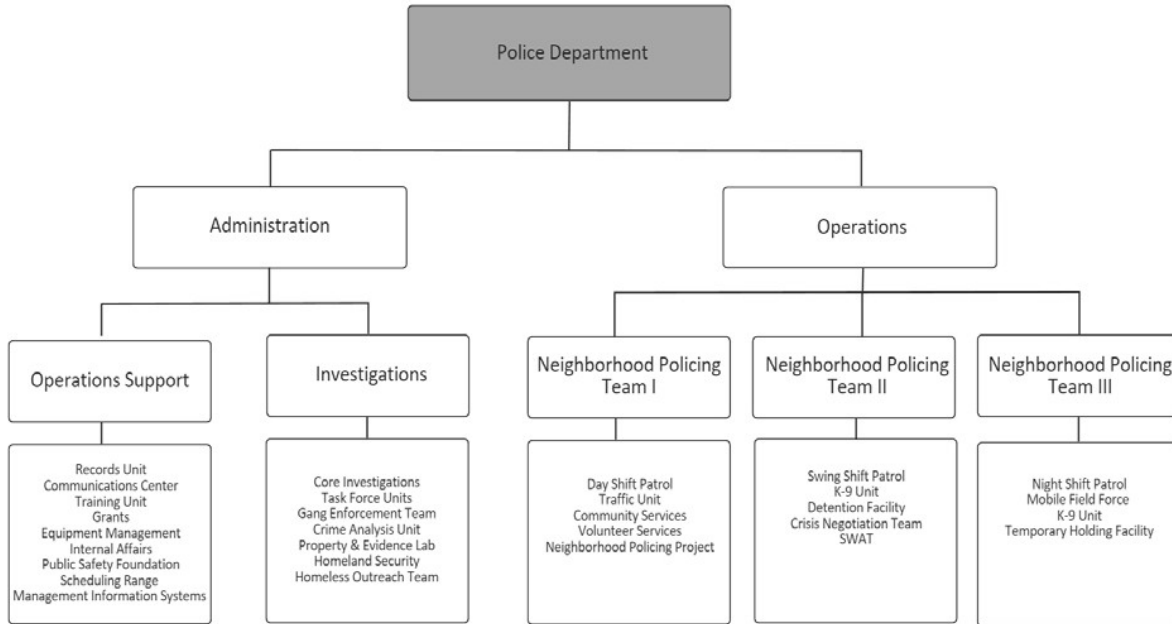
5. CIP AND PERSONNEL PENDING PROJECTS

- Research Remodel for Investigations Division
- Upgrade the generator system to be operational during a power outage
- Shooting Range
- Branding – Wall Plaques
- DOJ Independent OIS Teams / Regional Team
- Ongoing Training (Department and State Mandated)
- Furniture and Technology Upgrade - Community Room
 - Utilize Community Room to Host Training Classes
 - In-house Training Room

PRODUCTIVITY/WORKLOAD STATISTICS

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual
Crime Statistics:			
Total crime incidents	1,511	1,650	1,575
Violent crime incidents	351	368	322
Property crime incidents	1,160	1,282	1,253
Domestic Violence incidents	681	673	615
Value of stolen property	\$6,878,369	\$5,007,895	\$7,184,038
Value of recovered property	\$4,432,320	\$2,549,203	\$3,886,236
Total Calls for Service	59,420	59,672	58,765
Percentage of stolen property recovered	64%	51%	54%

DEPARTMENT ORGANIZATIONAL CHART





SIGNIFICANT CHANGES

The National City Police Department has some significant changes and notable accomplishments over the last year that will extend into the new Fiscal year. These significant changes since July 1, 2023 include:

- Staffing new police officers, to bring the Police Department to a total of 88 sworn Police Officers.
- Police CAD upgrade in the Police Department Communication Center. Computer-aided dispatch (CAD) systems are utilized by dispatchers, call-takers, and 911 operators to prioritize and record incident calls, identify the status and location of responders in the field, and effectively dispatch responder personnel to better serve the community.
- Upgraded Department Operations Center (DOC). A DOC is a physical facility or location similar to the City/County Emergency Operations Center (EOC). However, the purpose of a DOC is to manage and coordinate events specific to that department, which in this case would be the Police Department.
- Collection of RIPA data. RIPA, known as the Racial and Identity Profiling Act (RIPA), the bill requires all law enforcement agencies in the state to “collect perceived demographic and other detailed data regarding pedestrian and traffic stops”.



POLICE

AUTHORIZED POSITIONS

	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Adopted
POLICE			
Administrative Secretary	1.00	1.00	1.00
Animal Regulations Officer	2.00	3.00	2.00
Assistant Chief Of Police		1.00	1.00
Community Services Officer	2.00	2.00	2.00
Crime & Intelligence Analyst			1.00
Crime Analyst	1.00	1.00	
Crime Scene Specialist	1.00	1.00	1.00
Executive Assistant II	1.00	1.00	1.00
Information Technology Analyst	1.00	1.00	1.00
Management Analyst II		1.00	1.00
Police Captain	2.00	2.00	2.00
Police Chief	1.00	1.00	1.00
Police Corporal	21.00	21.00	21.00
Police Dispatcher	11.00	11.00	13.00
Police Investigator	1.00	1.00	1.00
Police Lieutenant	5.00	5.00	5.00
Police Officer	44.00	46.00	48.00
Police Operations Assistant	1.00	1.00	1.00
Police Records Clerk	5.00	5.00	5.00
Police Records Supervisor	1.00	1.00	1.00
Police Sergeant	13.00	13.00	13.00
Police Support Services Mgr.	1.00	1.00	1.00
Property & Evidence Spec I	1.00	1.00	1.00
Property & Evidence Spec II	1.00	1.00	1.00
Property & Evidence Supervisor	1.00	1.00	1.00
Senior Office Assistant	1.00	1.00	1.00
Senior Police Dispatcher	2.00	2.00	2.00
Stop Grant Office Coordinator	1.00	1.00	1.00
Training Coordinator	1.00	1.00	1.00
POLICE Total	123.00	128.00	131.00

* Starting in FY2022 Hourly/Non-benefited positions are no longer included in FTE count. Budgets for hourly positions can be found in the individual department pages of Section IV of the document.



REVENUE DETAIL

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
GENERAL FUND					
001-11110-3550	VEHICLE IMPOUND FEES	\$18,822	\$9,986	\$20,000	\$20,000
001-11108-3467	SCHOOL DISTRICT CONTRACT REIMB	\$105,000	\$105,000	\$105,000	\$203,763
001-11107-3467	SCHOOL DISTRICT CONTRACT REIMB	\$77,068	\$77,068	\$77,068	\$203,763
001-11000-3636	REFUNDS & REIMBURSEMENTS	\$3,137	\$3,807	\$2,300	\$2,300
001-11000-3634	MISC. REVENUE	\$1,927	\$8,620	\$7,700	\$7,700
001-11000-3567	POLICE REGULATED BUSINESSES FE	\$1,255	\$3,380	\$1,800	\$1,800
001-11000-3586	PHOTOCOPY SALES	\$22,944	\$24,010	\$20,000	\$20,000
001-11112-3461	P.O.S.T. REIMBURSEMENT	\$23,343	\$17,567	\$20,000	\$20,000
001-11000-3556	POLICE & FIRE SVCS - PORT OF SAN	\$712,409	\$733,781	\$736,642	\$778,468
001-11000-3551	ADMINISTRATIVE IMPOUND FEE	\$126,604	\$86,304	\$45,500	\$45,500
001-11000-3100	LICENSES AND PERMITS	\$8,143	\$9,155	\$7,320	\$7,320
001-11000-3550	VEHICLE IMPOUND FEES	\$4,321	\$3,389	\$4,000	\$4,000
001-11000-3537	MISC. POLICE SERVICES	\$8,204	\$7,625	\$4,500	\$4,500
001-11000-3200	VEHICLE CODE FINES	\$73,916	\$71,147	\$69,500	\$69,500
001-11000-3558	TOW/IMPOUND REFERRAL FEES	\$122,520	\$225,426	\$100,000	\$218,900
001-11000-3205	CITATION SIGN-OFF FEE	\$0	\$750	\$2,000	\$2,000
001-11000-3533	BOOKING FEES	\$28,752	\$16,825	\$25,000	\$25,000
001-11000-3469	OVERTIME REIMBURSEMENTS	\$5,187	\$150,378	\$40,000	\$40,000
001-11000-3220	OTHER FORFEITS & PENALTIES	\$2,164	\$3,557	\$2,000	\$2,000
GENERAL FUND Total		\$1,345,715	\$1,557,775	\$1,290,330	\$1,676,514
ASSET FORFEITURE FUND					
131-00000-3302	UNREALIZED GAIN/LOSS ON INVEST	(\$2,197)	(\$4,167)	\$0	\$0
131-00000-3300	INVESTMENT EARNINGS	\$2,510	\$1,452	\$0	\$1,500
131-00000-3539	SEIZED ASSETS	\$4,751	\$2,672	\$0	\$0
ASSET FORFEITURE FUND Total		\$5,063	(\$43)	\$0	\$1,500
SUPP.LAW ENFORCEMENT SVCS FUND (SLESF)					
208-00000-3463	OTHER STATE GRANTS	\$156,727	\$161,285	\$0	\$0



REVENUE DETAIL

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
SUPP.LAW ENFORCEMENT SVCS FUND (SLESF)		\$156,727	\$161,285	\$0	\$0
SECURITY AND ALARM REGULATION FUND					
211-11000-3161	SECURITY ALARM PERMITS	\$31,608	\$8,055	\$12,000	\$12,000
211-11000-3202	FALSE ALARM FINES	\$11,245	\$49,250	\$24,600	\$35,000
SECURITY AND ALARM REGULATION FUND Tot		\$42,853	\$57,305	\$36,600	\$47,000
REIMBURSABLE GRANTS CITYWIDE					
282-11951-3498	OTHER FEDERAL GRANTS	\$0	\$17,100	\$17,000	\$0
REIMBURSABLE GRANTS CITYWIDE Total		\$0	\$17,100	\$17,000	\$0
POLICE DEPT GRANTS					
290-11690-3463	OTHER STATE GRANTS	\$0	\$0	\$0	\$0
290-11678-3498	OTHER FEDERAL GRANTS	\$0	\$32,934	\$0	\$0
290-11671-3498	OTHER FEDERAL GRANTS	\$0	\$38,015	\$0	\$0
290-11647-3463	OTHER STATE GRANTS	\$52,155	\$65,582	\$0	\$0
290-11632-3498	OTHER FEDERAL GRANTS	\$11,292	\$9,682	\$0	\$0
290-11626-3470	COUNTY GRANTS-RATT GRANT	\$100,751	\$94,457	\$0	\$0
POLICE DEPT GRANTS Total		\$164,198	\$240,670	\$0	\$0
DEVELOPMENT IMPACT FEES					
325-11000-3624	DEV. IMPACT FEES-POLICE	\$36,899	\$81,872	\$31,000	\$31,000
DEVELOPMENT IMPACT FEES Total		\$36,899	\$81,872	\$31,000	\$31,000
POLICE Total		\$1,751,455	\$2,115,964	\$1,374,930	\$1,756,014



EXPENDITURE DETAIL

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
GENERAL FUND					
Activity	OPERATIONS				
Activity No.	001 411 000				
Personnel Services					
100	PART-TIME SALARIES	\$229,493	\$174,002	\$240,000	\$247,200
101	FULL-TIME SALARIES	0,977,693	\$10,875,348	\$12,884,469	\$13,378,104
102	OVERTIME	1,208,157	\$1,176,192	\$800,000	\$800,000
105	LONGEVITY	\$19,036	\$16,663	\$17,500	\$22,800
107	EDUCATIONAL INCENTIVE PAY	\$408,598	\$388,803	\$416,087	\$460,000
110	ALLOWANCES & STIPENDS	\$84,254	\$44,843	\$1,560	\$82,000
120	DIFFERENTIAL PAY	\$433,086	\$403,540	\$384,135	\$482,000
140	WORKERS' COMPENSATION	1,139,091	\$1,103,869	\$1,036,528	\$1,092,572
150	HEALTH INSURANCE	1,242,120	\$1,096,363	\$1,652,083	\$1,605,553
151	LTD INSURANCE	\$28,338	\$26,159	\$29,670	\$30,263
160	RETIREMENT PLAN CHARGES	6,390,307	\$6,382,195	\$6,621,809	\$5,546,769
161	MEDICARE	\$195,188	\$185,509	\$192,624	\$193,990
199	PERSONNEL COMPENSATION	\$460,396	\$397,084	\$140,000	\$140,000
Personnel Services Total		\$22,815,760	\$22,270,570	\$24,416,465	\$24,081,251
Maintenance & Operations					
205	MEDICAL SERVICES	\$23,783	\$40,721	\$66,500	\$67,500
213	PROFESSIONAL SERVICES	\$0	\$29,177	\$0	\$0
217	INVESTIGATIVE SERVICES	\$20,125	\$37,492	\$45,400	\$50,600
222	MEMBERSHIPS & SUBSCRIPTIONS	\$13,442	\$7,028	\$10,495	\$612
226	TRAINING, TRAVEL & SUBSISTENCE	\$130,553	\$198,191	\$172,500	\$177,500
230	PRINTING & BINDING	\$12,768	\$24,953	\$13,450	\$13,450
250	POSTAGE	\$1,190	\$603	\$500	\$2,000
259	K-9 CARE AND SUPPLIES	\$37,050	\$58,933	\$53,040	\$62,100
261	EMERGENCY ANIMAL TREATMENT	\$448,035	\$433,678	\$515,500	\$465,500
281	R & M - OFFICE EQUIPMENT	\$3,632	\$20,129	\$1,000	\$24,000
287	R & M - COMMUNICATIONS EQUIPT.	\$18,816	\$2,997	\$4,000	\$2,500
299	CONTRACT SERVICES	\$274,708	\$360,746	\$417,900	\$669,400
304	BOOKS	\$0	\$0	\$500	\$500
305	MEDICAL SUPPLIES	\$1,012	\$8,680	\$14,000	\$14,000



EXPENDITURE DETAIL

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
307	DUPLICATING SUPPLIES	\$8,469	\$4,564	\$8,500	\$8,500
316	AMMUNITION	\$80,547	\$82,812	\$99,500	\$110,500
318	WEARING APPAREL	\$17,017	\$27,014	\$22,300	\$22,300
318	WEARING APPAREL-VESTS	\$13,060	\$91,045	\$22,500	\$22,500
319	UNIFORM ACCESSORIES	\$13,377	\$17,363	\$16,500	\$20,500
353	PATROL/CRIME LAB/PROP.SUPPLIES	\$29,063	\$38,689	\$32,000	\$46,650
355	MINOR EQUIPMENT- LESS THAN \$5,000.00	\$26,486	\$30,865	\$26,000	\$32,500
399	MATERIALS & SUPPLIES	\$38,445	\$34,302	\$34,500	\$35,500
Maintenance & Operations Total		\$1,211,578	\$1,549,982	\$1,576,585	\$1,848,612
Internal Service Charges and Reserves					
740	BUILDING SERVICES CHARGES	\$511,003	\$463,071	\$509,563	\$541,703
750	VEHICLE SERVICES CHARGES	\$411,678	\$436,215	\$502,955	\$594,283
751	VEHICLE REPLACEMENT CHARGE	\$438,258	\$445,487	\$459,647	\$474,881
752	VEHICLE LEASE CHARGE	\$35,972	\$81,000	\$111,000	\$154,000
755	INFO. SYSTEMS MAINT. CHARGE	1,286,967	\$1,264,888	\$1,414,288	\$1,638,784
790	INSURANCE CHARGES	\$809,818	\$809,818	\$809,818	\$919,373
Internal Service Charges and Reserves Total		\$3,493,696	\$3,500,479	\$3,807,271	\$4,323,023
Fixed Charges & Debt Services					
470	PRINCIPAL PAYMENT-RCS	\$96,212	\$98,897	\$101,654	\$101,654
480	INTEREST PAYMENT - RCS	\$17,272	\$14,587	\$11,828	\$11,828
Fixed Charges & Debt Services Total		\$113,484	\$113,484	\$113,482	\$113,482
Capital Outlay					
502	COMPUTER EQUIPMENT	\$24,480	\$24,106	\$25,000	\$35,000
503	FURNITURE & FURNISHINGS	\$0	\$19,165	\$0	\$0
515	COMMUNICATIONS EQUIPMENT	\$55,743	\$11,970	\$60,000	\$60,000
518	PUBLIC SAFETY EQUIPMENT	\$55,649	\$52,639	\$58,500	\$65,000
Capital Outlay Total		\$135,872	\$107,880	\$143,500	\$160,000
OPERATIONS Total		\$27,770,390	\$27,542,395	\$30,057,303	\$30,526,368
Activity NATIONAL SCHOOL DISTRICT CONTRACT					
Activity No. 001 411 107					
Personnel Services					
101	FULL-TIME SALARIES	\$34,792	\$40,819	\$42,593	\$47,124



EXPENDITURE DETAIL

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
102	OVERTIME	\$3,127	\$6,321	\$0	\$0
107	EDUCATIONAL INCENTIVE PAY	\$184	\$394	\$429	\$1,100
110	ALLOWANCES & STIPENDS	\$189	\$0	\$0	\$400
120	DIFFERENTIAL PAY	\$2,308	\$2,266	\$1,901	\$2,600
140	WORKERS' COMPENSATION	\$3,962	\$4,810	\$18,510	\$13,056
150	HEALTH INSURANCE	\$2,018	\$3,037	\$5,983	\$5,745
151	LTD INSURANCE	\$122	\$128	\$143	\$143
160	RETIREMENT PLAN CHARGES	\$22,140	\$25,667	\$24,898	\$22,688
161	MEDICARE	\$598	\$721	\$618	\$684
199	PERSONNEL COMPENSATION	\$614	\$446	\$0	\$0
Personnel Services Total		\$70,054	\$84,609	\$95,075	\$93,540
NATIONAL SCHOOL DISTRICT CONTRACT T		\$70,054	\$84,609	\$95,075	\$93,540
Activity	SWEETWATER UNION HS CONTRACT				
Activity No.	001 411 108				
Personnel Services					
101	FULL-TIME SALARIES	\$45,136	\$52,731	\$55,027	\$63,914
102	OVERTIME	\$4,030	\$8,161	\$0	\$0
107	EDUCATIONAL INCENTIVE PAY	\$246	\$526	\$572	\$1,500
110	ALLOWANCES & STIPENDS	\$252	\$0	\$0	\$500
120	DIFFERENTIAL PAY	\$3,077	\$2,962	\$2,501	\$2,500
140	WORKERS' COMPENSATION	\$5,147	\$6,218	\$18,510	\$13,939
150	HEALTH INSURANCE	\$2,581	\$3,914	\$7,711	\$7,404
151	LTD INSURANCE	\$158	\$165	\$185	\$185
160	RETIREMENT PLAN CHARGES	\$29,233	\$33,169	\$32,166	\$30,771
161	MEDICARE	\$777	\$931	\$798	\$926
199	PERSONNEL COMPENSATION	\$819	\$557	\$0	\$0
Personnel Services Total		\$91,455	\$109,334	\$117,470	\$121,639
SWEETWATER UNION HS CONTRACT Total		\$91,455	\$109,334	\$117,470	\$121,639
Activity	POST				
Activity No.	001 411 112				
Maintenance & Operations					
226	TRAINING, TRAVEL & SUBSISTENCE	\$34,857	\$32,086	\$0	\$50,000



EXPENDITURE DETAIL

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Maintenance & Operations Total		\$34,857	\$32,086	\$0	\$50,000
POST Total		\$34,857	\$32,086	\$0	\$50,000
Activity	TUITION REIMBURSEMENT				
Activity No.	001 411 136				
Maintenance & Operations					
226	TRAINING, TRAVEL & SUBSISTENCE	\$11,689	\$8,665	\$0	\$30,000
Maintenance & Operations Total		\$11,689	\$8,665	\$0	\$30,000
TUITION REIMBURSEMENT Total		\$11,689	\$8,665	\$0	\$30,000
Activity	SENIOR VOLUNTEER PROGRAM				
Activity No.	001 411 138				
Maintenance & Operations					
318	WEARING APPAREL	\$0	\$0	\$0	\$530
Maintenance & Operations Total		\$0	\$0	\$0	\$530
SENIOR VOLUNTEER PROGRAM Total		\$0	\$0	\$0	\$530
Activity	PROPERTY EVIDENCE SEIZURE				
Activity No.	001 411 198				
Maintenance & Operations					
399	MATERIALS & SUPPLIES	\$6,924	\$0	\$0	\$9,550
Maintenance & Operations Total		\$6,924	\$0	\$0	\$9,550
PROPERTY EVIDENCE SEIZURE Total		\$6,924	\$0	\$0	\$9,550
Activity	COVID-19 Response				
Activity No.	001 411 911				
Maintenance & Operations					
305	MEDICAL SUPPLIES	\$0	\$3,662	\$0	\$0
Maintenance & Operations Total		\$0	\$3,662	\$0	\$0
COVID-19 Response Total		\$0	\$3,662	\$0	\$0
GENERAL FUND Total		\$27,985,369	\$27,780,751	\$30,269,848	\$30,831,627



EXPENDITURE DETAIL

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
ASSET FORFEITURE FUND					
Activity	OPERATIONS				
Activity No.	131 411 000				
Maintenance & Operations					
318	WEARING APPAREL	\$0	\$0	\$0	\$17,500
399	MATERIALS & SUPPLIES	\$0	\$6,612	\$0	\$0
Maintenance & Operations Total		\$0	\$6,612	\$0	\$17,500
Capital Outlay					
503	FURNITURE & FURNISHINGS	\$0	\$16,119	\$0	\$0
518	PUBLIC SAFETY EQUIPMENT	\$0	\$0	\$0	\$50,000
Capital Outlay Total		\$0	\$16,119	\$0	\$50,000
OPERATIONS Total		\$0	\$22,731	\$0	\$67,500
Activity	COUNTY ASSET FORFEITURE FUND				
Activity No.	131 411 149				
Refunds, Contributions & Special Paymnts					
650	AGENCY CONTRIBUTIONS	\$0	\$3,000	\$0	\$0
Refunds, Contributions & Special Payments Total		\$0	\$3,000	\$0	\$0
Maintenance & Operations					
399	MATERIALS & SUPPLIES	\$0	\$0	\$0	\$0
Maintenance & Operations Total		\$0	\$0	\$0	\$0
COUNTY ASSET FORFEITURE FUND Total		\$0	\$3,000	\$0	\$0
ASSET FORFEITURE FUND Total		\$0	\$25,731	\$0	\$67,500
SUPP.LAW ENFORCEMENT SVCS FUND (SLESF)					
Activity	COPS 2015 GRANT				
Activity No.	208 411 917				
Capital Outlay					
518	PUBLIC SAFETY EQUIPMENT	\$38,102	\$101	\$0	\$0
Capital Outlay Total		\$38,102	\$101	\$0	\$0



EXPENDITURE DETAIL

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
COPS 2015 GRANT Total		\$38,102	\$101	\$0	\$0
Activity	COPS 2016 GRANT				
Activity No.	208 411 918				
Capital Outlay					
518	PUBLIC SAFETY EQUIPMENT	\$9,974	\$41,153	\$0	\$0
Capital Outlay Total		\$9,974	\$41,153	\$0	\$0
COPS 2016 GRANT Total		\$9,974	\$41,153	\$0	\$0
Activity	COPS 2017 GRANT				
Activity No.	208 411 919				
Capital Outlay					
518	PUBLIC SAFETY EQUIPMENT	\$146,835	\$10,715	\$0	\$0
Capital Outlay Total		\$146,835	\$10,715	\$0	\$0
COPS 2017 GRANT Total		\$146,835	\$10,715	\$0	\$0
Activity	COPS 2018 GRANT				
Activity No.	208 411 920				
Capital Outlay					
518	PUBLIC SAFETY EQUIPMENT	\$131,316	\$15,600	\$0	\$0
Capital Outlay Total		\$131,316	\$15,600	\$0	\$0
COPS 2018 GRANT Total		\$131,316	\$15,600	\$0	\$0
SUPP.LAW ENFORCEMENT SVCS FUND (SLESF) Total		\$326,227	\$67,569	\$0	\$0
SECURITY AND ALARM REGULATION FUND					
Activity	OPERATIONS				
Activity No.	211 411 000				
Maintenance & Operations					
213	PROFESSIONAL SERVICES	\$6,032	\$11,367	\$0	\$12,000
Maintenance & Operations Total		\$6,032	\$11,367	\$0	\$12,000
OPERATIONS Total		\$6,032	\$11,367	\$0	\$12,000



EXPENDITURE DETAIL

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
SECURITY AND ALARM REGULATION FUND Total		\$6,032	\$11,367	\$0	\$12,000
REIMBURSABLE GRANTS CITYWIDE					
Activity	FY18 URBAN AREA SECURITY INITIATIVE				
Activity No.	282 411 951				
Capital Outlay					
518	PUBLIC SAFETY EQUIPMENT	\$18,603	\$220,000	\$0	\$0
Capital Outlay Total		\$18,603	\$220,000	\$0	\$0
FY18 URBAN AREA SECURITY INITIATIVE T		\$18,603	\$220,000	\$0	\$0
Activity	FY20 URBAN AREA SECURITY INITIATIVE				
Activity No.	282 411 955				
Maintenance & Operations					
226	TRAINING, TRAVEL & SUBSISTENCE	\$0	\$0	\$0	\$0
Maintenance & Operations Total		\$0	\$0	\$0	\$0
FY20 URBAN AREA SECURITY INITIATIVE T		\$0	\$0	\$0	\$0
Activity	FY20 STATE HOMELAND SECURITY GRANT				
Activity No.	282 411 957				
Capital Outlay					
518	PUBLIC SAFETY EQUIPMENT	\$0	\$0	\$0	\$0
Capital Outlay Total		\$0	\$0	\$0	\$0
FY20 STATE HOMELAND SECURITY GRANT		\$0	\$0	\$0	\$0
Activity	FY21 URBAN AREA SECURITY INITIATIVE				
Activity No.	282 411 959				
Maintenance & Operations					
226	TRAINING, TRAVEL & SUBSISTENCE	\$0	\$0	\$0	\$0
Maintenance & Operations Total		\$0	\$0	\$0	\$0
FY21 URBAN AREA SECURITY INITIATIVE T		\$0	\$0	\$0	\$0
REIMBURSABLE GRANTS CITYWIDE Total		\$18,603	\$220,000	\$0	\$0



EXPENDITURE DETAIL

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
POLICE DEPT GRANTS					
Activity	RATT Grant				
Activity No.	290 411 626				
Personnel Services					
101	FULL-TIME SALARIES	\$56,874	\$56,279	\$0	\$0
102	OVERTIME	\$21,047	\$18,369	\$0	\$0
107	EDUCATIONAL INCENTIVE PAY	\$1,138	\$1,126	\$0	\$0
110	ALLOWANCES & STIPENDS	\$942	\$981	\$0	\$0
140	WORKERS' COMPENSATION	\$1,081	\$3,374	\$0	\$0
150	HEALTH INSURANCE	\$4,082	\$4,001	\$0	\$0
151	LTD INSURANCE	\$172	\$171	\$0	\$0
160	RETIREMENT PLAN CHARGES	\$12,875	\$12,525	\$0	\$0
161	MEDICARE	\$1,647	\$1,172	\$0	\$0
Personnel Services Total		\$99,858	\$97,998	\$0	\$0
RATT Grant Total		\$99,858	\$97,998	\$0	\$0
Activity	2018 REGIONAL REALIGNMENT RESPONSE - R3				
Activity No.	290 411 647				
Personnel Services					
102	OVERTIME	\$48,368	\$59,070	\$0	\$0
140	WORKERS' COMPENSATION	\$4,705	\$5,746	\$0	\$0
161	MEDICARE	\$702	\$860	\$0	\$0
Personnel Services Total		\$53,775	\$65,676	\$0	\$0
2018 REGIONAL REALIGNMENT RESPONSE		\$53,775	\$65,676	\$0	\$0
Activity	AB109 - OUTREACH TO HIGH RISK POPULATION				
Activity No.	290 411 659				
Refunds, Contributions & Special Paymnts					
650	AGENCY CONTRIBUTIONS	\$0	\$7,000	\$0	\$0
Refunds, Contributions & Special Payments Total		\$0	\$7,000	\$0	\$0
AB109 - OUTREACH TO HIGH RISK POPULA		\$0	\$7,000	\$0	\$0



EXPENDITURE DETAIL

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Activity	2019 OPERATION STONE GARDEN				
Activity No.	290 411 671				
Personnel Services					
102	OVERTIME	\$15,985	\$17,443	\$0	\$0
140	WORKERS' COMPENSATION	\$1,557	\$1,697	\$0	\$0
161	MEDICARE	\$232	\$253	\$0	\$0
Personnel Services Total		\$17,774	\$19,393	\$0	\$0
Maintenance & Operations					
314	GAS, OIL & LUBRICANTS	\$488	\$360	\$0	\$0
Maintenance & Operations Total		\$488	\$360	\$0	\$0
2019 OPERATION STONE GARDEN Total		\$18,262	\$19,753	\$0	\$0
Activity	STEP OTS GRANT PT22040				
Activity No.	290 411 678				
Personnel Services					
102	OVERTIME	\$0	\$19,761	\$0	\$0
102	OVERTIME	\$0	\$22,116	\$0	\$0
140	WORKERS' COMPENSATION	\$0	\$1,923	\$0	\$0
140	WORKERS' COMPENSATION	\$0	\$2,152	\$0	\$0
161	MEDICARE	\$0	\$287	\$0	\$0
161	MEDICARE	\$0	\$321	\$0	\$0
Personnel Services Total		\$0	\$46,560	\$0	\$0
Maintenance & Operations					
353	MAT & SUP-PROP PATROL & CRIME LAB	\$0	\$1,444	\$0	\$0
Maintenance & Operations Total		\$0	\$1,444	\$0	\$0
STEP OTS GRANT PT22040 Total		\$0	\$48,004	\$0	\$0
Activity	2020-VD-BX-0743 OJP COVID GRANT				
Activity No.	290 411 923				
Maintenance & Operations					
305	MEDICAL SUPPLIES	\$13,098	\$42,362	\$0	\$0
Maintenance & Operations Total		\$13,098	\$42,362	\$0	\$0



EXPENDITURE DETAIL

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Capital Outlay					
502	COMPUTER EQUIPMENT	\$0	\$9,546	\$0	\$0
Capital Outlay Total		\$0	\$9,546	\$0	\$0
2020-VD-BX-0743 OJP COVID GRANT Total		\$13,098	\$51,908	\$0	\$0
POLICE DEPT GRANTS Total		\$184,993	\$290,339	\$0	\$0
VEHICLE REPLACEMENT RESERVE					
Activity	OPERATIONS				
Activity No.	644 411 000				
Capital Outlay					
511	AUTOMOTIVE EQUIPMENT	\$0	\$383,876	\$370,000	\$535,000
Capital Outlay Total		\$0	\$383,876	\$370,000	\$535,000
OPERATIONS Total		\$0	\$383,876	\$370,000	\$535,000
VEHICLE REPLACEMENT RESERVE Total		\$0	\$383,876	\$370,000	\$535,000
POLICE Total		\$28,521,223	\$28,779,633	\$30,639,848	\$31,446,127

Adopted Budget
Fiscal Year 2024

Non- Departmental





NON-DEPARTMENTAL

DEPARTMENT DESCRIPTION

This budget contains expenditures that affect all departments or the City as a whole. Examples of city expenditures include funding for certain debt obligation service obligations, post-employment health benefits for City retirees, include debt service and transfers out, memberships, legislative representation, printing, and postage. This fund also provides contributions to various organizations as recommended by the City Manager and City Council. Examples of contributions include the Chamber of Commerce, Independence Day Fireworks, SANDAG, and other contributions.



NON-DEPARTMENTAL

EXPENDITURE DETAIL

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
GENERAL FUND					
Activity	OPERATIONS				
Activity No.	001 409 000				
Transfers Out					
099	TRANSFERS TO OTHER FUNDS	2,368,520	\$2,883,446	\$2,557,210	\$2,999,446
Transfers Out Total		\$2,368,520	\$2,883,446	\$2,557,210	\$2,999,446
Personnel Services					
160	RETIREMENT PLAN CHARGES	\$72,746	\$4,895	\$0	\$0
199	PERSONNEL COMPENSATION	\$0	\$0	\$1,272,000	\$1,300,000
Personnel Services Total		\$72,746	\$4,895	\$1,272,000	\$1,300,000
Maintenance & Operations					
209	LEGAL SERVICES	\$0	\$0	\$40,000	\$0
212	GOVERNMENTAL PURPOSES	\$3,370	\$2,017	\$15,000	\$15,000
213	PROFESSIONAL SERVICES	\$192,169	\$406,130	\$302,000	\$0
222	MEMBERSHIPS & SUBSCRIPTIONS	\$72,882	\$71,456	\$92,411	\$92,411
226	TRAINING, TRAVEL & SUBSISTENCE	\$19,699	\$13,887	\$0	\$10,000
230	PRINTING & BINDING	\$5,648	\$0	\$13,000	\$10,000
250	POSTAGE	\$16,492	\$11,225	\$30,000	\$30,000
264	PROMOTIONAL ACTIVITIES	\$1,532	\$11,856	\$62,200	\$67,200
299	CONTRACT SERVICES	\$149,317	\$200,044	\$189,355	\$189,355
399	MATERIALS & SUPPLIES	\$2,290	\$16	\$0	\$0
Maintenance & Operations Total		\$463,398	\$716,631	\$743,966	\$413,966
Internal Service Charges and Reserves					
710	PROVISION FOR CONTINGENCY	\$18,000	\$9,308	\$125,000	\$125,000
Internal Service Charges and Reserves Total		\$18,000	\$9,308	\$125,000	\$125,000
Fixed Charges & Debt Services					
452	UNEMPLOYMENT INSURANCE	\$85,130	\$9,155	\$0	\$20,000
470	BOND PRINCIPAL REDEMPTION	\$162,810	\$176,433	\$190,720	\$190,720
480	BOND INTEREST REDEMPTION	\$176,483	\$171,880	\$166,895	\$166,895
Fixed Charges & Debt Services Total		\$424,423	\$357,468	\$357,615	\$377,615
OPERATIONS Total		\$3,347,086	\$3,971,748	\$5,055,791	\$5,216,027



NON-DEPARTMENTAL

EXPENDITURE DETAIL

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Activity	PARS TRUST ACCOUNT				
Activity No.	001 409 729				
Maintenance & Operations					
299	CONTRACT SERVICES	\$54,906	\$56,610	\$0	\$60,000
Maintenance & Operations Total		\$54,906	\$56,610	\$0	\$60,000
PARS TRUST ACCOUNT Total		\$54,906	\$56,610	\$0	\$60,000
GENERAL FUND Total		\$3,401,993	\$4,028,358	\$5,055,791	\$5,276,027
AMERICAN RESCUE PLAN ACT - ARPA					
Activity	OPERATIONS				
Activity No.	117 409 000				
Transfers Out					
099	TRANSFERS TO OTHER FUNDS	\$0	\$2,060,000	\$2,500,000	\$2,000,000
Transfers Out Total		\$0	\$2,060,000	\$2,500,000	\$2,000,000
Personnel Services					
193	ARPA PREMIUM PAY	\$0	\$1,227,139	\$0	\$0
Personnel Services Total		\$0	\$1,227,139	\$0	\$0
Maintenance & Operations					
213	PROFESSIONAL SERVICES	\$0	\$53,888	\$2,500,000	\$0
Maintenance & Operations Total		\$0	\$53,888	\$2,500,000	\$0
OPERATIONS Total		\$0	\$3,341,027	\$5,000,000	\$2,000,000
AMERICAN RESCUE PLAN ACT - ARPA Total		\$0	\$3,341,027	\$5,000,000	\$2,000,000
POST-EMPLOYMENT BENEFITS FUND					
Activity	OPERATIONS				
Activity No.	212 409 000				
Personnel Services					
199	PERSONNEL COMPENSATION	\$316,560	\$350,485	\$360,000	\$360,000
Personnel Services Total		\$316,560	\$350,485	\$360,000	\$360,000
OPERATIONS Total		\$316,560	\$350,485	\$360,000	\$360,000



NON-DEPARTMENTAL

EXPENDITURE DETAIL

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
POST-EMPLOYMENT BENEFITS FUND Total		\$316,560	\$350,485	\$360,000	\$360,000
PENSION OBLIGATION BONDS					
Activity	OPERATIONS				
Activity No.	258 409 000				
Fixed Charges & Debt Services					
470	BOND PRINCIPAL REDEMPTION	\$0	\$0	\$2,565,000	\$3,655,000
480	BOND INTEREST REDEMPTION	\$0	\$0	\$3,164,428	\$2,151,468
Fixed Charges & Debt Services Total		\$0	\$0	\$5,729,428	\$5,806,468
OPERATIONS Total		\$0	\$0	\$5,729,428	\$5,806,468
PENSION OBLIGATION BONDS Total		\$0	\$0	\$5,729,428	\$5,806,468
HOME FUND					
Activity	HOUSING				
Activity No.	505 409 462				
Refunds, Contributions & Special Paymnts					
650	SOUTH BAY COMM SERV - TBRA	\$510,862	\$139,475	\$0	\$0
Refunds, Contributions & Special Paymnts Total		\$510,862	\$139,475	\$0	\$0
HOUSING Total		\$510,862	\$139,475	\$0	\$0
HOME FUND Total		\$510,862	\$139,475	\$0	\$0
VEHICLE REPLACEMENT RESERVE					
Activity	OPERATIONS				
Activity No.	644 409 000				
Maintenance & Operations					
355	MINOR EQUIPMENT- LESS THAN \$5,000.00	\$0	\$0	\$25,000	\$45,000
Maintenance & Operations Total		\$0	\$0	\$25,000	\$45,000
Capital Outlay					
512	AUTOMOTIVE LEASES	\$0	\$191,553	\$297,000	\$356,000
Capital Outlay Total		\$0	\$191,553	\$297,000	\$356,000



NON-DEPARTMENTAL

EXPENDITURE DETAIL

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
	OPERATIONS Total	\$0	\$191,553	\$322,000	\$401,000
	VEHICLE REPLACEMENT RESERVE Total	\$0	\$191,553	\$322,000	\$401,000
	NON-DEPARTMENTAL Total	\$4,229,414	\$8,050,898	\$16,467,219	\$13,843,495

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Section

V.

Capital
Improvement
Program

Adopted Budget
Fiscal Year 2024



CAPITAL IMPROVEMENT PROGRAM

City of National City 5-Year Capital Improvement Program (FY 2024 - FY 2028) FY 2024 Project Funding Recommendations

Project	Type	Description	General Fund (001)	Facilities Maintenance (001)	Sewer Fund (125)	Gas Tax RMRA (SB1 Fund (109) *	TransNet (Prop "A") Fund (307)	Transportation Development Impact Fees Fund (326)	Development Impact Fees Fund (325)	Information Systems Maintenance Fund (629)	Solid Waste Fund (172)	Total
Drainage Improvements (001-409-500-598-7049)	Infrastructure	Replace deteriorated metal storm drain pipes, provide other high priority drainage improvements Citywide and initiate trash rack installation in inlets citywide	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 550,000
Solid Waste (172)	Infrastructure	Provide pavement restoration citywide in and around trash truck routes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ 250,000
Traffic Monitoring / Safety Enhancements (001-409-500-598-6573)	Infrastructure	Provide various infrastructure improvements to National City's transportation network to enhance safety and access for all users, including new sidewalks and pedestrian curb ramps for Americans with Disabilities Act (ADA) compliance.	\$ 1,400,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,400,000
Facilities Upgrades (629-409-500-598-1500)	Infrastructure	Provide maintenance, upgrades and additional information systems to Citywide areas as needed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ 100,000
Facilities Upgrades (001-409-500-598-1500)	Parks and Facilities	Provide major maintenance and upgrades to City parks and facilities to enhance safety, operations and quality of life.	\$ -	\$ 1,250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,250,000
Sewer Replacement / Upsizing (125-409-500-598-2024)	Infrastructure	Projects include repair and/or replacement of deteriorated sewer lines and/or upsizing to increase capacity and efficiency of the sewer collection system Citywide.	\$ -	\$ -	\$ 3,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000,000
Safe Routes to School Pedestrian and Bicycle Safety Enhancements (307-409-500-598-6166)	Infrastructure	Projects include various infrastructure improvements Citywide to enhance access and safety for children walking and biking to school.	\$ -	\$ -	\$ -	\$ -	\$ 236,000	\$ -	\$ -	\$ -	\$ -	\$ 236,000
Street Resurfacing (109-409-500-598-6035) (307-409-500-598-6035)	Infrastructure	Projects include a combination of roadway rehabilitation, grinding and overlay, slurry seals and resurfacing of finished pavement; other improvements include removal and replacement of damaged or lifted sidewalks and substandard pedestrian curb ramps for ADA compliance.	\$ -	\$ -	\$ -	\$ 1,519,578	\$ 1,313,000	\$ -	\$ -	\$ -	\$ -	\$ 2,832,578
Traffic Signal Upgrades (307-409-500-598-6558)	Infrastructure	Projects include various upgrades and modifications to traffic signals and associated infrastructure / equipment Citywide, to enhance traffic safety and operations.	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ 300,000
Mobility Enhancements 326-409-500-598-4114	Infrastructure	Projects include various upgrades and modifications to traffic signals and infrastructure to enhance mobility and operations.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000	\$ -	\$ -	\$ -	\$ 1,500,000
El Toyon Multipurpose Facility/Fire Station 325-409-500-598-1614	Parks and Facilities	Design of El Toyon Park Community Center & Fire Station 33	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ 100,000
El Toyon Multipurpose Facility/Fire Station 325-409-500-598-1218	Parks and Facilities	Design of El Toyon Park Community Center & Fire Station 33	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ 100,000
Total			\$ 1,900,000	\$ 1,250,000	\$ 3,000,000	\$ 1,519,578	\$ 1,849,000	\$ 1,500,000	\$ 200,000	\$ 100,000	\$ 300,000	\$ 11,618,578



CAPITAL IMPROVEMENT PROGRAM

Fiscal Year 2024 Vehicle Fleet Acquisition Program

	# of Vehicles	FY2024 Adopted Budget	
Enterprise Lease Program (Fund 644)			
<i>Existing Vehicles (Obj Acct #512)</i>			
	49	\$	296,000
<i>New Vehicles (Obj Acct #512)</i>			
Vehicle Description (Assigned Department)			
Detective Sedans - Replacement (Police)	4		44,000
Small Inspector Truck - Replacement (Fire)	1		8,000
Medium Truck - Equipment Maintenance	1		8,000
Total New	6		60,000
<i>Accessory Equipment (Obj Acct #355) (one-time cost)</i>			
Emergency Equipment for Detective Sedans			25,000
Equipment Maintenance Truck - Outfitting			20,000
			45,000
Total Enterprise Lease Program	55	\$	401,000
Note: The costs for all leased vehicles are budgeted in the Vehicle Replacement Fund (#644). Departments/activities to which the vehicles are assigned will receive an internal service fund charge for the annual cost of their respective vehicles.			
Vehicle/Equipment Purchase Program (Fund 644)			
		FY24 Adopted Budget: Vehicle Purchase Cost	FY24 Proposed Budget: ISF Payments to Fund 644 (Obj Acct #751)
<i>Existing Vehicles - Internal Service Fund Charges</i>		N/A	\$ 1,082,048
<i>New Vehicles for Purchase</i>			
Vehicle Description (Assigned Department)	# of Vehicles		
Police Patrol Vehicles - Replacement	4	\$	300,000
Lieutenant Vehicle - Replacement (Police)	1		75,000
K-9 Vehicle - Replacement (Police)	1		80,000
Supervisor Vehicle - Replacement (Police)	1		80,000
Small Kubota Tractor - Replacement (Streets)	1		75,000
Small Hybrid Riding Mower - Replacement (Parks)			50,000
Large Front Loader - Replacement (Streets)	1		250,000
Street Sweeper - Replacement	1		450,000
Total	10	\$	1,360,000
		\$	174,710
Total Vehicle/Equipment Purchase Program	10	\$	1,360,000
		\$	1,256,758
Note: Under the vehicle purchase program, the acquisition cost of a vehicle is budgeted in the Vehicle Replacement Fund (#644). Based upon the value of the vehicle and its expected useful life, an annual replacement charge is calculated and that amount is budgeted as an internal service fund (ISF) charge (object account #751) in the department to which the vehicle is to be assigned. The monies accumulated in Fund 644 through the annual replacement charge will be used for the future replacement of the vehicles.			



CAPITAL IMPROVEMENT PROGRAM

EXPENDITURE DETAIL

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Activity	CAPITAL IMPROVEMENT PROGRAM				
Activity No.	001 409 500				
Capital Outlay					
598	FACILITIES UPGRADES - TIER 1 PROJECTS	\$486,908	\$1,151,805	\$900,000	\$1,250,000
598	WITOD IMPROVEMENTS	1,571,105	\$177,796	\$0	\$0
598	PARADISE CREEK PARK SITE REMEDIATION	\$621,448	\$123,933	\$0	\$0
598	TRAFFIC MONITORING/SYSTEM IMPROVEMENTS	\$808,975	\$269,709	\$800,000	\$1,400,000
598	CIVIC CENTER ADA IMPROVEMENTS	\$0	\$40,031	\$0	\$0
598	MISC STORM DRAIN IMPROVEMENTS	\$72,580	\$231,371	\$200,000	\$500,000
Capital Outlay Total		\$3,561,017	\$1,994,645	\$1,900,000	\$3,150,000
CAPITAL IMPROVEMENT PROGRAM Total		\$3,561,017	\$1,994,645	\$1,900,000	\$3,150,000
GENERAL FUND Total		\$3,561,017	\$1,994,645	\$1,900,000	\$3,150,000
Activity	CAPITAL IMPROVEMENT PROGRAM				
Activity No.	109 409 500				
Capital Outlay					
598	RESURFACE VARIOUS STREETS	1,329,214	\$981,087	\$1,430,342	\$1,519,578
Capital Outlay Total		\$1,329,214	\$981,087	\$1,430,342	\$1,519,578
CAPITAL IMPROVEMENT PROGRAM Total		\$1,329,214	\$981,087	\$1,430,342	\$1,519,578
GAS TAXES FUND Total		\$1,329,214	\$981,087	\$1,430,342	\$1,519,578
Activity	CAPITAL IMPROVEMENT PROGRAM				
Activity No.	117 409 500				
Capital Outlay					
598	LAS PALMAS POOL WELLNESS CENTER	\$0	\$184,560	\$0	\$0
Capital Outlay Total		\$0	\$184,560	\$0	\$0
CAPITAL IMPROVEMENT PROGRAM Total		\$0	\$184,560	\$0	\$0
AMERICAN RESCUE PLAN ACT - ARPA Total		\$0	\$184,560	\$0	\$0



CAPITAL IMPROVEMENT PROGRAM

EXPENDITURE DETAIL

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Activity	CAPITAL IMPROVEMENT PROGRAM				
Activity No.	125 409 500				
Capital Outlay					
598	SEWER UPSIZING	2,055,449	\$26,258	\$2,000,000	\$3,000,000
Capital Outlay Total		\$2,055,449	\$26,258	\$2,000,000	\$3,000,000
CAPITAL IMPROVEMENT PROGRAM Total		\$2,055,449	\$26,258	\$2,000,000	\$3,000,000
SEWER SERVICE FUND Total		\$2,055,449	\$26,258	\$2,000,000	\$3,000,000
Activity	CAPITAL IMPROVEMENT PROGRAM				
Activity No.	172 409 500				
Capital Outlay					
598	CAPITAL IMPROVEMENT PROGRAM	\$0	\$0	\$0	\$300,000
Capital Outlay Total		\$0	\$0	\$0	\$300,000
CAPITAL IMPROVEMENT PROGRAM Total		\$0	\$0	\$0	\$300,000
REFUSE ENTERPRISE FUND Total		\$0	\$0	\$0	\$300,000
Activity	CAPITAL IMPROVEMENT PROGRAM				
Activity No.	296 409 500				
Capital Outlay					
598	CITYWIDE BIKE WAYFINDING	\$0	\$14,839	\$0	\$0
598	FIBER OPTIC TRAFFIC SIGNAL PHASE II	\$299,946	\$134,032	\$0	\$0
598	PEDESTRIAN ADA IMPROVEMENTS	\$48,292	\$186,377	\$0	\$0
598	E. 4TH STREET PROTECTED LEFT TURN ENHAN	\$126,755	\$9,834	\$0	\$0
598	SWEETWATER ROAD SAFETY ENHANCEMENTS	\$262,817	\$418,123	\$0	\$0
598	CITYWIDE PEDESTRIAN SAFETY IMPROV	\$384,334	\$63,135	\$0	\$0
598	CITYWIDE SAFETY LIGHTING ENHANCEMENTS	\$90,869	\$18,050	\$0	\$0
598	SRTS - PEDESTRIAN ENHANCEMENTS	\$0	\$32,010	\$0	\$0
598	PARADISE CREEK BIOFILTRATION - PROP 84	\$253,521	\$1,255	\$0	\$0
598	PARADISE CREEK IMPV HIGHLAND AV PHASE II	\$22,286	\$754,647	\$0	\$0
598	PARADISE CREEK WTR QLT-COMM ENH PHASE II	\$0	\$185,029	\$0	\$0



CAPITAL IMPROVEMENT PROGRAM

EXPENDITURE DETAIL

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
598	PROP. 68 EL TOYON PARK PROJECT	\$0	\$83,880	\$0	\$0
598	30TH ST. PED AND BIKE ENHANCEMENTS ATP	\$564,817	\$278,583	\$0	\$0
598	EL TOYON-LAS PALMAS BICYCLE CORRIDOR	\$7,823	\$1,268,893	\$0	\$0
598	URBAN FOREST MGMT PLNG GRANT PHASE II	\$100,483	\$84,875	\$0	\$0
598	PARADISE CREEK PED&BIKE PATHWAY PHASE I	\$699,386	\$100,000	\$0	\$0
598	W. 19TH STREET GREENWAY PROJECT	\$0	\$95,057	\$0	\$0
598	NATIONAL CITY BLVD INTER-CITY BIKE CONN	\$4,498	\$17,595	\$0	\$0
598	24TH ST TOD OVERLAY	\$211,334	\$49,313	\$0	\$0
598	ROOSEVELT AVE CORRIDOR SMART GROWTH REVI	1,162,725	\$675,899	\$0	\$0
598	SWEETWATER RD PROTECTED BIKEWAY	\$168,530	\$76,905	\$0	\$0
598	CITYWIDE PROTECTED LEFT TURN ENHAN PROJ	\$115,522	\$37,236	\$0	\$0
598	BAYSHORE BIKEWAY - SDUPD	\$145,002	\$623,717	\$0	\$0
Capital Outlay Total		\$4,668,939	\$5,209,284	\$0	\$0
CAPITAL IMPROVEMENT PROGRAM Total		\$4,668,939	\$5,209,284	\$0	\$0
ENGINEERING DEPT GRANTS Total		\$4,668,939	\$5,209,284	\$0	\$0
Activity	CAPITAL IMPROVEMENT PROGRAM				
Activity No.	307 409 500				
Capital Outlay					
598	RESURFACE STREETS	\$180,657	\$430,925	\$1,284,000	\$1,313,000
598	SAFE ROUTES TO SCHOOL	\$76,273	\$26,291	\$200,000	\$236,000
598	UPGRADING TRAFFIC SIGNAL	\$79,474	\$404,972	\$300,000	\$300,000
Capital Outlay Total		\$336,403	\$862,188	\$1,784,000	\$1,849,000
CAPITAL IMPROVEMENT PROGRAM Total		\$336,403	\$862,188	\$1,784,000	\$1,849,000
TRANSNET Total		\$336,403	\$862,188	\$1,784,000	\$1,849,000
Activity	CAPITAL IMPROVEMENT PROGRAM				
Activity No.	325 409 500				
Capital Outlay					
598	EL TOYON MULTI PURPOSE FACILITY/FIRE STA	\$0	\$0	\$100,000	\$100,000
598	EL TOYON MULTI PURPOSE FACILITY/FIRE STA	\$0	\$0	\$100,000	\$100,000



CAPITAL IMPROVEMENT PROGRAM

EXPENDITURE DETAIL

Account No.	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
Capital Outlay Total		\$0	\$0	\$200,000	\$200,000
CAPITAL IMPROVEMENT PROGRAM Total		\$0	\$0	\$200,000	\$200,000
DEVELOPMENT IMPACT FEES Total		\$0	\$0	\$200,000	\$200,000
Activity	CAPITAL IMPROVEMENT PROGRAM				
Activity No.	326 409 500				
Capital Outlay					
598	MOBILITY ENHANCEMENTS	\$0	\$0	\$1,000,000	\$1,500,000
Capital Outlay Total		\$0	\$0	\$1,000,000	\$1,500,000
CAPITAL IMPROVEMENT PROGRAM Total		\$0	\$0	\$1,000,000	\$1,500,000
TRANSPORTATION IMPACT FEE FUND Total		\$0	\$0	\$1,000,000	\$1,500,000
Activity	CAPITAL IMPROVEMENT PROGRAM				
Activity No.	629 409 500				
Capital Outlay					
598	CAPITAL IMPROVEMENT PROGRAM	\$0	\$0	\$100,000	\$100,000
598	PUBLIC SAFETY CAMERAS	\$3,854	\$1,040	\$0	\$0
Capital Outlay Total		\$3,854	\$1,040	\$100,000	\$100,000
CAPITAL IMPROVEMENT PROGRAM Total		\$3,854	\$1,040	\$100,000	\$100,000
INFO SYSTEMS MAINT FUND Total		\$3,854	\$1,040	\$100,000	\$100,000
NON-DEPARTMENTAL Total		\$11,954,876	\$9,259,062	\$8,414,342	\$11,618,578

Section

VI.

Appendix

Adopted Budget
Fiscal Year 2024

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Adopted Budget
Fiscal Year 2024

Budget Ordinance





NATIONAL CITY MUNICIPAL CODE

Chapter 2.55 – Fiscal Administration

2.55.010 - Purpose and intent.

In enacting this chapter, it is the purpose and intent of the city council to establish requirements for the development, adoption, and maintenance of the city budget, and to set forth sound standards for the management of the city's assets.

(Ord. No. 2017-2437, § 2, 9-19-2017)

2.55.020 - Fiscal year.

The city's fiscal year shall begin on the first day of July of each year and end on the thirtieth day of June of the following year.

(Ord. No. 2017-2437, § 2, 9-19-2017)

2.55.030 - Preliminary budget.

- A. At least thirty days prior to the end of each fiscal year, the city manager shall submit the preliminary budget for the ensuing fiscal year to the city council at a regular city council meeting or other properly noticed public meeting of the city council.
- B. Upon receipt of the preliminary budget, the city council may direct or authorize the city manager to make revisions to the same at any regular city council meeting or other properly noticed public meeting of the city council prior to adoption of the budget.
- C. At a regular city council meeting, or other properly noticed public meeting of the city council at which the city manager presents the preliminary budget to the city council, any member of the public may appear and be heard regarding any item in the preliminary budget or for requests to include additional items.

(Ord. No. 2017-2437, § 2, 9-19-2017)

2.55.040 - Adopted budget.

- A. After the city manager has made all revisions to the preliminary budget directed or authorized by the city council pursuant to subsection B of Section 2.55.030, but not later than June 30 th of each year, the city council shall by resolution adopt the budget for the ensuing fiscal year as finally determined.
- B. The resolution of adoption of the budget shall specify, at a minimum, the following:
 - 1. Appropriations by fund, budget unit, and category;
 - 2. Interfund transfers; and
 - 3. Estimated financing sources by fund available to meet the budget requirements.
- C. The city council may set forth appropriations in greater detail than required in subsection B of this section and may authorize any additional controls for the administration of the budget as it deems necessary. The city council may delegate the authority to exercise said additional administrative controls to the city manager.



BUDGET ORDINANCE

- D. There shall be a schedule in or supporting the adopted budget document, or a separate ordinance or resolution, setting forth the number and classifications of positions approved by the city council.
- E. The adoption of the budget may be accomplished by a resolution in which the adoption is effectuated by reference to the financing uses in the budget as finally determined, provided that the minimum requirements set forth in subsection B of this section are met in the budget document. If adopted by reference, the budget shall have the same effect as if the resolution of adoption had been accomplished by passage of the resolution in full in a manner provided by law.
- F. A copy of the adopted budget shall be placed and shall remain on file with the city clerk where it shall be available for inspection.
- G. In accordance with Government Code Section 53901, a copy of the adopted budget shall be filed with the county auditor within sixty days after the beginning of the City's fiscal year, and the annual budget shall be held on file by the county auditor where it shall be available for public inspection during reasonable business hours.
- H. 1. If at the beginning of any fiscal year, the budget has not been adopted, the director of finance shall approve payments for the support of the various budget units in accordance with the following authorizations:
 - a. Except as otherwise provided in subsection 2, the totals in the preliminary budget as submitted by the city manager, less the amounts for capital assets, transfers out, and new permanent employee positions, are deemed appropriated until adoption of the budget. For the purposes of this subsection, the term "new permanent employee positions" does not include any employee position created in lieu of an employee position that has been abolished.
 - b. Amounts for capital assets, transfers out, and new permanent employee positions are deemed appropriated until the adoption of the budget if specifically approved by the city council.
 - c. If the preliminary budget has not been submitted to the city council because of an emergency as defined in Section 2.48.020, the amounts deemed appropriated for the new fiscal year shall be based upon the final adjusted budget of the preceding year, less the amounts for capital assets and transfers out unless specifically approved by the city council. For the purposes of this subsection, the term "final adjusted budget" includes the adopted budget, plus adjustments authorized by the city council and encumbrances.
- 2. Notwithstanding any other provision of this subsection, prior to the adoption of the budget, the city council may impose expenditure limitations that are more restrictive than those contained in this section.

(Ord. No. 2017-2437, § 2, 9-19-2017)

2.55.050 - Appropriations and transfers.



BUDGET ORDINANCE

-
- A. In accordance with Article XIIB of the Constitution of the State of California, the total annual appropriations subject to limitation of the city shall not exceed the appropriations limit of the city for the prior fiscal year adjusted for the change in the cost of living and the change in population, except as otherwise provided in Article XIIB of the Constitution of the State of California.
- B. 1. Transfers and revisions to the adopted appropriations may be made as follows:
- a. Transfers and revisions resulting in an increase in the combined total of appropriations and transfers of any fund, by the approval of the city council.
 - b. Between budget units within a fund, subject to the restriction of subsection 1 of this section, by the approval of the city manager.
2. The city manager is authorized to transfer monies up to the maximums set forth in the budget.
- C. Any unencumbered balance remaining to the credit of any appropriation, except for those associated with capital assets, shall lapse at the end of the fiscal year and shall revert to the available balance of the fund from which appropriated.
- D. The budget for each fund maintained by the city, including transfers and revisions made after adoption, shall be balanced. A balanced budget shall be defined as that for which financing uses do not exceed available funding sources.

(Ord. No. 2017-2437, § 2, 9-19-2017)

2.55.060 - Delegation of city manager budgetary powers and duties.

The powers and duties assigned to the city manager by this chapter may be delegated.

(Ord. No. 2017-2437, § 2, 9-19-2017)

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Adopted Budget
Fiscal Year 2024

Fiscal Year 2024 Budget Resolution



RESOLUTION NO. 2023 – 98

**RESOLUTION OF THE CITY COUNCIL OF THE CITY OF NATIONAL CITY, CALIFORNIA,
ADOPTING A BUDGET FOR THE FISCAL YEAR 2024**

WHEREAS, on April 18, 2023, in accordance with National City Municipal Code §2.55.030, the City Manager submitted a preliminary budget for the 2024 Fiscal Year to the City Council and said budget was discussed and deliberated in public session; and

WHEREAS, on June 20, 2023, the City Council received the proposed budget for the 2024 Fiscal Year, the “Fiscal Year 2024 Proposed Budget,” that incorporated adjustments to said preliminary budget as directed by the City Council or advised by the City Manager.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF NATIONAL CITY, CALIFORNIA, DOES RESOLVE, DECLARE, DETERMINE, AND ORDER AS FOLLOWS:

Section 1: The all funds budget for the Fiscal Year beginning July 1, 2023, with City expenditures totaling \$140.4 million is hereby approved, adopted, and appropriated.

Section 2: The sum of the amounts by fund outlined in the “Transfers Out” and “Proposed Expenditures” columns of “Exhibit A” attached hereto and incorporated herein by this reference shall be the maximum expenditures authorized for those respective funds for the Fiscal Year 2024.

Section 3: The City Manager is hereby authorized to make budgetary revisions between budget units within a fund after the adoption of this budget.

Section 4: The City Manager is hereby authorized to transfer monies between funds up to the maximum outlined in the “Transfers” columns in “Exhibit A” attached hereto and incorporated herein by this reference.

Section 5: The estimated financing sources by fund available to meet the authorized expenditures and transfers are approved and adopted as detailed in the Fiscal Year 2024 Proposed Budget and incorporated herein by this reference.

Section 6: The City Manager is authorized to adjust amounts of said financing sources subsequent to budget adoption if any appropriation balances carried forward from prior fiscal years had an associated revenue source at the time the appropriation was established.

Section 7: The City Council of the City of National City hereby authorizes and approves the number and classification of employees in the respective functions, departments, and activities outlined in the Fiscal Year 2024 Proposed Budget and incorporated herein by this reference.

Section 8: The City Clerk shall certify the passage and adoption of this Resolution and enter it into the book of original Resolutions.

PASSED and ADOPTED this 20th day of June, 2023.

Ron Morrison, Mayor

ATTEST:

for Shelley Chapel

Shelley Chapel, MMC, City Clerk

APPROVED AS TO FORM:

Barry J. Schultz, City Attorney

Passed and adopted by the City Council of the City of National City, California, on June 20, 2023 by the following vote, to-wit:

Ayes: Bush, Rodriguez, Yamane
Nays: Molina, Morrison
Absent: None.
Abstain: None.

AUTHENTICATED BY: RON MORRISON
Mayor of the City of National City, California



Shelley Chapel
City Clerk of the City of National City, California

BY: *for Shelley Chapel*
Shelley Chapel, MMC, City Clerk

**CITY OF NATIONAL CITY
PROPOSED BUDGET BY FUND
FISCAL YEAR 2024**

Fund	Fund Name	Estimated			Proposed
		Revenues	Transfers In	Transfers Out	
001	GENERAL FUND	\$ 67,752,029	\$ 2,005,500	\$ 2,999,446	\$ 67,804,266
104	LIBRARY FUND	\$ 1,006,586	\$ 1,333,616		\$ 2,358,040
105	PARKS MAINTENANCE FUND	\$ 1,172,181	\$ 1,060,499		\$ 2,232,780
108	LIBRARY CAPITAL OUTLAY	\$ 180,000			\$ 53,900
109	GAS TAXES FUND	\$ 3,286,920			\$ 2,833,850
115	PARK & REC CAPITAL OUTLAY FUND	\$ -			
117	AMERICAN RESCUE PLAN ACT - ARPA	\$ 2,000,000		\$ 2,000,000	\$ -
125	SEWER SERVICE FUND	\$ 11,812,000		\$ -	\$ 13,183,175
130	EMT-D REVOLVING FUND	\$ 334,124			\$ 330,000
131	ASSET FORFEITURE FUND	\$ 1,500			\$ 67,500
166	NUTRITION	\$ 413,600	\$ 772,900	\$ 48,000	\$ 1,138,500
172	REFUSE ENTERPRISE FUND	\$ 215,000	\$ -	\$ 450,000	\$ 503,729
195	MILE OF CARS LMD	\$ 158,289	\$ 17,431	\$ 5,500	\$ 170,220
208	SUPP.LAW ENFORCEMENT SVCS FUND (SLESF)	\$ -			\$ -
211	SECURITY AND ALARM REGULATION FUND	\$ 47,000			\$ 12,000
212	POST-EMPLOYMENT BENEFITS FUND		\$ 360,000		\$ 360,000
258	PENSION OBLIGATION BONDS		\$ 5,806,468		\$ 5,806,468
259	LIBRARY BONDS DEBT SERVICE FUND	\$ 399,605			\$ 399,605
277	NC PUBLIC LIBRARY DONATIONS FUND	\$ -			\$ -
282	REIMBURSABLE GRANTS CITYWIDE	\$ 586,957			\$ 584,457
290	POLICE DEPT GRANTS	\$ -			\$ -
296	ENGINEERING DEPT GRANTS	\$ -			\$ -
301	GRANT-C.D.B.G.	\$ 715,046	\$ -		\$ 715,045
307	PROPOSITION A" FUND	\$ 1,849,000			\$ 1,849,000
320	LIBRARY GRANTS	\$ -			\$ -
325	DEVELOPMENT IMPACT FEES	\$ 55,000			\$ 200,000
326	TRANSPORTATION IMPACT FEE FUND	\$ 260,000			\$ 1,500,000
343	STATE-LOCAL PARTNERSHIP	\$ -			
420	PARKING AUTHORITY	\$ 359,548	\$ -		\$ 359,551
501	HOUSING AUTHORITY	\$ 861,581		\$ 564,151	\$ 1,076,327
502	SECTION 8 FUND	\$ 15,583,578			\$ 15,584,948
505	HOME FUND	\$ 400,681			\$ 226,761
532	LOW&MOD INCOME HOUSING ASSET FUND	\$ 162,981			\$ 162,997
626	FACILITIES MAINT FUND	\$ 3,252,618	\$ 48,000		\$ 3,300,618
627	LIABILITY INS. FUND	\$ 4,000,000			\$ 4,975,788
629	INFORMATION SYSTEMS MAINTENANC	\$ 3,143,086			\$ 3,143,086
630	OFFICE EQUIPMENT DEPRECIATION				\$ 32,000
643	MOTOR VEHICLE SVC FUND	\$ 1,614,404			\$ 1,614,839
644	VEHICLE REPLACEMENT RESERVE	\$ 1,657,758	\$ 450,000		\$ 1,761,000
All Funds		\$ 123,281,072	\$ 11,854,414	\$ 6,067,097	\$ 134,340,451

Adopted Budget
Fiscal Year 2024

Fiscal Year 2024 Appropriation Limit Resolution



RESOLUTION NO. 2023 - 92

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF NATIONAL CITY, CALIFORNIA, APPROVING AND ADOPTING THE ANNUAL APPROPRIATIONS LIMIT OF \$80,226,080 FOR FISCAL YEAR 2024

WHEREAS, Article XIII-B of the California Constitution provides that appropriations made by State and local governments are subject to limitations; and

WHEREAS, the limitation must be determined annually by applying factors comprised of the change in the cost of living and the change in population to the prior year's appropriation limit; and

WHEREAS, the cost of living and population change factors to be used in calculating the appropriations limit for fiscal year 2024 are set forth in Exhibit "A" to the staff report; and

WHEREAS, the result of applying the cost of living and population change factors to the fiscal year 2023 appropriation limit results in a limit of \$80,226,080 for fiscal year 2024.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF NATIONAL CITY, CALIFORNIA, DOES RESOLVE, DECLARE, DETERMINE, AND ORDER AS FOLLOWS:

Section 1: That the City Council hereby approves and adopts the appropriation limit of \$80,266,080 for fiscal year 2024.

Section 2: That the City Clerk shall certify to the passage and adoption of this Resolution and enter it into the book of original Resolutions.

PASSED and ADOPTED this 20th day of June, 2023.



Ron Morrison, Mayor

ATTEST:

for 

Shelley Chapel, MMC, City Clerk

APPROVED AS TO FORM:



Barry J. Schultz, City Attorney

Passed and adopted by the City Council of the City of National City, California, on June 20, 2023 by the following vote, to-wit:

Ayes: Bush, Rodriguez, Yamane, Molina, Morrison
Nays: None.
Absent: None.
Abstain: None.

AUTHENTICATED BY: RON MORRISON
Mayor of the City of National City, California



Shelley Chapel
City Clerk of the City of National City, California

BY: *La Tonya Ausan*
for Shelley Chapel, MMC, City Clerk

**City of National City
Annual Appropriations Limit
Fiscal Year 2024**

A. Fiscal Year 2023 Appropriations Limit	\$	76,915,463
California Per Capita Cost of Living Change converted to a ratio ***		1.0444
Limit Sub-Total		80,330,510
San Diego County Population Change converted to a ratio ***		0.9987
Fiscal Year 2024 Appropriations Limit	\$	80,226,080

Gann Limit Recap

Total City Appropriations	\$	122,930,230
Less: Non-Tax Proceeds		57,017,015
Estimated Appropriations Subject to the Limit	\$	65,913,215
Fiscal Year 2024 Appropriations Limit		80,226,080
Amount of Appropriations Below the Limit	\$	14,312,865

Source - State of California, Department of Finance
<http://www.dof.ca.gov/budgeting/>

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Adopted Budget
Fiscal Year 2023

Accounting & Financial Policies





ACCOUNTING POLICIES & PROCEDURES

Purpose

This section describes the policies and procedures in place to ensure that assets are safeguarded, that financial statements are in conformity with generally accepted accounting principles, and that finances are managed with responsible stewardship. All personnel are expected to uphold to these internal policies and procedures. It is the intention of the City of National City Department of Finance that they serve as the Department's commitment to proper and accurate financial management and reporting.

Payroll

Payroll Processing

The City of National City compensates employees on a bi-weekly basis in accordance with the current and approved Memorandums of Understanding for the recognized employee unions, the Firefighters' Association (FFA), the Municipal Employees' Association (MEA), and the Police Officers' Association (POA). Executive, management, and confidential employees are unrepresented and negotiate separately from any other recognized group.

The payroll process consists of the following: 1) data entry and computer processing, 2) distribution of checks or transmittal of direct deposits, 3) payroll liability processing, and 4) filing both in house and with appropriate organizations/agencies.

Payroll Reporting

1. The Payroll Clerk performs the following payroll reporting requirements:
 - A. payroll tax deposit;
 - B. CalPERS contribution report;
 - C. CASDU garnishment;
 - D. PARS contribution report;
 - E. ICMA contribution report.
2. Direct Deposit
 - A. Once the payroll process is complete, the direct deposit file is submitted to the financial institution 48 hours in advance of payday.
3. Payroll Distribution
 - A. Each Payroll Check and Direct Deposit Voucher is inserted into a plain window envelope, sealed and sorted by Department. Checks are maintained in the Finance vault. Employees may opt for an electronic version of the Direct Deposit Voucher.
 - B. On payday, an authorized person from each department will come to the Payroll Office to pick up the checks for that department.



ACCOUNTING POLICIES & PROCEDURES

Accounts Payable

Create New Vendor Account

New vendors are set up in the system by the Accounting Assistant Staff upon collection of supporting documentation. A vendor record can be initiated by the Accounting Assistant or City Departments by requesting a signed W-9 form.

Invoice Processing

Request for Warrant Forms need to be filled out by the department requesting payment and provide the following information: Invoice number, Invoice Date, Description of goods/services being billed and paid for, purchase order (PO) number if applicable, expenditure account number, and amount. Requests for Payment must be signed by the Department Director or their designee.

Normal Accounts Payable Check Run

The City of National City uses a hybrid accounts payable and centralized purchasing process. Each department has the authority to purchase or contract for services as long as the purchases or contracts conform to the adopted purchasing resolution and the funds have been appropriated. Invoices are entered into the financial system's accounts payable (A/P) module by the departments in batches, which are submitted to Finance according to predetermined due dates. Weekly check runs occur on Thursdays. All items to be paid are to be entered by end of the day on Thursday of the prior week.

After the invoice batches are reviewed and posted, the Accountant reviews the Open Invoice Report that includes all of the posted invoices to be paid, and then gives approval for the checks to be processed.

After the warrants have been signed and printed, the A/P Senior Accounting Assistant prepares the warrant register report along with the Agenda Statement Form for the Director of Finance to review/sign and upload to the Questys system to be included in Council meeting agenda and package. For checks requested to be returned to the department, the party picking up the check(s) should sign the Voucher/Check Register.

The Accounting Assistant matches checks to the backup, makes sure appropriate signatures have been received, and that all backup is attached. The Accounting Assistant checks that the dollar amount of the check, vendor number and invoice number match the payment authorization, verifies the address of the vendor and mails check with any remittance slips. Packing slips, estimates, and statements are not considered adequate backup, but certainly can be added as additional supporting documentation. The primary documentation must be an invoice, although in certain instances a memo from a department head authorizing payment may be substituted. Any questionable backup is brought to the attention of the department supervisor. After all checks have been matched up to the appropriate backup, they are filed numerically by check number and by weekly register warrant number in the filing cabinets maintained by the A/P Accounting Assistant.



ACCOUNTING POLICIES & PROCEDURES

Petty Cash Fund

The petty cash fund is maintained by an Accounting Assistant designated by the Director of Finance. During the day, the cash is kept in a metal cash box located in a locked file cabinet. This cash box is kept locked, except when an authorized petty cash reimbursement is being made to an employee. After business hours, the box is locked in the Finance vault.

The Accounting Assistant is responsible for obtaining and maintaining from each department head a list of persons authorized to approve petty cash reimbursements, including a specimen signature for each person. The authorizing employee must be a member of management.



ACCOUNTING POLICIES & PROCEDURES

Purchasing

Purchasing Requisition Entry

The City of National City uses a centralized purchasing system. Under this system, each operating department is responsible for coordinating the purchase of goods and services needed for its operations. However, to ensure compliance with the City's purchasing manual, the City's Purchasing Ordinance designates that certain purchases must be approved by a Purchasing Officer designated by the City Manager.

Purchases may only be made by the following acceptable methods: 1) Purchase Order, 2) Request for Check, 3) Petty Cash, or 4) City Issued Credit Card. Funds must exist in the account to which the purchase is to be charged.

The document used to encumber funds is called a purchase order. When a purchase order is created, approved, and entered, it reserves a portion of the budget allocated to the particular line item in an amount equal to the purchase order. For example, if the office supply line item budget is \$1,000 and a purchase order is created for \$250, \$250 is considered encumbered and no longer available for spending. Encumbered funds may be contractually obligated at the time the purchase order is created (such as when there is a corresponding contract with a vendor to provide contractually specified goods or services) or they may relate to a "blanket" purchase authorization (when a specified volume of goods or services is purchased from a vendor throughout the fiscal year). In either case, once a purchase order is created the funds are no longer available for payment to any vendor (or for any other purpose) other than that specified on the purchase order. Once created a purchase order may later be increased, decreased, or cancelled.

When goods or services are rendered to the City, payment may then be authorized through four appropriate approval levels against a purchase order. When a payment is issued, the balance of the purchase order is reduced and the encumbrance becomes an expenditure.

Purchase Order Year-End Closeout

Purchase orders are closed out shortly after June 30th, with the exception of requested purchase orders that still remain open on contracts. Purchase orders that will automatically remain open are only those purchase orders related to an active Construction in Progress (CIP). All departments are requested to prepare a list of purchase orders to be carried into the following fiscal year and submit the list to Purchasing Division in Finance. Purchase orders requested to be carried forward by each department will be reviewed by Finance to insure that a contract is in place and that the purchase order balance is accurate. A Purchase Order Accounting Report is available so that departments can review a comprehensive list of all purchase orders open as of June 30th to determine which purchase orders should be carried forward into the next fiscal year and which purchase orders should be closed out permanently.

Purchase Orders to be Closed Permanently

In order to close out a purchase order in EDEN financial system, a change order must be entered to close out the purchase order balance.



ACCOUNTING POLICIES & PROCEDURES

Cash Receipts – Cash Register and Cashiering

Opening Activity and Cash Drawer Setup

Receipts are processed by several cashiers, each having their own separate cash drawer. At the end of the day, the cashiers balance their cash drawers with reports that have been generated by the Progressive cash receipt system. In the event of any unreconciled differences, the Supervisor in-charge is immediately notified. If the cash drawers are in balance, the main Cashier / Accounting Assistant will prepare a comprehensive cash balance report for the Supervisor in-charge.

Losses, Shortages, and Overages

A Shortage is an unintentional collection error, such as giving incorrect change or not collecting the correct amount. An Overage occurs when an employee has collected too much money and cannot immediately return the excess to a specific customer. A loss occurs when the cash handler has obtained physical custody of money and then due to reasons like negligence, an act of God, or an unlawful action, cannot deposit the funds into the City Treasury. "Negligence" includes such actions as leaving City money unattended and not properly safeguarding that money from loss. Losses are reported to the supervisor immediately.

Balancing the Cash Drawer

Each cashier has their own cash drawer for which they are responsible. At the end of the day, the cashier balances the cash drawer using the following steps:

1. Adding the currency and coins, and any funds that may have been removed from the cash drawer for safekeeping, and checks for a total dollar amount on-hand and then subtracting out the beginning cash bank.
2. Determining the dollar amount that has been collected per the cash register.
3. Comparing these two amounts to verify that they are the same.

The balancing process takes place out of public view in a location away from the collection area to protect the safety of the cash handler.

Locating Cash Differences

Every reasonable attempt is made to locate cash differences. If a cash shortage or overage occurs, staff follow these steps:

1. Recount all coins and currency to agree with the initial count.
2. Make sure that the proper amount was deducted as the beginning cash bank.

If the difference is more than \$5, the below steps are taken:

1. Recheck the amounts per the cash register to determine whether the amounts for checks and credit card transactions per the cash register agree to the actual count.
2. If a shortage exists, a physical search of the work area is conducted as well.



ACCOUNTING POLICIES & PROCEDURES

Entering Cash Receipts

The Progressive cash receipt system utilizes the general payment processing module to enter cash receipts at the Finance cashiers' counter and assign them to the appropriate revenue account.

Processing Cash Deposits Received by Finance

The main Cashier/Accounting Assistant is responsible for collecting cash and checks received the previous day from all cashiers and verifying all monies received. Cash and checks are prepared for deposit to the bank. Once completed, the cash and checks are placed in deposit bags and held in the Finance Department vault until being picked up by a courier for transport to the bank.

Treasury / Cash Management

Investment Procedures

As necessary, cash is transferred between bank accounts, to and from the state's Local Agency Investment Fund, or securities are purchased based on established criteria in accordance with City Council Policy #203 Investment of City Funds.

The City of National City's investment program conforms to federal, state, and other legal requirements, including California Government Code Sections 16429.1-16429.4, 53600 53609 and 53630-53686.

Transmitting Issued/Voiced Check Files to the Bank

As a security measure to prevent fraud, electronic files (positive pay file) of check registers are sent to the City's bank whenever either an Accounts Payable or a Payroll run is done. By submitting check registers to the bank at the time the checks are issued, the bank can then ensure that the checks being cashed were, in fact, issued by the City.

Bank and Check Reconciliation

On a monthly basis all cash accounts are reconciled between the General Ledger and the bank statements. Any differences are accounted for and necessary adjustments are made.

Returned Checks

Returned checks are recorded by the Accounts Receivable Accounting Assistant. Then, the Accounting Assistant records the proper adjustment and issues an invoice as part of the collection effort process. The respective departments are then notified of the returned checks.

Department of Finance Vault/Safe

Cash receipts collected at City Hall are processed at the Department of Finance cashier's counter. To ensure the safety of these monies until they are released to a courier for transport and deposit with the appropriate banking authority, cash and checks are locked in the Finance vault.



ACCOUNTING POLICIES & PROCEDURES

General Ledger

Accounting Periods

To allow for continuity and consistency, the accounting cycle of the fiscal year is divided into separate accounting periods. The first month of the fiscal year, July, is identified as Period 01, August is Period 02 and so on. At the end of the fiscal year Period 12 is used for the regular June activity. Fiscal year-end adjustments are recorded in Period 13 and dated 06/30/XX. Fiscal year closing entries are recorded in Period 14 and dated 06/30/XX.

Adjusting Journal Entries

Adjusting journal entries are used to directly record transactions to the City's general ledger, which are not otherwise posted through some other system. For example, if the State directly deposits the City's monthly sales tax remittance into the City's bank account, the general ledger has no way of knowing that this has occurred. In this case there is no check processed through the cash receipts system, and therefore no posting to the general ledger. The amount directly deposited must be recorded via an adjusting journal entry.

Adjusting journal entries may also be used to correct an item that was previously posted. The adjusting entry could be used to correct the amount, account used, or timing of a previously recorded transaction. As an example, if a check for gas tax revenues was received and erroneously posted to property tax revenues, an adjusting journal entry would be used to correct this situation.

Budget Adjustment Entries

Budget adjustment entries are used to modify the existing budgetary amounts for both revenue ("Estimated Revenues") and expenditure ("Appropriations") accounts. The entry may be used to either increase or decrease the budgeted amount within a revenue or expenditure account.

Accounts Receivable

There are several different categories for which the City establishes accounts receivable. The majority of the invoices prepared are for false alarms, annual inspection fee, administrative citations for Building, Planning, Engineering, and Code Enforcement, sewer billing, housing choice voucher program repayments, property leases, and intergovernmental contracts.

The AR process includes 1) setting up customer information, 2) preparing an invoice and mailing it, 3) posting payments and 4) generating monthly statements for unpaid invoices.

Capital Improvement Projects

Capital improvements are initiated at the direction of the departments and approved by the City Manager or City Council. A draft budget is submitted to Finance and then to the City Council for approval. Once approved, the Department of Finance maintains budgets, off-cycle funding, and transfers between funding sources; reviews expenses and revenues; and monitors available unspent balances for all CIP projects on an on-going basis.



ACCOUNTING POLICIES & PROCEDURES

Business Licensing

The business license tax is revenue to the general fund for the privilege of conducting business within the City of National City and receiving the benefits of various City services. In addition, the licensing process ensures that businesses comply with health, safety and other City regulatory requirements.

Budget

The City adopts an Operating and Capital Improvement budget on an annual basis. The adopted budget appropriates funds and establishes legal expenditure limits for the upcoming fiscal year beginning July 1. To develop the Operating Budget, departments are asked to submit estimates for revenues they will generate for the upcoming fiscal year and appropriations requests based upon the best estimates of products and services available. Finance staff reviews the submitted revenue estimates and appropriation requests then meets with each department to review them. Once departmental reviews are complete, Finance in conjunction with the City Manager, meets with departments to discuss revenues and appropriations and the preliminary status (surplus or deficit) of the budget. After all internal reviews are complete, a preliminary budget is prepared for review by the City Council. After City Council feedback and any requested revisions have been made, a final budget document is prepared for adoption prior to June 30. Adoption of the budget provides City administrators with the authority to incur liabilities to provide services. The approved budget may be modified throughout the fiscal year as funding sources and needs of the City change.

Appropriations Limit Calculation

California Constitution Article XIII B, Section 1 states that the total annual appropriations subject to limitation of the State and of each local government shall not exceed the appropriations limit of the entity of government for the prior year adjusted for the change in the cost of living and the change in population. The City calculates this limit annually and presents the result to the City Council for adoption.

Project Accounting

Project Accounting is used to keep track of activities relating to the City's capital improvement projects. All accounting entries that are entered against a project expenditure string from all other modules are posted into Project Accounting.

Capital Assets and Reporting

Capital Assets are defined as those assets acquired by the City to be used in the course of operations and providing services to the general public. The City uses a cost threshold of \$5,000 for the purpose of fixed asset and capital asset reporting.



ACCOUNTING POLICIES & PROCEDURES

Capital Assets List

The City maintains a current capital assets list for land, buildings, improvements other than buildings, and infrastructure costing \$10,000 or more, and for machinery and equipment with unit costs of \$5,000 or more and useful lives greater than 1 year. The City maintains one comprehensive list for general capital assets and proprietary fund capital assets. However, it identifies separately the general capital assets and individual fund capital assets for financial reporting purposes. Additional precautions are taken for high theft items, such as laptop computers, digital cameras, etc., which may fall below the capitalization thresholds. The City maintains a separate list for assets costing less than \$5,000 that are considered to be at a relatively high risk of theft, waste, or abuse. These assets are identified as City property, but may need not be numerically tagged.

TITLE: Maintenance of Reserve Funds

POLICY #201

ADOPTED: June 26, 1985

AMENDED: May 4, 2021

Purpose

The purpose of this policy is to ensure the City’s ability to withstand unexpected financial emergencies such as those that may result from natural disasters, revenue shortfalls, or unanticipated expenditures of a non-recurring nature, and to accumulate funds for large-scale purchases.

Policy

The City will accumulate and maintain reserves in the categories and at the target levels described below. The actual amount of any of the reserves may exceed its target level because any additional amounts would increase the financial security of the City.

- **GENERAL FUND ECONOMIC CONTINGENCY RESERVE:** an amount equal to twenty percent (20%) of a single year’s budgeted General Fund operating expenditures. “Operating expenditures” shall be defined as all expenditures, except those of a capital nature, plus operating subsidies provided to the Library Fund, Parks Fund, and Personnel Compensation Fund (OPEB benefits payments), or to any other fund as determined by the City Council. Formal City Council action is required to increase the balance in the reserve or to authorize the use of any portion of its balance. This reserve is intended to be used in the event of a catastrophic event or significant downturn in the economy that cannot be mitigated with other funding sources.
- **GENERAL FUND UNASSIGNED FUND BALANCE:** an amount equal to ten percent (10%) of a single year’s budgeted General Fund operating expenditures. The general fund unassigned fund balance is determined annually as part of the preparation of the City’s Comprehensive Annual Financial Report (CAFR). Amounts in excess of the target level will be used to increase or replenish other reserves (with priority given to the Economic Contingency and Facilities Maintenance reserves), to set aside resources for specific one-time uses, or as a funding source for one-time expenditures included in the annual budget or for needs that arise subsequent to budget adoption.
- **GENERAL FUND FACILITIES MAINTENANCE RESERVE:** an amount equal to three times the annual amount budgeted to provide major maintenance for the City’s building assets. “Building assets” shall be defined as all permanent or nonpermanent structures constructed or installed to provide a workplace for City employees or house City assets and/or operations. The annual amount to be budgeted for major maintenance projects is 1.5% of the City’s General Fund operating budget. Formal City Council action is required to increase the balance in the reserve or to authorize the use of any portion of its balance. This reserve is to be used for extraordinary major maintenance costs that cannot be met within the annual budgeted amount and for which no other funding source is available.

TITLE: Maintenance of Reserve Funds

POLICY #201

ADOPTED: June 26, 1985

AMENDED: May 4, 2021

- **GAS TAXES FUND CONTINGENCY RESERVE:** an amount equal to a minimum of five percent (5%) of the estimated annual revenue of the Gas Taxes Fund.
- **SEWER SERVICE FUND OPERATIONS / CASH FLOW RESERVE:** an amount equal to between twenty-five percent (25%) and fifty percent (50%) of a single year's budgeted Sewer Service Fund operating expenditures.
- **SEWER SERVICE FUND METRO CASH FLOW RESERVE:** an amount equal to the City's estimated portion of the projected cash needs for capital costs of the San Diego Metropolitan Sewerage System's wastewater treatment program.
- **SEWER SERVICE FUND CAPITAL REPLACEMENT RESERVE:** an amount equal to between ten percent (10%) and fifteen percent (15%) of a single year's budgeted Sewer Service Fund operating expenditures.
- **SEWER SERVICE FUND CAPITAL EXPANSION RESERVE:** an amount equal to between ten percent (10%) and fifteen percent (15%) of a single year's budgeted Sewer Service Fund operating expenditures.
- **SEWER SERVICE FUND EMERGENCY / NATURAL DISASTER RESERVE:** an amount equal to a minimum of fifteen percent (15%) of a single year's budgeted Sewer Service Fund operating expenditures.
- **GENERAL LIABILITY INSURANCE RESERVE:** an amount of assets in the Liability Insurance Fund (an internal service fund) sufficient to meet the eighty percent (80%) confidence level of adequacy for net claims liability as updated annually by the City's actuary. The reserve level requirements will be reviewed as part of the annual budget process whereupon internal service fund charges will be set such that anticipated expenditures for the budget year can be met and the reserve level maintained.
- **WORKERS' COMPENSATION RESERVE:** an amount of assets in the Liability Insurance Fund (an internal service fund) sufficient to meet the eighty percent (80%) confidence level of adequacy for net claims liability as updated annually by the City's actuary. The reserve level requirements will be reviewed as part of the annual budget process whereupon internal service fund charges will be set such that anticipated expenditures for the budget year can be met and the reserve level maintained.
- **IRREVOCABLE SUPPLEMENTAL PENSION TRUST RESERVE:** an amount equal to two years of unfunded liability payments as determined by the most current CalPERS valuation reports for both the Safety and Miscellaneous plans. The assets of this reserve are held in an

irrevocable Section 115 pension trust that may be used only for pension related costs and upon direction of the City Council. Investment earnings on the assets in the trust will be the primary vehicle for reaching the target level of reserves, although periodic contributions may be made from other sources upon direction of the City Council. Once the target level is reached, the earnings on the assets in the trust may be used to fund a portion of the City's pension related payments to CalPERS. This target will be reevaluated should the City issue pension obligation bonds.

- **IRREVOCABLE OTHER POST-EMPLOYMENT BENEFITS TRUST RESERVE:** an amount equal to eighty percent (80%) of the total net other post-employment benefits (OPEB) liability of the City's OPEB plan. Under the plan, the City provides payments to City retirees to be used towards medical insurance premiums. The City's net OPEB liability is updated annually and reported in the City's CAFR. The assets of this reserve are held in an irrevocable Section 115 OPEB trust that may be used only for the City's OPEB plan and upon direction of the City Council. Investment earnings on the assets in the trust will be the primary vehicle for reaching the target level of reserves, although periodic contributions may be made from other sources upon direction of the City Council. Once the assets in the trust reach the target level, the earnings on the assets may be used to offset a portion of the OPEB plan benefits that are routinely annually budgeted and paid for using other resources of the general fund.
- **VEHICLE REPLACEMENT RESERVE:** an amount equal to thirty percent (30%) of the recorded (book) value of the motor vehicles and associated assets accounted for in the Vehicle Replacement Fund (an internal service fund). Internal service fund charges to benefitting departments provide the mechanism for building the reserves in the fund. The charges take into account the initial acquisition cost of the assets, their expected years of service, and the estimated cost to replace them at that the end of their useful life. Once the target level is reached, the adequacy of the reserve with respect to the status of the fleet should be reevaluated along with the formula used for developing the ISF charges.

The status of each reserve shall be reviewed each year by the City Manager as part of the budgeting process. The City Manager shall take into account the most recently completed CAFR and any other pertinent data and make recommendations to the City Council regarding any adjustments to reserve levels; however, nothing in this policy shall prevent determining or reporting on the level of any of the reserves at other times during the year.

Replenishment of Reserves

If a reserve balance falls below the targeted level, the City shall strive to restore it to the targeted level through budgetary or other means according to the following guidelines:

TITLE: Maintenance of Reserve Funds

POLICY #201

ADOPTED: June 26, 1985

AMENDED: May 4, 2021

- If a reserve is drawn down to 75-99% of its targeted balance, it shall be restored to 100% over a 1 to 3 year period.
- If a reserve is drawn down to 50-74% of its targeted balance, it shall be restored to 100% over a 3 to 5 year period.
- If a reserve is drawn down below 50% of its targeted balance, it shall be restored to 100% over a 5 to 7 year period.

These guidelines may be suspended, in whole or in part, if financial or economic circumstances prevent meeting any or all of the timelines.

Related Policy References

None

Prior Policy Amendments

September 17, 2019
November 21, 2017
June 7, 2016
October 7, 2014
December 10, 2013
March 12, 2002

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TITLE: Investments	POLICY #203
ADOPTED: October 23, 1990	AMENDED: June 21, 2022

I. INTRODUCTION

The City of National City's investment program will conform to federal, state, and other legal requirements, including California Government Code Sections 16429.1-16429.4, 53600-53609, and 53630-53686. The following investment policy addresses the methods, procedures, and practices which must be exercised to ensure effective and judicious fiscal and investment management of the City's funds. It is the policy of the City to invest public funds in a manner that will provide a market rate of return, given its requirements for preserving principal and meeting the daily cash flow demands of the City. All investments will comply with this Investment Policy and governing laws.

This Investment Policy replaces any previous Investment Policy or Investment Procedures of the City.

II. SCOPE

This Investment Policy applies to all the City's financial assets and investment activities with the following exception(s):

Proceeds of debt issuance shall be invested in accordance with the City's general investment philosophy as set forth in this policy; however, such proceeds are invested in accordance with permitted investment provisions of their specific bond indentures.

Pooling of Funds: Except for cash in certain restricted and special funds, the City will consolidate cash and reserve balances from all funds to maximize investment earnings and to increase efficiencies with regard to investment pricing, safekeeping and administration. Investment income will be allocated to the various funds based on their respective participation and in accordance with generally accepted accounting principles.

III. GENERAL OBJECTIVES

The overriding objectives of the investment program are to preserve principal, provide sufficient liquidity, and manage investment risks.

1. *Safety:* Safety of principal is the foremost objective of the investment program. Investments will be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. The objective will be to mitigate credit risk and interest rate risk.
2. *Liquidity:* The investment portfolio will remain sufficiently liquid to meet all operating requirements

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3. *Return:* The investment portfolio will be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints for safety and liquidity needs.

IV. PRUDENCE, INDEMNIFICATION, AND ETHICS

- A. *Prudent Investor Standard:* Management of the City's investments is governed by the Prudent Investor Standard as set forth in California Government Code Section 53600.3:

“...all governing bodies of local agencies or persons authorized to make investment decisions on behalf of those local agencies investing public funds pursuant to this chapter are trustees and therefore fiduciaries subject to the prudent investor standard. When investing, reinvesting, purchasing, acquiring, exchanging, selling, or managing public funds, a trustee shall act with care, skill, prudence, and diligence under the circumstances then prevailing, including, but not limited to, the general economic conditions and the anticipated needs of the City, that a prudent person acting in a like capacity and familiarity with those matters would use in the conduct of funds of a like character and with like aims, to safeguard the principal and maintain the liquidity needs of the City. Within the limitations of this section and considering individual investments as part of an overall strategy, investments may be acquired as authorized by law.”

- B. *Indemnification:* The Administrative Services Director or City Manager designee hereinafter designated as Financial Services Officer and other authorized persons responsible for managing City funds, acting in accordance with written procedures and the Investment Policy and exercising due diligence, will be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported within 30 days and appropriate action is taken to control adverse developments.

- C. *Ethics:* Officers and employees involved in the investment process will refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions.

V. DELEGATION OF AUTHORITY

- A. Authority to manage the City's investment program is derived from California Government Code Section 53600 *et seq.* The City Council is responsible for the City's cash management, including the administration of this Investment Policy. Management responsibility for the cash management of City funds is hereby delegated to the Administrative Services Director and/or Financial Services Officer.

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The Administrative Services Director or designee will be responsible for all transactions undertaken and will establish a system of procedures and controls to regulate the activities of subordinate employee.

B. The City may engage the services of one or more external investment managers to assist in the management of the City’s investment portfolio in a manner consistent with the City’s objectives. Such external managers may be granted discretion to purchase and sell investment securities in accordance with this Investment Policy. Such managers must be registered under the Investment Advisers Act of 1940.

VI. AUTHORIZED FINANCIAL INSTITUTIONS, DEPOSITORIES, AND BROKER/DEALERS

A list will be maintained of financial institutions and depositories authorized to provide investment services. In addition, a list will be maintained of approved security broker/dealers selected by conducting a process of due diligence described in the investment procedures manual. These may include “primary” dealers or regional dealers that qualify under Securities and Exchange Commission (SEC) Rule 15C3-1 (uniform net capital rule).

A. The City’s Administrative Services Director or designee will determine which financial institutions are authorized to provide investment services to the City. Institutions eligible to transact investment business with the City include:

1. Primary government dealers as designated by the Federal Reserve Bank;
2. Nationally or state-chartered banks;
3. The Federal Reserve Bank; and
4. Direct issuers of securities eligible for purchase.

B. Selection of financial institutions and broker/dealers authorized to engage in transactions with the City will be at the sole discretion of the City.

C. All financial institutions which desire to become qualified bidders for investment transactions (and which are not dealing only with the investment adviser) must supply the Administrative Services Director or designee with a statement certifying that the institution has reviewed California Government Code Section 53600 *et seq.* and the City’s Investment Policy.

D. Selection of broker/dealers used by an external investment adviser retained by the City will be at the sole discretion of the investment adviser.

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E. Public deposits will be made only in qualified public depositories as established by State law. Deposits will be insured by the Federal Deposit Insurance Corporation, or, to the extent the amount exceeds the insured maximum, will be collateralized in accordance with State law.

VII. DELIVERY, SAFEKEEPING AND CUSTODY, AND COMPETITIVE TRANSACTIONS

A. *Delivery-versus-payment:* Settlement of all investment transactions will be completed using standard delivery-vs.-payment procedures.

B. *Third-party safekeeping:* To protect against potential losses by collapse of individual securities dealers, and to enhance access to securities, interest payments and maturity proceeds, all securities owned by the City will be held in safekeeping by a third party bank custodian, acting as agent for the City under the terms of a custody agreement executed by the bank and the City.

C. *Competitive transactions:* All investment transactions will be conducted on a competitive basis which can be executed through a bidding process involving at least three separate brokers/financial institutions or through the use of a nationally recognized trading platform.

VIII. AUTHORIZED AND SUITABLE INVESTMENTS

All investments will be made in accordance with California Government Code Section 53600 *et seq.* and as described within this Investment Policy. Permitted investments under this policy will include:

1. **Municipal Bonds.** These include bonds of the City, the State of California, any other municipality, within the state of California. The bonds will be registered in the name of the City or held under a custodial agreement at a bank.

- a. Are rated in the category of "A" or better by at least two nationally recognized statistical rating organizations; and
- b. No more than 5% per issuer.
- c. No more than 30% of the total portfolio may be invested in municipal bonds.

2. **US Treasury** and other government obligations for which the full faith and credit of the United States are pledged for the payment of principal and interest. There are no limits on the dollar amount or percentage that the City may invest in US Treasuries.

3. **Federal Agency or United States government-sponsored enterprise obligations, participations, or other instruments,** including those issued by or fully guaranteed as to

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principal and interest by federal agencies or United States government-sponsored enterprises. There are no limits on the dollar amount or percentage that the City may invest in government-sponsored enterprises.

4. **Banker's acceptances**, provided that:

- a. They are issued by institutions with short term debt obligations rated "A1" or higher, or the equivalent, by at least two nationally recognized statistical-rating organizations (NRSRO); and have long-term debt obligations which are rated "A" or higher by at least two nationally recognized statistical rating organizations;
- b. The maturity does not exceed 180 days; and
- c. No more than 40% of the total portfolio may be invested in banker's acceptances and no more than 5% per issuer.

5. **Federally insured time deposits** (Non-negotiable certificates of deposit) in state or federally chartered banks, savings and loans, or credit unions, provided that:

- a. The amount per institution is limited to the maximum covered under federal insurance; and
- b. The maturity of such deposits does not exceed 5 years.

6. **Certificate of Deposit Placement Service (CDARS)**

- a. No more than 30% of the total portfolio may be invested in a combination of certificates of deposit including CDARS
- b. The maturity of CDARS deposits does not exceed 5 years.

7. **Negotiable certificates of deposit (NCDs)**, provided that:

- a. They are issued by institutions which have long-term obligations which are rated "A" or higher by at least two nationally recognized statistical rating organizations; and/or have short term debt obligations rated "A1" or higher, or the equivalent, by at least two nationally recognized statistical rating organizations;
- b. The maturity does not exceed 5 years; and
- c. No more than 30% of the total portfolio may be invested in NCDs and no more than 5% per issuer.

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8. **Commercial paper**, provided that:

- a. The maturity does not exceed 270 days from the date of purchase;
- b. The issuer is a corporation organized and operating in the United States with assets in excess of \$500 million;
- c. They are issued by institutions whose short term obligations are rated “A-1” or higher, or the equivalent, by at least two nationally recognized statistical rating organizations; and whose long-term obligations are rated “A” or higher by at least two nationally recognized statistical rating organizations; and
- d. No more than 25% of the portfolio is invested in commercial paper and no more than 5% per issuer.

9. **State of California Local Agency Investment Fund (LAIF)**, provided that:

- a. The City may invest up to the maximum permitted amount in LAIF; and
- b. LAIF’s investments in instruments prohibited by or not specified in the City’s policy do not exclude it from the City’s list of allowable investments, provided that the fund’s reports allow the Administrative Services Director or Financial Services Officer or designee to adequately judge the risk inherent in LAIF’s portfolio.

10. **Local government investment pools.**

- a. San Diego County Investment Pool

11. **Corporate medium term notes (MTNs)**, provided that:

- a. Such notes have a maximum maturity of 5 years;
- b. Are issued by corporations organized and operating within the United States or by depository institutions licensed by the United States or any state and operating within the United States;
- c. Are rated “A” category or better by at least two nationally recognized statistical rating organizations; and
- d. Holdings of medium-term notes may not exceed 30% of the portfolio and no more than 5% per issuer.

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12. Mortgage pass-through securities, asset-backed securities, and collateralized mortgage obligations,^[AS1] provided that such securities:

- a. Have a maximum stated final maturity of 5 years.
- b. Be rated in a rating category of “AA” or its equivalent or better by a nationally recognized statistical rating organization.
- c. Purchase of securities authorized by this subdivision may not exceed 20% of the portfolio.

13. Money market mutual funds that are registered with the Securities and Exchange Commission under the Investment Company Act of 1940:

- a. Provided that such funds meet either of the following criteria:
 - 1. Attained the highest ranking or the highest letter and numerical rating provided by not less than two nationally recognized statistical rating organizations; or,
 - 2. Have retained an investment adviser registered or exempt from registration with the Securities and Exchange Commission with not less than five years’ experience investing in the securities and obligations authorized by California Government Code Section 53601 (a through j) and with assets under management in excess of \$500 million.
- b. Purchase of securities authorized by this subdivision may not exceed 20% of the portfolio.

14. Supranationals, provided that:

- a. Issues are US dollar denominated senior unsecured unsubordinated obligations issued or unconditionally guaranteed by the International Bank for Reconstruction and Development, International Finance Corporation, or Inter-American Development Bank.
- b. The securities are rated in a category of “AA” or higher by a NRSRO.
- c. No more than 30% of the total portfolio may be invested in these securities.
- d. No more than 10% of the portfolio may be invested in any single issuer.

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- e. The maximum maturity does not exceed five (5) years.

IX. PORTFOLIO RISK MANAGEMENT

A. *The following are prohibited investment vehicles and practices:*

1. State law notwithstanding, any investments not specifically described herein are prohibited, including, but not limited to futures and options.
2. In accordance with California Government Code Section 53601.6, investment in inverse floaters, range notes, or mortgage derived interest-only strips is prohibited.
3. Investment in any security that could result in a zero interest accrual if held to maturity is prohibited. Under a provision sunseting on January 1, 2026, securities backed by the U.S. Government that could result in a zero- or negative-interest accrual if held to maturity are permitted.^[AS2]
4. Trading securities for the sole purpose of speculating on the future direction of interest rates is prohibited.
5. Purchasing or selling securities on margin is prohibited.
6. The use of reverse repurchase agreements, securities lending or any other form of borrowing or leverage is prohibited.
7. The purchase of foreign currency denominated securities is prohibited.

B. *Mitigating credit risk in the portfolio*

Credit risk is the risk that a security or a portfolio will lose some or all of its value due to a real or perceived change in the ability of the issuer to repay its debt. The City will mitigate credit risk by adopting the following strategies:

1. The diversification requirements included in Section IX are designed to mitigate credit risk in the portfolio;
2. No more than 5% of the total portfolio may be invested in securities of any single issuer, except as noted in Section VIII of this Investment Policy;
3. The City may elect to sell a security prior to its maturity and record a capital gain or loss in order to improve the quality, liquidity, or yield of the portfolio in response to market conditions or the City's risk preferences; and

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4. If securities owned by the City are downgraded by either Moody's or S&P to a level below the quality required by this Investment Policy, it will be the City's policy to review the credit situation and make a determination as to whether to sell or retain such securities in the portfolio.
 - a. If a security is downgraded, the Administrative Services Director or designee will use discretion in determining whether to sell or hold the security based on its current maturity, the economic outlook for the issuer, and other relevant factors.
 - b. If a decision is made to retain a downgraded security in the portfolio, its presence in the portfolio will be monitored and reported monthly to the City Council.

C. Mitigating market risk in the portfolio

Market risk is the risk that the portfolio value will fluctuate due to changes in the general level of interest rates. The City recognizes that, over time, longer-term portfolios have the potential to achieve higher returns. On the other hand, longer-term portfolios have higher volatility of return. The City will mitigate market risk by providing adequate liquidity for short-term cash needs, and by making longer-term investments only with funds that are not needed for current cash flow purposes. The City further recognizes that certain types of securities, including variable rate securities, securities with principal pay-downs prior to maturity, and securities with embedded options, will affect the market risk profile of the portfolio differently in different interest rate environments. The City, therefore, adopts the following strategies to control and mitigate its exposure to market risk:

1. The City will maintain a minimum of three months of budgeted operating expenditures in short term investments to provide sufficient liquidity for expected disbursements;
2. The maximum percent of callable securities (does not include "make whole call" securities as defined in the Glossary) in the portfolio will be 20%;
3. The maximum stated final maturity of individual securities in the portfolio will be five years, except as otherwise stated in this policy; and
4. The duration of the portfolio will at all times be approximately equal to the duration (typically plus or minus 20%) of a Market Benchmark Index selected by the City based on the City's investment objectives, constraints and risk tolerances. The City's current Benchmark will be documented in the investment procedures manual.

X. INVESTMENT OBJECTIVES (PERFORMANCE STANDARDS AND EVALUATION)

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A. Overall objective: The investment portfolio will be designed with the overall objective of obtaining a total rate of return throughout economic cycles, commensurate with investment risk constraints and cash flow needs.

B. Specific objective: The investment performance objective for the portfolio will be to earn a total rate of return over a market cycle which is approximately equal to the return on the Market Benchmark Index as described in the City's investment procedures manual.

XI. PROCEDURES AND INTERNAL CONTROLS

A. Procedures: The Director of Administrative Services or designee will establish written investment policy procedures in a separate investment procedures manual to assist investment staff with day-to-day operations of the investment program consistent with this policy. Such procedures will include explicit delegation of authority to persons responsible for investment transactions. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the Director of Administrative Services or designee.

B. Internal Controls: The Director of Administrative Services or designee is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the City are protected from loss, theft, or misuse. The internal control structure will be designed to provide reasonable assurance that these objectives are met. Internal controls will be in the City's investment procedures manual.

XII. REPORTING AND REVIEW

A. Monthly reports: The Director of Finance and/or Financial Services Officer must submit a monthly report to the legislative body accounting for transactions made during the reporting period.

B. Quarterly reports: Quarterly investment reports will be submitted by the Administrative Services Director or designee to the City Council, at an agenda meeting. Consistent with the requirements contained in California Government Code Section 53646, information in the quarterly investment reports shall include, but not be limited to, the following:

1. Type of investment
2. Name of issuer and/or financial institution
3. Date of purchase
4. Date of maturity
5. Current market value for all securities
6. Rate of interest
7. Purchase price of investment
8. Other data as required by the City

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C. Annual Policy review: The Investment Policy will be reviewed at least annually and, as necessary, adopted, to ensure its consistency with the overall objectives of preservation of principal, liquidity, and return, and its relevance to current law and financial and economic trends.

Related Policy References

California Government Code Sections: 16429.1 – 16429.4, and 53600 – 53609 and 53630-53686
Investment Company Act of 1940
Investment Advisers Act of 1940
Securities and Exchange Commission Rule #15C3-1
Appendix I attached: “Authorized Personnel”
Appendix II attached: “Glossary of Investment Terms”

Prior Policy Amendments

October 23, 1990 – Established Policy
May 9, 1995 (Resolution No. 95-62) Updated Policy and Inclusion in the Policy Manual and Amend policy adopted October 23, 1990
August 6, 1996 (Resolution No. 96-130)
August 26, 1997 (Resolution No. 97-110)
October 6, 1998 (Resolution No. 98-136)
September 7, 1999 (Resolution No. 99-130)
October 2, 2001 (Resolution No. 2001-151)
October 1, 2002 (Resolution No. 2002-149)
October 7, 2003 (Resolution No. 2003-139)
June 7, 2005 (Resolution No. 2005-118)
October 4, 2005 (Resolution No. 2005-215)
August 21, 2007 (Resolution No. 2007-202)
February 19, 2008 (Resolution No. 2008-37)
February 19, 2008 (Resolution No. 2008-38) CDC
January 10, 2012 (Resolution No. 2012-09)
December 10, 2013 (Resolution No. 2013-189)
December 16, 2014 (Resolution No. 2014-172)
December 15, 2015 (Resolution No. 2015-186)
December 6, 2016 (Resolution No. 2016-189)
October 17, 2017 (Resolution No. 2017-203)
November 20, 2018 (Resolution No. 2018-189)
August 18, 2020 (Resolution No. 2020-151)

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Appendix I

Authorized Personnel

The following positions are authorized to transact investment business and wire funds for investment purposes on behalf of the City of National City:

City Manager
Assistant City Manager
Financial Services Officer
Director of Administrative Services or designee

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Appendix II GLOSSARY OF INVESTMENT TERMS

Agencies. Shorthand market terminology for any obligation issued by a *government-sponsored entity (GSE)*, or a *federally related institution*. Most obligations of GSEs are not guaranteed by the full faith and credit of the US government. Examples are:

FDIC. The Federal Deposit Insurance Corporation provides insurance backed by the full faith and credit of the US government to certain bank deposits and debt obligations.

FFCB. The Federal Farm Credit Bank System provides credit and liquidity in the agricultural industry. FFCB issues discount notes and bonds.

FHLB. The Federal Home Loan Bank provides credit and liquidity in the housing market. FHLB issues discount notes and bonds.

FHLMC. Like FHLB, the Federal Home Loan Mortgage Corporation provides credit and liquidity in the housing market. FHLMC, also called “Freddie Mac” issues discount notes, bonds and mortgage pass-through securities.

FNMA. Like FHLB and Freddie Mac, the Federal National Mortgage Association was established to provide credit and liquidity in the housing market. FNMA, also known as “Fannie Mae,” issues discount notes, bonds and mortgage pass-through securities.

GNMA. The Government National Mortgage Association, known as “Ginnie Mae,” issues mortgage pass-through securities, which are guaranteed by the full faith and credit of the US Government.

PEFCO. The Private Export Funding Corporation assists exporters. Obligations of PEFCO are not guaranteed by the full faith and credit of the US government.

TVA. The Tennessee Valley Authority provides flood control and power and promotes development in portions of the Tennessee, Ohio and Mississippi River valleys. TVA currently issues discount notes and bonds.

Asked. The price at which a seller offers to sell a security.

Asset-Backed Securities. Securities supported by pools of installment loans or leases or by pools of revolving lines of credit.

Average life. In mortgage-related investments, including CMOs, the average time to expected receipt of principal payments, weighted by the amount of principal expected.

Banker’s acceptance. A money market instrument created to facilitate international trade transactions. It is highly liquid and safe because the risk of the trade transaction is transferred to the bank which “accepts” the obligation to pay the investor.

Benchmark. A comparison security or portfolio. A performance benchmark is a partial market index, which reflects the mix of securities allowed under a specific investment policy.

Bid. The price at which a buyer offers to buy a security.

Broker. A broker brings buyers and sellers together for a transaction for which the broker receives a commission. A broker does not sell securities from his own position.

Callable. A callable security gives the issuer the option to call it from the investor prior to its maturity. The main cause of a call is a decline in interest rates. If interest rates decline since an issuer issues securities, it will likely call its current securities and reissue them at a lower

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rate of interest. Callable securities have reinvestment risk as the investor may receive its principal back when rates are lower than when the investment was initially made.

Certificate of Deposit (CD). A time deposit with a specific maturity evidenced by a certificate. Large denomination CDs may be marketable.

Collateral. Securities or cash pledged by a borrower to secure repayment of a loan or repurchase agreement. Also, securities pledged by a financial institution to secure deposits of public monies.

Collateralized Mortgage Obligations (CMO). Classes of bonds that redistribute the cash flows of mortgage securities (and whole loans) to create securities that have different levels of prepayment risk, as compared to the underlying mortgage securities.

Commercial paper. The short-term unsecured debt of corporations.

Cost yield. The annual income from an investment divided by the purchase cost. Because it does not give effect to premiums and discounts which may have been included in the purchase cost, it is an incomplete measure of return.

Coupon. The rate of return at which interest is paid on a bond.

Credit risk. The risk that principal and/or interest on an investment will not be paid in a timely manner due to changes in the condition of the issuer.

Current yield. The annual income from an investment divided by the current market value. Since the mathematical calculation relies on the current market value rather than the investor's cost, current yield is unrelated to the actual return the investor will earn if the security is held to maturity.

Dealer. A dealer acts as a principal in security transactions, selling securities from and buying securities for his own position.

Debenture. A bond secured only by the general credit of the issuer.

Delivery vs. payment (DVP). A securities industry procedure whereby payment for a security must be made at the time the security is delivered to the purchaser's agent.

Derivative. Any security that has principal and/or interest payments which are subject to uncertainty (but not for reasons of default or credit risk) as to timing and/or amount, or any security which represents a component of another security which has been separated from other components ("Stripped" coupons and principal). A derivative is also defined as a financial instrument the value of which is totally or partially derived from the value of another instrument, interest rate or index.

Discount. The difference between the par value of a bond and the cost of the bond, when the cost is below par. Some short-term securities, such as T-bills and banker's acceptances, are known as discount securities. They sell at a discount from par, and return the par value to the investor at maturity without additional interest. Other securities, which have fixed coupons trade at a discount when the coupon rate is lower than the current market rate for securities of that maturity and/or quality.

Diversification. Dividing investment funds among a variety of investments to avoid excessive exposure to any one source of risk.

Duration. The weighted average time to maturity of a bond where the weights are the present values of the future cash flows. Duration measures the price sensitivity of a bond to

CITY COUNCIL POLICY CITY OF NATIONAL CITY

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changes in interest rates. (See modified duration).

Federal funds rate. The rate of interest charged by banks for short-term loans to other banks. The Federal Reserve Bank through open-market operations establishes it.

Federal Open Market Committee: A committee of the Federal Reserve Board that establishes monetary policy and executes it through temporary and permanent changes to the supply of bank reserves.

Haircut: The margin or difference between the actual market value of a security and the value assessed by the lending side of a transaction (i.e. a repo).

Leverage. Borrowing funds in order to invest in securities that have the potential to pay earnings at a rate higher than the cost of borrowing.

Liquidity: The speed and ease with which an asset can be converted to cash.

Local Agency Investment Fund (LAIF). A voluntary investment fund managed by the California State Treasurer's Office open to government entities and certain non-profit organizations in California.

Local Government Investment Pool. Investment pools including the Local Agency Investment Fund (LAIF), county pools, joint powers authorities (JPAs). These funds are not subject to the same SEC rules applicable to money market mutual funds.

Make Whole Call. A type of call provision on a bond that allows the issuer to pay off the remaining debt early. Unlike a call option, with a make whole call provision, the issuer makes a lump sum payment that equals the net present value (NPV) of future coupon payments that will not be paid because of the call. With this type of call, an investor is compensated, or "made whole."

Margin: The difference between the market value of a security and the loan a broker makes using that security as collateral.

Market risk. The risk that the value of securities will fluctuate with changes in overall market conditions or interest rates.

Market value. The price at which a security can be traded.

Marking to market. The process of posting current market values for securities in a portfolio.

Maturity. The final date upon which the principal of a security becomes due and payable. Medium term notes. Unsecured, investment-grade senior debt securities of major corporations which are sold in relatively small amounts either on a continuous or an intermittent basis. MTNs are highly flexible debt instruments that can be structured to respond to market opportunities or to investor preferences.

Modified duration. The percent change in price for a 100 basis point change in yields. Modified duration is the best single measure of a portfolio's or security's exposure to market risk.

Money market. The market in which short term debt instruments (T-bills, discount notes, commercial paper and banker's acceptances) are issued and traded.

Mortgage pass-through securities. A securitized participation in the interest and principal cash flows from a specified pool of mortgages. Principal and interest payments made on the mortgages are passed through to the holder of the security.

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Municipal Securities. Securities issued by state and local agencies to finance capital and operating expenses.

Mutual fund. An entity which pools the funds of investors and invests those funds in a set of securities which is specifically defined in the fund's prospectus. Mutual funds can be invested in various types of domestic and/or international stocks, bonds, and money market instruments, as set forth in the individual fund's prospectus. For most large, institutional investors, the costs associated with investing in mutual funds are higher than the investor can obtain through an individually managed portfolio.

Nationally Recognized Statistical Rating Organization (NRSRO). A credit rating agency the United States Securities and Exchange Commission uses for regulatory purposes. Credit rating agencies provide assessments of an investment's risk. The issuers of investments, especially debt securities, pay credit rating agencies to provide them with ratings. The three most prominent NRSROs are Fitch, S&P, and Moody's.

Premium. The difference between the par value of a bond and the cost of the bond, when the cost is above par.

Prepayment speed. A measure of how quickly principal is repaid to investors in mortgage securities.

Prepayment window. The time period over which principal repayments will be received on mortgage securities at a specified prepayment speed.

Primary dealer. A financial institution (1) that is a trading counterparty with the Federal Reserve in its execution of market operations to carry out US monetary policy, and (2) that participates for statistical reporting purposes in compiling data on activity in the US Government securities market.

Prudent person (man) rule. A standard of responsibility which applies to fiduciaries. In California, the rule is stated as "Investments shall be managed with the care, skill, prudence and diligence, under the circumstances then prevailing, that a prudent person, acting in a like capacity and familiar with such matters, would use in the conduct of an enterprise of like character and with like aims to accomplish similar purposes."

Realized yield. The change in value of the portfolio due to interest received and interest earned and realized gains and losses. It does not give effect to changes in market value on securities, which have not been sold from the portfolio.

Regional dealer. A financial intermediary that buys and sells securities for the benefit of its customers without maintaining substantial inventories of securities, and that is not a primary dealer.

Repurchase agreement (RP, Repo). Short term purchases of securities with a simultaneous agreement to sell the securities back at a higher price. From the seller's point of view, the same transaction is a **reverse repurchase agreement**.

Safekeeping. A service to bank customers whereby securities are held by the bank in the customer's name.

Short Term. Less than one (1) years' time.

Structured note. A complex, fixed income instrument, which pays interest, based on a formula tied to other interest rates, commodities or indices. Examples include inverse

CITY COUNCIL POLICY CITY OF NATIONAL CITY

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floating rate notes which have coupons that increase when other interest rates are falling, and which fall when other interest rates are rising, and “dual index floaters,” which pay interest based on the relationship between two other interest rates - for example, the yield on the ten-year Treasury note minus the Libor rate. Issuers of such notes lock in a reduced cost of borrowing by purchasing interest rate swap agreements.

Supranational. A Supranational is a multi-national organization whereby member states transcend national boundaries or interests to share in the decision making to promote economic development in the member countries.

Total rate of return. A measure of a portfolio’s performance over time. It is the internal rate of return, which equates the beginning value of the portfolio with the ending value; it includes interest earnings, realized and unrealized gains, and losses in the portfolio.

US Treasury obligations. Securities issued by the US Treasury and backed by the full faith and credit of the United States. Treasuries are considered to have no credit risk, and are the benchmark for interest rates on all other securities in the US and overseas. The Treasury issues both discounted securities and fixed coupon notes and bonds.

Treasury bills. All securities issued with initial maturities of one year or less are issued as discounted instruments, and are called Treasury bills. The Treasury currently issues three- and six-month T-bills at regular weekly auctions. It also issues “cash management” bills as needed to smooth out cash flows.

Treasury notes. All securities issued with initial maturities of two to ten years are called Treasury notes, and pay interest semi-annually.

Treasury bonds. All securities issued with initial maturities greater than ten years are called Treasury bonds. Like Treasury notes, they pay interest semi-annually.

Value. Principal plus accrued interest.

Volatility. The rate at which security prices change with changes in general economic conditions or the general level of interest rates.

Yield to Maturity. The annualized internal rate of return on an investment which equates the expected cash flows from the investment to its cost.

Adopted Budget
Fiscal Year 2024

City Debt





DEBT OBLIGATIONS

The City of National City utilizes various types of long-term debt to facilitate investment in the City's long-term capital improvements, infrastructure development, and acquisition of equipment and vehicles. The Debt Management Policy #206 was adopted in August of 2017 to set forth the City's debt management objectives and establishes general parameters for issuing and administering debt.

During fiscal year 2018, the City completed its obligation towards the National City Joint Power Financing Authority Lease Revenue Refunding Bond and issued the Energy Efficiency & Renewable Energy Program Bonds.

2012 General Obligation Refunding Bonds

The City issued \$4,885,000 of general obligation bonds, the 2012 General Obligation Refunding Bonds, on August 1, 2012, to refinance the 2002 General Obligation Bonds that were issued to build the City's library. The bonds mature annually on August 1 in amounts ranging from \$235,000 on August 1, 2013 to \$395,000 on August 1, 2028 when the final payment will be made. The interest on the bonds is payable semiannually on each February 1 and August 1, at interest rates that range from 2.00% to 3.500%. The bonds are payable solely from and secured by ad valorem taxes on all property subject to taxation by the City. The bonds are subject to optional and mandatory early redemption provisions. As of June 30, 2023 the outstanding principal balance is \$ 2,490,000.

Energy Efficiency & Renewable Energy Program Bonds

In 2017, the City awarded the Energy Savings Contract to Ameresco to install sustainability improvements within municipal facilities related to HVAC, solar power, lighting upgrades, water conservation, and irrigation controls. A total of \$5,523,602 was financed for the project. The City issued \$1,800,000 in Clean and Renewable Energy Bonds for the solar power portion of the project with an interest rate of 4.83% over 20 years. It is anticipated that the tax credit from the Internal Revenue Service for the interest paid will bring the effective interest rate of the CREB portion down to approximately 1.74%. The remainder, \$3,110,214, of the project is financed through a traditional tax-exempt lease with an interest rate of 2.77% over 20 years. As of June 30, 2023 the outstanding principal balance is \$4,543,061.

2021 Pension Obligation Bonds

On November 16, 2021, the City issued the 2021 Taxable Pension Obligation Bonds in the amount of \$83,895,000 with an original issue discount of \$142,838. The purpose of the bonds was to refinance a portion of the City's unfunded actuarial accrued liability with respect to its payment obligations to CalPERS. The bonds accrue interest rates between 0.384% and 3.423%. Interest on the bonds is payable semiannually on each May 1 and November 1, commencing November 1, 2022. Principal is payable in annual installments ranging from \$2,565,000 to \$6,220,000, commencing November 1, 2022 through November 1, 2042. The balance at June 30, 2023, was \$81,330,000.



DEBT OBLIGATIONS

Honeywell Lease

A fifteen year contract was entered into on March 16, 2010 for various energy efficiency improvements, such as the installation of a new cooling tower with variable speed fans (Civic Center), boiler replacement (Civic Center and Police Station), VFD (Police Station), and rooftop package unit replacement (Public Works, Police Station and MLK Community Center). Quarterly payments in arrears of principal and interest are \$43,101. The final payment will be made in 2025. The principal balance at June 30, 2023 on this contract was \$326,372

San Diego County Regional Communication System

In 2017, the County of San Diego and certain local governments, including the City, entered into an agreement for the implementation, governance, and cost for the Next Generation Regional Communication System ("RCS"). The NGRCS replaces, modernizes, and updates the old regional communication system, and provides effective and reliable voice radio communications for routine intra- and inter-agency operations as well as inter-agency communications throughout the region during mutual aid and disaster operations. The RCS includes the following subsystems: a trunked voice system, microwave backhaul network, and a conventional voice system. The City entered into an agreement with the County of San Diego to pay for its share of the backbone infrastructure cost over a ten year period. The amount financed for this project was \$1,270,762 at an annual interest rate of 2.79% for a total cost of \$1,473,799. Beginning June 1, 2017, and each year thereafter for ten years, the City of National City will make an annual payment of \$147,380. The principal balance as of June 30, 2023 is \$418,569.

Section 108 Bonds

The City issued \$6,900,000 of HUD 108 Bonds, Series A on August 7, 2003 to provide funds for the construction of a fire station. The bonds mature annually through 2024 in amounts ranging from \$170,000 on August 1, 2005 to \$635,000 on August 1, 2024. The interest on the bonds is payable semi-annually on each February 1 and August 1. As of June 30, 2023, the outstanding principal balance is \$605,000



DEBT OBLIGATIONS

Issue Name	Final Maturity	Outstanding Principal as of July 1, 2023	Debt Service Principal Payment FY 24	Debt Service Interest Payment FY 24	Source of Fund
2012 General Obligation Refunding Bonds	2029	\$ 2,175,000	\$ 330,000	\$ 66,475	Library Bonds Debt Service Fund
Energy Efficiency & Renewable Energy Program Bonds	2037	\$ 4,543,061	161,074	161,074	General Fund
2021 Pension Obligations Bond	2043	\$ 81,330,000	3,655,000	2,151,469	Pension Obligations Bond Fund
Honeywell Lease*	2025	\$ 326,372	159,172	13,232	Facilities Maintenance Fund
San Diego County Regional Communication System Notes Payable	2026	\$ 418,569	135,702	11,678	General Fund
Section 108 Bonds	2024	605,000	8,470	8,470	Community Development Block Grant Fund

*Outstanding Principal value is the minimum lease obligation.



LEGAL DEBT MARGIN

	FY 18	FY 19	FY 20	FY 21	FY 22
Assessed Valuation ⁽¹⁾	\$ 3,877,829,380	\$ 4,057,201,760	4,146,817,637	4,523,039,978	4,703,355,402
Conversion Percentage	25%	25%	25.0%	25.0%	25.0%
Adjusted Assessed Valuation	\$ 969,457,345	\$ 1,014,300,440	1,036,704,409.25	1,130,759,994.50	1,175,838,850.50
Debt Limit Percentage	15%	15%	15%	15%	15%
Debt Limit	\$ 145,418,602	\$ 152,145,066	155,505,661	169,613,999	176,375,828
Total Debt (due more than one year)	\$ 22,603,785	\$ 22,569,433	26,589,172	26,589,172	26,503,878
Less: Non Bonded Debt					
Claims Payable	\$ (7,089,594)	\$ (8,262,594)	(11,356,000)	(11,356,000)	(11,948,000)
Compensated Absences	\$ (1,372,764)	\$ (1,622,476)	(3,755,267)	(3,847,861)	(3,989,713)
Capitalized Lease Obligation	\$ (1,001,185)	\$ (768,962)	(768,283)	(768,283)	(479,639)
Notes Payable	\$ -	\$ -	-	-	-
Total Applicable to Limitation	\$ 13,140,242	\$ 11,915,401	10,709,622	10,617,028	10,086,526
Legal Debt Margin	\$ 132,278,360	\$ 140,229,665	144,796,039	158,996,971	166,289,302
Total debt applicable to the limit as a percentage of debt limit	9%	8%	7%	6%	6%

Source: City of National City financial statements / notes to the financial statements

Adopted Budget
Fiscal Year 2024

Successor Agency





AGENCY DESCRIPTION

As of February 1, 2012, redevelopment agencies (RDAs) in California were dissolved and “successor agencies” were created to wind down the affairs of the former RDAs and to ensure that outstanding enforceable obligations of the former RDAs were met. The City Council sits as the governing board of the National City Successor Agency (the “SA”). Further, a seven member Oversight Board must review and approve most of the actions of the Successor Agency. The State Department of Finance (DOF) oversees RDA dissolution statewide and has review authority over certain of the actions of the oversight boards. Through June 30, 2018, the Oversight Board consisted of representatives or appointees of the agencies that receive property tax within the former National City redevelopment area boundaries (collectively, the “affected taxing entities” or “ATEs”). Beginning on July 1, 2018, a county-wide oversight board assumed the duties of all of the former individual successor agency oversight boards.

The primary source of funding for successor agencies is property tax revenues (formerly called “tax increment revenues”) that are deposited by the county auditor/controllers into a special “redevelopment property tax trust fund” (RPTTF) specific to each successor agency within the respective counties throughout California. The amount of money to be distributed to the successor agencies from the RPTTF (or utilized from any other source) is determined via the annual Recognized Obligation Payment Schedule (ROPS) process. Successor agencies prepare and submit a proposed ROPS to their respective oversight boards for approval upon which it is submitted to DOF for final review. If there are funds remaining in a successor agency’s RPTTF after amounts are allocated to the successor agency according to the approved ROPS, they are distributed to the ATEs.

The RDA dissolution law does not require that budgets be adopted for successor agencies, but as a practical matter, establishing a budget within the City’s financial system facilitates making payments and tracking and reporting expenditures and revenues of the SA. The budget shown in the following pages was adopted by the SA Board and reflects the expenditures authorized in the ROPS for fiscal year 2024 (ROPS 23-24).

SUCCESSOR AGENCY TO THE COMMUNITY
DEVELOPMENT COMMISSION AS THE NATIONAL
CITY REDEVELOPMENT AGENCY
FISCAL YEAR 2023-24 ADOPTED BUDGET

Contents:

- Estimated Financing Sources and Expenditure Account Detail
- Recognized Obligation Payment Schedule (ROPS) 23-24 Authorized Items (summarized)

**SUCCESSOR AGENCY TO THE COMMUNITY DEVELOPMENT COMMISSION
AS THE NATIONAL CITY REDEVELOPMENT AGENCY
ADOPTED BUDGET
FISCAL YEAR 2023-24**

ESTIMATED FINANCING SOURCES

Account Number	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
711- 00000	Redev Obligations Retirement Fund				
3011	RPTTF* Distribution	\$ 2,687,984	\$ 3,485,844	\$ 3,436,042	\$ 4,138,260
3300	Investment Earnings	33,782	-	-	-
3320	Interest Income - Loans	5,442	5,096	5,832	5,151
3634	Misc Revenue	-	1,469	-	-
3636	Refunds & Reimbursements		38,467	-	-
	Total Revenue	\$ 2,727,208	\$ 3,530,876	\$ 3,441,874	\$ 4,143,411
	Use of Fund 711 Fund Balance**	1,968,197	790,838	989,935	122,609
	Total Financing Sources	\$ 4,695,405	\$ 4,321,714	\$ 4,431,809	\$ 4,266,020

*Redevelopment Property Tax Trust Fund

** The use of fund balance is the difference between the total actual or authorized expenditures and the total revenue received or budgeted. Fund balance arises either as a result of savings from prior ROPS periods or the carry-over of RPTTF allocations from one period to another. Successor agencies are required to use funds on hand prior to receiving new RPTTF distributions.

EXPENDITURE DETAIL

Account Number	Account Title	FY 2021 Actual	FY 2022 Actual	FY 2023 Adopted	FY 2024 Adopted
711-409	Redev Obligations Retirement Fund				
000-209	Legal Services	\$ 3,667	\$ 3,858	\$ 10,000	\$ 10,000
000-210	City of National City - SA Admin Services	245,444	250,000	353,220	190,000
000-213	Professional Services	39,876	4,268	4,000	4,000
000-219	Fiscal Agent Fees	2,700	1,350	4,000	4,000
000-299	Contract Services	200,000		-	-
Balance Sheet	Bond Principal Redemption - 2017A TARB**	2,991,000	2,923,000	2,996,000	3,066,000
Balance Sheet	Bond Principal Redemption - 2017B TARB**	203,000	208,000	212,000	220,000
000-480-0005	Bond Interest Redemption - 2017A TARB	958,564	884,934	811,242	735,770
000-480-0006	Bond Interest Redemption - 2017B TARB	51,154	46,304	41,347	36,250
	Total Expenditures	\$ 4,695,405	\$ 4,321,714	\$ 4,431,809	\$ 4,266,020

** Bond Principal Redemption amounts are shown as budgetary items for informational purposes only. In the general ledger and financial statements, bond principal payments made by the Successor Agency are shown as reductions to Long-Term Debt Payable instead of expenditures, consistent with accounting standards for fiduciary entities/funds.

DESCRIPTION

The Proposed Budget for fiscal year 2023-24 for the Successor Agency is consistent with the Recognized Obligation Payment Schedule (ROPS) for fiscal year 2023-24 (ROPS 23-24) as requested by the Successor Agency and approved by the State Department of Finance. The budget provides for the payment of debt service obligations for the 2017 tax allocation refunding bonds (TARBs), administrative services provided by the City, and financial services related to the TARBs. The budget also includes funding to pay for legal services as needed for an ongoing litigation matter.

**National City Successor Agency
Recognized Obligation Payment Schedule (ROPS) 23-24 - Authorized Items**
(Summarized)

Item #	Project Name/Debt Obligation	Obligation Type	Payee	Total Outstanding Debt or Obligation	Retired	ROPS 23-24 Total	Funding Sources				
							Bond Proceeds	Reserve Balance	Other Funds	Redevelopment Property Tax Trust Fund (RPTTF)	Admin RPTTF
Totals				37,015,124		4,266,020	-	-	73,902	4,002,118	190,000
87	Personnel and Admin Costs	Admin Costs	City of National City	190,000	N	190,000	-	-	-	-	190,000
128	Contract for Financial Analysis	Fees	NHA Advisors	4,000	N	4,000	-	-	-	4,000	-
162	Bonds	Fees	Bank of New York	40,000	N	4,000	-	-	-	4,000	-
179	Joint Defense and Cost Sharing Agreement with respect to the Affordable Housing Coalition of San Diego County v. Sandoval et al case	Litigation	City of National City/City of Lemon Grove	10,000	N	10,000	-	-	-	10,000	-
180	2017 Tax Allocation Refunding Bond - Series A Principal Payment	Refunding Bonds Issued After 6/27/12	Bank of New York Mellon Trust Company, N. A.	31,082,000	N	3,066,000	-	-	-	3,066,000	-
181	2017 Tax Allocation Refunding Bond - Series A Interest Payment	Refunding Bonds Issued After 6/27/12	Bank of New York Mellon Trust Company, N. A.	3,903,648	N	735,770	-	-	73,902	661,868	-
182	2017 Tax Allocation Refunding Bond - Series B Principal Payment	Refunding Bonds Issued After 6/27/12	Bank of New York Mellon Trust Company, N. A.	1,646,000	N	220,000	-	-	-	220,000	-
183	2017 Tax Allocation Refunding Bonds - Series B Interest Payment	Refunding Bonds Issued After 6/27/12	Bank of New York Mellon Trust Company, N. A.	139,476	N	36,250	-	-	-	36,250	-

Adopted Budget
Fiscal Year 2024

Glossary of Acronyms & Terms





GLOSSARY OF ACRONYMS & TERMS

ACTIVITY

A specific function or service provided by a department or other organizational unit.

ADJUSTED BUDGET

The (current) fiscal year's adopted budget, plus appropriations continued from prior years, encumbrances, and amendments.

APPROPRIATION

An authorization made by the City Council that permits officials to incur obligations against, and to make expenditures of, governmental resources. Appropriations are usually made for fixed amounts and are typically granted for a one-year period.

ASSESSED VALUATION

The estimated value placed upon real and personal property by the County Assessor as the basis for levying property taxes.

BUDGET

A plan of financial operation including an estimate of proposed expenditures for a given period of time and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year. The term can refer to the financial plan presented to the governing body for adoption or the plan approved by that body.

CAPITAL IMPROVEMENT PROGRAM (CIP)

A plan of proposed major capital expenditures including land and rights-of-way acquisition, buildings, street construction, and related facilities to be incurred over a fixed period of years. The plan sets forth each capital project, the amount to be expended in each year, and the method of financing those expenditures.

CAPITAL OUTLAY

Expenditures for the acquisition of equipment of significant value and having a useful life of several years.

CDTFA

California State Department of Tax and Fee Administration

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)

Funds received from the US Department of Housing and Urban Development to assist with housing and economic opportunities, principally for low- and moderate-income persons.

CONTINGENCY

Assets or other resources set aside to provide for unforeseen expenditures or uncertain amount(s).

CPI

Consumer Price Index.



GLOSSARY OF ACRONYMS & TERMS

DEBT SERVICE FUND

A fund which accounts for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

DEPARTMENT

The basic organizational unit of City government responsible for carrying out specific functions.

DOF

The California State Department of Finance

ENCUMBRANCE

The recognition of a financial commitment that will subsequently become an expenditure, when goods and services are received. An encumbrance is created when a purchase order or contract is approved.

EXPENDITURES

The outlay of financial resources. Expenditures include current operating expenses, debt service, and capital outlay.

FISCAL YEAR

A 12-month period to which the annual operating budget applies and at the end of which, a government determines its financial position and operational results.

FULL-TIME EQUIVALENT (FTE)

A term that expresses the amount of time for which a position has been budgeted in relation to the amount of time a regular, full-time employee normally works in a year. For budget and planning purposes, a year is defined as 2,080 hours. Firefighters may have a different level of hours worked but are displayed using the same basic method.

FUND

A self-balancing set of accounts that is segregated for a specific purpose. These accounts are used to record cash and/or other resources together with all related liabilities, obligations, reserves, and equities of the fund.

FUND BALANCE

The excess of a fund's assets over its liabilities.

GANN LIMIT

The annual appropriation limit established in accordance with Article XIII B of the California Constitution. The limit is calculated by adjusting the 1978-79 "base" year appropriation by population growth and cost-of-living factors each year.

GENERAL FUND

A governmental unit's primary operating fund that accounts for all of its activities and resources that are not required to be accounted for in a special purpose fund.



GLOSSARY OF ACRONYMS & TERMS

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)

Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements. GAAP provides a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local government is the Governmental Accounting Standards Board.

GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB)

The authoritative accounting and financial reporting standard-setting body for governmental entities.

GRANT

A contribution of assets (usually cash) by one government unit or other organization to be used for a specific purpose, activity, or facility. Typically, these contributions are made to local governments from the state and federal governments.

HUD

US Department of Housing and Urban Development.

INTERNAL SERVICE FUND

A fund which accounts for the financing of goods or services provided by one department to other departments of the City on a cost-reimbursement basis.

LOCAL AGENCY INVESTMENT FUND (LAIF)

A voluntary program created by statute in 1977 as an investment alternative for California's local governments and special districts.

NATIONAL POLLUTION DISCHARGE ELIMINATION SYSTEM (NPDES)

The federal Water Quality Act, which is coordinated with the Regional Water Quality Review Board, addressing the treatment of storm drain pollution.

NCJPFA

National City Joint Powers Financing Authority.

OBJECTIVE

A desired accomplishment that can be measured and achieved within a given period.

POSITION

A post of employment or defined role in an organization.

POST

Peace Officer Standards Training.

REVENUES

Income received by the City, including such items as property taxes, fees, user charges, grants, fines and forfeitures, interest income, and other miscellaneous sources.



GLOSSARY OF ACRONYMS & TERMS

SAN DIEGO ASSOCIATION OF GOVERNMENTS (SANDAG)

An association of San Diego County's 18 cities and the County of San Diego that serves as the forum for regional decision-making. As an association of local governments, SANDAG builds consensus, makes strategic plans, obtains and allocates resources, and provides data on a broad range of subjects pertinent to the San Diego region's quality of life.

SBOE

State Board of Equalization.

SPECIAL REVENUE FUND

A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital projects) that are legally restricted to expenditures for specified purposes.

TAXES

Compulsory charges levied by a government to finance services performed for the common benefit. This does not include charges for services rendered only to those who pay for and use those services.

TRANSIENT OCCUPANCY TAX (TOT)

A tax levied by the City on persons who, on a temporary basis, occupy a hotel or other lodging facility.

TRUST AND AGENCY FUND

A fund which accounts for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other governmental agencies, and/or other funds.

UNFILLED POSITION

A vacant position for which funds have been appropriated

UNFUNDED POSITIOIN

A position for which no funds have been appropriated.

VEHICLE LICENSE FEE (VLF)

A fee established by the California Legislature in 1935 in lieu of property tax on vehicles. Vehicle owners pay a fee annually to the State based on a formula established by the Legislature.

Adopted Budget
Fiscal Year 2024

Schedule of Funds





SCHEDULE OF FUNDS

Fund accounting is an accounting system emphasizing accountability rather than profitability, used by non-profit organizations and governments. In this system, a fund is a self-balancing set of accounts, segregated for specific purposes in accordance with laws and regulations or special restrictions and limitations.

Government agencies use three broad categories of funds: governmental, proprietary, and fiduciary. These categories are divided into classifications as follows:

GENERAL FUND

An agency's primary operating fund. It is used to account for and report all financial resources of the agency's general governmental activities, except those required to be accounted for in another fund. It accounts for taxes and other general revenues not restricted for a specific purpose to support most agency services.

SPECIAL REVENUE FUNDS

Funds used to account for and report the proceeds of specific revenue sources restricted or committed to expenditure for specified purposes other than debt service or capital projects.

CAPITAL PROJECTS FUNDS

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

DEBT SERVICE FUNDS

Funds used to account for and report financial resources restricted, committed, or assigned to expenditure for principal and interest.

PERMANENT FUNDS

Funds used to account for and report resources restricted to the extent that only earnings, and not principal, may be used for purposes which support the reporting government's programs that benefit of the government or its citizenry.



SCHEDULE OF FUNDS

PROPRIETARY FUNDS

INTERNAL SERVICE FUNDS

Funds used to account for and report operations serving other funds or departments within a government on a cost-reimbursement basis.

ENTERPRISE FUNDS

Funds used to account for and report services provided to the public on a user charge basis, similar to the operation of a commercial entity.

FIDUCIARY FUNDS

Funds used to account for assets held in trust by the government for the benefit of individuals or other entities.

Within the above classifications, funds are defined as follows:

GOVERNMENTAL FUNDS

001 General Fund

As noted above, the City's primary operating fund, accounting for all financial resources of the general governmental activities, except those that are required to be accounted for in another fund. It accounts for taxes and other general revenues not restricted for a specific purpose to support most city services.

SPECIAL REVENUE FUNDS

103 General Capital Outlay Fund

This fund is used to account for funds set aside from the proceeds of sale and rental from surplus real property for the City's five-year improvement program.

104 Library Fund

This fund is used to account for the operations of the National City Library.

105 Parks Maintenance Fund

This fund is used to account for operating and maintaining the City's parks.

108 Library Capital Outlay Fund

This fund is used to account for revenues from real property transfer taxes set aside to finance capital outlay and capital improvement expenditures of the National City Library.



SCHEDULE OF FUNDS

109 Gas Taxes Fund

This fund is used to account for the City's share of state gas tax revenue restricted for street improvement and maintenance.

115 Park & Recreation Capital Outlay Fund

This fund is used to account for revenues from dwelling fees set aside for park- and/or recreation-related capital improvement expenditures.

117 American Rescue Plan Act Fund

This fund is used to account for the city's 18M allocation of American Rescue Plan Act funding from the federal government.

120 Plan Checking Revolving Fund

This fund is used to account for revenues and expenditure activities in connection with Building Division project reviews.

125 Sewer Service Fund

This fund is used to account for the collection of sewer connection fees and sewer service charges for the construction and maintenance of the City's sewer systems. The sewer service charges are levied and collected as part of the annual property tax billing system.

130 EMT-D Revolving Fund

This fund is used to account for revenues and expenditure activities to support the City's EMT-D program and firefighter first response training.

131 Asset Forfeiture Fund

This fund account for funds received from the federal and state governments for the equitable transfer of forfeited property and cash in which the City's law enforcement participates in the law enforcement efforts leading to the seizure and forfeiture of the property.

166 Nutrition Fund

This fund accounts for the operational activities of the nutrition center

172 e use Enterprise Fund

This fund is used to provide rate stabilization and to account for activities in connection with refuse related purposes, including AB 939 expenses, litter control, City assistance at Citywide cleanup, special studies, staff support, and other related functions

195 Landscape Maintenance District # 1

This fund is used to account for the levies collected as a result of a special assessment on parcels that are generally located along National City Boulevard and bounded by 18th Street to the north and 33rd Street and State Route 54 to the south (the "District"). The amounts collected are utilized to maintain improvements and provide services that benefit parcels within the District. The City formed the District in 1995 pursuant to the Landscape and Lighting Act of 1972, part 2 of Division 15 of the California Streets and Highway Code. The Mile of Cars Association maintains and administers the improvements and services funded by the District under an agreement with the City.



SCHEDULE OF FUNDS

- 208 Supplemental Law Enforcement Services Fund (SLESF)**
This fund accounts for the Citizen's Option for Public Safety (COPS) program revenues and expenditure activities in connection with front-line law enforcement services.
- 212 Personnel Compensation Fund**
This fund is used to account for retiree health benefits activities.
- 246 WINGS Grant Fund**
This fund is used to account for revenues and expenditures related to the after school education and safety program operated by the National City Library.
- 277 National City Public Library Donations Fund**
This fund is used to account for small donations from individuals and organizations to support library services.
- 282 Reimbursable Grants City-wide Fund**
This fund is used to account for grant revenues and expenditures for various Fire Department programs and activities.
- 290 Police Department Grants Fund**
This fund is used to account for grant revenues and expenditures for various Police Department programs and activities.
- 296 Engineering Department Grants Fund**
This fund is used to account for grant revenues and expenditures for various Engineering Department projects.
- 301 Community Development Block Grant (CDBG) Fund**
This fund is used to account for federal funds received from the United States Department of Housing and Urban Development (HUD) Community Development Block Grant (CDBG) program
- 307 Proposition A Fund**
This fund is used to account for the City's allocation for the 1/2 % transactions & use tax imposed by Proposition A (San Diego Transportation Improvement Program) passed by the voters of San Diego County.
- 308 Highway Bridge Rehabilitation Grant Fund**
This fund is used to account for federal grant revenues for the objective of removing or retrofitting several bridges located in National City due to seismic concerns.
- 320 Library Grants Fund**
This fund is used to account for grant revenues and expenditures for various Library Department programs and activities.
- 321 Smart Growth Incentive Program Fund**
This fund is used to account for grant monies received from the SANDAG TransNet Smart Growth Incentive Program (SGIP) for transportation-related infrastructure improvements and planning efforts that support smart growth development in Smart Growth Opportunity Areas, as defined by SANDAG.



SCHEDULE OF FUNDS

323 Safe Routes to School Fund

This fund is used to account for grant monies received from the State of California through Caltrans as part of the California Department of Health Services Safe Routes to School Program for transportation projects that increase the safety of pedestrians and bicyclists.

325 Development Impact Fees Fund

This fund accounts for fees imposed on new development used to finance public facilities improvements related to parks, police, fire, and library services.

326 Transportation Impact Fees Fund

This fund accounts for fees collected on private development to fund transportation projects along regional arterial roadways to mitigate the traffic impacts of new development.

343 State-Local Partnership Fund

This fund is used to account for the revenues and expenditures of funds provided by the state under the State-Local Transportation Partnership program.

420 Parking Authority

This fund is used to account for all activities of the Parking Authority of the City of National City. The purpose of the Parking Authority is to provide parking facilities for motor vehicles.

501 Housing Authority

This fund is to assist housing programs and projects by complementing existing Federal and state funding sources and effectively increasing and preserving the supply of affordable housing in National City.

502 Housing Choice Voucher Fund

This fund accounts for the activities of the Housing Choice Voucher Program, which provides rental assistance to low income families by subsidizing a portion of the rent directly to landlords on behalf of low income households.

505 HOME Fund

This fund accounts for federal funds received from the HUD HOME program.

523 Brownfield Grant Fund

This fund is to account for the Revolving Loan Fund program to assist the community with funding for cleanup planning and remediation activities

730 Regional Solid Waste Association Fund

This fund is to provide stable, long term, environmentally responsible, cost effective options for all aspects of solid waste disposal including recyclables and hazardous waste.



SCHEDULE OF FUNDS

731 Construction & Demolition Debris Fund

This fund accounts for collection of waste diversion security deposits and revenues for the objective to divert debris from residential and commercial construction projects to a recycling facility.

732 Construction & Demolition Debris Fund

This fund accounts for collection of waste diversion security deposits and revenues for the objective to divert debris from residential and commercial construction projects to a recycling facility.

DEBT SERVICE FUNDS

201 National City Joint Powers Financing Authority (NCJPFA) Debt Service Fund

This fund is used to account for funds maintained by the trustee bank solely for the purpose of paying, when due and payable, the principal and interest obligations of the lease revenue refunding bonds.

258 POB

This fund is used to account for Pension Obligation/Bonds debt service obligations.

259 Library Bonds Debt Service Fund

This fund is used to account for Library debt service obligations.

PERMANENT FUNDS

The City of National City maintains no permanent funds.

ENTERPRISE FUNDS

The City of National City maintains no permanent funds.

INTERNAL SERVICE FUNDS

626 Facilities Maintenance Fund

This fund is used to account for the cost of maintaining all City-owned buildings in a clean, safe, workable, and pleasant condition.

627 Liability Insurance Fund

This fund is used to account for the costs of maintaining the City's Worker's Compensation and public liability insurance programs.

629 Information Systems Maintenance Fund

This fund is used to account for the information technology services provided to City departments.



SCHEDULE OF FUNDS

630 Office Equipment Depreciation Fund

This fund is used to account for the costs to replace City office equipment.

631 Telecommunications Revolving Fund

This fund is used to account for the costs of maintaining the City's telecommunication systems.

643 Motor Vehicle Service Fund

This fund is used to account for the City's costs of preventative maintenance and repairs for its fleet, including police, fire, general administrative, park, sewer, and public works equipment.

644 Vehicle Replacement Fund

This fund is used to account for the acquisition of City vehicles and related equipment as well as to accumulate reserves for their eventual replacement. In addition, this fund is used to account for the costs of leasing vehicles for use by City staff when it is determined to be more cost effective than purchasing them."



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Adopted Budget
Fiscal Year 2023

Schedule of Object Accounts





SCHEDULE OF OBJECT ACCOUNTS

Expenditures are organized into seven broad categories, defined as follows:

100 PERSONNEL SERVICES

Salaries, wages, benefits and all other forms of compensation paid to City employees and elected officials.

200 SPECIAL SERVICES

Professional services, contract services, memberships, training, travel and subsistence, subscriptions, postage, sewage treatment, refuse collection charges, personnel examination costs, etc.

300 MATERIALS & SUPPLIES

Office and computer supplies, books, furniture and equipment that costs less than \$5,000, fuel, ammunition, uniforms and accessories, and other expendable materials and supplies.

400 FIXED CHARGES & DEBT SERVICE

Rents, insurance of all types, workers compensation claim costs, debt service principal and interest, and taxes.

500 ADDITIONS TO FIXED ASSETS

Vehicles, equipment, land, structures, streets, sidewalks, facilities, and other purchases that exceed \$5,000.

600 REFUNDS, CONTRIBUTIONS, & SPECIAL PAYMENTS (EXCLUDING 698)

Refunds, donations, judgments and losses, transfers and distributions between funds.

700 ALLOCATED COSTS & INTERNAL SERVICE CHARGES (INCLUDES 698)

Charges for goods or services provided by one department to other departments of the City on a cost-reimbursement basis and charges for recovery of indirect/overhead costs incurred by the General Fund for departments with common or joint objectives with General Fund departments.



SCHEDULE OF OBJECT ACCOUNTS

Within the above classifications, expenditures are classified by type as follows:

100 – PERSONNEL SERVICES

100 **Part-Time Salaries**

Compensation paid to part-time City employees in the form of wages.

101 **Full-Time Salaries**

Compensation paid to full-time City employees and elective officials in the form of salaries and wages.

102 **Overtime**

Compensation paid in excess of normal salaries and wages for time worked over and above the regular workweek.

103 **Reimbursable Overtime**

Compensation paid in excess of normal salaries and wages for time worked over and above the regular workweek for which costs will be reimbursed by external entities.

105 **Longevity**

Compensation paid for continued meritorious service over an extended period of time.

107 **Educational Incentive Pay**

Compensation paid for individual educational achievement subsequent to permanent appointment.

109 **Vacation Relief**

Funds used to compensate temporary workers during the absence of regular permanent employees who are on extended periods of vacation leave or who find it necessary to be absent from work for long periods of time due to conditions beyond their control.

110 **Allowances & Stipends**

Compensation paid to City employees for lease, purchase, or maintenance of automobiles, uniforms, and equipment, or other prescribed or necessary equipment.

120 **Differential Pay**

Additional compensation paid to employees for special assignments or possession of special skills; investigative pay, police liaison officer, K-9 pay, motorcycle pay, bi-lingual pay, out-of-class pay, fire prevention pay, shorthand pay, etc.

140 **Workers' Compensation**

Transfers to the City's Self-Insured Trust Fund for imputed premium costs.

150 **Employees' Group Insurance**

City's share of employee group insurance premiums.

151 **LTD Insurance**

City's share of long-term disability insurance premiums.



SCHEDULE OF OBJECT ACCOUNTS

- 160 Retirement Plan Charges**
City's share of retirement costs based on rates prescribed by the California Public Employees' Retirement System ("CalPERS") and a pro-rate share of the POB debt service costs. Does not include administrative charges for operation of the fund.
- 161 Medicare**
City's share of insurance premiums.
- 199 Personnel Compensation**
All other compensation for personnel services not properly assigned to one of the foregoing designations.
- 200 – SPECIAL SERVICES**
- 201 Accounting & Auditing Services**
Compensation paid a public accountant engaged by the City Council and for other professional auditing and accounting work performed by other than a City employee.
- 203 Engineering & Architectural Services**
Compensation paid private firms engaged to perform engineering, architectural, and similar services for the City.
- 205 Medical Services**
Compensation paid doctors and medical technicians for physical examinations, special tests, laboratory work, etc.
- 207 Technical Personnel Services**
Charges made by the State Personnel Board or other professional agency in connection with examinations prepared, given, marked, or graded by that Board, and for personnel advice given by an outside consultant.
- 209 Legal Services**
Compensation paid lawyers, other than the City Attorney, for legal advice, appearance before courts on behalf of the City; litigation expenses; etc.
- 211 Laundry & Cleaning Services**
Cleaning and laundry services by commercial agencies.
- 212 Governmental Purposes**
Expenses incurred for non-personnel related governmental purposes that do not fall into any other of the established object accounts.
- 213 Professional Services**
Compensation paid to outside professional services of a specific nature, i.e., economic surveys, planning studies, etc.
- 215 Custodial Services**
Payments to outside firms performing these tasks on a contractual basis.
- 217 Investigative Services**
Fees, charges, or other means of compensation paid for work of an investigative nature.



SCHEDULE OF OBJECT ACCOUNTS

- 222 Subscriptions & Memberships**
For “trade journals” and for membership dues of officers and key employees in the various municipal and professional organizations formed to promote interchange of ideas between such individuals. Also used for the City’s membership in the same type of organization.
- 226 Training**
Compensation paid for in-service training programs and for outside institutes, seminars, etc.
- 230 Printing and Binding**
Producing printed reports, flyers, brochures, bulletins, forms, etc.; binding or rebinding of books, pamphlets or other records. Includes printed forms, stationery, etc.
- 234 Electricity & Gas**
Payment for electrical service, power, and light only. Installation costs should be in the 500 series as applicable.
- 235 Street Lights & Signals**
Payment for electrical energy used in street lights and traffic signals and amortization of construction and installation costs of utility-owned street lighting.
- 236 Water**
Payment for water service only. Installation costs should be in the 500 series as applicable.
- 240 Equipment Rental**
Payment for the short-term use of trenchers, cranes, gravel spreaders, paving machines, concrete mixers, air compressors, sanders, etc., when obtained from sources outside of City government.
- 242 Fire Hydrant Charges**
Payment for use of water hydrants by City departments in the same manner as commercial firms.
- 244 Photography & Blueprinting**
Photostatic and blueprinting services.
- 248 Telephone, Telegraph, & Teletype**
All telephone charges for services, installations, long-distance calls, facsimile transmissions; cost of sending telegrams, cost of Teletype operations; includes City’s share of the County-wide police Teletype service.
- 250 Postage**
Postage services, stamps, metered postage, postal cards, stamped envelopes, registered mail, special delivery, and parcel post.
- 254 Automobile Allowances**
Money paid employees for use of their own cars, either on a time basis or mileage basis established in each instance.
- 256 Extradition Expense**
Money expended in the extradition of prisoners or suspected criminals and reimbursed by the State.



SCHEDULE OF OBJECT ACCOUNTS

- 258 Travel & Subsistence**
Expense reimbursement made to City employees for attending authorized functions in connection with official City business. Includes reimbursements for meals, lodging, conferences, registrations, airfares, private car use, and dinner meetings. Includes prisoner meals and transportation.
- 259 K-9 Care and Supplies**
Money expended in the K -9 care and supplies.
- 260 Advertising**
Money paid to publishers for advertising placed in periodicals; includes legal advertising.
- 261 Emergency Animal Treatment**
Charges for contractual services to provide animal shelter and control services for the impounding, adoption, redemption, and care and disposition of dogs, cats, and other small animals.
- 264 Promotional Activities**
For decorating streets at holiday or other special occasions, for publicity tending to attract industry or desirable business to the City – usually the subject of a contract with the local Chamber of Commerce.
- 268 Rentals & Leases**
Long-term rentals or leases of equipment or real property for the purpose of conducting City business.
- 272 Sewage Transportation & Treatment**
Contract charges payable to City of San Diego.
- 274 Dumping Fees**
Charges required for dumping debris and other materials at regional dumpsites.
- 276 Trash Collection & Disposal**
Removal of refuse, waste, or other debris performed by a commercial agency.
- 281 R&M-Office Equipment**
Repairs of typewriters, adding machines, duplicating machines, data processing equipment, etc., when the repairs are performed by a commercial agency. Includes cost of maintenance service contracts.
- 282 R&M – Automotive Equipment**
Repair of trucks, passenger cars, street sweepers, and other automotive equipment performed by commercial agencies. Includes towing charges of automotive equipment.
- 283 R&M – Fire-fighting Apparatus**
Work done by outside firms on fire-fighting equipment including: fire trucks, rescue trucks, components thereof; trailer-type fire engines, fire extinguishers, etc., when not part of buildings.
- 284 R&M – Street Lights**
Work by outside firms on the maintenance of City-owned street lighting standards and fixtures.



SCHEDULE OF OBJECT ACCOUNTS

- 285 R&M – Traffic Control Devices**
Work by outside firms on the maintenance of City-owned traffic signal standards and fixtures. books, pamphlets, or other records. Includes printed forms, stationery, etc.
- 286 R&M – Recreation & Playground Equipment**
Cost of repairs by outside firms to recreational equipment and playground equipment such as slides, balls, swings, and other items not structures nor part of structures.
- 287 R&M – Communications Equipment**
Repairs of radio, Teletype, and other electronic communication equipment, when the repairs are performed by a commercial agency.
- 288 R&M – Buildings & Structures**
Contractual repairs and materials used concurrently by the same contractor for repair and maintenance of buildings and structures; their fixed accessories and complete i.e., painting, patching etc.
- 289 R&M – Non-Structural Items**
Fences, gates thereof, parking areas.
- 290 R&M – Grounds**
Contractual maintenance of areas around buildings, park areas, vacant lots owned by the City.
- 291 R&M – Audio-Visual Equipment**
Repairs of motion-picture and still projectors, phonographs, recorders and tape decks, microfilming devices and reader/printers, and similar devices, including bulb replacement, changing of styli, etc.
- 299 Contract Services**
All other contractual services not properly assigned to one of the foregoing designations.
- 300 – MATERIALS & SUPPLIES**
- 301 Office Supplies**
Supplies which are consumed or used in the regular course of office activities.
- 302 Periodicals & Newspapers**
For the purchase and subscription of magazines and newspapers, other than trade journals and publications in connection with the membership in an organization or an association, i.e., subscription to magazines, newspapers, and other periodical publications for the Public Library.
- 303 Janitorial Supplies**
Those items used for cleaning buildings but not limited to: rags, mops, brooms, soaps, cleaners for walls, windows, tile, floors, etc.
- 304 Books**
Bound publications, fiction or non-fiction, technical manuals, reference books, and including circulars, pamphlets, phonograph records, etc.
- 305 Medical Supplies**
Drugs, medicines, first aid supplies, laboratory glassware, papers, and supplies, etc.



SCHEDULE OF OBJECT ACCOUNTS

- 306 Computer Supplies**
Computer supplies, including hardware, software, and electrical components.
- 307 Duplicating Supplies**
Paper, ink, and other supplies used in printers and photocopy machines.
- 309 Photographic Supplies**
For the purchase of films, filmstrips, slides, and similar video media material. Also for consumable items used in taking pictures, processing the same, enlarging by photographic means; chemicals, paper, etc.
- 311 Recreation Supplies**
Balls, bats, gloves, tumbling mats, nets, games, phonograph records, handicraft materials, etc.
- 314 Gas, Oil, & Lubricants**
Gasoline, lubricating oils, greases, compounds, etc., used in or to service City-owned equipment.
- 316 Ammunition**
Pistol and rifle ammunition, mace, tear gas, fuses, targets, gas shells, grenades, and supplies used in reloading and cleaning cartridge for power-activated tools.
- 318 Wearing Apparel**
Uniforms, special work clothing required for the protection and safety of employees, boots, insignia worn on the garments, identification badges, caps, etc.
- 321 Planting Materials**
Small items for planting, excluding trees; includes fertilizers, peat moss, insecticides, and sprays.
- 323 Plumbing Materials**
Household-type plumbing items, pipe, faucets, sinks, lavatories, showers, garden hose, etc.
- 325 Electrical Materials**
Electrical wire, insulators, conduit, switches, fuses, lamps, dry cell batteries, including fixtures.
- 327 Building Materials**
All building materials, including lumber and hardware, roofing items, plaster, doors, windows, brick, etc.
- 329 Paint Materials**
Paint and consumable components, thinners, lacquers, enamels, paint brushes, paint rollers.
- 331 Horticultural Items**
All forms of trees, plants and bushes used in City parks, street rights-of-way, and around public buildings.



SCHEDULE OF OBJECT ACCOUNTS

- 334 Automotive Parts**
Parts purchased for the repair and maintenance of City-owned automotive equipment by City personnel.
- 335 Tires**
Tires for the City's fleet, including labor and environmental fee.
- 337 Small Tools**
Drafting supplies, hand tools and blades, bits and cutters used in power-operated equipment.
- 340 Shop Supplies**
Stock, brass, steel, rod, bar or slab, oxygen, acetylene, welding rod, flux, etc, soaps and detergents, when required for other than cleaning buildings.
- 342 Communication Materials**
Items purchased for the City's fire alarm system, radios, monitors, etc., including wire messengers, batteries, and related parts for communication equipment. construction, i.e., painting, patching, etc.
- 346 Traffic Control Supplies**
Temporary traffic control signs; barricade material and miscellaneous warning signs, paints and other supplies used in the painting on public streets.
- 348 Water Pipe, Valves, & Fittings**
All such items excepting domestic plumbing materials. Includes irrigation hose for public parks.
- 352 Sewer Pipe & Materials**
Sewer pipe, joint materials therefore, sewer manhole covers.
- 353 Patrol/Crime/Lab/Prop. Supplies**
Money expended in the extradition of prisoners or suspected criminals and reimbursed by the State.
- 354 Chemical Products**
Swimming pool chemicals, sewer supplies, etc.
- 355 Minor Equipment – Less than \$5,000**
Equipment with a cost not exceeding \$5,000 not properly assigned to one of the foregoing equipment designations.
- 356 Rock & Sand**
Aggregate, subgrade, fill materials, etc.
- 360 Sidewalk, Curb, & Gutter Materials**
Cement and premixed concrete, including additives.
- 362 Roadway Materials**
Asphalt, black top, asphalt mixed with stone and plant mix, road oil slurry seal.
- 399 Materials & Supplies**
Those items which have not been placed in one of the foregoing classifications.



SCHEDULE OF OBJECT ACCOUNTS

400 – FIXED CHARGES & DEBT SERVICE

- 410 Property Insurance**
Fire insurance premiums.
- 420 Public Liability Insurance**
Premiums paid for liability insurance, including automotive insurance and false arrest insurance.
- 430 Fidelity Insurance**
Honesty policies, performance bonds, notary bonds, weighmaster bonds, etc.
- 432 Liability Claim Cost**
Payments for loss or damages for which the City is held responsible and which are not covered by insurance; awards made by City Council to individuals.
- 433 WC Claim Cost**
Payments for loss or damages arising from job-related Workers' Compensation claims for which the City is held responsible
- 452 Unemployment Insurance**
Payments for the City's share of regular unemployment insurance reimbursable benefit charges.
- 470 Bond Principal Redemption**
Expenditures to retire the principal portion maturing on bonds or other evidence of debt.
- 480 Bond Interest Redemption**
Expense incurred for periodic interest charges and related service charges on bonds or other evidence of debt.
- 488 Loan to Other Funds**
Loan to other Funds.
- 499 Fixed Charges**
When not assignable to any other number in this series.

500 – ADDITIONS TO FIXED ASSETS

- 501 Mechanical Office Equipment**
Office machines, typewriters, adding machines, calculators, check writers, and such other machines as are required to facilitate office procedures.
- 502 Computer Equipment**
Data processing and office automation equipment; computers, printers, scanners, faxes, data processing terminals, modems, etc.
- 503 Furniture & Furnishings**
New and replacement equipment for office use, i.e., desks, chairs, tables, stands, filing and storage cabinets, credenzas, pictures, carpets, drapes, clocks and like items.



SCHEDULE OF OBJECT ACCOUNTS

- 505 Training Equipment**
Items required to assist in training activities of a significant expense.
- 506 Audio-Visual Equipment**
Equipment designed to aid in learning or teaching by making use of both hearing and sight; slide projectors, movie and video tape equipment, sound projectors, etc.
- 507 Library Equipment**
Library shelving, card catalogs, mobile book carts, book processing and mending equipment, etc.
- 508 Photographic & Recording Equipment**
Tape recorders, cameras, photo developing equipment, etc.
- 509 Mobile Tools**
Equipment mounted on wheels for ease of movement. Wood chippers, rotary tiller, lawn
- 511 Automotive Equipment**
Expenditures for the acquisition of passenger cars, pick-up trucks, vans, street sweepers, dump trucks, etc. These expenditures include the initial cost, transportation charges, sales and use taxes, and installation costs.
- 512 Automotive Leases**
Contractual services for vehicle leases
- 513 Automotive Accessories**
Equipment designed and secured to supplement, improve, or expand the use of automotive equipment.
- 514 Custodial Equipment**
Floor polishers, carts, mechanical cleaning devices, vacuum sweepers, etc.
- 515 Communication Equipment**
Base stations, antennas, monitors, radios, Teletype, radio, telephone, and other electronic communication equipment.
- 517 Engineering Equipment**
All items of equipment secured for office engineering activities and for field survey and inspection work.
- 518 Public Safety Equipment**
Rifles, handguns, bulletproof armor and shields, machine-guns, etc.
- 519 Fire Fighting Apparatus**
Fire trucks, rescue vehicles, salvage trucks, special vehicles, or other items that are procured for the primary purpose of extinguishing fires, including vehicles for movement of firefighting personnel and their equipment.
- 521 Fire Fighting Accessories**
Equipment designed and secured to supplement, improve, or expand the use of firefighting apparatus; fire extinguishers.



SCHEDULE OF OBJECT ACCOUNTS

- 523 Athletic & Recreational Equipment**
All items of equipment purchased for competitive athletic events, recreation centers, special programs, and adult activities.
- 527 Playground Equipment**
Equipment designed for the use of small children in a mini-park, tiny tot play area, public park, etc.
- 551 Traffic Control Devices**
Signs for directional or speed control of vehicles, street name signs, parking limitation signs; includes traffic signal lights and equipment.
- 554 Street Lights & Electroliers**
Street lights, their standards, arms, lamps, starters, ballasts, and other parts, used for street and walk illumination, and for improved lighting at intersections.
- 559 Sewer Mains & Appurtenances**
Sewer mains, manholes, covers and structures
- 563 Drainage Structures**
Ditches, culverts, and underground pipes for movement of storm waters.
- 565 Land Acquisition**
The acquisition of land for any governmental purpose.
- 567 Streets & Alleys**
Areas of land procured and improvements thereon for the movement of people on foot or in vehicles, drainage, utility use; includes all portions dedicated to public use.
- 569 Buildings**
A structure of three or more walls and a roof, capable of housing personnel, equipment, or machinery.
- 570 Building & Plant Equipment**
Heating and cooling equipment, security devices, safety items, replacement items.
- 571 Major Structures**
A special category for reservoirs, bridges, swimming pools, etc.
- 572 Non-Structural Improvements**
Fences, their gates and parts, walls not supporting roofs.
- 598 Capital Improvement Program**
Major public facility and infrastructure improvements that cost in excess of \$100,000 and have an expected life of 10 or more years.
- 599 Fixed Assets**
Those items not properly classified in a foregoing classification.
- 600 – REFUNDS, CONTRIBUTIONS, & SPECIAL PAYMENTS**
- 610 Deposits Refunded**
Cash bond deposits no longer required and returned to the depositor.



SCHEDULE OF OBJECT ACCOUNTS

- 620 Return of Fees**
Return of fees, licenses, and other charges received by the City to the person or agency making the original payment.
- 640 Inventory Purchases**
Central stores purchases held as inventory stock for further distribution to City departments.
- 650 Agency Contributions**
Contributions to other governmental agencies and non-profit organizations engaged in activities supplementary to those of the City.
- 651 Capacity Charge**
Payments for the San Diego Metropolitan Sewerage System capacity charge.
- 660 Special Payments**
Used only on special orders of the City Manager and the City Treasurer.
- 698 Indirect/Overhead Costs**
Costs charged to departments with common or joint objectives with General Fund departments for recovery of indirect/overhead costs incurred by the General Fund for the activities associated with those objectives.
- 700 – INTERNAL SERVICES CHARGES AND RESERVES**
- 710 Provision for Contingency**
Funds set aside by Budget action for allocation at a later date.
- 720 Equipment Depreciation Reserve**
Depreciation expense on equipment to be applied to purchase of new equipment at a later date.
- 740 Building Services Charges**
Charges to other departments for services provided by the Public Works Department for building and facilities maintenance.
- 750 Vehicle Services Charges**
Charges to other departments for services provided by the Public Works Department for maintenance of City-owned vehicles.
- 751 Vehicle Replacement Charges**
Charges to other departments for use of City-owned vehicles purchased through the Vehicle Replacement Fund.
- 752 Vehicle Lease Charges**
Charges to other departments for use of City-owned vehicles leased by the City.
- 755 Information System Services Charges**
Charges to other departments for services provided by the Information Technology Services.
- 790 Insurance Charges**
Charges to departments for their respective shares of the cost of the public liability insurance program.

Adopted Budget
Fiscal Year 2024

Fund Type Matrix





FUND TYPE MATRIX

Fund Type by Department Matrix

Department	General Fund (Major)	Special Revenue	Debt Service	Internal Service
City Attorney	✓			✓
City Clerk	✓			
City Council	✓			
City Manager	✓			✓
City Treasurer	✓			
Community Services	✓	✓		
Engineering & Public Works	✓	✓		✓
Finance	✓			
Fire	✓	✓		
Housing & Economic Development	✓	✓		
Human Resources	✓			✓
Library		✓	✓	
Neighborhood Services	✓			
Non-Departmental	✓	✓		
Planning	✓			
Police	✓	✓		

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