



# **Fiscal Year 2025 Proposed Budget**

**National City, California  
Incorporated September 17, 1887**



# Directory of City Officials

## City Council

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Ron Morrison  
**Mayor**

Ditas Yamane  
**Vice Mayor**

Marcus Bush  
**Councilmember**

Luz Molina  
**Councilmember**

Jose Rodriguez  
**Councilmember**

### City Treasurer

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R. Mitchel Beauchamp

### City Clerk

---

Shelley Chapel

### City Manager

---

Benjamin A. Martinez

### City Attorney

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Barry J. Schultz

## Department Heads

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Brian Hadley

Deputy City Manager

Alejandro Hernandez

Chief of Police

Sergio Mora

Fire Chief

Phil Davis

Interim Finance Director

Carlos Aguirre

Director of Community Development

Steve Manganiello

Director of Public Works/City Engineer

Lydia Hernandez

Director of Human Resources

Danielle Ghio

Acting City Librarian

Joanne McGhee

Community Services Manager



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# 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 2025 Proposed 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 six major sections: General Information, Summary Schedules, Fund Revenue and Expenditure Detail, 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 2022 and 2023, the adopted budget for Fiscal Year 2024, and the Proposed budget for Fiscal Year 2025.

**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 2022 and 2023, the adopted budget for Fiscal Year 2024, and the Proposed budget for Fiscal Year 2025.

## **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 2025 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 2025.



# BUDGET DOCUMENT READER'S GUIDE

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**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**

**General  
Information**

**Proposed Budget  
Fiscal Year 2025**

**1.**





# 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

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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 appointed.

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.

## **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)<br>San Diego Trolley – two stations                          |



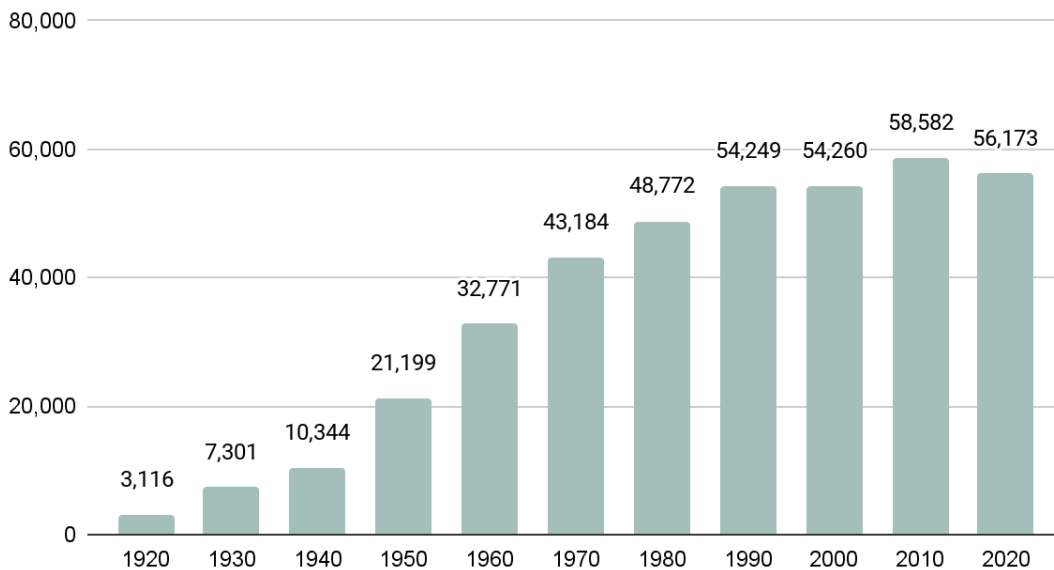
# ABOUT NATIONAL CITY

## 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%

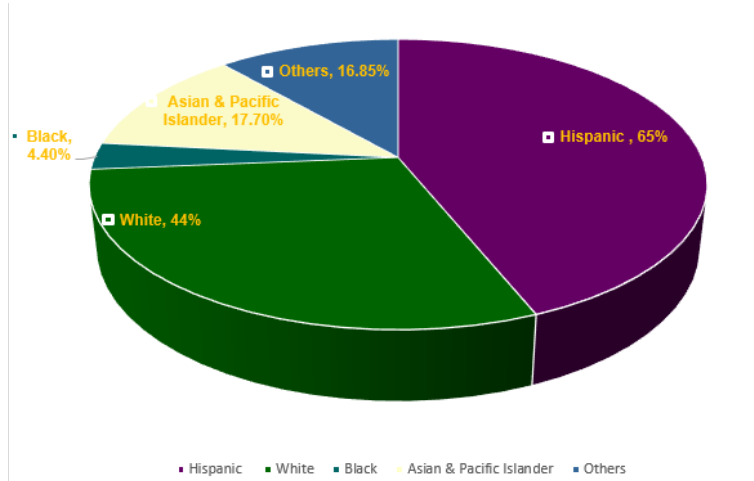
## National City, CA | Historical Population Growth



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)

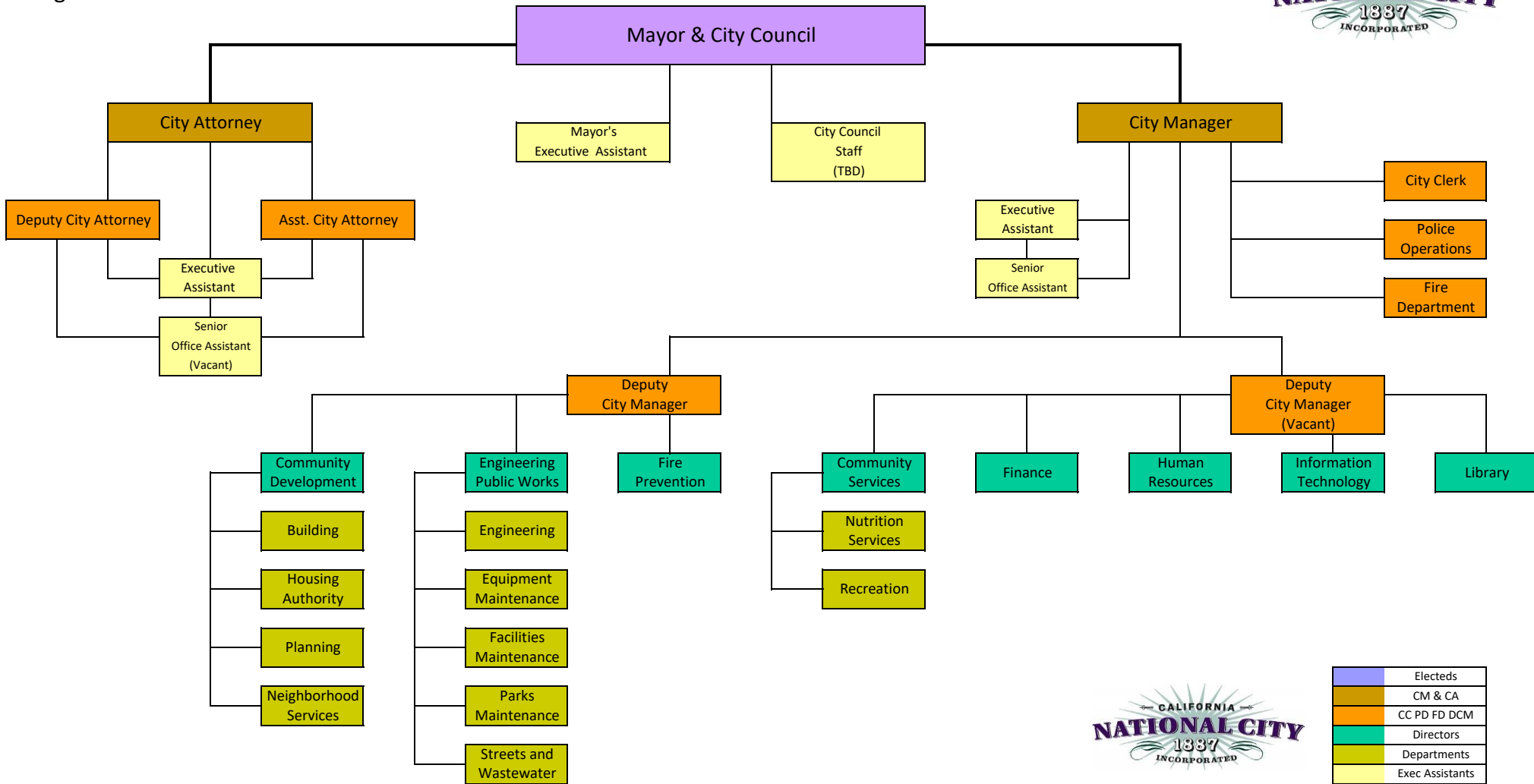
Median Age: 33.9 (US Census, 2018)

## City Employment \*

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

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

City of National City  
Organizational Chart



	Electeds
	CM & CA
	CC PD FD DCM
	Directors
	Departments
	Exec Assistants





# BOARDS, COMMISSIONS & COMMITTEES

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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.



**CALENDAR- FISCAL YEAR 2025 BUDGET**

DATE & TIME	DESCRIPTION	DEPARTMENT
January 15	Budget instructions & budget forms distribution. EDEN open for departments to enter baseline budget.	Finance
May 3	Budget workshop / Preliminary Budget Presentation	City Council Finance
May 21	Proposed Budget Presentation	City Council Finance
June 4	Budget Hearing / Adoption of Budget.	City Council Finance

**Section**



**Summaries  
&  
Schedules**

**Proposed Budget  
Fiscal Year 2025**

Proposed Budget  
Fiscal Year 2025

# Fund Balances



**CITY OF NATIONAL CITY  
BUDGET ANALYSIS BY FUND  
FISCAL YEAR 2025**

Fund	Fund Name	Est. Beg. Fund Bal., 7/1/24	Estimated Revenues	Transfers In	Transfers Out	Proposed Expenditures	Est. End. Fund Bal., 6/30/25
001	General Fund	\$ 22,600,000	\$ 69,929,269	\$ 5,500	\$ 3,324,904	\$ 73,572,535	\$ 15,637,330
104	Library Fund	\$ 592,325	1,022,802	\$ 1,559,067	\$ -	\$ 2,581,869	592,325
105	Parks Maintenance Fund	\$ 66,663	1,191,055	1,118,681	-	2,309,736	66,662
108	Library Capital Outlay Fund	\$ 1,106,728	180,000	-	-	56,900	1,229,828
109	Gas Taxes Fund	\$ (30,650)	3,286,920	-	-	3,567,785	(311,515)
117	American Rescue Plan Act - ARPA	\$ -	-	-	-	-	-
125	Sewer Service Fund	\$ 19,141,275	11,812,000	-	1,000,000	13,066,843	16,886,432
130	EMT-D Revolving Fund	324,865.00	318,000	-	-	318,000	324,865
131	Asset Forfeiture Fund	130,900.16	-	-	-	50,000	80,900
166	Nutrition Fund	21,194.70	448,787	852,766	-	1,301,553	21,195
172	Trash Rate Stabilization Fund	(96,508.85)	215,000	-	-	224,408	(105,917)
195	Mile of Cars Landscape Maint. Dist. Fund	1,681.00	165,083	18,369	5,500	177,869	1,764
211	Security & Alarm Regulation Fund	253,857.00	62,000	-	-	-	315,857
212	Post-Employment Benefits Fund	9,465.00	-	360,000	-	360,000	9,465
258	Pension Obligation Bonds	-	5,800,767	-	-	5,800,767	(0)
259	Library Bonds Debt Service Fund	950,228.00	399,605	-	-	399,555	950,278
277	National City Public Library Donations Fund	241,098.00	-	-	-	-	241,098
282	Reimbursable Grants City-Wide Fund	(127,719.00)	2,500	-	-	24,000	(149,219)
290	Police Dept Grants	1,053.00	120,000	-	-	120,000	1,053
296	Engineering Department Grants Fund	(6,422,020.00)	-	-	-	-	(6,422,020)
301	Community Development Block Grant Fund	(210,123.00)	710,000	-	-	131,573	368,304
307	TransNet	1,315,642.00	1,849,000	-	-	2,046,000	1,118,642
320	Library Grants Fund	339,899.00	-	-	-	-	339,899
325	Development Impact Fees Fund	1,318,743.00	41,000	-	-	-	1,359,743
326	Transportation Impact Fee Fund	977,188.00	260,000	-	-	-	1,237,188
420	Parking Authority	68,544.07	359,500	-	-	412,182	15,862
501	Housing Authority Fund	13,381,216.89	997,581	-	583,896	802,667	12,992,235
502	Housing Choice Voucher Fund	1,308,139.83	18,295,160	-	-	17,858,506	1,744,794
505	HOME Fund	750,465.48	-	-	-	192,274	558,191
532	Low & Moderate Income Housing Asset Fund	695,656.91	-	-	-	223,822	471,835
626	Facilities Maintenance Fund	255,053.28	3,716,804	-	-	3,557,382	414,475
627	Liability Insurance Fund	4,303,090.00	5,509,103	-	-	5,367,915	4,444,278
629	Information Systems Maintenance Fund	768,876.01	3,227,436	-	-	3,326,488	669,824
630	Office Equipment Depreciation Fund	546,768.00	-	-	-	119,988	426,780
643	Motor Vehicle Service Fund	511,097.75	1,716,306	-	-	1,716,306	511,098
644	Vehicle Replacement Fund	2,374,323.20	1,860,896	1,000,000	-	2,085,000	3,150,219
<b>Other Funds Total</b>		<b>\$ 44,869,016</b>	<b>\$ 63,567,305</b>	<b>\$ 4,908,883</b>	<b>\$ 1,589,396</b>	<b>\$ 68,199,390</b>	<b>\$ 43,556,418</b>
<b>Total, All Funds</b>		<b>\$ 67,469,016</b>	<b>\$ 133,496,574</b>	<b>\$ 4,914,383</b>	<b>\$ 4,914,300</b>	<b>\$ 141,771,925</b>	<b>\$ 59,193,748</b>

Note: Funds projected to have no beginning available fund balance and no budgetary activity (revenues and/or expenditures) in Fiscal Year 2025 are not included.

CALIFORNIA  
**NATIONAL CITY**  
1887  
INCORPORATED

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Proposed Budget  
Fiscal Year 2025

# Interfund Transfers



**CITY OF NATIONAL CITY  
FUND TRANSFERS DETAIL  
FISCAL YEAR 2025**

<b>From</b>		<b>To</b>		<b>Purpose</b>	<b>Proposed Transfers</b>
001	General Fund	104	Library Fund	Operating Subsidy	\$ 1,559,067
001	General Fund	105	Parks Maintenance Fund	Operating Subsidy	1,118,681
001	General Fund	166	Nutrition Center Fund	Operating Subsidy	268,870
001	General Fund	212	Post-Employment Benefit Fund	Retiree Health Benefits	360,000
001	General Fund	195	Mile of Cars LMD	Maintenance District	18,286
				<b>Total (Net) General Fund Impact</b>	<b>\$ 3,324,904</b>
125	Sewer Fund	644	Vehicle Replacement Fund	Vehicle Purchase	1,000,000
195	Mile of Cars LMD	001	General Fund	Administrative Transfer	5,500
501	Housing Authority	166	Nutrition Center Fund	Operating Subsidy	583,896
				<b>Total (Net) Other Funds Impact</b>	<b>\$ 1,589,396</b>
				<b>Total, All Funds</b>	<b>\$ 4,914,300</b>

CALIFORNIA  
**NATIONAL CITY**  
1887  
INCORPORATED

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Proposed Budget  
Fiscal Year 2025

# Expenditure & Revenue Summary



**CITY OF NATIONAL CITY  
EXPENDITURE SUMMARY BY CATEGORY- ALL FUNDS  
FISCAL YEAR 2025**

Fund	Fund Name	Personnel Services	Maintenance & Operations <sup>1</sup>	Capital Outlay	Capital Improvements	Alloc Costs & Internal Chrgs <sup>2</sup>	Expenditure Total
001	General Fund						
	Department						
	413 Building	\$ 713,419	833,680.00	-	-	137,373.00	\$ 1,684,472
	401 City Council	\$ 627,684	\$ 205,000	\$ -	\$ -	\$ 145,765	\$ 978,449
	402 City Clerk	433,604	300,150	-	-	59,980	793,734
	410 City Treasurer	28,407	-	-	-	22,602	51,009
	403 City Manager	1,220,875	344,140	-	-	146,715	1,711,730
	405 City Attorney	860,260	199,050	-	-	114,462	1,173,772
	441 Community Services	1,202,133	678,890	-	-	849,291	2,730,314
	416 Engineering & Public Works	1,349,892	1,768,000	-	-	1,797,977	4,915,869
	404 Finance	1,854,722	321,901	-	-	301,489	2,478,112
	412 Fire	11,367,538	1,344,680	-	-	1,509,363	14,221,581
	419 Housing & Economic Development	98,740	64,700	-	-	140,780	304,220
	407 Human Resources	1,098,534	339,362	-	-	196,696	1,634,592
	420 Neighborhood Services	1,223,003	90,550	-	-	228,703	1,542,256
	409 Non-Departmental	1,300,000	394,243	-	3,000,000	125,000	4,819,243
	443 Planning	882,356	117,950	-	-	81,425	1,081,731
	411 Police	26,103,751	2,059,563	216,000	-	5,072,138	33,451,452
<b>001</b>	<b>General Fund Total</b>	<b>\$ 50,364,918</b>	<b>\$ 9,061,859</b>	<b>\$ 216,000</b>	<b>\$ 3,000,000</b>	<b>\$ 10,929,759</b>	<b>\$ 73,572,536</b>
104	Library Fund	1,408,058	186,140	-	-	987,671	2,581,869
105	Parks Maintenance Fund	1,493,293	447,500	-	-	368,943	2,309,736
108	Library Capital Outlay Fund	-	51,900	5,000	-	-	56,900
109	Gas Taxes Fund	874,994	802,129	-	1,570,000	320,662	3,567,785
117	American Rescue Plan Act - ARPA	-	-	-	-	-	-
125	Sewer Service Fund	1,745,911	8,700,760	-	2,000,000	620,172	13,066,843
130	EMT-D Revolving Fund	318,000	-	-	-	-	318,000
131	Asset Forfeiture Fund	-	-	50,000	-	-	50,000
166	Nutrition Fund	672,814	595,950	-	-	32,789	1,301,553
172	Trash Rate Stabilization Fund	202,955	20,365	-	-	1,088	224,408
195	Mile of Cars Landscape Maint. Dist. Fund	-	177,869	-	-	-	177,869
211	Security & Alarm Regulation Fund	-	-	-	-	-	-
212	Post-Employment Benefits Fund	360,000	-	-	-	-	360,000
258	Pension Obligation Bonds	-	5,800,767	-	-	-	5,800,767
259	Library Bonds Debt Service Fund	-	399,555	-	-	-	399,555
277	National City Public Library Donations Fund	-	-	-	-	-	-
282	Reimbursable Grants Citywide	24,000	-	-	-	-	24,000
290	Police Department Grants	-	120,000	-	-	-	-
301	Community Development Block Grant Fund	91,553	40,020	-	-	-	131,573
307	TransNet	-	-	-	2,046,000	-	2,046,000
320	Library Grants Fund	-	-	-	-	-	-
325	Development Impact Fees	-	-	-	-	-	-
326	Transportation Impact Fee Fund	-	-	-	-	-	-
420	Parking Authority	279,682	132,500	-	-	-	412,182
501	Housing Authority	171,167	631,500	-	-	-	802,667
502	Housing Choice Voucher Fund	1,227,475	16,470,689	-	-	160,342	17,858,506
505	HOME Fund	138,524	53,750	-	-	-	192,274
532	Low & Moderate Income Housing Asset Fund	119,758	101,000	-	-	3,064	223,822
626	Facilities Maintenance Fund	1,093,580	2,324,205	-	-	139,597	3,557,382
627	Liability Insurance Fund	83,965	5,283,950	-	-	-	5,367,915
629	Information Systems Maintenance Fund	629,920	2,003,973	585,330	100,000	7,265	3,326,488
630	Office Equipment Depreciation Fund	-	-	119,988	-	-	119,988
643	Motor Vehicle Service Fund	547,166	1,163,700	-	-	5,440	1,716,306
644	Vehicle Replacement Fund	-	40,000	2,045,000	-	-	2,085,000
	<b>Other Funds Total</b>	<b>\$ 11,482,816</b>	<b>\$ 45,548,222</b>	<b>\$ 2,805,318</b>	<b>\$ 5,716,000</b>	<b>\$ 2,647,033</b>	<b>\$ 68,199,390</b>
	<b>Total, All Funds</b>	<b>\$ 61,847,734</b>	<b>\$ 54,610,081</b>	<b>\$ 3,021,318</b>	<b>\$ 8,716,000</b>	<b>\$ 13,576,792</b>	<b>\$ 141,771,926</b>

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Proposed Budget  
Fiscal Year 2025

# Cost Recovery



**CITY OF NATIONAL CITY  
GENERAL FUND COST RECOVERY / COST ALLOCATION PLAN  
FISCAL YEAR 2025**

<b>Fund</b>	<b>Fund Name</b>		<b>Total</b>
109	Gas Taxes Fund <sup>3</sup>	\$	128,529
125	Sewer Service Fund <sup>1</sup>		239,533
172	Trash Rate Stabilization Fund		12,365
502	Housing Choice Voucher <sup>2</sup>		170,000
<b>Total Costs Recovered By General Fund</b>		<b>\$</b>	<b>550,427.00</b>

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

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

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



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Proposed Budget  
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# Internal Service Charges



**CITY OF NATIONAL CITY  
SUMMARY OF INTERNAL SERVICE CHARGES BY FUND DEPARTMENT  
FISCAL YEAR 2025**

<b>Fund / Dept</b>	<b>Fund/Dept/Div Name</b>	<b>Facilities Maintenance</b>	<b>Information Systems</b>	<b>Risk Management</b>	<b>Vehicle Leases &amp; Replacement</b>	<b>Vehicle Maintenance</b>	<b>Total</b>
001-401	City Council	\$ 66,362	\$ 68,504	\$ 10,899	\$ -	\$ -	\$ 145,765
001-402	City Clerk	\$ 22,122	\$ 32,808	\$ 5,050	\$ -	\$ -	\$ 59,980
001-403	City Manager	\$ 77,421	\$ 55,162	\$ 14,132	\$ -	\$ -	\$ 146,715
001-405	City Attorney	\$ 55,302	\$ 43,263	\$ 15,897	\$ -	\$ -	\$ 114,462
001-410	City Treasurer	\$ 11,059	\$ 10,455	\$ 1,088	\$ -	\$ -	\$ 22,602
001-411	Police	\$ 619,010	\$ 1,682,762	\$ 1,372,419	\$ 766,155	\$ 631,792	\$ 5,072,138
001-413	Building	\$ 44,240	\$ 59,494	\$ 8,682	\$ 22,000	\$ 2,957	\$ 137,373
001-416	Engineering & Public Works	\$ 608,547	\$ 218,804	\$ 584,779	\$ 289,456	\$ 96,391	\$ 1,797,977
001-412	Fire	\$ 389,837	\$ 202,226	\$ 98,696	\$ 508,128	\$ 310,476	\$ 1,509,363
001-404	Finance	\$ 149,316	\$ 133,373	\$ 18,800	\$ -	\$ -	\$ 301,489
001-419	Housing & Economic Develop.	\$ 59,725	\$ 58,222	\$ 7,443	\$ -	\$ 15,390	\$ 140,780
001-407	Human Resources	\$ 126,488	\$ 59,841	\$ 10,367	\$ -	\$ -	\$ 196,696
001-420	Neighborhood Services	\$ 33,181	\$ 103,454	\$ 12,225	\$ 39,500	\$ 40,343	\$ 228,703
001-441	Community Services	\$ 672,113	\$ 100,216	\$ 50,029	\$ -	\$ 26,933	\$ 849,291
001-443	Planning	\$ 44,240	\$ 29,920	\$ 7,265	\$ -	\$ -	\$ 81,425
104-431	Library	\$ 655,862	\$ 218,056	\$ 90,210	\$ -	\$ 23,543	\$ 987,671
105-416	Parks Maintenance	\$ -	\$ 20,911	\$ 47,814	\$ 126,070	\$ 174,148	\$ 368,943
109-416	Public Works - Streets	\$ 23,422	\$ 11,898	\$ 58,805	\$ -	\$ 226,537	\$ 320,662
125-416	Sewer Service	\$ 23,422	\$ 18,022	\$ 466,139	\$ 33,000	\$ 79,589	\$ 620,172
166-441	Nutrition Fund	\$ -	\$ -	\$ 10,881	\$ -	\$ 21,908	\$ 32,789
172-416	Refuse	\$ -	\$ -	\$ 1,088	\$ -	\$ -	\$ 1,088
502-419	Housing Choice Voucher	\$ 35,135	\$ 96,981	\$ 12,769	\$ 12,500	\$ 2,957	\$ 160,342
626-416	Facilities Maintenance	\$ -	\$ -	\$ 12,168	\$ 64,087	\$ 63,342	\$ 139,597
629-403	Information Technology Services	\$ -	\$ -	\$ 7,265	\$ -	\$ -	\$ 7,265
643-416	Motor Vehicle Service Fund	\$ -	\$ -	\$ 5,440	\$ -	\$ -	\$ 5,440
532-419	Housing	\$ -	\$ 3,064	\$ -	\$ -	\$ -	\$ 3,064
<b>Total</b>		<b>\$ 3,716,804</b>	<b>\$ 3,227,436</b>	<b>\$ 2,930,350</b>	<b>\$ 1,860,896</b>	<b>\$ 1,716,306</b>	<b>\$ 13,451,792</b>

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Proposed Budget  
Fiscal Year 2025

# Staffing Levels





**AUTHORIZED POSITIONS BY DEPARTMENT**

	<b>FY 2023 Adopted</b>	<b>FY 2024 Adopted</b>	<b>FY 2025 Proposed</b>
<b>CITY COUNCIL</b>			
Confidential Assistant	1.00		
Councilmember	4.00	4.00	4.00
Executive Assistant IV		1.00	1.00
Mayor	1.00	1.00	1.00
<b>CITY COUNCIL Total</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>
<b>CITY CLERK</b>			
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
<b>CITY CLERK Total</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>
<b>CITY MANAGER</b>			
Assistant City Manager	1.00	1.00	
City Manager	1.00	1.00	1.00
Community Development Spec III	1.00	1.00	
Deputy City Manager			1.00
Executive Assistant II			1.00
Executive Assistant IV	1.00	1.00	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	1.00
Senior Office Assistant	1.00	1.00	1.00
Sr Info Technology Analyst	1.00	1.00	1.00
<b>CITY MANAGER Total</b>	<b>10.00</b>	<b>10.00</b>	<b>11.00</b>
<b>FINANCE</b>			
Accountant	2.00	2.00	2.00
Accounting Assistant	2.00	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	
Director of Finance* <sup>1</sup>			1.00

\*<sup>1</sup>1.0 FTE is frozen and does not include funding in the FY25 budget

**Note: Hourly/Non-benefited positions are not included in the FTE count. Budgets for hourly positions can be found in the individual department pages of Section III of the document.**



**AUTHORIZED POSITIONS BY DEPARTMENT**

	<b>FY 2023 Adopted</b>	<b>FY 2024 Adopted</b>	<b>FY 2025 Proposed</b>
<b>Financial Services Officer</b>	1.00	1.00	1.00
<b>Management Analyst II</b>		1.00	1.00
<b>Payroll Technician I</b>	1.00	1.00	1.00
<b>Payroll Technician II</b>	1.00	1.00	1.00
<b>Senior Accountant</b>	1.00	1.00	1.00
<b>Senior Accounting Assistant</b>	2.00	2.00	2.00
<b>FINANCE Total</b>	<b>13.50</b>	<b>14.50</b>	<b>15.00</b>
<b>CITY ATTORNEY</b>			
<b>Assistant City Attorney</b>	1.00	1.00	1.00
<b>City Attorney</b>	1.00	1.00	1.00
<b>Deputy City Attorney</b>	1.00	1.00	1.00
<b>Executive Assistant IV</b>	1.00	1.00	1.00
<b>CITY ATTORNEY Total</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>
<b>HUMAN RESOURCES</b>			
<b>Director Of Admin Services</b>	0.50	0.50	
<b>Executive Assistant IV</b>	1.00	1.00	1.00
<b>Human Resources Director</b>			1.00
<b>Human Resources Manager</b>	1.00	1.00	1.00
<b>Management Analyst II</b>	1.50	1.50	3.00
<b>Senior Office Assistant</b>	1.00	1.00	2.00
<b>HUMAN RESOURCES Total</b>	<b>5.00</b>	<b>5.00</b>	<b>8.00</b>
<b>CITY TREASURER</b>			
<b>City Treasurer</b>	1.00	1.00	1.00
<b>CITY TREASURER Total</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
<b>POLICE</b>			
<b>Administrative Secretary</b>	1.00	1.00	1.00
<b>Animal Regulations Officer</b>	3.00	2.00	2.00
<b>Assistant Chief Of Police*<sup>1</sup></b>	1.00	1.00	1.00
<b>Community Services Officer</b>	2.00	2.00	3.00
<b>Crime &amp; Intelligence Analyst</b>		1.00	1.00
<b>Crime Analyst</b>	1.00		1.00
<b>Crime Scene Specialist</b>	1.00	1.00	1.00

\*<sup>1</sup>1.0 FTE is frozen and does not include funding in the FY25 budget

**Note: Hourly/Non-benefited positions are not included in the FTE count. Budgets for hourly positions can be found in the individual department pages of Section III of the document.**



**AUTHORIZED POSITIONS BY DEPARTMENT**

	<b>FY 2023 Adopted</b>	<b>FY 2024 Adopted</b>	<b>FY 2025 Proposed</b>
Executive Assistant II	1.00	1.00	
Executive Assistant IV			1.00
Information Technology Analyst	1.00	1.00	2.00
Management Analyst II	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	13.00	13.00
Police Investigator	1.00	1.00	2.00
Police Lieutenant	5.00	5.00	5.00
Police Officer	46.00	48.00	50.00
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
<b>POLICE Total</b>	<b>128.00</b>	<b>131.00</b>	<b>137.00</b>
<b>FIRE</b>			
Administrative Secretary	1.00		
Battalion Chief	1.00	1.00	
Deputy Fire Marshal	1.00	1.00	1.00
Director Of Emergency Services	1.00		
Emergency Manager			1.00
Executive Secretary		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	1.00

Note: Hourly/Non-benefited positions are not included in the FTE count. Budgets for hourly positions can be found in the individual department pages of Section III of the document.





**AUTHORIZED POSITIONS BY DEPARTMENT**

	<b>FY 2023 Adopted</b>	<b>FY 2024 Adopted</b>	<b>FY 2025 Proposed</b>
<b>Fire Division Chief</b>			1.00
<b>Fire Engineer</b>	9.00	9.00	9.00
<b>Fire Inspector</b>	2.00	3.00	3.00
<b>Firefighter</b>	20.00	20.00	20.00
<b>Management Analyst III</b>	1.00	1.00	
<b>Plan Checker<sup>*2</sup></b>			1.00
<b>Senior Office Assistant</b>	1.00	1.00	1.00
<b>FIRE Total</b>	<b>52.00</b>	<b>53.00</b>	<b>54.00</b>
<b>BUILDING &amp; SAFETY</b>			
<b>Asst Community Development Dir</b>			0.25
<b>Building Official</b>	1.00	1.00	1.00
<b>Director Of Community Development</b>			0.25
<b>Permit Technician</b>	2.00	2.00	2.00
<b>Senior Building Inspector</b>	1.00	1.00	1.00
<b>BUILDING &amp; SAFETY Total</b>	<b>4.00</b>	<b>4.00</b>	<b>4.50</b>
<b>ENGINEERING &amp; PUBLIC WORKS</b>			
<b>Administrative Secretary</b>	1.00	1.00	1.00
<b>Assistant Engineer-Civil<sup>*1</sup></b>	2.00	2.00	2.00
<b>Associate Civil Engineer</b>	1.00	1.00	1.00
<b>Asst Director of Engineering/PW</b>	1.00	1.00	1.00
<b>Building Trades Specialist</b>	3.00	3.00	3.00
<b>Civil Engineer</b>			1.00
<b>Civil Engineering Technician</b>	1.00	1.00	2.00
<b>Custodian</b>	7.00	7.00	8.00
<b>Director Of Pw/City Engineer</b>	1.00	1.00	1.00
<b>Equip. Maint. Supervisor</b>	1.00	1.00	1.00
<b>Equipment Mechanic I</b>	3.00	3.00	2.00
<b>Equipment Mechanic II</b>			1.00
<b>Equipment Operator</b>	4.00	4.00	4.00
<b>Executive Secretary</b>	1.00	1.00	1.00
<b>Facilities Maint. Supervisor</b>	1.00	1.00	1.00
<b>Lead Equipment Mechanic</b>	1.00	1.00	1.00
<b>Lead Tree Trimmer</b>	1.00	2.00	2.00

<sup>\*1</sup>1.0 FTE is frozen and does not include funding in the FY25 budget , <sup>\*2</sup>Position is funded for ¾ year in FY25 budget

**Note: Hourly/Non-benefited positions are not included in the FTE count. Budgets for hourly positions can be found in the individual department pages of Section III of the document.**



**AUTHORIZED POSITIONS BY DEPARTMENT**

	<b>FY 2023 Adopted</b>	<b>FY 2024 Adopted</b>	<b>FY 2025 Proposed</b>
Maintenance Worker	8.00	8.00	8.00
Management Analyst II	1.00		
Management Analyst III		1.00	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	
Public Works Crew Supervisor			3.00
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	
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
Traffic Painter	1.00	1.00	1.00
Tree Trimmer	1.00	2.00	2.00
<b>ENGINEERING &amp; PUBLIC WORKS Total</b>	<b>61.00</b>	<b>64.00</b>	<b>68.00</b>
<b>HOUSING AND ECONOMIC DEVELOPMENT</b>			
Asst Community Development Dir			0.25
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	
Director Of Community Development			0.25
Executive Assistant IV	1.00		
Executive Secretary		1.00	1.00
Homelessness Outreach Coordinator	1.00		
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
Property Agent	1.00	1.00	1.00

Note: Hourly/Non-benefited positions are not included in the FTE count. Budgets for hourly positions can be found in the individual department pages of Section III of the document.



**AUTHORIZED POSITIONS BY DEPARTMENT**

	<b>FY 2023 Adopted</b>	<b>FY 2024 Adopted</b>	<b>FY 2025 Proposed</b>
Senior Accountant		1.00	1.00
Senior Housing Specialist	1.00	1.00	1.00
<b>HOUSING AND ECONOMIC DEVELOPMENT Total</b>	<b>15.00</b>	<b>15.00</b>	<b>14.50</b>
<b>NEIGHBORHOOD SERVICES</b>			
Administrative Secretary	1.00	1.00	1.00
Asst Community Development Dir			0.25
Code Conformance Officer I	1.00		1.00
Code Conformance Officer II	1.00		1.00
Director Of Community Development	1.00	1.00	0.25
Executive Secretary		1.00	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	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	1.00
<b>NEIGHBORHOOD SERVICES Total</b>	<b>12.00</b>	<b>13.00</b>	<b>13.50</b>
<b>LIBRARY</b>			
Academic Enrichment Prog Coord	1.00	1.00	1.00
Administrative Secretary	1.00	1.00	1.00
Circulation Supervisor		1.00	
Librarian		2.00	3.00
Library Circulation Supervisor			1.00
Library/Comm Svcs Director	0.50	0.50	
Management Analyst II	0.50	0.50	1.00
Principal Librarian	1.00	1.00	1.00
Senior Librarian	1.00	1.00	1.00
Senior Library Technician	3.00		
<b>LIBRARY Total</b>	<b>8.00</b>	<b>8.00</b>	<b>9.00</b>
<b>COMMUNITY SERVICES</b>			
Community Services Director			1.00

Note: Hourly/Non-benefited positions are not included in the FTE count. Budgets for hourly positions can be found in the individual department pages of Section III of the document.



**AUTHORIZED POSITIONS BY DEPARTMENT**

	<b>FY 2023 Adopted</b>	<b>FY 2024 Adopted</b>	<b>FY 2025 Proposed</b>
Community Services Manager	1.00	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	2.00	2.00
Library/Comm Svcs Director	0.50	0.50	
Management Analyst II	0.50	0.50	
Nutrition Program Manager	1.00		
Nutrition Services Supervisor		1.00	1.00
Recreation Program Coord		1.00	1.00
Recreation Supervisor	2.75	2.75	2.75
Senior Office Assistant	1.00	1.00	2.00
Sous Chef	1.00	1.00	1.00
<b>COMMUNITY SERVICES Total</b>	<b>12.00</b>	<b>13.50</b>	<b>14.50</b>
<b>PLANNING</b>			
Assistant Planner	1.00	1.00	1.00
Associate Planner	1.00	1.00	1.00
Asst Community Development Dir			0.25
Community Development Spec III			1.00
Community Health & Environ Planner		1.00	1.00
Director Of Community Development			0.25
Executive Secretary	1.00		
Planning Manager	1.00	1.00	
Planning Technician	1.00	1.00	1.00
Principal Planner	1.00		1.00
<b>PLANNING Total</b>	<b>6.00</b>	<b>5.00</b>	<b>6.50</b>
<b>Grand Total</b>	<b>340.50</b>	<b>350.00</b>	<b>369.50</b>

Note: Hourly/Non-benefited positions are not included in the FTE count. Budgets for hourly positions can be found in the individual department pages of Section III of the document.



**AUTHORIZED POSITIONS BY FUND**

	<b>FY 2023 Adopted</b>	<b>FY 2024 Adopted</b>	<b>FY 2025 Proposed</b>
<b>GENERAL FUND</b>			
Accountant	2.00	2.00	2.00
Accounting Assistant	2.00	2.00	2.00
Administrative Secretary	3.70	2.70	2.70
Administrative Technician	1.00	1.00	1.00
Animal Regulations Officer	3.00	2.00	2.00
Assistant Chief Of Police* <sup>1</sup>	1.00	1.00	1.00
Assistant City Attorney	1.00	1.00	1.00
Assistant City Manager	1.00	1.00	
Assistant Engineer-Civil* <sup>1</sup>	1.50	1.50	1.70
Assistant Planner	1.00	1.00	1.00
Associate Civil Engineer	0.60	0.60	0.70
Associate Planner	1.00	1.00	1.00
Asst Community Development Dir			0.75
Asst Director of Engineering/PW	0.70	0.70	0.60
Battalion Chief	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 Engineer			0.60
Civil Engineering Technician	0.80	0.80	1.60
Code Conformance Officer I	1.00		1.00
Code Conformance Officer II	1.00		1.00
Community Development Spec II			
Community Development Spec III	1.00	1.00	1.00
Community Health & Environ Planner		1.00	1.00
Community Services Director			1.00
Community Services Manager	1.00	1.00	1.00
Community Services Officer	2.00	2.00	3.00
Confidential Assistant	1.00		

\*<sup>1</sup>1.0 FTE is frozen and does not include funding in the FY25 budget

**Note: Hourly/Non-benefited positions are included in the FTE count. Budgets for hourly positions can be found in the individual department pages of Section III of the document.**



**AUTHORIZED POSITIONS BY FUND**

	<b>FY 2023 Adopted</b>	<b>FY 2024 Adopted</b>	<b>FY 2025 Proposed</b>
Councilmember	4.00	4.00	4.00
Crime & Intelligence Analyst		1.00	1.00
Crime Analyst	1.00		1.00
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 City Manager			1.00
Deputy Fire Marshal	1.00	1.00	1.00
Director Of Admin Services	1.00	1.00	
Director Of Community Development	1.00	1.00	0.75
Director Of Emergency Services	1.00		
Director of Finance*1			1.00
Director Of Pw/City Engineer	0.60	0.60	0.60
Emergency Manager			1.00
Equipment Operator	0.50	1.32	
Executive Assistant II	1.00	1.00	1.00
Executive Assistant IV	3.00	4.00	5.00
Executive Secretary	2.70	3.70	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	1.00
Fire Division Chief			1.00
Fire Engineer	9.00	9.00	9.00
Fire Inspector	2.00	3.00	3.00
Firefighter	15.00	15.75	20.00
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	1.00
Human Resources Director			1.00
Human Resources Manager	1.00	1.00	1.00
Information Technology Analyst	1.00	1.00	2.00
Library/Comm Svcs Director	0.50	0.50	
Management Analyst II	4.70	4.00	6.00

\*1 1.0 FTE is frozen and does not include funding in the FY25 budget

**Note:** Hourly/Non-benefited positions are included in the FTE count. Budgets for hourly positions can be found in the individual department pages of Section III of the document.



**AUTHORIZED POSITIONS BY FUND**

	<b>FY 2023 Adopted</b>	<b>FY 2024 Adopted</b>	<b>FY 2025 Proposed</b>
Management Analyst III	1.00	1.70	0.60
Management Analyst III/PIO		1.00	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	1.00
Permit Technician	2.00	3.00	2.00
Plan Checker <sup>*2</sup>			1.00
Planning Manager	1.00	1.00	
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	13.00	13.00
Police Investigator	1.00	1.00	2.00
Police Lieutenant	5.00	5.00	5.00
Police Officer	46.00	48.00	50.00
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			
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			
Recreation Program Coord		1.00	1.00
Recreation Superintendent			
Recreation Supervisor	2.75	2.75	2.75
Senior Accountant	1.00	1.25	1.25
Senior Accounting Assistant	2.00	2.00	2.00

<sup>\*2</sup>Position is funded for ¾ year in FY25 budget

**Note: Hourly/Non-benefited positions are included in the FTE count. Budgets for hourly positions can be found in the individual department pages of Section III of the document.**



**AUTHORIZED POSITIONS BY FUND**

	<b>FY 2023 Adopted</b>	<b>FY 2024 Adopted</b>	<b>FY 2025 Proposed</b>
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	0.70
Senior Equipment Operator	0.25	0.66	
Senior Office Assistant	4.70	4.70	6.70
Senior Police Dispatcher	2.00	2.00	2.00
Senior Traffic Painter		0.55	
Sr Code Conformance Officer		1.00	1.00
Stop Grant Office Coordinator	1.00	1.00	1.00
Traffic Painter		0.55	
Training Coordinator	1.00	1.00	1.00
<b>GENERAL FUND Total</b>	<b>246.10</b>	<b>255.43</b>	<b>273.00</b>
<b>LIBRARY FUND</b>			
Academic Enrichment Prog Coord	1.00	1.00	1.00
Administrative Secretary	1.00	1.00	1.00
Circulation Supervisor		1.00	
Librarian		2.00	3.00
Library Circulation Supervisor			1.00
Library/Comm Svcs Director	0.50	0.50	
Management Analyst II	0.50	0.50	1.00
Principal Librarian	1.00	1.00	1.00
Senior Librarian	1.00	1.00	1.00
Senior Library Technician	3.00		
<b>LIBRARY FUND Total</b>	<b>8.00</b>	<b>8.00</b>	<b>9.00</b>
<b>PARKS MAINTENANCE FUND</b>			
Lead Tree Trimmer	1.00	2.00	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	2.00	2.00
<b>PARKS MAINTENANCE FUND Total</b>	<b>13.00</b>	<b>15.00</b>	<b>15.00</b>

Note: Hourly/Non-benefited positions are included in the FTE count. Budgets for hourly positions can be found in the individual department pages of Section III of the document.





**AUTHORIZED POSITIONS BY FUND**

	<b>FY 2023 Adopted</b>	<b>FY 2024 Adopted</b>	<b>FY 2025 Proposed</b>
<b>GAS TAXES FUND</b>			
Equipment Operator	1.50	0.68	1.40
Maintenance Worker	4.50	2.03	2.80
Public Works Crew Supervisor			1.70
Senior Equipment Operator	0.75	0.34	0.70
Senior Traffic Painter	1.00	0.45	
St & Wastewater Maint Super	0.50	0.23	0.50
Traffic Painter	1.00	0.45	1.00
<b>GAS TAXES FUND Total</b>	<b>9.25</b>	<b>4.18</b>	<b>8.10</b>
<b>SEWER SERVICE FUND</b>			
Administrative Secretary	0.30	0.30	0.30
Assistant Engineer-Civil	0.50	0.50	0.30
Associate Civil Engineer	0.40	0.40	0.30
Asst Director of Engineering/PW	0.30	0.30	0.40
Civil Engineer			0.40
Civil Engineering Technician	0.20	0.20	0.40
Director Of Pw/City Engineer	0.40	0.40	0.40
Equipment Operator	2.00	2.00	2.60
Executive Secretary	0.30	0.30	0.30
Maintenance Worker	3.50	5.97	5.20
Management Analyst II	0.30		
Management Analyst III		0.30	0.40
Principal Civil Engineer			
Public Works Crew Supervisor			1.30
Senior Civil Engineering Tech	0.20	0.20	0.20
Senior Construction Inspector	0.20	0.20	0.30
Senior Equipment Operator	1.00	1.00	1.30
Senior Office Assistant	0.30	0.30	0.30
St & Wastewater Maint Super	0.50	0.77	0.50
<b>SEWER SERVICE FUND Total</b>	<b>10.40</b>	<b>13.14</b>	<b>14.90</b>
<b>NUTRITION</b>			
Executive Chef	1.00	1.00	1.00
Food Services Worker	0.75	0.75	0.75

Note: Hourly/Non-benefited positions are included in the FTE count. Budgets for hourly positions can be found in the individual department pages of Section III of the document.



**AUTHORIZED POSITIONS BY FUND**

	<b>FY 2023 Adopted</b>	<b>FY 2024 Adopted</b>	<b>FY 2025 Proposed</b>
Home Delivered Meals Coord	1.00	1.00	1.00
Home Delivered Meals Driver	1.50	2.00	2.00
Nutrition Program Manager	1.00		
Nutrition Services Supervisor		1.00	1.00
Senior Office Assistant	1.00	1.00	1.00
Sous Chef	1.00	1.00	1.00
<b>NUTRITION Total</b>	<b>7.25</b>	<b>7.75</b>	<b>7.75</b>
<b>REFUSE ENTERPRISE FUND</b>			
Street Sweeper Operator	2.00	2.00	2.00
<b>REFUSE ENTERPRISE FUND Total</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>
<b>REIMBURSABLE GRANTS CITYWIDE</b>			
Firefighter	5.00	4.25	
<b>REIMBURSABLE GRANTS CITYWIDE Total</b>	<b>5.00</b>	<b>4.25</b>	
<b>GRANT-C.D.B.G.</b>			
Academic Enrichment Prog Coord			
Community Development Manager	0.70	0.20	0.20
Community Development Spec II	0.90	0.50	0.50
Dir Of Housing & Economic Dev	0.10		
Executive Assistant IV	0.35		
<b>GRANT-C.D.B.G. Total</b>	<b>2.05</b>	<b>0.70</b>	<b>0.70</b>
<b>PARKING AUTHORITY</b>			
Parking Regulations Officer	3.00	3.00	3.00
<b>PARKING AUTHORITY Total</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>
<b>HOUSING AUTHORITY</b>			
Community Development Manager		0.60	0.60
Dir Of Housing & Economic Dev	0.10	0.50	
Executive Assistant IV	0.25		
Executive Secretary		0.70	0.70
Housing Inspector I	1.00	1.00	
<b>HOUSING AUTHORITY Total</b>	<b>1.35</b>	<b>2.80</b>	<b>1.30</b>

**SECTION 8 FUND**

Note: Hourly/Non-benefited positions are included in the FTE count. Budgets for hourly positions can be found in the individual department pages of Section III of the document.



**AUTHORIZED POSITIONS BY FUND**

	<b>FY 2023 Adopted</b>	<b>FY 2024 Adopted</b>	<b>FY 2025 Proposed</b>
<b>Asst Community Development Dir</b>			0.15
<b>Dir Of Housing &amp; Economic Dev</b>	0.10	0.10	
<b>Director Of Community Development</b>			0.15
<b>Executive Secretary</b>		0.15	0.15
<b>Housing Assistant</b>	2.00	2.00	2.00
<b>Housing Programs Manager</b>	1.00	1.00	1.00
<b>Housing Specialist</b>	5.00	5.00	5.00
<b>Senior Accountant</b>		0.50	0.50
<b>Senior Housing Specialist</b>	1.00	1.00	1.00
<b>SECTION 8 FUND Total</b>	<b>9.10</b>	<b>9.75</b>	<b>9.95</b>
<b>HOME FUND</b>			
<b>Community Development Manager</b>	0.30	0.20	0.20
<b>Community Development Spec II</b>	0.10	0.50	0.50
<b>Dir Of Housing &amp; Economic Dev</b>	0.50	0.20	
<b>Executive Assistant IV</b>	0.15		
<b>Executive Secretary</b>		0.15	0.15
<b>Property Agent</b>	0.25	0.25	0.25
<b>HOME FUND Total</b>	<b>1.30</b>	<b>1.30</b>	<b>1.10</b>
<b>LOW&amp;MOD INCOME HOUSING ASSET FUND</b>			
<b>Asst Community Development Dir</b>			0.10
<b>Dir Of Housing &amp; Economic Dev</b>	0.20	0.20	
<b>Director Of Community Development</b>			0.10
<b>Executive Assistant IV</b>	0.25		
<b>Property Agent</b>	0.25	0.25	0.25
<b>Senior Accountant</b>		0.25	0.25
<b>LOW&amp;MOD INCOME HOUSING ASSET FUND Tot</b>	<b>0.70</b>	<b>0.70</b>	<b>0.70</b>
<b>FACILITIES MAINT FUND</b>			
<b>Building Trades Specialist</b>	3.00	3.00	3.00
<b>Custodian</b>	7.00	7.00	8.00
<b>Facilities Maint. Supervisor</b>	1.00	1.00	1.00
<b>Supervising Custodian</b>	1.00	1.00	1.00
<b>FACILITIES MAINT FUND Total</b>	<b>12.00</b>	<b>12.00</b>	<b>13.00</b>

Note: Hourly/Non-benefited positions are included in the FTE count. Budgets for hourly positions can be found in the individual department pages of Section III of the document.



**AUTHORIZED POSITIONS BY FUND**

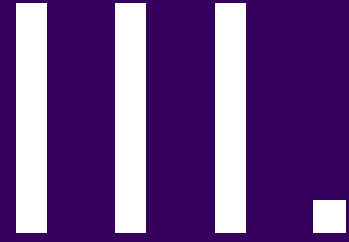
	<b>FY 2023 Adopted</b>	<b>FY 2024 Adopted</b>	<b>FY 2025 Proposed</b>
<b>LIABILITY INS. FUND</b>			
Senior Office Assistant	1.00	1.00	1.00
<b>LIABILITY INS. FUND Total</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
<b>INFORMATION SYSTEMS MAINTENANC</b>			
Information Technology Analyst			
Information Technology Manager	1.00	1.00	1.00
Information Technology Technician	2.00	2.00	2.00
Sr Info Technology Analyst	1.00	1.00	1.00
<b>INFORMATION SYSTEMS MAINTENANC Total</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>
<b>MOTOR VEHICLE SVC FUND</b>			
Equip. Maint. Supervisor	1.00	1.00	1.00
Equipment Mechanic I	3.00	3.00	2.00
Equipment Mechanic II			1.00
Lead Equipment Mechanic	1.00	1.00	1.00
<b>MOTOR VEHICLE SVC FUND Total</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>
<b>Grand Total</b>	<b>340.50</b>	<b>350.00</b>	<b>369.50</b>

**Note: Hourly/Non-benefited positions are included in the FTE count. Budgets for hourly positions can be found in the individual department pages of Section III of the document.**

CALIFORNIA  
**NATIONAL CITY**  
1887  
INCORPORATED

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Section



# Fund Revenue and Expenditure Detail

Proposed Budget  
Fiscal Year 2025



# 001 – GENERAL FUND

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
<b>REVENUES</b>					
<b>Transfers In</b>					
3999	TRANSFERS FROM OTHER FUNDS	\$2,065,500	\$2,005,500	\$2,005,500	\$5,500
<b>Transfers In Total</b>		\$2,065,500	\$2,005,500	\$2,005,500	\$5,500
<b>Sales &amp; Use Tax / District Tax</b>					
3010	SALES & USE TAXES	\$23,849,255	\$22,979,943	\$24,394,000	\$23,546,598
3015	DISTRICT TRANSACTION & USE TAX	\$15,246,516	\$15,470,285	\$15,004,000	\$15,951,000
<b>Sales &amp; Use Tax / District Tax Total</b>		\$39,095,771	\$38,450,228	\$39,398,000	\$39,497,598
<b>Property Tax in Lieu of VLF</b>					
3012	PROPERTY TAX: IN LIEU OF VLF	\$7,895,180	\$8,265,143	\$8,599,000	\$9,006,320
<b>Property Tax in Lieu of VLF Total</b>		\$7,895,180	\$8,265,143	\$8,599,000	\$9,006,320
<b>Property Tax</b>					
3000	CURRENT YEAR-SECURED	\$4,038,412	\$4,155,791	\$4,460,000	\$4,542,300
3001	CURRENT YEAR-UNSECURED	\$105,075	\$129,656	\$128,000	\$128,000
3002	SUPPLEMENTAL ROLL	\$253,633	\$375,845	\$170,000	\$225,000
3003	PRIOR YEAR-SECURED & UNSECURED	\$2,677	(\$4,311)	\$1,500	\$1,500
3006	INTEREST, PENALTIES & DELINQ.	\$7,715	\$25,704	\$8,000	\$30,000
3009	PROPERTY TAXES ALLOCATED	(\$1,999,888)	(\$2,117,186)	(\$2,169,213)	(\$2,228,044)
<b>Property Tax Total</b>		\$2,407,624	\$2,565,499	\$2,598,287	\$2,698,756
<b>Other Revenues</b>					
3014	PROP 172-PUBLIC SAFETY SALES TAX	\$219,475	\$228,667	\$233,000	\$236,800
3016	AB1290 PROPERTY TAX PASS THRU PMT-CDC	\$662,473	\$744,449	\$705,993	\$813,400
3017	SA RESIDUAL BALANCE DISTRIBUTIONS	\$2,964,320	\$3,146,479	\$3,062,000	\$3,355,600
3018	US FISH & WILDLIFE IN LIEU OF PROP.TAX	\$542	\$101	\$500	\$500
3020	TRANSIENT LODGING TAX	\$1,862,718	\$2,488,614	\$1,836,000	\$2,000,000
3030	CABLE TV FRANCHISE	\$347,356	\$317,727	\$350,000	\$320,000
3031	ELECTRIC FRANCHISE	\$1,034,922	\$1,316,827	\$1,020,000	\$1,711,714
3032	GAS FRANCHISE	\$115,152	\$120,478	\$90,000	\$142,424
3033	REFUSE FRANCHISE	\$633,729	\$735,659	\$637,500	\$800,000
3040	BUSINESS LICENSE TAX	\$624,124	\$645,433	\$624,000	\$636,500
3041	RESIDENTIAL RENTAL FEE	\$169,529	\$289,883	\$173,400	\$250,000
3043	SB1186 DISABILITY ACCESS	\$23,071	\$21,833	\$20,000	\$20,000
3100	LICENSES AND PERMITS	\$30,354	\$40,539	\$7,320	\$42,300



# 001 - GENERAL FUND

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
3101	ADMINISTRATIVE FEES	\$45,077	\$49,256	\$36,500	\$41,000
3120	BUILDING PERMITS	\$396,551	\$514,610	\$500,000	\$522,000
3122	STORAGE TANK PERMITS	\$2,500	\$3,600	\$879	\$3,600
3125	SEWER PERMITS	\$27,823	\$0	\$0	\$0
3130	STREET & CURB PERMITS	\$0	\$0	\$500	\$0
3141	GARAGE SALE PERMITS	\$1,239	\$1,557	\$1,200	\$1,000
3142	GRADING PERMITS	\$22,251	\$0	\$30,000	\$0
3143	HOME OCCUPATION PERMITS	\$2,900	\$3,000	\$3,330	\$3,000
3144	HOUSE MOVING PERMITS	\$2,760	\$3,393	\$1,500	\$500
3146	PARKING DISTRICT PERMIT	\$6,249	\$6,497	\$7,000	\$0
3147	MISCELLANEOUS PERMITS	\$880	\$860	\$0	\$0
3152	DUMPSTER PERMITS	\$100	\$490	\$375	\$500
3160	UTILITY COMPANY PERMITS	\$137,852	\$191,892	\$130,000	\$130,000
3168	CROWN CASTLE	\$27,379	\$0	\$0	\$0
3200	VEHICLE CODE FINES	\$71,147	\$64,934	\$69,500	\$69,500
3201	PARKING CITATIONS	\$0	(\$95)	\$0	\$0
3202	FALSE ALARM FINES	\$54,492	\$40,292	\$55,000	\$55,000
3204	ENFORCEMENT FINES & PENALTIES	\$9,063	\$4,193	\$0	\$0
3205	CITATION SIGN-OFF FEE	\$750	\$420	\$2,000	\$2,000
3206	RV PERMITS	\$364	\$282	\$500	\$500
3220	OTHER FORFEITS & PENALTIES	\$3,557	\$14,049	\$2,000	\$2,000
3300	INVESTMENT EARNINGS	(\$814,424)	\$1,638,073	\$400,000	\$400,000
3302	UNREALIZED GAIN/LOSS ON INVESTMENTS	(\$1,283,433)	(\$747,081)	\$0	\$0
3312	RENT AND LEASES	\$1,984	\$6,482	\$5,000	\$5,000
3313	RENTAL-KIMBALL	\$509,912	\$0	\$0	\$0
3314	RENTAL-LAND	\$590,933	\$904,820	\$900,000	\$900,000
3317	RENTAL-LAS PALMAS GOLF COURSE	\$153,388	\$145,687	\$98,000	\$100,000
3322	AMR LEASE - FIRE STATION	\$132,142	\$95,732	\$113,936	\$89,936
3323	LEASE - CRICKET COMM-EL TOYON	\$86,593	\$0	\$0	\$0
3420	STATE HOPTR	\$12,526	\$13,489	\$11,500	\$13,000
3452	MANDATED COST REIMBURSEMENT	\$37	\$189,656	\$32,000	\$32,000
3461	P.O.S.T. REIMBURSEMENT	\$17,567	\$38,606	\$20,000	\$25,000
3463	OTHER STATE GRANTS	\$271,929	\$41,006	\$0	\$0
3467	SCHOOL DISTRICT CONTRACT REIMB-SUHS	\$182,068	\$407,526	\$407,526	\$409,763
3469	OVERTIME REIMBURSEMENTS	\$988,734	\$234,219	\$763,490	\$763,490
3500	ANNEXATION	\$23,587	\$19,552	\$0	\$0





# 001 - GENERAL FUND

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
3502	CONDITIONAL USE PERMIT	\$55,500	\$40,700	\$44,000	\$35,000
3503	G.P./S.P. CHANGES	\$6,500	\$0	\$2,000	\$0
3509	STREET VACATIONS	\$1,000	\$1,100	\$2,100	\$2,200
3510	TENTATIVE PARCEL MAP	\$7,000	\$8,000	\$5,000	\$5,000
3511	TENTATIVE SUBDIVISION MAP	(\$5,500)	\$4,000	\$4,000	\$2,100
3512	ZONE CHANGE PERMIT	\$0	\$0	\$1,000	\$1,000
3513	ZONE VARIANCE PERMIT	\$3,700	\$0	\$3,700	\$3,700
3521	COASTAL DEVELOPMENT PERMIT	\$7,050	\$800	\$2,400	\$800
3530	APPEAL FEE	\$0	\$1,000	\$2,000	\$1,000
3532	PROCESSING FEE	\$180	\$198	\$500	\$2,400
3533	BOOKING FEES	\$16,825	\$2,253	\$25,000	\$20,000
3537	MISC. POLICE SERVICES	\$7,625	\$8,283	\$4,500	\$6,500
3541	PLAN REVIEW FIRE SYSTEMS	\$62,149	\$124,602	\$57,000	\$57,000
3544	MISC. FIRE SERVICES	\$13,207	\$33,078	\$25,000	\$40,000
3545	PLAN CHECKING FEE	\$777,773	\$807,913	\$800,000	\$550,000
3546	PRELIM SITE PLAN REVIEW	\$4,800	\$2,500	\$3,000	\$1,250
3547	STORM WATER MGT FEE (NPDES)	\$260	\$0	\$1,000	\$0
3550	VEHICLE IMPOUND FEES	\$13,374	\$16,734	\$24,000	\$23,500
3551	ADMINISTRATIVE IMPOUND FEE	\$86,304	\$93,995	\$45,500	\$70,000
3552	CONST. & DEMOLITION ADMIN FEE	\$2	\$236	\$0	\$0
3553	FIRE PERMIT REVIEW FEE	\$14,476	\$30,326	\$14,000	\$14,000
3555	FIRE PROT SVCS-LOWER SWEETWATER	\$338,792	\$477,296	\$235,530	\$235,530
3556	POLICE & FIRE SVCS - PORT OF SAN DIEGO	\$1,310,324	\$1,349,634	\$1,390,122	\$1,395,661
3557	TRAFFIC CONTROL PLAN/IMPACT STUDY REVIEW	\$3,034	\$0	\$20,000	\$0
3558	TOW/IMPOUND REFERRAL FEES	\$225,426	\$218,889	\$218,900	\$218,900
3559	ADDRESSING	\$10,388	\$13,568	\$2,000	\$10,000
3560	CANNABIS BUSINESS FEES	\$130,608	\$10,758	\$0	\$250,000
3561	WEED ABATEMENT	\$11,942	(\$43,986)	\$12,000	\$0
3562	INSPECTION FEE	\$65,215	\$69,329	\$0	\$0
3566	FIRE/LIFE SAFETY ANNUAL INSPECTION FEE	\$379,473	\$385,081	\$463,300	\$463,300
3567	POLICE REGULATED BUSINESSES FEES	\$3,380	\$3,700	\$1,800	\$3,000
3572	RECREATION PROGRAM REVENUE	\$4,169	\$3,912	\$1,300	\$1,300
3574	SWIMMING POOL REVENUE	\$160,589	\$63,052	\$340,000	\$340,000
3575	TINY TOTS PROGRAM REV	\$0	\$75	\$0	\$0
3581	ENVIRONMENTAL ASSESSMENT FORM	\$2,200	\$1,100	\$1,100	\$0
3585	MISC. USER CHARGES	\$18,855	\$36,452	\$16,200	\$16,300



# 001 – GENERAL FUND

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
3586	PHOTOCOPY SALES	\$24,010	\$38,386	\$20,000	\$30,000
3588	ZONING/REBUILD LETTER	\$13,565	\$7,587	\$4,500	\$2,400
3589	RETURNED CHECK CHARGES	\$233	\$488	\$250	\$200
3591	GENERAL PLAN UPDATE FEE	\$225	\$0	\$0	\$0
3598	CONTRACT CLASS RECREATION	\$19,729	\$37,821	\$20,000	\$20,000
3603	LITIGATION RECOVERY PROCEEDS	\$10,599	\$955	\$0	\$0
3631	CASH OVER/SHORT	\$75	\$0	\$0	\$0
3632	COMP INSURANCE REIMBURSEMENT	\$2,138	\$35,765	\$0	\$25,000
3634	MISC. REVENUE	\$44,565	\$125,535	\$42,900	\$37,100
3636	REFUNDS & REIMBURSEMENTS	\$145,023	\$274,735	\$172,300	\$194,000
3637	SPONSORSHIPS AND DONATIONS	\$56,265	\$963,077	\$8,000	\$8,000
3644	SPECIAL EVENTS	\$5,000	\$0	\$0	\$0
3645	COURT SETTLEMENTS	\$0	\$119,657	\$0	\$0
3648	WITOD IMPROVEMENTS	\$177,796	\$27,224	\$0	\$0
3650	CASA YOUTH FUNDRAISING	\$149	\$149	\$2,000	\$2,000
3654	ADMINISTRATIVE COSTS REIMBURSEMENTS	\$250,000	\$229,900	\$190,000	\$190,000
3698	INDIRECT/OVERHEAD COSTS RECOVERY	\$565,960	\$567,391	\$577,391	\$550,427
3998	SPECIAL ITEMS	\$0	\$112,000	\$0	\$0
<b>Other Revenues Total</b>		\$15,426,194	\$20,288,934	\$17,156,742	\$18,726,595
<b>REVENUES Total</b>		\$66,890,270	\$71,575,304	\$69,757,529	\$69,934,769
<b>EXPENDITURES</b>					
<b>Refunds, Contributions &amp; Special Paymnts</b>					
620	RETURN OF FEES	\$0	\$6,762	\$0	\$0
650	SPONSORSHIPS AND DONATIONS	\$20,013	\$7,869	\$70,000	\$70,000
<b>Refunds, Contributions &amp; Special Paymnts Total</b>		\$20,013	\$14,631	\$70,000	\$70,000
<b>Personnel Services</b>					
100	PART-TIME SALARIES	\$588,845	\$1,045,786	\$1,342,020	\$1,496,963
101	FULL-TIME SALARIES	\$20,693,952	\$21,164,491	\$24,884,772	\$26,913,133
102	OVERTIME	\$3,282,045	\$3,748,008	\$1,707,800	\$1,708,800
103	REIMBURSABLE OVERTIME	\$0	\$101,204	\$723,490	\$723,490
105	LONGEVITY	\$17,330	\$19,890	\$23,075	\$23,075
107	EDUCATIONAL INCENTIVE PAY	\$393,500	\$500,982	\$462,600	\$588,700
110	ALLOWANCES & STIPENDS	\$114,422	\$162,531	\$164,858	\$198,873
120	DIFFERENTIAL PAY	\$681,165	\$850,814	\$773,429	\$859,102



# 001 - GENERAL FUND

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
140	WORKERS' COMPENSATION	\$1,755,969	\$2,007,975	\$1,695,080	\$1,803,403
150	HEALTH INSURANCE	\$2,159,458	\$2,458,821	\$3,202,540	\$3,366,201
151	LTD INSURANCE	\$51,836	\$59,243	\$62,681	\$66,665
160	RETIREMENT PLAN CHARGES	\$10,592,293	\$11,163,657	\$9,316,389	\$10,786,274
161	MEDICARE	\$354,005	\$402,222	\$360,830	\$390,239
199	PERSONNEL COMPENSATION	\$645,566	\$864,958	\$1,440,000	\$1,440,000
<b>Personnel Services Total</b>		<b>\$41,330,388</b>	<b>\$44,550,582</b>	<b>\$46,159,564</b>	<b>\$50,364,917</b>
<b>Other Financing Uses</b>					
099	TRANSFERS TO OTHER FUNDS	\$2,883,446	\$2,567,210	\$2,999,446	\$3,324,904
<b>Other Financing Uses Total</b>		<b>\$2,883,446</b>	<b>\$2,567,210</b>	<b>\$2,999,446</b>	<b>\$3,324,904</b>
<b>Maintenance &amp; Operations</b>					
201	AUDITING SERVICES	\$67,732	\$92,728	\$77,028	\$76,386
205	MEDICAL SERVICES	\$147,087	\$112,456	\$172,100	\$181,100
207	TECHNICAL PERSONNEL SERVICES	\$386	\$646	\$700	\$0
209	LEGAL SERVICES	\$0	\$104,650	\$240,000	\$240,000
211	LAUNDRY & CLEANING SERVICES	\$0	\$0	\$1,000	\$0
212	GOVERNMENTAL PURPOSES- DISTRICT 1	\$21,826	\$175,659	\$162,050	\$380,350
213	PROFESSIONAL SERVICES	\$1,992,289	\$1,870,263	\$1,814,360	\$1,743,710
217	INVESTIGATIVE SERVICES	\$40,379	\$33,309	\$53,600	\$59,400
222	MEMBERSHIPS & SUBSCRIPTIONS	\$101,401	\$118,374	\$132,092	\$62,657
225	RECRUITMENT	\$0	\$21,703	\$20,000	\$20,000
226	TRAINING, TRAVEL & SUBSISTENCE	\$346,267	\$385,048	\$448,520	\$505,185
227	REIMBURSABLE TRAVEL EXPENSES	\$0	\$2,509	\$25,000	\$25,000
230	PRINTING & BINDING	\$30,396	\$26,999	\$44,200	\$32,150
235	STREET LIGHTS & SIGNALS	\$394,326	\$738,791	\$500,000	\$720,000
249	CITYWIDE TRAINING	\$0	\$19,798	\$30,000	\$30,000
250	POSTAGE	\$11,833	\$23,771	\$35,450	\$6,450
258	TRAVEL & SUBSISTENCE	\$345	\$0	\$700	\$0
259	K-9 CARE AND SUPPLIES	\$58,932	\$50,060	\$62,100	\$68,000
260	ADVERTISING	\$17,863	\$10,309	\$13,500	\$12,650
261	EMERGENCY ANIMAL TREATMENT	\$433,678	\$401,557	\$465,500	\$527,500
264	PROMOTIONAL ACTIVITIES	\$82,255	\$102,224	\$180,750	\$115,550
268	RENTALS & LEASES	\$551	\$0	\$0	\$0
281	R & M - OFFICE EQUIPMENT	\$20,129	\$0	\$24,130	\$24,000
283	R & M - FIRE EQUIPMENT	\$21,076	\$18,474	\$21,500	\$29,000



# 001 - GENERAL FUND

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
287	R & M - COMMUNICATIONS EQUIPT.	\$16,648	\$9,632	\$11,500	\$11,500
299	CONTRACT SERVICES	\$2,177,760	\$2,622,147	\$2,913,786	\$2,581,477
301	OFFICE SUPPLIES	\$8,578	\$11,703	\$13,210	\$12,000
303	JANITORIAL SUPPLIES	\$8,146	\$9,778	\$9,600	\$11,600
304	BOOKS	\$2,909	\$3,807	\$8,800	\$10,300
305	MEDICAL SUPPLIES	\$17,454	\$5,582	\$33,400	\$46,400
306	COMPUTER SUPPLIES	\$0	\$15,879	\$0	\$0
307	DUPLICATING SUPPLIES	\$8,082	\$12,304	\$15,900	\$15,450
309	PHOTOGRAPHIC SUPPLIES	\$0	\$0	\$0	\$1,500
311	RECREATIONAL SUPPLIES	\$8,465	\$22,341	\$46,500	\$71,500
316	AMMUNITION	\$82,812	\$49,806	\$110,500	\$124,500
318	WEARING APPAREL	\$226,475	\$173,883	\$176,032	\$230,071
319	UNIFORM ACCESSORIES	\$18,133	\$10,474	\$21,500	\$28,500
329	PAINTING SUPPLIES	\$13,092	\$17,755	\$14,000	\$15,000
342	COMMUNICATION MATERIALS	\$38,964	\$44,868	\$45,500	\$45,500
353	PATROL/CRIME LAB/PROP.SUPPLIES	\$38,689	\$33,042	\$46,650	\$47,200
355	MINOR EQUIPMENT- LESS THAN \$5,000.00	\$81,714	\$64,565	\$82,500	\$119,000
399	MATERIALS & SUPPLIES	\$88,112	\$122,233	\$154,750	\$217,650
<b>Maintenance &amp; Operations Total</b>		<b>\$6,624,784</b>	<b>\$7,539,127</b>	<b>\$8,228,408</b>	<b>\$8,448,236</b>
<b>Internal Service Charges and Reserves</b>					
710	PROVISION FOR CONTINGENCY	\$9,308	\$0	\$125,000	\$125,000
740	BUILDING SERVICES CHARGES	\$2,226,936	\$2,452,252	\$2,606,924	\$2,978,963
750	VEHICLE SERVICES CHARGES	\$776,252	\$895,013	\$1,057,532	\$1,124,282
751	VEHICLE REPLACEMENT CHARGE	\$972,661	\$1,113,479	\$1,158,382	\$1,247,739
752	VEHICLE LEASE CHARGE	\$168,000	\$210,000	\$289,000	\$377,500
755	INFO. SYSTEMS MAINT. CHARGE	\$2,148,662	\$2,402,446	\$2,783,797	\$2,858,504
790	INSURANCE CHARGES	\$1,308,632	\$1,308,632	\$1,485,669	\$2,217,771
<b>Internal Service Charges and Reserves Total</b>		<b>\$7,610,451</b>	<b>\$8,381,822</b>	<b>\$9,506,304</b>	<b>\$10,929,759</b>
<b>Fixed Charges &amp; Debt Services</b>					
445	LEGAL SETTLEMENTS	\$424	\$0	\$3,000	\$0
452	UNEMPLOYMENT INSURANCE	\$9,155	\$17,989	\$20,000	\$20,000
455	LEASE PAYMENT	\$2,000	\$0	\$2,000	\$2,000
470	BOND PRINCIPAL REDEMPTION	\$304,869	\$322,738	\$322,738	\$360,228
480	INTEREST PAYMENT - RCS	\$190,823	\$182,257	\$182,256	\$161,395
<b>Fixed Charges &amp; Debt Services Total</b>		<b>\$507,271</b>	<b>\$522,984</b>	<b>\$529,994</b>	<b>\$543,623</b>



# 001 - GENERAL FUND

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
<b>Capital Outlay</b>					
502	COMPUTER EQUIPMENT	\$24,106	\$3,164	\$35,000	\$35,000
503	FURNITURE & FURNISHINGS	\$62,464	\$0	\$0	\$0
505	TRAINING EQUIPMENT	\$0	\$25,801	\$0	\$0
515	COMMUNICATIONS EQUIPMENT	\$11,970	\$33,021	\$60,000	\$60,000
518	PUBLIC SAFETY EQUIPMENT	\$52,639	\$71,173	\$65,000	\$121,000
521	FIRE FIGHTING ACCESSORIES	\$0	\$197,248	\$0	\$0
598	CAPITAL IMPROVEMENT PROGRAM	\$1,994,645	\$2,396,267	\$3,150,000	\$3,000,000
<b>Capital Outlay</b>	<b>Total</b>	<b>\$2,145,824</b>	<b>\$2,726,674</b>	<b>\$3,310,000</b>	<b>\$3,216,000</b>
<b>EXPENDITURES Total</b>		<b>\$61,122,177</b>	<b>\$66,303,030</b>	<b>\$70,803,716</b>	<b>\$76,897,439</b>



# 104 – LIBRARY FUND

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
<b>REVENUES</b>					
<b>Transfers In</b>					
3999	TRANSFERS FROM OTHER FUNDS	\$903,737	\$1,184,150	\$1,333,616	\$1,559,067
<b>Transfers In Total</b>		\$903,737	\$1,184,150	\$1,333,616	\$1,559,067
<b>Property Tax</b>					
3009	PROPERTY TAXES ALLOCATED	\$923,627	\$977,800	\$1,002,176	\$1,022,802
<b>Property Tax Total</b>		\$923,627	\$977,800	\$1,002,176	\$1,022,802
<b>Other Revenues</b>					
3420	STATE HOPTR	\$4,822	\$3,016	\$4,410	\$0
3634	MISC. REVENUE	\$0	\$300	\$0	\$0
3636	REFUNDS & REIMBURSEMENTS	\$0	\$4,913	\$0	\$0
<b>Other Revenues Total</b>		\$4,822	\$8,229	\$4,410	\$0
<b>REVENUES Total</b>		\$1,832,187	\$2,170,179	\$2,340,202	\$2,581,869
<b>EXPENDITURES</b>					
<b>Personnel Services</b>					
100	PART-TIME SALARIES	\$301,831	\$422,751	\$386,840	\$398,445
101	FULL-TIME SALARIES	\$409,190	\$574,682	\$638,180	\$689,070
105	LONGEVITY	\$469	\$467	\$600	\$600
110	ALLOWANCES & STIPENDS	\$1,178	\$1,956	\$1,800	\$1,800
120	DIFFERENTIAL PAY	\$2,014	\$4,475	\$1,300	\$1,300
140	WORKERS' COMPENSATION	\$7,183	\$9,844	\$6,255	\$6,753
150	HEALTH INSURANCE	\$59,908	\$97,677	\$93,840	\$102,475
151	LTD INSURANCE	\$1,059	\$1,311	\$1,097	\$1,463
160	RETIREMENT PLAN CHARGES	\$143,911	\$179,013	\$145,848	\$169,160
161	MEDICARE	\$10,595	\$14,327	\$9,253	\$9,992
199	PERSONNEL COMPENSATION	\$68,081	\$7,548	\$27,000	\$27,000
<b>Personnel Services Total</b>		\$1,005,419	\$1,314,051	\$1,312,013	\$1,408,058
<b>Other Financing Uses</b>					
099	TRANSFERS TO OTHER FUNDS	\$0	\$61	\$0	\$0
<b>Other Financing Uses Total</b>		\$0	\$61	\$0	\$0
<b>Maintenance &amp; Operations</b>					
222	MEMBERSHIPS & SUBSCRIPTIONS	\$400	\$209	\$940	\$940



# 104 – LIBRARY FUND

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
226	TRAINING, TRAVEL & SUBSISTENCE	\$15	\$1,875	\$2,500	\$2,500
230	PRINTING & BINDING	\$0	\$0	\$200	\$200
250	POSTAGE	\$0	\$0	\$200	\$200
299	CONTRACT SERVICES	\$45,315	\$91,340	\$113,000	\$122,000
302	PERIODICALS & NEWSPAPERS	\$5,603	\$6,037	\$6,000	\$6,000
304	BOOKS	\$17,533	\$23,309	\$45,000	\$45,000
307	DUPLICATING SUPPLIES	\$0	\$0	\$1,300	\$1,300
399	MATERIALS & SUPPLIES	\$10,351	\$7,864	\$8,000	\$8,000
<b>Maintenance &amp; Operations Total</b>		\$79,217	\$130,634	\$177,140	\$186,140
<b>Internal Service Charges and Reserves</b>					
740	BUILDING SERVICES CHARGES	\$490,202	\$539,901	\$573,954	\$655,862
750	VEHICLE SERVICES CHARGES	\$16,255	\$18,742	\$22,145	\$23,543
755	INFO. SYSTEMS MAINT. CHARGE	\$163,907	\$183,266	\$212,357	\$218,056
790	INSURANCE CHARGES	\$53,230	\$53,230	\$60,431	\$90,210
<b>Internal Service Charges and Reserves Total</b>		\$723,594	\$795,139	\$868,887	\$987,671
<b>EXPENDITURES Total</b>		\$1,808,230	\$2,239,885	\$2,358,040	\$2,581,869



# 105 – PARKS MAINTENANCE FUND

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
<b>REVENUES</b>					
<b>Transfers In</b>					
3999	TRANSFERS FROM OTHER FUNDS	\$430,963	\$838,345	\$1,060,499	\$1,118,681
<b>Transfers In Total</b>		<b>\$430,963</b>	<b>\$838,345</b>	<b>\$1,060,499</b>	<b>\$1,118,681</b>
<b>Property Tax</b>					
3009	PROPERTY TAXES ALLOCATED	\$1,076,260	\$1,139,386	\$1,167,036	\$1,191,055
<b>Property Tax Total</b>		<b>\$1,076,260</b>	<b>\$1,139,386</b>	<b>\$1,167,036</b>	<b>\$1,191,055</b>
<b>Other Revenues</b>					
3420	STATE HOPTR	\$5,619	\$5,346	\$5,145	\$0
<b>Other Revenues Total</b>		<b>\$5,619</b>	<b>\$5,346</b>	<b>\$5,145</b>	<b>\$0</b>
<b>REVENUES Total</b>		<b>\$1,512,843</b>	<b>\$1,983,077</b>	<b>\$2,232,680</b>	<b>\$2,309,736</b>
<b>EXPENDITURES</b>					
<b>Personnel Services</b>					
100	PART-TIME SALARIES	\$13,925	\$3,249	\$20,178	\$20,783
101	FULL-TIME SALARIES	\$591,215	\$658,876	\$908,375	\$943,934
102	OVERTIME	\$30,638	\$52,517	\$29,000	\$29,000
120	DIFFERENTIAL PAY	\$8,146	\$9,551	\$6,893	\$6,893
140	WORKERS' COMPENSATION	\$49,475	\$52,024	\$65,469	\$66,788
150	HEALTH INSURANCE	\$127,584	\$133,172	\$166,160	\$161,750
151	LTD INSURANCE	\$544	\$660	\$731	\$731
160	RETIREMENT PLAN CHARGES	\$210,843	\$209,296	\$227,712	\$231,726
161	MEDICARE	\$9,753	\$9,977	\$13,172	\$13,687
199	PERSONNEL COMPENSATION	\$6,828	\$11,577	\$18,000	\$18,000
<b>Personnel Services Total</b>		<b>\$1,048,950</b>	<b>\$1,140,899</b>	<b>\$1,455,690</b>	<b>\$1,493,293</b>
<b>Maintenance &amp; Operations</b>					
226	TRAINING, TRAVEL & SUBSISTENCE	\$440	\$358	\$1,500	\$1,500
236	WATER	\$50,351	\$194,326	\$275,000	\$275,000
299	CONTRACT SERVICES	\$92,005	\$89,984	\$105,000	\$105,000
318	WEARING APPAREL	\$8,664	\$10,587	\$13,000	\$13,000
321	PLANTING MATERIALS	\$6,884	\$9,747	\$14,000	\$14,000
331	HORTICULTURAL ITEMS	\$2,978	\$2,177	\$4,000	\$4,000
337	SMALL TOOLS	\$8,572	\$10,127	\$10,000	\$10,000





# 105 – PARKS MAINTENANCE FUND

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
348	WATER PIPE VALVES & FITTINGS	\$6,583	\$7,097	\$7,400	\$10,000
399	MATERIALS & SUPPLIES	\$13,528	\$11,549	\$15,000	\$15,000
<b>Maintenance &amp; Operations                      Total</b>		<b>\$190,006</b>	<b>\$335,952</b>	<b>\$444,900</b>	<b>\$447,500</b>
<b>Internal Service Charges and Reserves</b>					
750	VEHICLE SERVICES CHARGES	\$120,238	\$138,634	\$163,808	\$174,148
751	VEHICLE REPLACEMENT CHARGE	\$0	\$47,017	\$70,290	\$82,070
752	VEHICLE LEASE CHARGE	\$45,700	\$45,700	\$45,700	\$44,000
755	INFO. SYSTEMS MAINT. CHARGE	\$15,717	\$17,574	\$20,364	\$20,911
790	INSURANCE CHARGES	\$28,213	\$28,213	\$32,030	\$47,814
<b>Internal Service Charges and Reserves      Total</b>		<b>\$209,868</b>	<b>\$277,138</b>	<b>\$332,192</b>	<b>\$368,943</b>
<b>EXPENDITURES Total</b>		<b>\$1,448,823</b>	<b>\$1,753,989</b>	<b>\$2,232,782</b>	<b>\$2,309,736</b>



# 108 – LIBRARY CAPITAL OUTLAY FUND

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
<b>REVENUES</b>					
<b>Other Revenues</b>					
3050	REAL PROPERTY TRANSFER TAX	\$307,039	\$168,623	\$170,000	\$170,000
3565	BOOK FINES	\$11,531	\$12,326	\$10,000	\$10,000
<b>Other Revenues Total</b>		<b>\$318,570</b>	<b>\$180,949</b>	<b>\$180,000</b>	<b>\$180,000</b>
<b>REVENUES Total</b>		<b>\$318,570</b>	<b>\$180,949</b>	<b>\$180,000</b>	<b>\$180,000</b>
<b>EXPENDITURES</b>					
<b>Maintenance &amp; Operations</b>					
299	CONTRACT SERVICES	\$11,094	\$11,316	\$12,000	\$15,000
302	PERIODICALS & NEWSPAPERS	\$22,271	\$23,239	\$23,400	\$23,400
304	BOOKS	\$1,759	\$8,205	\$10,000	\$10,000
399	MATERIALS & SUPPLIES	\$3,709	\$2,100	\$3,500	\$3,500
<b>Maintenance &amp; Operations Total</b>		<b>\$38,834</b>	<b>\$44,860</b>	<b>\$48,900</b>	<b>\$51,900</b>
<b>Capital Outlay</b>					
502	COMPUTER EQUIPMENT	\$2,021	\$2,109	\$2,500	\$2,500
506	AUDIO-VISUAL EQUIPMENT	\$93	\$1,836	\$2,500	\$2,500
<b>Capital Outlay Total</b>		<b>\$2,114</b>	<b>\$3,945</b>	<b>\$5,000</b>	<b>\$5,000</b>
<b>EXPENDITURES Total</b>		<b>\$40,948</b>	<b>\$48,805</b>	<b>\$53,900</b>	<b>\$56,900</b>



# 109 – GAS TAXES FUND

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
<b>REVENUES</b>					
<b>Other Revenues</b>					
3300	INVESTMENT EARNINGS	\$8,597	\$25,643	\$0	\$0
3302	UNREALIZED GAIN/LOSS ON INVESTMENTS	(\$22,219)	(\$11,498)	\$0	\$0
3410	GAS TAX 2106	\$227,603	\$233,373	\$262,831	\$262,831
3411	GAS TAX 2107	\$415,595	\$476,881	\$484,503	\$484,503
3412	GAS TAX 2107.5	\$7,500	\$7,500	\$7,500	\$7,500
3413	GAS TAX 2105	\$347,669	\$349,919	\$403,372	\$403,372
3414	GAS TAX 2103	\$495,497	\$500,996	\$609,136	\$609,136
3416	GAS TAX 2032	\$1,258,716	\$1,371,880	\$1,519,578	\$1,519,578
3603	LITIGATION RECOVERY PROCEEDS	\$0	\$63,100	\$0	\$0
3636	REFUNDS & REIMBURSEMENTS	\$0	\$561	\$0	\$0
3643	INSURANCE SETTLEMENTS	\$811	\$0	\$0	\$0
<b>Other Revenues Total</b>		\$2,739,770	\$3,018,355	\$3,286,920	\$3,286,920
<b>REVENUES Total</b>		\$2,739,770	\$3,018,355	\$3,286,920	\$3,286,920
<b>EXPENDITURES</b>					
<b>Refunds, Contributions &amp; Special Paymnts</b>					
698	INDIRECT/OVERHEAD COSTS	\$128,529	\$128,529	\$0	\$128,529
<b>Refunds, Contributions &amp; Special Paymnts Total</b>		\$128,529	\$128,529	\$0	\$128,529
<b>Personnel Services</b>					
100	PART-TIME SALARIES	\$0	\$556	\$0	\$0
101	FULL-TIME SALARIES	\$441,504	\$319,091	\$246,880	\$535,263
102	OVERTIME	\$45,240	\$34,904	\$48,000	\$48,000
105	LONGEVITY	\$580	\$403	\$340	\$340
120	DIFFERENTIAL PAY	\$3,141	\$5,570	\$2,925	\$2,925
140	WORKERS' COMPENSATION	\$44,070	\$26,781	\$50,162	\$49,747
150	HEALTH INSURANCE	\$89,299	\$61,135	\$46,132	\$87,190
151	LTD INSURANCE	\$272	\$213	\$168	\$366
160	RETIREMENT PLAN CHARGES	\$147,575	\$54,468	\$56,421	\$131,402
161	MEDICARE	\$8,153	\$5,073	\$3,580	\$7,761
199	PERSONNEL COMPENSATION	\$2,384	\$15,893	\$12,000	\$12,000
<b>Personnel Services Total</b>		\$782,218	\$524,087	\$466,608	\$874,994
<b>Maintenance &amp; Operations</b>					



# 109 – GAS TAXES FUND

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
211	LAUNDRY & CLEANING SERVICES	\$116	\$0	\$0	\$0
236	WATER	\$0	\$279	\$2,000	\$2,000
240	EQUIPMENT RENTAL	\$0	\$0	\$1,000	\$1,000
282	R&M AUTOMOTIVE EQUIPMENT	\$24,002	\$0	\$0	\$0
285	R&M TRAFFIC CONTROL DEVICES	\$440,645	\$427,978	\$400,000	\$450,000
289	R&M NONSTRUCTURAL ITEMS	\$113	\$4,963	\$4,000	\$4,000
318	WEARING APPAREL	\$9,912	\$11,743	\$14,000	\$14,000
337	SMALL TOOLS	\$2,895	\$3,642	\$3,500	\$3,500
340	SHOP SUPPLIES	\$812	\$391	\$800	\$800
346	TRAFFIC CONTROL SUPPLY	\$58,203	\$48,666	\$100,000	\$150,000
356	ROCK & SAND	\$1,519	\$2,559	\$4,800	\$4,800
360	SIDEWALK CURB & GUTTER MATER.	\$537	\$2,718	\$10,000	\$10,000
362	ROADWAY MATERIALS	\$14,478	\$28,230	\$20,000	\$20,000
399	MATERIALS & SUPPLIES	\$2,872	\$2,014	\$3,000	\$13,500
<b>Maintenance &amp; Operations Total</b>		\$556,104	\$533,183	\$563,100	\$673,600
<b>Internal Service Charges and Reserves</b>					
740	BUILDING SERVICES CHARGES	\$17,507	\$19,281	\$20,497	\$23,422
750	VEHICLE SERVICES CHARGES	\$156,410	\$180,340	\$213,087	\$226,537
755	INFO. SYSTEMS MAINT. CHARGE	\$8,944	\$10,000	\$11,587	\$11,898
790	INSURANCE CHARGES	\$34,699	\$34,699	\$39,393	\$58,805
<b>Internal Service Charges and Reserves Total</b>		\$217,560	\$244,320	\$284,564	\$320,662
<b>Capital Outlay</b>					
598	RESURFACE VARIOUS STREETS	\$981,087	\$1,626,149	\$1,519,578	\$1,570,000
<b>Capital Outlay Total</b>		\$981,087	\$1,626,149	\$1,519,578	\$1,570,000
<b>EXPENDITURES Total</b>		\$2,665,498	\$3,056,268	\$2,833,850	\$3,567,785



# 115 - PARK & REC CAPITAL OUTLAY FUND

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
<b>REVENUES</b>					
<b>Other Revenues</b>					
3585	MISC. USER CHARGES	\$14,840	\$12,230	\$0	\$0
<b>Other Revenues Total</b>		<b>\$14,840</b>	<b>\$12,230</b>	<b>\$0</b>	<b>\$0</b>
<b>REVENUES Total</b>		<b>\$14,840</b>	<b>\$12,230</b>	<b>\$0</b>	<b>\$0</b>



# 117 - AMERICAN RESCUE PLAN ACT - ARPA

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
<b>REVENUES</b>					
<b>Other Revenues</b>					
3498	OTHER FEDERAL GRANTS	\$3,525,586	\$4,277,522	\$2,000,000	\$0
<b>Other Revenues Total</b>		\$3,525,586	\$4,277,522	\$2,000,000	\$0
<b>REVENUES Total</b>		\$3,525,586	\$4,277,522	\$2,000,000	\$0
<b>EXPENDITURES</b>					
<b>Personnel Services</b>					
193	ARPA PREMIUM PAY	\$1,227,139	\$0	\$0	\$0
<b>Personnel Services Total</b>		\$1,227,139	\$0	\$0	\$0
<b>Other Financing Uses</b>					
099	TRANSFERS TO OTHER FUNDS	\$2,060,000	\$2,430,293	\$2,000,000	\$0
<b>Other Financing Uses Total</b>		\$2,060,000	\$2,430,293	\$2,000,000	\$0
<b>Maintenance &amp; Operations</b>					
213	PROFESSIONAL SERVICES	\$53,888	\$20,784	\$0	\$0
318	WEARING APPAREL	\$0	\$2,535	\$0	\$0
<b>Maintenance &amp; Operations Total</b>		\$53,888	\$23,319	\$0	\$0
<b>Capital Outlay</b>					
502	COMPUTER EQUIPMENT	\$0	\$9,100	\$0	\$0
503	FURNITURE & FURNISHINGS	\$0	\$21,135	\$0	\$0
515	COMMUNICATIONS EQUIPMENT	\$0	\$23,791	\$0	\$0
598	LAS PALMAS POOL WELLNESS CENTER	\$184,560	\$1,820,695	\$0	\$0
<b>Capital Outlay Total</b>		\$184,560	\$1,874,721	\$0	\$0
<b>EXPENDITURES Total</b>		\$3,525,586	\$4,328,333	\$2,000,000	\$0



# 125 – SEWER SERVICE FUND

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
<b>REVENUES</b>					
<b>Other Revenues</b>					
3300	INVESTMENT EARNINGS	\$132,771	\$382,744	\$0	\$0
3302	UNREALIZED GAIN/LOSS ON INVESTMENTS	(\$407,674)	(\$248,264)	\$0	\$0
3563	SEWER SERVICE CHARGE	\$11,055,251	\$13,242,543	\$11,812,000	\$11,812,000
3610	SEWER CONNECTION FEES	\$67,550	\$0	\$0	\$0
<b>Other Revenues Total</b>		\$10,847,898	\$13,377,023	\$11,812,000	\$11,812,000
<b>REVENUES Total</b>		\$10,847,898	\$13,377,023	\$11,812,000	\$11,812,000
<b>EXPENDITURES</b>					
<b>Refunds, Contributions &amp; Special Paymnts</b>					
698	INDIRECT/OVERHEAD COSTS	\$239,533	\$239,533	\$0	\$239,533
<b>Refunds, Contributions &amp; Special Paymnts Total</b>		\$239,533	\$239,533	\$0	\$239,533
<b>Personnel Services</b>					
100	PART-TIME SALARIES	\$0	\$12,882	\$0	\$0
101	FULL-TIME SALARIES	\$466,251	\$479,245	\$878,535	\$1,116,636
102	OVERTIME	\$30,746	\$55,317	\$32,000	\$32,000
105	LONGEVITY	\$640	\$540	\$985	\$985
110	ALLOWANCES & STIPENDS	\$1,181	\$1,309	\$1,440	\$1,440
120	DIFFERENTIAL PAY	\$3,798	\$9,395	\$3,415	\$3,415
140	WORKERS' COMPENSATION	\$32,022	\$35,190	\$87,168	\$121,316
150	HEALTH INSURANCE	\$81,695	\$79,327	\$148,738	\$164,961
151	LTD INSURANCE	\$494	\$727	\$1,001	\$1,244
160	RETIREMENT PLAN CHARGES	\$178,254	\$180,443	\$200,779	\$274,123
161	MEDICARE	\$7,665	\$8,538	\$12,739	\$16,191
199	PERSONNEL COMPENSATION	\$10,480	\$36,215	\$13,600	\$13,600
<b>Personnel Services Total</b>		\$813,225	\$899,128	\$1,380,400	\$1,745,911
<b>Other Financing Uses</b>					
099	TRANSFERS TO OTHER FUNDS	\$25,000	\$0	\$0	\$1,000,000
<b>Other Financing Uses Total</b>		\$25,000	\$0	\$0	\$1,000,000
<b>Maintenance &amp; Operations</b>					
211	LAUNDRY & CLEANING SERVICES	\$45	\$0	\$0	\$0
213	PROFESSIONAL SERVICES	\$36,840	\$130,629	\$100,000	\$100,000



# 125 – SEWER SERVICE FUND

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
222	MEMBERSHIPS & SUBSCRIPTIONS	\$0	\$1,127	\$0	\$76,127
226	TRAINING, TRAVEL & SUBSISTENCE	\$655	\$1,725	\$7,000	\$7,000
234	ELECTRICITY & GAS	\$4,999	\$3,486	\$6,000	\$6,000
236	WATER	\$2,553	\$2,479	\$3,000	\$3,000
268	RENTALS & LEASES	\$0	\$0	\$500	\$500
272	SEWAGE TRANS. & TREATMENT	\$6,109,203	\$7,198,480	\$8,100,000	\$8,100,000
291	R & M - AUDIO VISUAL EQUIPT.	\$7,074	\$4,083	\$5,000	\$5,000
299	CONTRACT SERVICES	\$40,496	\$89,527	\$115,000	\$115,000
318	WEARING APPAREL	\$4,396	\$6,642	\$7,000	\$7,000
337	SMALL TOOLS	\$1,135	\$3,938	\$1,200	\$30,000
346	TRAFFIC CONTROL SUPPLY	\$0	\$0	\$800	\$800
352	SEWER PIPE & MATERIALS	\$427	\$3,479	\$4,000	\$4,000
354	CHEMICAL PRODUCTS	\$1,618	\$2,048	\$2,200	\$2,200
399	MATERIALS & SUPPLIES	\$2,746	\$3,168	\$4,600	\$4,600
<b>Maintenance &amp; Operations Total</b>		<b>\$6,212,187</b>	<b>\$7,450,811</b>	<b>\$8,356,300</b>	<b>\$8,461,227</b>
<b>Internal Service Charges and Reserves</b>					
740	BUILDING SERVICES CHARGES	\$17,507	\$19,281	\$20,497	\$23,422
750	VEHICLE SERVICES CHARGES	\$54,952	\$63,359	\$74,864	\$79,589
752	VEHICLE LEASE CHARGE	\$21,300	\$21,300	\$21,300	\$33,000
755	INFO. SYSTEMS MAINT. CHARGE	\$13,547	\$15,147	\$17,551	\$18,022
790	INSURANCE CHARGES	\$275,053	\$275,053	\$312,263	\$466,139
<b>Internal Service Charges and Reserves Total</b>		<b>\$382,359</b>	<b>\$394,140</b>	<b>\$446,475</b>	<b>\$620,172</b>
<b>Capital Outlay</b>					
598	SEWER UPSIZING	\$26,258	\$498,174	\$3,000,000	\$2,000,000
<b>Capital Outlay Total</b>		<b>\$26,258</b>	<b>\$498,174</b>	<b>\$3,000,000</b>	<b>\$2,000,000</b>
<b>EXPENDITURES Total</b>		<b>\$7,698,562</b>	<b>\$9,481,786</b>	<b>\$13,183,175</b>	<b>\$14,066,843</b>





# 130 - EMT-D REVOLVING FUND

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
<b>REVENUES</b>					
<b>Other Revenues</b>					
3034	FRANCHISE-AMR	\$318,023	\$318,023	\$334,124	\$318,000
<b>Other Revenues Total</b>		\$318,023	\$318,023	\$334,124	\$318,000
<b>REVENUES Total</b>		\$318,023	\$318,023	\$334,124	\$318,000
<b>EXPENDITURES</b>					
<b>Refunds, Contributions &amp; Special Paymnts</b>					
698	INDIRECT/OVERHEAD COSTS	\$16,964	\$16,964	\$0	\$0
<b>Refunds, Contributions &amp; Special Paymnts Total</b>		\$16,964	\$16,964	\$0	\$0
<b>Personnel Services</b>					
102	OVERTIME	\$22,261	\$25,643	\$0	\$0
120	DIFFERENTIAL PAY	\$271,884	\$354,198	\$330,000	\$318,000
<b>Personnel Services Total</b>		\$294,145	\$379,841	\$330,000	\$318,000
<b>EXPENDITURES Total</b>		\$311,109	\$396,805	\$330,000	\$318,000



# 131 – ASSET FORFEITURE FUND

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
<b>REVENUES</b>					
<b>Other Revenues</b>					
3300	INVESTMENT EARNINGS	\$1,452	\$2,835	\$1,500	\$0
3302	UNREALIZED GAIN/LOSS ON INVESTMENTS	(\$4,167)	(\$962)	\$0	\$0
3539	SEIZED ASSETS	\$2,672	\$16,566	\$0	\$0
<b>Other Revenues Total</b>		(\$43)	\$18,439	\$1,500	\$0
<b>REVENUES Total</b>		(\$43)	\$18,439	\$1,500	\$0
<b>EXPENDITURES</b>					
<b>Refunds, Contributions &amp; Special Paymnts</b>					
650	AGENCY CONTRIBUTIONS	\$3,000	\$11,000	\$0	\$0
<b>Refunds, Contributions &amp; Special Paymnts Total</b>		\$3,000	\$11,000	\$0	\$0
<b>Maintenance &amp; Operations</b>					
318	WEARING APPAREL	\$0	\$0	\$17,500	\$0
399	MATERIALS & SUPPLIES	\$6,612	\$2,859	\$0	\$0
<b>Maintenance &amp; Operations Total</b>		\$6,612	\$2,859	\$17,500	\$0
<b>Capital Outlay</b>					
503	FURNITURE & FURNISHINGS	\$16,119	\$0	\$0	\$0
518	PUBLIC SAFETY EQUIPMENT	\$0	\$0	\$50,000	\$50,000
<b>Capital Outlay Total</b>		\$16,119	\$0	\$50,000	\$50,000
<b>EXPENDITURES Total</b>		\$25,731	\$13,859	\$67,500	\$50,000



# 166 – NUTRITION

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
<b>REVENUES</b>					
<b>Transfers In</b>					
3999	TRANSFER FROM OTHER FUNDS	\$526,641	\$703,035	\$772,900	\$852,766
<b>Transfers In Total</b>		\$526,641	\$703,035	\$772,900	\$852,766
<b>Other Revenues</b>					
3470	COUNTY GRANTS	\$333,159	\$383,954	\$341,000	\$379,787
3514	NUTRITION INCOME - CATERED MEALS	\$0	\$189	\$3,600	\$0
3515	NUTRITION - PROGRAM INCOME	\$54,970	\$49,063	\$60,000	\$60,000
3516	NCNP - NON-MEALS DONATIONS	\$60	\$0	\$0	\$0
3517	NUTRITION INCOME - DELIVERED MEALS	\$9,157	\$7,303	\$9,000	\$9,000
3636	REFUNDS & REIMBURSEMENTS	\$446	\$9,957	\$0	\$0
<b>Other Revenues Total</b>		\$397,792	\$450,466	\$413,600	\$448,787
<b>REVENUES Total</b>		\$924,433	\$1,153,501	\$1,186,500	\$1,301,553
<b>EXPENDITURES</b>					
<b>Personnel Services</b>					
100	PART-TIME SALARIES	\$37,195	\$63,970	\$65,920	\$67,898
101	FULL-TIME SALARIES	\$270,644	\$298,374	\$389,016	\$385,269
102	OVERTIME	\$11,159	\$19,439	\$0	\$0
120	DIFFERENTIAL PAY	\$5,795	\$13,777	\$4,888	\$4,888
140	WORKERS' COMPENSATION	\$15,229	\$16,208	\$12,184	\$12,718
150	HEALTH INSURANCE	\$42,269	\$50,580	\$87,570	\$85,444
151	LTD INSURANCE	\$350	\$0	\$731	\$731
160	RETIREMENT PLAN CHARGES	\$100,734	\$97,211	\$88,905	\$94,580
161	MEDICARE	\$6,222	\$5,675	\$5,641	\$5,586
199	PERSONNEL COMPENSATION	\$52,576	\$6,915	\$15,700	\$15,700
<b>Personnel Services Total</b>		\$542,174	\$572,149	\$670,555	\$672,814
<b>Other Financing Uses</b>					
099	TRANSFERS TO OTHER FUNDS	\$0	\$48,000	\$48,000	\$0
<b>Other Financing Uses Total</b>		\$0	\$48,000	\$48,000	\$0
<b>Maintenance &amp; Operations</b>					
211	LAUNDRY & CLEANING SERVICES	\$7,025	\$6,574	\$6,000	\$12,000
226	TRAINING, TRAVEL & SUBSISTENCE	\$0	\$0	\$0	\$800



# 166 – NUTRITION

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
234	ELECTRICITY & GAS	\$32,383	\$44,949	\$50,000	\$87,000
236	WATER	\$2,224	\$1,172	\$4,500	\$4,500
270	PERMITS & LICENSES	\$510	\$723	\$600	\$700
292	R&M KITCHEN EQUIPMENT	\$2,661	\$1,587	\$10,000	\$10,000
299	CONTRACT SERVICES	\$33,002	\$18,641	\$26,550	\$33,550
301	OFFICE SUPPLIES	\$3,639	\$2,213	\$2,500	\$2,500
312	CONSUMABLE SUPPLIES	\$57,190	\$58,838	\$60,000	\$85,000
313	FOOD SUPPLIES	\$271,282	\$329,243	\$275,000	\$355,000
318	WEARING APPAREL	\$0	\$0	\$4,900	\$4,900
<b>Maintenance &amp; Operations Total</b>		\$409,917	\$463,940	\$440,050	\$595,950
<b>Internal Service Charges and Reserves</b>					
750	VEHICLE SERVICES CHARGES	\$15,126	\$17,440	\$20,607	\$21,908
790	INSURANCE CHARGES	\$6,420	\$6,420	\$7,289	\$10,881
<b>Internal Service Charges and Reserves Total</b>		\$21,546	\$23,860	\$27,896	\$32,789
<b>EXPENDITURES Total</b>		\$973,636	\$1,107,949	\$1,186,501	\$1,301,553



# 172 - REFUSE ENTERPRISE FUND

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
<b>REVENUES</b>					
<b>Transfers In</b>					
3999	TRANSFERS FROM OTHER FUNDS	\$263,564	\$0	\$0	\$0
<b>Transfers In Total</b>		\$263,564	\$0	\$0	\$0
<b>Other Revenues</b>					
3463	OTHER STATE GRANTS	\$105,280	\$0	\$0	\$0
3642	RATE STABILIZATION RECEIPTS	\$241,445	\$218,690	\$215,000	\$215,000
<b>Other Revenues Total</b>		\$346,725	\$218,690	\$215,000	\$215,000
<b>REVENUES Total</b>		\$610,289	\$218,690	\$215,000	\$215,000
<b>EXPENDITURES</b>					
<b>Refunds, Contributions &amp; Special Paymnts</b>					
698	INDIRECT/OVERHEAD COSTS	\$12,365	\$12,365	\$0	\$12,365
<b>Refunds, Contributions &amp; Special Paymnts Total</b>		\$12,365	\$12,365	\$0	\$12,365
<b>Personnel Services</b>					
101	FULL-TIME SALARIES	\$90,457	\$116,516	\$123,887	\$130,222
102	OVERTIME	\$3,813	\$13,800	\$5,500	\$5,500
105	LONGEVITY	\$118	\$0	\$0	\$0
120	DIFFERENTIAL PAY	\$100	\$0	\$0	\$0
140	WORKERS' COMPENSATION	\$7,448	\$8,119	\$9,824	\$10,327
150	HEALTH INSURANCE	\$18,743	\$25,311	\$21,680	\$21,050
160	RETIREMENT PLAN CHARGES	\$32,944	\$32,613	\$28,313	\$31,968
161	MEDICARE	\$1,408	\$1,767	\$1,796	\$1,888
199	PERSONNEL COMPENSATION	\$5,827	\$0	\$2,000	\$2,000
<b>Personnel Services Total</b>		\$160,858	\$198,126	\$193,000	\$202,955
<b>Other Financing Uses</b>					
099	TRANSFERS TO OTHER FUNDS	\$0	\$0	\$450,000	\$0
<b>Other Financing Uses Total</b>		\$0	\$0	\$450,000	\$0
<b>Maintenance &amp; Operations</b>					
299	CONTRACT SERVICES	\$0	\$0	\$3,000	\$3,000
355	MINOR EQUIPMENT- LESS THAN \$5,000.00	\$0	\$0	\$2,000	\$0
399	MATERIALS & SUPPLIES	\$15,542	\$0	\$5,000	\$5,000
<b>Maintenance &amp; Operations Total</b>		\$15,542	\$0	\$10,000	\$8,000



# 172 - REFUSE ENTERPRISE FUND

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
<b>Internal Service Charges and Reserves</b>					
790	INSURANCE CHARGES	\$642	\$642	\$729	\$1,088
<b>Internal Service Charges and Reserves Total</b>		\$642	\$642	\$729	\$1,088
<b>Capital Outlay</b>					
598	CAPITAL IMPROVEMENT PROGRAM	\$0	\$0	\$300,000	\$0
<b>Capital Outlay Total</b>		\$0	\$0	\$300,000	\$0
<b>EXPENDITURES Total</b>		\$189,408	\$211,133	\$953,729	\$224,408



# 195 – MILE OF CARS LMD

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
<b>REVENUES</b>					
<b>Transfers In</b>					
3999	TRANSFERS FROM OTHER FUNDS	\$16,753	\$16,753	\$17,431	\$18,369
<b>Transfers In Total</b>		\$16,753	\$16,753	\$17,431	\$18,369
<b>Property Tax</b>					
3007	MILE OF CARS SPEC. ASSESSMENT	\$152,984	\$156,696	\$158,289	\$165,083
<b>Property Tax Total</b>		\$152,984	\$156,696	\$158,289	\$165,083
<b>REVENUES Total</b>		\$169,737	\$173,449	\$175,720	\$183,452
<b>EXPENDITURES</b>					
<b>Other Financing Uses</b>					
099	TRANSFERS TO OTHER FUNDS	\$5,500	\$5,500	\$5,500	\$5,500
<b>Other Financing Uses Total</b>		\$5,500	\$5,500	\$5,500	\$5,500
<b>Maintenance &amp; Operations</b>					
299	CONTRACT SERVICES	\$164,165	\$151,196	\$170,220	\$177,869
<b>Maintenance &amp; Operations Total</b>		\$164,165	\$151,196	\$170,220	\$177,869
<b>EXPENDITURES Total</b>		\$169,665	\$156,696	\$175,720	\$183,369



## 208 – SUPP.LAW ENFORCEMENT SVCS FUND (SLESF)

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
<b>REVENUES</b>					
<b>Transfers In</b>					
3999	TRANSFERS FROM OTHER FUNDS	\$0	\$10,000	\$0	\$0
<b>Transfers In Total</b>		<b>\$0</b>	<b>\$10,000</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Revenues</b>					
3463	OTHER STATE GRANTS	\$161,285	\$165,271	\$0	\$0
<b>Other Revenues Total</b>		<b>\$161,285</b>	<b>\$165,271</b>	<b>\$0</b>	<b>\$0</b>
<b>REVENUES Total</b>		<b>\$161,285</b>	<b>\$175,271</b>	<b>\$0</b>	<b>\$0</b>
<b>EXPENDITURES</b>					
<b>Capital Outlay</b>					
518	PUBLIC SAFETY EQUIPMENT	\$67,568	\$72,616	\$0	\$0
<b>Capital Outlay Total</b>		<b>\$67,568</b>	<b>\$72,616</b>	<b>\$0</b>	<b>\$0</b>
<b>EXPENDITURES Total</b>		<b>\$67,568</b>	<b>\$72,616</b>	<b>\$0</b>	<b>\$0</b>





## 211 - SECURITY AND ALARM REGULATION FUND

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
<b>REVENUES</b>					
<b>Other Revenues</b>					
3161	SECURITY ALARM PERMITS	\$8,055	\$15,251	\$12,000	\$12,000
3202	FALSE ALARM FINES	\$49,250	\$67,314	\$35,000	\$50,000
<b>Other Revenues Total</b>		\$57,305	\$82,565	\$47,000	\$62,000
<b>REVENUES Total</b>		\$57,305	\$82,565	\$47,000	\$62,000
<b>EXPENDITURES</b>					
<b>Maintenance &amp; Operations</b>					
213	PROFESSIONAL SERVICES	\$11,367	\$13,369	\$12,000	\$0
299	CONTRACT SERVICES	\$0	\$1,487	\$0	\$0
<b>Maintenance &amp; Operations Total</b>		\$11,367	\$14,856	\$12,000	\$0
<b>EXPENDITURES Total</b>		\$11,367	\$14,856	\$12,000	\$0



## 212 - POST-EMPLOYMENT BENEFITS FUND

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
<b>REVENUES</b>					
<b>Transfers In</b>					
3999	TRANSFERS FROM OTHER FUNDS	\$351,000	\$360,000	\$360,000	\$360,000
<b>Transfers In Total</b>		\$351,000	\$360,000	\$360,000	\$360,000
<b>REVENUES Total</b>		\$351,000	\$360,000	\$360,000	\$360,000
<b>EXPENDITURES</b>					
<b>Personnel Services</b>					
199	PERSONNEL COMPENSATION	\$350,485	\$353,560	\$360,000	\$360,000
<b>Personnel Services Total</b>		\$350,485	\$353,560	\$360,000	\$360,000
<b>EXPENDITURES Total</b>		\$350,485	\$353,560	\$360,000	\$360,000



## 258 – POB FUND

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
<b>REVENUES</b>					
<b>Transfers In</b>					
3999	TRANSFERS FROM OTHER FUNDS	\$0	\$0	\$5,806,468	\$0
<b>Transfers In Total</b>		\$0	\$0	\$5,806,468	\$0
<b>Other Revenues</b>					
3991	OFS - PROCEEDS FROM BOND ISSUANCE	\$83,895,000	\$0	\$0	\$0
3993	OFS - DISCOUNT ON BOND ISSUANCE	(\$142,838)	\$0	\$0	\$0
3995	OFU - COSTS OF ISSUANCE	(\$261,451)	\$0	\$0	\$0
3996	OFU - UNDERWRITER'S DISCOUNT	(\$230,711)	\$0	\$0	\$0
<b>Other Revenues Total</b>		\$83,260,000	\$0	\$0	\$0
<b>#N/A</b>					
3300	INVESTMENT EARNINGS	\$0	\$13,951	\$0	\$0
3701	DEBT SERVICE CHARGES	\$0	\$5,729,428	\$0	\$5,800,767
<b>#N/A Total</b>		\$0	\$5,743,379	\$0	\$5,800,767
<b>REVENUES Total</b>		\$83,260,000	\$5,743,379	\$5,806,468	\$5,800,767
<b>EXPENDITURES</b>					
<b>Maintenance &amp; Operations</b>					
213	PROFESSIONAL SERVICES	\$0	\$2,750	\$0	\$0
<b>Maintenance &amp; Operations Total</b>		\$0	\$2,750	\$0	\$0
<b>Fixed Charges &amp; Debt Services</b>					
470	BOND PRINCIPAL REDEMPTION	\$0	\$2,565,000	\$3,655,000	\$3,680,000
480	BOND INTEREST REDEMPTION	\$0	\$3,164,428	\$2,151,468	\$2,120,767
<b>Fixed Charges &amp; Debt Services Total</b>		\$0	\$5,729,428	\$5,806,468	\$5,800,767
<b>EXPENDITURES Total</b>		\$0	\$5,732,178	\$5,806,468	\$5,800,767



## 259 – LIBRARY BONDS DEBT SERVICE FUND

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
<b>REVENUES</b>					
<b>Property Tax</b>					
3008	SPECIAL ASSESSMENT-GO BONDS	\$340,080	\$373,307	\$399,605	\$399,605
<b>Property Tax Total</b>		\$340,080	\$373,307	\$399,605	\$399,605
<b>Other Revenues</b>					
3300	INVESTMENT EARNINGS	\$2,376	\$12,169	\$0	\$0
3302	UNREALIZED GAIN/LOSS ON INVESTMENTS	(\$14,223)	(\$6,419)	\$0	\$0
<b>Other Revenues Total</b>		(\$11,847)	\$5,750	\$0	\$0
3631	CASH OVER/SHORT	\$0	\$0	\$0	\$0
<b>Total</b>		\$0	\$0	\$0	\$0
<b>REVENUES Total</b>		\$328,233	\$379,057	\$399,605	\$399,605
<b>EXPENDITURES</b>					
<b>Maintenance &amp; Operations</b>					
213	PROFESSIONAL SERVICES	\$2,000	\$2,000	\$2,000	\$2,000
299	CONTRACT SERVICES	\$1,130	\$1,060	\$1,130	\$1,130
<b>Maintenance &amp; Operations Total</b>		\$3,130	\$3,060	\$3,130	\$3,130
<b>Fixed Charges &amp; Debt Services</b>					
470	BOND PRINCIPAL REDEMPTION	\$300,000	\$315,000	\$330,000	\$340,000
480	BOND INTEREST REDEMPTION	\$85,375	\$76,150	\$66,475	\$56,425
<b>Fixed Charges &amp; Debt Services Total</b>		\$385,375	\$391,150	\$396,475	\$396,425
<b>EXPENDITURES Total</b>		\$388,505	\$394,210	\$399,605	\$399,555



## 277 - NC PUBLIC LIBRARY DONATIONS FUND

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
<b>REVENUES</b>					
<b>Other Revenues</b>					
3637	DONATIONS	\$350	\$0	\$0	\$0
<b>Other Revenues Total</b>		<b>\$350</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>REVENUES Total</b>		<b>\$350</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



## 282 – REIMBURSABLE GRANTS CITYWIDE FUND

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
<b>REVENUES</b>					
<b>Other Revenues</b>					
3463	OTHER STATE GRANTS	\$0	\$57,185	\$0	\$0
3470	COUNTY GRANTS	\$4,969	\$75,000	\$0	\$0
3498	OTHER FEDERAL GRANTS	\$530,153	\$610,302	\$586,957	\$2,500
<b>Other Revenues Total</b>		\$535,123	\$742,487	\$586,957	\$2,500
<b>REVENUES Total</b>		\$535,123	\$742,487	\$586,957	\$2,500
<b>EXPENDITURES</b>					
<b>Personnel Services</b>					
101	FULL-TIME SALARIES	\$244,476	\$152,596	\$316,020	\$0
102	OVERTIME	\$111,884	\$61,801	\$24,000	\$24,000
110	ALLOWANCES & STIPENDS	\$0	\$1,523	\$0	\$0
120	DIFFERENTIAL PAY	\$21,304	\$18,594	\$0	\$0
140	WORKERS' COMPENSATION	\$31,371	\$18,703	\$31,080	\$0
150	HEALTH INSURANCE	\$23,431	\$16,860	\$54,400	\$0
151	LTD INSURANCE	\$1,232	\$700	\$1,729	\$0
160	RETIREMENT PLAN CHARGES	\$52,472	\$33,539	\$152,145	\$0
161	MEDICARE	\$5,360	\$2,801	\$4,583	\$0
199	PERSONNEL COMPENSATION	\$0	\$0	\$500	\$0
<b>Personnel Services Total</b>		\$491,531	\$307,117	\$584,457	\$24,000
<b>Maintenance &amp; Operations</b>					
226	TRAINING, TRAVEL & SUBSISTENCE	\$0	\$43,976	\$0	\$0
264	PROMOTIONAL ACTIVITIES	\$43,079	\$18,033	\$0	\$0
299	CONTRACT SERVICES	\$0	\$23,000	\$0	\$0
355	MINOR EQUIPMENT- LESS THAN \$5,000.00	\$2,668	\$2,436	\$0	\$0
<b>Maintenance &amp; Operations Total</b>		\$45,747	\$87,445	\$0	\$0
<b>Capital Outlay</b>					
515	COMMUNICATIONS EQUIPMENT	\$0	\$57,185	\$0	\$0
518	PUBLIC SAFETY EQUIPMENT	\$247,097	\$96,410	\$0	\$0
<b>Capital Outlay Total</b>		\$247,097	\$153,595	\$0	\$0
<b>EXPENDITURES Total</b>		\$784,375	\$548,157	\$584,457	\$24,000



## 290 – POLICE DEPT GRANTS FUND

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
<b>REVENUES</b>					
<b>Other Revenues</b>					
3463	OTHER STATE GRANTS	\$65,582	\$127,936	\$0	\$0
3470	COUNTY GRANTS-RATT GRANT	\$94,457	\$134,218	\$0	\$120,000
3498	OTHER FEDERAL GRANTS	\$80,631	\$104,167	\$0	\$0
<b>Other Revenues Total</b>		<b>\$240,669</b>	<b>\$366,321</b>	<b>\$0</b>	<b>\$120,000</b>
3498	OTHER FEDERAL GRANTS	\$26,728	\$0	\$0	\$0
<b>Total</b>		<b>\$26,728</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>REVENUES Total</b>		<b>\$267,397</b>	<b>\$366,321</b>	<b>\$0</b>	<b>\$120,000</b>
<b>EXPENDITURES</b>					
<b>Refunds, Contributions &amp; Special Paymnts</b>					
650	AGENCY CONTRIBUTIONS	\$7,000	\$9,320	\$0	\$0
<b>Refunds, Contributions &amp; Special Paymnts Total</b>		<b>\$7,000</b>	<b>\$9,320</b>	<b>\$0</b>	<b>\$0</b>
<b>Personnel Services</b>					
101	FULL-TIME SALARIES	\$56,279	\$81,023	\$0	\$0
102	OVERTIME	\$145,468	\$161,159	\$0	\$0
107	EDUCATIONAL INCENTIVE PAY	\$1,126	\$2,422	\$0	\$0
110	ALLOWANCES & STIPENDS	\$981	\$811	\$0	\$0
140	WORKERS' COMPENSATION	\$15,739	\$25,551	\$0	\$0
150	HEALTH INSURANCE	\$4,001	\$5,779	\$0	\$0
151	LTD INSURANCE	\$171	\$262	\$0	\$0
160	RETIREMENT PLAN CHARGES	\$12,524	\$17,175	\$0	\$0
161	MEDICARE	\$3,018	\$3,565	\$0	\$0
<b>Personnel Services Total</b>		<b>\$239,308</b>	<b>\$297,747</b>	<b>\$0</b>	<b>\$0</b>
<b>Maintenance &amp; Operations</b>					
213	PROFESSIONAL SERVICES	\$0	\$0	\$0	\$120,000
226	TRAINING, TRAVEL & SUBSISTENCE	\$0	\$875	\$0	\$0
305	MEDICAL SUPPLIES	\$42,362	\$0	\$0	\$0
311	RECREATIONAL SUPPLIES	\$0	\$5,601	\$0	\$0
314	GAS, OIL & LUBRICANTS	\$360	\$0	\$0	\$0
353	MAT & SUP-PROP PATROL & CRIME LAB	\$1,444	\$0	\$0	\$0



## 290 – POLICE DEPT GRANTS FUND

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
<b>Maintenance &amp; Operations</b>	<b>Total</b>	\$44,166	\$6,476	\$0	\$120,000
<b>Capital Outlay</b>					
502	COMPUTER EQUIPMENT	\$9,546	\$0	\$0	\$0
505	TRAINING EQUIPMENT	\$0	\$21,504	\$0	\$0
515	COMMUNICATIONS EQUIPMENT	\$0	\$26,098	\$0	\$0
<b>Capital Outlay</b>	<b>Total</b>	\$9,546	\$47,602	\$0	\$0
<b>EXPENDITURES Total</b>		\$300,021	\$361,145	\$0	\$120,000





## 296 - ENGINEERING DEPT GRANTS FUND

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
<b>REVENUES</b>					
<b>Other Revenues</b>					
3463	OTHER STATE GRANTS	\$655,062	\$846,009	\$0	\$0
3470	COUNTY GRANTS	\$1,078,197	\$2,331,186	\$0	\$0
3498	OTHER FEDERAL GRANTS	\$1,704,333	\$4,109,974	\$0	\$0
<b>Other Revenues Total</b>		<b>\$3,437,592</b>	<b>\$7,287,169</b>	<b>\$0</b>	<b>\$0</b>
3498	OTHER FEDERAL GRANTS	\$76,800	\$0	\$0	\$0
<b>Total</b>		<b>\$76,800</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>REVENUES Total</b>		<b>\$3,514,392</b>	<b>\$7,287,169</b>	<b>\$0</b>	<b>\$0</b>
<b>EXPENDITURES</b>					
<b>Capital Outlay</b>					
598	24TH ST TOD OVERLAY	\$5,209,283	\$5,678,390	\$0	\$0
<b>Capital Outlay Total</b>		<b>\$5,209,283</b>	<b>\$5,678,390</b>	<b>\$0</b>	<b>\$0</b>
<b>EXPENDITURES Total</b>		<b>\$5,209,283</b>	<b>\$5,678,390</b>	<b>\$0</b>	<b>\$0</b>



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

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
<b>REVENUES</b>					
<b>Transfers In</b>					
3999	TRANSFERS FROM OTHER FUNDS	\$12,143	\$0	\$0	\$0
<b>Transfers In Total</b>		\$12,143	\$0	\$0	\$0
<b>Other Revenues</b>					
3498	OTHER FEDERAL GRANTS	\$1,116,902	\$1,464,387	\$715,046	\$710,000
3636	REFUNDS & REIMBURSEMENTS	\$3,320	\$0	\$0	\$0
<b>Other Revenues Total</b>		\$1,120,222	\$1,464,387	\$715,046	\$710,000
<b>REVENUES Total</b>		\$1,132,365	\$1,464,387	\$715,046	\$710,000
<b>EXPENDITURES</b>					
<b>Refunds, Contributions &amp; Special Paymnts</b>					
650	FAIR HOUSING SERVICES	\$131,388	\$521,899	\$0	\$0
<b>Refunds, Contributions &amp; Special Paymnts Total</b>		\$131,388	\$521,899	\$0	\$0
<b>Personnel Services</b>					
100	PART-TIME SALARIES	\$4,530	\$0	\$0	\$0
101	FULL-TIME SALARIES	\$155,397	\$134,538	\$56,044	\$58,962
110	ALLOWANCES & STIPENDS	\$601	\$403	\$0	\$0
120	DIFFERENTIAL PAY	\$1,372	\$880	\$2,145	\$2,145
140	WORKERS' COMPENSATION	\$2,082	\$1,394	\$4,208	\$4,327
150	HEALTH INSURANCE	\$20,692	\$17,636	\$8,300	\$8,143
151	LTD INSURANCE	\$505	\$550	\$146	\$146
160	RETIREMENT PLAN CHARGES	\$58,868	\$26,727	\$12,808	\$14,475
161	MEDICARE	\$2,748	\$2,271	\$813	\$855
199	PERSONNEL COMPENSATION	\$0	\$14,726	\$2,500	\$2,500
<b>Personnel Services Total</b>		\$246,793	\$199,125	\$86,964	\$91,553
<b>Maintenance &amp; Operations</b>					
213	PROFESSIONAL SERVICES	\$99	\$774	\$0	\$800
222	MEMBERSHIPS & SUBSCRIPTIONS	\$120	\$0	\$120	\$120
226	TRAINING, TRAVEL & SUBSISTENCE	\$2,361	\$181	\$3,000	\$3,000
260	ADVERTISING	\$2,463	\$523	\$3,600	\$3,600
270	PERMITS & LICENSES	\$63	\$0	\$0	\$0
299	CONTRACT SERVICES	\$0	\$0	\$30,000	\$30,000



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

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
301	OFFICE SUPPLIES	\$122	\$0	\$1,000	\$1,000
399	MATERIALS & SUPPLIES	\$28,844	\$481	\$1,500	\$1,500
<b>Maintenance &amp; Operations Total</b>		\$34,072	\$1,959	\$39,220	\$40,020
<b>Fixed Charges &amp; Debt Services</b>					
470	BOND PRINCIPAL REDEMPTION	\$535,391	\$565,000	\$565,000	\$0
480	BOND INTEREST REDEMPTION	\$21,501	\$23,861	\$23,861	\$0
<b>Fixed Charges &amp; Debt Services Total</b>		\$556,893	\$588,861	\$588,861	\$0
<b>EXPENDITURES Total</b>		\$969,146	\$1,311,844	\$715,045	\$131,573



# 307 – PROPOSITION "A" FUND

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
<b>REVENUES</b>					
<b>Other Revenues</b>					
3300	INVESTMENT EARNINGS	\$4,215	\$1,930	\$0	\$0
3302	UNREALIZED GAIN/LOSS ON INVESTMENTS	(\$23,811)	\$20,713	\$0	\$0
3466	TRANSACTIONS & USE TAX	\$1,462,500	\$0	\$1,849,000	\$1,849,000
<b>Other Revenues Total</b>		\$1,442,905	\$22,643	\$1,849,000	\$1,849,000
<b>REVENUES Total</b>		\$1,442,905	\$22,643	\$1,849,000	\$1,849,000
<b>EXPENDITURES</b>					
<b>Capital Outlay</b>					
598	RESURFACE STREETS	\$862,188	\$2,213,990	\$1,849,000	\$2,046,000
<b>Capital Outlay Total</b>		\$862,188	\$2,213,990	\$1,849,000	\$2,046,000
<b>EXPENDITURES Total</b>		\$862,188	\$2,213,990	\$1,849,000	\$2,046,000



# 320 – LIBRARY GRANTS FUND

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
<b>REVENUES</b>					
<b>Other Revenues</b>					
3463	OTHER STATE GRANTS	\$123,661	\$109,071	\$0	\$0
3498	OTHER FEDERAL GRANTS	\$0	\$19,340	\$0	\$0
3636	REFUNDS & REIMBURSEMENTS	\$0	\$750	\$0	\$0
<b>Other Revenues Total</b>		\$123,661	\$129,161	\$0	\$0
<b>REVENUES Total</b>		\$123,661	\$129,161	\$0	\$0
<b>EXPENDITURES</b>					
<b>Personnel Services</b>					
100	PART-TIME SALARIES	\$28,235	\$16,089	\$0	\$0
101	FULL-TIME SALARIES	\$42,966	\$1,465	\$0	\$0
140	WORKERS' COMPENSATION	\$160	\$155	\$0	\$0
160	RETIREMENT PLAN CHARGES	(\$442)	\$201	\$0	\$0
161	MEDICARE	\$238	\$229	\$0	\$0
<b>Personnel Services Total</b>		\$71,157	\$18,139	\$0	\$0
<b>Maintenance &amp; Operations</b>					
222	MEMBERSHIPS & SUBSCRIPTIONS	\$12,304	\$8,783	\$0	\$0
299	CONTRACT SERVICES	\$7,048	\$19,070	\$0	\$0
304	BOOKS	\$3,940	\$0	\$0	\$0
320	OPERATIONAL/INSTRUCTIONAL SUPPLIES	\$0	\$4,963	\$0	\$0
399	MATERIALS & SUPPLIES	\$15,898	\$24,118	\$0	\$0
<b>Maintenance &amp; Operations Total</b>		\$39,190	\$56,934	\$0	\$0
<b>EXPENDITURES Total</b>		\$110,347	\$75,073	\$0	\$0



# 325 - DEVELOPMENT IMPACT FEES FUND

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
<b>REVENUES</b>					
<b>Other Revenues</b>					
3300	INVESTMENT EARNINGS	\$3,320	\$21,775	\$0	\$0
3302	UNREALIZED GAIN/LOSS ON INVESTMENTS	(\$19,871)	(\$12,348)	\$0	\$0
3621	Dev Impact Fees- Parks and Rec	\$161,350	\$71,452	\$0	\$0
3622	Dev Impact Fees- Library	\$32,406	\$14,348	\$14,000	\$0
3623	Dev Impact Fees- Fire/EMS	\$32,467	\$11,867	\$10,000	\$10,000
3624	DEV. IMPACT FEES-POLICE	\$81,872	\$30,003	\$31,000	\$31,000
<b>Other Revenues Total</b>		<b>\$291,544</b>	<b>\$137,097</b>	<b>\$55,000</b>	<b>\$41,000</b>
<b>REVENUES Total</b>		<b>\$291,544</b>	<b>\$137,097</b>	<b>\$55,000</b>	<b>\$41,000</b>
<b>EXPENDITURES</b>					
<b>Capital Outlay</b>					
598	EL TOYON MULTI PURPOSE FACILITY/FIRE STA	\$0	\$0	\$200,000	\$0
<b>Capital Outlay Total</b>		<b>\$0</b>	<b>\$0</b>	<b>\$200,000</b>	<b>\$0</b>
<b>EXPENDITURES Total</b>		<b>\$0</b>	<b>\$0</b>	<b>\$200,000</b>	<b>\$0</b>



# 326 - TRANSPORTATION IMPACT FEE FUND

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
<b>REVENUES</b>					
<b>Other Revenues</b>					
3162	TDIF REVENUE - SF RESIDENTIAL	\$31,134	\$33,989	\$30,000	\$30,000
3163	TDIF REVENUE - MF RESIDENTIAL	\$189,792	\$226,800	\$230,000	\$230,000
3300	INVESTMENT EARNINGS	\$12,439	\$32,751	\$0	\$0
3302	UNREALIZED GAIN/LOSS ON INVESTMENTS	(\$36,088)	(\$18,726)	\$0	\$0
<b>Other Revenues Total</b>		<b>\$197,277</b>	<b>\$274,814</b>	<b>\$260,000</b>	<b>\$260,000</b>
<b>REVENUES Total</b>		<b>\$197,277</b>	<b>\$274,814</b>	<b>\$260,000</b>	<b>\$260,000</b>
<b>EXPENDITURES</b>					
<b>Capital Outlay</b>					
598	MOBILITY ENHANCEMENTS	\$0	\$52,348	\$1,500,000	\$0
<b>Capital Outlay Total</b>		<b>\$0</b>	<b>\$52,348</b>	<b>\$1,500,000</b>	<b>\$0</b>
<b>EXPENDITURES Total</b>		<b>\$0</b>	<b>\$52,348</b>	<b>\$1,500,000</b>	<b>\$0</b>



# 343 - STATE-LOCAL PARTNERSHIP FUND

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
<b>REVENUES</b>					
<b>Other Revenues</b>					
3300	INVESTMENT EARNINGS	\$854	\$1,964	\$0	\$0
3302	UNREALIZED GAIN/LOSS ON INVESTMENTS	(\$2,483)	(\$955)	\$0	\$0
<b>Other Revenues Total</b>		(\$1,629)	\$1,009	\$0	\$0
<b>REVENUES Total</b>		(\$1,629)	\$1,009	\$0	\$0





# 420 - PARKING AUTHORITY FUND

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
<b>REVENUES</b>					
<b>Transfers In</b>					
3999	TRANSFERS FROM OTHER FUNDS	\$19,457	\$0	\$0	\$0
<b>Transfers In Total</b>		<b>\$19,457</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Revenues</b>					
3201	PARKING CITATIONS	\$315,771	\$273,349	\$357,048	\$357,000
3203	PARKING CITATION ADMIN FEE	\$1,146	\$800	\$2,500	\$2,500
<b>Other Revenues Total</b>		<b>\$316,917</b>	<b>\$274,149</b>	<b>\$359,548</b>	<b>\$359,500</b>
<b>REVENUES Total</b>		<b>\$336,374</b>	<b>\$274,149</b>	<b>\$359,548</b>	<b>\$359,500</b>
<b>EXPENDITURES</b>					
<b>Personnel Services</b>					
101	FULL-TIME SALARIES	\$145,992	\$161,606	\$178,047	\$185,394
102	OVERTIME	\$1,782	\$684	\$3,000	\$3,000
110	ALLOWANCES & STIPENDS	\$1,897	\$530	\$1,322	\$1,300
120	DIFFERENTIAL PAY	\$2,091	\$1,329	\$1,300	\$1,300
140	WORKERS' COMPENSATION	\$9,589	\$9,156	\$7,887	\$8,213
150	HEALTH INSURANCE	\$31,569	\$37,163	\$32,520	\$31,575
160	RETIREMENT PLAN CHARGES	\$46,026	\$47,664	\$40,692	\$45,512
161	MEDICARE	\$2,368	\$2,231	\$2,583	\$2,688
199	PERSONNEL COMPENSATION	\$2,597	\$3,023	\$700	\$700
<b>Personnel Services Total</b>		<b>\$243,911</b>	<b>\$263,386</b>	<b>\$268,051</b>	<b>\$279,682</b>
<b>Maintenance &amp; Operations</b>					
213	PROFESSIONAL SERVICES	\$0	\$0	\$80,000	\$120,000
226	TRAINING, TRAVEL & SUBSISTENCE	\$1,484	\$350	\$2,500	\$2,500
299	CONTRACT SERVICES	\$75,750	\$70,405	\$0	\$0
301	OFFICE SUPPLIES	\$1,130	\$0	\$1,500	\$1,500
318	WEARING APPAREL	\$1,262	\$0	\$2,500	\$3,500
355	MINOR EQUIPMENT- LESS THAN \$5,000.00	\$0	\$0	\$5,000	\$5,000
<b>Maintenance &amp; Operations Total</b>		<b>\$79,625</b>	<b>\$70,755</b>	<b>\$91,500</b>	<b>\$132,500</b>
<b>Capital Outlay</b>					
515	COMMUNICATIONS EQUIPMENT	\$20,068	\$0	\$0	\$0
<b>Capital Outlay Total</b>		<b>\$20,068</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



# 420 - PARKING AUTHORITY FUND

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Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
<b>EXPENDITURES Total</b>		\$343,604	\$334,141	\$359,551	\$412,182

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# 501 – HOUSING AUTHORITY FUND

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
<b>REVENUES</b>					
<b>Other Revenues</b>					
3300	INVESTMENT EARNINGS	\$141,626	\$231,724	\$100,000	\$150,000
3302	UNREALIZED GAIN/LOSS ON INVESTMENTS	(\$343,983)	(\$104,875)	\$0	\$0
3312	RENT AND LEASES	\$75,000	\$99,000	\$111,000	\$111,000
3320	INTEREST INCOME-LOANS	\$960,625	\$1,103,775	\$564,151	\$564,151
3463	OTHER STATE GRANTS	\$0	\$171,396	\$0	\$0
3634	MISC. REVENUE	\$344	\$305,402	\$86,430	\$86,000
3636	REFUNDS & REIMBURSEMENTS	\$70,000	\$0	\$0	\$86,430
<b>Other Revenues Total</b>		<b>\$903,612</b>	<b>\$1,806,422</b>	<b>\$861,581</b>	<b>\$997,581</b>
<b>REVENUES Total</b>		<b>\$903,612</b>	<b>\$1,806,422</b>	<b>\$861,581</b>	<b>\$997,581</b>
<b>EXPENDITURES</b>					
<b>Refunds, Contributions &amp; Special Paymnts</b>					
650	McAlister Inc.	\$10,739,542	\$194,161	\$0	\$0
<b>Refunds, Contributions &amp; Special Paymnts Total</b>		<b>\$10,739,542</b>	<b>\$194,161</b>	<b>\$0</b>	<b>\$0</b>
<b>Personnel Services</b>					
101	FULL-TIME SALARIES	\$270,380	\$92,528	\$255,459	\$113,980
110	ALLOWANCES & STIPENDS	\$1,386	\$285	\$1,800	\$1,800
120	DIFFERENTIAL PAY	\$3,570	\$1,818	\$1,625	\$1,625
140	WORKERS' COMPENSATION	\$7,171	\$3,249	\$8,710	\$4,526
150	HEALTH INSURANCE	\$22,644	\$11,244	\$37,707	\$19,163
151	LTD INSURANCE	\$1,364	\$54	\$439	\$439
160	RETIREMENT PLAN CHARGES	\$66,083	\$155,660	\$58,383	\$27,981
161	MEDICARE	\$3,414	\$1,389	\$3,704	\$1,653
<b>Personnel Services Total</b>		<b>\$376,011</b>	<b>\$266,227</b>	<b>\$367,827</b>	<b>\$171,167</b>
<b>Other Financing Uses</b>					
099	TRANSFERS TO OTHER FUNDS	\$526,641	\$545,073	\$564,151	\$583,896
<b>Other Financing Uses Total</b>		<b>\$526,641</b>	<b>\$545,073</b>	<b>\$564,151</b>	<b>\$583,896</b>
<b>Maintenance &amp; Operations</b>					
209	LEGAL SERVICES	\$25,000	\$172	\$25,000	\$25,000
213	PROFESSIONAL SERVICES	\$652,952	\$403,208	\$675,000	\$600,000
226	TRAINING, TRAVEL & SUBSISTENCE	\$0	\$23	\$0	\$0



# 501 – HOUSING AUTHORITY FUND

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
230	PRINTING & BINDING	\$0	\$0	\$1,500	\$1,500
250	POSTAGE	\$0	\$0	\$1,000	\$1,000
299	CONTRACT SERVICES	\$0	\$10,000	\$0	\$0
399	MATERIALS & SUPPLIES	\$0	\$663	\$6,000	\$4,000
<b>Maintenance &amp; Operations                      Total</b>		<b>\$677,952</b>	<b>\$414,066</b>	<b>\$708,500</b>	<b>\$631,500</b>
<b>EXPENDITURES Total</b>		<b>\$12,320,146</b>	<b>\$1,419,527</b>	<b>\$1,640,478</b>	<b>\$1,386,563</b>



## 502 – SECTION 8 FUND

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
<b>REVENUES</b>					
<b>Other Revenues</b>					
3300	INVESTMENT EARNINGS	\$363	\$2,605	\$0	\$600
3600	OTHER REVENUE - PORTABILITY 80%	\$7,185	\$2,442	\$15,000	\$2,000
3614	HUD REVENUE-HOUSING ASSISTANCE PMT	\$12,835,941	\$12,664,462	\$13,975,000	\$16,564,989
3615	HUD REVENUE-ADMINISTRATIVE FEES	\$1,325,828	\$1,446,032	\$1,503,578	\$1,647,571
3616	FRAUD RECOVERY-HAP	\$14,374	\$8,940	\$15,000	\$15,000
3617	FRAUD RECOVERY--ADMINISTRATIVE FEES	\$14,374	\$8,940	\$15,000	\$15,000
3618	OTHER REVENUE-PORTABILITY ADMIN	\$86,402	\$24,184	\$60,000	\$50,000
<b>Other Revenues Total</b>		\$14,284,466	\$14,157,605	\$15,583,578	\$18,295,160
<b>REVENUES Total</b>		\$14,284,466	\$14,157,605	\$15,583,578	\$18,295,160
<b>EXPENDITURES</b>					
<b>Refunds, Contributions &amp; Special Paymnts</b>					
602	HOUSING ASSISTANCE PAYMENTS	\$12,566,648	\$13,315,515	\$13,929,562	\$15,514,989
603	PORT OUT - HAP EXPENSE	\$30,764	\$128,670	\$40,000	\$600,000
606	HAP PORTABILITY-IN	\$86,402	\$24,184	\$60,000	\$60,000
698	INDIRECT/OVERHEAD COSTS	\$168,569	\$170,000	\$170,000	\$170,000
<b>Refunds, Contributions &amp; Special Paymnts Total</b>		\$12,852,383	\$13,638,369	\$14,199,562	\$16,344,989
<b>Personnel Services</b>					
100	PART-TIME SALARIES	\$31,169	\$34,462	\$0	\$0
101	FULL-TIME SALARIES	\$554,904	\$636,838	\$778,679	\$854,606
105	LONGEVITY	\$3,076	(\$2,256)	\$500	\$500
110	ALLOWANCES & STIPENDS	\$329	\$327	\$360	\$360
120	DIFFERENTIAL PAY	\$10,134	\$9,705	\$8,849	\$8,849
140	WORKERS' COMPENSATION	\$6,047	\$6,679	\$9,298	\$12,389
150	HEALTH INSURANCE	\$89,020	\$103,350	\$112,123	\$112,375
151	LTD INSURANCE	\$62	\$61	\$1,097	\$1,207
160	RETIREMENT PLAN CHARGES	\$184,904	\$109,525	\$177,960	\$209,797
161	MEDICARE	\$8,791	\$9,583	\$11,291	\$12,392
199	PERSONNEL COMPENSATION	\$11,450	\$9,606	\$15,000	\$15,000
<b>Personnel Services Total</b>		\$899,886	\$917,880	\$1,115,157	\$1,227,475
<b>Maintenance &amp; Operations</b>					
201	AUDITING SERVICES	\$0	\$0	\$4,000	\$4,000



## 502 – SECTION 8 FUND

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
213	PROFESSIONAL SERVICES	\$2,944	\$4,423	\$5,000	\$6,000
222	MEMBERSHIPS & SUBSCRIPTIONS	\$739	\$0	\$3,000	\$3,000
226	TRAINING, TRAVEL & SUBSISTENCE	\$2,814	\$2,819	\$8,000	\$8,000
250	POSTAGE	\$6,032	\$6,728	\$10,000	\$10,000
260	ADVERTISING	\$0	\$0	\$700	\$700
299	CONTRACT SERVICES	\$81,170	\$90,807	\$75,000	\$80,000
399	MATERIALS & SUPPLIES	\$6,095	\$9,015	\$14,000	\$14,000
<b>Maintenance &amp; Operations Total</b>		\$99,795	\$113,792	\$119,700	\$125,700
<b>Internal Service Charges and Reserves</b>					
740	BUILDING SERVICES CHARGES	\$26,261	\$28,923	\$30,747	\$35,135
750	VEHICLE SERVICES CHARGES	\$2,042	\$2,354	\$2,781	\$2,957
752	VEHICLE LEASE CHARGE	\$4,000	\$9,000	\$9,000	\$12,500
755	INFO. SYSTEMS MAINT. CHARGE	\$72,898	\$81,508	\$94,446	\$96,981
790	INSURANCE CHARGES	\$7,535	\$7,535	\$8,554	\$12,769
<b>Internal Service Charges and Reserves Total</b>		\$112,736	\$129,320	\$145,528	\$160,342
<b>Capital Outlay</b>					
502	COMPUTER EQUIPMENT	\$0	\$0	\$5,000	\$0
503	FURNITURE & FURNISHINGS	\$8,998	\$0	\$0	\$0
<b>Capital Outlay Total</b>		\$8,998	\$0	\$5,000	\$0
<b>EXPENDITURES Total</b>		\$13,973,797	\$14,799,361	\$15,584,947	\$17,858,506



# 505 – HOME FUND

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
<b>REVENUES</b>					
<b>Other Revenues</b>					
3300	INVESTMENT EARNINGS	\$4,480	\$14,489	\$0	\$0
3302	UNREALIZED GAIN/LOSS ON INVESTMENTS	(\$14,935)	(\$10,311)	\$0	\$0
3321	INTEREST	\$23,357	\$25,644	\$0	\$0
3498	OTHER FEDERAL GRANTS	\$260,593	\$364,736	\$400,681	\$0
3634	MISC. REVENUE	\$20,382	\$0	\$0	\$0
<b>Other Revenues Total</b>		\$293,877	\$394,558	\$400,681	\$0
<b>REVENUES Total</b>		\$293,877	\$394,558	\$400,681	\$0
<b>EXPENDITURES</b>					
<b>Refunds, Contributions &amp; Special Paymnts</b>					
650	SOUTH BAY COMM SERV - TBRA	\$139,475	\$285,480	\$0	\$0
<b>Refunds, Contributions &amp; Special Paymnts Total</b>		\$139,475	\$285,480	\$0	\$0
<b>Personnel Services</b>					
101	FULL-TIME SALARIES	\$82,087	\$121,361	\$116,434	\$90,812
110	ALLOWANCES & STIPENDS	\$841	\$1,619	\$720	\$720
120	DIFFERENTIAL PAY	\$757	\$1,464	\$1,622	\$1,622
140	WORKERS' COMPENSATION	\$1,126	\$1,998	\$8,737	\$7,785
150	HEALTH INSURANCE	\$10,296	\$16,529	\$16,253	\$13,029
151	LTD INSURANCE	\$340	\$491	\$146	\$146
160	RETIREMENT PLAN CHARGES	\$13,662	\$23,179	\$26,610	\$22,293
161	MEDICARE	\$1,190	\$2,009	\$1,689	\$1,317
199	PERSONNEL COMPENSATION	\$0	\$6,311	\$800	\$800
<b>Personnel Services Total</b>		\$110,299	\$174,961	\$173,011	\$138,524
<b>Maintenance &amp; Operations</b>					
209	LEGAL SERVICES	\$0	\$0	\$5,000	\$5,000
213	PROFESSIONAL SERVICES	\$0	\$10,383	\$20,000	\$20,000
222	MEMBERSHIPS & SUBSCRIPTIONS	\$550	\$1,150	\$600	\$600
226	TRAINING, TRAVEL & SUBSISTENCE	\$349	\$829	\$4,000	\$4,000
299	CONTRACT SERVICES	\$0	\$0	\$23,150	\$23,150
399	MATERIALS & SUPPLIES	\$508	\$653	\$1,000	\$1,000
<b>Maintenance &amp; Operations Total</b>		\$1,407	\$13,015	\$53,750	\$53,750



# 505 - HOME FUND

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Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
<b>EXPENDITURES Total</b>		\$251,181	\$473,456	\$226,761	\$192,274





# 532 – LOW & MOD INCOME HOUSING ASSET FUND

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
<b>REVENUES</b>					
<b>Other Revenues</b>					
3300	INVESTMENT EARNINGS	\$3,200	\$14,735	\$0	\$0
3302	UNREALIZED GAIN/LOSS ON INVESTMENTS	(\$8,968)	(\$13,783)	\$0	\$0
3320	HILP PAYMENETS - PRINCIPAL	\$0	\$145,989	\$0	\$0
3321	INTEREST	\$276,071	\$14,508	\$162,981	\$0
3636	REFUNDS & REIMBURSEMENTS	\$3,982	\$0	\$0	\$0
<b>Other Revenues Total</b>		<b>\$274,285</b>	<b>\$161,449</b>	<b>\$162,981</b>	<b>\$0</b>
<b>REVENUES Total</b>		<b>\$274,285</b>	<b>\$161,449</b>	<b>\$162,981</b>	<b>\$0</b>
<b>EXPENDITURES</b>					
<b>Personnel Services</b>					
100	PART-TIME SALARIES	\$617	\$3,256	\$0	\$0
101	FULL-TIME SALARIES	\$66,671	\$60,614	\$72,348	\$77,705
110	ALLOWANCES & STIPENDS	\$681	\$655	\$720	\$720
120	DIFFERENTIAL PAY	\$635	\$786	\$865	\$865
140	WORKERS' COMPENSATION	\$1,803	\$1,369	\$4,624	\$7,398
150	HEALTH INSURANCE	\$9,741	\$8,967	\$9,190	\$9,111
151	LTD INSURANCE	\$138	(\$37)	\$183	\$256
160	RETIREMENT PLAN CHARGES	\$20,721	\$11,589	\$16,534	\$19,076
161	MEDICARE	\$1,016	\$987	\$1,049	\$1,127
199	PERSONNEL COMPENSATION	\$736	\$0	\$3,500	\$3,500
<b>Personnel Services Total</b>		<b>\$102,759</b>	<b>\$88,186</b>	<b>\$109,013</b>	<b>\$119,758</b>
<b>Maintenance &amp; Operations</b>					
209	LEGAL SERVICES	\$20,586	\$4,105	\$0	\$50,000
213	PROFESSIONAL SERVICES	\$0	\$250	\$50,000	\$50,000
250	POSTAGE	\$159	\$0	\$0	\$0
299	CONTRACT SERVICES	\$15,657	\$1,358	\$0	\$0
399	MATERIALS & SUPPLIES	\$4,426	\$913	\$1,000	\$1,000
<b>Maintenance &amp; Operations Total</b>		<b>\$40,828</b>	<b>\$6,626</b>	<b>\$51,000</b>	<b>\$101,000</b>
<b>Internal Service Charges and Reserves</b>					
755	INFO. SYSTEMS MAINT. CHARGE	\$2,304	\$2,575	\$2,984	\$3,064
<b>Internal Service Charges and Reserves Total</b>		<b>\$2,304</b>	<b>\$2,575</b>	<b>\$2,984</b>	<b>\$3,064</b>



## 532 - LOW & MOD INCOME HOUSING ASSET FUND

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Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
<b>EXPENDITURES Total</b>		\$145,892	\$97,387	\$162,997	\$223,822



## 626 – FACILITIES MAINT FUND

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
<b>REVENUES</b>					
<b>Transfers In</b>					
3999	TRANSFERS FROM OTHER FUNDS	\$0	\$48,000	\$48,000	\$0
<b>Transfers In Total</b>		<b>\$0</b>	<b>\$48,000</b>	<b>\$48,000</b>	<b>\$0</b>
<b>Other Revenues</b>					
3498	OTHER FEDERAL GRANTS	\$0	\$21,020	\$0	\$0
3636	REFUNDS & REIMBURSEMENTS	\$18,516	\$12,391	\$0	\$0
3700	INTERNAL SERVICE CHARGES	\$2,778,412	\$3,059,638	\$3,252,618	\$3,716,804
<b>Other Revenues Total</b>		<b>\$2,796,928</b>	<b>\$3,093,049</b>	<b>\$3,252,618</b>	<b>\$3,716,804</b>
<b>REVENUES Total</b>		<b>\$2,796,928</b>	<b>\$3,141,049</b>	<b>\$3,300,618</b>	<b>\$3,716,804</b>
<b>EXPENDITURES</b>					
<b>Personnel Services</b>					
101	FULL-TIME SALARIES	\$437,304	\$466,637	\$591,839	\$646,514
102	OVERTIME	\$90,468	\$108,731	\$76,000	\$76,000
120	DIFFERENTIAL PAY	\$1,466	\$2,880	\$1,615	\$1,615
140	WORKERS' COMPENSATION	\$48,286	\$44,601	\$44,262	\$47,933
150	HEALTH INSURANCE	\$82,908	\$95,563	\$133,640	\$140,700
151	LTD INSURANCE	\$506	\$0	\$731	\$731
160	RETIREMENT PLAN CHARGES	\$162,128	\$157,352	\$135,259	\$158,713
161	MEDICARE	\$8,763	\$7,839	\$8,580	\$9,374
199	PERSONNEL COMPENSATION	\$66,510	\$7,716	\$12,000	\$12,000
<b>Personnel Services Total</b>		<b>\$898,338</b>	<b>\$891,319</b>	<b>\$1,003,926</b>	<b>\$1,093,580</b>
<b>Maintenance &amp; Operations</b>					
234	ELECTRICITY & GAS	\$793,614	\$890,591	\$725,000	\$900,000
236	WATER	\$480,641	\$176,772	\$177,500	\$177,500
288	R&M BUILDINGS & STRUCTURES	\$156,785	\$172,542	\$395,000	\$395,000
299	CONTRACT SERVICES	\$554,056	\$394,586	\$740,000	\$740,000
303	JANITORIAL SUPPLIES	\$53,140	\$58,549	\$45,000	\$45,000
318	WEARING APPAREL	\$2,344	\$3,014	\$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	\$34,364	\$0	\$45,000	\$45,000
399	MATERIALS & SUPPLIES	\$0	\$0	\$4,000	\$4,000



## 626 - FACILITIES MAINT FUND

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
<b>Maintenance &amp; Operations Total</b>		\$2,074,944	\$1,696,054	\$2,144,000	\$2,319,000
<b>Internal Service Charges and Reserves</b>					
720	DEPRECIATION EXPENSE	\$150,749	\$150,749	\$0	\$0
750	VEHICLE SERVICES CHARGES	\$43,734	\$50,425	\$59,581	\$63,342
751	VEHICLE REPLACEMENT CHARGE	\$35,584	\$35,584	\$28,087	\$28,087
752	VEHICLE LEASE CHARGE	\$36,000	\$36,000	\$36,000	\$36,000
790	INSURANCE CHARGES	\$7,180	\$7,180	\$8,151	\$12,168
<b>Internal Service Charges and Reserves Total</b>		\$273,247	\$279,938	\$131,819	\$139,597
<b>Fixed Charges &amp; Debt Services</b>					
483	LOAN INTEREST PAYMENT	\$26,362	\$21,344	\$20,872	\$5,205
<b>Fixed Charges &amp; Debt Services Total</b>		\$26,362	\$21,344	\$20,872	\$5,205
<b>EXPENDITURES Total</b>		\$3,272,891	\$2,888,655	\$3,300,617	\$3,557,382



## 627 - LIABILITY INS. FUND

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
<b>REVENUES</b>					
<b>Other Revenues</b>					
3632	COMP INSURANCE REIMBURSEMENT	\$9,665	\$2,480	\$0	\$0
3636	REFUNDS & REIMBURSEMENTS	\$1,650	\$143	\$0	\$0
3643	INSURANCE SETTLEMENTS	\$540,165	\$31,592	\$0	\$0
3700	INTERNAL SERVICE CHARGES	\$3,884,885	\$4,103,463	\$4,000,000	\$5,509,103
<b>Other Revenues Total</b>		\$4,436,365	\$4,137,678	\$4,000,000	\$5,509,103
<b>REVENUES Total</b>		\$4,436,365	\$4,137,678	\$4,000,000	\$5,509,103
<b>EXPENDITURES</b>					
<b>Personnel Services</b>					
101	FULL-TIME SALARIES	\$45,664	\$49,159	\$52,518	\$54,844
120	DIFFERENTIAL PAY	\$1,198	\$1,304	\$1,300	\$1,300
140	WORKERS' COMPENSATION	\$496	\$485	\$515	\$537
150	HEALTH INSURANCE	\$7,298	\$8,232	\$10,840	\$10,525
160	RETIREMENT PLAN CHARGES	\$13,660	\$14,125	\$12,003	\$13,464
161	MEDICARE	\$767	\$754	\$762	\$795
199	PERSONNEL COMPENSATION	\$6,002	\$2,826	\$2,500	\$2,500
<b>Personnel Services Total</b>		\$75,086	\$76,885	\$80,438	\$83,965
<b>Maintenance &amp; Operations</b>					
213	PROFESSIONAL SERVICES	\$71,843	\$77,400	\$160,000	\$160,000
222	MEMBERSHIPS & SUBSCRIPTIONS	\$0	\$250	\$300	\$300
226	TRAINING, TRAVEL & SUBSISTENCE	\$2,328	\$1,512	\$3,900	\$3,900
299	CONTRACT SERVICES	\$4,606	\$0	\$10,000	\$10,000
399	MATERIALS & SUPPLIES	\$988	\$905	\$1,250	\$1,250
<b>Maintenance &amp; Operations Total</b>		\$79,764	\$80,067	\$175,450	\$175,450
<b>Fixed Charges &amp; Debt Services</b>					
410	PROPERTY INSURANCE	\$190,785	\$225,928	\$243,000	\$317,000
420	GENERAL LIABILITY INSURANCE	\$703,992	\$730,657	\$1,020,400	\$1,289,600
421	POLLUTION PROGRAM INSURANCE	\$0	\$20,656	\$37,200	\$27,400
430	FIDELITY INSURANCE	\$2,250	\$0	\$8,300	\$9,500
432	LIABILITY CLAIM COST	\$393,511	\$675,024	\$1,116,000	\$1,116,000
433	WC CLAIM COSTS	\$1,039,029	\$2,000,747	\$2,024,000	\$2,024,000
440	EXCESS WC INSURANCE	\$263,336	\$293,887	\$271,000	\$325,000



## 627 - LIABILITY INS. FUND

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
	<b>Fixed Charges &amp; Debt Services      Total</b>	\$2,592,904	\$3,946,899	\$4,719,900	\$5,108,500
	<b>EXPENDITURES Total</b>	\$2,747,754	\$4,103,851	\$4,975,788	\$5,367,915



# 629 – INFORMATION SYSTEMS MAINTENANCE FUND

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
<b>REVENUES</b>					
<b>Other Revenues</b>					
3636	REFUNDS & REIMBURSEMENTS	\$0	\$21,375	\$0	\$0
3700	INTERNAL SERVICE CHARGES	\$2,425,979	\$2,712,516	\$3,143,086	\$3,227,436
<b>Other Revenues Total</b>		\$2,425,979	\$2,733,891	\$3,143,086	\$3,227,436
<b>REVENUES Total</b>		\$2,425,979	\$2,733,891	\$3,143,086	\$3,227,436
<b>EXPENDITURES</b>					
<b>Personnel Services</b>					
101	FULL-TIME SALARIES	\$327,994	\$391,798	\$407,917	\$419,117
102	OVERTIME	\$19,598	\$30,556	\$25,000	\$25,000
140	WORKERS' COMPENSATION	\$3,423	\$4,014	\$3,997	\$4,107
150	HEALTH INSURANCE	\$49,083	\$59,567	\$61,659	\$59,499
151	LTD INSURANCE	\$618	\$677	\$731	\$731
160	RETIREMENT PLAN CHARGES	\$113,777	\$111,769	\$93,226	\$102,889
161	MEDICARE	\$5,033	\$5,793	\$5,915	\$6,077
199	PERSONNEL COMPENSATION	\$54,460	\$15,088	\$12,500	\$12,500
<b>Personnel Services Total</b>		\$573,986	\$619,262	\$610,945	\$629,920
<b>Maintenance &amp; Operations</b>					
226	TRAINING, TRAVEL & SUBSISTENCE	\$9,076	\$7,476	\$16,175	\$16,520
248	TEL & TEL & TELEGRAPH	\$347,392	\$400,092	\$376,000	\$408,740
268	RENTALS & LEASES	\$66,195	\$72,668	\$69,000	\$69,000
281	R & M - OFFICE EQUIPMENT	\$731,993	\$890,314	\$1,039,242	\$1,038,268
299	CONTRACT SERVICES	\$244,658	\$406,327	\$446,107	\$446,445
306	COMPUTER SUPPLIES	\$11,820	\$17,201	\$25,000	\$25,000
<b>Maintenance &amp; Operations Total</b>		\$1,411,135	\$1,794,078	\$1,971,524	\$2,003,973
<b>Internal Service Charges and Reserves</b>					
720	DEPRECIATION EXPENSE	\$166,198	\$63,899	\$0	\$0
790	INSURANCE CHARGES	\$4,287	\$4,287	\$4,867	\$7,265
<b>Internal Service Charges and Reserves Total</b>		\$170,485	\$68,186	\$4,867	\$7,265
<b>Capital Outlay</b>					
502	COMPUTER EQUIPMENT	\$159,820	\$402,865	\$455,750	\$585,330
598	CAPITAL IMPROVEMENT PROGRAM	\$1,040	\$0	\$100,000	\$100,000



# 629 – INFORMATION SYSTEMS MAINTENANCE FUND

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
<b>Capital Outlay</b>	<b>Total</b>	\$160,860	\$402,865	\$555,750	\$685,330
<b>EXPENDITURES Total</b>		\$2,316,466	\$2,884,391	\$3,143,086	\$3,326,488





## 630 – OFFICE EQUIPMENT DEPRECIATION FUND

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
<b>EXPENDITURES</b>					
<b>Internal Service Charges and Reserves</b>					
720	DEPRECIATION EXPENSE	\$0	\$2,339	\$0	\$0
<b>Internal Service Charges and Reserves Total</b>		<b>\$0</b>	<b>\$2,339</b>	<b>\$0</b>	<b>\$0</b>
<b>Capital Outlay</b>					
503	FURNITURE & FURNISHINGS	\$0	\$51,706	\$32,000	\$119,988
<b>Capital Outlay Total</b>		<b>\$0</b>	<b>\$51,706</b>	<b>\$32,000</b>	<b>\$119,988</b>
<b>EXPENDITURES Total</b>		<b>\$0</b>	<b>\$54,045</b>	<b>\$32,000</b>	<b>\$119,988</b>



# 643 – MOTOR VEHICLE SVC FUND

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
<b>REVENUES</b>					
<b>Other Revenues</b>					
3700	INTERNAL SERVICE CHARGES	\$1,185,009	\$1,366,307	\$1,614,404	\$1,716,306
<b>Other Revenues Total</b>		\$1,185,009	\$1,366,307	\$1,614,404	\$1,716,306
<b>REVENUES Total</b>		\$1,185,009	\$1,366,307	\$1,614,404	\$1,716,306
<b>EXPENDITURES</b>					
<b>Personnel Services</b>					
101	FULL-TIME SALARIES	\$176,726	\$177,994	\$341,461	\$347,914
102	OVERTIME	\$7,857	\$10,897	\$9,500	\$9,500
120	DIFFERENTIAL PAY	\$3,448	\$1,882	\$2,476	\$2,476
140	WORKERS' COMPENSATION	\$17,368	\$14,040	\$27,079	\$27,590
150	HEALTH INSURANCE	\$31,462	\$32,914	\$57,760	\$56,500
151	LTD INSURANCE	\$551	\$672	\$731	\$731
160	RETIREMENT PLAN CHARGES	\$91,849	\$78,198	\$78,038	\$85,409
161	MEDICARE	\$3,203	\$2,490	\$4,950	\$5,045
199	PERSONNEL COMPENSATION	\$57,439	\$3,803	\$12,000	\$12,000
<b>Personnel Services Total</b>		\$389,902	\$322,890	\$533,995	\$547,166
<b>Maintenance &amp; Operations</b>					
240	EQUIPMENT RENTAL	\$0	\$0	\$2,300	\$2,300
282	R&M AUTOMOTIVE EQUIPMENT	\$166,980	\$215,459	\$200,000	\$200,000
299	CONTRACT SERVICES	\$0	\$0	\$100,000	\$100,000
314	GAS, OIL & LUBRICANTS	\$544,295	\$593,698	\$616,000	\$700,000
318	WEARING APPAREL	\$4,052	\$4,722	\$5,000	\$7,500
334	AUTOMOTIVE PARTS	\$143,464	\$135,424	\$150,000	\$150,000
337	SMALL TOOLS	\$1,357	\$0	\$0	\$0
340	SHOP SUPPLIES	\$6,781	\$2,774	\$3,500	\$3,500
399	MATERIALS & SUPPLIES	\$154	\$367	\$400	\$400
<b>Maintenance &amp; Operations Total</b>		\$867,083	\$952,444	\$1,077,200	\$1,163,700
<b>Internal Service Charges and Reserves</b>					
790	INSURANCE CHARGES	\$3,210	\$3,210	\$3,644	\$5,440
<b>Internal Service Charges and Reserves Total</b>		\$3,210	\$3,210	\$3,644	\$5,440
<b>EXPENDITURES Total</b>		\$1,260,195	\$1,278,544	\$1,614,839	\$1,716,306



# 644 - VEHICLE REPLACEMENT RESERVE FUND

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
<b>REVENUES</b>					
<b>Transfers In</b>					
3999	TRANSFERS FROM OTHER FUNDS	\$910,829	\$430,293	\$450,000	\$1,000,000
<b>Transfers In Total</b>		<b>\$910,829</b>	<b>\$430,293</b>	<b>\$450,000</b>	<b>\$1,000,000</b>
<b>Other Revenues</b>					
3700	INTERNAL SERVICE CHARGES	\$1,283,245	\$1,518,080	\$1,657,758	\$1,860,896
<b>Other Revenues Total</b>		<b>\$1,283,245</b>	<b>\$1,518,080</b>	<b>\$1,657,758</b>	<b>\$1,860,896</b>
<b>REVENUES Total</b>		<b>\$2,194,074</b>	<b>\$1,948,373</b>	<b>\$2,107,758</b>	<b>\$2,860,896</b>
<b>EXPENDITURES</b>					
<b>Maintenance &amp; Operations</b>					
355	MINOR EQUIPMENT- LESS THAN \$5,000.00	\$0	\$20,364	\$45,000	\$40,000
<b>Maintenance &amp; Operations Total</b>		<b>\$0</b>	<b>\$20,364</b>	<b>\$45,000</b>	<b>\$40,000</b>
<b>Internal Service Charges and Reserves</b>					
720	DEPRECIATION EXPENSE	\$734,027	\$753,466	\$0	\$0
<b>Internal Service Charges and Reserves Total</b>		<b>\$734,027</b>	<b>\$753,466</b>	<b>\$0</b>	<b>\$0</b>
<b>Capital Outlay</b>					
511	AUTOMOTIVE EQUIPMENT	\$654,880	\$433,084	\$1,360,000	\$1,582,000
512	AUTOMOTIVE LEASES	\$191,553	\$225,855	\$356,000	\$463,000
<b>Capital Outlay Total</b>		<b>\$846,433</b>	<b>\$658,939</b>	<b>\$1,716,000</b>	<b>\$2,045,000</b>
<b>EXPENDITURES Total</b>		<b>\$1,580,460</b>	<b>\$1,432,769</b>	<b>\$1,761,000</b>	<b>\$2,085,000</b>

CALIFORNIA  
**NATIONAL CITY**  
1887  
INCORPORATED

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**Section**

**IV.**

**Departmental  
Operating  
Budget**

**Proposed Budget  
Fiscal Year 2025**

Proposed Budget  
Fiscal Year 2025

Mayor  
&  
City Council





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## 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.

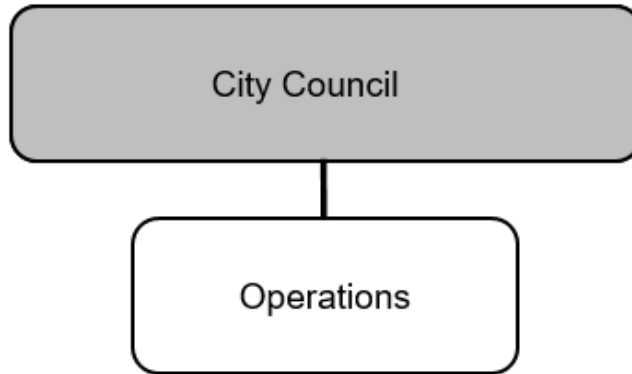
The Mayor acts as the presiding officer of the City Council, and works closely with the City Manager to ensure policies are effectively put into action. Goals and objectives of the City Council are set through adoption of ordinances and resolutions, adoption of the City budget, approval of contracts 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.





**AUTHORIZED POSITIONS BY DEPARTMENT**

	<b>FY 2023 Adopted</b>	<b>FY 2024 Adopted</b>	<b>FY 2025 Proposed</b>
<b>CITY COUNCIL</b>			
Confidential Assistant	1.00		
Councilmember	4.00	4.00	4.00
Executive Assistant IV		1.00	1.00
Mayor	1.00	1.00	1.00
<b>CITY COUNCIL Total</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>

**Note: Hourly/Non-benefited positions are not included in the FTE count. Budgets for hourly positions can be found in the individual department pages of Section III of the document.**



**EXPENDITURE DETAIL**

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
<b>Activity</b>	<b>MAYOR &amp; COUNCIL (SHARED)</b>				
<b>Activity No.</b>	<b>001 401 000</b>				
<b>Personnel Services</b>					
100	PART-TIME SALARIES	\$12,846	\$558	\$0	\$0
101	FULL-TIME SALARIES	\$164,420	\$182,387	\$0	\$0
102	OVERTIME	\$0	\$0	\$0	\$0
110	ALLOWANCES & STIPENDS	\$19,888	\$16,826	\$0	\$0
120	DIFFERENTIAL PAY	\$1,161	\$1,304	\$0	\$0
140	WORKERS' COMPENSATION	\$5,558	\$6,661	\$0	\$0
150	HEALTH INSURANCE	\$51,495	\$59,658	\$0	\$0
160	RETIREMENT PLAN CHARGES	\$53,806	\$52,957	\$0	\$0
161	MEDICARE	\$2,860	\$3,464	\$0	\$0
199	PERSONNEL COMPENSATION	\$250	\$2,095	\$0	\$0
<b>Personnel Services</b>	<b>Total</b>	<b>\$312,284</b>	<b>\$325,910</b>	<b>\$0</b>	<b>\$0</b>
<b>Maintenance &amp; Operations</b>					
212	GOVERNMENTAL PURPOSES	\$0	\$3,474	\$0	\$0
212	GOVERNMENTAL PURPOSES- DISTRICT 3	\$0	\$1,806	\$0	\$0
212	GOVERNMENTAL PURPOSES-STATE OF THE CITY	\$6,000	\$10,802	\$0	\$0
212	GOV PURPOSES - MAYOR MORRISON	\$1,221	\$1,454	\$0	\$0
212	GOVERNMENTAL PURPOSES- DISTRICT 1	\$164	\$544	\$0	\$0
212	GOVERNMENTAL PURPOSES-RODRIGUEZ	\$1,007	\$922	\$0	\$0
212	GOVERNMENTAL PURPOSES-BUSH	\$69	\$771	\$0	\$0
226	TRAINING-DISTRICT 3	\$2,937	\$0	\$0	\$0
226	TRAINING-MAYOR MORRISON	\$2,000	\$1,171	\$0	\$0
226	TRAINING-RODRIGUEZ	\$195	(\$175)	\$0	\$0
226	TRAINING-BUSH	\$1,003	\$2,764	\$0	\$0
307	DUPLICATING SUPPLIES	\$140	\$0	\$0	\$0
399	MATERIALS & SUPPLIES	\$944	\$2,622	\$0	\$0
<b>Maintenance &amp; Operations</b>	<b>Total</b>	<b>\$15,680</b>	<b>\$26,155</b>	<b>\$0</b>	<b>\$0</b>
<b>Internal Service Charges and Reserves</b>					
740	BUILDING SERVICES CHARGES	\$49,600	\$54,628	\$58,074	\$66,362
755	INFO. SYSTEMS MAINT. CHARGE	\$51,493	\$57,575	\$66,714	\$68,504
790	INSURANCE CHARGES	\$6,431	\$6,431	\$7,301	\$10,899



# CITY COUNCIL

## EXPENDITURE DETAIL

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
<b>Internal Service Charges and Reserves Total</b>		\$107,524	\$118,634	\$132,089	\$145,765
<b>MAYOR &amp; COUNCIL (SHARED) Total</b>		<b>\$435,487</b>	<b>\$470,699</b>	<b>\$132,089</b>	<b>\$145,765</b>
<b>Activity</b>	MAYOR				
<b>Activity No.</b>	001 401 050				
<b>Personnel Services</b>					
101	FULL-TIME SALARIES	\$0	\$0	\$134,899	\$144,954
102	OVERTIME	\$0	\$0	\$3,000	\$3,000
110	ALLOWANCES & STIPENDS	\$0	\$0	\$12,185	\$13,300
120	DIFFERENTIAL PAY	\$0	\$0	\$1,300	\$1,300
140	WORKERS' COMPENSATION	\$0	\$0	\$3,198	\$3,578
150	HEALTH INSURANCE	\$0	\$0	\$30,153	\$29,433
160	RETIREMENT PLAN CHARGES	\$0	\$0	\$30,829	\$35,585
161	MEDICARE	\$0	\$0	\$1,956	\$2,102
<b>Personnel Services</b>	<b>Total</b>	\$0	\$0	\$217,520	\$233,252
<b>Maintenance &amp; Operations</b>					
212	GOVERNMENTAL PURPOSES-STATE OF THE CITY	\$0	\$0	\$10,000	\$25,000
212	GOV PURPOSES - MAYOR MORRISON	\$0	\$0	\$2,000	\$5,000
226	TRAINING-MAYOR MORRISON	\$0	\$0	\$2,000	\$10,000
399	MATERIALS & SUPPLIES	\$0	\$0	\$1,000	\$5,000
<b>Maintenance &amp; Operations</b>	<b>Total</b>	\$0	\$0	\$15,000	\$45,000
<b>MAYOR Total</b>		<b>\$0</b>	<b>\$0</b>	<b>\$232,520</b>	<b>\$278,252</b>
<b>Activity</b>	COUNCILMEMBER 1				
<b>Activity No.</b>	001 401 091				
<b>Personnel Services</b>					
100	PART-TIME SALARIES	\$0	\$0	\$60,000	\$60,000
101	FULL-TIME SALARIES	\$0	\$0	\$18,561	\$18,561
140	WORKERS' COMPENSATION	\$0	\$0	\$822	\$822
150	HEALTH INSURANCE	\$0	\$0	\$14,400	\$14,400
160	RETIREMENT PLAN CHARGES	\$0	\$0	\$4,242	\$4,556
161	MEDICARE	\$0	\$0	\$269	\$269



# CITY COUNCIL

## EXPENDITURE DETAIL

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
<b>Personnel Services</b>	<b>Total</b>	\$0	\$0	\$98,294	\$98,608
<b>Maintenance &amp; Operations</b>					
212	GOVERNMENTAL PURPOSES	\$0	\$0	\$28,000	\$28,000
226	TRAINING, TRAVEL & SUBSISTENCE	\$0	\$0	\$8,000	\$8,000
399	MATERIALS & SUPPLIES	\$0	\$0	\$4,000	\$4,000
<b>Maintenance &amp; Operations</b>	<b>Total</b>	\$0	\$0	\$40,000	\$40,000
<b>COUNCILMEMBER 1 Total</b>		<b>\$0</b>	<b>\$0</b>	<b>\$138,294</b>	<b>\$138,608</b>
<b>Activity</b>	<b>COUNCILMEMBER 2</b>				
<b>Activity No.</b>	001 401 092				
<b>Personnel Services</b>					
100	PART-TIME SALARIES	\$0	\$0	\$60,000	\$60,000
101	FULL-TIME SALARIES	\$0	\$0	\$18,561	\$18,561
140	WORKERS' COMPENSATION	\$0	\$0	\$822	\$822
150	HEALTH INSURANCE	\$0	\$0	\$14,400	\$14,400
160	RETIREMENT PLAN CHARGES	\$0	\$0	\$4,242	\$4,556
161	MEDICARE	\$0	\$0	\$269	\$269
<b>Personnel Services</b>	<b>Total</b>	\$0	\$0	\$98,294	\$98,608
<b>Maintenance &amp; Operations</b>					
212	GOVERNMENTAL PURPOSES	\$0	\$0	\$28,000	\$28,000
226	TRAINING, TRAVEL & SUBSISTENCE	\$0	\$0	\$8,000	\$8,000
399	MATERIALS & SUPPLIES	\$0	\$0	\$4,000	\$4,000
<b>Maintenance &amp; Operations</b>	<b>Total</b>	\$0	\$0	\$40,000	\$40,000
<b>COUNCILMEMBER 2 Total</b>		<b>\$0</b>	<b>\$0</b>	<b>\$138,294</b>	<b>\$138,608</b>
<b>Activity</b>	<b>COUNCILMEMBER 3</b>				
<b>Activity No.</b>	001 401 093				
<b>Personnel Services</b>					
100	PART-TIME SALARIES	\$0	\$0	\$60,000	\$60,000
101	FULL-TIME SALARIES	\$0	\$0	\$18,561	\$18,561
140	WORKERS' COMPENSATION	\$0	\$0	\$822	\$822
150	HEALTH INSURANCE	\$0	\$0	\$14,400	\$14,400



# CITY COUNCIL

## EXPENDITURE DETAIL

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
160	RETIREMENT PLAN CHARGES	\$0	\$0	\$4,242	\$4,556
161	MEDICARE	\$0	\$0	\$269	\$269
<b>Personnel Services Total</b>		\$0	\$0	\$98,294	\$98,608
<b>Maintenance &amp; Operations</b>					
212	GOVERNMENTAL PURPOSES	\$0	\$0	\$28,000	\$28,000
226	TRAINING, TRAVEL & SUBSISTENCE	\$0	\$0	\$8,000	\$8,000
399	MATERIALS & SUPPLIES	\$0	\$0	\$4,000	\$4,000
<b>Maintenance &amp; Operations Total</b>		\$0	\$0	\$40,000	\$40,000
<b>COUNCILMEMBER 3 Total</b>		<b>\$0</b>	<b>\$0</b>	<b>\$138,294</b>	<b>\$138,608</b>
Activity	COUNCILMEMBER 4				
Activity No.	001 401 094				
<b>Personnel Services</b>					
100	PART-TIME SALARIES	\$0	\$0	\$60,000	\$60,000
101	FULL-TIME SALARIES	\$0	\$0	\$18,561	\$18,561
140	WORKERS' COMPENSATION	\$0	\$0	\$822	\$822
150	HEALTH INSURANCE	\$0	\$0	\$14,400	\$14,400
160	RETIREMENT PLAN CHARGES	\$0	\$0	\$4,242	\$4,556
161	MEDICARE	\$0	\$0	\$269	\$269
<b>Personnel Services Total</b>		\$0	\$0	\$98,294	\$98,608
<b>Maintenance &amp; Operations</b>					
212	GOVERNMENTAL PURPOSES	\$0	\$0	\$28,000	\$28,000
226	TRAINING, TRAVEL & SUBSISTENCE	\$0	\$0	\$8,000	\$8,000
399	MATERIALS & SUPPLIES	\$0	\$0	\$4,000	\$4,000
<b>Maintenance &amp; Operations Total</b>		\$0	\$0	\$40,000	\$40,000
<b>COUNCILMEMBER 4 Total</b>		<b>\$0</b>	<b>\$0</b>	<b>\$138,294</b>	<b>\$138,608</b>
<b>GENERAL FUND Total</b>		<b>\$435,487</b>	<b>\$470,699</b>	<b>\$917,785</b>	<b>\$978,449</b>
<b>CITY COUNCIL Total</b>		<b>\$435,487</b>	<b>\$470,699</b>	<b>\$917,785</b>	<b>\$978,449</b>

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Proposed Budget  
Fiscal Year 2025

# City Clerk



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## 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 the City government and those it serves, providing access to public records and publishing legal notices 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 initiatives, referendums, and City Measures for placement on the ballot. In addition, the City Clerk 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 Interests 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, authorizing agent of the City to receive service of all legal processes. Processes all incoming mail for the city, and manages the ten boards, commissions, and committees' applications and the appointment process for forty-five positions.

## GOALS & OBJECTIVES

1. Continue evaluating current processes for efficiencies and streamlining when applicable.
2. Update the City-Wide Records Management Program including the Records Retention Schedule.
3. Increase the quantity of documents made available on the City website for public access and transparency.
4. Maintain the public portal for Public Records Requests
5. Manage the City Election in November 2024 which includes completing the Districting process to initiate the final two by-district elections (Districts 2 and 4), executing the election processes up to certification for any initiatives, referendums, measures, and open seats for two (2) District City Councilmembers in November 2024.
6. Continue the implementation of a City Records Management Program.

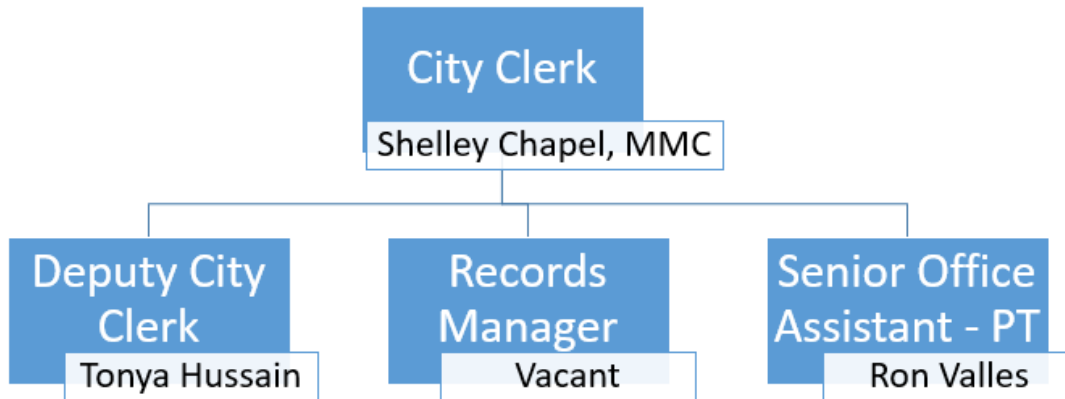


**PRODUCTIVITY/WORKLOAD STATISTICS**

	<b>FY 22 Actual</b>	<b>FY 23 Actual</b>	<b>FY 24 Estimated</b>	<b>FY 25 Projected</b>
City Council Meetings				
Number of City Council / Agency Meetings	51	49	50	50
Requests for records/documents (PRAs)	537	847	600	700
City Council/CDC Resolutions	211	181	200	200
Ordinance processed	12	16	15	15
Meeting minutes sets - prepared	51	49	50	50
Contracts processed, filed, & distributed	136	60	100	100
Incoming mail counted/processed	8,876	8,813	8,000	8,000
Economic Interest Form 700s received	153	150	150	150
Candidate processing	6	0	6	0
Initiatives/Referendums/Measures	1/0/2	0	1	0
Oaths administered	142	96	100	100
Claims / Subpoenas/Summons Processed	59/33/8	63/27/7	60/30/8	60/25/5
Appointments for Boards, Commissions, Committees	18	31	20	20
Processed Written Comments for City Council Meetings	239	71	200	100

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## DEPARTMENT ORGANIZATIONAL CHART



### SIGNIFICANT CHANGES

- Reorganized Department staffing to create a succession plan.
- Promoted Executive Secretary to Deputy City Clerk position.
- Reclassified the Executive Secretary position to the Records Manager position to focus on scanning records and providing more to the public through the public portal on the website.
- Added a Senior Office Assistant – PT to assist with launching the Passport Acceptance Facility

The City Clerk's Office continues to find ways to operate most effectively and efficiently. The Office is customer service oriented and is always willing to provide additional assistance to better serve the public and City staff. The City Clerk's Office was recently authorized by the U.S. Department of State to operate as a Passport Acceptance Facility. We will be opening in the Summer of 2024.



**AUTHORIZED POSITIONS BY DEPARTMENT**

	<b>FY 2023 Adopted</b>	<b>FY 2024 Adopted</b>	<b>FY 2025 Proposed</b>
<b>CITY CLERK</b>			
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
<b>CITY CLERK Total</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>

**Note: Hourly/Non-benefited positions are not included in the FTE count. Budgets for hourly positions can be found in the individual department pages of Section III of the document.**



**REVENUE DETAIL**

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
<b>GENERAL FUND</b>					
001-02000-3585	MISC. USER CHARGES	\$287	\$4	\$200	\$200
001-02000-3634	MISC. REVENUE	\$200	\$41,941	\$20,600	\$20,600
<b>GENERAL FUND Total</b>		<b>\$487</b>	<b>\$41,945</b>	<b>\$20,800</b>	<b>\$20,800</b>
<b>CITY CLERK Total</b>		<b>\$487</b>	<b>\$41,945</b>	<b>\$20,800</b>	<b>\$20,800</b>



**EXPENDITURE DETAIL**

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
<b>GENERAL FUND</b>					
<b>Activity</b>	<b>OPERATIONS</b>				
<b>Activity No.</b>	<b>001 402 000</b>				
<b>Personnel Services</b>					
100	PART-TIME SALARIES	\$0	\$0	\$20,600	\$20,600
101	FULL-TIME SALARIES	\$127,630	\$170,102	\$270,557	\$289,273
102	OVERTIME	\$651	\$7,259	\$500	\$500
110	ALLOWANCES & STIPENDS	\$0	\$1,094	\$0	\$4,000
120	DIFFERENTIAL PAY	\$0	\$1,129	\$0	\$400
140	WORKERS' COMPENSATION	\$1,235	\$1,849	\$2,651	\$2,835
150	HEALTH INSURANCE	\$20,421	\$27,549	\$39,640	\$39,325
151	LTD INSURANCE	\$597	\$677	\$1,462	\$1,463
160	RETIREMENT PLAN CHARGES	\$45,625	\$49,006	\$61,833	\$71,014
161	MEDICARE	\$1,712	\$2,621	\$3,923	\$4,194
199	PERSONNEL COMPENSATION	\$1,524	\$223	\$0	\$0
<b>Personnel Services</b>	<b>Total</b>	<b>\$199,394</b>	<b>\$261,509</b>	<b>\$401,166</b>	<b>\$433,604</b>
<b>Maintenance &amp; Operations</b>					
212	GOVERNMENTAL PURPOSES	\$380	\$0	\$6,900	\$6,900
213	PROFESSIONAL SERVICES	\$67,281	\$23,261	\$49,000	\$49,000
222	MEMBERSHIPS & SUBSCRIPTIONS	\$124	\$586	\$1,050	\$1,050
226	TRAINING, TRAVEL & SUBSISTENCE	\$2,128	\$8,410	\$13,365	\$12,000
230	PRINTING & BINDING	\$0	\$0	\$200	\$200
250	POSTAGE	\$0	\$2,966	\$3,000	\$3,000
260	ADVERTISING	\$12,608	\$7,241	\$10,000	\$10,000
399	MATERIALS & SUPPLIES	\$1,142	\$874	\$2,700	\$2,700
<b>Maintenance &amp; Operations</b>	<b>Total</b>	<b>\$83,662</b>	<b>\$43,338</b>	<b>\$86,215</b>	<b>\$84,850</b>
<b>Internal Service Charges and Reserves</b>					
740	BUILDING SERVICES CHARGES	\$16,534	\$18,210	\$19,359	\$22,122
755	INFO. SYSTEMS MAINT. CHARGE	\$24,661	\$27,574	\$31,951	\$32,808
790	INSURANCE CHARGES	\$2,980	\$2,980	\$3,383	\$5,050
<b>Internal Service Charges and Reserves</b>	<b>Total</b>	<b>\$44,175</b>	<b>\$48,764</b>	<b>\$54,693</b>	<b>\$59,980</b>
<b>OPERATIONS Total</b>		<b>\$327,231</b>	<b>\$353,611</b>	<b>\$542,074</b>	<b>\$578,434</b>



**EXPENDITURE DETAIL**

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
<b>Activity</b>	<b>ELECTED</b>				
<b>Activity No.</b>	<b>001 402 013</b>				
<b>Personnel Services</b>					
101	FULL-TIME SALARIES	\$10,748	\$3,817	\$0	\$0
140	WORKERS' COMPENSATION	\$873	\$320	\$0	\$0
150	HEALTH INSURANCE	\$9,058	\$3,416	\$0	\$0
160	RETIREMENT PLAN CHARGES	\$3,701	\$2,626	\$0	\$0
161	MEDICARE	\$286	\$105	\$0	\$0
<b>Personnel Services</b>	<b>Total</b>	<b>\$24,665</b>	<b>\$10,284</b>	<b>\$0</b>	<b>\$0</b>
<b>Maintenance &amp; Operations</b>					
226	TRAINING, TRAVEL & SUBSISTENCE	\$850	\$1,450	\$0	\$0
399	MATERIALS & SUPPLIES	\$0	\$154	\$0	\$0
<b>Maintenance &amp; Operations</b>	<b>Total</b>	<b>\$850</b>	<b>\$1,604</b>	<b>\$0</b>	<b>\$0</b>
<b>ELECTED Total</b>		<b>\$25,515</b>	<b>\$11,888</b>	<b>\$0</b>	<b>\$0</b>
<b>Activity</b>	<b>RECORDS MANAGEMENT</b>				
<b>Activity No.</b>	<b>001 402 020</b>				
<b>Maintenance &amp; Operations</b>					
212	GOVERNMENTAL PURPOSES	\$3,975	\$2,495	\$0	\$0
213	PROFESSIONAL SERVICES	\$1,385	\$391	\$0	\$0
268	RENTALS & LEASES	\$551	\$0	\$0	\$0
399	MATERIALS & SUPPLIES	\$189	\$0	\$0	\$0
<b>Maintenance &amp; Operations</b>	<b>Total</b>	<b>\$6,101</b>	<b>\$2,886</b>	<b>\$0</b>	<b>\$0</b>
<b>RECORDS MANAGEMENT Total</b>		<b>\$6,101</b>	<b>\$2,886</b>	<b>\$0</b>	<b>\$0</b>
<b>Activity</b>	<b>ELECTIONS</b>				
<b>Activity No.</b>	<b>001 402 021</b>				
<b>Refunds, Contributions &amp; Special Paymnts</b>					
620	RETURN OF FEES	\$0	\$3,685	\$0	\$0
<b>Refunds, Contributions &amp; Special Paymnts Total</b>		<b>\$0</b>	<b>\$3,685</b>	<b>\$0</b>	<b>\$0</b>
<b>Maintenance &amp; Operations</b>					



EXPENDITURE DETAIL

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
212	GOVERNMENTAL PURPOSES	\$0	\$119,465	\$0	\$215,300
	<b>Maintenance &amp; Operations Total</b>	\$0	\$119,465	\$0	\$215,300
	<b>ELECTIONS Total</b>	\$0	\$123,150	\$0	\$215,300
	<b>GENERAL FUND Total</b>	\$358,847	\$491,535	\$542,074	\$793,734
	<b>CITY CLERK Total</b>	\$358,847	\$491,535	\$542,074	\$793,734



Proposed Budget  
Fiscal Year 2025

# City Treasurer





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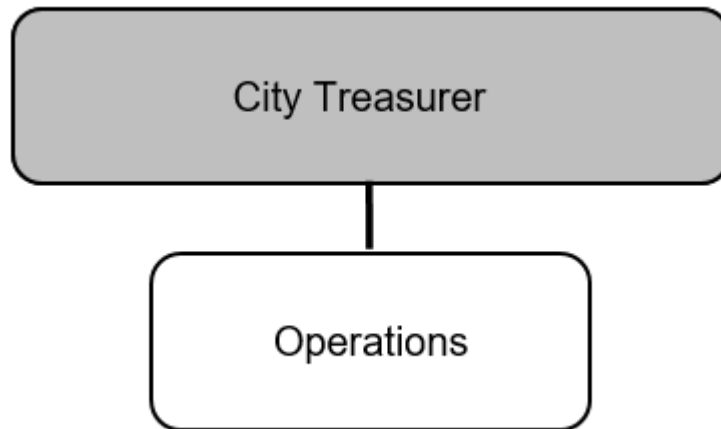
## DEPARTMENT DESCRIPTION

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.



**AUTHORIZED POSITIONS BY DEPARTMENT**

	<b>FY 2023 Adopted</b>	<b>FY 2024 Adopted</b>	<b>FY 2025 Proposed</b>
<b>CITY TREASURER</b>			
City Treasurer	1.00	1.00	1.00
<b>CITY TREASURER Total</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>

**Note: Hourly/Non-benefited positions are not included in the FTE count. Budgets for hourly positions can be found in the individual department pages of Section III of the document.**



# CITY TREASURER

## EXPENDITURE DETAIL

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
<b>GENERAL FUND</b>					
Activity	OPERATIONS				
Activity No.	001 410 000				
<b>Personnel Services</b>					
101	FULL-TIME SALARIES	\$11,989	\$11,065	\$11,031	\$11,031
140	WORKERS' COMPENSATION	\$195	\$204	\$108	\$108
150	HEALTH INSURANCE	\$9,880	\$10,788	\$14,400	\$14,400
160	RETIREMENT PLAN CHARGES	\$3,741	\$3,438	\$2,521	\$2,708
161	MEDICARE	\$289	\$302	\$160	\$160
<b>Personnel Services</b>	<b>Total</b>	<b>\$26,094</b>	<b>\$25,797</b>	<b>\$28,220</b>	<b>\$28,407</b>
<b>Maintenance &amp; Operations</b>					
222	MEMBERSHIPS & SUBSCRIPTIONS	\$140	\$190	\$250	\$0
226	TRAINING, TRAVEL & SUBSISTENCE	\$0	\$0	\$2,000	\$0
258	TRAVEL & SUBSISTENCE	\$345	\$0	\$700	\$0
301	OFFICE SUPPLIES	\$0	\$0	\$10	\$0
<b>Maintenance &amp; Operations</b>	<b>Total</b>	<b>\$485</b>	<b>\$190</b>	<b>\$2,960</b>	<b>\$0</b>
<b>Internal Service Charges and Reserves</b>					
740	BUILDING SERVICES CHARGES	\$8,266	\$9,104	\$9,678	\$11,059
755	INFO. SYSTEMS MAINT. CHARGE	\$7,859	\$8,787	\$10,182	\$10,455
790	INSURANCE CHARGES	\$642	\$642	\$729	\$1,088
<b>Internal Service Charges and Reserves</b>	<b>Total</b>	<b>\$16,767</b>	<b>\$18,533</b>	<b>\$20,589</b>	<b>\$22,602</b>
<b>OPERATIONS Total</b>		<b>\$43,346</b>	<b>\$44,520</b>	<b>\$51,769</b>	<b>\$51,009</b>
<b>GENERAL FUND Total</b>		<b>\$43,346</b>	<b>\$44,520</b>	<b>\$51,769</b>	<b>\$51,009</b>
<b>CITY TREASURER Total</b>		<b>\$43,346</b>	<b>\$44,520</b>	<b>\$51,769</b>	<b>\$51,009</b>

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Proposed Budget  
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# City Attorney





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## **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.



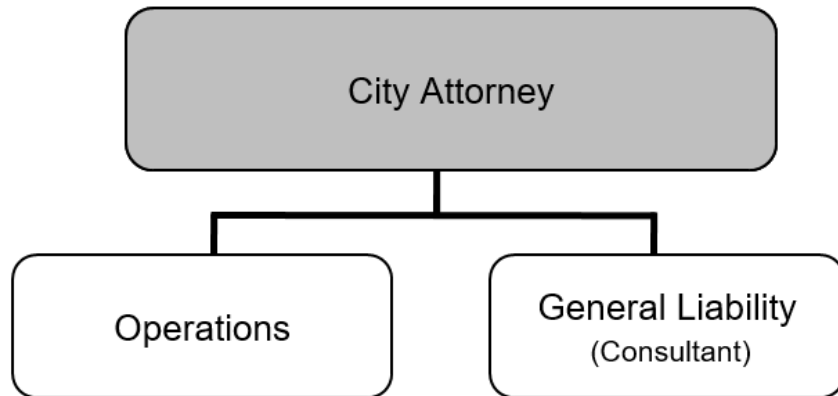
7. Provide legal support for specific upcoming planning-related matters.
8. Continue to update existing policy and provide training on recent developments under the Public Records Act in response to the California Supreme Court's San Jose decision.
9. Continue to work with the Finance, Police and Planning 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**

	<b>FY 22 Actual</b>	<b>FY 23 Actual</b>	<b>FY 24 Estimated</b>	<b>FY 25 Projected</b>
Resolutions	215	215	212	219
Ordinances	19	20	20	30
Requests for Legal Services	255	260	260	270
Trainings	3	3	5	5
Liability Claims Processed	44	45	52	48



**DEPARTMENT ORGANIZATIONAL CHART**



**SIGNIFICANT CHANGES**

No significant changes anticipated.



**AUTHORIZED POSITIONS BY DEPARTMENT**

	<b>FY 2023 Adopted</b>	<b>FY 2024 Adopted</b>	<b>FY 2025 Proposed</b>
<b>CITY ATTORNEY</b>			
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
<b>CITY ATTORNEY Total</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>

**Note: Hourly/Non-benefited positions are not included in the FTE count. Budgets for hourly positions can be found in the individual department pages of Section III of the document.**



**REVENUE DETAIL**

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
<b>LIABILITY INS. FUND</b>					
627-14000-3643	INSURANCE SETTLEMENTS	\$540,165	\$31,592	\$0	\$0
627-14000-3700	INTERNAL SERVICE CHARGES	\$2,155,784	\$2,374,362	\$2,036,981	\$3,312,570
627-14000-3632	COMP INSURANCE REIMBURSEMENT	\$9,665	\$2,480	\$0	\$0
<b>LIABILITY INS. FUND Total</b>		<b>\$2,705,614</b>	<b>\$2,408,434</b>	<b>\$2,036,981</b>	<b>\$3,312,570</b>
<b>CITY ATTORNEY Total</b>		<b>\$2,705,614</b>	<b>\$2,408,434</b>	<b>\$2,036,981</b>	<b>\$3,312,570</b>



# CITY ATTORNEY

## EXPENDITURE DETAIL

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
<b>GENERAL FUND</b>					
<b>Activity</b>	<b>OPERATIONS</b>				
<b>Activity No.</b>	001 405 000				
<b>Personnel Services</b>					
100	PART-TIME SALARIES	\$6,751	\$28,926	\$35,607	\$36,675
101	FULL-TIME SALARIES	\$475,639	\$313,294	\$540,303	\$590,955
102	OVERTIME	\$0	\$0	\$500	\$500
110	ALLOWANCES & STIPENDS	\$11,835	\$4,949	\$9,000	\$13,000
140	WORKERS' COMPENSATION	\$7,250	\$6,374	\$5,295	\$5,791
150	HEALTH INSURANCE	\$54,109	\$41,152	\$58,953	\$58,233
151	LTD INSURANCE	\$1,797	\$1,132	\$1,462	\$1,463
160	RETIREMENT PLAN CHARGES	\$166,435	\$139,012	\$123,480	\$145,074
161	MEDICARE	\$6,662	\$5,431	\$7,835	\$8,569
199	PERSONNEL COMPENSATION	\$5,849	\$37,301	\$0	\$0
<b>Personnel Services</b>	<b>Total</b>	<b>\$736,328</b>	<b>\$577,571</b>	<b>\$782,435</b>	<b>\$860,260</b>
<b>Maintenance &amp; Operations</b>					
209	LEGAL SERVICES	\$0	\$91,790	\$125,000	\$125,000
212	GOVERNMENTAL PURPOSES	\$753	\$1,105	\$2,000	\$2,000
213	PROFESSIONAL SERVICES	\$184,440	\$145,005	\$25,000	\$25,000
222	MEMBERSHIPS & SUBSCRIPTIONS	\$6,032	\$16,883	\$15,000	\$15,000
226	TRAINING, TRAVEL & SUBSISTENCE	\$3,137	\$1,181	\$15,000	\$15,000
250	POSTAGE	\$0	\$0	\$50	\$50
299	CONTRACT SERVICES	\$4,834	\$0	\$10,000	\$10,000
301	OFFICE SUPPLIES	\$0	\$1,805	\$2,000	\$2,000
304	BOOKS	\$2,259	\$512	\$5,000	\$5,000
399	MATERIALS & SUPPLIES	\$895	\$197	\$0	\$0
<b>Maintenance &amp; Operations</b>	<b>Total</b>	<b>\$202,350</b>	<b>\$258,478</b>	<b>\$199,050</b>	<b>\$199,050</b>
<b>Internal Service Charges and Reserves</b>					
740	BUILDING SERVICES CHARGES	\$41,334	\$45,524	\$48,395	\$55,302
755	INFO. SYSTEMS MAINT. CHARGE	\$32,520	\$36,360	\$42,132	\$43,263
790	INSURANCE CHARGES	\$9,380	\$9,380	\$10,649	\$15,897
<b>Internal Service Charges and Reserves</b>	<b>Total</b>	<b>\$83,234</b>	<b>\$91,264</b>	<b>\$101,176</b>	<b>\$114,462</b>



# CITY ATTORNEY

## EXPENDITURE DETAIL

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
<b>OPERATIONS Total</b>		<b>\$1,021,911</b>	<b>\$927,313</b>	<b>\$1,082,661</b>	<b>\$1,173,772</b>
<b>GENERAL FUND Total</b>		<b>\$1,021,911</b>	<b>\$927,313</b>	<b>\$1,082,661</b>	<b>\$1,173,772</b>
<b>LIABILITY INS. FUND</b>					
<b>Activity</b>	<b>RISK MANAGEMENT</b>				
<b>Activity No.</b>	<b>627 405 081</b>				
<b>Maintenance &amp; Operations</b>					
213	PROFESSIONAL SERVICES	\$71,780	\$77,400	\$160,000	\$160,000
299	CONTRACT SERVICES	\$4,606	\$0	\$10,000	\$10,000
399	MATERIALS & SUPPLIES	\$599	\$511	\$850	\$850
<b>Maintenance &amp; Operations Total</b>		<b>\$76,984</b>	<b>\$77,911</b>	<b>\$170,850</b>	<b>\$170,850</b>
<b>Fixed Charges &amp; Debt Services</b>					
410	PROPERTY INSURANCE	\$190,785	\$225,928	\$243,000	\$317,000
420	GENERAL LIABILITY INSURANCE	\$703,992	\$730,657	\$1,020,400	\$1,289,600
421	POLLUTION PROGRAM INSURANCE	\$0	\$20,656	\$37,200	\$27,400
430	FIDELITY INSURANCE	\$2,250	\$0	\$8,300	\$9,500
432	LIABILITY CLAIM COST	\$393,511	\$675,024	\$1,116,000	\$1,116,000
<b>Fixed Charges &amp; Debt Services Total</b>		<b>\$1,290,538</b>	<b>\$1,652,265</b>	<b>\$2,424,900</b>	<b>\$2,759,500</b>
<b>RISK MANAGEMENT Total</b>		<b>\$1,367,523</b>	<b>\$1,730,176</b>	<b>\$2,595,750</b>	<b>\$2,930,350</b>
<b>LIABILITY INS. FUND Total</b>		<b>\$1,367,523</b>	<b>\$1,730,176</b>	<b>\$2,595,750</b>	<b>\$2,930,350</b>
<b>CITY ATTORNEY Total</b>		<b>\$2,389,434</b>	<b>\$2,657,489</b>	<b>\$3,678,411</b>	<b>\$4,104,122</b>

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Proposed Budget  
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# City Manager





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## **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.





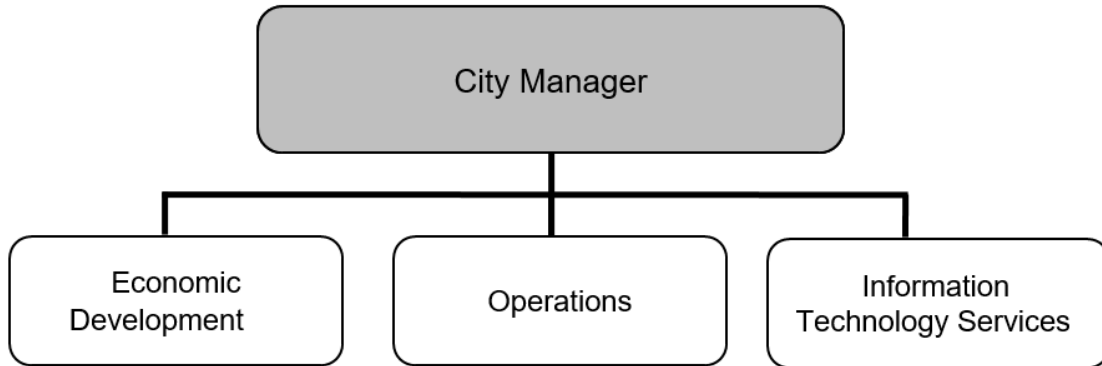
**GOALS & OBJECTIVES**

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**

	<b>FY 22 Actual</b>	<b>FY 23 Actual</b>	<b>FY 24 Estimated</b>	<b>FY 25 Projected</b>
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.



**AUTHORIZED POSITIONS BY DEPARTMENT**

	<b>FY 2023 Adopted</b>	<b>FY 2024 Adopted</b>	<b>FY 2025 Proposed</b>
<b>CITY MANAGER</b>			
Assistant City Manager	1.00	1.00	
City Manager	1.00	1.00	1.00
Community Development Spec III	1.00	1.00	
Deputy City Manager			1.00
Executive Assistant II			1.00
Executive Assistant IV	1.00	1.00	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	1.00
Senior Office Assistant	1.00	1.00	1.00
Sr Info Technology Analyst	1.00	1.00	1.00
<b>CITY MANAGER Total</b>	<b>10.00</b>	<b>10.00</b>	<b>11.00</b>

**Note: Hourly/Non-benefited positions are not included in the FTE count. Budgets for hourly positions can be found in the individual department pages of Section III of the document.**



**REVENUE DETAIL**

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
<b>INFORMATION SYSTEMS MAINTENANC</b>					
629-00000-3636	REFUNDS & REIMBURSEMENTS	\$0	\$21,375	\$0	\$0
629-00000-3700	INTERNAL SERVICE CHARGES	\$2,425,979	\$2,712,516	\$3,143,086	\$3,227,436
<b>INFORMATION SYSTEMS MAINTENANC Total</b>		<b>\$2,425,979</b>	<b>\$2,733,891</b>	<b>\$3,143,086</b>	<b>\$3,227,436</b>
<b>INFORMATION TECHNOLOGY Total</b>		<b>\$2,425,979</b>	<b>\$2,733,891</b>	<b>\$3,143,086</b>	<b>\$3,227,436</b>



# CITY MANAGER

## EXPENDITURE DETAIL

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
<b>GENERAL FUND</b>					
<b>Activity</b>	<b>OPERATIONS</b>				
<b>Activity No.</b>	<b>001 403 000</b>				
<b>Personnel Services</b>					
100	PART-TIME SALARIES	\$0	\$94,190	\$0	\$0
101	FULL-TIME SALARIES	\$566,143	\$662,977	\$668,022	\$867,404
102	OVERTIME	\$0	\$1,771	\$500	\$500
110	ALLOWANCES & STIPENDS	\$12,585	\$9,746	\$9,000	\$9,000
120	DIFFERENTIAL PAY	\$2,904	\$6,165	\$2,600	\$6,500
140	WORKERS' COMPENSATION	\$5,611	\$14,542	\$6,547	\$8,501
150	HEALTH INSURANCE	\$55,449	\$54,316	\$69,793	\$98,191
151	LTD INSURANCE	\$1,433	\$1,506	\$731	\$1,463
160	RETIREMENT PLAN CHARGES	\$185,374	\$171,159	\$152,669	\$212,939
161	MEDICARE	\$8,637	\$13,991	\$9,687	\$12,577
199	PERSONNEL COMPENSATION	\$31,091	\$190,159	\$0	\$0
<b>Personnel Services</b>	<b>Total</b>	<b>\$869,227</b>	<b>\$1,220,522</b>	<b>\$919,549</b>	<b>\$1,217,075</b>
<b>Maintenance &amp; Operations</b>					
209	LEGAL SERVICES	\$0	\$0	\$80,000	\$80,000
212	GOVERNMENTAL PURPOSES	\$1,726	\$1,173	\$1,100	\$1,100
213	PROFESSIONAL SERVICES	\$8,852	\$47,896	\$170,000	\$170,000
222	MEMBERSHIPS & SUBSCRIPTIONS	\$4,350	\$2,462	\$5,650	\$6,000
226	TRAINING, TRAVEL & SUBSISTENCE	\$5,992	\$2,330	\$7,250	\$7,250
230	PRINTING & BINDING	\$50	\$0	\$290	\$290
299	CONTRACT SERVICES	\$1,596	\$11	\$0	\$0
307	DUPLICATING SUPPLIES	\$535	\$619	\$1,100	\$1,100
399	MATERIALS & SUPPLIES	\$1,812	\$4,244	\$3,000	\$3,200
<b>Maintenance &amp; Operations</b>	<b>Total</b>	<b>\$24,912</b>	<b>\$58,735</b>	<b>\$268,390</b>	<b>\$268,940</b>
<b>Internal Service Charges and Reserves</b>					
740	BUILDING SERVICES CHARGES	\$57,866	\$63,732	\$67,752	\$77,421
755	INFO. SYSTEMS MAINT. CHARGE	\$41,464	\$46,361	\$53,720	\$55,162
790	INSURANCE CHARGES	\$8,339	\$8,339	\$9,467	\$14,132
<b>Internal Service Charges and Reserves</b>	<b>Total</b>	<b>\$107,669</b>	<b>\$118,432</b>	<b>\$130,939</b>	<b>\$146,715</b>



**EXPENDITURE DETAIL**

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
<b>OPERATIONS Total</b>		<b>\$1,001,808</b>	<b>\$1,397,689</b>	<b>\$1,318,878</b>	<b>\$1,632,730</b>
<b>Activity</b>	<b>NEIGHBORHOOD COUNCIL</b>				
<b>Activity No.</b>	<b>001 403 414</b>				
<b>Maintenance &amp; Operations</b>					
264	PROMOTIONAL ACTIVITIES	\$2,236	\$5,527	\$8,500	\$8,500
399	MATERIALS & SUPPLIES	\$0	\$0	\$2,000	\$2,000
<b>Maintenance &amp; Operations Total</b>		<b>\$2,236</b>	<b>\$5,527</b>	<b>\$10,500</b>	<b>\$10,500</b>
<b>NEIGHBORHOOD COUNCIL Total</b>		<b>\$2,236</b>	<b>\$5,527</b>	<b>\$10,500</b>	<b>\$10,500</b>
<b>Activity</b>	<b>COMMUNITY &amp; POLICE RELATIONS COMMITTEE</b>				
<b>Activity No.</b>	<b>001 403 415</b>				
<b>Maintenance &amp; Operations</b>					
222	MEMBERSHIPS & SUBSCRIPTIONS	\$400	\$0	\$600	\$600
226	TRAINING, TRAVEL & SUBSISTENCE	\$1,507	\$0	\$3,500	\$3,500
399	MATERIALS & SUPPLIES	\$0	\$0	\$100	\$100
<b>Maintenance &amp; Operations Total</b>		<b>\$1,907</b>	<b>\$0</b>	<b>\$4,200</b>	<b>\$4,200</b>
<b>COMMUNITY &amp; POLICE RELATIONS COMMI</b>		<b>\$1,907</b>	<b>\$0</b>	<b>\$4,200</b>	<b>\$4,200</b>
<b>Activity</b>	<b>ECONOMIC DEVELOPMENT</b>				
<b>Activity No.</b>	<b>001 403 476</b>				
<b>Refunds, Contributions &amp; Special Paymnts</b>					
650	AGENCY CONTRIBUTIONS	\$12,000	\$0	\$50,000	\$50,000
<b>Refunds, Contributions &amp; Special Paymnts Total</b>		<b>\$12,000</b>	<b>\$0</b>	<b>\$50,000</b>	<b>\$50,000</b>
<b>Personnel Services</b>					
100	PART-TIME SALARIES	\$26,404	\$0	\$0	\$0
101	FULL-TIME SALARIES	\$11,997	\$0	\$97,850	\$0
120	DIFFERENTIAL PAY	\$0	\$0	\$0	\$3,800
140	WORKERS' COMPENSATION	\$371	\$0	\$959	\$0
150	HEALTH INSURANCE	\$2,212	\$0	\$14,400	\$0
151	LTD INSURANCE	\$0	\$0	\$0	\$0
160	RETIREMENT PLAN CHARGES	\$21,305	\$18,946	\$22,363	\$0



**EXPENDITURE DETAIL**

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
161	MEDICARE	\$538	\$0	\$1,419	\$0
199	PERSONNEL COMPENSATION	\$426	\$0	\$0	\$0
<b>Personnel Services Total</b>		\$63,254	\$18,946	\$136,991	\$3,800
<b>Maintenance &amp; Operations</b>					
226	TRAINING, TRAVEL & SUBSISTENCE	\$695	\$750	\$1,000	\$1,000
299	CONTRACT SERVICES	\$8,500	\$750	\$8,500	\$8,500
399	MATERIALS & SUPPLIES	\$0	\$241	\$1,000	\$1,000
<b>Maintenance &amp; Operations Total</b>		\$9,195	\$1,741	\$10,500	\$10,500
<b>ECONOMIC DEVELOPMENT Total</b>		\$84,449	\$20,687	\$197,491	\$64,300
<b>GENERAL FUND Total</b>		\$1,090,399	\$1,423,903	\$1,531,069	\$1,711,730

**INFORMATION SYSTEMS MAINTENANC**

Activity MIS  
 Activity No. 629 403 082

<b>Personnel Services</b>					
101	FULL-TIME SALARIES	\$327,994	\$391,798	\$407,917	\$419,117
102	OVERTIME	\$19,598	\$30,556	\$25,000	\$25,000
140	WORKERS' COMPENSATION	\$3,423	\$4,014	\$3,997	\$4,107
150	HEALTH INSURANCE	\$49,083	\$59,567	\$61,659	\$59,499
151	LTD INSURANCE	\$618	\$677	\$731	\$731
160	RETIREMENT PLAN CHARGES	\$113,777	\$111,769	\$93,226	\$102,889
161	MEDICARE	\$5,033	\$5,793	\$5,915	\$6,077
199	PERSONNEL COMPENSATION	\$18,895	\$15,088	\$12,500	\$12,500
<b>Personnel Services Total</b>		\$538,421	\$619,262	\$610,945	\$629,920
<b>Maintenance &amp; Operations</b>					
226	TRAINING, TRAVEL & SUBSISTENCE	\$9,076	\$7,476	\$16,175	\$16,520
248	TEL & TEL & TELEGRAPH	\$347,392	\$400,092	\$376,000	\$408,740
268	RENTALS & LEASES	\$66,195	\$72,668	\$69,000	\$69,000
281	R & M - OFFICE EQUIPMENT	\$731,993	\$890,314	\$1,039,242	\$1,038,268
299	CONTRACT SERVICES	\$244,658	\$406,327	\$446,107	\$446,445
306	COMPUTER SUPPLIES	\$11,820	\$17,201	\$25,000	\$25,000



# CITY MANAGER

## EXPENDITURE DETAIL

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
<b>Maintenance &amp; Operations</b>	<b>Total</b>	\$1,411,135	\$1,794,078	\$1,971,524	\$2,003,973
<b>Internal Service Charges and Reserves</b>					
790	INSURANCE CHARGES	\$4,287	\$4,287	\$4,867	\$7,265
<b>Internal Service Charges and Reserves</b>	<b>Total</b>	\$4,287	\$4,287	\$4,867	\$7,265
<b>Capital Outlay</b>					
502	COMPUTER EQUIPMENT	\$159,820	\$402,865	\$455,750	\$585,330
<b>Capital Outlay</b>	<b>Total</b>	\$159,820	\$402,865	\$455,750	\$585,330
<b>MIS Total</b>		<b>\$2,113,663</b>	<b>\$2,820,492</b>	<b>\$3,043,086</b>	<b>\$3,226,488</b>
<b>Activity</b>	<b>GAAP ADJUSTMENT</b>				
<b>Activity No.</b>	629 403 999				
<b>Internal Service Charges and Reserves</b>					
720	DEPRECIATION EXPENSE	\$166,198	\$63,899	\$0	\$0
<b>Internal Service Charges and Reserves</b>	<b>Total</b>	\$166,198	\$63,899	\$0	\$0
<b>GAAP ADJUSTMENT Total</b>		<b>\$166,198</b>	<b>\$63,899</b>	<b>\$0</b>	<b>\$0</b>
<b>INFORMATION SYSTEMS MAINTENANC</b>	<b>Total</b>	<b>\$2,279,861</b>	<b>\$2,884,391</b>	<b>\$3,043,086</b>	<b>\$3,226,488</b>
<b>CITY MANAGER Total</b>		<b>\$3,370,260</b>	<b>\$4,308,294</b>	<b>\$4,574,155</b>	<b>\$4,938,218</b>



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Proposed Budget  
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# Community Development





# COMMUNITY DEVELOPMENT

## DEPARTMENT DESCRIPTION

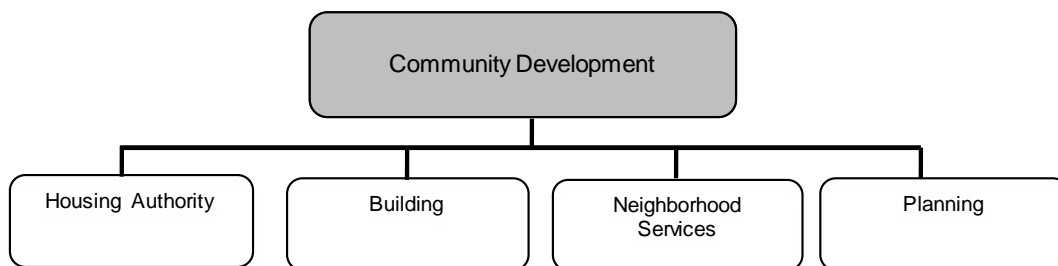
The Community Development Department plays a key role in shaping the future of urban development in National City. The department consists of four divisions; Neighborhood Services, Planning, Building, and the Housing Authority. The Planning and Building divisions develop guiding policies in the City's 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 Homelessness Outreach and is the division in which to apply for Special Events and Temporary Use permits. The Housing Authority provides housing programs and projects including housing development, Section 8, and the management of grant programs such as the Community Development Block Grant (CDBG) Program.

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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Proposed Budget  
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# Building





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## 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, 2023 the City of National City adopted the current 2022 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.



## BUILDING DIVISION

- 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

	<b>FY 22 Actual</b>	<b>FY 23 Estimated</b>	<b>FY24 Projected</b>	<b>FY25 Estimated</b>
Inspections	1,885	1,900	1,905	2,000
Plan Checks	916	1,100	1,125	1,000
Permits Issued	822	900	915	700

### SIGNIFICANT CHANGES

- The Building Division has welcomed new staff for the position of Part-Time Permit Technician and we continue the recruitment for a Part-Time Building Inspector to add to the team.



**AUTHORIZED POSITIONS BY DEPARTMENT**

	<b>FY 2023 Adopted</b>	<b>FY 2024 Adopted</b>	<b>FY 2025 Proposed</b>
<b>BUILDING &amp; SAFETY</b>			
Asst Community Development Dir			0.25
Building Official	1.00	1.00	1.00
Director Of Community Development			0.25
Permit Technician	2.00	2.00	2.00
Senior Building Inspector	1.00	1.00	1.00
<b>BUILDING &amp; SAFETY Total</b>	<b>4.00</b>	<b>4.00</b>	<b>4.50</b>

**Note: Hourly/Non-benefited positions are not included in the FTE count. Budgets for hourly positions can be found in the individual department pages of Section III of the document.**





REVENUE DETAIL

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
<b>GENERAL FUND</b>					
001-06028-3552	CONST. & DEMOLITION ADMIN FEE	\$2	\$236	\$0	\$0
001-06028-3101	ADMINISTRATIVE FEES	\$38,473	\$43,196	\$30,000	\$35,000
001-06028-3204	ENFORCEMENT FINES & PENALTIES	\$9,063	\$4,193	\$0	\$0
001-06028-3585	MISC. USER CHARGES	\$403	\$102	\$0	\$0
001-06028-3545	PLAN CHECKING FEE	\$777,773	\$807,913	\$800,000	\$550,000
001-06028-3120	BUILDING PERMITS	\$396,551	\$514,610	\$500,000	\$522,000
<b>GENERAL FUND Total</b>		<b>\$1,222,265</b>	<b>\$1,370,250</b>	<b>\$1,330,000</b>	<b>\$1,107,000</b>
<b>BUILDING Total</b>		<b>\$1,222,265</b>	<b>\$1,370,250</b>	<b>\$1,330,000</b>	<b>\$1,107,000</b>



# BUILDING

## EXPENDITURE DETAIL

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
<b>GENERAL FUND</b>					
Activity	BUILDING				
Activity No.	001 413 028				
<b>Refunds, Contributions &amp; Special Paymnts</b>					
620	RETURN OF FEES	\$0	\$1,427	\$0	\$0
<b>Refunds, Contributions &amp; Special Paymnts Total</b>		\$0	\$1,427	\$0	\$0
<b>Personnel Services</b>					
100	PART-TIME SALARIES	\$0	\$6,222	\$0	\$70,000
101	FULL-TIME SALARIES	\$105,604	\$116,367	\$278,732	\$445,021
102	OVERTIME	\$0	\$249	\$3,000	\$3,000
110	ALLOWANCES & STIPENDS	\$0	\$0	\$0	\$1,200
120	DIFFERENTIAL PAY	\$2,604	\$2,785	\$2,600	\$9,000
140	WORKERS' COMPENSATION	\$1,122	\$1,444	\$7,923	\$15,408
150	HEALTH INSURANCE	\$21,958	\$25,813	\$46,920	\$53,175
151	LTD INSURANCE	\$0	\$0	\$731	\$914
160	RETIREMENT PLAN CHARGES	\$70,966	\$70,495	\$63,702	\$109,248
161	MEDICARE	\$1,582	\$1,715	\$4,041	\$6,453
<b>Personnel Services</b>	<b>Total</b>	\$203,836	\$225,090	\$407,649	\$713,419
<b>Maintenance &amp; Operations</b>					
213	PROFESSIONAL SERVICES	\$793,192	\$968,505	\$800,000	\$806,500
222	MEMBERSHIPS & SUBSCRIPTIONS	\$265	\$292	\$930	\$2,130
226	TRAINING, TRAVEL & SUBSISTENCE	\$1,295	\$2,789	\$2,350	\$5,850
230	PRINTING & BINDING	\$1,773	\$11,769	\$15,000	\$12,000
304	BOOKS	\$0	\$849	\$1,000	\$2,500
318	WEARING APPAREL	\$0	\$0	\$0	\$1,000
399	MATERIALS & SUPPLIES	\$2,953	\$2,340	\$4,500	\$3,700
<b>Maintenance &amp; Operations</b>	<b>Total</b>	\$799,478	\$986,544	\$823,780	\$833,680
<b>Internal Service Charges and Reserves</b>					
740	BUILDING SERVICES CHARGES	\$33,066	\$36,418	\$38,715	\$44,240
750	VEHICLE SERVICES CHARGES	\$2,042	\$2,354	\$2,781	\$2,957
752	VEHICLE LEASE CHARGE	\$4,000	\$4,000	\$4,000	\$22,000
755	INFO. SYSTEMS MAINT. CHARGE	\$44,720	\$50,002	\$57,939	\$59,494
790	INSURANCE CHARGES	\$5,123	\$5,123	\$5,816	\$8,682



# BUILDING

## EXPENDITURE DETAIL

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
	<b>Internal Service Charges and Reserves Total</b>	\$88,951	\$97,897	\$109,251	\$137,373
	<b>BUILDING Total</b>	<b>\$1,092,266</b>	<b>\$1,310,958</b>	<b>\$1,340,680</b>	<b>\$1,684,472</b>
	<b>GENERAL FUND Total</b>	<b>\$1,092,266</b>	<b>\$1,310,958</b>	<b>\$1,340,680</b>	<b>\$1,684,472</b>
	<b>BUILDING &amp; SAFETY Total</b>	<b>\$1,092,266</b>	<b>\$1,310,958</b>	<b>\$1,340,680</b>	<b>\$1,684,472</b>

Proposed Budget  
Fiscal Year 2025

# 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 Homeless Outreach and Mobile Engagement (HOME) Team of the division tackles local homelessness problems while the Code Enforcement Unit, in conjunction with various City departments such as Housing, Grants, Asset Management, Public Works, and Police, collaborates to address homelessness-related issues. Their responsibilities include conducting encampment cleanups, providing service outreach, Referrals, and working with our service organizations to reduce 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,



- 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**

	<b>FY 22 Actual</b>	<b>FY 23 Estimated</b>	<b>FY 24 Projected</b>	<b>FY 25 Estimate</b>
Graffiti removal incidents	6,309	6,500	6,750	7,000
Parking citations issued	8,672	9,000	9,250	10,000
Code conformance/Housing cases	611	650	675	740

**SIGNIFICANT CHANGES**

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



**AUTHORIZED POSITIONS BY DEPARTMENT**

	<b>FY 2023 Adopted</b>	<b>FY 2024 Adopted</b>	<b>FY 2025 Proposed</b>
<b>NEIGHBORHOOD SERVICES</b>			
Administrative Secretary	1.00	1.00	1.00
Asst Community Development Dir			0.25
Code Conformance Officer I	1.00		1.00
Code Conformance Officer II	1.00		1.00
Director Of Community Development	1.00	1.00	0.25
Executive Secretary		1.00	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	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	1.00
<b>NEIGHBORHOOD SERVICES Total</b>	<b>12.00</b>	<b>13.00</b>	<b>13.50</b>

**Note: Hourly/Non-benefited positions are not included in the FTE count. Budgets for hourly positions can be found in the individual department pages of Section III of the document.**



# NEIGHBORHOOD SERVICES

## REVENUE DETAIL

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
<b>GENERAL FUND</b>					
001-45464-3585	MISC. USER CHARGES	\$18,165	\$35,846	\$16,000	\$16,000
001-45464-3201	PARKING CITATIONS	\$0	(\$60)	\$0	\$0
001-45464-3206	RV PERMITS	\$364	\$282	\$500	\$500
<b>GENERAL FUND Total</b>		<b>\$18,529</b>	<b>\$36,068</b>	<b>\$16,500</b>	<b>\$16,500</b>
<b>PARKING AUTHORITY</b>					
420-45464-3203	PARKING CITATION ADMIN FEE	\$1,146	\$800	\$2,500	\$2,500
420-45464-3201	PARKING CITATIONS	\$315,771	\$273,349	\$357,048	\$357,000
420-00000-3999	TRANSFERS FROM OTHER FUNDS	\$19,457	\$0	\$0	\$0
<b>PARKING AUTHORITY Total</b>		<b>\$336,374</b>	<b>\$274,149</b>	<b>\$359,548</b>	<b>\$359,500</b>
<b>NEIGHBORHOOD SERVICES Total</b>		<b>\$354,902</b>	<b>\$310,217</b>	<b>\$376,048</b>	<b>\$376,000</b>





# NEIGHBORHOOD SERVICES

## EXPENDITURE DETAIL

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
<b>GENERAL FUND</b>					
Activity	NEIGHBORHOOD SERVICES				
Activity No.	001 420 057				
<b>Personnel Services</b>					
100	PART-TIME SALARIES	\$42,380	\$53,097	\$52,530	\$88,606
101	FULL-TIME SALARIES	\$472,999	\$552,984	\$743,641	\$763,321
102	OVERTIME	\$4,361	\$7,487	\$7,000	\$8,000
110	ALLOWANCES & STIPENDS	\$3,533	\$4,060	\$4,213	\$4,213
120	DIFFERENTIAL PAY	\$10,158	\$17,873	\$9,768	\$10,000
140	WORKERS' COMPENSATION	\$36,202	\$39,561	\$21,555	\$28,561
150	HEALTH INSURANCE	\$92,856	\$106,368	\$108,240	\$120,200
151	LTD INSURANCE	\$561	\$1,340	\$1,462	\$1,646
160	RETIREMENT PLAN CHARGES	\$156,690	\$172,191	\$169,952	\$187,388
161	MEDICARE	\$7,797	\$8,806	\$10,784	\$11,068
199	PERSONNEL COMPENSATION	\$12,324	\$6,319	\$0	\$0
<b>Personnel Services</b>	<b>Total</b>	<b>\$839,861</b>	<b>\$970,086</b>	<b>\$1,129,145</b>	<b>\$1,223,003</b>
<b>Maintenance &amp; Operations</b>					
211	LAUNDRY & CLEANING SERVICES	\$0	\$0	\$1,000	\$0
212	GOVERNMENTAL PURPOSES	\$97	\$481	\$550	\$550
222	MEMBERSHIPS & SUBSCRIPTIONS	\$285	\$895	\$1,000	\$2,000
226	TRAINING, TRAVEL & SUBSISTENCE	\$6,164	\$5,608	\$8,000	\$9,000
299	CONTRACT SERVICES	\$1,641	\$41,168	\$2,000	\$15,000
299	DEMOLITION AND BLIGHT REMOVAL	\$0	\$0	\$0	\$25,000
301	OFFICE SUPPLIES	\$1,126	\$1,786	\$1,500	\$0
318	WEARING APPAREL	\$2,553	\$8,082	\$6,500	\$9,500
329	PAINTING SUPPLIES	\$13,092	\$17,755	\$14,000	\$15,000
399	MATERIALS & SUPPLIES	\$480	\$1,265	\$2,000	\$3,500
<b>Maintenance &amp; Operations</b>	<b>Total</b>	<b>\$25,437</b>	<b>\$77,040</b>	<b>\$36,550</b>	<b>\$79,550</b>
<b>Internal Service Charges and Reserves</b>					
740	BUILDING SERVICES CHARGES	\$24,800	\$27,314	\$29,037	\$33,181
750	VEHICLE SERVICES CHARGES	\$27,855	\$32,116	\$37,948	\$40,343
752	VEHICLE LEASE CHARGE	\$38,080	\$38,080	\$38,080	\$39,500
755	INFO. SYSTEMS MAINT. CHARGE	\$77,762	\$86,948	\$100,750	\$103,454



# NEIGHBORHOOD SERVICES

## EXPENDITURE DETAIL

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
790	INSURANCE CHARGES	\$7,214	\$7,214	\$8,190	\$12,225
<b>Internal Service Charges and Reserves Total</b>		\$175,711	\$191,672	\$214,005	\$228,703
<b>NEIGHBORHOOD SERVICES Total</b>		<b>\$1,041,009</b>	<b>\$1,238,798</b>	<b>\$1,379,700</b>	<b>\$1,531,256</b>
<b>Activity PARKING ENFORCEMENT</b>					
<b>Activity No. 001 420 137</b>					
<b>Personnel Services</b>					
101	FULL-TIME SALARIES	\$5,764	\$0	\$0	\$0
110	ALLOWANCES & STIPENDS	\$36	\$0	\$0	\$0
120	DIFFERENTIAL PAY	\$89	\$0	\$0	\$0
140	WORKERS' COMPENSATION	\$310	\$0	\$0	\$0
150	HEALTH INSURANCE	\$1,358	\$0	\$0	\$0
160	RETIREMENT PLAN CHARGES	\$718	\$0	\$0	\$0
161	MEDICARE	\$81	\$0	\$0	\$0
<b>Personnel Services Total</b>		\$8,354	\$0	\$0	\$0
<b>PARKING ENFORCEMENT Total</b>		<b>\$8,354</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Activity NEIGHBORHOOD PRESERVATION</b>					
<b>Activity No. 001 420 473</b>					
<b>Maintenance &amp; Operations</b>					
399	MATERIALS & SUPPLIES	\$2,531	\$1,095	\$36,000	\$11,000
<b>Maintenance &amp; Operations Total</b>		\$2,531	\$1,095	\$36,000	\$11,000
<b>NEIGHBORHOOD PRESERVATION Total</b>		<b>\$2,531</b>	<b>\$1,095</b>	<b>\$36,000</b>	<b>\$11,000</b>
<b>GENERAL FUND Total</b>		<b>\$1,051,894</b>	<b>\$1,239,893</b>	<b>\$1,415,700</b>	<b>\$1,542,256</b>
<b>GRANT-C.D.B.G.</b>					
<b>Activity HOUSING INSPECTION PROGRAM</b>					
<b>Activity No. 301 420 467</b>					
<b>Maintenance &amp; Operations</b>					
226	TRAINING, TRAVEL & SUBSISTENCE	\$2,361	\$0	\$0	\$0
270	PERMITS & LICENSES	\$63	\$0	\$0	\$0



# NEIGHBORHOOD SERVICES

## EXPENDITURE DETAIL

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
301	OFFICE SUPPLIES	\$122	\$0	\$0	\$0
399	MATERIALS & SUPPLIES	\$3,000	\$0	\$0	\$0
<b>Maintenance &amp; Operations Total</b>		<b>\$5,546</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>HOUSING INSPECTION PROGRAM Total</b>		<b>\$5,546</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>GRANT-C.D.B.G. Total</b>		<b>\$5,546</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>PARKING AUTHORITY</b>					
<b>Activity</b>	<b>PARKING ENFORCEMENT</b>				
<b>Activity No.</b>	420 420 137				
<b>Personnel Services</b>					
101	FULL-TIME SALARIES	\$145,992	\$161,606	\$178,047	\$185,394
102	OVERTIME	\$1,782	\$684	\$3,000	\$3,000
110	ALLOWANCES & STIPENDS	\$1,897	\$530	\$1,322	\$1,300
120	DIFFERENTIAL PAY	\$2,091	\$1,329	\$1,300	\$1,300
140	WORKERS' COMPENSATION	\$9,589	\$9,156	\$7,887	\$8,213
150	HEALTH INSURANCE	\$31,569	\$37,163	\$32,520	\$31,575
160	RETIREMENT PLAN CHARGES	\$46,026	\$47,664	\$40,692	\$45,512
161	MEDICARE	\$2,368	\$2,231	\$2,583	\$2,688
199	PERSONNEL COMPENSATION	\$2,597	\$3,023	\$700	\$700
<b>Personnel Services</b>	<b>Total</b>	<b>\$243,911</b>	<b>\$263,386</b>	<b>\$268,051</b>	<b>\$279,682</b>
<b>Maintenance &amp; Operations</b>					
213	PROFESSIONAL SERVICES	\$0	\$0	\$80,000	\$120,000
226	TRAINING, TRAVEL & SUBSISTENCE	\$1,484	\$350	\$2,500	\$2,500
301	OFFICE SUPPLIES	\$1,130	\$0	\$1,500	\$1,500
318	WEARING APPAREL	\$1,262	\$0	\$2,500	\$3,500
355	MINOR EQUIPMENT- LESS THAN \$5,000.00	\$0	\$0	\$5,000	\$5,000
<b>Maintenance &amp; Operations</b>	<b>Total</b>	<b>\$3,875</b>	<b>\$350</b>	<b>\$91,500</b>	<b>\$132,500</b>
<b>Capital Outlay</b>					
515	COMMUNICATIONS EQUIPMENT	\$20,068	\$0	\$0	\$0
<b>Capital Outlay</b>	<b>Total</b>	<b>\$20,068</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>PARKING ENFORCEMENT Total</b>		<b>\$267,854</b>	<b>\$263,736</b>	<b>\$359,551</b>	<b>\$412,182</b>



# NEIGHBORHOOD SERVICES

## EXPENDITURE DETAIL

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
<b>PARKING AUTHORITY Total</b>		<b>\$267,854</b>	<b>\$263,736</b>	<b>\$359,551</b>	<b>\$412,182</b>
<b>HOUSING AUTHORITY</b>					
Activity	HOUSING INSPECTION PROGRAM				
Activity No.	501 420 467				
<b>Personnel Services</b>					
101	FULL-TIME SALARIES	\$0	\$58,698	\$71,017	\$0
120	DIFFERENTIAL PAY	\$0	\$1,165	\$0	\$0
140	WORKERS' COMPENSATION	\$0	\$2,654	\$3,146	\$0
150	HEALTH INSURANCE	\$0	\$7,298	\$10,840	\$0
160	RETIREMENT PLAN CHARGES	\$0	\$10,178	\$16,230	\$0
161	MEDICARE	\$0	\$863	\$1,030	\$0
<b>Personnel Services</b>	<b>Total</b>	<b>\$0</b>	<b>\$80,856</b>	<b>\$102,263</b>	<b>\$0</b>
<b>HOUSING INSPECTION PROGRAM Total</b>		<b>\$0</b>	<b>\$80,856</b>	<b>\$102,263</b>	<b>\$0</b>
<b>HOUSING AUTHORITY Total</b>		<b>\$0</b>	<b>\$80,856</b>	<b>\$102,263</b>	<b>\$0</b>
<b>NEIGHBORHOOD SERVICES Total</b>		<b>\$1,325,294</b>	<b>\$1,584,485</b>	<b>\$1,877,514</b>	<b>\$1,954,438</b>

Proposed Budget  
Fiscal Year 2025

# Planning





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## **DIVISION DESCRIPTION**

Planning is one of the four Divisions of the Community Development Department. 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. Implement the Balanced Plan within the Marina/Tidelands Planning Area, and update the Local Coastal Plan.
4. Amend the Municipal Code to be consistent with changing local and state housing policies.
5. Implement Energy Roadmap, and other sustainability policies, as part of Climate Action Plan implementation.

**PRODUCTIVITY/WORKLOAD STATISTICS**

	<b>FY 22 Actual</b>	<b>FY 23 Estimated</b>	<b>FY 24 Projected</b>	<b>FY 25 Estimate</b>
Conditional Use Permits	17	15	15	15
Zone Variances	0	1	1	1
Amendments	3	1	1	1
Subdivisions	2	3	3	2
Coastal Permits	2	1	1	1
Other	14	10	12	14

**SIGNIFICANT CHANGES**

- New budgeted position, Principal Planner.
- Housing Authority has merged with Community Development Department as part of the City’s reorganization.
- Carlos Aguirre has now become the new Director of Community Development and Martin Reeder as the Assistant Director of Community Development.



**AUTHORIZED POSITIONS BY DEPARTMENT**

	<b>FY 2023 Adopted</b>	<b>FY 2024 Adopted</b>	<b>FY 2025 Proposed</b>
<b>PLANNING</b>			
Assistant Planner	1.00	1.00	1.00
Associate Planner	1.00	1.00	1.00
Asst Community Development Dir			0.25
Community Development Spec III			1.00
Community Health & Environ Planner		1.00	1.00
Director Of Community Development			0.25
Executive Secretary	1.00		
Planning Manager	1.00	1.00	
Planning Technician	1.00	1.00	1.00
Principal Planner	1.00		1.00
<b>PLANNING Total</b>	<b>6.00</b>	<b>5.00</b>	<b>6.50</b>

**Note: Hourly/Non-benefited positions are not included in the FTE count. Budgets for hourly positions can be found in the individual department pages of Section III of the document.**





REVENUE DETAIL

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
<b>GENERAL FUND</b>					
001-06027-3511	TENTATIVE SUBDIVISION MAP	(\$5,500)	\$4,000	\$4,000	\$2,100
001-06027-3143	HOME OCCUPATION PERMITS	\$2,900	\$3,000	\$3,330	\$3,000
001-06027-3500	ANNEXATION	\$23,587	\$19,552	\$0	\$0
001-06027-3502	CONDITIONAL USE PERMIT	\$55,500	\$40,700	\$44,000	\$35,000
001-06027-3503	G.P./S.P. CHANGES	\$6,500	\$0	\$2,000	\$0
001-06027-3510	TENTATIVE PARCEL MAP	\$7,000	\$8,000	\$5,000	\$5,000
001-06027-3512	ZONE CHANGE PERMIT	\$0	\$0	\$1,000	\$1,000
001-06027-3588	ZONING/REBUILD LETTER	\$13,565	\$7,587	\$4,500	\$2,400
001-06027-3634	MISC. REVENUE	\$9,500	\$4,565	\$4,600	\$1,500
001-06027-3509	STREET VACATIONS	\$1,000	\$1,100	\$2,100	\$2,200
001-06027-3591	GENERAL PLAN UPDATE FEE	\$225	\$0	\$0	\$0
001-06027-3513	ZONE VARIANCE PERMIT	\$3,700	\$0	\$3,700	\$3,700
001-06027-3581	ENVIRONMENTAL ASSESSMENT FOR	\$2,200	\$1,100	\$1,100	\$0
001-06027-3546	PRELIM SITE PLAN REVIEW	\$4,800	\$2,500	\$3,000	\$1,250
001-06027-3532	PROCESSING FEE	\$180	\$198	\$500	\$2,400
001-06027-3530	APPEAL FEE	\$0	\$1,000	\$2,000	\$1,000
001-06027-3521	COASTAL DEVELOPMENT PERMIT	\$7,050	\$800	\$2,400	\$800
<b>GENERAL FUND Total</b>		<b>\$132,207</b>	<b>\$94,102</b>	<b>\$83,230</b>	<b>\$61,350</b>
<b>PLANNING Total</b>		<b>\$132,207</b>	<b>\$94,102</b>	<b>\$83,230</b>	<b>\$61,350</b>



# PLANNING

## EXPENDITURE DETAIL

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
<b>GENERAL FUND</b>					
Activity	PLANNING				
Activity No.	001 443 055				
<b>Personnel Services</b>					
100	PART-TIME SALARIES	\$6,600	\$8,897	\$9,839	\$10,134
101	FULL-TIME SALARIES	\$157,820	\$290,750	\$329,657	\$516,576
102	OVERTIME	\$1,637	\$1,025	\$3,000	\$3,000
120	DIFFERENTIAL PAY	\$399	\$3,269	\$0	\$2,700
140	WORKERS' COMPENSATION	\$2,396	\$6,525	\$10,343	\$15,221
150	HEALTH INSURANCE	\$24,441	\$44,776	\$50,480	\$71,450
151	LTD INSURANCE	\$634	\$1,291	\$1,462	\$2,377
160	RETIREMENT PLAN CHARGES	\$72,000	\$81,562	\$75,340	\$126,814
161	MEDICARE	\$2,454	\$4,584	\$4,780	\$7,490
<b>Personnel Services</b>	<b>Total</b>	<b>\$268,379</b>	<b>\$442,679</b>	<b>\$484,901</b>	<b>\$755,762</b>
<b>Maintenance &amp; Operations</b>					
212	GOVERNMENTAL PURPOSES	\$0	\$6,099	\$2,500	\$2,500
213	PROFESSIONAL SERVICES	\$41,271	\$47,135	\$130,000	\$100,000
222	MEMBERSHIPS & SUBSCRIPTIONS	\$888	\$125	\$2,000	\$2,000
226	TRAINING, TRAVEL & SUBSISTENCE	\$840	\$5,938	\$7,000	\$7,000
250	POSTAGE	\$0	\$0	\$250	\$250
260	ADVERTISING	\$3,526	\$2,121	\$2,500	\$2,500
301	OFFICE SUPPLIES	\$0	\$0	\$1,500	\$1,500
318	WEARING APPAREL	\$0	\$0	\$0	\$200
399	MATERIALS & SUPPLIES	\$2,680	\$1,829	\$2,000	\$2,000
<b>Maintenance &amp; Operations</b>	<b>Total</b>	<b>\$49,206</b>	<b>\$63,247</b>	<b>\$147,750</b>	<b>\$117,950</b>
<b>Internal Service Charges and Reserves</b>					
740	BUILDING SERVICES CHARGES	\$33,066	\$36,418	\$38,715	\$44,240
755	INFO. SYSTEMS MAINT. CHARGE	\$22,491	\$25,146	\$29,138	\$29,920
790	INSURANCE CHARGES	\$4,287	\$4,287	\$4,867	\$7,265
<b>Internal Service Charges and Reserves</b>	<b>Total</b>	<b>\$59,844</b>	<b>\$65,851</b>	<b>\$72,720</b>	<b>\$81,425</b>
<b>PLANNING Total</b>		<b>\$377,430</b>	<b>\$571,777</b>	<b>\$705,371</b>	<b>\$955,137</b>



# PLANNING

## EXPENDITURE DETAIL

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
<b>Activity</b>	SB2 PLANNING GRANTS PROGRAM				
<b>Activity No.</b>	001 443 326				
<b>Personnel Services</b>					
101	FULL-TIME SALARIES	\$57,571	\$70,072	\$81,907	\$88,991
102	OVERTIME	\$606	\$1,250	\$0	\$0
120	DIFFERENTIAL PAY	\$0	\$142	\$0	\$0
140	WORKERS' COMPENSATION	\$2,623	\$3,166	\$3,628	\$3,942
150	HEALTH INSURANCE	\$6,629	\$7,436	\$10,840	\$10,525
160	RETIREMENT PLAN CHARGES	\$20,179	\$20,817	\$18,719	\$21,846
161	MEDICARE	\$857	\$885	\$1,188	\$1,290
<b>Personnel Services</b>	<b>Total</b>	<b>\$88,465</b>	<b>\$103,768</b>	<b>\$116,282</b>	<b>\$126,594</b>
<b>Maintenance &amp; Operations</b>					
213	PROFESSIONAL SERVICES	\$25,876	\$3,347	\$0	\$0
<b>Maintenance &amp; Operations</b>	<b>Total</b>	<b>\$25,876</b>	<b>\$3,347</b>	<b>\$0</b>	<b>\$0</b>
<b>SB2 PLANNING GRANTS PROGRAM Total</b>		<b>\$114,342</b>	<b>\$107,115</b>	<b>\$116,282</b>	<b>\$126,594</b>
<b>GENERAL FUND Total</b>		<b>\$491,772</b>	<b>\$678,892</b>	<b>\$821,653</b>	<b>\$1,081,731</b>
<b>MILE OF CARS LMD</b>					
<b>Activity</b>	PLANNING				
<b>Activity No.</b>	195 443 055				
<b>Other Financing Uses</b>					
099	TRANSFERS TO OTHER FUNDS	\$5,500	\$5,500	\$5,500	\$5,500
<b>Other Financing Uses</b>	<b>Total</b>	<b>\$5,500</b>	<b>\$5,500</b>	<b>\$5,500</b>	<b>\$5,500</b>
<b>Maintenance &amp; Operations</b>					
299	CONTRACT SERVICES	\$164,165	\$151,196	\$170,220	\$177,869
<b>Maintenance &amp; Operations</b>	<b>Total</b>	<b>\$164,165</b>	<b>\$151,196</b>	<b>\$170,220</b>	<b>\$177,869</b>
<b>PLANNING Total</b>		<b>\$169,665</b>	<b>\$156,696</b>	<b>\$175,720</b>	<b>\$183,369</b>
<b>MILE OF CARS LMD Total</b>		<b>\$169,665</b>	<b>\$156,696</b>	<b>\$175,720</b>	<b>\$183,369</b>



# PLANNING

## EXPENDITURE DETAIL

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
<b>PLANNING Total</b>		\$661,437	\$835,588	\$997,373	\$1,265,100

CALIFORNIA  
**NATIONAL CITY**  
1887  
INCORPORATED

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Proposed Budget  
Fiscal Year 2025

# Community Services





## DEPARTMENT DESCRIPTION

The Community Services Department delivers essential services to residents and members of the public. The department consists of two divisions; Recreation Services, and the Senior Nutrition Services. The Recreation Services division is responsible for the implementation of several programs, facilities and special events. Programs include the senior and Older Adult Programs offered at the Senior Center, Youth and Out of School Programming offered primarily at Manuel Portillo Casa De Salud Youth Center, Independent Contractual Instructor Program offered throughout the City, Sports Programs held at Camacho Recreation Center. The department provides several Special Events such as Community Service Day, Summer Movies in the Park Series, Miss National City Educational Pageant, A Kimball Holiday and A Reindeer Run. The Senior Nutrition Services at the George H. Waters Senior Nutrition Center provides congregate and home delivered meals for approximately 240 participants daily. Home-delivered meals provide welfare checks and meals to homebound seniors. The Nutrition Center is funded by the Housing Authority, County of San Diego Contract as part of the Older Americans Act, grants and program donations. Meals are prepared fresh, onsite each day and adhere to regulations for nutrition standards as part of the County of San Diego Contract requirement. These services enrich the quality of life for residents and visitors to National City.

The Community Services Department oversees the Park Recreation and Senior Citizens' Advisory Committee and the Public Art Committee. The department 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 several agreements with a variety of organizations to maintain and operate facilities and programs throughout the City. The following leases and operating agreements include 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. Community Services Department 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.

The Community Services Department strives to exceed the expectation for programming, special events and nutrition services. Offering low fee and high quality program, activities and events for residents.

## GOALS & OBJECTIVES

### Fiscal Year 2024 In Review

Community Services expanded on its core services during fiscal year 2024. Camacho Recreation Center opened a brand new Game Room for youth and families. This space serves as a public gathering space, offering a variety of recreation opportunities. In addition the Camacho Fitness Room opened its doors to the public in. Youth basketball continued as a popular contracted youth sports program. Open gym continues to be in high demand to include basketball, volleyball and futsal. Casa de Salud Youth Center has remained a hub for youth and teen programming in National City. This year the interior of the building began the first phase of a beautification project. This included the painting of the game room and removal of broken and outdate materials and supplies. The ESports program continues to grow in popularity and offers young gamer's opportunities to engage in tournaments. Youth also participated in extended hours during school breaks. This included the action packed spring break program where youth received free meals, social interaction and daily field trips throughout the county.

The Community Services Department continued to expand programming for seniors. Utilizing the San Diego Foundation and their Age-Friendly Communities grant, seniors enjoyed morning socials, field trips senior dances and virtual reality experiences.

Yoga classes are offered for all ages this year and included more classes throughout the City at all of the recreation centers. Ballet Folklorico has continued to be a successful program offered through an independent contractor at El Toyon Recreation Center and moves to MLK Community Center in June. Cultural Dance Classes have a strong following, now offered at MLK Community Center; this is a volunteer-led program and free for ages five and older.

Special Events included a successful A Kimball Holiday, Summer Movies in the Park, Miss National City, and Community Service Day.

### ❖ Insight into Fiscal Year 2025

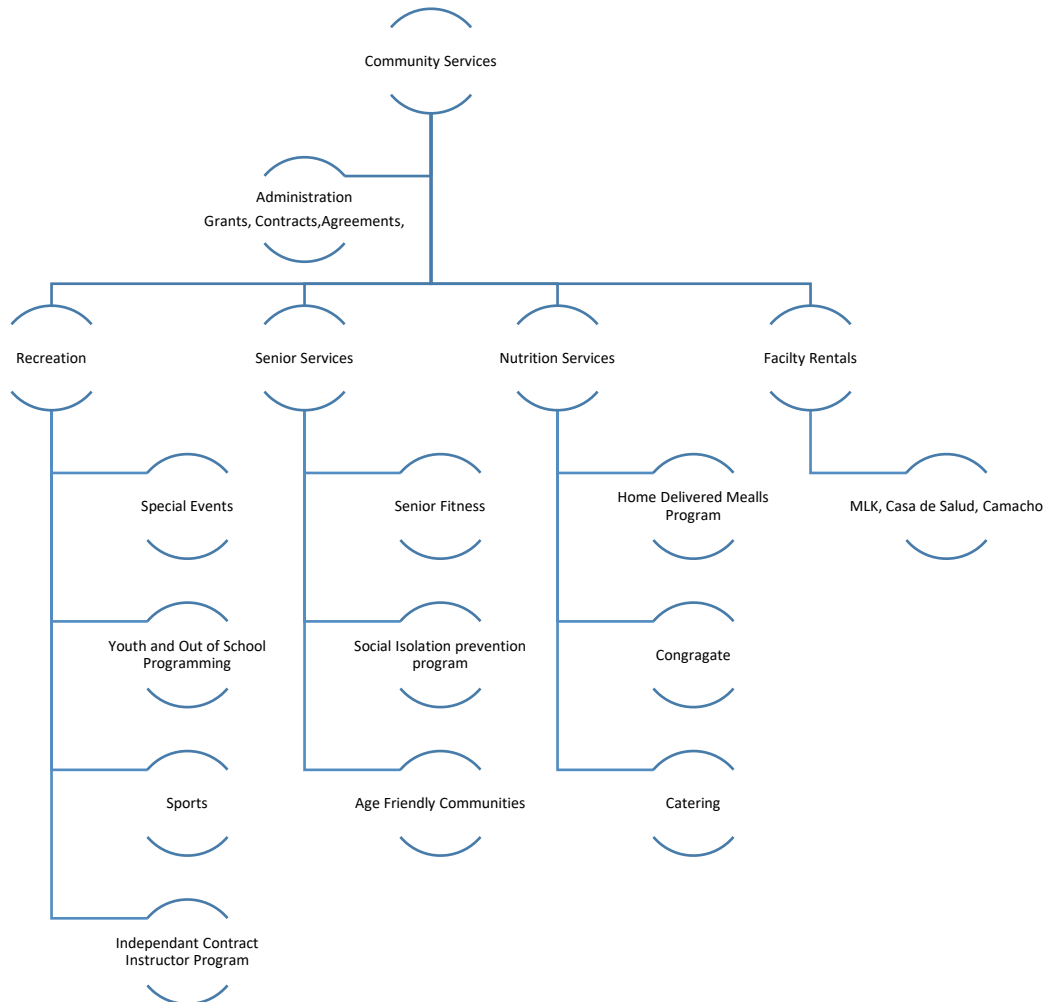
Community Services will open the new Senior Center for community members to engage in recreational activities, contract classes. Although construction closed the previous senior center, their renovation will lead to even greater popularity among our community members and senior programming continued at both Casa de Salud, MLK and Kimball Park.

- Closure of El Toyon and relocation of programming
- 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.
- Continue to build summer programming with in partnership with National City PD to offer Teen Nights programs. Offering local field trips, swimming party, and safe out-of-school time enrichment activities for youth.
- Present a Recreation Program Plan to City Council for approval in order to create a purposeful recreation program for the public.
- Support our cultural assets to better maintain and support our local history resources and assist in educating the public



- Create senior programming for nutrition education and wellness
- Open the Senior Center at Kimball West offerings more opportunities for seniors to recreate throughout the year
- 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 statement
- Organize family-friendly special events including: Community Service Day, Summer Movies in the Park, Miss National City Educational Pageant, and A Kimball Holiday. Continue to partner with other City departments to assist with various events, such as National Night Out.

## COMMUNITY SERVICES DEPARTMENT ORGANIZATIONAL CHART





## COMMUNITY SERVICES

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### **SIGNIFICANT CHANGES**

- Enhance one part time non benefited Senior Office Assistant to a full time benefited position to provide administrative and customer service support.



**AUTHORIZED POSITIONS BY DEPARTMENT**

	<b>FY 2023 Adopted</b>	<b>FY 2024 Adopted</b>	<b>FY 2025 Proposed</b>
<b>COMMUNITY SERVICES</b>			
Community Services Director			1.00
Community Services Manager	1.00	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	2.00	2.00
Library/Comm Svcs Director	0.50	0.50	
Management Analyst II	0.50	0.50	
Nutrition Program Manager	1.00		
Nutrition Services Supervisor		1.00	1.00
Recreation Program Coord		1.00	1.00
Recreation Supervisor	2.75	2.75	2.75
Senior Office Assistant	1.00	1.00	2.00
Sous Chef	1.00	1.00	1.00
<b>COMMUNITY SERVICES Total</b>	<b>12.00</b>	<b>13.50</b>	<b>14.50</b>

**Note: Hourly/Non-benefited positions are not included in the FTE count. Budgets for hourly positions can be found in the individual department pages of Section III of the document.**



# COMMUNITY SERVICES

## REVENUE DETAIL

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
<b>GENERAL FUND</b>					
001-41000-3317	RENTAL-LAS PALMAS GOLF COURSE	\$153,388	\$145,687	\$98,000	\$100,000
001-41000-3572	RECREATION PROGRAM REVENUE	\$4,169	\$3,912	\$1,300	\$1,300
001-41000-3574	SWIMMING POOL REVENUE	\$160,589	\$63,052	\$340,000	\$340,000
001-41000-3575	TINY TOTS PROGRAM REV	\$0	\$75	\$0	\$0
001-41000-3598	CONTRACT CLASS RECREATION	\$19,729	\$37,821	\$20,000	\$20,000
001-41000-3637	SPONSORSHIPS AND DONATIONS	\$6,265	\$5,600	\$8,000	\$8,000
001-41000-3650	CASA YOUTH FUNDRAISING	\$149	\$149	\$2,000	\$2,000
001-41000-3312	RENT AND LEASES	\$1,984	\$6,482	\$5,000	\$5,000
<b>GENERAL FUND Total</b>		<b>\$346,274</b>	<b>\$262,778</b>	<b>\$474,300</b>	<b>\$476,300</b>
<b>RECREATION Total</b>		<b>\$346,274</b>	<b>\$262,778</b>	<b>\$474,300</b>	<b>\$476,300</b>



# COMMUNITY SERVICES

## EXPENDITURE DETAIL

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
<b>GENERAL FUND</b>					
Activity	COMMUNITY SERVICES				
Activity No.	001 441 058				
<b>Refunds, Contributions &amp; Special Paymnts</b>					
620	RETURN OF FEES	\$0	\$270	\$0	\$0
650	AGENCY CONTRIBUTIONS	\$0	\$5,000	\$10,000	\$10,000
650	CASA YOUTH FUNDRAISING	\$743	\$0	\$2,000	\$2,000
650	SPONSORSHIPS AND DONATIONS	\$7,270	\$2,869	\$8,000	\$8,000
<b>Refunds, Contributions &amp; Special Paymnts Total</b>		<b>\$8,013</b>	<b>\$8,139</b>	<b>\$20,000</b>	<b>\$20,000</b>
<b>Personnel Services</b>					
100	PART-TIME SALARIES	\$155,882	\$253,552	\$367,340	\$378,360
101	FULL-TIME SALARIES	\$275,119	\$286,671	\$482,616	\$548,208
102	OVERTIME	\$33,760	\$29,381	\$30,000	\$30,000
110	ALLOWANCES & STIPENDS	\$1,066	\$1,956	\$1,800	\$1,800
120	DIFFERENTIAL PAY	\$10,413	\$4,794	\$3,575	\$3,800
140	WORKERS' COMPENSATION	\$10,405	\$12,454	\$17,123	\$17,911
150	HEALTH INSURANCE	\$31,295	\$38,417	\$69,450	\$78,794
151	LTD INSURANCE	\$508	\$797	\$1,097	\$731
160	RETIREMENT PLAN CHARGES	\$97,205	\$109,868	\$110,297	\$134,580
161	MEDICARE	\$6,983	\$8,425	\$6,997	\$7,949
199	PERSONNEL COMPENSATION	\$6,666	\$1,569	\$0	\$0
<b>Personnel Services</b>	<b>Total</b>	<b>\$629,302</b>	<b>\$747,884</b>	<b>\$1,090,295</b>	<b>\$1,202,133</b>
<b>Maintenance &amp; Operations</b>					
222	MEMBERSHIPS & SUBSCRIPTIONS	\$3,133	\$3,160	\$3,540	\$5,340
226	TRAINING, TRAVEL & SUBSISTENCE	(\$200)	\$3,250	\$5,500	\$7,500
264	PROMOTIONAL ACTIVITIES	\$68,163	\$79,468	\$95,050	\$97,050
299	CONTRACT SERVICES	\$355,386	\$159,731	\$441,000	\$465,000
301	OFFICE SUPPLIES	\$4,320	\$3,937	\$5,200	\$5,200
305	MEDICAL SUPPLIES	\$1,705	\$349	\$1,600	\$1,600
307	DUPLICATING SUPPLIES	\$692	\$0	\$700	\$700
311	RECREATIONAL SUPPLIES	\$8,465	\$22,341	\$46,500	\$71,500
318	WEARING APPAREL	\$1,484	\$1,855	\$3,000	\$3,000
<b>Maintenance &amp; Operations</b>	<b>Total</b>	<b>\$443,149</b>	<b>\$274,091</b>	<b>\$602,090</b>	<b>\$656,890</b>



# COMMUNITY SERVICES

## EXPENDITURE DETAIL

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
<b>Internal Service Charges and Reserves</b>					
740	BUILDING SERVICES CHARGES	\$502,347	\$553,277	\$588,174	\$672,113
750	VEHICLE SERVICES CHARGES	\$18,596	\$21,441	\$25,334	\$26,933
752	VEHICLE LEASE CHARGE	\$5,920	\$5,920	\$5,920	\$0
755	INFO. SYSTEMS MAINT. CHARGE	\$75,330	\$84,227	\$97,597	\$100,216
790	INSURANCE CHARGES	\$29,520	\$29,520	\$33,514	\$50,029
<b>Internal Service Charges and Reserves Total</b>		\$631,713	\$694,385	\$750,539	\$849,291
<b>Fixed Charges &amp; Debt Services</b>					
455	LEASE PAYMENT	\$2,000	\$0	\$2,000	\$2,000
<b>Fixed Charges &amp; Debt Services Total</b>		\$2,000	\$0	\$2,000	\$2,000
<b>COMMUNITY SERVICES Total</b>		\$1,714,177	\$1,724,499	\$2,464,924	\$2,730,314
<b>Activity TINY TOTS</b>					
<b>Activity No. 001 441 412</b>					
<b>Personnel Services</b>					
100	PART-TIME SALARIES	\$18,456	\$0	\$0	\$0
140	WORKERS' COMPENSATION	\$647	\$0	\$0	\$0
160	RETIREMENT PLAN CHARGES	\$642	\$0	\$0	\$0
161	MEDICARE	\$258	\$0	\$0	\$0
<b>Personnel Services Total</b>		\$20,003	\$0	\$0	\$0
<b>TINY TOTS Total</b>		\$20,003	\$0	\$0	\$0
<b>Activity SUPREME TEEN PROGRAM</b>					
<b>Activity No. 001 441 419</b>					
<b>Maintenance &amp; Operations</b>					
399	MATERIALS & SUPPLIES	(\$1,082)	\$0	\$0	\$0
<b>Maintenance &amp; Operations Total</b>		(\$1,082)	\$0	\$0	\$0
<b>SUPREME TEEN PROGRAM Total</b>		(\$1,082)	\$0	\$0	\$0
<b>GENERAL FUND Total</b>		\$1,733,097	\$1,724,499	\$2,464,924	\$2,730,314

## NUTRITION



# COMMUNITY SERVICES

## EXPENDITURE DETAIL

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
<b>Activity</b>	<b>NUTRITION CENTER</b>				
<b>Activity No.</b>	<b>166 441 429</b>				
<b>Personnel Services</b>					
100	PART-TIME SALARIES	\$328	\$0	\$65,920	\$67,898
101	FULL-TIME SALARIES	\$254,839	\$297,771	\$389,016	\$385,269
102	OVERTIME	\$11,159	\$19,439	\$0	\$0
120	DIFFERENTIAL PAY	\$5,678	\$13,777	\$4,888	\$4,888
140	WORKERS' COMPENSATION	\$12,838	\$13,347	\$12,184	\$12,718
150	HEALTH INSURANCE	\$40,480	\$50,580	\$87,570	\$85,444
151	LTD INSURANCE	\$331	\$0	\$731	\$731
160	RETIREMENT PLAN CHARGES	\$99,149	\$96,396	\$88,905	\$94,580
161	MEDICARE	\$5,408	\$4,739	\$5,641	\$5,586
199	PERSONNEL COMPENSATION	\$52,576	\$6,915	\$15,700	\$15,700
<b>Personnel Services</b>	<b>Total</b>	<b>\$482,786</b>	<b>\$502,964</b>	<b>\$670,555</b>	<b>\$672,814</b>
<b>Other Financing Uses</b>					
099	TRANSFERS TO OTHER FUNDS	\$0	\$48,000	\$48,000	\$0
<b>Other Financing Uses</b>	<b>Total</b>	<b>\$0</b>	<b>\$48,000</b>	<b>\$48,000</b>	<b>\$0</b>
<b>Maintenance &amp; Operations</b>					
211	LAUNDRY & CLEANING SERVICES	\$7,025	\$6,574	\$6,000	\$12,000
226	TRAINING, TRAVEL & SUBSISTENCE	\$0	\$0	\$0	\$800
234	ELECTRICITY & GAS	\$32,383	\$44,949	\$50,000	\$87,000
236	WATER	\$2,224	\$1,172	\$4,500	\$4,500
270	PERMITS & LICENSES	\$510	\$723	\$600	\$700
292	R&M KITCHEN EQUIPMENT	\$2,661	\$1,587	\$10,000	\$10,000
299	CONTRACT SERVICES	\$33,002	\$18,641	\$26,550	\$33,550
301	OFFICE SUPPLIES	\$3,639	\$2,213	\$2,500	\$2,500
312	CONSUMABLE SUPPLIES	\$57,190	\$58,838	\$60,000	\$85,000
313	FOOD SUPPLIES	\$271,282	\$329,243	\$275,000	\$355,000
318	WEARING APPAREL	\$0	\$0	\$4,900	\$4,900
<b>Maintenance &amp; Operations</b>	<b>Total</b>	<b>\$409,917</b>	<b>\$463,940</b>	<b>\$440,050</b>	<b>\$595,950</b>
<b>Internal Service Charges and Reserves</b>					
750	VEHICLE SERVICES CHARGES	\$15,126	\$17,440	\$20,607	\$21,908
790	INSURANCE CHARGES	\$6,420	\$6,420	\$7,289	\$10,881



# COMMUNITY SERVICES

## EXPENDITURE DETAIL

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
<b>Internal Service Charges and Reserves Total</b>		\$21,546	\$23,860	\$27,896	\$32,789
<b>NUTRITION CENTER Total</b>		<b>\$914,249</b>	<b>\$1,038,764</b>	<b>\$1,186,501</b>	<b>\$1,301,553</b>
<b>NUTRITION Total</b>		<b>\$914,249</b>	<b>\$1,038,764</b>	<b>\$1,186,501</b>	<b>\$1,301,553</b>
<b>REIMBURSABLE GRANTS CITYWIDE</b>					
<b>Activity</b>	County of San Diego Community Grant				
<b>Activity No.</b>	282 441 340				
<b>Maintenance &amp; Operations</b>					
264	PROMOTIONAL ACTIVITIES	\$5,000	\$0	\$0	\$0
<b>Maintenance &amp; Operations Total</b>		<b>\$5,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>County of San Diego Community Grant Total</b>		<b>\$5,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Activity</b>	The San Diego FOUNDATION Grant				
<b>Activity No.</b>	282 441 341				
<b>Maintenance &amp; Operations</b>					
264	PROMOTIONAL ACTIVITIES	\$38,079	\$13,033	\$0	\$0
<b>Maintenance &amp; Operations Total</b>		<b>\$38,079</b>	<b>\$13,033</b>	<b>\$0</b>	<b>\$0</b>
<b>The San Diego FOUNDATION Grant Total</b>		<b>\$38,079</b>	<b>\$13,033</b>	<b>\$0</b>	<b>\$0</b>
<b>Activity</b>	Community Enhancement Grant				
<b>Activity No.</b>	282 441 342				
<b>Maintenance &amp; Operations</b>					
264	PROMOTIONAL ACTIVITIES	\$0	\$5,000	\$0	\$0
299	CONTRACT SERVICES	\$0	\$23,000	\$0	\$0
<b>Maintenance &amp; Operations Total</b>		<b>\$0</b>	<b>\$28,000</b>	<b>\$0</b>	<b>\$0</b>
<b>Community Enhancement Grant Total</b>		<b>\$0</b>	<b>\$28,000</b>	<b>\$0</b>	<b>\$0</b>
<b>REIMBURSABLE GRANTS CITYWIDE Total</b>		<b>\$43,079</b>	<b>\$41,033</b>	<b>\$0</b>	<b>\$0</b>

## POLICE DEPT GRANTS





# COMMUNITY SERVICES

## EXPENDITURE DETAIL

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
<b>Activity</b>	AB109 - OUTREACH TO HIGH RISK POPULATION				
<b>Activity No.</b>	290 441 659				
<b>Maintenance &amp; Operations</b>					
311	RECREATIONAL SUPPLIES	\$0	\$5,601	\$0	\$0
<b>Maintenance &amp; Operations Total</b>		\$0	\$5,601	\$0	\$0
<b>AB109 - OUTREACH TO HIGH RISK POPULA</b>		<b>\$0</b>	<b>\$5,601</b>	<b>\$0</b>	<b>\$0</b>
<b>POLICE DEPT GRANTS Total</b>		<b>\$0</b>	<b>\$5,601</b>	<b>\$0</b>	<b>\$0</b>
 <b>GRANT-C.D.B.G.</b>					
<b>Activity</b>	SUPREME TEEN PROGRAM				
<b>Activity No.</b>	301 441 419				
<b>Personnel Services</b>					
100	PART-TIME SALARIES	\$4,530	\$0	\$0	\$0
140	WORKERS' COMPENSATION	\$289	\$0	\$0	\$0
160	RETIREMENT PLAN CHARGES	\$59	\$0	\$0	\$0
161	MEDICARE	\$98	\$0	\$0	\$0
<b>Personnel Services Total</b>		\$4,975	\$0	\$0	\$0
<b>Maintenance &amp; Operations</b>					
399	MATERIALS & SUPPLIES	\$19,974	\$0	\$0	\$0
<b>Maintenance &amp; Operations Total</b>		\$19,974	\$0	\$0	\$0
<b>SUPREME TEEN PROGRAM Total</b>		<b>\$24,949</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>GRANT-C.D.B.G. Total</b>		<b>\$24,949</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>COMMUNITY SERVICES Total</b>		<b>\$2,715,374</b>	<b>\$2,809,897</b>	<b>\$3,651,425</b>	<b>\$4,031,867</b>

CALIFORNIA  
**NATIONAL CITY**  
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INCORPORATED

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Proposed Budget  
Fiscal Year 2025

# 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) maintenance, modernization and electrification of the City's vehicle fleet; 4) environmental compliance; and 5) engineering permits, plan reviews and inspections. The Department also plays a critical role in emergency preparedness, response and recovery involving maintenance, repairs, and upgrades to the City's physical infrastructure.

## ENGINEERING & CAPITAL PROJECTS 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, sewer system, storm drains, channels, streetlights, traffic signals, buildings, and parks.
- Oversees planning, design, engineering, construction, and management of 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, Climate Action Plan (CAP), and Americans with Disabilities Act (ADA) Transition Plan.
- Prepares grant applications to obtain funding for capital projects.



# ENGINEERING & PUBLIC WORKS

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## 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.
- 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 traffic, parking, 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

### 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.
- Responsible for implementing the City's Fleet Modernization and Electrification Program to meet State mandates and CAP targets.

### Facilities Maintenance:

- Responsible for the repair, maintenance and operation of City-owned buildings and support facilities.
- Provides custodial services for City-owned facilities, including set-up and clean-up for special events held at the City's community and recreation centers.



# ENGINEERING & PUBLIC WORKS

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## Streets & Wastewater Maintenance:

- Responsible for maintenance and repair of street infrastructure, including patching potholes; sidewalk repairs; streetlight and traffic signal maintenance; traffic signage and striping (such as crosswalks, pavement legends and curb markings); street sweeping; and traffic control.
- Responsible for maintenance of pump stations and sewer mains, including flushing, rodding, camera inspections and repairs.
- 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.

## Parks Maintenance:

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

## GOALS & OBJECTIVES

1. Provide exceptional customer service.
2. Manage and deliver the City’s CIP, including completion of an annual capital needs assessment for project prioritization.
3. Implement project accounting software to improve administration of capital projects and offset General Fund expenditures for staff time spent on project delivery through reimbursement by associated grant funds.
4. Administer National City’s Project Labor Agreement for eligible capital projects.
5. Provide opportunities for City crews to construct smaller capital projects related to sidewalk removal and replacement for ADA compliance, roadway signing and striping, slurry seals, and drainage improvements.
6. Continue to aggressively apply for competitive grants to fund capital projects with a goal of securing a minimum of \$5 million in grant awards for fiscal year 2025.
7. Continue public outreach for capital projects through workshops, presentations, community events, and management of the City’s CIP website: <http://nationalcityprojects.com>.
8. 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).
9. Continue to maintain Facilities, Parks, Streets, and other City infrastructure.
10. Continue to maintain the City’s Vehicle Fleet.
11. Continue to update and implement the City’s Fleet Modernization and Electrification Program.



## ENGINEERING & PUBLIC WORKS

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12. Continue to manage the City's traffic signal system for safety and operations, including implementation of time-of-day signal coordination and synchronization along arterial roadways.
13. 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.
14. 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.
15. Prepare CAP Implementation Program.
16. Update Sewer Master Plan.
17. Update ADA Transition Plan.
18. Continue to support National City's Safe Routes to School 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 to administer 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 and around Downtown National City.



# ENGINEERING & PUBLIC WORKS

## PRODUCTIVITY/WORKLOAD STATISTICS

	FY 22 Actual	FY 23 Actuals	FY 24 Estimated	FY25 Projected
<i>Engineering:</i>				
Engineering permits issued	610	900	550	600
Private development plans / maps reviewed	550	700	450	600
Engineering inspections conducted	750	800	800	800
Miles of streets resurfaced (grind and overlay 1" thick or greater)	0.5	3	1	6.5
Miles of streets slurry sealed (less than 1" thick overlay)	1	1.5	1	12.5
Number of items presented to Traffic Safety Committee	15	14	10	15
<i>Public Works:</i>				
Park permits issued	18	18	20	25
Jumper permits issued	75	56	46	55
Trees trimmed	1,694	2,200	2,300	2,350
Potholes repaired	1,750	1,750	1,800	1,750
Sidewalks repaired	95	95	120	95
Shopping cart removals	590	701	750	700
Illegal dumping / trash removals	1,400	1,830	1,900	1,830
Illegal posting removals	2,373	2,400	2,400	2,400
Misc. clean-ups (medians, parkways, sidewalks, bus stops, alleys, etc.)	1,222	1,650	1,700	1,650
Streetlights maintained	848	856	856	850
Traffic signals maintained	80	80	80	80
Traffic signs installed	220	395	400	400
Linear feet of sewers cleaned	177,197	208,400	333,500	360,000
Storm drains / catch basins cleaned	985	581	540	600
Channels cleaned	78	95	100	95

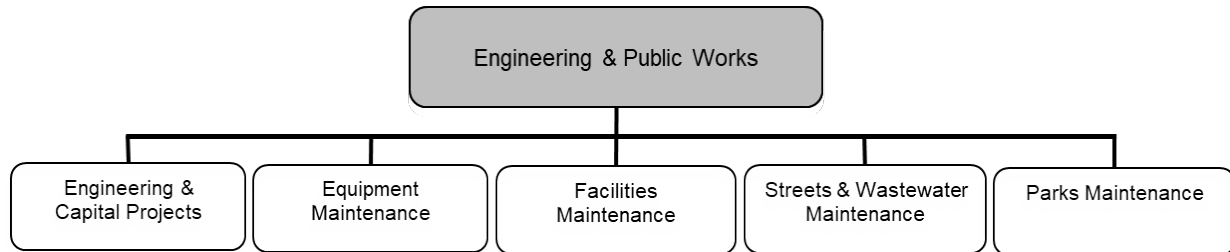




# ENGINEERING & PUBLIC WORKS

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## DEPARTMENT ORGANIZATIONAL CHART



## SIGNIFICANT CHANGES

- Consolidated Streets & Wastewater into one Division to support cross training opportunities, which will improve operations and expand resources for emergency response.
- Establish a new City Engineer position to manage the Engineering & Capital Projects Division, which will fill a critical gap in the Department's organizational structure and expand in-house capabilities to manage projects and grants with less reliance on consultants.



**AUTHORIZED POSITIONS BY DEPARTMENT**

	<b>FY 2023 Adopted</b>	<b>FY 2024 Adopted</b>	<b>FY 2025 Proposed</b>
<b>ENGINEERING &amp; PUBLIC WORKS</b>			
Administrative Secretary	1.00	1.00	1.00
Assistant Engineer-Civil	2.00	2.00	2.00
Associate Civil Engineer	1.00	1.00	1.00
Asst Director of Engineering/PW	1.00	1.00	1.00
Building Trades Specialist	3.00	3.00	3.00
Civil Engineer			1.00
Civil Engineering Technician	1.00	1.00	2.00
Custodian	7.00	7.00	8.00
Director Of Pw/City Engineer	1.00	1.00	1.00
Equip. Maint. Supervisor	1.00	1.00	1.00
Equipment Mechanic I	3.00	3.00	2.00
Equipment Mechanic II			1.00
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	2.00	2.00
Maintenance Worker	8.00	8.00	8.00
Management Analyst II	1.00		
Management Analyst III		1.00	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	
Public Works Crew Supervisor			3.00
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	
St & Wastewater Maint Super	1.00	1.00	1.00

**Note: Hourly/Non-benefited positions are not included in the FTE count. Budgets for hourly positions can be found in the individual department pages of Section III of the document.**



**AUTHORIZED POSITIONS BY DEPARTMENT**

	<b>FY 2023 Adopted</b>	<b>FY 2024 Adopted</b>	<b>FY 2025 Proposed</b>
<b>Street Sweeper Operator</b>	2.00	2.00	2.00
<b>Supervising Custodian</b>	1.00	1.00	1.00
<b>Traffic Painter</b>	1.00	1.00	1.00
<b>Tree Trimmer</b>	1.00	2.00	2.00
<b>ENGINEERING &amp; PUBLIC WORKS Total</b>	<b>61.00</b>	<b>64.00</b>	<b>68.00</b>

**Note: Hourly/Non-benefited positions are not included in the FTE count. Budgets for hourly positions can be found in the individual department pages of Section III of the document.**



# ENGINEERING & PUBLIC WORKS

## REVENUE DETAIL

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
<b>GENERAL FUND</b>					
001-06029-3152	DUMPSTER PERMITS	\$100	\$490	\$375	\$500
001-06029-3634	MISC. REVENUE	\$404	\$0	\$0	\$0
001-06029-3559	ADDRESSING	\$10,388	\$13,568	\$2,000	\$10,000
001-06029-3557	TRAFFIC CONTROL PLAN/IMPACT ST	\$3,034	\$0	\$20,000	\$0
001-06029-3547	STORM WATER MGT FEE (NPDES)	\$260	\$0	\$1,000	\$0
001-06029-3160	UTILITY COMPANY PERMITS	\$137,852	\$191,892	\$130,000	\$130,000
001-06029-3147	MISCELLANEOUS PERMITS	\$880	\$860	\$0	\$0
001-06029-3146	PARKING DISTRICT PERMIT	\$6,249	\$6,497	\$7,000	\$0
001-06029-3144	HOUSE MOVING PERMITS	\$2,760	\$3,393	\$1,500	\$500
001-06029-3636	REFUNDS & REIMBURSEMENTS	\$0	\$8,105	\$0	\$0
001-06029-3100	LICENSES AND PERMITS	\$21,199	\$33,670	\$0	\$35,000
001-06029-3142	GRADING PERMITS	\$22,251	\$0	\$30,000	\$0
001-06029-3130	STREET & CURB PERMITS	\$0	\$0	\$500	\$0
001-06030-3168	CROWN CASTLE	\$27,379	\$0	\$0	\$0
001-06031-3562	INSPECTION FEE	\$65,215	\$69,329	\$0	\$0
001-06029-3648	WITOD IMPROVEMENTS	\$177,796	\$27,224	\$0	\$0
001-06029-3125	SEWER PERMITS	\$27,823	\$0	\$0	\$0
001-22000-3634	MISC. REVENUE	\$3,974	\$4,388	\$0	\$0
001-22223-3634	MISC. REVENUE	\$4,272	\$6,079	\$0	\$0
<b>GENERAL FUND Total</b>		<b>\$511,837</b>	<b>\$365,495</b>	<b>\$192,375</b>	<b>\$176,000</b>
<b>GAS TAXES FUND</b>					
109-00000-3300	INVESTMENT EARNINGS	\$8,597	\$25,643	\$0	\$0
109-00000-3413	GAS TAX 2105	\$347,669	\$349,919	\$403,372	\$403,372
109-00000-3412	GAS TAX 2107.5	\$7,500	\$7,500	\$7,500	\$7,500
109-00000-3411	GAS TAX 2107	\$415,595	\$476,881	\$484,503	\$484,503
109-00000-3603	LITIGATION RECOVERY PROCEEDS	\$0	\$63,100	\$0	\$0
109-00000-3643	INSURANCE SETTLEMENTS	\$811	\$0	\$0	\$0



# ENGINEERING & PUBLIC WORKS

## REVENUE DETAIL

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
109-00000-3302	UNREALIZED GAIN/LOSS ON INVEST	(\$22,219)	(\$11,498)	\$0	\$0
109-00000-3636	REFUNDS & REIMBURSEMENTS	\$0	\$561	\$0	\$0
109-00000-3414	GAS TAX 2103	\$495,497	\$500,996	\$609,136	\$609,136
109-00000-3416	GAS TAX 2032	\$1,258,716	\$1,371,880	\$1,519,578	\$1,519,578
109-00000-3410	GAS TAX 2106	\$227,603	\$233,373	\$262,831	\$262,831
<b>GAS TAXES FUND Total</b>		<b>\$2,739,770</b>	<b>\$3,018,355</b>	<b>\$3,286,920</b>	<b>\$3,286,920</b>
<b>SEWER SERVICE FUND</b>					
125-00000-3300	INVESTMENT EARNINGS	\$132,771	\$382,744	\$0	\$0
125-22222-3610	SEWER CONNECTION FEES	\$67,550	\$0	\$0	\$0
125-00000-3302	UNREALIZED GAIN/LOSS ON INVEST	(\$407,674)	(\$248,264)	\$0	\$0
125-22222-3563	SEWER SERVICE CHARGE	\$11,055,251	\$13,242,543	\$11,812,000	\$11,812,000
<b>SEWER SERVICE FUND Total</b>		<b>\$10,847,898</b>	<b>\$13,377,023</b>	<b>\$11,812,000</b>	<b>\$11,812,000</b>
<b>REFUSE ENTERPRISE FUND</b>					
172-00000-3999	TRANSFERS FROM OTHER FUNDS	\$263,564	\$0	\$0	\$0
172-00000-3642	RATE STABILIZATION RECEIPTS	\$241,445	\$218,690	\$215,000	\$215,000
172-00000-3463	OTHER STATE GRANTS	\$105,280	\$0	\$0	\$0
<b>REFUSE ENTERPRISE FUND Total</b>		<b>\$610,289</b>	<b>\$218,690</b>	<b>\$215,000</b>	<b>\$215,000</b>
<b>ENGINEERING DEPT GRANTS</b>					
296-06579-3498	OTHER FEDERAL GRANTS	\$264,256	\$1,104,171	\$0	\$0
296-06585-3463	OTHER STATE GRANTS	\$0	\$174,500	\$0	\$0
296-06601-3470	COUNTY GRANTS	\$0	\$340,336	\$0	\$0
296-06604-3470	COUNTY GRANTS	\$119,494	\$0	\$0	\$0
296-06046-3498	OTHER FEDERAL GRANTS	\$201,783	\$31,469	\$0	\$0
296-06605-3470	COUNTY GRANTS	\$906,856	\$381,353	\$0	\$0
296-06606-3470	COUNTY GRANTS	\$43,513	\$909,497	\$0	\$0
296-06607-3498	OTHER FEDERAL GRANTS	\$92,070	\$28,028	\$0	\$0
296-06610-3470	COUNTY GRANTS	\$8,335	\$700,000	\$0	\$0



# ENGINEERING & PUBLIC WORKS

## REVENUE DETAIL

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
296-06587-3463	OTHER STATE GRANTS	\$0	\$196,908	\$0	\$0
296-06574-3463	OTHER STATE GRANTS	\$489,975	\$353,425	\$0	\$0
296-06196-3498	OTHER FEDERAL GRANTS	\$42,411	\$0	\$0	\$0
296-06193-3463	OTHER STATE GRANTS	\$78,392	\$121,176	\$0	\$0
296-06166-3498	OTHER FEDERAL GRANTS	\$11,400	\$1,371,059	\$0	\$0
296-06050-3498	OTHER FEDERAL GRANTS	\$68,200	\$24,893	\$0	\$0
296-06049-3498	OTHER FEDERAL GRANTS	\$319,002	\$78,993	\$0	\$0
296-06047-3498	OTHER FEDERAL GRANTS	\$86,920	\$39,472	\$0	\$0
296-06045-3498	OTHER FEDERAL GRANTS	\$321,148	\$66,292	\$0	\$0
296-06044-3463	OTHER STATE GRANTS	\$86,515	\$0	\$0	\$0
296-06043-3498	OTHER FEDERAL GRANTS	\$132,477	\$0	\$0	\$0
296-06042-3498	OTHER FEDERAL GRANTS	\$76,800	\$0	\$0	\$0
296-06035-3498	OTHER FEDERAL GRANTS	\$78,770	\$0	\$0	\$0
296-06579-3463	OTHER STATE GRANTS	\$180	\$0	\$0	\$0
296-06048-3498	OTHER FEDERAL GRANTS	\$85,897	\$584,783	\$0	\$0
296-06198-3498	OTHER FEDERAL GRANTS	\$0	\$780,814	\$0	\$0
<b>ENGINEERING DEPT GRANTS Total</b>		<b>\$3,514,392</b>	<b>\$7,287,169</b>	<b>\$0</b>	<b>\$0</b>
<b>PROPOSITION A" FUND</b>					
307-00000-3302	UNREALIZED GAIN/LOSS ON INVEST	(\$23,811)	\$20,713	\$0	\$0
307-00000-3466	TRANSACTIONS & USE TAX	\$1,462,500	\$0	\$1,849,000	\$1,849,000
307-00000-3300	INVESTMENT EARNINGS	\$4,215	\$1,930	\$0	\$0
<b>PROPOSITION A" FUND Total</b>		<b>\$1,442,905</b>	<b>\$22,643</b>	<b>\$1,849,000</b>	<b>\$1,849,000</b>
<b>TRANSPORTATION IMPACT FEE FUND</b>					
326-00000-3302	UNREALIZED GAIN/LOSS ON INVEST	(\$36,088)	(\$18,726)	\$0	\$0
326-00000-3300	INVESTMENT EARNINGS	\$12,439	\$32,751	\$0	\$0
326-00000-3163	TDIF REVENUE - MF RESIDENTIAL	\$189,792	\$226,800	\$230,000	\$230,000
326-00000-3162	TDIF REVENUE - SF RESIDENTIAL	\$31,134	\$33,989	\$30,000	\$30,000
<b>TRANSPORTATION IMPACT FEE FUND Total</b>		<b>\$197,277</b>	<b>\$274,814</b>	<b>\$260,000</b>	<b>\$260,000</b>



# ENGINEERING & PUBLIC WORKS

## REVENUE DETAIL

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
<b>STATE-LOCAL PARTNERSHIP</b>					
343-00000-3302	UNREALIZED GAIN/LOSS ON INVEST	(\$2,483)	(\$955)	\$0	\$0
343-00000-3300	INVESTMENT EARNINGS	\$854	\$1,964	\$0	\$0
<b>STATE-LOCAL PARTNERSHIP Total</b>		<b>(\$1,629)</b>	<b>\$1,009</b>	<b>\$0</b>	<b>\$0</b>
<b>FACILITIES MAINT FUND</b>					
626-00000-3636	REFUNDS & REIMBURSEMENTS	\$18,516	\$12,391	\$0	\$0
626-00000-3700	INTERNAL SERVICE CHARGES	\$2,778,412	\$3,059,638	\$3,252,618	\$3,716,804
626-22223-3498	OTHER FEDERAL GRANTS	\$0	\$21,020	\$0	\$0
626-00000-3999	TRANSFERS FROM OTHER FUNDS	\$0	\$48,000	\$48,000	\$0
<b>FACILITIES MAINT FUND Total</b>		<b>\$2,796,928</b>	<b>\$3,141,049</b>	<b>\$3,300,618</b>	<b>\$3,716,804</b>
<b>MOTOR VEHICLE SVC FUND</b>					
643-00000-3700	INTERNAL SERVICE CHARGES	\$1,185,009	\$1,366,307	\$1,614,404	\$1,716,306
<b>MOTOR VEHICLE SVC FUND Total</b>		<b>\$1,185,009</b>	<b>\$1,366,307</b>	<b>\$1,614,404</b>	<b>\$1,716,306</b>
<b>VEHICLE REPLACEMENT RESERVE</b>					
644-00000-3700	INTERNAL SERVICE CHARGES	\$1,008,245	\$1,196,080	\$1,256,758	\$1,357,896
644-00000-3999	TRANSFERS FROM OTHER FUNDS	\$910,829	\$430,293	\$450,000	\$1,000,000
644-09752-3700	INTERNAL SERVICE CHARGES	\$275,000	\$322,000	\$401,000	\$503,000
<b>VEHICLE REPLACEMENT RESERVE Total</b>		<b>\$2,194,074</b>	<b>\$1,948,373</b>	<b>\$2,107,758</b>	<b>\$2,860,896</b>
<b>ENGINEERING &amp; PUBLIC WORKS Total</b>		<b>\$26,038,749</b>	<b>\$31,020,927</b>	<b>\$24,638,075</b>	<b>\$25,892,926</b>



# ENGINEERING & PUBLIC WORKS

## REVENUE DETAIL

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
<b>GENERAL FUND</b>					
001-42000-3585	MISC. USER CHARGES	\$0	\$500	\$0	\$0
001-42000-3634	MISC. REVENUE	\$11,333	\$17,549	\$0	\$0
<b>GENERAL FUND Total</b>		<b>\$11,333</b>	<b>\$18,049</b>	<b>\$0</b>	<b>\$0</b>
<b>PARKS MAINTENANCE FUND</b>					
105-00000-3420	STATE HOPTR	\$5,619	\$5,346	\$5,145	\$0
105-00000-3999	TRANSFERS FROM OTHER FUNDS	\$430,963	\$838,345	\$1,060,499	\$1,118,681
105-00000-3009	PROPERTY TAXES ALLOCATED	\$1,076,260	\$1,139,386	\$1,167,036	\$1,191,055
<b>PARKS MAINTENANCE FUND Total</b>		<b>\$1,512,843</b>	<b>\$1,983,077</b>	<b>\$2,232,680</b>	<b>\$2,309,736</b>
<b>PARK &amp; REC CAPITAL OUTLAY FUND</b>					
115-42000-3585	MISC. USER CHARGES	\$14,840	\$12,230	\$0	\$0
<b>PARK &amp; REC CAPITAL OUTLAY FUND Total</b>		<b>\$14,840</b>	<b>\$12,230</b>	<b>\$0</b>	<b>\$0</b>
<b>DEVELOPMENT IMPACT FEES</b>					
325-42000-3621	Dev Impact Fees- Parks and Rec	\$161,350	\$71,452	\$0	\$0
<b>DEVELOPMENT IMPACT FEES Total</b>		<b>\$161,350</b>	<b>\$71,452</b>	<b>\$0</b>	<b>\$0</b>
<b>PARKS Total</b>		<b>\$1,700,365</b>	<b>\$2,084,808</b>	<b>\$2,232,680</b>	<b>\$2,309,736</b>





# ENGINEERING & PUBLIC WORKS

## EXPENDITURE DETAIL

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
<b>GENERAL FUND</b>					
Activity	ENGINEERING				
Activity No.	001 416 029				
<b>Refunds, Contributions &amp; Special Paymnts</b>					
620	RETURN OF FEES	\$0	\$1,380	\$0	\$0
<b>Refunds, Contributions &amp; Special Paymnts Total</b>		\$0	\$1,380	\$0	\$0
<b>Personnel Services</b>					
100	PART-TIME SALARIES	\$0	\$0	\$0	\$18,000
101	FULL-TIME SALARIES	\$554,561	\$527,932	\$842,242	\$872,528
102	OVERTIME	\$5,410	\$12,548	\$19,500	\$19,500
110	ALLOWANCES & STIPENDS	\$1,813	\$1,964	\$2,160	\$2,160
120	DIFFERENTIAL PAY	\$6,682	\$6,579	\$7,509	\$8,200
140	WORKERS' COMPENSATION	\$20,671	\$20,054	\$40,800	\$46,014
150	HEALTH INSURANCE	\$68,473	\$60,953	\$111,184	\$114,550
151	LTD INSURANCE	\$340	\$748	\$1,024	\$1,316
160	RETIREMENT PLAN CHARGES	\$195,123	\$195,267	\$192,486	\$214,197
161	MEDICARE	\$8,778	\$8,123	\$12,211	\$12,652
199	PERSONNEL COMPENSATION	\$7,825	\$8,123	\$0	\$0
<b>Personnel Services</b>	<b>Total</b>	\$869,677	\$842,291	\$1,229,116	\$1,309,117
<b>Maintenance &amp; Operations</b>					
209	LEGAL SERVICES	\$0	\$12,860	\$25,000	\$25,000
213	PROFESSIONAL SERVICES	\$37,908	\$52,018	\$60,000	\$60,000
222	MEMBERSHIPS & SUBSCRIPTIONS	\$403	\$1,124	\$1,200	\$1,500
226	TRAINING, TRAVEL & SUBSISTENCE	\$4,321	\$6,915	\$8,000	\$8,000
299	CONTRACT SERVICES	\$265,976	\$850,090	\$295,000	\$270,000
307	DUPLICATING SUPPLIES	\$702	\$1,905	\$2,000	\$2,000
318	WEARING APPAREL	\$1,141	\$675	\$3,500	\$3,500
399	MATERIALS & SUPPLIES	\$12,203	\$12,344	\$9,000	\$34,000
<b>Maintenance &amp; Operations</b>	<b>Total</b>	\$322,654	\$937,931	\$403,700	\$404,000
<b>Internal Service Charges and Reserves</b>					
740	BUILDING SERVICES CHARGES	\$99,200	\$109,257	\$116,148	\$132,724
750	VEHICLE SERVICES CHARGES	\$34,714	\$52,261	\$61,751	\$65,649
752	VEHICLE LEASE CHARGE	\$28,000	\$33,000	\$61,000	\$74,000



# ENGINEERING & PUBLIC WORKS

## EXPENDITURE DETAIL

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
755	INFO. SYSTEMS MAINT. CHARGE	\$77,501	\$86,655	\$100,410	\$103,105
790	INSURANCE CHARGES	\$332,550	\$332,550	\$377,538	\$563,580
<b>Internal Service Charges and Reserves Total</b>		\$571,965	\$613,723	\$716,847	\$939,058
<b>ENGINEERING Total</b>		<b>\$1,764,296</b>	<b>\$2,395,325</b>	<b>\$2,349,663</b>	<b>\$2,652,175</b>
<b>Activity</b>	ENVIRONMENTAL COMPLIANCE DIVISION				
<b>Activity No.</b>	001 416 030				
<b>Maintenance &amp; Operations</b>					
299	CONTRACT SERVICES	\$349,429	\$459,070	\$644,000	\$644,000
<b>Maintenance &amp; Operations Total</b>		\$349,429	\$459,070	\$644,000	\$644,000
<b>ENVIRONMENTAL COMPLIANCE DIVISION T</b>		<b>\$349,429</b>	<b>\$459,070</b>	<b>\$644,000</b>	<b>\$644,000</b>
<b>Activity</b>	PUBLIC WORKS - OPERATIONS				
<b>Activity No.</b>	001 416 052				
<b>Internal Service Charges and Reserves</b>					
740	BUILDING SERVICES CHARGES	\$355,636	\$391,693	\$416,398	\$475,823
750	VEHICLE SERVICES CHARGES	\$31,839	\$24,473	\$28,917	\$30,742
755	INFO. SYSTEMS MAINT. CHARGE	\$86,968	\$97,240	\$112,675	\$115,699
790	INSURANCE CHARGES	\$12,509	\$12,509	\$14,201	\$21,199
<b>Internal Service Charges and Reserves Total</b>		\$486,952	\$525,915	\$572,191	\$643,463
<b>PUBLIC WORKS - OPERATIONS Total</b>		<b>\$486,952</b>	<b>\$525,915</b>	<b>\$572,191</b>	<b>\$643,463</b>
<b>Activity</b>	STREETS				
<b>Activity No.</b>	001 416 221				
<b>Personnel Services</b>					
101	FULL-TIME SALARIES	\$70,085	\$176,291	\$200,121	\$0
102	OVERTIME	\$6,117	\$23,069	\$32,000	\$32,000
105	LONGEVITY	\$22	\$178	\$275	\$275
120	DIFFERENTIAL PAY	\$1,016	\$3,759	\$975	\$8,500
140	WORKERS' COMPENSATION	\$4,363	\$17,312	\$25,722	\$0
150	HEALTH INSURANCE	\$9,256	\$40,650	\$33,386	\$0
160	RETIREMENT PLAN CHARGES	\$13,497	\$103,909	\$45,735	\$0



# ENGINEERING & PUBLIC WORKS

## EXPENDITURE DETAIL

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
161	MEDICARE	\$774	\$3,219	\$2,902	\$0
199	PERSONNEL COMPENSATION	\$448	\$8,513	\$0	\$0
<b>Personnel Services Total</b>		\$105,578	\$376,900	\$341,116	\$40,775
<b>Maintenance &amp; Operations</b>					
235	STREET LIGHTS & SIGNALS	\$394,326	\$738,791	\$500,000	\$720,000
<b>Maintenance &amp; Operations Total</b>		\$394,326	\$738,791	\$500,000	\$720,000
<b>Internal Service Charges and Reserves</b>					
751	VEHICLE REPLACEMENT CHARGE	\$137,762	\$197,064	\$226,733	\$215,456
<b>Internal Service Charges and Reserves Total</b>		\$137,762	\$197,064	\$226,733	\$215,456
<b>STREETS Total</b>		<b>\$637,666</b>	<b>\$1,312,755</b>	<b>\$1,067,849</b>	<b>\$976,231</b>
<b>Activity PARKS</b>					
<b>Activity No. 001 416 227</b>					
<b>Internal Service Charges and Reserves</b>					
751	VEHICLE REPLACEMENT CHARGE	\$39,550	\$0	\$0	\$0
<b>Internal Service Charges and Reserves Total</b>		\$39,550	\$0	\$0	\$0
<b>PARKS Total</b>		<b>\$39,550</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>GENERAL FUND Total</b>		<b>\$3,277,893</b>	<b>\$4,693,065</b>	<b>\$4,633,703</b>	<b>\$4,915,869</b>
<b>PARKS MAINTENANCE FUND</b>					
<b>Activity PARKS</b>					
<b>Activity No. 105 416 227</b>					
<b>Personnel Services</b>					
100	PART-TIME SALARIES	\$13,925	\$3,249	\$20,178	\$20,783
101	FULL-TIME SALARIES	\$591,215	\$658,876	\$908,375	\$943,934
102	OVERTIME	\$30,638	\$52,517	\$29,000	\$29,000
120	DIFFERENTIAL PAY	\$8,146	\$9,551	\$6,893	\$6,893
140	WORKERS' COMPENSATION	\$49,475	\$52,024	\$65,469	\$66,788
150	HEALTH INSURANCE	\$127,584	\$133,172	\$166,160	\$161,750
151	LTD INSURANCE	\$544	\$660	\$731	\$731
160	RETIREMENT PLAN CHARGES	\$210,843	\$209,296	\$227,712	\$231,726



# ENGINEERING & PUBLIC WORKS

## EXPENDITURE DETAIL

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
161	MEDICARE	\$9,753	\$9,977	\$13,172	\$13,687
199	PERSONNEL COMPENSATION	\$6,828	\$11,577	\$18,000	\$18,000
<b>Personnel Services Total</b>		\$1,048,950	\$1,140,899	\$1,455,690	\$1,493,293
<b>Maintenance &amp; Operations</b>					
226	TRAINING, TRAVEL & SUBSISTENCE	\$440	\$358	\$1,500	\$1,500
236	WATER	\$50,351	\$194,326	\$275,000	\$275,000
299	CONTRACT SERVICES	\$92,005	\$89,984	\$105,000	\$105,000
318	WEARING APPAREL	\$8,664	\$10,587	\$13,000	\$13,000
321	PLANTING MATERIALS	\$6,884	\$9,747	\$14,000	\$14,000
331	HORTICULTURAL ITEMS	\$2,978	\$2,177	\$4,000	\$4,000
337	SMALL TOOLS	\$8,572	\$10,127	\$10,000	\$10,000
348	WATER PIPE VALVES & FITTINGS	\$6,583	\$7,097	\$7,400	\$10,000
399	MATERIALS & SUPPLIES	\$13,528	\$11,549	\$15,000	\$15,000
<b>Maintenance &amp; Operations Total</b>		\$190,006	\$335,952	\$444,900	\$447,500
<b>Internal Service Charges and Reserves</b>					
750	VEHICLE SERVICES CHARGES	\$120,238	\$138,634	\$163,808	\$174,148
751	VEHICLE REPLACEMENT CHARGE	\$0	\$47,017	\$70,290	\$82,070
752	VEHICLE LEASE CHARGE	\$45,700	\$45,700	\$45,700	\$44,000
755	INFO. SYSTEMS MAINT. CHARGE	\$15,717	\$17,574	\$20,364	\$20,911
790	INSURANCE CHARGES	\$28,213	\$28,213	\$32,030	\$47,814
<b>Internal Service Charges and Reserves Total</b>		\$209,868	\$277,138	\$332,192	\$368,943
<b>PARKS Total</b>		\$1,448,823	\$1,753,989	\$2,232,782	\$2,309,736
<b>PARKS MAINTENANCE FUND Total</b>		\$1,448,823	\$1,753,989	\$2,232,782	\$2,309,736
<b>GAS TAXES FUND</b>					
Activity	STREETS				
Activity No.	109 416 221				
<b>Refunds, Contributions &amp; Special Paymnts</b>					
698	INDIRECT/OVERHEAD COSTS	\$128,529	\$128,529	\$0	\$128,529
<b>Refunds, Contributions &amp; Special Paymnts Total</b>		\$128,529	\$128,529	\$0	\$128,529
<b>Personnel Services</b>					



# ENGINEERING & PUBLIC WORKS

## EXPENDITURE DETAIL

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
100	PART-TIME SALARIES	\$0	\$556	\$0	\$0
101	FULL-TIME SALARIES	\$441,504	\$319,091	\$246,880	\$535,263
102	OVERTIME	\$45,240	\$34,904	\$48,000	\$48,000
105	LONGEVITY	\$580	\$403	\$340	\$340
120	DIFFERENTIAL PAY	\$3,141	\$5,570	\$2,925	\$2,925
140	WORKERS' COMPENSATION	\$44,070	\$26,781	\$50,162	\$49,747
150	HEALTH INSURANCE	\$89,299	\$61,135	\$46,132	\$87,190
151	LTD INSURANCE	\$272	\$213	\$168	\$366
160	RETIREMENT PLAN CHARGES	\$147,575	\$54,468	\$56,421	\$131,402
161	MEDICARE	\$8,153	\$5,073	\$3,580	\$7,761
199	PERSONNEL COMPENSATION	\$2,384	\$15,893	\$12,000	\$12,000
<b>Personnel Services Total</b>		<b>\$782,218</b>	<b>\$524,087</b>	<b>\$466,608</b>	<b>\$874,994</b>
<b>Maintenance &amp; Operations</b>					
211	LAUNDRY & CLEANING SERVICES	\$116	\$0	\$0	\$0
236	WATER	\$0	\$279	\$2,000	\$2,000
240	EQUIPMENT RENTAL	\$0	\$0	\$1,000	\$1,000
282	R&M AUTOMOTIVE EQUIPMENT	\$24,002	\$0	\$0	\$0
285	R&M TRAFFIC CONTROL DEVICES	\$440,645	\$427,978	\$400,000	\$450,000
289	R&M NONSTRUCTURAL ITEMS	\$113	\$4,963	\$4,000	\$4,000
318	WEARING APPAREL	\$9,912	\$11,743	\$14,000	\$14,000
337	SMALL TOOLS	\$2,895	\$3,642	\$3,500	\$3,500
340	SHOP SUPPLIES	\$812	\$391	\$800	\$800
346	TRAFFIC CONTROL SUPPLY	\$58,203	\$48,666	\$100,000	\$150,000
356	ROCK & SAND	\$1,519	\$2,559	\$4,800	\$4,800
360	SIDEWALK CURB & GUTTER MATER.	\$537	\$2,718	\$10,000	\$10,000
362	ROADWAY MATERIALS	\$14,478	\$28,230	\$20,000	\$20,000
399	MATERIALS & SUPPLIES	\$2,872	\$2,014	\$3,000	\$13,500
<b>Maintenance &amp; Operations Total</b>		<b>\$556,104</b>	<b>\$533,183</b>	<b>\$563,100</b>	<b>\$673,600</b>
<b>Internal Service Charges and Reserves</b>					
740	BUILDING SERVICES CHARGES	\$17,507	\$19,281	\$20,497	\$23,422
750	VEHICLE SERVICES CHARGES	\$156,410	\$180,340	\$213,087	\$226,537
755	INFO. SYSTEMS MAINT. CHARGE	\$8,944	\$10,000	\$11,587	\$11,898
790	INSURANCE CHARGES	\$34,699	\$34,699	\$39,393	\$58,805



# ENGINEERING & PUBLIC WORKS

## EXPENDITURE DETAIL

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
<b>Internal Service Charges and Reserves Total</b>		\$217,560	\$244,320	\$284,564	\$320,662
<b>STREETS Total</b>		<b>\$1,684,411</b>	<b>\$1,430,119</b>	<b>\$1,314,272</b>	<b>\$1,997,785</b>
<b>GAS TAXES FUND Total</b>		<b>\$1,684,411</b>	<b>\$1,430,119</b>	<b>\$1,314,272</b>	<b>\$1,997,785</b>
<b>SEWER SERVICE FUND</b>					
Activity	ENGINEERING				
Activity No.	125 416 029				
<b>Personnel Services</b>					
100	PART-TIME SALARIES	\$0	\$12,050	\$0	\$0
101	FULL-TIME SALARIES	\$211,622	\$215,566	\$325,523	\$431,795
102	OVERTIME	\$1,352	\$3,156	\$0	\$0
110	ALLOWANCES & STIPENDS	\$1,181	\$1,309	\$1,440	\$1,440
120	DIFFERENTIAL PAY	\$2,937	\$3,092	\$3,415	\$3,415
140	WORKERS' COMPENSATION	\$7,899	\$8,222	\$40,171	\$44,596
150	HEALTH INSURANCE	\$26,126	\$24,141	\$40,416	\$48,300
151	LTD INSURANCE	\$221	\$408	\$438	\$878
160	RETIREMENT PLAN CHARGES	\$76,543	\$80,228	\$74,395	\$106,001
161	MEDICARE	\$3,330	\$3,476	\$4,720	\$6,261
199	PERSONNEL COMPENSATION	\$3,354	\$3,829	\$2,000	\$2,000
<b>Personnel Services</b>	<b>Total</b>	<b>\$334,564</b>	<b>\$355,477</b>	<b>\$492,518</b>	<b>\$644,686</b>
<b>Maintenance &amp; Operations</b>					
226	TRAINING, TRAVEL & SUBSISTENCE	\$0	\$500	\$0	\$0
299	CONTRACT SERVICES	\$30,496	\$59,658	\$85,000	\$85,000
<b>Maintenance &amp; Operations</b>	<b>Total</b>	<b>\$30,496</b>	<b>\$60,158</b>	<b>\$85,000</b>	<b>\$85,000</b>
<b>ENGINEERING Total</b>		<b>\$365,060</b>	<b>\$415,635</b>	<b>\$577,518</b>	<b>\$729,686</b>
Activity	STREETS				
Activity No.	125 416 221				
<b>Personnel Services</b>					
100	PART-TIME SALARIES	\$0	\$832	\$0	\$0
101	FULL-TIME SALARIES	\$120,880	\$150,774	\$440,461	\$176,507



# ENGINEERING & PUBLIC WORKS

## EXPENDITURE DETAIL

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
102	OVERTIME	\$11,591	\$14,594	\$32,000	\$32,000
105	LONGEVITY	\$448	\$520	\$985	\$985
120	DIFFERENTIAL PAY	\$166	\$4,278	\$0	\$0
140	WORKERS' COMPENSATION	\$11,391	\$14,737	\$38,072	\$31,887
150	HEALTH INSURANCE	\$26,107	\$33,074	\$86,642	\$29,303
151	LTD INSURANCE	\$0	\$283	\$563	\$366
160	RETIREMENT PLAN CHARGES	\$66,868	\$68,852	\$100,662	\$43,331
161	MEDICARE	\$2,107	\$2,921	\$6,387	\$2,559
199	PERSONNEL COMPENSATION	\$4,059	\$32,386	\$3,000	\$3,000
<b>Personnel Services Total</b>		<b>\$243,617</b>	<b>\$323,251</b>	<b>\$708,772</b>	<b>\$319,938</b>
<b>Other Financing Uses</b>					
099	TRANSFERS TO OTHER FUNDS	\$6,250	\$0	\$0	\$1,000,000
<b>Other Financing Uses Total</b>		<b>\$6,250</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,000,000</b>
<b>STREETS Total</b>		<b>\$249,867</b>	<b>\$323,251</b>	<b>\$708,772</b>	<b>\$1,319,938</b>
<b>Activity SEWER SERVICE</b>					
<b>Activity No. 125 416 222</b>					
<b>Refunds, Contributions &amp; Special Paymnts</b>					
698	INDIRECT/OVERHEAD COSTS	\$239,533	\$239,533	\$0	\$239,533
<b>Refunds, Contributions &amp; Special Paymnts Total</b>		<b>\$239,533</b>	<b>\$239,533</b>	<b>\$0</b>	<b>\$239,533</b>
<b>Personnel Services</b>					
101	FULL-TIME SALARIES	\$133,749	\$112,905	\$112,551	\$508,334
102	OVERTIME	\$17,803	\$37,567	\$0	\$0
105	LONGEVITY	\$192	\$20	\$0	\$0
120	DIFFERENTIAL PAY	\$695	\$2,025	\$0	\$0
140	WORKERS' COMPENSATION	\$12,731	\$12,231	\$8,925	\$44,833
150	HEALTH INSURANCE	\$29,463	\$22,112	\$21,680	\$87,358
151	LTD INSURANCE	\$272	\$36	\$0	\$0
160	RETIREMENT PLAN CHARGES	\$34,843	\$31,363	\$25,722	\$124,791
161	MEDICARE	\$2,228	\$2,141	\$1,632	\$7,371
199	PERSONNEL COMPENSATION	\$3,068	\$0	\$8,600	\$8,600
<b>Personnel Services Total</b>		<b>\$235,045</b>	<b>\$220,400</b>	<b>\$179,110</b>	<b>\$781,287</b>



# ENGINEERING & PUBLIC WORKS

## EXPENDITURE DETAIL

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
<b>Other Financing Uses</b>					
099	TRANSFERS TO OTHER FUNDS	\$18,750	\$0	\$0	\$0
<b>Other Financing Uses Total</b>		\$18,750	\$0	\$0	\$0
<b>Maintenance &amp; Operations</b>					
211	LAUNDRY & CLEANING SERVICES	\$45	\$0	\$0	\$0
213	PROFESSIONAL SERVICES	\$36,840	\$130,629	\$100,000	\$100,000
222	MEMBERSHIPS & SUBSCRIPTIONS	\$0	\$1,127	\$0	\$76,127
226	TRAINING, TRAVEL & SUBSISTENCE	\$655	\$1,225	\$7,000	\$7,000
234	ELECTRICITY & GAS	\$4,999	\$3,486	\$6,000	\$6,000
236	WATER	\$2,553	\$2,479	\$3,000	\$3,000
268	RENTALS & LEASES	\$0	\$0	\$500	\$500
272	SEWAGE TRANS. & TREATMENT	6,109,203	\$7,198,480	\$8,100,000	\$8,100,000
291	R & M - AUDIO VISUAL EQUIPT.	\$7,074	\$4,083	\$5,000	\$5,000
299	CONTRACT SERVICES	\$10,000	\$29,869	\$30,000	\$30,000
318	WEARING APPAREL	\$4,396	\$6,642	\$7,000	\$7,000
337	SMALL TOOLS	\$1,135	\$3,938	\$1,200	\$30,000
346	TRAFFIC CONTROL SUPPLY	\$0	\$0	\$800	\$800
352	SEWER PIPE & MATERIALS	\$427	\$3,479	\$4,000	\$4,000
354	CHEMICAL PRODUCTS	\$1,618	\$2,048	\$2,200	\$2,200
399	MATERIALS & SUPPLIES	\$2,746	\$3,168	\$4,600	\$4,600
<b>Maintenance &amp; Operations Total</b>		\$6,181,691	\$7,390,653	\$8,271,300	\$8,376,227
<b>Internal Service Charges and Reserves</b>					
740	BUILDING SERVICES CHARGES	\$17,507	\$19,281	\$20,497	\$23,422
750	VEHICLE SERVICES CHARGES	\$54,952	\$63,359	\$74,864	\$79,589
752	VEHICLE LEASE CHARGE	\$21,300	\$21,300	\$21,300	\$33,000
755	INFO. SYSTEMS MAINT. CHARGE	\$13,547	\$15,147	\$17,551	\$18,022
790	INSURANCE CHARGES	\$275,053	\$275,053	\$312,263	\$466,139
<b>Internal Service Charges and Reserves Total</b>		\$382,359	\$394,140	\$446,475	\$620,172
<b>SEWER SERVICE Total</b>		\$7,057,378	\$8,244,726	\$8,896,885	\$10,017,219
<b>SEWER SERVICE FUND Total</b>		\$7,672,304	\$8,983,612	\$10,183,175	\$12,066,843
<b>REFUSE ENTERPRISE FUND</b>					





# ENGINEERING & PUBLIC WORKS

## EXPENDITURE DETAIL

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
<b>Activity</b>	REFUSE				
<b>Activity No.</b>	172 416 225				
<b>Refunds, Contributions &amp; Special Paymnts</b>					
698	INDIRECT/OVERHEAD COSTS	\$12,365	\$12,365	\$0	\$12,365
<b>Refunds, Contributions &amp; Special Paymnts Total</b>		\$12,365	\$12,365	\$0	\$12,365
<b>Personnel Services</b>					
101	FULL-TIME SALARIES	\$90,457	\$116,516	\$123,887	\$130,222
102	OVERTIME	\$3,813	\$13,800	\$5,500	\$5,500
105	LONGEVITY	\$118	\$0	\$0	\$0
120	DIFFERENTIAL PAY	\$100	\$0	\$0	\$0
140	WORKERS' COMPENSATION	\$7,448	\$8,119	\$9,824	\$10,327
150	HEALTH INSURANCE	\$18,743	\$25,311	\$21,680	\$21,050
160	RETIREMENT PLAN CHARGES	\$32,944	\$32,613	\$28,313	\$31,968
161	MEDICARE	\$1,408	\$1,767	\$1,796	\$1,888
199	PERSONNEL COMPENSATION	\$5,827	\$0	\$2,000	\$2,000
<b>Personnel Services</b>	<b>Total</b>	\$160,858	\$198,126	\$193,000	\$202,955
<b>Other Financing Uses</b>					
099	TRANSFERS TO OTHER FUNDS	\$0	\$0	\$450,000	\$0
<b>Other Financing Uses</b>	<b>Total</b>	\$0	\$0	\$450,000	\$0
<b>Maintenance &amp; Operations</b>					
299	CONTRACT SERVICES	\$0	\$0	\$3,000	\$3,000
355	MINOR EQUIPMENT- LESS THAN \$5,000.00	\$0	\$0	\$2,000	\$0
399	MATERIALS & SUPPLIES	\$0	\$0	\$5,000	\$5,000
399	FY20 BEVERAGE CONTAINER RECYCLING PROG	\$15,542	\$0	\$0	\$0
<b>Maintenance &amp; Operations</b>	<b>Total</b>	\$15,542	\$0	\$10,000	\$8,000
<b>Internal Service Charges and Reserves</b>					
790	INSURANCE CHARGES	\$642	\$642	\$729	\$1,088
<b>Internal Service Charges and Reserves</b>	<b>Total</b>	\$642	\$642	\$729	\$1,088
<b>REFUSE Total</b>		<b>\$189,408</b>	<b>\$211,133</b>	<b>\$653,729</b>	<b>\$224,408</b>
<b>REFUSE ENTERPRISE FUND Total</b>		<b>\$189,408</b>	<b>\$211,133</b>	<b>\$653,729</b>	<b>\$224,408</b>



# ENGINEERING & PUBLIC WORKS

## EXPENDITURE DETAIL

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
<b>PARKING AUTHORITY</b>					
Activity	ENGINEERING				
Activity No.	420 416 029				
<b>Maintenance &amp; Operations</b>					
299	CONTRACT SERVICES	\$75,750	\$70,405	\$0	\$0
<b>Maintenance &amp; Operations</b>	<b>Total</b>	\$75,750	\$70,405	\$0	\$0
<b>ENGINEERING Total</b>		<b>\$75,750</b>	<b>\$70,405</b>	<b>\$0</b>	<b>\$0</b>
<b>PARKING AUTHORITY Total</b>		<b>\$75,750</b>	<b>\$70,405</b>	<b>\$0</b>	<b>\$0</b>
<b>FACILITIES MAINT FUND</b>					
Activity	FACILITIES MAINTENANCE				
Activity No.	626 416 223				
<b>Personnel Services</b>					
101	FULL-TIME SALARIES	\$437,304	\$466,637	\$591,839	\$646,514
102	OVERTIME	\$90,468	\$108,731	\$76,000	\$76,000
120	DIFFERENTIAL PAY	\$1,466	\$2,880	\$1,615	\$1,615
140	WORKERS' COMPENSATION	\$48,286	\$44,601	\$44,262	\$47,933
150	HEALTH INSURANCE	\$82,908	\$95,563	\$133,640	\$140,700
151	LTD INSURANCE	\$506	\$0	\$731	\$731
160	RETIREMENT PLAN CHARGES	\$162,128	\$157,352	\$135,259	\$158,713
161	MEDICARE	\$8,763	\$7,839	\$8,580	\$9,374
199	PERSONNEL COMPENSATION	\$66,510	\$7,716	\$12,000	\$12,000
<b>Personnel Services</b>	<b>Total</b>	\$898,338	\$891,319	\$1,003,926	\$1,093,580
<b>Maintenance &amp; Operations</b>					
234	ELECTRICITY & GAS	\$793,614	\$890,591	\$725,000	\$900,000
236	WATER	\$480,641	\$176,772	\$177,500	\$177,500
288	R&M BUILDINGS & STRUCTURES	\$156,785	\$172,542	\$395,000	\$395,000
299	CONTRACT SERVICES	\$539,380	\$394,586	\$740,000	\$740,000
303	JANITORIAL SUPPLIES	\$53,140	\$58,549	\$45,000	\$45,000
318	WEARING APPAREL	\$2,344	\$3,014	\$7,500	\$7,500
337	SMALL TOOLS	\$0	\$0	\$2,500	\$2,500
340	SHOP SUPPLIES	\$0	\$0	\$2,500	\$2,500



# ENGINEERING & PUBLIC WORKS

## EXPENDITURE DETAIL

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
354	CHEMICAL PRODUCTS	\$34,364	\$0	\$45,000	\$45,000
399	MATERIALS & SUPPLIES	\$0	\$0	\$4,000	\$4,000
<b>Maintenance &amp; Operations Total</b>		<b>\$2,060,268</b>	<b>\$1,696,054</b>	<b>\$2,144,000</b>	<b>\$2,319,000</b>
<b>Internal Service Charges and Reserves</b>					
750	VEHICLE SERVICES CHARGES	\$43,734	\$50,425	\$59,581	\$63,342
751	VEHICLE REPLACEMENT CHARGE	\$35,584	\$35,584	\$28,087	\$28,087
752	VEHICLE LEASE CHARGE	\$36,000	\$36,000	\$36,000	\$36,000
790	INSURANCE CHARGES	\$7,180	\$7,180	\$8,151	\$12,168
<b>Internal Service Charges and Reserves Total</b>		<b>\$122,498</b>	<b>\$129,189</b>	<b>\$131,819</b>	<b>\$139,597</b>
<b>Fixed Charges &amp; Debt Services</b>					
483	LOAN INTEREST PAYMENT	\$26,362	\$21,344	\$20,872	\$5,205
<b>Fixed Charges &amp; Debt Services Total</b>		<b>\$26,362</b>	<b>\$21,344</b>	<b>\$20,872</b>	<b>\$5,205</b>
<b>FACILITIES MAINTENANCE Total</b>		<b>\$3,107,465</b>	<b>\$2,737,906</b>	<b>\$3,300,617</b>	<b>\$3,557,382</b>
<b>Activity COVID-19 Response</b>					
<b>Activity No. 626 416 911</b>					
<b>Maintenance &amp; Operations</b>					
299	CONTRACT SERVICES	\$14,676	\$0	\$0	\$0
<b>Maintenance &amp; Operations Total</b>		<b>\$14,676</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>COVID-19 Response Total</b>		<b>\$14,676</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Activity GAAP ADJUSTMENT</b>					
<b>Activity No. 626 416 999</b>					
<b>Internal Service Charges and Reserves</b>					
720	DEPRECIATION EXPENSE	\$150,749	\$150,749	\$0	\$0
<b>Internal Service Charges and Reserves Total</b>		<b>\$150,749</b>	<b>\$150,749</b>	<b>\$0</b>	<b>\$0</b>
<b>GAAP ADJUSTMENT Total</b>		<b>\$150,749</b>	<b>\$150,749</b>	<b>\$0</b>	<b>\$0</b>
<b>FACILITIES MAINT FUND Total</b>		<b>\$3,272,891</b>	<b>\$2,888,655</b>	<b>\$3,300,617</b>	<b>\$3,557,382</b>

## MOTOR VEHICLE SVC FUND



# ENGINEERING & PUBLIC WORKS

## EXPENDITURE DETAIL

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
<b>Activity</b>	<b>EQUIPMENT MAINTENANCE</b>				
<b>Activity No.</b>	<b>643 416 224</b>				
<b>Personnel Services</b>					
101	FULL-TIME SALARIES	\$176,726	\$177,994	\$341,461	\$347,914
102	OVERTIME	\$7,857	\$10,897	\$9,500	\$9,500
120	DIFFERENTIAL PAY	\$3,448	\$1,882	\$2,476	\$2,476
140	WORKERS' COMPENSATION	\$17,368	\$14,040	\$27,079	\$27,590
150	HEALTH INSURANCE	\$31,462	\$32,914	\$57,760	\$56,500
151	LTD INSURANCE	\$551	\$672	\$731	\$731
160	RETIREMENT PLAN CHARGES	\$91,849	\$78,198	\$78,038	\$85,409
161	MEDICARE	\$3,203	\$2,490	\$4,950	\$5,045
199	PERSONNEL COMPENSATION	\$57,439	\$3,803	\$12,000	\$12,000
<b>Personnel Services</b>	<b>Total</b>	<b>\$389,902</b>	<b>\$322,890</b>	<b>\$533,995</b>	<b>\$547,166</b>
<b>Maintenance &amp; Operations</b>					
240	EQUIPMENT RENTAL	\$0	\$0	\$2,300	\$2,300
282	R&M AUTOMOTIVE EQUIPMENT	\$166,980	\$215,459	\$200,000	\$200,000
299	CONTRACT SERVICES	\$0	\$0	\$100,000	\$100,000
314	GAS, OIL & LUBRICANTS	\$544,295	\$593,698	\$616,000	\$700,000
318	WEARING APPAREL	\$4,052	\$4,722	\$5,000	\$7,500
334	AUTOMOTIVE PARTS	\$143,464	\$135,424	\$150,000	\$150,000
337	SMALL TOOLS	\$1,357	\$0	\$0	\$0
340	SHOP SUPPLIES	\$6,781	\$2,774	\$3,500	\$3,500
399	MATERIALS & SUPPLIES	\$154	\$367	\$400	\$400
<b>Maintenance &amp; Operations</b>	<b>Total</b>	<b>\$867,083</b>	<b>\$952,444</b>	<b>\$1,077,200</b>	<b>\$1,163,700</b>
<b>Internal Service Charges and Reserves</b>					
790	INSURANCE CHARGES	\$3,210	\$3,210	\$3,644	\$5,440
<b>Internal Service Charges and Reserves</b>	<b>Total</b>	<b>\$3,210</b>	<b>\$3,210</b>	<b>\$3,644</b>	<b>\$5,440</b>
<b>EQUIPMENT MAINTENANCE Total</b>		<b>\$1,260,195</b>	<b>\$1,278,544</b>	<b>\$1,614,839</b>	<b>\$1,716,306</b>
<b>MOTOR VEHICLE SVC FUND Total</b>		<b>\$1,260,195</b>	<b>\$1,278,544</b>	<b>\$1,614,839</b>	<b>\$1,716,306</b>

## VEHICLE REPLACEMENT RESERVE



# ENGINEERING & PUBLIC WORKS

## EXPENDITURE DETAIL

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
<b>Activity</b>	<b>STREETS</b>				
<b>Activity No.</b>	644 416 221				
<b>Capital Outlay</b>					
511	AUTOMOTIVE EQUIPMENT	\$1,369	\$0	\$775,000	\$1,000,000
<b>Capital Outlay</b>	<b>Total</b>	\$1,369	\$0	\$775,000	\$1,000,000
<b>STREETS Total</b>		<b>\$1,369</b>	<b>\$0</b>	<b>\$775,000</b>	<b>\$1,000,000</b>
<b>Activity</b>	<b>SEWER SERVICE</b>				
<b>Activity No.</b>	644 416 222				
<b>Capital Outlay</b>					
511	AUTOMOTIVE EQUIPMENT	\$1,369	\$450,220	\$0	\$0
<b>Capital Outlay</b>	<b>Total</b>	\$1,369	\$450,220	\$0	\$0
<b>SEWER SERVICE Total</b>		<b>\$1,369</b>	<b>\$450,220</b>	<b>\$0</b>	<b>\$0</b>
<b>Activity</b>	<b>FACILITIES MAINTENANCE</b>				
<b>Activity No.</b>	644 416 223				
<b>Capital Outlay</b>					
511	AUTOMOTIVE EQUIPMENT	\$21,646	\$0	\$0	\$0
<b>Capital Outlay</b>	<b>Total</b>	\$21,646	\$0	\$0	\$0
<b>FACILITIES MAINTENANCE Total</b>		<b>\$21,646</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Activity</b>	<b>PARKS</b>				
<b>Activity No.</b>	644 416 227				
<b>Capital Outlay</b>					
511	AUTOMOTIVE EQUIPMENT	\$0	\$4,647	\$50,000	\$87,000
<b>Capital Outlay</b>	<b>Total</b>	\$0	\$4,647	\$50,000	\$87,000
<b>PARKS Total</b>		<b>\$0</b>	<b>\$4,647</b>	<b>\$50,000</b>	<b>\$87,000</b>
<b>Activity</b>	<b>GAAP ADJUSTMENT</b>				
<b>Activity No.</b>	644 416 999				
<b>Internal Service Charges and Reserves</b>					



# ENGINEERING & PUBLIC WORKS

## EXPENDITURE DETAIL

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
720	DEPRECIATION EXPENSE	\$734,027	\$753,466	\$0	\$0
	<b>Internal Service Charges and Reserves Total</b>	\$734,027	\$753,466	\$0	\$0
	<b>GAAP ADJUSTMENT Total</b>	\$734,027	\$753,466	\$0	\$0
	<b>VEHICLE REPLACEMENT RESERVE Total</b>	\$758,411	\$1,208,333	\$825,000	\$1,087,000
	<b>ENGINEERING &amp; PUBLIC WORKS Total</b>	\$19,640,086	\$22,517,855	\$24,758,117	\$27,875,329

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Proposed Budget  
Fiscal Year 2025

# Finance







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## **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.



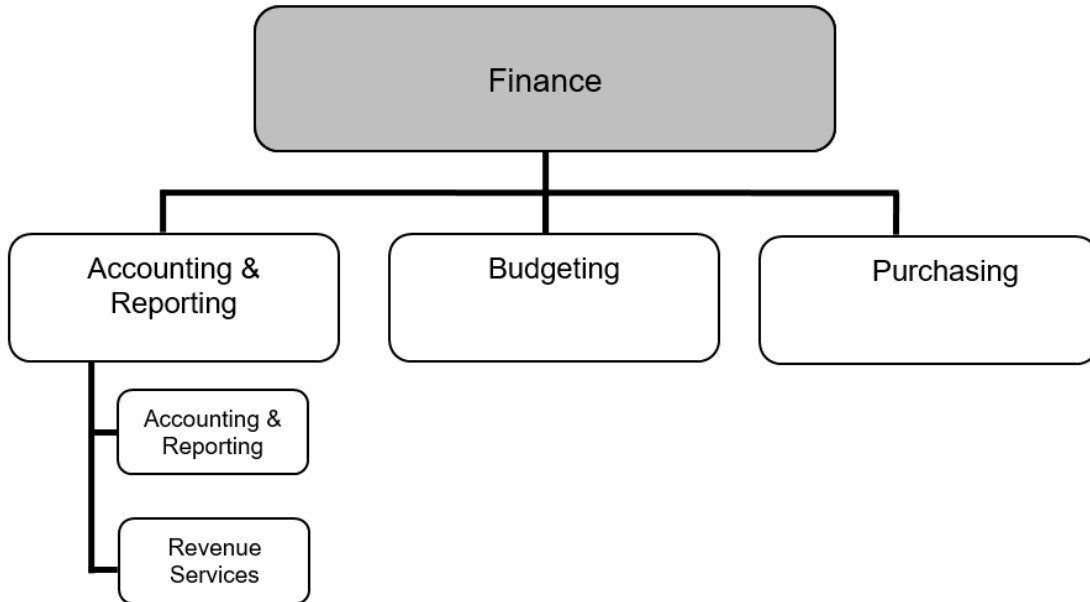
6. Earn the Government Finance Officers Association's (GFOA's) Certificate of Achievement for Excellence in Financial Reporting and Distinguished Budget Award.
7. Review and/or update financial policies and procedures, to ensure effectiveness and efficiency of operations.

**PRODUCTIVITY/WORKLOAD STATISTICS**

	<b>FY 22 Actual</b>	<b>FY 23 Actual</b>	<b>FY 24 Estimated</b>	<b>FY 25 Projected</b>
Finance:				
Accounts payable invoices processed	10,111	10,594	11,000	11,000
Accounts payable checks processed	5,439	5,483	5,500	5,500
Accounts payable wire payments	155	405	400	400
Accounts payable electronic (HCVP) payments processed	6,781	4,732	5,167	5,200
Business licenses renewed	3,316	5,221	5,482	5,400
Business licenses issued (New)	638	973	834	937
Pet licenses renewed	249	364	400	440
Pet licenses issued	75	447	491	540
Payroll direct deposits processed	12,207	13,224	12,240	12,300
Payroll checks processed	120	233	223	200
Purchasing:				
Purchase orders processed	804	774	775	780
(Purchase order) change orders	725	613	620	625
Requests for bids/quotes generated	5/200	31/90	1/190	1/190

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**DEPARTMENT ORGANIZATIONAL CHART**



**SIGNIFICANT CHANGES**

- Management analyst II added



**AUTHORIZED POSITIONS BY DEPARTMENT**

	<b>FY 2023 Adopted</b>	<b>FY 2024 Adopted</b>	<b>FY 2025 Proposed</b>
<b>FINANCE</b>			
Accountant	2.00	2.00	2.00
Accounting Assistant	2.00	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	
Director of Finance			1.00
Financial Services Officer	1.00	1.00	1.00
Management Analyst II		1.00	1.00
Payroll Technician I	1.00	1.00	1.00
Payroll Technician II	1.00	1.00	1.00
Senior Accountant	1.00	1.00	1.00
Senior Accounting Assistant	2.00	2.00	2.00
<b>FINANCE Total</b>	<b>13.50</b>	<b>14.50</b>	<b>15.00</b>

**Note: Hourly/Non-benefited positions are not included in the FTE count. Budgets for hourly positions can be found in the individual department pages of Section III of the document.**



REVENUE DETAIL

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
<b>GENERAL FUND</b>					
001-04045-3560	CANNABIS BUSINESS FEES	\$130,608	\$10,758	\$0	\$250,000
001-04045-3589	RETURNED CHECK CHARGES	\$233	\$488	\$250	\$200
001-04045-3585	MISC. USER CHARGES	\$0	\$0	\$0	\$100
001-04046-3631	CASH OVER/SHORT	\$75	\$0	\$0	\$0
001-04045-3141	GARAGE SALE PERMITS	\$1,239	\$1,557	\$1,200	\$1,000
001-04045-3101	ADMINISTRATIVE FEES	\$6,604	\$6,060	\$6,500	\$6,000
001-04049-3201	PARKING CITATIONS	\$0	(\$35)	\$0	\$0
<b>GENERAL FUND Total</b>		<b>\$138,759</b>	<b>\$18,828</b>	<b>\$7,950</b>	<b>\$257,300</b>
<b>FINANCE Total</b>		<b>\$138,759</b>	<b>\$18,828</b>	<b>\$7,950</b>	<b>\$257,300</b>



**EXPENDITURE DETAIL**

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
<b>GENERAL FUND</b>					
Activity	ACCOUNTING				
Activity No.	001 404 045				
<b>Personnel Services</b>					
100	PART-TIME SALARIES	\$101,776	\$126,542	\$229,350	\$236,231
101	FULL-TIME SALARIES	\$821,181	\$914,375	\$1,184,519	\$1,121,682
102	OVERTIME	\$4,535	\$2,238	\$8,300	\$8,300
110	ALLOWANCES & STIPENDS	\$1,797	\$1,956	\$1,800	\$1,800
120	DIFFERENTIAL PAY	\$7,227	\$8,416	\$6,500	\$9,300
140	WORKERS' COMPENSATION	\$9,351	\$10,873	\$12,482	\$10,992
150	HEALTH INSURANCE	\$99,746	\$117,024	\$183,026	\$171,866
151	LTD INSURANCE	\$2,072	\$2,326	\$2,924	\$2,926
160	RETIREMENT PLAN CHARGES	\$279,652	\$283,574	\$270,710	\$275,362
161	MEDICARE	\$13,847	\$16,329	\$17,175	\$16,264
199	PERSONNEL COMPENSATION	\$24,552	\$28,743	\$0	\$0
<b>Personnel Services</b>	<b>Total</b>	<b>\$1,365,737</b>	<b>\$1,512,396</b>	<b>\$1,916,786</b>	<b>\$1,854,722</b>
<b>Maintenance &amp; Operations</b>					
201	AUDITING SERVICES	\$67,732	\$92,728	\$77,028	\$76,386
213	PROFESSIONAL SERVICES	\$256,439	\$213,497	\$260,360	\$213,210
222	MEMBERSHIPS & SUBSCRIPTIONS	\$2,891	\$1,370	\$2,685	\$2,785
226	TRAINING, TRAVEL & SUBSISTENCE	\$5,807	\$2,235	\$10,810	\$13,260
230	PRINTING & BINDING	\$2,708	\$2,392	\$3,460	\$3,460
250	POSTAGE	\$4	\$81	\$150	\$150
260	ADVERTISING	\$0	\$0	\$500	\$150
281	R & M - OFFICE EQUIPMENT	\$0	\$0	\$130	\$0
299	CONTRACT SERVICES	\$47,979	\$20,985	\$8,984	\$7,800
307	DUPLICATING SUPPLIES	\$0	\$0	\$1,200	\$1,200
399	MATERIALS & SUPPLIES	\$4,397	\$3,613	\$4,000	\$3,500
<b>Maintenance &amp; Operations</b>	<b>Total</b>	<b>\$387,958</b>	<b>\$336,901</b>	<b>\$369,307</b>	<b>\$321,901</b>
<b>Internal Service Charges and Reserves</b>					
740	BUILDING SERVICES CHARGES	\$111,600	\$122,915	\$130,668	\$149,316
755	INFO. SYSTEMS MAINT. CHARGE	\$100,253	\$112,094	\$129,887	\$133,373
790	INSURANCE CHARGES	\$11,093	\$11,093	\$12,594	\$18,800



**EXPENDITURE DETAIL**

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
<b>Internal Service Charges and Reserves Total</b>		\$222,946	\$246,102	\$273,149	\$301,489
<b>ACCOUNTING Total</b>		<b>\$1,976,641</b>	<b>\$2,095,399</b>	<b>\$2,559,242</b>	<b>\$2,478,112</b>
<b>Activity</b>	<b>PURCHASING</b>				
<b>Activity No.</b>	001 404 047				
<b>Personnel Services</b>					
101	FULL-TIME SALARIES	\$57,380	\$63,874	\$0	\$0
120	DIFFERENTIAL PAY	\$1,471	\$1,465	\$1,300	\$0
140	WORKERS' COMPENSATION	\$589	\$639	\$0	\$0
150	HEALTH INSURANCE	\$7,140	\$8,071	\$0	\$0
160	RETIREMENT PLAN CHARGES	\$17,700	\$18,983	\$0	\$0
161	MEDICARE	\$910	\$969	\$0	\$0
199	PERSONNEL COMPENSATION	\$2,946	\$2,361	\$0	\$0
<b>Personnel Services</b>	<b>Total</b>	<b>\$88,135</b>	<b>\$96,362</b>	<b>\$1,300</b>	<b>\$0</b>
<b>Maintenance &amp; Operations</b>					
222	MEMBERSHIPS & SUBSCRIPTIONS	\$130	\$140	\$0	\$0
226	TRAINING, TRAVEL & SUBSISTENCE	\$1,523	\$2,036	\$0	\$0
260	ADVERTISING	\$954	\$947	\$0	\$0
307	DUPLICATING SUPPLIES	\$490	\$474	\$0	\$0
399	MATERIALS & SUPPLIES	\$0	\$200	\$0	\$0
<b>Maintenance &amp; Operations</b>	<b>Total</b>	<b>\$3,098</b>	<b>\$3,797</b>	<b>\$0</b>	<b>\$0</b>
<b>Capital Outlay</b>					
503	FURNITURE & FURNISHINGS	\$43,299	\$0	\$0	\$0
<b>Capital Outlay</b>	<b>Total</b>	<b>\$43,299</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>PURCHASING Total</b>		<b>\$134,532</b>	<b>\$100,159</b>	<b>\$1,300</b>	<b>\$0</b>
<b>GENERAL FUND Total</b>		<b>\$2,111,173</b>	<b>\$2,195,558</b>	<b>\$2,560,542</b>	<b>\$2,478,112</b>

**OFFICE EQUIPMENT DEPRECIATION**

**Activity** PURCHASING

**Activity No.** 630 404 047

**Capital Outlay**



# FINANCE

## EXPENDITURE DETAIL

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
503	FURNITURE & FURNISHINGS	\$0	\$51,706	\$32,000	\$119,988
	<b>Capital Outlay Total</b>	\$0	\$51,706	\$32,000	\$119,988
	<b>PURCHASING Total</b>	\$0	\$51,706	\$32,000	\$119,988
	<b>OFFICE EQUIPMENT DEPRECIATION Total</b>	\$0	\$51,706	\$32,000	\$119,988
	<b>FINANCE Total</b>	\$2,111,173	\$2,247,264	\$2,592,542	\$2,598,100



# Proposed Budget Fiscal Year 2025

# Fire





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## 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) Emergency manager 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.



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## COMMUNITY RISK REDUCTION

The Community Risk Reduction Division, under the supervision of the Division Chief of CCR consists of one (1) Deputy Fire Marshal, two (3) 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 41 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.

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## GOALS & OBJECTIVES

### 1. Hire and train all personnel

- a. Promote based on active certified promotional lists.
- b. Train new Firefighter/Paramedics to fill vacancies as needed
- c. Continue with Paramedic School Sponsorship 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 the current ambulance transport provider while seeking an RFP for a new ground ambulance transport alliance model
- 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.
- d. Update technology and equipment utilized for the city's Emergency Operations Center

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

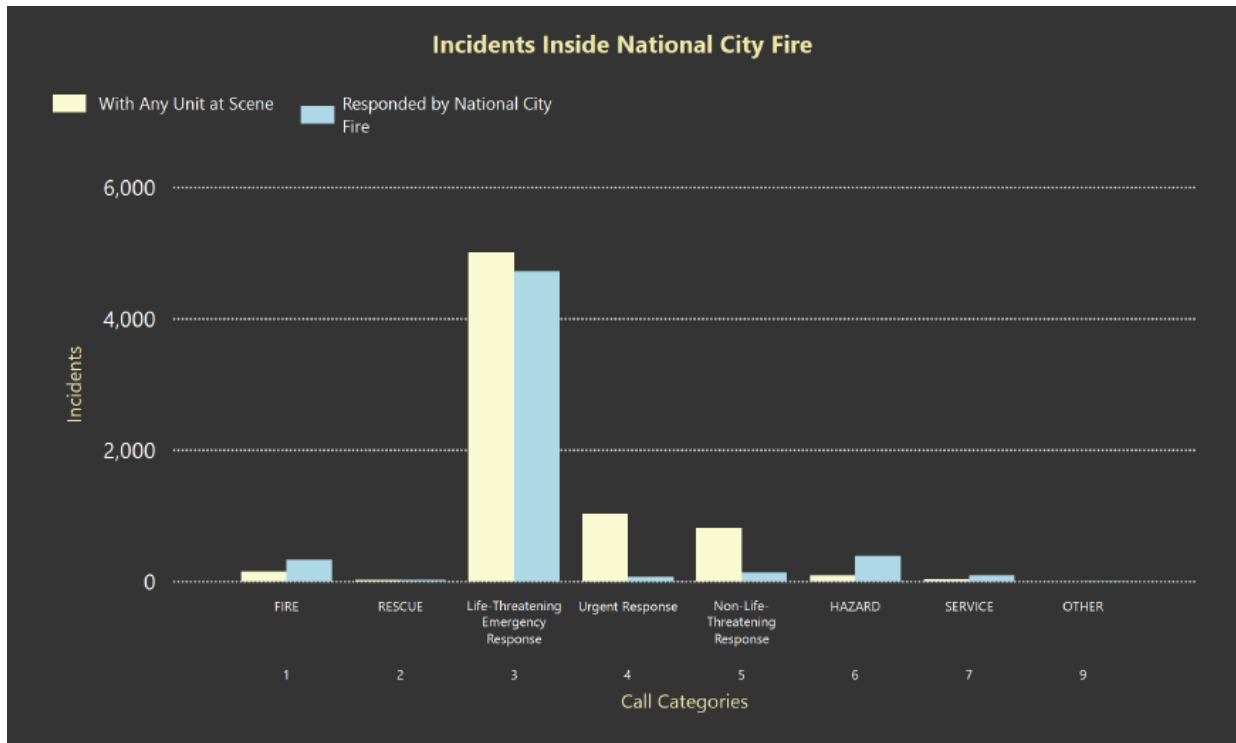
- a. Continue to establish educational opportunities with all school sites in National City.
- b. Provide education to Senior Living sites in National City.
- c. Collaborate with the San Diego Burn Institute in the Juvenile Fire Setter Program.
- d. Provide educational outreach to local community groups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



**PRODUCTIVITY & WORKLOAD STATISTICS**

**National City Fire Incidents**

Call Category	Incident inside National City Fire			With at least one First Responder from National City Fire			Aid Received, Inside National City Fire Responses by other agencies
	With Any Unit/s At Scene	Cancelled, No unit at scene	Total Incident	Inside National City Fire	Aid Given, Out of National City Fire	Total	
FIRE	342	22	364	334	361	695	141
RESCUE	30	0	30	30	61	91	27
Life-Threatening Emergency Response	5,024	172	5,196	4,723	1,561	6,284	499
Urgent Response	1,033	19	1,052	75	136	211	7
Non-Life-Threatening Response	823	38	861	136	126	262	9
HAZARD	415	101	516	392	161	553	67
SERVICE	109	2	111	102	24	126	12
OTHER	1	1	2	1	7	8	0
<b>Total</b>	<b>7,777</b>	<b>355</b>	<b>8,132</b>	<b>5,793</b>	<b>2,437</b>	<b>8,230</b>	<b>762</b>

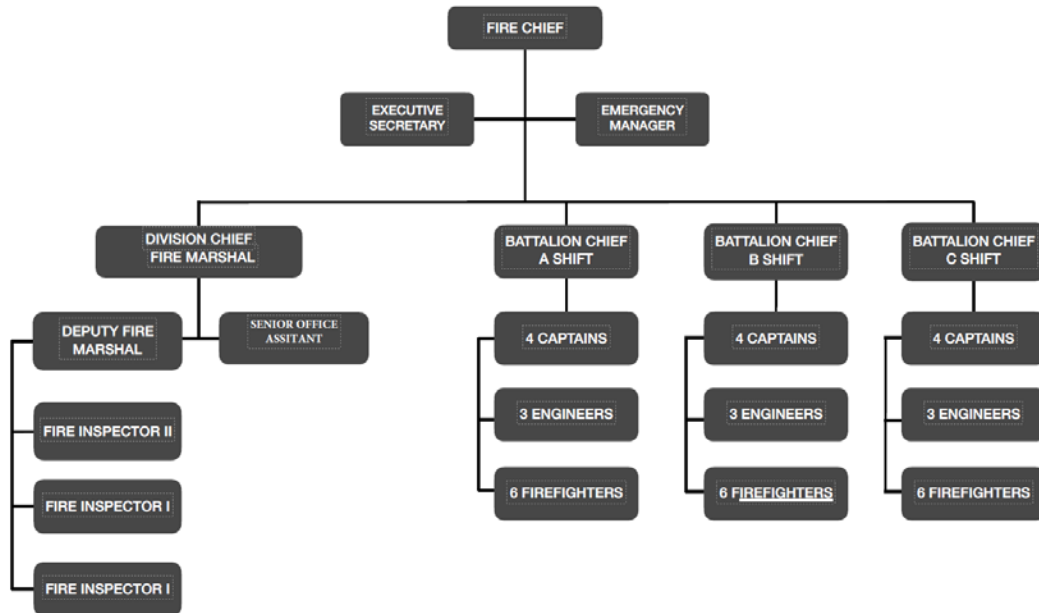


### National City Fire Responses

Unit Name	FIRE	RESCUE	Life-Threatening Emergency Response	Urgent Response	Non-Life-Threatening Response	HAZARD	SERVICE	OTHER	Total
5701	3								3
5705	7	1	1			1			10
5706	5					1			6
5707	8					1			9
5708	1								1
B257								1	1
B57	252	49	16	1		44	4	1	367
NCE234	6		18	4		6	1		35
NCE31	287	38	2,054	72	83	284	40	6	2,864
NCE34	401	32	2,545	108	114	307	42	5	3,554
NCSQ33	130	22	1,756	26	62	107	43		2,146
NCT34	181	67	615	22	24	112	10	1	1,032
O373								4	4
TIPNC			57						57
<b>Total</b>	<b>1,281</b>	<b>209</b>	<b>7,062</b>	<b>233</b>	<b>283</b>	<b>863</b>	<b>140</b>	<b>18</b>	<b>10,089</b>

Count of responses are all In/out of National City responses including dispatched & cancelled responses.

## DEPARTMENT ORGANIZATIONAL CHART



## SIGNIFICANT CHANGES

Hired five (3) new firefighters, filling existing vacancies, trained them through a twelve-week academy (12) week Firefighter I Academy instructed by National City Fire Department personnel. Additionally, the Fire Department's second 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. This year's open enrollee position was filled by a lifelong resident of the South Bay and former National City resident.

- Transitioned SAFER Grant Firefighter Positions into city funded positions to enhance Firefighter staffing by one additional Firefighter on duty daily.
- Created an Emergency Manager Position to ensure the city is ready to respond and recover from threats and catastrophic events.
- Re-classified an existing Battalion Chief position into a Division Chief of Community Risk Reduction to manage and oversee the CRR Division (Fire Prevention)
- Replaced an outdated Fire Station Alerting system with a modern unit which notifies crews quicker and with more pre-incident information resulting in quicker response times and ensures incident readiness



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- New Fire Apparatus- the departmental place in service a new fire engine and a new command vehicle in mid-year 2024.
  - Added a third Fire Inspector position.
  - Provided CPR Training to allow the entire National School District to become the 1st Elementary School District in the nation to be distinguished as a Heart Safe School District.
  - Transitioned to a digital platform to improve efficiency in the Fire Life and Safety Inspection program





**AUTHORIZED POSITIONS BY DEPARTMENT**

	<b>FY 2023 Adopted</b>	<b>FY 2024 Adopted</b>	<b>FY 2025 Proposed</b>
<b>FIRE</b>			
Administrative Secretary	1.00		
Battalion Chief	1.00	1.00	
Deputy Fire Marshal	1.00	1.00	1.00
Director Of Emergency Services	1.00		
Emergency Manager			1.00
Executive Secretary		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	1.00
Fire Division Chief			1.00
Fire Engineer	9.00	9.00	9.00
Fire Inspector	2.00	3.00	3.00
Firefighter	20.00	20.00	20.00
Management Analyst III	1.00	1.00	
Plan Checker			1.00
Senior Office Assistant	1.00	1.00	1.00
<b>FIRE Total</b>	<b>52.00</b>	<b>53.00</b>	<b>54.00</b>

**Note: Hourly/Non-benefited positions are not included in the FTE count. Budgets for hourly positions can be found in the individual department pages of Section III of the document.**



REVENUE DETAIL

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
<b>GENERAL FUND</b>					
001-12125-3556	POLICE & FIRE SVCS - PORT OF SAN	\$576,543	\$593,839	\$611,654	\$593,839
001-12124-3561	WEED ABATEMENT	\$11,942	(\$43,986)	\$12,000	\$0
001-12124-3122	STORAGE TANK PERMITS	\$2,500	\$3,600	\$879	\$3,600
001-12124-3541	PLAN REVIEW FIRE SYSTEMS	\$62,149	\$124,602	\$57,000	\$57,000
001-12124-3553	FIRE PERMIT REVIEW FEE	\$14,476	\$30,326	\$14,000	\$14,000
001-12000-3469	OVERTIME REIMBURSEMENTS	\$838,356	\$146,056	\$723,490	\$723,490
001-12125-3202	FALSE ALARM FINES	\$54,492	\$40,292	\$55,000	\$55,000
001-12125-3322	AMR LEASE - FIRE STATION	\$132,142	\$95,732	\$113,936	\$89,936
001-12125-3555	FIRE PROT SVCS-LOWER SWEETWAT	\$338,792	\$477,296	\$235,530	\$235,530
001-12125-3566	FIRE/LIFE SAFETY ANNUAL INSPECTI	\$379,473	\$385,081	\$463,300	\$463,300
001-12125-3636	REFUNDS & REIMBURSEMENTS	\$3,665	\$7,614	\$5,000	\$25,000
001-12125-3544	MISC. FIRE SERVICES	\$13,207	\$33,078	\$25,000	\$40,000
<b>GENERAL FUND Total</b>		<b>\$2,427,736</b>	<b>\$1,893,530</b>	<b>\$2,316,789</b>	<b>\$2,300,695</b>
<b>EMT-D REVOLVING FUND</b>					
130-12000-3034	FRANCHISE-AMR	\$318,023	\$318,023	\$334,124	\$318,000
<b>EMT-D REVOLVING FUND Total</b>		<b>\$318,023</b>	<b>\$318,023</b>	<b>\$334,124</b>	<b>\$318,000</b>
<b>REIMBURSABLE GRANTS CITYWIDE</b>					
282-12957-3498	OTHER FEDERAL GRANTS	\$0	\$27,772	\$0	\$0
282-00000-3470	COUNTY GRANTS	\$4,969	\$0	\$0	\$0
282-12952-3498	OTHER FEDERAL GRANTS	\$21,522	\$0	\$0	\$0
282-12912-3498	OTHER FEDERAL GRANTS	\$0	\$2,500	\$2,500	\$2,500
282-12954-3498	OTHER FEDERAL GRANTS	\$491,531	\$314,325	\$560,457	\$0
282-12958-3463	OTHER STATE GRANTS	\$0	\$57,185	\$0	\$0
282-12958-3498	OTHER FEDERAL GRANTS	\$0	\$0	\$24,000	\$0
282-12960-3498	OTHER FEDERAL GRANTS	\$0	\$2,922	\$0	\$0
282-12961-3498	OTHER FEDERAL GRANTS	\$0	\$14,012	\$0	\$0
282-41341-3470	COUNTY GRANTS	\$0	\$40,000	\$0	\$0



**REVENUE DETAIL**

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
282-41342-3470	COUNTY GRANTS	\$0	\$35,000	\$0	\$0
282-41344-3498	OTHER FEDERAL GRANTS	\$0	\$4,000	\$0	\$0
<b>REIMBURSABLE GRANTS CITYWIDE Total</b>		<b>\$518,023</b>	<b>\$497,716</b>	<b>\$586,957</b>	<b>\$2,500</b>
<b>DEVELOPMENT IMPACT FEES</b>					
325-12125-3623	Dev Impact Fees- Fire/EMS	\$32,467	\$11,867	\$10,000	\$10,000
<b>DEVELOPMENT IMPACT FEES Total</b>		<b>\$32,467</b>	<b>\$11,867</b>	<b>\$10,000</b>	<b>\$10,000</b>
<b>FIRE Total</b>		<b>\$3,296,248</b>	<b>\$2,721,136</b>	<b>\$3,247,870</b>	<b>\$2,631,195</b>



**EXPENDITURE DETAIL**

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
<b>GENERAL FUND</b>					
<b>Activity</b>	BUILDING				
<b>Activity No.</b>	001 412 028				
<b>Personnel Services</b>					
101	FULL-TIME SALARIES	\$2,964	\$0	\$0	\$0
120	DIFFERENTIAL PAY	\$44	\$0	\$0	\$0
140	WORKERS' COMPENSATION	\$30	\$0	\$0	\$0
150	HEALTH INSURANCE	\$809	\$0	\$0	\$0
160	RETIREMENT PLAN CHARGES	\$372	\$0	\$0	\$0
161	MEDICARE	\$42	\$0	\$0	\$0
<b>Personnel Services</b>	<b>Total</b>	\$4,260	\$0	\$0	\$0
<b>BUILDING Total</b>		<b>\$4,260</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Activity</b>	FIRE - OPERATIONS				
<b>Activity No.</b>	001 412 125				
<b>Personnel Services</b>					
101	FULL-TIME SALARIES	4,536,681	\$4,477,016	\$4,979,438	\$5,552,100
102	OVERTIME	2,034,296	\$2,220,905	\$800,000	\$800,000
103	REIMBURSABLE OVERTIME	\$0	\$101,204	\$723,490	\$723,490
110	ALLOWANCES & STIPENDS	\$11,966	\$34,936	\$40,000	\$60,000
120	DIFFERENTIAL PAY	\$222,561	\$258,471	\$247,000	\$303,000
140	WORKERS' COMPENSATION	\$524,098	\$594,096	\$406,379	\$455,786
150	HEALTH INSURANCE	\$419,517	\$483,887	\$617,400	\$695,047
151	LTD INSURANCE	\$15,429	\$16,893	\$17,724	\$19,449
160	RETIREMENT PLAN CHARGES	2,614,870	\$2,713,427	\$2,249,806	\$2,678,161
161	MEDICARE	\$92,675	\$101,233	\$72,198	\$80,505
199	PERSONNEL COMPENSATION	\$84,692	\$14,892	\$0	\$0
<b>Personnel Services</b>	<b>Total</b>	\$10,556,786	\$11,016,960	\$10,153,435	\$11,367,538
<b>Maintenance &amp; Operations</b>					
205	MEDICAL SERVICES	\$72,185	\$66,512	\$79,600	\$79,600
213	PROFESSIONAL SERVICES	\$17,125	\$30,316	\$75,000	\$75,000
217	INVESTIGATIVE SERVICES	\$0	\$50	\$0	\$0
222	MEMBERSHIPS & SUBSCRIPTIONS	\$2,040	\$240	\$3,555	\$9,165



**EXPENDITURE DETAIL**

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
226	TRAINING, TRAVEL & SUBSISTENCE	\$45,439	\$71,099	\$53,325	\$72,400
227	REIMBURSABLE TRAVEL EXPENSES	\$0	\$2,509	\$25,000	\$25,000
230	PRINTING & BINDING	\$785	\$433	\$1,500	\$1,600
283	R & M - FIRE EQUIPMENT	\$21,076	\$18,474	\$21,500	\$29,000
287	R & M - COMMUNICATIONS EQUIPT.	\$13,651	\$7,586	\$9,000	\$9,000
299	CONTRACT SERVICES	\$482,376	\$494,727	\$578,547	\$617,777
301	OFFICE SUPPLIES	\$3,133	\$4,175	\$3,000	\$3,300
303	JANITORIAL SUPPLIES	\$8,146	\$9,778	\$9,600	\$11,600
304	BOOKS	\$650	\$2,446	\$2,300	\$2,300
305	MEDICAL SUPPLIES	\$3,407	\$3,121	\$17,800	\$30,800
307	DUPLICATING SUPPLIES	\$0	\$587	\$1,000	\$1,000
309	PHOTOGRAPHIC SUPPLIES	\$0	\$0	\$0	\$1,500
318	WEARING APPAREL	\$103,239	\$111,744	\$117,702	\$124,341
319	UNIFORM ACCESSORIES	\$771	\$717	\$1,000	\$2,500
342	COMMUNICATION MATERIALS	\$38,964	\$44,868	\$45,500	\$45,500
355	MINOR EQUIPMENT- LESS THAN \$5,000.00	\$50,849	\$48,468	\$50,000	\$113,000
399	MATERIALS & SUPPLIES	\$19,670	\$42,393	\$23,400	\$56,400
<b>Maintenance &amp; Operations Total</b>		<b>\$883,506</b>	<b>\$960,243</b>	<b>\$1,118,329</b>	<b>\$1,310,783</b>
<b>Internal Service Charges and Reserves</b>					
740	BUILDING SERVICES CHARGES	\$291,370	\$320,910	\$341,151	\$389,837
750	VEHICLE SERVICES CHARGES	\$214,365	\$247,162	\$292,042	\$310,476
751	VEHICLE REPLACEMENT CHARGE	\$349,862	\$456,768	\$456,768	\$467,128
752	VEHICLE LEASE CHARGE	\$11,000	\$18,000	\$26,000	\$41,000
755	INFO. SYSTEMS MAINT. CHARGE	\$152,008	\$169,962	\$196,941	\$202,226
790	INSURANCE CHARGES	\$58,237	\$58,237	\$66,116	\$98,696
<b>Internal Service Charges and Reserves Total</b>		<b>\$1,076,842</b>	<b>\$1,271,039</b>	<b>\$1,379,018</b>	<b>\$1,509,363</b>
<b>Fixed Charges &amp; Debt Services</b>					
470	BOND PRINCIPAL REDEMPTION	\$29,539	\$30,364	\$30,364	\$32,082
480	BOND INTEREST REDEMPTION	\$4,356	\$3,534	\$3,533	\$1,815
<b>Fixed Charges &amp; Debt Services Total</b>		<b>\$33,895</b>	<b>\$33,898</b>	<b>\$33,897</b>	<b>\$33,897</b>
<b>Capital Outlay</b>					
505	TRAINING EQUIPMENT	\$0	\$25,801	\$0	\$0
521	FIRE FIGHTING ACCESSORIES	\$0	\$197,248	\$0	\$0



**EXPENDITURE DETAIL**

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
<b>Capital Outlay</b>	<b>Total</b>	\$0	\$223,049	\$0	\$0
<b>FIRE - OPERATIONS Total</b>		<b>\$12,551,028</b>	<b>\$13,505,189</b>	<b>\$12,684,679</b>	<b>\$14,221,580</b>
Activity	COVID-19 Response				
Activity No.	001 412 911				
<b>Maintenance &amp; Operations</b>					
399	MATERIALS & SUPPLIES	\$2,950	\$0	\$0	\$0
<b>Maintenance &amp; Operations</b>	<b>Total</b>	<b>\$2,950</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>COVID-19 Response Total</b>		<b>\$2,950</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Activity	SAFER Grant				
Activity No.	001 412 954				
<b>Personnel Services</b>					
160	RETIREMENT PLAN CHARGES	\$0	\$100,866	\$0	\$0
<b>Personnel Services</b>	<b>Total</b>	<b>\$0</b>	<b>\$100,866</b>	<b>\$0</b>	<b>\$0</b>
<b>SAFER Grant Total</b>		<b>\$0</b>	<b>\$100,866</b>	<b>\$0</b>	<b>\$0</b>
<b>GENERAL FUND Total</b>		<b>\$12,558,239</b>	<b>\$13,606,055</b>	<b>\$12,684,679</b>	<b>\$14,221,580</b>
<b>EMT-D REVOLVING FUND</b>					
Activity	FIRE - OPERATIONS				
Activity No.	130 412 125				
<b>Refunds, Contributions &amp; Special Paymnts</b>					
698	INDIRECT/OVERHEAD COSTS	\$16,964	\$16,964	\$0	\$0
<b>Refunds, Contributions &amp; Special Paymnts Total</b>		<b>\$16,964</b>	<b>\$16,964</b>	<b>\$0</b>	<b>\$0</b>
<b>Personnel Services</b>					
102	OVERTIME	\$22,261	\$25,643	\$0	\$0
120	DIFFERENTIAL PAY	\$271,884	\$354,198	\$330,000	\$318,000
<b>Personnel Services</b>	<b>Total</b>	<b>\$294,145</b>	<b>\$379,841</b>	<b>\$330,000</b>	<b>\$318,000</b>
<b>FIRE - OPERATIONS Total</b>		<b>\$311,109</b>	<b>\$396,805</b>	<b>\$330,000</b>	<b>\$318,000</b>



**EXPENDITURE DETAIL**

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
<b>EMT-D REVOLVING FUND Total</b>		<b>\$311,109</b>	<b>\$396,805</b>	<b>\$330,000</b>	<b>\$318,000</b>
<b>REIMBURSABLE GRANTS CITYWIDE</b>					
Activity	CRI - MASS PROPHYLAXIS PROGRAM				
Activity No.	282 412 912				
<b>Maintenance &amp; Operations</b>					
355	MINOR EQUIPMENT- LESS THAN \$5,000.00	\$2,668	\$2,436	\$0	\$0
<b>Maintenance &amp; Operations Total</b>		<b>\$2,668</b>	<b>\$2,436</b>	<b>\$0</b>	<b>\$0</b>
<b>CRI - MASS PROPHYLAXIS PROGRAM Total</b>		<b>\$2,668</b>	<b>\$2,436</b>	<b>\$0</b>	<b>\$0</b>
Activity	SAFER Grant				
Activity No.	282 412 954				
<b>Personnel Services</b>					
101	FULL-TIME SALARIES	\$244,476	\$152,596	\$316,020	\$0
102	OVERTIME	\$111,884	\$61,801	\$0	\$0
110	ALLOWANCES & STIPENDS	\$0	\$1,523	\$0	\$0
120	DIFFERENTIAL PAY	\$21,304	\$18,594	\$0	\$0
140	WORKERS' COMPENSATION	\$31,371	\$18,703	\$31,080	\$0
150	HEALTH INSURANCE	\$23,431	\$16,860	\$54,400	\$0
151	LTD INSURANCE	\$1,232	\$700	\$1,729	\$0
160	RETIREMENT PLAN CHARGES	\$52,472	\$33,539	\$152,145	\$0
161	MEDICARE	\$5,360	\$2,801	\$4,583	\$0
199	PERSONNEL COMPENSATION	\$0	\$0	\$500	\$0
<b>Personnel Services Total</b>		<b>\$491,531</b>	<b>\$307,117</b>	<b>\$560,457</b>	<b>\$0</b>
<b>SAFER Grant Total</b>		<b>\$491,531</b>	<b>\$307,117</b>	<b>\$560,457</b>	<b>\$0</b>
Activity	FY20 STATE HOMELAND SECURITY GRANT				
Activity No.	282 412 957				
<b>Capital Outlay</b>					
518	PUBLIC SAFETY EQUIPMENT	\$27,097	\$0	\$0	\$0
<b>Capital Outlay Total</b>		<b>\$27,097</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



**EXPENDITURE DETAIL**

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
<b>FY20 STATE HOMELAND SECURITY GRANT</b>		<b>\$27,097</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Activity	CERT Grant				
Activity No.	282 412 958				
<b>Personnel Services</b>					
102	OVERTIME	\$0	\$0	\$24,000	\$24,000
<b>Personnel Services</b>	<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$24,000</b>	<b>\$24,000</b>
<b>Capital Outlay</b>					
515	COMMUNICATIONS EQUIPMENT	\$0	\$57,185	\$0	\$0
<b>Capital Outlay</b>	<b>Total</b>	<b>\$0</b>	<b>\$57,185</b>	<b>\$0</b>	<b>\$0</b>
<b>CERT Grant Total</b>		<b>\$0</b>	<b>\$57,185</b>	<b>\$24,000</b>	<b>\$24,000</b>
Activity	FY21 STATE HOMELAND SECURITY GRANT				
Activity No.	282 412 960				
<b>Capital Outlay</b>					
518	PUBLIC SAFETY EQUIPMENT	\$0	\$25,924	\$0	\$0
<b>Capital Outlay</b>	<b>Total</b>	<b>\$0</b>	<b>\$25,924</b>	<b>\$0</b>	<b>\$0</b>
<b>FY21 STATE HOMELAND SECURITY GRANT</b>		<b>\$0</b>	<b>\$25,924</b>	<b>\$0</b>	<b>\$0</b>
Activity	FY21 ASSISTANCE TO FIREFIGHTERS				
Activity No.	282 412 961				
<b>Capital Outlay</b>					
518	PUBLIC SAFETY EQUIPMENT	\$0	\$14,012	\$0	\$0
<b>Capital Outlay</b>	<b>Total</b>	<b>\$0</b>	<b>\$14,012</b>	<b>\$0</b>	<b>\$0</b>
<b>FY21 ASSISTANCE TO FIREFIGHTERS Total</b>		<b>\$0</b>	<b>\$14,012</b>	<b>\$0</b>	<b>\$0</b>
<b>REIMBURSABLE GRANTS CITYWIDE Total</b>		<b>\$521,296</b>	<b>\$406,674</b>	<b>\$584,457</b>	<b>\$24,000</b>
<b>GRANT-C.D.B.G.</b>					
Activity	FIRE - OPERATIONS				
Activity No.	301 412 125				





**EXPENDITURE DETAIL**

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
<b>Fixed Charges &amp; Debt Services</b>					
470	BOND PRINCIPAL REDEMPTION	\$535,391	\$565,000	\$565,000	\$0
480	BOND INTEREST REDEMPTION	\$21,501	\$23,861	\$23,861	\$0
<b>Fixed Charges &amp; Debt Services Total</b>		\$556,893	\$588,861	\$588,861	\$0
<b>FIRE - OPERATIONS Total</b>		\$556,893	\$588,861	\$588,861	\$0
<b>GRANT-C.D.B.G. Total</b>		\$556,893	\$588,861	\$588,861	\$0
<b>VEHICLE REPLACEMENT RESERVE</b>					
Activity	FIRE - OPERATIONS				
Activity No.	644 412 125				
<b>Capital Outlay</b>					
511	AUTOMOTIVE EQUIPMENT	\$246,620	\$0	\$0	\$0
<b>Capital Outlay Total</b>		\$246,620	\$0	\$0	\$0
<b>FIRE - OPERATIONS Total</b>		\$246,620	\$0	\$0	\$0
<b>VEHICLE REPLACEMENT RESERVE Total</b>		\$246,620	\$0	\$0	\$0
<b>FIRE Total</b>		\$14,194,156	\$14,998,395	\$14,187,997	\$14,563,580

Proposed Budget  
Fiscal Year 2025

# Housing Authority





# HOUSING AUTHORITY

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## **DIVISION DESCRIPTION**

The National City Housing Authority is one of the four divisions of the Community Development Department. The goal of the 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.

## **HOUSING DIVISION**

### AFFORDABLE HOUSING DEVELOPMENT

The Housing Division ("Housing") partners with non-profit and for-profit developers to increase housing opportunities at all income levels. Housing also collaborates with the Planning and Engineering Department on the Focused General Plan Update development and implementation that will help the City plan for additional housing units and transportation infrastructure.

### HOUSING PROGRAMS AND GRANTS

This Housing Division 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. Severe Winter Storms Programming funded by FEMA and County of San Diego funding.

### REAL ESTATE ASSET MANAGEMENT

This Housing Division 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 Division supports initiatives to reduce homelessness by participating in the Live Well San Diego South Region Community Leadership Team meetings. Housing works to secure 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

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## **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.

### **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.



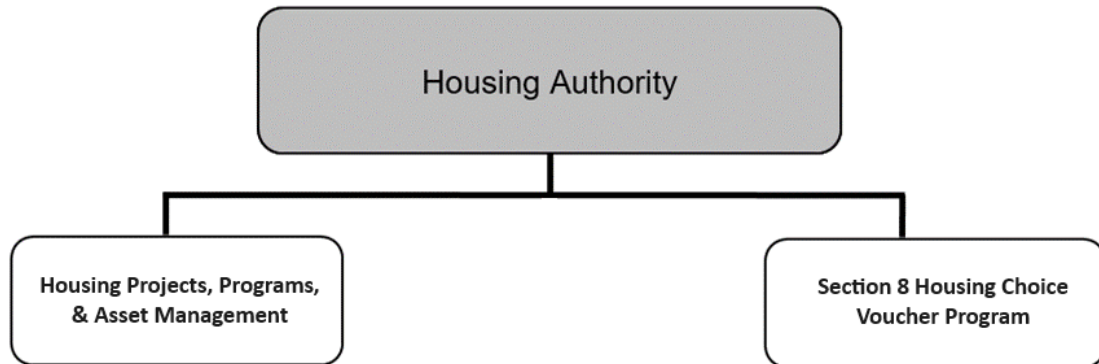
# HOUSING AUTHORITY

## PRODUCTIVITY/WORKLOAD STATISTICS

	<b>FY 22 Actual</b>	<b>FY 23 Actual</b>	<b>FY 24 Estimated</b>	<b>FY 25 Projected</b>
HUD CDBG and HOME Programs	8	4	5	8
Special Programs	5	5	1	2
Housing:				
Tenant based rental assistance (TBRA) through HOME for homeless/homeless prevention/victims of domestic violence*	0	81	0	15
Housing Choice Voucher Program:	1,123	1131	1,131	1,131
Applications taken	494	620	696	650
Applications processed for initial eligibility	300	280	418	350
New admissions	65	95	110	100
Families assisted	1,056	1,135	1,150	1,154
Housing Quality Standard inspections conducted	1,098	1250	1,250	1,250
Incoming portability processed	11	5	30	5
Outgoing portability processed	33	3	3	10
Emergency Housing Voucher - assisted	N/A	15	32	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.



**AUTHORIZED POSITIONS BY DEPARTMENT**

	<b>FY 2023 Adopted</b>	<b>FY 2024 Adopted</b>	<b>FY 2025 Proposed</b>
<b>HOUSING AND ECONOMIC DEVELOPMENT</b>			
Asst Community Development Dir			0.25
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	
Director Of Community Development			0.25
Executive Assistant IV	1.00		
Executive Secretary		1.00	1.00
Homelessness Outreach Coordinator	1.00		
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
Property Agent	1.00	1.00	1.00
Senior Accountant		1.00	1.00
Senior Housing Specialist	1.00	1.00	1.00
<b>HOUSING AND ECONOMIC DEVELOPMENT Total</b>	<b>15.00</b>	<b>15.00</b>	<b>14.50</b>

**Note: Hourly/Non-benefited positions are not included in the FTE count. Budgets for hourly positions can be found in the individual department pages of Section III of the document.**



# HOUSING AUTHORITY

## REVENUE DETAIL

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
<b>GENERAL FUND</b>					
001-43326-3463	OTHER STATE GRANTS	\$271,929	\$38,071	\$0	\$0
001-45462-3636	REFUNDS & REIMBURSEMENTS	\$7	\$0	\$0	\$0
<b>GENERAL FUND Total</b>		<b>\$271,937</b>	<b>\$38,071</b>	<b>\$0</b>	<b>\$0</b>
<b>GRANT-C.D.B.G.</b>					
301-00000-3498	OTHER FEDERAL GRANTS	\$1,116,902	\$1,464,387	\$715,046	\$710,000
301-00000-3636	REFUNDS & REIMBURSEMENTS	\$3,320	\$0	\$0	\$0
301-00000-3999	TRANSFERS FROM OTHER FUNDS	\$12,143	\$0	\$0	\$0
<b>GRANT-C.D.B.G. Total</b>		<b>\$1,132,365</b>	<b>\$1,464,387</b>	<b>\$715,046</b>	<b>\$710,000</b>
<b>HOUSING AUTHORITY</b>					
501-00000-3302	UNREALIZED GAIN/LOSS ON INVEST	(\$343,983)	(\$104,875)	\$0	\$0
501-45478-3463	OTHER STATE GRANTS	\$0	\$171,396	\$0	\$0
501-45462-3636	REFUNDS & REIMBURSEMENTS	\$70,000	\$0	\$0	\$86,430
501-45462-3312	RENT AND LEASES	\$75,000	\$99,000	\$111,000	\$111,000
501-45462-3300	INVESTMENT EARNINGS	\$0	\$0	\$100,000	\$0
501-00000-3320	INTEREST INCOME-LOANS	\$960,625	\$1,103,775	\$564,151	\$564,151
501-00000-3300	INVESTMENT EARNINGS	\$141,626	\$231,724	\$0	\$150,000
501-00000-3634	MISC. REVENUE	\$344	\$218,857	\$0	\$0
501-45462-3634	MISC. REVENUE	\$0	\$86,545	\$86,430	\$86,000
<b>HOUSING AUTHORITY Total</b>		<b>\$903,612</b>	<b>\$1,806,422</b>	<b>\$861,581</b>	<b>\$997,581</b>
<b>SECTION 8 FUND</b>					
502-45462-3614	HUD REVENUE-HOUSING ASSISTANC	\$12,676,906	\$12,650,994	\$13,775,000	\$16,114,989
502-45462-3618	OTHER REVENUE-PORTABILITY ADMI	\$86,402	\$24,184	\$60,000	\$50,000
502-45462-3616	FRAUD RECOVERY-HAP	\$14,374	\$8,940	\$15,000	\$15,000
502-45462-3300	INVESTMENT EARNINGS	\$363	\$2,605	\$0	\$600
502-45956-3614	HUD REVENUE-HOUSING ASSISTANC	\$159,035	\$13,468	\$200,000	\$450,000
502-45956-3615	HUD REVENUE-ADMINISTRATIVE FEE	\$15,264	\$4,103	\$45,000	\$45,000





# HOUSING AUTHORITY

## REVENUE DETAIL

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
502-45462-3617	FRAUD RECOVERY--ADMINISTRATIVE	\$14,374	\$8,940	\$15,000	\$15,000
502-45462-3615	HUD REVENUE-AMINISTRATIVE FEES	\$1,310,564	\$1,441,929	\$1,458,578	\$1,602,571
502-45462-3600	OTHER REVENUE - PORTABILITY 80%	\$7,185	\$2,442	\$15,000	\$2,000
<b>SECTION 8 FUND Total</b>		<b>\$14,284,466</b>	<b>\$14,157,605</b>	<b>\$15,583,578</b>	<b>\$18,295,160</b>
<b>HOME FUND</b>					
505-00000-3498	OTHER FEDERAL GRANTS	\$260,593	\$364,736	\$400,681	\$0
505-00000-3321	INTEREST	\$23,357	\$25,644	\$0	\$0
505-00000-3302	UNREALIZED GAIN/LOSS ON INVEST	(\$14,935)	(\$10,311)	\$0	\$0
505-00000-3300	INVESTMENT EARNINGS	\$4,480	\$14,489	\$0	\$0
505-00000-3634	MISC. REVENUE	\$20,382	\$0	\$0	\$0
<b>HOME FUND Total</b>		<b>\$293,877</b>	<b>\$394,558</b>	<b>\$400,681</b>	<b>\$0</b>
<b>LOW&amp;MOD INCOME HOUSING ASSET FUND</b>					
532-00000-3302	UNREALIZED GAIN/LOSS ON INVEST	(\$8,968)	(\$13,783)	\$0	\$0
532-00000-3300	INVESTMENT EARNINGS	\$3,200	\$14,735	\$0	\$0
532-00000-3321	INTEREST	\$276,071	\$14,508	\$162,981	\$0
532-00000-3636	REFUNDS & REIMBURSEMENTS	\$3,982	\$0	\$0	\$0
532-00000-3320	HILP PAYMENETS - PRINCIPAL	\$0	\$145,989	\$0	\$0
<b>LOW&amp;MOD INCOME HOUSING ASSET FUND Tot</b>		<b>\$274,285</b>	<b>\$161,449</b>	<b>\$162,981</b>	<b>\$0</b>
<b>HOUSING Total</b>		<b>\$17,160,542</b>	<b>\$18,022,492</b>	<b>\$17,723,867</b>	<b>\$20,002,741</b>



# HOUSING AUTHORITY

## EXPENDITURE DETAIL

Account No.	Account Title	FY 2022	FY 2023	FY 2024	FY 2025
<b>GENERAL FUND</b>					
Activity	HOUSING				
Activity No.	001 419 462				
<b>Personnel Services</b>					
101	FULL-TIME SALARIES	\$6,072	\$0	\$21,823	\$24,658
120	DIFFERENTIAL PAY	\$324	\$0	\$0	\$0
140	WORKERS' COMPENSATION	\$67	\$0	\$642	\$725
150	HEALTH INSURANCE	\$1,008	\$0	\$3,600	\$3,600
151	LTD INSURANCE	\$11	\$0	\$183	\$183
160	RETIREMENT PLAN CHARGES	\$741	(\$210)	\$4,987	\$6,053
161	MEDICARE	\$98	\$0	\$316	\$358
<b>Personnel Services</b>	<b>Total</b>	<b>\$8,321</b>	<b>(\$210)</b>	<b>\$31,551</b>	<b>\$35,577</b>
<b>Maintenance &amp; Operations</b>					
307	DUPLICATING SUPPLIES	\$0	\$97	\$400	\$200
<b>Maintenance &amp; Operations</b>	<b>Total</b>	<b>\$0</b>	<b>\$97</b>	<b>\$400</b>	<b>\$200</b>
<b>Internal Service Charges and Reserves</b>					
740	BUILDING SERVICES CHARGES	\$44,640	\$49,165	\$52,266	\$59,725
750	VEHICLE SERVICES CHARGES	\$10,626	\$12,251	\$14,476	\$15,390
755	INFO. SYSTEMS MAINT. CHARGE	\$43,763	\$48,933	\$56,700	\$58,222
790	INSURANCE CHARGES	\$4,392	\$4,392	\$4,986	\$7,443
<b>Internal Service Charges and Reserves</b>	<b>Total</b>	<b>\$103,421</b>	<b>\$114,741</b>	<b>\$128,428</b>	<b>\$140,780</b>
<b>Fixed Charges &amp; Debt Services</b>					
445	LEGAL SETTLEMENTS	\$424	\$0	\$3,000	\$0
<b>Fixed Charges &amp; Debt Services</b>	<b>Total</b>	<b>\$424</b>	<b>\$0</b>	<b>\$3,000</b>	<b>\$0</b>
<b>HOUSING Total</b>		<b>\$112,166</b>	<b>\$114,628</b>	<b>\$163,379</b>	<b>\$176,557</b>
Activity	ASSET MANAGEMENT				
Activity No.	001 419 475				
<b>Personnel Services</b>					
101	FULL-TIME SALARIES	\$39,288	\$40,171	\$42,714	\$43,650
140	WORKERS' COMPENSATION	\$1,818	\$1,784	\$2,838	\$2,901
150	HEALTH INSURANCE	\$7,825	\$8,904	\$5,420	\$5,263



# HOUSING AUTHORITY

## EXPENDITURE DETAIL

Account No.	Account Title	FY 2022	FY 2023	FY 2024	FY 2025
160	RETIREMENT PLAN CHARGES	\$12,207	\$36,621	\$9,762	\$10,716
161	MEDICARE	\$562	\$566	\$619	\$633
199	PERSONNEL COMPENSATION	\$736	\$0	\$0	\$0
<b>Personnel Services Total</b>		<b>\$62,435</b>	<b>\$88,046</b>	<b>\$61,353</b>	<b>\$63,163</b>
<b>Maintenance &amp; Operations</b>					
209	LEGAL SERVICES	\$0	\$0	\$10,000	\$10,000
213	PROFESSIONAL SERVICES	\$3,950	\$3,750	\$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	\$5,296	\$5,750	\$7,000	\$7,000
399	MATERIALS & SUPPLIES	\$0	\$213	\$1,000	\$1,000
<b>Maintenance &amp; Operations Total</b>		<b>\$9,546</b>	<b>\$10,013</b>	<b>\$64,500</b>	<b>\$64,500</b>
<b>ASSET MANAGEMENT Total</b>		<b>\$71,982</b>	<b>\$98,059</b>	<b>\$125,853</b>	<b>\$127,663</b>
<b>GENERAL FUND Total</b>		<b>\$184,148</b>	<b>\$212,687</b>	<b>\$289,232</b>	<b>\$304,220</b>
<b>NUTRITION</b>					
<b>Activity</b>	<b>NUTRITION CENTER</b>				
<b>Activity No.</b>	<b>166 419 429</b>				
<b>Personnel Services</b>					
100	PART-TIME SALARIES	\$36,867	\$63,970	\$0	\$0
101	FULL-TIME SALARIES	\$15,805	\$603	\$0	\$0
120	DIFFERENTIAL PAY	\$117	\$0	\$0	\$0
140	WORKERS' COMPENSATION	\$2,391	\$2,861	\$0	\$0
150	HEALTH INSURANCE	\$1,788	\$0	\$0	\$0
151	LTD INSURANCE	\$19	\$0	\$0	\$0
160	RETIREMENT PLAN CHARGES	\$1,585	\$815	\$0	\$0
161	MEDICARE	\$814	\$936	\$0	\$0
<b>Personnel Services Total</b>		<b>\$59,387</b>	<b>\$69,185</b>	<b>\$0</b>	<b>\$0</b>
<b>NUTRITION CENTER Total</b>		<b>\$59,387</b>	<b>\$69,185</b>	<b>\$0</b>	<b>\$0</b>
<b>NUTRITION Total</b>		<b>\$59,387</b>	<b>\$69,185</b>	<b>\$0</b>	<b>\$0</b>



# HOUSING AUTHORITY

## EXPENDITURE DETAIL

Account No.	Account Title	FY 2022	FY 2023	FY 2024	FY 2025
<b>GRANT-C.D.B.G.</b>					
<b>Activity</b>	HOUSING				
<b>Activity No.</b>	301 419 462				
<b>Personnel Services</b>					
101	FULL-TIME SALARIES	\$70,455	\$64,288	\$56,044	\$58,962
110	ALLOWANCES & STIPENDS	\$163	\$42	\$0	\$0
120	DIFFERENTIAL PAY	\$808	\$349	\$1,170	\$1,170
140	WORKERS' COMPENSATION	\$790	\$660	\$4,208	\$4,327
150	HEALTH INSURANCE	\$9,286	\$8,533	\$8,300	\$8,143
151	LTD INSURANCE	\$236	\$245	\$146	\$146
160	RETIREMENT PLAN CHARGES	\$21,752	\$12,865	\$12,808	\$14,475
161	MEDICARE	\$1,167	\$1,080	\$813	\$855
199	PERSONNEL COMPENSATION	\$0	\$7,363	\$2,500	\$2,500
<b>Personnel Services</b>	<b>Total</b>	<b>\$104,656</b>	<b>\$95,425</b>	<b>\$85,989</b>	<b>\$90,578</b>
<b>Maintenance &amp; Operations</b>					
213	PROFESSIONAL SERVICES	\$99	\$774	\$0	\$800
222	MEMBERSHIPS & SUBSCRIPTIONS	\$120	\$0	\$120	\$120
226	TRAINING, TRAVEL & SUBSISTENCE	\$0	\$181	\$3,000	\$3,000
260	ADVERTISING	\$1,589	\$523	\$3,600	\$3,600
299	CONTRACT SERVICES	\$0	\$0	\$30,000	\$30,000
301	OFFICE SUPPLIES	\$0	\$0	\$1,000	\$1,000
399	MATERIALS & SUPPLIES	\$0	\$481	\$1,500	\$1,500
<b>Maintenance &amp; Operations</b>	<b>Total</b>	<b>\$1,807</b>	<b>\$1,959</b>	<b>\$39,220</b>	<b>\$40,020</b>
<b>HOUSING Total</b>		<b>\$106,463</b>	<b>\$97,384</b>	<b>\$125,209</b>	<b>\$130,598</b>
<b>Activity</b>	Housing & Grants - CARES Act.				
<b>Activity No.</b>	301 419 922				
<b>Personnel Services</b>					
101	FULL-TIME SALARIES	\$53,672	\$70,250	\$0	\$0
110	ALLOWANCES & STIPENDS	\$438	\$361	\$0	\$0
120	DIFFERENTIAL PAY	\$564	\$531	\$975	\$975
140	WORKERS' COMPENSATION	\$644	\$734	\$0	\$0
150	HEALTH INSURANCE	\$7,674	\$9,103	\$0	\$0



# HOUSING AUTHORITY

## EXPENDITURE DETAIL

Account No.	Account Title	FY 2022	FY 2023	FY 2024	FY 2025
151	LTD INSURANCE	\$270	\$305	\$0	\$0
160	RETIREMENT PLAN CHARGES	\$26,319	\$13,862	\$0	\$0
161	MEDICARE	\$952	\$1,191	\$0	\$0
199	PERSONNEL COMPENSATION	\$0	\$7,363	\$0	\$0
<b>Personnel Services Total</b>		\$90,533	\$103,700	\$975	\$975
<b>Maintenance &amp; Operations</b>					
260	ADVERTISING	\$874	\$0	\$0	\$0
<b>Maintenance &amp; Operations Total</b>		\$874	\$0	\$0	\$0
<b>Housing &amp; Grants - CARES Act. Total</b>		\$91,407	\$103,700	\$975	\$975
<b>GRANT-C.D.B.G. Total</b>		\$197,870	\$201,084	\$126,184	\$131,573

## HOUSING AUTHORITY

Activity HOUSING  
 Activity No. 501 419 462

### Refunds, Contributions & Special Paymnts

650	KIMBALL HIGHLAND MASTER PLAN	0,482,000	\$0	\$0	\$0
<b>Refunds, Contributions &amp; Special Paymnts Total</b>		\$10,482,000	\$0	\$0	\$0

### Personnel Services

101	FULL-TIME SALARIES	\$134,001	\$33,830	\$184,442	\$113,980
110	ALLOWANCES & STIPENDS	\$756	\$285	\$1,800	\$1,800
120	DIFFERENTIAL PAY	\$2,421	\$653	\$1,625	\$1,625
140	WORKERS' COMPENSATION	\$3,599	\$595	\$5,564	\$4,526
150	HEALTH INSURANCE	\$14,488	\$3,946	\$26,867	\$19,163
151	LTD INSURANCE	\$149	\$54	\$439	\$439
160	RETIREMENT PLAN CHARGES	\$55,908	\$137,618	\$42,153	\$27,981
161	MEDICARE	\$2,088	\$526	\$2,674	\$1,653
<b>Personnel Services Total</b>		\$213,410	\$177,507	\$265,564	\$171,167

### Other Financing Uses

099	TRANSFERS TO OTHER FUNDS	\$526,641	\$545,073	\$564,151	\$583,896
<b>Other Financing Uses Total</b>		\$526,641	\$545,073	\$564,151	\$583,896

### Maintenance & Operations



# HOUSING AUTHORITY

## EXPENDITURE DETAIL

Account No.	Account Title	FY 2022	FY 2023	FY 2024	FY 2025
209	LEGAL SERVICES	\$25,000	\$172	\$25,000	\$25,000
213	PROFESSIONAL SERVICES	\$652,952	\$108,731	\$675,000	\$600,000
226	TRAINING, TRAVEL & SUBSISTENCE	\$0	\$23	\$0	\$0
230	PRINTING & BINDING	\$0	\$0	\$1,500	\$1,500
250	POSTAGE	\$0	\$0	\$1,000	\$1,000
299	CONTRACT SERVICES	\$0	\$10,000	\$0	\$0
399	MATERIALS & SUPPLIES	\$0	\$663	\$4,000	\$4,000
<b>Maintenance &amp; Operations Total</b>		\$677,952	\$119,589	\$706,500	\$631,500
<b>HOUSING Total</b>		<b>\$11,900,002</b>	<b>\$842,169</b>	<b>\$1,536,215</b>	<b>\$1,386,563</b>
<b>Activity</b>	HOUSING INSPECTION PROGRAM				
<b>Activity No.</b>	501 419 467				
<b>Personnel Services</b>					
160	RETIREMENT PLAN CHARGES	\$0	\$7,864	\$0	\$0
<b>Personnel Services Total</b>		\$0	\$7,864	\$0	\$0
<b>HOUSING INSPECTION PROGRAM Total</b>		<b>\$0</b>	<b>\$7,864</b>	<b>\$0</b>	<b>\$0</b>
<b>Activity</b>	PERMANENT LOCAL HOUSING ALLOCATION				
<b>Activity No.</b>	501 419 477				
<b>Refunds, Contributions &amp; Special Paymnts</b>					
650	ALPHA PROJECT	\$58,982	\$41,971	\$0	\$0
650	McAlister Inc.	\$198,560	\$152,190	\$0	\$0
<b>Refunds, Contributions &amp; Special Paymnts Total</b>		\$257,542	\$194,161	\$0	\$0
<b>Personnel Services</b>					
101	FULL-TIME SALARIES	\$20,279	\$0	\$0	\$0
120	DIFFERENTIAL PAY	\$313	\$0	\$0	\$0
140	WORKERS' COMPENSATION	\$178	\$0	\$0	\$0
150	HEALTH INSURANCE	\$1,840	\$0	\$0	\$0
160	RETIREMENT PLAN CHARGES	\$1,659	\$0	\$0	\$0
161	MEDICARE	\$263	\$0	\$0	\$0
<b>Personnel Services Total</b>		\$24,533	\$0	\$0	\$0



# HOUSING AUTHORITY

## EXPENDITURE DETAIL

Account No.	Account Title	FY 2022	FY 2023	FY 2024	FY 2025
<b>PERMANENT LOCAL HOUSING ALLOCATIO</b>		<b>\$282,075</b>	<b>\$194,161</b>	<b>\$0</b>	<b>\$0</b>
<b>Activity</b>	<b>HOUSING ACCELERATION GRANT PROG-CYCLE 1</b>				
<b>Activity No.</b>	<b>501 419 478</b>				
<b>Personnel Services</b>					
101	FULL-TIME SALARIES	\$116,100	\$0	\$0	\$0
110	ALLOWANCES & STIPENDS	\$630	\$0	\$0	\$0
120	DIFFERENTIAL PAY	\$836	\$0	\$0	\$0
140	WORKERS' COMPENSATION	\$3,394	\$0	\$0	\$0
150	HEALTH INSURANCE	\$6,315	\$0	\$0	\$0
151	LTD INSURANCE	\$1,215	\$0	\$0	\$0
160	RETIREMENT PLAN CHARGES	\$8,516	\$0	\$0	\$0
161	MEDICARE	\$1,063	\$0	\$0	\$0
<b>Personnel Services Total</b>		<b>\$138,069</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Maintenance &amp; Operations</b>					
213	PROFESSIONAL SERVICES	\$0	\$294,477	\$0	\$0
<b>Maintenance &amp; Operations Total</b>		<b>\$0</b>	<b>\$294,477</b>	<b>\$0</b>	<b>\$0</b>
<b>HOUSING ACCELERATION GRANT PROG-C</b>		<b>\$138,069</b>	<b>\$294,477</b>	<b>\$0</b>	<b>\$0</b>
<b>Activity</b>	<b>COVID-19 Response</b>				
<b>Activity No.</b>	<b>501 419 911</b>				
<b>Maintenance &amp; Operations</b>					
399	MATERIALS & SUPPLIES	\$0	\$0	\$2,000	\$0
<b>Maintenance &amp; Operations Total</b>		<b>\$0</b>	<b>\$0</b>	<b>\$2,000</b>	<b>\$0</b>
<b>COVID-19 Response Total</b>		<b>\$0</b>	<b>\$0</b>	<b>\$2,000</b>	<b>\$0</b>
<b>HOUSING AUTHORITY Total</b>		<b>\$12,320,146</b>	<b>\$1,338,671</b>	<b>\$1,538,215</b>	<b>\$1,386,563</b>

## SECTION 8 FUND

**Activity** HOUSING  
**Activity No.** 502 419 462  
**Refunds, Contributions & Special Paymnts**



# HOUSING AUTHORITY

## EXPENDITURE DETAIL

Account No.	Account Title	FY 2022	FY 2023	FY 2024	FY 2025
602	HOUSING ASSISTANCE PAYMENTS	2,566,648	\$13,315,515	\$13,929,562	\$15,514,989
603	PORT OUT - HAP EXPENSE	\$30,764	\$128,670	\$40,000	\$600,000
606	HAP PORTABILITY-IN	\$86,402	\$24,184	\$60,000	\$60,000
698	INDIRECT/OVERHEAD COSTS	\$168,569	\$170,000	\$170,000	\$170,000
<b>Refunds, Contributions &amp; Special Paymnts Total</b>		\$12,852,383	\$13,638,369	\$14,199,562	\$16,344,989
<b>Personnel Services</b>					
100	PART-TIME SALARIES	\$31,169	\$34,462	\$0	\$0
101	FULL-TIME SALARIES	\$554,904	\$636,838	\$778,679	\$854,606
105	LONGEVITY	\$3,076	(\$2,256)	\$500	\$500
110	ALLOWANCES & STIPENDS	\$329	\$327	\$360	\$360
120	DIFFERENTIAL PAY	\$10,134	\$9,705	\$8,849	\$8,849
140	WORKERS' COMPENSATION	\$6,047	\$6,679	\$9,298	\$12,389
150	HEALTH INSURANCE	\$89,020	\$103,350	\$112,123	\$112,375
151	LTD INSURANCE	\$62	\$61	\$1,097	\$1,207
160	RETIREMENT PLAN CHARGES	\$184,904	\$109,525	\$177,960	\$209,797
161	MEDICARE	\$8,791	\$9,583	\$11,291	\$12,392
199	PERSONNEL COMPENSATION	\$11,450	\$9,606	\$15,000	\$15,000
<b>Personnel Services</b>	<b>Total</b>	\$899,886	\$917,880	\$1,115,157	\$1,227,475
<b>Maintenance &amp; Operations</b>					
201	AUDITING SERVICES	\$0	\$0	\$4,000	\$4,000
213	PROFESSIONAL SERVICES	\$2,944	\$4,423	\$5,000	\$6,000
222	MEMBERSHIPS & SUBSCRIPTIONS	\$739	\$0	\$3,000	\$3,000
226	TRAINING, TRAVEL & SUBSISTENCE	\$2,814	\$2,819	\$8,000	\$8,000
250	POSTAGE	\$6,032	\$6,728	\$10,000	\$10,000
260	ADVERTISING	\$0	\$0	\$700	\$700
299	CONTRACT SERVICES	\$81,170	\$90,807	\$75,000	\$80,000
399	MATERIALS & SUPPLIES	\$6,095	\$9,015	\$14,000	\$14,000
<b>Maintenance &amp; Operations</b>	<b>Total</b>	\$99,795	\$113,792	\$119,700	\$125,700
<b>Internal Service Charges and Reserves</b>					
740	BUILDING SERVICES CHARGES	\$26,261	\$28,923	\$30,747	\$35,135
750	VEHICLE SERVICES CHARGES	\$2,042	\$2,354	\$2,781	\$2,957
752	VEHICLE LEASE CHARGE	\$4,000	\$9,000	\$9,000	\$12,500
755	INFO. SYSTEMS MAINT. CHARGE	\$72,898	\$81,508	\$94,446	\$96,981





# HOUSING AUTHORITY

## EXPENDITURE DETAIL

Account No.	Account Title	FY 2022	FY 2023	FY 2024	FY 2025
790	INSURANCE CHARGES	\$7,535	\$7,535	\$8,554	\$12,769
<b>Internal Service Charges and Reserves Total</b>		\$112,736	\$129,320	\$145,528	\$160,342
<b>Capital Outlay</b>					
502	COMPUTER EQUIPMENT	\$0	\$0	\$5,000	\$0
503	FURNITURE & FURNISHINGS	\$8,998	\$0	\$0	\$0
<b>Capital Outlay Total</b>		\$8,998	\$0	\$5,000	\$0
<b>HOUSING Total</b>		<b>\$13,973,797</b>	<b>\$14,799,361</b>	<b>\$15,584,947</b>	<b>\$17,858,506</b>
<b>SECTION 8 FUND Total</b>		<b>\$13,973,797</b>	<b>\$14,799,361</b>	<b>\$15,584,947</b>	<b>\$17,858,506</b>
<b>HOME FUND</b>					
Activity	HOUSING				
Activity No.	505 419 462				
<b>Personnel Services</b>					
101	FULL-TIME SALARIES	\$82,087	\$121,361	\$116,434	\$90,812
110	ALLOWANCES & STIPENDS	\$841	\$1,619	\$720	\$720
120	DIFFERENTIAL PAY	\$757	\$1,464	\$1,622	\$1,622
140	WORKERS' COMPENSATION	\$1,126	\$1,998	\$8,737	\$7,785
150	HEALTH INSURANCE	\$10,296	\$16,529	\$16,253	\$13,029
151	LTD INSURANCE	\$340	\$491	\$146	\$146
160	RETIREMENT PLAN CHARGES	\$13,662	\$23,179	\$26,610	\$22,293
161	MEDICARE	\$1,190	\$2,009	\$1,689	\$1,317
199	PERSONNEL COMPENSATION	\$0	\$6,311	\$800	\$800
<b>Personnel Services Total</b>		\$110,299	\$174,961	\$173,011	\$138,524
<b>Maintenance &amp; Operations</b>					
209	LEGAL SERVICES	\$0	\$0	\$5,000	\$5,000
213	PROFESSIONAL SERVICES	\$0	\$10,383	\$20,000	\$20,000
222	MEMBERSHIPS & SUBSCRIPTIONS	\$550	\$1,150	\$600	\$600
226	TRAINING, TRAVEL & SUBSISTENCE	\$349	\$829	\$4,000	\$4,000
299	CONTRACT SERVICES	\$0	\$0	\$23,150	\$23,150
399	MATERIALS & SUPPLIES	\$508	\$653	\$1,000	\$1,000
<b>Maintenance &amp; Operations Total</b>		\$1,407	\$13,015	\$53,750	\$53,750



# HOUSING AUTHORITY

## EXPENDITURE DETAIL

Account No.	Account Title	FY 2022	FY 2023	FY 2024	FY 2025
<b>HOUSING Total</b>		<b>\$111,706</b>	<b>\$187,976</b>	<b>\$226,761</b>	<b>\$192,274</b>
<b>HOME FUND Total</b>		<b>\$111,706</b>	<b>\$187,976</b>	<b>\$226,761</b>	<b>\$192,274</b>
<b>LOW&amp;MOD INCOME HOUSING ASSET FUND</b>					
Activity	HOUSING				
Activity No.	532 419 462				
<b>Personnel Services</b>					
100	PART-TIME SALARIES	\$617	\$3,256	\$0	\$0
101	FULL-TIME SALARIES	\$37,753	\$58,301	\$72,348	\$77,705
110	ALLOWANCES & STIPENDS	\$681	\$655	\$720	\$720
120	DIFFERENTIAL PAY	\$635	\$786	\$865	\$865
140	WORKERS' COMPENSATION	\$389	\$1,275	\$4,624	\$7,398
150	HEALTH INSURANCE	\$3,925	\$8,466	\$9,190	\$9,111
151	LTD INSURANCE	\$138	(\$37)	\$183	\$256
160	RETIREMENT PLAN CHARGES	\$9,181	\$11,353	\$16,534	\$19,076
161	MEDICARE	\$576	\$959	\$1,049	\$1,127
199	PERSONNEL COMPENSATION	\$0	\$0	\$3,000	\$3,000
<b>Personnel Services Total</b>		<b>\$53,895</b>	<b>\$85,014</b>	<b>\$108,513</b>	<b>\$119,258</b>
<b>Maintenance &amp; Operations</b>					
209	LEGAL SERVICES	\$20,586	\$4,105	\$0	\$50,000
213	PROFESSIONAL SERVICES	\$0	\$250	\$50,000	\$50,000
250	POSTAGE	\$159	\$0	\$0	\$0
299	CONTRACT SERVICES	\$15,657	\$1,358	\$0	\$0
399	MATERIALS & SUPPLIES	\$4,426	\$913	\$1,000	\$1,000
<b>Maintenance &amp; Operations Total</b>		<b>\$40,828</b>	<b>\$6,626</b>	<b>\$51,000</b>	<b>\$101,000</b>
<b>Internal Service Charges and Reserves</b>					
755	INFO. SYSTEMS MAINT. CHARGE	\$2,304	\$2,575	\$2,984	\$3,064
<b>Internal Service Charges and Reserves Total</b>		<b>\$2,304</b>	<b>\$2,575</b>	<b>\$2,984</b>	<b>\$3,064</b>
<b>HOUSING Total</b>		<b>\$97,027</b>	<b>\$94,215</b>	<b>\$162,497</b>	<b>\$223,322</b>



# HOUSING AUTHORITY

## EXPENDITURE DETAIL

Account No.	Account Title	FY 2022	FY 2023	FY 2024	FY 2025
<b>Activity</b>	<b>ASSET MANAGEMENT</b>				
<b>Activity No.</b>	532 419 475				
<b>Personnel Services</b>					
101	FULL-TIME SALARIES	\$28,918	\$2,313	\$0	\$0
140	WORKERS' COMPENSATION	\$1,414	\$94	\$0	\$0
150	HEALTH INSURANCE	\$5,816	\$501	\$0	\$0
160	RETIREMENT PLAN CHARGES	\$11,540	\$236	\$0	\$0
161	MEDICARE	\$441	\$28	\$0	\$0
199	PERSONNEL COMPENSATION	\$736	\$0	\$500	\$500
<b>Personnel Services</b>	<b>Total</b>	<b>\$48,864</b>	<b>\$3,172</b>	<b>\$500</b>	<b>\$500</b>
<b>ASSET MANAGEMENT Total</b>		<b>\$48,864</b>	<b>\$3,172</b>	<b>\$500</b>	<b>\$500</b>
<b>LOW&amp;MOD INCOME HOUSING ASSET FUND Total</b>		<b>\$145,892</b>	<b>\$97,387</b>	<b>\$162,997</b>	<b>\$223,822</b>
<b>HOUSING AND ECONOMIC DEVELOPMENT T</b>		<b>\$26,992,947</b>	<b>\$16,906,351</b>	<b>\$17,928,336</b>	<b>\$20,096,958</b>

Proposed Budget  
Fiscal Year 2025

# 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. Overhaul the recruitment process to attract and hire qualified employees using progressive and creative recruitment and selection techniques.
2. Improve the City’s Human Resources website with current, relevant information.
3. Improve the delivery method and frequency of Anti-Harassment Training provided to City Employees.
4. Improve efficiency of the onboarding process by implementing the use of DocuSign.
5. In FY 22/23 the Human Resources Staff administered 65 recruitments, processed 4,059 employment applications, referred 383 qualified candidates to operating departments and hired 58 new employees.

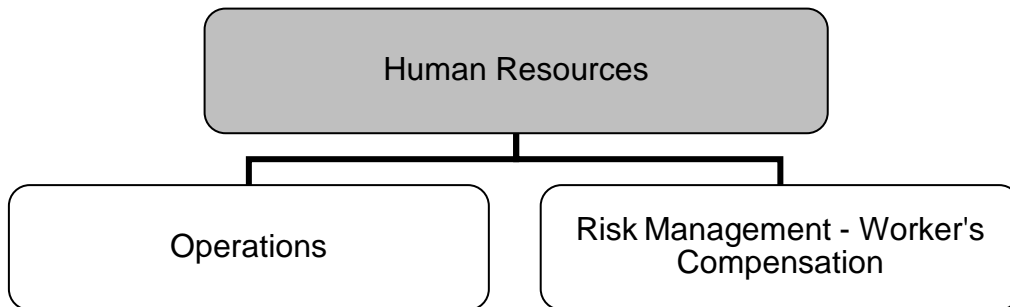


# HUMAN RESOURCES

## PRODUCTIVITY/WORKLOAD STATISTICS

	FY 22 Actual	FY 23 Actual	FY 24 Estimated	FY 25 Projected
Human Resources:				
Recruitments conducted	65	66	70	70
Permanent positions filled	36	34	35	35
Temporary (part-time, hourly) positions filled	22	15	20	20
Medical exams conducted (i.e. pre-employment, DMV)	56	47	50	50
Risk Management:				
Workers' Compensation claims processed	48	46	50	50

## DEPARTMENT ORGANIZATIONAL CHART



## SIGNIFICANT CHANGES

No significant changes anticipated.



**AUTHORIZED POSITIONS BY DEPARTMENT**

	<b>FY 2023 Adopted</b>	<b>FY 2024 Adopted</b>	<b>FY 2025 Proposed</b>
<b>HUMAN RESOURCES</b>			
Director Of Admin Services	0.50	0.50	
Executive Assistant IV	1.00	1.00	1.00
Human Resources Director			1.00
Human Resources Manager	1.00	1.00	1.00
Management Analyst II	1.50	1.50	3.00
Senior Office Assistant	1.00	1.00	2.00
<b>HUMAN RESOURCES Total</b>	<b>5.00</b>	<b>5.00</b>	<b>8.00</b>

**Note: Hourly/Non-benefited positions are not included in the 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 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
<b>LIABILITY INS. FUND</b>					
627-00000-3636	REFUNDS & REIMBURSEMENTS	\$0	\$143	\$0	\$0
627-00000-3700	INTERNAL SERVICE CHARGES	\$1,729,101	\$1,729,101	\$1,963,019	\$2,196,533
627-14000-3636	REFUNDS & REIMBURSEMENTS	\$1,650	\$0	\$0	\$0
<b>LIABILITY INS. FUND Total</b>		<b>\$1,730,751</b>	<b>\$1,729,244</b>	<b>\$1,963,019</b>	<b>\$2,196,533</b>
<b>HUMAN RESOURCES Total</b>		<b>\$1,730,751</b>	<b>\$1,729,244</b>	<b>\$1,963,019</b>	<b>\$2,196,533</b>





# HUMAN RESOURCES

## EXPENDITURE DETAIL

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
<b>GENERAL FUND</b>					
<b>Activity</b>	<b>HUMAN RESOURCES</b>				
<b>Activity No.</b>	<b>001 407 083</b>				
<b>Personnel Services</b>					
100	PART-TIME SALARIES	\$35,382	\$234,759	\$139,554	\$143,741
101	FULL-TIME SALARIES	\$457,951	\$288,386	\$411,314	\$669,771
102	OVERTIME	\$0	\$143	\$500	\$500
110	ALLOWANCES & STIPENDS	\$5,060	\$1,956	\$1,800	\$3,600
120	DIFFERENTIAL PAY	\$3,312	\$2,111	\$3,202	\$3,202
140	WORKERS' COMPENSATION	\$5,287	\$5,405	\$4,032	\$12,315
150	HEALTH INSURANCE	\$61,183	\$47,646	\$58,953	\$89,808
151	LTD INSURANCE	\$2,002	\$1,256	\$1,828	\$1,463
160	RETIREMENT PLAN CHARGES	\$113,817	\$130,408	\$94,002	\$164,422
161	MEDICARE	\$8,166	\$7,945	\$5,963	\$9,712
199	PERSONNEL COMPENSATION	\$68,150	\$6,400	\$0	\$0
<b>Personnel Services</b>	<b>Total</b>	<b>\$760,310</b>	<b>\$726,415</b>	<b>\$721,148</b>	<b>\$1,098,534</b>
<b>Maintenance &amp; Operations</b>					
205	MEDICAL SERVICES	\$18,679	\$27,990	\$25,000	\$25,000
207	TECHNICAL PERSONNEL SERVICES	\$386	\$646	\$700	\$0
212	GOVERNMENTAL PURPOSES	\$4,417	\$8,420	\$10,000	\$10,000
213	PROFESSIONAL SERVICES	\$118,963	\$145,677	\$200,000	\$200,000
217	INVESTIGATIVE SERVICES	\$2,887	\$3,323	\$3,000	\$3,000
222	MEMBERSHIPS & SUBSCRIPTIONS	\$1,837	\$952	\$1,609	\$1,037
225	RECRUITMENT	\$0	\$21,703	\$20,000	\$20,000
226	TRAINING, TRAVEL & SUBSISTENCE	\$8,201	\$8,576	\$8,420	\$13,925
230	PRINTING & BINDING	\$126	\$107	\$300	\$150
249	CITYWIDE TRAINING	\$0	\$19,798	\$30,000	\$30,000
250	POSTAGE	\$0	\$0	\$0	\$500
260	ADVERTISING	\$775	\$0	\$500	\$0
264	PROMOTIONAL ACTIVITIES	\$0	\$0	\$10,000	\$10,000
299	CONTRACT SERVICES	\$37,346	\$0	\$0	\$0
307	DUPLICATING SUPPLIES	\$958	\$640	\$1,000	\$750
399	MATERIALS & SUPPLIES	\$2,029	\$3,264	\$2,000	\$25,000



# HUMAN RESOURCES

## EXPENDITURE DETAIL

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
<b>Maintenance &amp; Operations</b>	<b>Total</b>	\$196,605	\$241,096	\$312,529	\$339,362
<b>Internal Service Charges and Reserves</b>					
740	BUILDING SERVICES CHARGES	\$94,539	\$104,124	\$110,691	\$126,488
755	INFO. SYSTEMS MAINT. CHARGE	\$44,981	\$50,294	\$58,277	\$59,841
790	INSURANCE CHARGES	\$6,117	\$6,117	\$6,945	\$10,367
<b>Internal Service Charges and Reserves</b>	<b>Total</b>	\$145,637	\$160,535	\$175,913	\$196,696
<b>HUMAN RESOURCES Total</b>		<b>\$1,102,552</b>	<b>\$1,128,046</b>	<b>\$1,209,590</b>	<b>\$1,634,592</b>
<b>Activity</b>	COVID-19 Response				
<b>Activity No.</b>	001 407 911				
<b>Maintenance &amp; Operations</b>					
205	MEDICAL SERVICES	\$15,502	(\$7,571)	\$0	\$0
<b>Maintenance &amp; Operations</b>	<b>Total</b>	\$15,502	(\$7,571)	\$0	\$0
<b>COVID-19 Response Total</b>		<b>\$15,502</b>	<b>(\$7,571)</b>	<b>\$0</b>	<b>\$0</b>
<b>GENERAL FUND Total</b>		<b>\$1,118,054</b>	<b>\$1,120,475</b>	<b>\$1,209,590</b>	<b>\$1,634,592</b>
<b>LIABILITY INS. FUND</b>					
<b>Activity</b>	RISK MANAGEMENT				
<b>Activity No.</b>	627 407 081				
<b>Personnel Services</b>					
101	FULL-TIME SALARIES	\$45,664	\$49,159	\$52,518	\$54,844
120	DIFFERENTIAL PAY	\$1,198	\$1,304	\$1,300	\$1,300
140	WORKERS' COMPENSATION	\$496	\$485	\$515	\$537
150	HEALTH INSURANCE	\$7,298	\$8,232	\$10,840	\$10,525
160	RETIREMENT PLAN CHARGES	\$13,660	\$14,125	\$12,003	\$13,464
161	MEDICARE	\$767	\$754	\$762	\$795
199	PERSONNEL COMPENSATION	\$6,002	\$2,826	\$2,500	\$2,500
<b>Personnel Services</b>	<b>Total</b>	\$75,086	\$76,885	\$80,438	\$83,965
<b>Maintenance &amp; Operations</b>					
213	PROFESSIONAL SERVICES	\$63	\$0	\$0	\$0
222	MEMBERSHIPS & SUBSCRIPTIONS	\$0	\$250	\$300	\$300



# HUMAN RESOURCES

## EXPENDITURE DETAIL

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
226	TRAINING, TRAVEL & SUBSISTENCE	\$2,328	\$1,512	\$3,900	\$3,900
399	MATERIALS & SUPPLIES	\$390	\$394	\$400	\$400
<b>Maintenance &amp; Operations Total</b>		<b>\$2,780</b>	<b>\$2,156</b>	<b>\$4,600</b>	<b>\$4,600</b>
<b>Fixed Charges &amp; Debt Services</b>					
433	WC CLAIM COSTS	1,039,029	\$2,000,747	\$2,024,000	\$2,024,000
440	EXCESS WC INSURANCE	\$263,336	\$293,887	\$271,000	\$325,000
<b>Fixed Charges &amp; Debt Services Total</b>		<b>\$1,302,365</b>	<b>\$2,294,634</b>	<b>\$2,295,000</b>	<b>\$2,349,000</b>
<b>RISK MANAGEMENT Total</b>		<b>\$1,380,232</b>	<b>\$2,373,675</b>	<b>\$2,380,038</b>	<b>\$2,437,565</b>
<b>LIABILITY INS. FUND Total</b>		<b>\$1,380,232</b>	<b>\$2,373,675</b>	<b>\$2,380,038</b>	<b>\$2,437,565</b>
<b>HUMAN RESOURCES Total</b>		<b>\$2,498,285</b>	<b>\$3,494,150</b>	<b>\$3,589,628</b>	<b>\$4,072,157</b>

CALIFORNIA  
**NATIONAL CITY**  
1887  
INCORPORATED

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Proposed Budget  
Fiscal Year 2025

# Library





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## DEPARTMENT DESCRIPTION

The Library Department plays a crucial role in serving the diverse needs of the National City community through the National City Public Library. By offering a range of resources, programs, and community engagement opportunities, the department facilitates lifelong learning and growth for all residents. Additionally, their support extends to overseeing the Board of Library Trustees, ensuring the effective management and fulfillment of the library's mission and vision. Through these efforts, the Library Department strives to create an inclusive and enriching environment for all members of the community.

## NATIONAL CITY PUBLIC LIBRARY

The National City Public Library values and embraces the cultural, linguistic, and economic diversity present in the community. By providing free access to a wide range of materials and current technology, the library endeavors to inform, educate, and socialize both youth and adults in the city. Supporting lifelong learning, personal enrichment, and empowerment, the library creates a positive environment that celebrates and honors the rich traditions of National City, fostering a sense of community and belonging for all residents.

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 serves as a transformative space for individuals to broaden their knowledge, unlock their potential, enhance workforce skills, showcase talents, participate in community service, and find solace in quiet and reflective moments. By offering a diverse range of resources and opportunities, the library strengthens community connections and empowers individuals to grow, contribute, and thrive on personal and professional levels.

## GOALS & OBJECTIVES

### ❖ Insight into Fiscal Year 2025

The National City Public Library is dedicated to providing a welcoming environment for residents by offering a comprehensive range of resources, services, and programs. With a focus on free Wi-Fi access, digital collections, online platforms, and expanded streaming options, patrons are empowered to choose options that suit their preferences without limitations. The introduction of Link+ capability enables cardholders to access physical materials beyond the library premises, bridging the gap between physical and virtual resources. This commitment to innovation and accessibility ensures that patrons can fully engage with the library's offerings, whether they are on-site or accessing resources remotely.

Looking ahead, library services are poised to become more impactful and inclusive through several planned implementations. These initiatives include expanding digital resources, enhancing accessibility features, implementing community outreach programs, fostering

partnerships with local organizations and providing tailored services to underserved populations. By focusing on a comprehensive approach that prioritizes diversity, equity, and inclusion, the library aims to create a more welcoming and engaging environment that meets the diverse needs of all patrons.

- The introduction of the State-funded Family Literacy Program at the National City Public Library signifies an important step towards supporting both youth and parents in their literacy development. This program goes beyond regular literacy initiatives by focusing on educational outreach, particularly targeting families who are at higher risk and do not typically engage with public libraries. By reaching out to these underserved communities, the library aims to make a meaningful impact on early literacy and provide essential resources and support for families as they progress in their learning journey.
- The collaboration between the National City Public Library's Literacy Program and local educational institutions like Southwestern College and Pima Medical Institute is a strategic move that benefits both the students and the community. By providing opportunities for work-study students to contribute to the literacy initiatives, the program not only enhances their learning experience but also bolsters the resources and support available to families in need. These partnerships create a symbiotic relationship that fosters community engagement and enriches educational opportunities for all involved.
- The introduction of a new state-funded program at the library has enabled the provision of lunches to children aged 18 and under during the summer months, while also offering valuable learning opportunities. This initiative not only addresses the critical issue of food insecurity among young individuals but also ensures that they have access to educational resources and activities during their break from school. By combining meal service with learning programs, the library plays a vital role in supporting the well-being and development of children in the community, making a positive impact on their overall quality of life.
- The library's participation in the Link+ program underscores its dedication to expanding access to resources beyond its own collection. By joining forces with other libraries in the consortium, cardholders can borrow books that are not readily available at the National City Public Library at no additional cost. This collaborative initiative among various California public and academic libraries through Link+ enables patrons to access a wider range of materials, enriching their reading and learning experiences while reinforcing the ethos of shared resources and community support.
- The ongoing collaboration between the National City Public Library and key partners such as the State Library, local school districts, the FLEET Science Center, and the Stephen Birch Aquarium highlights a commitment to providing comprehensive STEAM programming for the community. By leveraging these partnerships within the National City STEAM Collab, the library can offer a diverse range of engaging and educational opportunities that promote science, technology, engineering, arts, and mathematics for various age groups. This collective effort ensures that the community has access to high-quality STEAM resources and programming.



- Through a state-funded sustainability program the library will open a tool lending library that enhances community access and supports environmental sustainability. By providing free access to tools for low-income individuals, the library not only promotes financial inclusion but also encourages the reuse of resources, contributing to a more sustainable community. This innovative approach aligns with the broader goals of promoting equity, reducing waste, and fostering a culture of sharing and collaboration, ultimately benefiting both individuals and the environment.
- The library's proactive approach in securing funding from both traditional and non-traditional sources reflects its commitment to enhancing the learning and enjoyment experiences of patrons. By diversifying its funding streams, the library can create a more sustainable and varied range of opportunities for its community members. This strategic pursuit of resources allows for the development of innovative programs, services, and resources that cater to the evolving needs and interests of patrons, ultimately enriching their overall library experience.

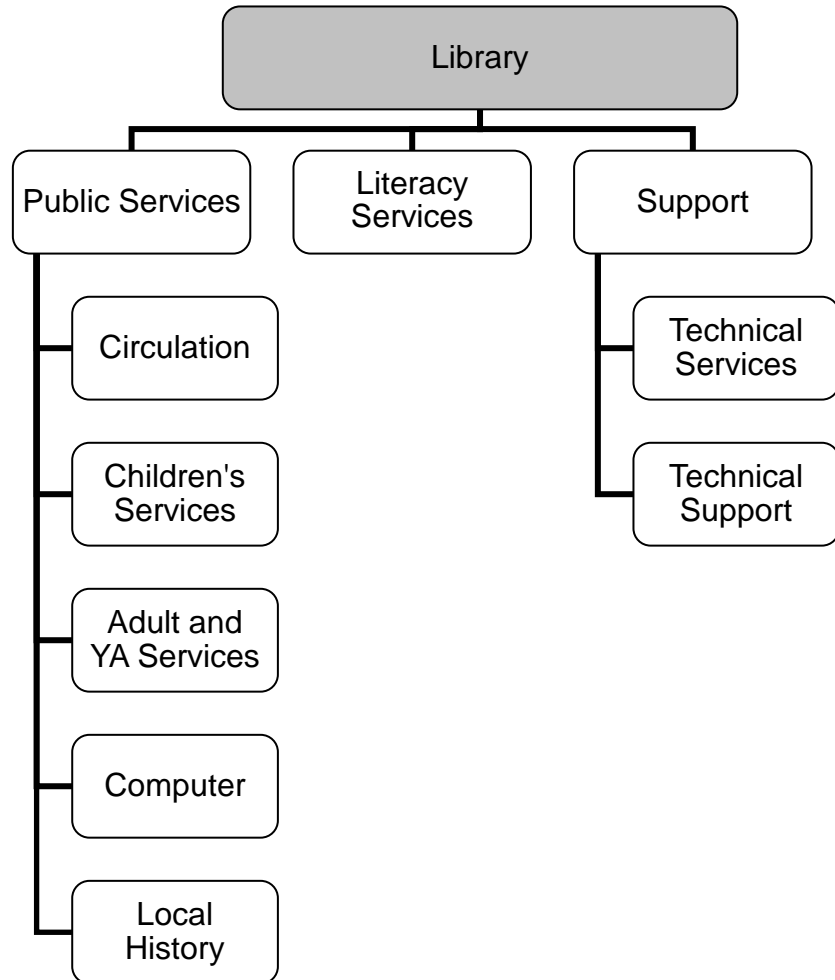
**PRODUCTIVITY/WORKLOAD STATISTICS**

	<b>FY 22 Actual</b>	<b>FY 23 Actual</b>	<b>FY 24 Estimated</b>	<b>FY 25 Projected</b>
Visits to the Library	50,385	95120	100004	120000
Virtual (Website) Visits	30,179	43377	38500	46000
Computer and Wi-Fi Sessions	17,530	31022	28499	34199
Program Attendance:				
In-person	2281	6409	8003	9865
Remote (Distance Programming)	58	399	488	496
Online	0	132	288	288
Reference Questions Answered	12,067	14407	18858	20280
Items Borrowed	41,202	47590	49857	577703
Resources:				
Books	164,505	158803	163675	16520
Audio-visual materials	20,170	23388	24200	24514
Magazines	1,550	1347	1582	1754
eBooks (Consortium Library Shared Collection)	113000	135132	192967	192967
eMagazines	4,600	4862	5272	5272
eAudiobooks and eMusic and eVideos	6,500	7258	21165	21165



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**DEPARTMENT ORGANIZATIONAL CHART**



**SIGNIFICANT CHANGES**

- Addition of one fulltime Children's Librarian
- Addition of one fulltime Management Analyst II



**AUTHORIZED POSITIONS BY DEPARTMENT**

	<b>FY 2023 Adopted</b>	<b>FY 2024 Adopted</b>	<b>FY 2025 Proposed</b>
<b>LIBRARY</b>			
Academic Enrichment Prog Coord	1.00	1.00	1.00
Administrative Secretary	1.00	1.00	1.00
Circulation Supervisor		1.00	
Librarian		2.00	3.00
Library Circulation Supervisor			1.00
Library/Comm Svcs Director	0.50	0.50	
Management Analyst II	0.50	0.50	1.00
Principal Librarian	1.00	1.00	1.00
Senior Librarian	1.00	1.00	1.00
Senior Library Technician	3.00		
<b>LIBRARY Total</b>	<b>8.00</b>	<b>8.00</b>	<b>9.00</b>

**Note: Hourly/Non-benefited positions are not included in the FTE count. Budgets for hourly positions can be found in the individual department pages of Section III of the document.**



REVENUE DETAIL

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
<b>LIBRARY FUND</b>					
104-00000-3009	PROPERTY TAXES ALLOCATED	\$923,627	\$977,800	\$1,002,176	\$1,022,802
104-00000-3999	TRANSFERS FROM OTHER FUNDS	\$903,737	\$1,184,150	\$1,333,616	\$1,559,067
104-00000-3634	MISC. REVENUE	\$0	\$300	\$0	\$0
104-00000-3636	REFUNDS & REIMBURSEMENTS	\$0	\$4,913	\$0	\$0
104-00000-3420	STATE HOPTR	\$4,822	\$3,016	\$4,410	\$0
<b>LIBRARY FUND Total</b>		<b>\$1,832,187</b>	<b>\$2,170,179</b>	<b>\$2,340,202</b>	<b>\$2,581,869</b>
<b>LIBRARY CAPITAL OUTLAY</b>					
108-00000-3050	REAL PROPERTY TRANSFER TAX	\$307,039	\$168,623	\$170,000	\$170,000
108-31310-3565	BOOK FINES	\$11,531	\$12,326	\$10,000	\$10,000
<b>LIBRARY CAPITAL OUTLAY Total</b>		<b>\$318,570</b>	<b>\$180,949</b>	<b>\$180,000</b>	<b>\$180,000</b>
<b>LIBRARY BONDS DEBT SERVICE FUND</b>					
259-00000-3300	INVESTMENT EARNINGS	\$2,376	\$12,169	\$0	\$0
259-00000-3302	UNREALIZED GAIN/LOSS ON INVEST	(\$14,223)	(\$6,419)	\$0	\$0
259-00000-3008	SPECIAL ASSESSMENT-GO BONDS	\$340,080	\$373,307	\$399,605	\$399,605
259-00000-3631	CASH OVER/SHORT	\$0	\$0	\$0	\$0
<b>LIBRARY BONDS DEBT SERVICE FUND Total</b>		<b>\$328,233</b>	<b>\$379,057</b>	<b>\$399,605</b>	<b>\$399,605</b>
<b>NC PUBLIC LIBRARY DONATIONS FUND</b>					
277-31000-3637	DONATIONS	\$350	\$0	\$0	\$0
<b>NC PUBLIC LIBRARY DONATIONS FUND Total</b>		<b>\$350</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>LIBRARY GRANTS</b>					
320-31339-3463	OTHER STATE GRANTS	\$43,490	\$45,755	\$0	\$0
320-31000-3636	REFUNDS & REIMBURSEMENTS	\$0	\$750	\$0	\$0
320-31330-3463	OTHER STATE GRANTS	\$16,421	\$0	\$0	\$0
320-31331-3463	OTHER STATE GRANTS	\$9,750	\$20,000	\$0	\$0
320-31333-3463	OTHER STATE GRANTS	\$0	\$4,376	\$0	\$0
320-31335-3463	OTHER STATE GRANTS	\$54,000	\$6,000	\$0	\$0



REVENUE DETAIL

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
320-31343-3463	OTHER STATE GRANTS	\$0	\$32,940	\$0	\$0
320-31334-3498	OTHER FEDERAL GRANTS	\$0	\$19,340	\$0	\$0
<b>LIBRARY GRANTS Total</b>		<b>\$123,661</b>	<b>\$129,161</b>	<b>\$0</b>	<b>\$0</b>
<b>DEVELOPMENT IMPACT FEES</b>					
325-31000-3622	Dev Impact Fees- Library	\$32,406	\$14,348	\$14,000	\$0
<b>DEVELOPMENT IMPACT FEES Total</b>		<b>\$32,406</b>	<b>\$14,348</b>	<b>\$14,000</b>	<b>\$0</b>
<b>LIBRARY Total</b>		<b>\$2,635,406</b>	<b>\$2,873,694</b>	<b>\$2,933,807</b>	<b>\$3,161,474</b>



# LIBRARY

## EXPENDITURE DETAIL

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
<b>LIBRARY FUND</b>					
Activity	LIBRARY				
Activity No.	104 431 056				
<b>Personnel Services</b>					
100	PART-TIME SALARIES	\$301,831	\$422,751	\$386,840	\$398,445
101	FULL-TIME SALARIES	\$409,190	\$574,682	\$638,180	\$689,070
105	LONGEVITY	\$469	\$467	\$600	\$600
110	ALLOWANCES & STIPENDS	\$1,178	\$1,956	\$1,800	\$1,800
120	DIFFERENTIAL PAY	\$2,014	\$4,475	\$1,300	\$1,300
140	WORKERS' COMPENSATION	\$7,183	\$9,844	\$6,255	\$6,753
150	HEALTH INSURANCE	\$59,908	\$97,677	\$93,840	\$102,475
151	LTD INSURANCE	\$1,059	\$1,311	\$1,097	\$1,463
160	RETIREMENT PLAN CHARGES	\$143,911	\$179,013	\$145,848	\$169,160
161	MEDICARE	\$10,595	\$14,327	\$9,253	\$9,992
199	PERSONNEL COMPENSATION	\$68,081	\$7,548	\$27,000	\$27,000
<b>Personnel Services</b>	<b>Total</b>	<b>\$1,005,419</b>	<b>\$1,314,051</b>	<b>\$1,312,013</b>	<b>\$1,408,058</b>
<b>Maintenance &amp; Operations</b>					
222	MEMBERSHIPS & SUBSCRIPTIONS	\$400	\$209	\$940	\$940
226	TRAINING, TRAVEL & SUBSISTENCE	\$15	\$1,875	\$2,500	\$2,500
230	PRINTING & BINDING	\$0	\$0	\$200	\$200
250	POSTAGE	\$0	\$0	\$200	\$200
299	CONTRACT SERVICES	\$45,315	\$91,340	\$113,000	\$122,000
302	PERIODICALS & NEWSPAPERS	\$5,603	\$6,037	\$6,000	\$6,000
304	BOOKS	\$17,533	\$23,309	\$45,000	\$45,000
307	DUPLICATING SUPPLIES	\$0	\$0	\$1,300	\$1,300
399	MATERIALS & SUPPLIES	\$10,351	\$7,864	\$8,000	\$8,000
<b>Maintenance &amp; Operations</b>	<b>Total</b>	<b>\$79,217</b>	<b>\$130,634</b>	<b>\$177,140</b>	<b>\$186,140</b>
<b>Internal Service Charges and Reserves</b>					
740	BUILDING SERVICES CHARGES	\$490,202	\$539,901	\$573,954	\$655,862
750	VEHICLE SERVICES CHARGES	\$16,255	\$18,742	\$22,145	\$23,543
755	INFO. SYSTEMS MAINT. CHARGE	\$163,907	\$183,266	\$212,357	\$218,056
790	INSURANCE CHARGES	\$53,230	\$53,230	\$60,431	\$90,210
<b>Internal Service Charges and Reserves</b>	<b>Total</b>	<b>\$723,594</b>	<b>\$795,139</b>	<b>\$868,887</b>	<b>\$987,671</b>



# LIBRARY

## EXPENDITURE DETAIL

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
<b>LIBRARY Total</b>		<b>\$1,808,230</b>	<b>\$2,239,824</b>	<b>\$2,358,040</b>	<b>\$2,581,869</b>
<b>LIBRARY FUND Total</b>		<b>\$1,808,230</b>	<b>\$2,239,824</b>	<b>\$2,358,040</b>	<b>\$2,581,869</b>

### LIBRARY CAPITAL OUTLAY

<b>Activity</b>	LIBRARY				
<b>Activity No.</b>	108 431 056				
<b>Maintenance &amp; Operations</b>					
299	CONTRACT SERVICES	\$11,094	\$11,316	\$12,000	\$15,000
302	PERIODICALS & NEWSPAPERS	\$22,271	\$23,239	\$23,400	\$23,400
304	BOOKS	\$1,759	\$8,205	\$10,000	\$10,000
399	MATERIALS & SUPPLIES	\$3,709	\$2,100	\$3,500	\$3,500
<b>Maintenance &amp; Operations</b>	<b>Total</b>	<b>\$38,834</b>	<b>\$44,860</b>	<b>\$48,900</b>	<b>\$51,900</b>
<b>Capital Outlay</b>					
502	COMPUTER EQUIPMENT	\$2,021	\$2,109	\$2,500	\$2,500
506	AUDIO-VISUAL EQUIPMENT	\$93	\$1,836	\$2,500	\$2,500
<b>Capital Outlay</b>	<b>Total</b>	<b>\$2,114</b>	<b>\$3,945</b>	<b>\$5,000</b>	<b>\$5,000</b>
<b>LIBRARY Total</b>		<b>\$40,948</b>	<b>\$48,805</b>	<b>\$53,900</b>	<b>\$56,900</b>
<b>LIBRARY CAPITAL OUTLAY Total</b>		<b>\$40,948</b>	<b>\$48,805</b>	<b>\$53,900</b>	<b>\$56,900</b>

### LIBRARY BONDS DEBT SERVICE FUND

<b>Activity</b>	OPERATIONS				
<b>Activity No.</b>	259 431 000				
<b>Maintenance &amp; Operations</b>					
213	PROFESSIONAL SERVICES	\$2,000	\$2,000	\$2,000	\$2,000
<b>Maintenance &amp; Operations</b>	<b>Total</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>\$2,000</b>
<b>OPERATIONS Total</b>		<b>\$2,000</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>\$2,000</b>

**Activity** LIBRARY  
**Activity No.** 259 431 056  
**Maintenance & Operations**



# LIBRARY

## EXPENDITURE DETAIL

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
299	CONTRACT SERVICES	\$1,130	\$1,060	\$1,130	\$1,130
<b>Maintenance &amp; Operations Total</b>		<b>\$1,130</b>	<b>\$1,060</b>	<b>\$1,130</b>	<b>\$1,130</b>
<b>Fixed Charges &amp; Debt Services</b>					
470	BOND PRINCIPAL REDEMPTION	\$300,000	\$315,000	\$330,000	\$340,000
480	BOND INTEREST REDEMPTION	\$85,375	\$76,150	\$66,475	\$56,425
<b>Fixed Charges &amp; Debt Services Total</b>		<b>\$385,375</b>	<b>\$391,150</b>	<b>\$396,475</b>	<b>\$396,425</b>
<b>LIBRARY Total</b>		<b>\$386,505</b>	<b>\$392,210</b>	<b>\$397,605</b>	<b>\$397,555</b>
<b>LIBRARY BONDS DEBT SERVICE FUND Total</b>		<b>\$388,505</b>	<b>\$394,210</b>	<b>\$399,605</b>	<b>\$399,555</b>
<b>GRANT-C.D.B.G.</b>					
<b>Activity</b>	LIBRARY PROJECT READ				
<b>Activity No.</b>	301 431 128				
<b>Personnel Services</b>					
101	FULL-TIME SALARIES	\$31,270	\$0	\$0	\$0
140	WORKERS' COMPENSATION	\$360	\$0	\$0	\$0
150	HEALTH INSURANCE	\$3,732	\$0	\$0	\$0
160	RETIREMENT PLAN CHARGES	\$10,738	\$0	\$0	\$0
161	MEDICARE	\$531	\$0	\$0	\$0
<b>Personnel Services Total</b>		<b>\$46,630</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>LIBRARY PROJECT READ Total</b>		<b>\$46,630</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Activity</b>	Housing & Grants - CARES Act.				
<b>Activity No.</b>	301 431 922				
<b>Maintenance &amp; Operations</b>					
399	MATERIALS & SUPPLIES	\$5,870	\$0	\$0	\$0
<b>Maintenance &amp; Operations Total</b>		<b>\$5,870</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Housing &amp; Grants - CARES Act. Total</b>		<b>\$5,870</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>GRANT-C.D.B.G. Total</b>		<b>\$52,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

## LIBRARY GRANTS



# LIBRARY

## EXPENDITURE DETAIL

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
<b>Activity</b>	LIBRARY				
<b>Activity No.</b>	320 431 056				
<b>Maintenance &amp; Operations</b>					
399	MATERIALS & SUPPLIES	\$63	\$0	\$0	\$0
<b>Maintenance &amp; Operations Total</b>		\$63	\$0	\$0	\$0
<b>LIBRARY Total</b>		<b>\$63</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Activity</b>	LSTA FY22 Library Access ontheGo Project				
<b>Activity No.</b>	320 431 330				
<b>Maintenance &amp; Operations</b>					
299	CONTRACT SERVICES	\$7,048	\$0	\$0	\$0
<b>Maintenance &amp; Operations Total</b>		\$7,048	\$0	\$0	\$0
<b>LSTA FY22 Library Access ontheGo Project</b>		<b>\$7,048</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Activity</b>	LITERACY SERVICES - ESL PROGRAM				
<b>Activity No.</b>	320 431 331				
<b>Maintenance &amp; Operations</b>					
399	MATERIALS & SUPPLIES	\$6,991	\$6,957	\$0	\$0
<b>Maintenance &amp; Operations Total</b>		\$6,991	\$6,957	\$0	\$0
<b>LITERACY SERVICES - ESL PROGRAM Total</b>		<b>\$6,991</b>	<b>\$6,957</b>	<b>\$0</b>	<b>\$0</b>
<b>Activity</b>	AMERICORPS/YR7 LSTA YEAR 7				
<b>Activity No.</b>	320 431 333				
<b>Maintenance &amp; Operations</b>					
299	CONTRACT SERVICES	\$0	\$2,540	\$0	\$0
399	MATERIALS & SUPPLIES	\$0	\$1,729	\$0	\$0
<b>Maintenance &amp; Operations Total</b>		\$0	\$4,269	\$0	\$0
<b>AMERICORPS/YR7 LSTA YEAR 7 Total</b>		<b>\$0</b>	<b>\$4,269</b>	<b>\$0</b>	<b>\$0</b>
<b>Activity</b>	National City Connects!: NC Public Lib.				
<b>Activity No.</b>	320 431 335				





**EXPENDITURE DETAIL**

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
<b>Personnel Services</b>					
100	PART-TIME SALARIES	\$13,826	\$360	\$0	\$0
101	FULL-TIME SALARIES	\$42,966	\$1,465	\$0	\$0
<b>Personnel Services Total</b>		\$56,792	\$1,825	\$0	\$0
<b>Maintenance &amp; Operations</b>					
399	MATERIALS & SUPPLIES	\$4,123	\$146	\$0	\$0
<b>Maintenance &amp; Operations Total</b>		\$4,123	\$146	\$0	\$0
<b>National City Connects!: NC Public Lib. Total</b>		<b>\$60,915</b>	<b>\$1,971</b>	<b>\$0</b>	<b>\$0</b>
Activity	LITERACY SRVCS FY2012/2013				
Activity No.	320 431 337				
<b>Maintenance &amp; Operations</b>					
222	MEMBERSHIPS & SUBSCRIPTIONS	\$150	\$0	\$0	\$0
399	MATERIALS & SUPPLIES	\$1,262	\$1,293	\$0	\$0
<b>Maintenance &amp; Operations Total</b>		\$1,412	\$1,293	\$0	\$0
<b>LITERACY SRVCS FY2012/2013 Total</b>		<b>\$1,412</b>	<b>\$1,293</b>	<b>\$0</b>	<b>\$0</b>
Activity	LITERACY SERVICES GRANT				
Activity No.	320 431 339				
<b>Personnel Services</b>					
100	PART-TIME SALARIES	\$14,409	\$15,729	\$0	\$0
140	WORKERS' COMPENSATION	\$160	\$155	\$0	\$0
160	RETIREMENT PLAN CHARGES	(\$442)	\$201	\$0	\$0
161	MEDICARE	\$238	\$229	\$0	\$0
<b>Personnel Services Total</b>		\$14,365	\$16,314	\$0	\$0
<b>Maintenance &amp; Operations</b>					
222	MEMBERSHIPS & SUBSCRIPTIONS	\$12,154	\$8,783	\$0	\$0
299	CONTRACT SERVICES	\$0	\$14,430	\$0	\$0
304	BOOKS	\$3,940	\$0	\$0	\$0
320	OPERATIONAL/INSTRUCTIONAL SUPPLIES	\$0	\$4,963	\$0	\$0
399	MATERIALS & SUPPLIES	\$3,459	\$2,070	\$0	\$0
<b>Maintenance &amp; Operations Total</b>		\$19,553	\$30,246	\$0	\$0



# LIBRARY

## EXPENDITURE DETAIL

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
<b>LITERACY SERVICES GRANT Total</b>		<b>\$33,918</b>	<b>\$46,560</b>	<b>\$0</b>	<b>\$0</b>
<b>Activity</b>	<b>PARKS PASS 2023 PROGRAMS</b>				
<b>Activity No.</b>	320 431 343				
<b>Maintenance &amp; Operations</b>					
299	CONTRACT SERVICES	\$0	\$2,100	\$0	\$0
399	MATERIALS & SUPPLIES	\$0	\$11,923	\$0	\$0
<b>Maintenance &amp; Operations</b>	<b>Total</b>	<b>\$0</b>	<b>\$14,023</b>	<b>\$0</b>	<b>\$0</b>
<b>PARKS PASS 2023 PROGRAMS Total</b>		<b>\$0</b>	<b>\$14,023</b>	<b>\$0</b>	<b>\$0</b>
<b>LIBRARY GRANTS Total</b>		<b>\$110,347</b>	<b>\$75,073</b>	<b>\$0</b>	<b>\$0</b>
<b>LIBRARY Total</b>		<b>\$2,400,529</b>	<b>\$2,757,912</b>	<b>\$2,811,545</b>	<b>\$3,038,324</b>

CALIFORNIA  
**NATIONAL CITY**  
1887  
INCORPORATED

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Proposed Budget  
Fiscal Year 2025

# Police





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## 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 90 sworn officers, 40 professional staff members and numerous volunteers who serve approximately 61,000 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 two divisions, Administration and Operations. Within each of the these two divisions are several specialized units (Patrol, Investigations, Dispatch, Records, Internal Affairs, Community Services, etc.)

### 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 members of our community 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 and bring about order.

#### **Active Shooter Response Deployment**

All sworn officers undergo specific training related to active shooter situations.

#### **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 (OTS), the Traffic Unit conducts various operations throughout the year to include: DUI Checkpoints, DUI roving patrols, Primary



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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 throughout the organization to fill these two speciality assignments. 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 Municipal and State law involving animals.

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 ten 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/PAL).

The Community Services Unit also facilitates other valuable juvenile and community services, such as the Department's Juvenile 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. Last year, the National City Police Department was the host agency and carried the majority of the fundraising events for this worthwhile cause.



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## 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).





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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](http://www.arjis.net) or [www.caaq.state.ca.us](http://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.

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## 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
- Upgrading Department Equipment
- 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
-



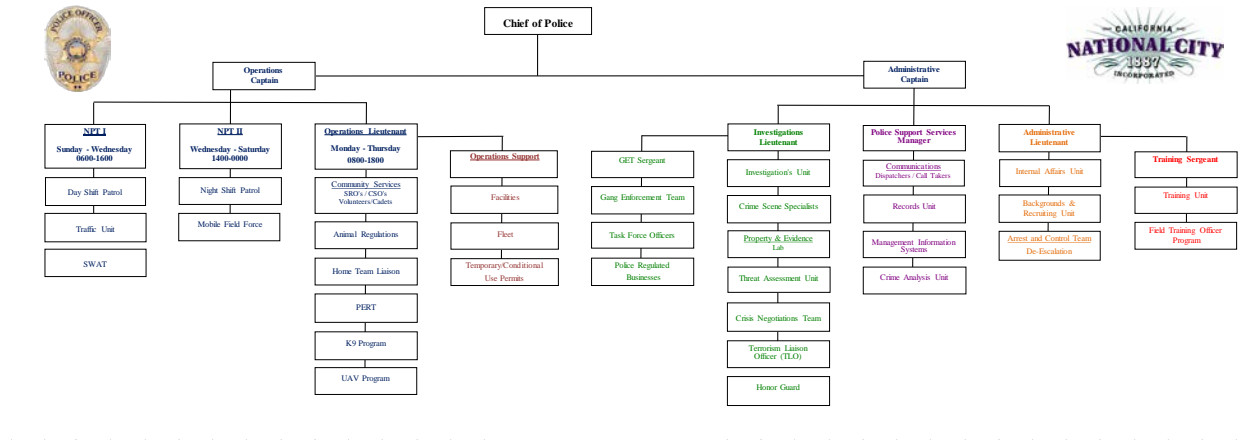
**5. CIP AND PERSONNEL PENDING PROJECTS**

- Research Remodel for Investigations Division
- Upgrade the generator system to be operational during a power outage
- Shooting Range Renovation
- Branding – Wall Plaques
- 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**

<b>Crime Statistics:</b>	<b>FY 2021 Actual</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Actual</b>
Total Crime Incidents	1,650	1,575	N/A
Violent Crime Incidents	368	322	N/A
Property Crime Incidents	1,282	1,253	N/A
Domestic Violence Incidents	673	615	525
Value of Stolen Property	\$5,007,895	\$7,184,038	\$7,639,167
Total Calls for Service	59,672	58,765	65,094
% of Stolen Property Recovered	51%	54%	48%
Group A Offense- Crimes Against Persons*	N/A	N/A	843
Group A Offense- Crimes Against Property*	N/A	N/A	1,929
Group A Offense- Crimes Against Society*	N/A	N/A	413
Group A Total	N/A	N/A	3,185
Group B Arrests	N/A	N/A	419

## 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 90 sworn Police Officers.
- 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”.



**AUTHORIZED POSITIONS BY DEPARTMENT**

	<b>FY 2023 Adopted</b>	<b>FY 2024 Adopted</b>	<b>FY 2025 Proposed</b>
<b>POLICE</b>			
Administrative Secretary	1.00	1.00	1.00
Animal Regulations Officer	3.00	2.00	2.00
Assistant Chief Of Police	1.00	1.00	1.00
Community Services Officer	2.00	2.00	3.00
Crime & Intelligence Analyst		1.00	1.00
Crime Analyst	1.00		1.00
Crime Scene Specialist	1.00	1.00	1.00
Executive Assistant II	1.00	1.00	
Executive Assistant IV			1.00
Information Technology Analyst	1.00	1.00	2.00
Management Analyst II	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	13.00	13.00
Police Investigator	1.00	1.00	2.00
Police Lieutenant	5.00	5.00	5.00
Police Officer	46.00	48.00	50.00
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
<b>POLICE Total</b>	<b>128.00</b>	<b>131.00</b>	<b>137.00</b>

**Note: Hourly/Non-benefited positions are not included in the FTE count. Budgets for hourly positions can be found in the individual department pages of Section III of the document.**



REVENUE DETAIL

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
<b>GENERAL FUND</b>					
001-11000-3567	POLICE REGULATED BUSINESSES FE	\$3,380	\$3,700	\$1,800	\$3,000
001-11110-3550	VEHICLE IMPOUND FEES	\$9,986	\$13,605	\$20,000	\$20,000
001-11108-3467	SCHOOL DISTRICT CONTRACT REIMB	\$105,000	\$203,763	\$203,763	\$206,000
001-11000-3220	OTHER FORFEITS & PENALTIES	\$3,557	\$14,049	\$2,000	\$2,000
001-11107-3467	SCHOOL DISTRICT CONTRACT REIMB	\$77,068	\$203,763	\$203,763	\$203,763
001-11000-3636	REFUNDS & REIMBURSEMENTS	\$3,807	\$6,158	\$2,300	\$4,000
001-11000-3634	MISC. REVENUE	\$8,620	\$0	\$7,700	\$5,000
001-11000-3586	PHOTOCOPY SALES	\$24,010	\$38,386	\$20,000	\$30,000
001-11112-3461	P.O.S.T. REIMBURSEMENT	\$17,567	\$38,606	\$20,000	\$25,000
001-11000-3205	CITATION SIGN-OFF FEE	\$750	\$420	\$2,000	\$2,000
001-11000-3533	BOOKING FEES	\$16,825	\$2,253	\$25,000	\$20,000
001-11000-3200	VEHICLE CODE FINES	\$71,147	\$64,934	\$69,500	\$69,500
001-11000-3100	LICENSES AND PERMITS	\$9,155	\$6,869	\$7,320	\$7,300
001-11000-3469	OVERTIME REIMBURSEMENTS	\$150,378	\$88,163	\$40,000	\$40,000
001-11000-3537	MISC. POLICE SERVICES	\$7,625	\$8,283	\$4,500	\$6,500
001-11000-3550	VEHICLE IMPOUND FEES	\$3,389	\$3,129	\$4,000	\$3,500
001-11000-3551	ADMINISTRATIVE IMPOUND FEE	\$86,304	\$93,995	\$45,500	\$70,000
001-11000-3556	POLICE & FIRE SVCS - PORT OF SAN	\$733,781	\$755,795	\$778,468	\$801,822
001-11000-3558	TOW/IMPOUND REFERRAL FEES	\$225,426	\$218,889	\$218,900	\$218,900
<b>GENERAL FUND Total</b>		<b>\$1,557,776</b>	<b>\$1,764,760</b>	<b>\$1,676,514</b>	<b>\$1,738,285</b>
<b>ASSET FORFEITURE FUND</b>					
131-00000-3300	INVESTMENT EARNINGS	\$1,452	\$2,835	\$1,500	\$0
131-00000-3539	SEIZED ASSETS	\$2,672	\$16,566	\$0	\$0
131-00000-3302	UNREALIZED GAIN/LOSS ON INVEST	(\$4,167)	(\$962)	\$0	\$0
<b>ASSET FORFEITURE FUND Total</b>		<b>(\$43)</b>	<b>\$18,439</b>	<b>\$1,500</b>	<b>\$0</b>
<b>SUPP.LAW ENFORCEMENT SVCS FUND (SLESF)</b>					
208-00000-3999	TRANSFERS FROM OTHER FUNDS	\$0	\$10,000	\$0	\$0



REVENUE DETAIL

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
208-00000-3463	OTHER STATE GRANTS	\$161,285	\$165,271	\$0	\$0
	<b>SUPP.LAW ENFORCEMENT SVCS FUND (SLESF)</b>	<b>\$161,285</b>	<b>\$175,271</b>	<b>\$0</b>	<b>\$0</b>
<b>SECURITY AND ALARM REGULATION FUND</b>					
211-11000-3202	FALSE ALARM FINES	\$49,250	\$67,314	\$35,000	\$50,000
211-11000-3161	SECURITY ALARM PERMITS	\$8,055	\$15,251	\$12,000	\$12,000
	<b>SECURITY AND ALARM REGULATION FUND Tot</b>	<b>\$57,305</b>	<b>\$82,565</b>	<b>\$47,000</b>	<b>\$62,000</b>
<b>REIMBURSABLE GRANTS CITYWIDE</b>					
282-11951-3498	OTHER FEDERAL GRANTS	\$17,100	\$218,160	\$0	\$0
282-11957-3498	OTHER FEDERAL GRANTS	\$0	\$26,611	\$0	\$0
	<b>REIMBURSABLE GRANTS CITYWIDE Total</b>	<b>\$17,100</b>	<b>\$244,771</b>	<b>\$0</b>	<b>\$0</b>
<b>POLICE DEPT GRANTS</b>					
290-11632-3498	OTHER FEDERAL GRANTS	\$9,682	\$0	\$0	\$0
290-11647-3463	OTHER STATE GRANTS	\$65,582	\$66,146	\$0	\$0
290-11656-3498	OTHER FEDERAL GRANTS	\$0	\$8,118	\$0	\$0
290-11626-3470	COUNTY GRANTS-RATT GRANT	\$94,457	\$134,218	\$0	\$120,000
290-11657-3498	OTHER FEDERAL GRANTS	\$0	\$24,251	\$0	\$0
290-11671-3498	OTHER FEDERAL GRANTS	\$38,015	\$0	\$0	\$0
290-11677-3498	OTHER FEDERAL GRANTS	\$26,728	\$0	\$0	\$0
290-11678-3498	OTHER FEDERAL GRANTS	\$32,934	\$39,817	\$0	\$0
290-11679-3498	OTHER FEDERAL GRANTS	\$0	\$31,981	\$0	\$0
290-11681-3463	OTHER STATE GRANTS	\$0	\$58,273	\$0	\$0
290-11690-3463	OTHER STATE GRANTS	\$0	\$3,517	\$0	\$0
	<b>POLICE DEPT GRANTS Total</b>	<b>\$267,397</b>	<b>\$366,321</b>	<b>\$0</b>	<b>\$120,000</b>
<b>DEVELOPMENT IMPACT FEES</b>					
325-11000-3624	DEV. IMPACT FEES-POLICE	\$81,872	\$30,003	\$31,000	\$31,000
	<b>DEVELOPMENT IMPACT FEES Total</b>	<b>\$81,872</b>	<b>\$30,003</b>	<b>\$31,000</b>	<b>\$31,000</b>



REVENUE DETAIL

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
	POLICE Total	\$2,142,692	\$2,682,130	\$1,756,014	\$1,951,285





**EXPENDITURE DETAIL**

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
<b>GENERAL FUND</b>					
<b>Activity</b>	<b>OPERATIONS</b>				
<b>Activity No.</b>	001 411 000				
<b>Personnel Services</b>					
100	PART-TIME SALARIES	\$182,369	\$239,043	\$247,200	\$254,616
101	FULL-TIME SALARIES	1,604,495	\$11,910,322	\$13,378,104	\$14,171,258
102	OVERTIME	1,176,191	\$1,426,517	\$800,000	\$800,000
105	LONGEVITY	\$17,308	\$19,712	\$22,800	\$22,800
107	EDUCATIONAL INCENTIVE PAY	\$392,580	\$498,040	\$460,000	\$581,000
110	ALLOWANCES & STIPENDS	\$44,843	\$82,161	\$82,000	\$82,000
120	DIFFERENTIAL PAY	\$405,570	\$525,657	\$482,000	\$482,000
140	WORKERS' COMPENSATION	1,103,869	\$1,251,973	\$1,092,572	\$1,141,142
150	HEALTH INSURANCE	1,096,387	\$1,264,082	\$1,605,553	\$1,641,863
151	LTD INSURANCE	\$26,159	\$30,912	\$30,263	\$30,944
160	RETIREMENT PLAN CHARGES	6,382,195	\$6,626,426	\$5,546,769	\$6,310,866
161	MEDICARE	\$185,509	\$211,610	\$193,990	\$205,483
199	PERSONNEL COMPENSATION	\$397,084	\$557,380	\$140,000	\$140,000
<b>Personnel Services</b>	<b>Total</b>	<b>\$23,014,559</b>	<b>\$24,643,835</b>	<b>\$24,081,251</b>	<b>\$25,863,972</b>
<b>Maintenance &amp; Operations</b>					
205	MEDICAL SERVICES	\$40,721	\$25,525	\$67,500	\$76,500
213	PROFESSIONAL SERVICES	\$29,177	\$18,704	\$0	\$0
217	INVESTIGATIVE SERVICES	\$37,492	\$29,936	\$50,600	\$56,400
222	MEMBERSHIPS & SUBSCRIPTIONS	\$7,028	\$7,673	\$612	\$14,050
226	TRAINING, TRAVEL & SUBSISTENCE	\$198,179	\$206,389	\$177,500	\$206,000
230	PRINTING & BINDING	\$24,953	\$12,298	\$13,450	\$14,450
250	POSTAGE	\$603	\$206	\$2,000	\$2,500
259	K-9 CARE AND SUPPLIES	\$58,932	\$50,060	\$62,100	\$68,000
261	EMERGENCY ANIMAL TREATMENT	\$433,678	\$401,557	\$465,500	\$527,500
281	R & M - OFFICE EQUIPMENT	\$20,129	\$0	\$24,000	\$24,000
287	R & M - COMMUNICATIONS EQUIPT.	\$2,997	\$2,046	\$2,500	\$2,500
299	CONTRACT SERVICES	\$360,746	\$373,277	\$669,400	\$511,400
304	BOOKS	\$0	\$0	\$500	\$500
305	MEDICAL SUPPLIES	\$8,680	\$2,112	\$14,000	\$14,000



EXPENDITURE DETAIL

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
306	COMPUTER SUPPLIES	\$0	\$15,879	\$0	\$0
307	DUPLICATING SUPPLIES	\$4,564	\$7,982	\$8,500	\$8,500
316	AMMUNITION	\$82,812	\$49,806	\$110,500	\$124,500
318	WEARING APPAREL	\$27,014	\$33,112	\$22,300	\$25,500
318	WEARING APPAREL-VESTS	\$91,044	\$18,415	\$22,500	\$62,500
319	UNIFORM ACCESSORIES	\$17,363	\$9,757	\$20,500	\$26,000
353	PATROL/CRIME LAB/PROP.SUPPLIES	\$38,689	\$33,042	\$46,650	\$47,200
355	MINOR EQUIPMENT- LESS THAN \$5,000.00	\$30,865	\$16,097	\$32,500	\$6,000
399	MATERIALS & SUPPLIES	\$34,302	\$45,345	\$35,500	\$38,000
<b>Maintenance &amp; Operations Total</b>		\$1,549,969	\$1,359,218	\$1,848,612	\$1,856,000
<b>Internal Service Charges and Reserves</b>					
740	BUILDING SERVICES CHARGES	\$463,071	\$509,563	\$541,703	\$619,010
750	VEHICLE SERVICES CHARGES	\$436,215	\$502,955	\$594,283	\$631,792
751	VEHICLE REPLACEMENT CHARGE	\$445,487	\$459,647	\$474,881	\$565,155
752	VEHICLE LEASE CHARGE	\$81,000	\$111,000	\$154,000	\$201,000
755	INFO. SYSTEMS MAINT. CHARGE	1,264,888	\$1,414,288	\$1,638,784	\$1,682,762
790	INSURANCE CHARGES	\$809,818	\$809,818	\$919,373	\$1,372,419
<b>Internal Service Charges and Reserves Total</b>		\$3,500,479	\$3,807,271	\$4,323,024	\$5,072,138
<b>Fixed Charges &amp; Debt Services</b>					
470	PRINCIPAL PAYMENT-RCS	\$98,897	\$101,654	\$101,654	\$107,406
480	INTEREST PAYMENT - RCS	\$14,587	\$11,829	\$11,828	\$6,077
<b>Fixed Charges &amp; Debt Services Total</b>		\$113,484	\$113,483	\$113,482	\$113,483
<b>Capital Outlay</b>					
502	COMPUTER EQUIPMENT	\$24,106	\$3,164	\$35,000	\$35,000
503	FURNITURE & FURNISHINGS	\$19,165	\$0	\$0	\$0
515	COMMUNICATIONS EQUIPMENT	\$11,970	\$33,021	\$60,000	\$60,000
518	PUBLIC SAFETY EQUIPMENT	\$52,639	\$71,173	\$65,000	\$121,000
<b>Capital Outlay Total</b>		\$107,881	\$107,358	\$160,000	\$216,000
<b>OPERATIONS Total</b>		<b>\$28,286,373</b>	<b>\$30,031,165</b>	<b>\$30,526,369</b>	<b>\$33,121,593</b>

Activity NATIONAL SCHOOL DISTRICT CONTRACT  
 Activity No. 001 411 107



**EXPENDITURE DETAIL**

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
<b>Personnel Services</b>					
101	FULL-TIME SALARIES	\$43,571	\$46,425	\$47,124	\$50,596
102	OVERTIME	\$6,320	\$6,201	\$0	\$0
107	EDUCATIONAL INCENTIVE PAY	\$394	\$1,261	\$1,100	\$3,300
110	ALLOWANCES & STIPENDS	\$0	\$405	\$400	\$2,000
120	DIFFERENTIAL PAY	\$2,266	\$3,011	\$2,600	\$2,600
140	WORKERS' COMPENSATION	\$4,810	\$5,591	\$13,056	\$13,791
150	HEALTH INSURANCE	\$3,037	\$3,490	\$5,745	\$5,626
151	LTD INSURANCE	\$128	\$161	\$143	\$143
160	RETIREMENT PLAN CHARGES	\$25,667	\$27,257	\$22,688	\$26,298
161	MEDICARE	\$721	\$834	\$684	\$734
199	PERSONNEL COMPENSATION	\$445	\$391	\$0	\$0
<b>Personnel Services</b>	<b>Total</b>	<b>\$87,361</b>	<b>\$95,027</b>	<b>\$93,540</b>	<b>\$105,088</b>
<b>NATIONAL SCHOOL DISTRICT CONTRACT T</b>		<b>\$87,361</b>	<b>\$95,027</b>	<b>\$93,540</b>	<b>\$105,088</b>
<b>Activity</b>	<b>SWEETWATER UNION HS CONTRACT</b>				
<b>Activity No.</b>	001 411 108				
<b>Personnel Services</b>					
101	FULL-TIME SALARIES	\$56,283	\$59,213	\$63,914	\$66,912
102	OVERTIME	\$8,161	\$7,965	\$0	\$0
107	EDUCATIONAL INCENTIVE PAY	\$526	\$1,681	\$1,500	\$4,400
110	ALLOWANCES & STIPENDS	\$0	\$522	\$500	\$800
120	DIFFERENTIAL PAY	\$2,962	\$3,884	\$2,500	\$4,800
140	WORKERS' COMPENSATION	\$6,218	\$7,148	\$13,939	\$14,593
150	HEALTH INSURANCE	\$3,914	\$4,425	\$7,404	\$7,252
151	LTD INSURANCE	\$165	\$204	\$185	\$185
160	RETIREMENT PLAN CHARGES	\$33,169	\$35,052	\$30,771	\$34,779
161	MEDICARE	\$931	\$1,065	\$926	\$970
199	PERSONNEL COMPENSATION	\$557	\$489	\$0	\$0
<b>Personnel Services</b>	<b>Total</b>	<b>\$112,887</b>	<b>\$121,648</b>	<b>\$121,639</b>	<b>\$134,691</b>
<b>SWEETWATER UNION HS CONTRACT Total</b>		<b>\$112,887</b>	<b>\$121,648</b>	<b>\$121,639</b>	<b>\$134,691</b>



EXPENDITURE DETAIL

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
Activity	POST				
Activity No.	001 411 112				
<b>Maintenance &amp; Operations</b>					
226	TRAINING, TRAVEL & SUBSISTENCE	\$31,702	\$27,733	\$50,000	\$50,000
<b>Maintenance &amp; Operations</b>	<b>Total</b>	\$31,702	\$27,733	\$50,000	\$50,000
<b>POST Total</b>		<b>\$31,702</b>	<b>\$27,733</b>	<b>\$50,000</b>	<b>\$50,000</b>
Activity	TUITION REIMBURSEMENT				
Activity No.	001 411 136				
<b>Maintenance &amp; Operations</b>					
226	TRAINING, TRAVEL & SUBSISTENCE	\$8,665	\$12,165	\$30,000	\$30,000
<b>Maintenance &amp; Operations</b>	<b>Total</b>	\$8,665	\$12,165	\$30,000	\$30,000
<b>TUITION REIMBURSEMENT Total</b>		<b>\$8,665</b>	<b>\$12,165</b>	<b>\$30,000</b>	<b>\$30,000</b>
Activity	SENIOR VOLUNTEER PROGRAM				
Activity No.	001 411 138				
<b>Maintenance &amp; Operations</b>					
318	WEARING APPAREL	\$0	\$0	\$530	\$530
<b>Maintenance &amp; Operations</b>	<b>Total</b>	\$0	\$0	\$530	\$530
<b>SENIOR VOLUNTEER PROGRAM Total</b>		<b>\$0</b>	<b>\$0</b>	<b>\$530</b>	<b>\$530</b>
Activity	PROPERTY EVIDENCE SEIZURE				
Activity No.	001 411 198				
<b>Maintenance &amp; Operations</b>					
399	MATERIALS & SUPPLIES	\$0	\$0	\$9,550	\$9,550
<b>Maintenance &amp; Operations</b>	<b>Total</b>	\$0	\$0	\$9,550	\$9,550
<b>PROPERTY EVIDENCE SEIZURE Total</b>		<b>\$0</b>	<b>\$0</b>	<b>\$9,550</b>	<b>\$9,550</b>
Activity	COVID-19 Response				
Activity No.	001 411 911				
<b>Maintenance &amp; Operations</b>					



**EXPENDITURE DETAIL**

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
305	MEDICAL SUPPLIES	\$3,662	\$0	\$0	\$0
	<b>Maintenance &amp; Operations Total</b>	\$3,662	\$0	\$0	\$0
	<b>COVID-19 Response Total</b>	\$3,662	\$0	\$0	\$0
	<b>GENERAL FUND Total</b>	\$28,530,649	\$30,287,738	\$30,831,628	\$33,451,452

**AMERICAN RESCUE PLAN ACT - ARPA**

Activity #N/A

Activity No. 117 411 479

**Maintenance & Operations**

318	WEARING APPAREL	\$0	\$2,535	\$0	\$0
	<b>Maintenance &amp; Operations Total</b>	\$0	\$2,535	\$0	\$0

**Capital Outlay**

502	COMPUTER EQUIPMENT	\$0	\$9,100	\$0	\$0
503	FURNITURE & FURNISHINGS	\$0	\$21,135	\$0	\$0
515	COMMUNICATIONS EQUIPMENT	\$0	\$23,791	\$0	\$0
	<b>Capital Outlay Total</b>	\$0	\$54,026	\$0	\$0

**#N/A Total** \$0 \$56,561 \$0 \$0

**AMERICAN RESCUE PLAN ACT - ARPA Total** \$0 \$56,561 \$0 \$0

**ASSET FORFEITURE FUND**

Activity OPERATIONS

Activity No. 131 411 000

**Maintenance & Operations**

318	WEARING APPAREL	\$0	\$0	\$17,500	\$0
399	MATERIALS & SUPPLIES	\$6,612	\$0	\$0	\$0
	<b>Maintenance &amp; Operations Total</b>	\$6,612	\$0	\$17,500	\$0

**Capital Outlay**

503	FURNITURE & FURNISHINGS	\$16,119	\$0	\$0	\$0
518	PUBLIC SAFETY EQUIPMENT	\$0	\$0	\$50,000	\$50,000



**EXPENDITURE DETAIL**

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
<b>Capital Outlay</b>	<b>Total</b>	\$16,119	\$0	\$50,000	\$50,000
<b>OPERATIONS Total</b>		<b>\$22,731</b>	<b>\$0</b>	<b>\$67,500</b>	<b>\$50,000</b>
<b>Activity</b>	<b>COUNTY ASSET FORFEITURE FUND</b>				
<b>Activity No.</b>	131 411 149				
<b>Refunds, Contributions &amp; Special Paymnts</b>					
650	AGENCY CONTRIBUTIONS	\$3,000	\$11,000	\$0	\$0
<b>Refunds, Contributions &amp; Special Paymnts Total</b>		<b>\$3,000</b>	<b>\$11,000</b>	<b>\$0</b>	<b>\$0</b>
<b>Maintenance &amp; Operations</b>					
399	MATERIALS & SUPPLIES	\$0	\$2,859	\$0	\$0
<b>Maintenance &amp; Operations Total</b>		<b>\$0</b>	<b>\$2,859</b>	<b>\$0</b>	<b>\$0</b>
<b>COUNTY ASSET FORFEITURE FUND Total</b>		<b>\$3,000</b>	<b>\$13,859</b>	<b>\$0</b>	<b>\$0</b>
<b>ASSET FORFEITURE FUND Total</b>		<b>\$25,731</b>	<b>\$13,859</b>	<b>\$67,500</b>	<b>\$50,000</b>
<b>SUPP.LAW ENFORCEMENT SVCS FUND (SLESF)</b>					
<b>Activity</b>	<b>COPS 2015 GRANT</b>				
<b>Activity No.</b>	208 411 917				
<b>Capital Outlay</b>					
518	PUBLIC SAFETY EQUIPMENT	\$101	\$0	\$0	\$0
<b>Capital Outlay Total</b>		<b>\$101</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>COPS 2015 GRANT Total</b>		<b>\$101</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Activity</b>	<b>COPS 2016 GRANT</b>				
<b>Activity No.</b>	208 411 918				
<b>Capital Outlay</b>					
518	PUBLIC SAFETY EQUIPMENT	\$41,153	\$0	\$0	\$0
<b>Capital Outlay Total</b>		<b>\$41,153</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>COPS 2016 GRANT Total</b>		<b>\$41,153</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



**EXPENDITURE DETAIL**

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
<b>Activity</b>	COPS 2017 GRANT				
<b>Activity No.</b>	208 411 919				
<b>Capital Outlay</b>					
518	PUBLIC SAFETY EQUIPMENT	\$10,715	\$0	\$0	\$0
<b>Capital Outlay</b>	<b>Total</b>	\$10,715	\$0	\$0	\$0
<b>COPS 2017 GRANT Total</b>		<b>\$10,715</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Activity</b>	COPS 2018 GRANT				
<b>Activity No.</b>	208 411 920				
<b>Capital Outlay</b>					
518	PUBLIC SAFETY EQUIPMENT	\$15,600	\$0	\$0	\$0
<b>Capital Outlay</b>	<b>Total</b>	\$15,600	\$0	\$0	\$0
<b>COPS 2018 GRANT Total</b>		<b>\$15,600</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Activity</b>	COPS 2019 GRANT				
<b>Activity No.</b>	208 411 921				
<b>Capital Outlay</b>					
518	PUBLIC SAFETY EQUIPMENT	\$0	\$72,616	\$0	\$0
<b>Capital Outlay</b>	<b>Total</b>	\$0	\$72,616	\$0	\$0
<b>COPS 2019 GRANT Total</b>		<b>\$0</b>	<b>\$72,616</b>	<b>\$0</b>	<b>\$0</b>
<b>SUPP.LAW ENFORCEMENT SVCS FUND (SLESF)</b>		<b>\$67,568</b>	<b>\$72,616</b>	<b>\$0</b>	<b>\$0</b>
<b>SECURITY AND ALARM REGULATION FUND</b>					
<b>Activity</b>	OPERATIONS				
<b>Activity No.</b>	211 411 000				
<b>Maintenance &amp; Operations</b>					
213	PROFESSIONAL SERVICES	\$11,367	\$13,369	\$12,000	\$0
299	CONTRACT SERVICES	\$0	\$1,487	\$0	\$0
<b>Maintenance &amp; Operations</b>	<b>Total</b>	<b>\$11,367</b>	<b>\$14,856</b>	<b>\$12,000</b>	<b>\$0</b>



**EXPENDITURE DETAIL**

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
<b>OPERATIONS Total</b>		\$11,367	\$14,856	\$12,000	\$0
<b>SECURITY AND ALARM REGULATION FUND Total</b>		\$11,367	\$14,856	\$12,000	\$0
<b>REIMBURSABLE GRANTS CITYWIDE</b>					
Activity	FY18 URBAN AREA SECURITY INITIATIVE				
Activity No.	282 411 951				
<b>Capital Outlay</b>					
518	PUBLIC SAFETY EQUIPMENT	\$220,000	\$0	\$0	\$0
<b>Capital Outlay Total</b>		\$220,000	\$0	\$0	\$0
<b>FY18 URBAN AREA SECURITY INITIATIVE T</b>		\$220,000	\$0	\$0	\$0
Activity	FY20 URBAN AREA SECURITY INITIATIVE				
Activity No.	282 411 955				
<b>Maintenance &amp; Operations</b>					
226	TRAINING, TRAVEL & SUBSISTENCE	\$0	\$1,976	\$0	\$0
<b>Maintenance &amp; Operations Total</b>		\$0	\$1,976	\$0	\$0
<b>FY20 URBAN AREA SECURITY INITIATIVE T</b>		\$0	\$1,976	\$0	\$0
Activity	FY20 STATE HOMELAND SECURITY GRANT				
Activity No.	282 411 957				
<b>Capital Outlay</b>					
518	PUBLIC SAFETY EQUIPMENT	\$0	\$27,134	\$0	\$0
<b>Capital Outlay Total</b>		\$0	\$27,134	\$0	\$0
<b>FY20 STATE HOMELAND SECURITY GRANT</b>		\$0	\$27,134	\$0	\$0
Activity	FY21 URBAN AREA SECURITY INITIATIVE				
Activity No.	282 411 959				
<b>Maintenance &amp; Operations</b>					
226	TRAINING, TRAVEL & SUBSISTENCE	\$0	\$42,000	\$0	\$0
<b>Maintenance &amp; Operations Total</b>		\$0	\$42,000	\$0	\$0





**EXPENDITURE DETAIL**

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
<b>FY21 URBAN AREA SECURITY INITIATIVE T</b>		<b>\$0</b>	<b>\$42,000</b>	<b>\$0</b>	<b>\$0</b>
<b>Activity</b>	FY21 STATE HOMELAND SECURITY GRANT				
<b>Activity No.</b>	282 411 960				
<b>Capital Outlay</b>					
518	PUBLIC SAFETY EQUIPMENT	\$0	\$29,340	\$0	\$0
<b>Capital Outlay Total</b>		<b>\$0</b>	<b>\$29,340</b>	<b>\$0</b>	<b>\$0</b>
<b>FY21 STATE HOMELAND SECURITY GRANT</b>		<b>\$0</b>	<b>\$29,340</b>	<b>\$0</b>	<b>\$0</b>
<b>REIMBURSABLE GRANTS CITYWIDE Total</b>		<b>\$220,000</b>	<b>\$100,450</b>	<b>\$0</b>	<b>\$0</b>
<b>POLICE DEPT GRANTS</b>					
<b>Activity</b>	RATT Grant				
<b>Activity No.</b>	290 411 626				
<b>Personnel Services</b>					
101	FULL-TIME SALARIES	\$56,279	\$81,023	\$0	\$0
102	OVERTIME	\$18,369	\$20,881	\$0	\$0
107	EDUCATIONAL INCENTIVE PAY	\$1,126	\$2,422	\$0	\$0
110	ALLOWANCES & STIPENDS	\$981	\$811	\$0	\$0
140	WORKERS' COMPENSATION	\$3,374	\$11,903	\$0	\$0
150	HEALTH INSURANCE	\$4,001	\$5,779	\$0	\$0
151	LTD INSURANCE	\$171	\$262	\$0	\$0
160	RETIREMENT PLAN CHARGES	\$12,524	\$17,175	\$0	\$0
161	MEDICARE	\$1,172	\$1,532	\$0	\$0
<b>Personnel Services Total</b>		<b>\$97,998</b>	<b>\$141,788</b>	<b>\$0</b>	<b>\$0</b>
<b>Maintenance &amp; Operations</b>					
213	PROFESSIONAL SERVICES	\$0	\$0	\$0	\$120,000
<b>Maintenance &amp; Operations Total</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$120,000</b>
<b>RATT Grant Total</b>		<b>\$97,998</b>	<b>\$141,788</b>	<b>\$0</b>	<b>\$120,000</b>
<b>Activity</b>	AB109 - STATE FUNDING				
<b>Activity No.</b>	290 411 643				



**EXPENDITURE DETAIL**

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
<b>Personnel Services</b>					
102	OVERTIME	\$0	\$3,176	\$0	\$0
140	WORKERS' COMPENSATION	\$0	\$309	\$0	\$0
161	MEDICARE	\$0	\$46	\$0	\$0
<b>Personnel Services</b>	<b>Total</b>	\$0	\$3,531	\$0	\$0
<b>AB109 - STATE FUNDING Total</b>		<b>\$0</b>	<b>\$3,531</b>	<b>\$0</b>	<b>\$0</b>
Activity	2018 REGIONAL REALIGNMENT RESPONSE - R3				
Activity No.	290 411 647				
<b>Personnel Services</b>					
102	OVERTIME	\$59,070	\$59,663	\$0	\$0
140	WORKERS' COMPENSATION	\$5,746	\$5,804	\$0	\$0
161	MEDICARE	\$860	\$865	\$0	\$0
<b>Personnel Services</b>	<b>Total</b>	\$65,676	\$66,332	\$0	\$0
<b>2018 REGIONAL REALIGNMENT RESPONSE</b>		<b>\$65,676</b>	<b>\$66,332</b>	<b>\$0</b>	<b>\$0</b>
Activity	HIDTA				
Activity No.	290 411 656				
<b>Personnel Services</b>					
102	OVERTIME	\$8,709	\$9,439	\$0	\$0
140	WORKERS' COMPENSATION	\$847	\$918	\$0	\$0
161	MEDICARE	\$126	\$137	\$0	\$0
<b>Personnel Services</b>	<b>Total</b>	\$9,682	\$10,494	\$0	\$0
<b>HIDTA Total</b>		<b>\$9,682</b>	<b>\$10,494</b>	<b>\$0</b>	<b>\$0</b>
Activity	AB109 - OUTREACH TO HIGH RISK POPULATION				
Activity No.	290 411 659				
<b>Refunds, Contributions &amp; Special Paymnts</b>					
650	AGENCY CONTRIBUTIONS	\$7,000	\$9,320	\$0	\$0
<b>Refunds, Contributions &amp; Special Paymnts Total</b>		<b>\$7,000</b>	<b>\$9,320</b>	<b>\$0</b>	<b>\$0</b>
<b>Maintenance &amp; Operations</b>					
226	TRAINING, TRAVEL & SUBSISTENCE	\$0	\$875	\$0	\$0



EXPENDITURE DETAIL

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
<b>Maintenance &amp; Operations</b>	<b>Total</b>	\$0	\$875	\$0	\$0
<b>Capital Outlay</b>					
505	TRAINING EQUIPMENT	\$0	\$21,504	\$0	\$0
<b>Capital Outlay</b>	<b>Total</b>	\$0	\$21,504	\$0	\$0
<b>AB109 - OUTREACH TO HIGH RISK POPULA</b>		<b>\$7,000</b>	<b>\$31,699</b>	<b>\$0</b>	<b>\$0</b>
<b>Activity</b>	2019 OPERATION STONE GARDEN				
<b>Activity No.</b>	290 411 671				
<b>Personnel Services</b>					
102	OVERTIME	\$17,443	\$0	\$0	\$0
140	WORKERS' COMPENSATION	\$1,697	\$0	\$0	\$0
161	MEDICARE	\$253	\$0	\$0	\$0
<b>Personnel Services</b>	<b>Total</b>	\$19,393	\$0	\$0	\$0
<b>Maintenance &amp; Operations</b>					
314	GAS, OIL & LUBRICANTS	\$360	\$0	\$0	\$0
<b>Maintenance &amp; Operations</b>	<b>Total</b>	\$360	\$0	\$0	\$0
<b>2019 OPERATION STONE GARDEN Total</b>		<b>\$19,753</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Activity</b>	STEP OTS GRANT PT22040				
<b>Activity No.</b>	290 411 678				
<b>Personnel Services</b>					
102	OVERTIME	\$19,761	\$3,962	\$0	\$0
102	OVERTIME	\$22,116	\$18,296	\$0	\$0
140	WORKERS' COMPENSATION	\$1,923	\$386	\$0	\$0
140	WORKERS' COMPENSATION	\$2,152	\$1,780	\$0	\$0
161	MEDICARE	\$287	\$57	\$0	\$0
161	MEDICARE	\$321	\$265	\$0	\$0
<b>Personnel Services</b>	<b>Total</b>	\$46,559	\$24,746	\$0	\$0
<b>Maintenance &amp; Operations</b>					
353	MAT & SUP-PROP PATROL & CRIME LAB	\$1,444	\$0	\$0	\$0
<b>Maintenance &amp; Operations</b>	<b>Total</b>	\$1,444	\$0	\$0	\$0



EXPENDITURE DETAIL

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
<b>STEP OTS GRANT PT22040 Total</b>		<b>\$48,003</b>	<b>\$24,746</b>	<b>\$0</b>	<b>\$0</b>
<b>Activity</b>	STEP OTS GRANT PT23053				
<b>Activity No.</b>	290 411 679				
<b>Personnel Services</b>					
102	OVERTIME	\$0	\$17,749	\$0	\$0
102	OVERTIME	\$0	\$27,993	\$0	\$0
140	WORKERS' COMPENSATION	\$0	\$1,727	\$0	\$0
140	WORKERS' COMPENSATION	\$0	\$2,724	\$0	\$0
161	MEDICARE	\$0	\$257	\$0	\$0
161	MEDICARE	\$0	\$406	\$0	\$0
<b>Personnel Services</b>	<b>Total</b>	<b>\$0</b>	<b>\$50,856</b>	<b>\$0</b>	<b>\$0</b>
<b>STEP OTS GRANT PT23053 Total</b>		<b>\$0</b>	<b>\$50,856</b>	<b>\$0</b>	<b>\$0</b>
<b>Activity</b>	15PBJA-22-GG-02450-JAGX				
<b>Activity No.</b>	290 411 680				
<b>Capital Outlay</b>					
515	COMMUNICATIONS EQUIPMENT	\$0	\$26,098	\$0	\$0
<b>Capital Outlay</b>	<b>Total</b>	<b>\$0</b>	<b>\$26,098</b>	<b>\$0</b>	<b>\$0</b>
<b>15PBJA-22-GG-02450-JAGX Total</b>		<b>\$0</b>	<b>\$26,098</b>	<b>\$0</b>	<b>\$0</b>
<b>Activity</b>	2020-VD-BX-0743 OJP COVID GRANT				
<b>Activity No.</b>	290 411 923				
<b>Maintenance &amp; Operations</b>					
305	MEDICAL SUPPLIES	\$42,362	\$0	\$0	\$0
<b>Maintenance &amp; Operations</b>	<b>Total</b>	<b>\$42,362</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Capital Outlay</b>					
502	COMPUTER EQUIPMENT	\$9,546	\$0	\$0	\$0
<b>Capital Outlay</b>	<b>Total</b>	<b>\$9,546</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>2020-VD-BX-0743 OJP COVID GRANT Total</b>		<b>\$51,908</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



POLICE

EXPENDITURE DETAIL

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
<b>POLICE DEPT GRANTS Total</b>		<b>\$300,021</b>	<b>\$355,544</b>	<b>\$0</b>	<b>\$120,000</b>
<b>VEHICLE REPLACEMENT RESERVE</b>					
Activity	OPERATIONS				
Activity No.	644 411 000				
<b>Capital Outlay</b>					
511	AUTOMOTIVE EQUIPMENT	\$383,876	(\$21,783)	\$535,000	\$495,000
<b>Capital Outlay</b>	<b>Total</b>	<b>\$383,876</b>	<b>(\$21,783)</b>	<b>\$535,000</b>	<b>\$495,000</b>
<b>OPERATIONS Total</b>		<b>\$383,876</b>	<b>(\$21,783)</b>	<b>\$535,000</b>	<b>\$495,000</b>
<b>VEHICLE REPLACEMENT RESERVE Total</b>		<b>\$383,876</b>	<b>(\$21,783)</b>	<b>\$535,000</b>	<b>\$495,000</b>
<b>POLICE Total</b>		<b>\$29,539,212</b>	<b>\$30,879,841</b>	<b>\$31,446,128</b>	<b>\$34,116,452</b>

CALIFORNIA  
**NATIONAL CITY**  
1887  
INCORPORATED

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Proposed Budget  
Fiscal Year 2025

# Non- Departmental





# NON-DEPARTMENTAL

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## 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, 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 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
<b>GENERAL FUND</b>					
Activity	OPERATIONS				
Activity No.	001 409 000				
<b>Personnel Services</b>					
160	RETIREMENT PLAN CHARGES	\$4,895	\$0	\$0	\$0
199	PERSONNEL COMPENSATION	\$0	\$0	\$1,300,000	\$1,300,000
<b>Personnel Services</b>	<b>Total</b>	<b>\$4,895</b>	<b>\$0</b>	<b>\$1,300,000</b>	<b>\$1,300,000</b>
<b>Other Financing Uses</b>					
099	TRANSFERS TO OTHER FUNDS	2,883,446	\$2,567,210	\$2,999,446	\$3,324,904
<b>Other Financing Uses</b>	<b>Total</b>	<b>\$2,883,446</b>	<b>\$2,567,210</b>	<b>\$2,999,446</b>	<b>\$3,324,904</b>
<b>Maintenance &amp; Operations</b>					
212	GOVERNMENTAL PURPOSES	\$2,017	\$16,648	\$15,000	\$0
213	PROFESSIONAL SERVICES	\$406,130	\$170,461	\$0	\$0
222	MEMBERSHIPS & SUBSCRIPTIONS	\$71,456	\$82,282	\$92,411	\$0
226	TRAINING, TRAVEL & SUBSISTENCE	\$13,887	\$12,434	\$10,000	\$0
230	PRINTING & BINDING	\$0	\$0	\$10,000	\$0
250	POSTAGE	\$11,225	\$20,518	\$30,000	\$0
264	PROMOTIONAL ACTIVITIES	\$11,856	\$17,229	\$67,200	\$0
299	CONTRACT SERVICES	\$200,044	\$164,721	\$189,355	\$0
399	MATERIALS & SUPPLIES	\$16	\$0	\$0	\$0
<b>Maintenance &amp; Operations</b>	<b>Total</b>	<b>\$716,631</b>	<b>\$484,293</b>	<b>\$413,966</b>	<b>\$0</b>
<b>Internal Service Charges and Reserves</b>					
710	PROVISION FOR CONTINGENCY	\$9,308	\$0	\$125,000	\$125,000
<b>Internal Service Charges and Reserves</b>	<b>Total</b>	<b>\$9,308</b>	<b>\$0</b>	<b>\$125,000</b>	<b>\$125,000</b>
<b>Fixed Charges &amp; Debt Services</b>					
452	UNEMPLOYMENT INSURANCE	\$9,155	\$17,989	\$20,000	\$20,000
470	BOND PRINCIPAL REDEMPTION	\$176,433	\$190,720	\$190,720	\$220,740
480	BOND INTEREST REDEMPTION	\$171,880	\$166,894	\$166,895	\$153,503
<b>Fixed Charges &amp; Debt Services</b>	<b>Total</b>	<b>\$357,467</b>	<b>\$375,603</b>	<b>\$377,615</b>	<b>\$394,243</b>
<b>OPERATIONS Total</b>		<b>\$3,971,748</b>	<b>\$3,427,106</b>	<b>\$5,216,027</b>	<b>\$5,144,147</b>



# NON-DEPARTMENTAL

## EXPENDITURE DETAIL

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
<b>Activity</b>	<b>PARS TRUST ACCOUNT</b>				
<b>Activity No.</b>	<b>001 409 729</b>				
<b>Maintenance &amp; Operations</b>					
299	CONTRACT SERVICES	\$56,610	\$51,867	\$60,000	\$0
<b>Maintenance &amp; Operations</b>	<b>Total</b>	<b>\$56,610</b>	<b>\$51,867</b>	<b>\$60,000</b>	<b>\$0</b>
<b>PARS TRUST ACCOUNT Total</b>		<b>\$56,610</b>	<b>\$51,867</b>	<b>\$60,000</b>	<b>\$0</b>
<b>GENERAL FUND Total</b>		<b>\$4,028,358</b>	<b>\$3,478,973</b>	<b>\$5,276,027</b>	<b>\$5,144,147</b>
 <b>LIBRARY FUND</b>					
<b>Activity</b>	<b>LIBRARY</b>				
<b>Activity No.</b>	<b>104 409 000</b>				
<b>Other Financing Uses</b>					
099	TRANSFERS TO OTHER FUNDS	\$0	\$61	\$0	\$0
<b>Other Financing Uses</b>	<b>Total</b>	<b>\$0</b>	<b>\$61</b>	<b>\$0</b>	<b>\$0</b>
<b>LIBRARY Total</b>		<b>\$0</b>	<b>\$61</b>	<b>\$0</b>	<b>\$0</b>
<b>LIBRARY FUND Total</b>		<b>\$0</b>	<b>\$61</b>	<b>\$0</b>	<b>\$0</b>
 <b>AMERICAN RESCUE PLAN ACT - ARPA</b>					
<b>Activity</b>	<b>OPERATIONS</b>				
<b>Activity No.</b>	<b>117 409 000</b>				
<b>Personnel Services</b>					
193	ARPA PREMIUM PAY	1,227,139	\$0	\$0	\$0
<b>Personnel Services</b>	<b>Total</b>	<b>\$1,227,139</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Financing Uses</b>					
099	TRANSFERS TO OTHER FUNDS	2,060,000	\$2,430,293	\$2,000,000	\$0
<b>Other Financing Uses</b>	<b>Total</b>	<b>\$2,060,000</b>	<b>\$2,430,293</b>	<b>\$2,000,000</b>	<b>\$0</b>
<b>Maintenance &amp; Operations</b>					
213	PROFESSIONAL SERVICES	\$53,888	\$20,784	\$0	\$0
<b>Maintenance &amp; Operations</b>	<b>Total</b>	<b>\$53,888</b>	<b>\$20,784</b>	<b>\$0</b>	<b>\$0</b>



# NON-DEPARTMENTAL

## EXPENDITURE DETAIL

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
<b>OPERATIONS Total</b>		<b>\$3,341,026</b>	<b>\$2,451,077</b>	<b>\$2,000,000</b>	<b>\$0</b>
<b>AMERICAN RESCUE PLAN ACT - ARPA Total</b>		<b>\$3,341,026</b>	<b>\$2,451,077</b>	<b>\$2,000,000</b>	<b>\$0</b>
<b>POST-EMPLOYMENT BENEFITS FUND</b>					
Activity	OPERATIONS				
Activity No.	212 409 000				
<b>Personnel Services</b>					
199	PERSONNEL COMPENSATION	\$350,485	\$353,560	\$360,000	\$360,000
<b>Personnel Services</b>	<b>Total</b>	<b>\$350,485</b>	<b>\$353,560</b>	<b>\$360,000</b>	<b>\$360,000</b>
<b>OPERATIONS Total</b>		<b>\$350,485</b>	<b>\$353,560</b>	<b>\$360,000</b>	<b>\$360,000</b>
<b>POST-EMPLOYMENT BENEFITS FUND Total</b>		<b>\$350,485</b>	<b>\$353,560</b>	<b>\$360,000</b>	<b>\$360,000</b>
<b>POB FUND</b>					
Activity	OPERATIONS				
Activity No.	258 409 000				
<b>Maintenance &amp; Operations</b>					
213	PROFESSIONAL SERVICES	\$0	\$2,750	\$0	\$0
<b>Maintenance &amp; Operations</b>	<b>Total</b>	<b>\$0</b>	<b>\$2,750</b>	<b>\$0</b>	<b>\$0</b>
<b>Fixed Charges &amp; Debt Services</b>					
470	BOND PRINCIPAL REDEMPTION	\$0	\$2,565,000	\$3,655,000	\$3,680,000
480	BOND INTEREST REDEMPTION	\$0	\$3,164,428	\$2,151,468	\$2,120,767
<b>Fixed Charges &amp; Debt Services</b>	<b>Total</b>	<b>\$0</b>	<b>\$5,729,428</b>	<b>\$5,806,468</b>	<b>\$5,800,767</b>
<b>OPERATIONS Total</b>		<b>\$0</b>	<b>\$5,732,178</b>	<b>\$5,806,468</b>	<b>\$5,800,767</b>
<b>POB FUND Total</b>		<b>\$0</b>	<b>\$5,732,178</b>	<b>\$5,806,468</b>	<b>\$5,800,767</b>
<b>GRANT-C.D.B.G.</b>					
Activity	OPERATIONS				
Activity No.	301 409 000				
<b>Refunds, Contributions &amp; Special Paymnts</b>					



# NON-DEPARTMENTAL

## EXPENDITURE DETAIL

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
650	FAIR HOUSING SERVICES	\$41,000	\$26,171	\$0	\$0
650	SOUTH BAY COM SVS - NC PD SUPPORT SVS	\$20,000	\$0	\$0	\$0
<b>Refunds, Contributions &amp; Special Paymnts Total</b>		\$61,000	\$26,171	\$0	\$0
<b>OPERATIONS Total</b>		<b>\$61,000</b>	<b>\$26,171</b>	<b>\$0</b>	<b>\$0</b>
<b>Activity</b>	Housing & Grants - CARES Act.				
<b>Activity No.</b>	301 409 922				
<b>Refunds, Contributions &amp; Special Paymnts</b>					
650	SOUTH BAY COMMUNITY SERVICES	\$70,388	\$2,257	\$0	\$0
650	MLK JR. COMMUNITY HUB	\$0	\$374,551	\$0	\$0
650	MLK JR. CLEAN FACILITY IMPROVEMENTS	\$0	\$118,920	\$0	\$0
<b>Refunds, Contributions &amp; Special Paymnts Total</b>		\$70,388	\$495,728	\$0	\$0
<b>Housing &amp; Grants - CARES Act. Total</b>		<b>\$70,388</b>	<b>\$495,728</b>	<b>\$0</b>	<b>\$0</b>
<b>GRANT-C.D.B.G. Total</b>		<b>\$131,388</b>	<b>\$521,899</b>	<b>\$0</b>	<b>\$0</b>
<b>HOME FUND</b>					
<b>Activity</b>	HOUSING				
<b>Activity No.</b>	505 409 462				
<b>Refunds, Contributions &amp; Special Paymnts</b>					
650	SOUTH BAY COMM SERV - TBRA	\$139,475	\$285,480	\$0	\$0
<b>Refunds, Contributions &amp; Special Paymnts Total</b>		\$139,475	\$285,480	\$0	\$0
<b>HOUSING Total</b>		<b>\$139,475</b>	<b>\$285,480</b>	<b>\$0</b>	<b>\$0</b>
<b>HOME FUND Total</b>		<b>\$139,475</b>	<b>\$285,480</b>	<b>\$0</b>	<b>\$0</b>
<b>VEHICLE REPLACEMENT RESERVE</b>					
<b>Activity</b>	OPERATIONS				
<b>Activity No.</b>	644 409 000				
<b>Maintenance &amp; Operations</b>					
355	MINOR EQUIPMENT- LESS THAN \$5,000.00	\$0	\$20,364	\$45,000	\$40,000
<b>Maintenance &amp; Operations Total</b>		<b>\$0</b>	<b>\$20,364</b>	<b>\$45,000</b>	<b>\$40,000</b>



# NON-DEPARTMENTAL

## EXPENDITURE DETAIL

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
<b>Capital Outlay</b>					
512	AUTOMOTIVE LEASES	\$191,553	\$225,855	\$356,000	\$463,000
<b>Capital Outlay Total</b>		\$191,553	\$225,855	\$356,000	\$463,000
<b>OPERATIONS Total</b>		\$191,553	\$246,219	\$401,000	\$503,000
<b>VEHICLE REPLACEMENT RESERVE Total</b>		\$191,553	\$246,219	\$401,000	\$503,000
<b>NON-DEPARTMENTAL Total</b>		\$8,182,285	\$13,069,447	\$13,843,495	\$11,807,914

**Section**

**V.**

**Capital  
Improvement  
Program**

**Proposed Budget  
Fiscal Year 2025**



# CAPITAL IMPROVEMENT PROGRAM

## City of National City 5-Year Capital Improvement Program (FY 2024 - FY 2028) FY 2025 Project Funding Recommendations

Project	Description	General Fund (001)	Gas Tax (SB1 RMRA) Fund (109)*	Sewer Service Fund (125)	TransNet (Prop "A") Fund (307)*	Information Systems Maintenance Fund (629)	Total
Drainage Improvements (001-409-500-598-7049)	Replace corrugated metal storm drain pipes and provide other high priority drainage improvements Citywide and in flood-prone areas.	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000
Facilities Upgrades (001-409-500-598-1500)	Complete high priority major maintenance and upgrades to City facilities to support safety, operations and public services. Projects prioritized through needs assessments and inspections of City facilities.	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000
Paradise Creek Educational Park Restrooms (001-409-500-598-6202)	Install new restrooms at Paradise Creek Educational Park as part of the Paradise Creek Wetlands Expansion project.	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ 500,000
Public Safety Cameras (629-409-500-598-8040)	Install new cameras and associated infrastructure for public safety.	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000
Sewer Replacement / Upsizing (125-409-500-598-2024)	Repair and/or replace deteriorated sewer lines and/or upsizing to increase capacity and efficiency of the sewer collection system Citywide. Projects prioritized through video camera inspections of existing sewer systems, capacity analysis and review of sewer master plan.	\$ -	\$ -	\$ 2,000,000	\$ -	\$ -	\$ 2,000,000
Street Resurfacing (109-409-500-598-6035) (307-409-500-598-6035)	Projects include a combination of roadway rehabilitation, grinding and overlay, slurry seals and restriping of finished pavement including bike facilities; other improvements include removal and replacement of damaged or lifted sidewalks and substandard pedestrian curb ramps for ADA compliance.	\$ -	\$ 1,570,000	\$ -	\$ 2,046,000	\$ -	\$ 3,616,000
Traffic Monitoring / Safety Enhancements (001-409-500-598-6573)	Provide various infrastructure improvements to National City's transportation network to enhance safety and access for all users; includes transportation planning, engineering, traffic data collection, analysis and reporting, traffic safety evaluations, and ADA compliance audits; funding serves as local match for larger regional, State and/or Federal transportation grant projects and contributes to National City's maintenance of effort for receipt of local Prop A TransNet funding and State Gas Tax Road Maintenance and Rehabilitation Account (RMRA) funding through Senate Bill 1.	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ 500,000
<b>Total</b>		<b>\$ 3,000,000</b>	<b>\$ 1,570,000</b>	<b>\$ 2,000,000</b>	<b>\$ 2,046,000</b>	<b>\$ 100,000</b>	<b>\$ 8,716,000</b>

\* Estimated Allocation



# CAPITAL IMPROVEMENT PROGRAM

## City of National City FY 2025 Vehicle Fleet Funding Recommendations

Department	Vehicle/Equipment	Lease (Annual Cost)	Purchase (Total Cost)	FY 2025 (Funding Needs)	General Fund (001)	Parks Maint Fund (105)	Sewer Fund (125)	Section 8 Fund (502)	Facilities Maint Fund (626)	Notes
<b>Public Safety</b>										
Police	Medium SUV Patrol (4)		\$325,000	\$325,000	\$325,000					Part of 5-year rotation schedule
Police	Medium SUV Lieutenant		\$90,000	\$90,000	\$90,000					Replacing 10-year-old vehicle
Police	Medium SUV Supervisor		\$80,000	\$80,000	\$80,000					Part of 5-year rotation schedule
Police	Detective/Pool (4)	\$32,000		\$32,000	\$32,000					Replacing city owned; plug-in hybrid electric vehicle
Police	Emergency Equip (1-time cost)	\$129,000	\$40,000	\$40,000	\$40,000					Build-outs for 8 vehicles
Police	Current Lease Vehicles (19)			\$129,000	\$129,000					
Fire	Light Duty Truck Inspector	\$15,000		\$15,000	\$15,000					New position in FY24; hybrid vehicle
Fire	Current Lease Vehicles (3)	\$26,000		\$26,000	\$26,000					
<b>Public Works</b>										
Parks	Small Kubota Tractor FY24 Attachments		\$75,000	\$75,000		\$75,000				Aerator, spreader box, auger, etc.
Parks	Medium Trailer		\$12,000	\$12,000		\$12,000				Replacing 23-year-old trailer
Parks	Current Lease Vehicles (9)	\$44,000		\$44,000		\$44,000				
Wastewater	Rodder Truck		\$500,000	\$500,000			\$500,000			Replacing 22-year-old vehicle
Wastewater	Camera Van		\$500,000	\$500,000			\$500,000			Replacing 22-year-old vehicle
Wastewater	Light Duty Truck Supervisor	\$15,000		\$15,000			\$15,000			New position in FY24; hybrid vehicle
Wastewater	Current Lease Vehicles (2)	\$18,000		\$18,000			\$18,000			
Streets	Light Duty Truck Superintendent	\$15,000		\$15,000	\$15,000					Prior truck reassigned to PW field ops; hybrid vehicle
Streets	Light Duty Truck Supervisor	\$15,000		\$15,000	\$15,000					New position in FY24; hybrid vehicle
Streets	Current Lease Vehicles (0)	\$0								
Equipment Maintenance	Current Lease Vehicles (1)	\$8,000		\$8,000	\$8,000					
Facilities	Current Lease Vehicles (4)	\$36,000		\$36,000					\$36,000	
<b>Other Departments</b>										
Building	Light Duty Truck Inspector	\$15,000		\$15,000	\$15,000					New position in FY24; hybrid vehicle
Building	Current Lease Vehicles (1)	\$7,000		\$7,000	\$7,000					
Engineering	Current Lease Vehicles (1)	\$7,000		\$7,000	\$7,000					
Housing/Section 8	Current Lease Vehicles (2)	\$12,500		\$12,500				\$12,500		
Neighborhood Services	Current Lease Vehicles (9)	\$39,500		\$39,500	\$39,500					
Pool	Current Lease Vehicles (4)	\$29,000		\$29,000	\$29,000					
<b>FY Totals</b>		\$463,000	\$1,622,000	\$2,085,000	\$872,500	\$131,000	\$1,033,000	\$12,500	\$36,000	
<b>Contingency - 10%</b>		\$46,300	\$162,200	\$208,500	\$87,250	\$13,100	\$103,300	\$1,250	\$3,600	
<b>FY Totals with Contingency</b>		\$509,300	\$1,784,200	\$2,293,500	\$959,750	\$144,100	\$1,136,300	\$13,750	\$39,600	
										Replace based on Rotation Schedule
										Needs to be Modernized
										New Addition to Vehicle Fleet





# CAPITAL IMPROVEMENT PROGRAM

## EXPENDITURE DETAIL

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
<b>Activity</b>	CAPITAL IMPROVEMENT PROGRAM				
<b>Activity No.</b>	001 409 500				
<b>Capital Outlay</b>					
598	CAPITAL IMPROVEMENT PROGRAM	\$0	\$0	\$1,150,000	\$500,000
598	LAS PALMAS POOL WIDENING	\$0	\$957,477	\$0	\$0
598	FACILITIES UPGRADES - TIER 1 PROJECTS	1,151,805	\$951,373	\$1,000,000	\$1,000,000
598	WITOD IMPROVEMENTS	\$177,796	\$27,224	\$0	\$0
598	PARADISE CREEK PARK SITE REMEDIATION	\$123,933	\$0	\$0	\$0
598	TRAFFIC MONITORING/SYSTEM IMPROVEMENTS	\$269,709	\$207,400	\$800,000	\$500,000
598	CIVIC CENTER ADA IMPROVEMENTS	\$40,031	\$0	\$0	\$0
598	MISC STORM DRAIN IMPROVEMENTS	\$231,371	\$252,793	\$200,000	\$1,000,000
<b>Capital Outlay</b>	<b>Total</b>	<b>\$1,994,645</b>	<b>\$2,396,267</b>	<b>\$3,150,000</b>	<b>\$3,000,000</b>
<b>CAPITAL IMPROVEMENT PROGRAM Total</b>		<b>\$1,994,645</b>	<b>\$2,396,267</b>	<b>\$3,150,000</b>	<b>\$3,000,000</b>
<b>GENERAL FUND Total</b>		<b>\$1,994,645</b>	<b>\$2,396,267</b>	<b>\$3,150,000</b>	<b>\$3,000,000</b>
<b>Activity</b>	CAPITAL IMPROVEMENT PROGRAM				
<b>Activity No.</b>	109 409 500				
<b>Capital Outlay</b>					
598	RESURFACE VARIOUS STREETS	\$981,087	\$1,626,149	\$1,519,578	\$1,570,000
<b>Capital Outlay</b>	<b>Total</b>	<b>\$981,087</b>	<b>\$1,626,149</b>	<b>\$1,519,578</b>	<b>\$1,570,000</b>
<b>CAPITAL IMPROVEMENT PROGRAM Total</b>		<b>\$981,087</b>	<b>\$1,626,149</b>	<b>\$1,519,578</b>	<b>\$1,570,000</b>
<b>GAS TAXES FUND Total</b>		<b>\$981,087</b>	<b>\$1,626,149</b>	<b>\$1,519,578</b>	<b>\$1,570,000</b>
<b>Activity</b>	CAPITAL IMPROVEMENT PROGRAM				
<b>Activity No.</b>	117 409 500				
<b>Capital Outlay</b>					
598	LAS PALMAS POOL WELLNESS CENTER	\$184,560	\$479,497	\$0	\$0
598	LAS PALMAS POOL RENOVATION	\$0	\$1,284,539	\$0	\$0
598	LAS PALMAS DOG PARK	\$0	\$29,946	\$0	\$0



# CAPITAL IMPROVEMENT PROGRAM

## EXPENDITURE DETAIL

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
598	KIMBALL DOG PARK AND LIGHTING	\$0	\$26,713	\$0	\$0
<b>Capital Outlay</b>	<b>Total</b>	\$184,560	\$1,820,695	\$0	\$0
<b>CAPITAL IMPROVEMENT PROGRAM Total</b>		<b>\$184,560</b>	<b>\$1,820,695</b>	<b>\$0</b>	<b>\$0</b>
<b>AMERICAN RESCUE PLAN ACT - ARPA Total</b>		<b>\$184,560</b>	<b>\$1,820,695</b>	<b>\$0</b>	<b>\$0</b>
<b>Activity</b>	<b>CAPITAL IMPROVEMENT PROGRAM</b>				
<b>Activity No.</b>	125 409 500				
<b>Capital Outlay</b>					
598	SEWER UPSIZING	\$26,258	\$498,174	\$3,000,000	\$2,000,000
<b>Capital Outlay</b>	<b>Total</b>	\$26,258	\$498,174	\$3,000,000	\$2,000,000
<b>CAPITAL IMPROVEMENT PROGRAM Total</b>		<b>\$26,258</b>	<b>\$498,174</b>	<b>\$3,000,000</b>	<b>\$2,000,000</b>
<b>SEWER SERVICE FUND Total</b>		<b>\$26,258</b>	<b>\$498,174</b>	<b>\$3,000,000</b>	<b>\$2,000,000</b>
<b>Activity</b>	<b>CAPITAL IMPROVEMENT PROGRAM</b>				
<b>Activity No.</b>	172 409 500				
<b>Capital Outlay</b>					
598	CAPITAL IMPROVEMENT PROGRAM	\$0	\$0	\$300,000	\$0
<b>Capital Outlay</b>	<b>Total</b>	\$0	\$0	\$300,000	\$0
<b>CAPITAL IMPROVEMENT PROGRAM Total</b>		<b>\$0</b>	<b>\$0</b>	<b>\$300,000</b>	<b>\$0</b>
<b>REFUSE ENTERPRISE FUND Total</b>		<b>\$0</b>	<b>\$0</b>	<b>\$300,000</b>	<b>\$0</b>
<b>Activity</b>	<b>CAPITAL IMPROVEMENT PROGRAM</b>				
<b>Activity No.</b>	296 409 500				
<b>Capital Outlay</b>					
598	CITYWIDE BIKE WAYFINDING	\$14,839	\$54,811	\$0	\$0
598	FIBER OPTIC TRAFFIC SIGNAL PHASE II	\$134,032	\$1,404	\$0	\$0
598	PEDESTRIAN ADA IMPROVEMENTS	\$186,377	\$0	\$0	\$0
598	E. 4TH STREET PROTECTED LEFT TURN ENHAN	\$9,834	\$0	\$0	\$0



# CAPITAL IMPROVEMENT PROGRAM

## EXPENDITURE DETAIL

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
598	SWEETWATER ROAD SAFETY ENHANCEMENTS	\$418,123	\$0	\$0	\$0
598	CITYWIDE PEDESTRIAN SAFETY IMPROV	\$63,135	\$965	\$0	\$0
598	CITYWIDE SAFETY LIGHTING ENHANCEMENTS	\$18,050	\$0	\$0	\$0
598	PEDESTRIAN SAFETY ENHANCEMENTS PROJECT	\$0	\$44,850	\$0	\$0
598	SRTS - PEDESTRIAN ENHANCEMENTS	\$32,010	\$1,424,205	\$0	\$0
598	PARADISE CREEK BIOFILTRATION - PROP 84	\$1,255	\$6,454	\$0	\$0
598	PARADISE CREEK EDUC PARK EXTENSION	\$0	\$544,054	\$0	\$0
598	PARADISE CREEK IMPV HIGHLAND AV PHASE II	\$754,646	\$11,234	\$0	\$0
598	PARADISE CREEK WTR QLT-COMM ENH PHASE II	\$185,028	\$35,025	\$0	\$0
598	PROP. 68 EL TOYON PARK PROJECT	\$83,880	\$210,318	\$0	\$0
598	PARADISE CREEK WETLAND EXPAN & PARK SITE	\$0	\$188,597	\$0	\$0
598	30TH ST. PED AND BIKE ENHANCEMENTS ATP	\$278,583	\$0	\$0	\$0
598	EL TOYON-LAS PALMAS BICYCLE CORRIDOR	1,268,893	\$303,553	\$0	\$0
598	URBAN FOREST MGMT PLNG GRANT PHASE II	\$84,875	\$11,900	\$0	\$0
598	PARADISE CREEK PED&BIKE PATHWAY PHASE I	\$100,000	\$0	\$0	\$0
598	W. 19TH STREET GREENWAY PROJECT	\$95,057	\$268,481	\$0	\$0
598	NC EASTSIDE I-805 COMM GREENBELT PROJECT	\$0	\$404,508	\$0	\$0
598	CENTRAL COMM MOBILITY ENHANCEMENTS	\$0	\$100,398	\$0	\$0
598	NATIONAL CITY BLVD INTER-CITY BIKE CONN	\$17,595	\$316,625	\$0	\$0
598	24TH ST TOD OVERLAY	\$49,313	\$0	\$0	\$0
598	ROOSEVELT AVE CORRIDOR SMART GROWTH REVI	\$675,899	\$0	\$0	\$0
598	SWEETWATER RD PROTECTED BIKEWAY	\$76,905	\$1,115,878	\$0	\$0
598	CITYWIDE PROTECTED LEFT TURN ENHAN PROJ	\$37,236	\$24,955	\$0	\$0
598	HIGHLAND AVE INTER-CITY BIKE CONN - ATPL	\$0	\$53,405	\$0	\$0
598	BAYSHORE BIKEWAY - SDUPD	\$623,717	\$38,624	\$0	\$0
598	AHSC - BAYSHORE BIKEWAY SEGMENT 5	\$0	\$310,619	\$0	\$0
598	OLDCC RESILIENCY GRANT	\$0	\$168,032	\$0	\$0
598	FRANC-FREE RIDE AROUND NATIONAL CITY	\$0	\$10,750	\$0	\$0
598	NC TARGETED LOCAL COASTAL PROG AMEND	\$0	\$28,745	\$0	\$0
<b>Capital Outlay</b>	<b>Total</b>	\$5,209,283	\$5,678,390	\$0	\$0
<b>CAPITAL IMPROVEMENT PROGRAM Total</b>		<b>\$5,209,283</b>	<b>\$5,678,390</b>	<b>\$0</b>	<b>\$0</b>



# CAPITAL IMPROVEMENT PROGRAM

## EXPENDITURE DETAIL

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
<b>ENGINEERING DEPT GRANTS Total</b>		<b>\$5,209,283</b>	<b>\$5,678,390</b>	<b>\$0</b>	<b>\$0</b>
<b>Activity</b>	CAPITAL IMPROVEMENT PROGRAM				
<b>Activity No.</b>	307 409 500				
<b>Capital Outlay</b>					
598	RESURFACE STREETS	\$430,925	\$1,652,632	\$1,313,000	\$2,046,000
598	SAFE ROUTES TO SCHOOL	\$26,291	\$537,695	\$236,000	\$0
598	UPGRADING TRAFFIC SIGNAL	\$404,972	\$23,663	\$300,000	\$0
<b>Capital Outlay</b>	<b>Total</b>	<b>\$862,188</b>	<b>\$2,213,990</b>	<b>\$1,849,000</b>	<b>\$2,046,000</b>
<b>CAPITAL IMPROVEMENT PROGRAM Total</b>		<b>\$862,188</b>	<b>\$2,213,990</b>	<b>\$1,849,000</b>	<b>\$2,046,000</b>
<b>PROPOSITION A" FUND Total</b>		<b>\$862,188</b>	<b>\$2,213,990</b>	<b>\$1,849,000</b>	<b>\$2,046,000</b>
<b>Activity</b>	CAPITAL IMPROVEMENT PROGRAM				
<b>Activity No.</b>	325 409 500				
<b>Capital Outlay</b>					
598	EL TOYON MULTI PURPOSE FACILITY/FIRE STA	\$0	\$0	\$100,000	\$0
598	EL TOYON MULTI PURPOSE FACILITY/FIRE STA	\$0	\$0	\$100,000	\$0
<b>Capital Outlay</b>	<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$200,000</b>	<b>\$0</b>
<b>CAPITAL IMPROVEMENT PROGRAM Total</b>		<b>\$0</b>	<b>\$0</b>	<b>\$200,000</b>	<b>\$0</b>
<b>DEVELOPMENT IMPACT FEES Total</b>		<b>\$0</b>	<b>\$0</b>	<b>\$200,000</b>	<b>\$0</b>
<b>Activity</b>	CAPITAL IMPROVEMENT PROGRAM				
<b>Activity No.</b>	326 409 500				
<b>Capital Outlay</b>					
598	MOBILITY ENHANCEMENTS	\$0	\$52,348	\$1,500,000	\$0
<b>Capital Outlay</b>	<b>Total</b>	<b>\$0</b>	<b>\$52,348</b>	<b>\$1,500,000</b>	<b>\$0</b>
<b>CAPITAL IMPROVEMENT PROGRAM Total</b>		<b>\$0</b>	<b>\$52,348</b>	<b>\$1,500,000</b>	<b>\$0</b>



# CAPITAL IMPROVEMENT PROGRAM

## EXPENDITURE DETAIL

Account No.	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
<b>TRANSPORTATION IMPACT FEE FUND Total</b>		<b>\$0</b>	<b>\$52,348</b>	<b>\$1,500,000</b>	<b>\$0</b>
<b>Activity</b>	<b>CAPITAL IMPROVEMENT PROGRAM</b>				
<b>Activity No.</b>	629 409 500				
<b>Capital Outlay</b>					
598	CAPITAL IMPROVEMENT PROGRAM	\$0	\$0	\$100,000	\$0
598	PUBLIC SAFETY CAMERAS	\$1,040	\$0	\$0	\$100,000
<b>Capital Outlay</b>	<b>Total</b>	<b>\$1,040</b>	<b>\$0</b>	<b>\$100,000</b>	<b>\$100,000</b>
<b>CAPITAL IMPROVEMENT PROGRAM Total</b>		<b>\$1,040</b>	<b>\$0</b>	<b>\$100,000</b>	<b>\$100,000</b>
<b>INFORMATION SYSTEMS MAINTENANC Total</b>		<b>\$1,040</b>	<b>\$0</b>	<b>\$100,000</b>	<b>\$100,000</b>
<b>NON-DEPARTMENTAL Total</b>		<b>\$9,259,061</b>	<b>\$14,286,013</b>	<b>\$11,618,578</b>	<b>\$8,716,000</b>



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Section

VI.

# Appendix

Proposed Budget  
Fiscal Year 2025

Proposed Budget  
Fiscal Year 2025

# Accounting & Financial Policies







# ACCOUNTING POLICIES & PROCEDURES

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## **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

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## **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

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## **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

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## **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 30<sup>th</sup>, 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 30<sup>th</sup> 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

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## **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

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## **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

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## **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

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## **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

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## **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

# CITY COUNCIL POLICY CITY OF NATIONAL CITY

<b>TITLE:</b> Investments	<b>POLICY #203</b>
<b>ADOPTED:</b> October 23, 1990	<b>AMENDED:</b> 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

# CITY COUNCIL POLICY CITY OF NATIONAL CITY

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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.

# CITY COUNCIL POLICY CITY OF NATIONAL CITY

<b>TITLE:</b> Investments	<b>POLICY #203</b>
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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.



# CITY COUNCIL POLICY CITY OF NATIONAL CITY

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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

# CITY COUNCIL POLICY CITY OF NATIONAL CITY

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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,**<sup>[AS1]</sup> 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.<sup>[AS2]</sup>
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

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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

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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.

Proposed Budget  
Fiscal Year 2025

# Glossary of Acronyms & Terms





# GLOSSARY OF ACRONYMS & TERMS

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## **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 Preliminary 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

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## **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

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## **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

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## **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.

Proposed Budget  
Fiscal Year 2025

# Schedule of Funds





# SCHEDULE OF FUNDS

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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:

## **GOVERNMENTAL FUNDS**

### **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.

## **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.



## SCHEDULE OF FUNDS

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### **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.

### **FIDUCIARY FUNDS**

Funds used to account for assets held in trust by the government for the benefit of individuals or other entities.



# SCHEDULE OF FUNDS

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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.

### **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.

### **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



## SCHEDULE OF FUNDS

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### **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.

### **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.

### **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

### **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.





# SCHEDULE OF FUNDS

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## OTHER SPECIAL REVENUE FUNDS

**120 Plan Checking Revolving Fund**

This fund is used to account for revenues and expenditure activities in connection with Building Division project reviews.

**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.

**172 Trash Rate Stabilization 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.

**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.

**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.



## SCHEDULE OF FUNDS

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**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.

**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.

**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.

### CAPITAL PROJECTS FUNDS

**307 Proposition A Fund**

This fund is used to account for the City's allocation for the 2% transactions & use tax imposed by Proposition A (San Diego Transportation Improvement Program) passed by the voters of San Diego County.

### 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.



# SCHEDULE OF FUNDS

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## **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**

### **125 Sewer Service Fund**

This fund is used to account for the collection of sewer connection fees and monthly sewer charges for the construction and maintenance of the City's sewer systems.

## **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 liability insurance programs.

### **629 Information Systems Maintenance Fund**

This fund is used to account for the costs to replace City office equipment and information technology software and hardware.

### **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 costs to replace City equipment, including fleet vehicles.



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Proposed Budget  
Fiscal Year 2025

# Schedule of Object Accounts





## SCHEDULE OF OBJECT ACCOUNTS

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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

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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

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- 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

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- 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

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- 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

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- 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

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- 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

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- 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

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## 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

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- 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

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- 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

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- 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.

Proposed Budget  
Fiscal Year 2025

# 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 Authority	✓	✓		
Human Resources	✓			✓
Library		✓	✓	
Neighborhood Services	✓			
Non-Departmental	✓	✓		
Planning	✓			
Police	✓	✓		

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