

2024-25



City of Jurupa Valley

ADOPTED BUDGET



A Community of Communities



951-332-6464



JurupaValley.org

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Introduction

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USER GUIDE TO THE BUDGET

A local government budget is a plan to match existing resources with the needs of the community. The functions of local government stem from three levels of policy direction: federal, state and local. Within this system, local government has the responsibility to provide basic public services such as maintaining streets, roadways and facilities, planning for land use, and ensuring public safety. This guide is designed to assist readers in understanding the organization of and information provided in the FY 2024-25 Budget.

INTRODUCTION

Provides a list of the City of Jurupa Valley elected and appointed officials, a description of the budget document, citywide organizational chart and information about the Jurupa Valley community.

CITY MANAGER'S BUDGET MESSAGE

Provides an overview of the budget including a summary of critical economic issues.

BUDGET GUIDE AND FINANCIAL POLICIES

Provides the budget guidelines and the basis for the budget document. It includes the City's financial management policies, budget resolutions, and other information.

FINANCIAL SUMMARIES

Provides a summary of the fund balance projections by fund, detailed revenues and expenditures for all funds, including a General Fund revenue overview, description of revenue assumptions and methodology used to develop revenue estimates,

DEPARTMENTAL SECTIONS

Presents program descriptions, accomplishments, and goals for the new budget year for each department and budget information for departmental operating departments.

PERSONNEL AND STAFFING

Presents a listing of full time equivalents of authorized positions by departments and a listing of personnel classifications with the position salary range.

APPENDIX

Descriptions of funds and the glossary.



CITY COUNCIL

MAYOR



Guillermo Silva
District 2

MAYOR PRO TEM



Brian Berkson
District 3

COUNCIL MEMBER



Chris Barajas
District 5

COUNCIL MEMBER



Leslie Altamirano
District 4

COUNCIL MEMBER



Armando Carmona
District 1

APPOINTED OFFICIALS & DEPARTMENT HEADS

Rod B. Butler.....City Manager
Michael Flad..... Assistant City Manager
Joe Perez..... Assistant City Manager/Director of Community Development & Building/Safety
June A. Overholt..... Interim Finance Director/City Treasurer
Paul Toor.....Public Works Director/City Engineer
Victoria Wasko..... City Clerk



JURUPA VALLEY, THE COMMUNITY

The City of Jurupa Valley is a special city characterized by its small-town feeling, exceptional natural beauty, and distinctive communities. Citizens in Jurupa Valley enjoy the scenic views, the Santa Ana River, the equestrian lifestyle, the natural environment and friendly residents. One of the most unique aspects of Jurupa Valley is the variety and number of distinct communities located there. The City's Motto is: "A Community of Communities."

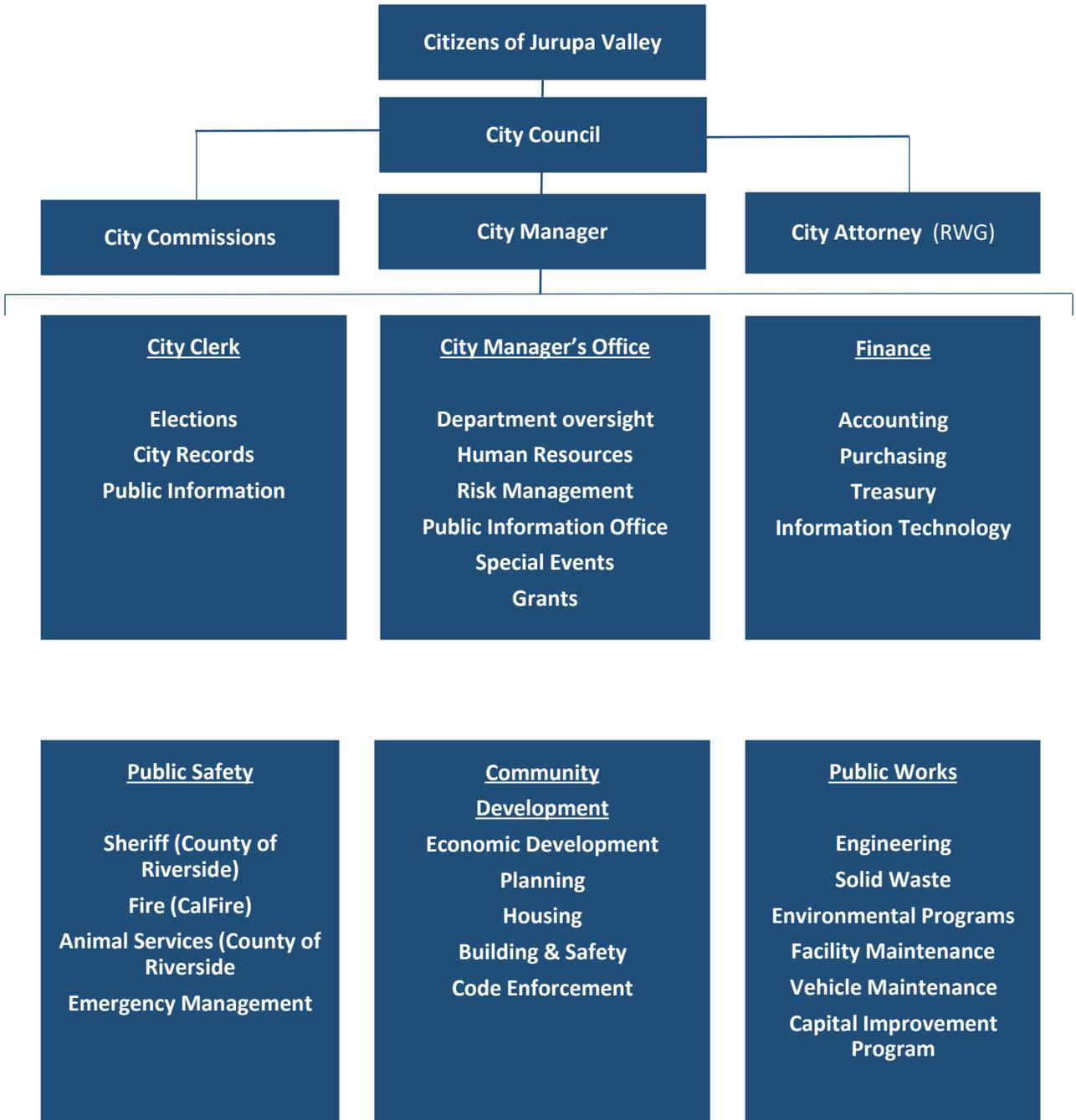
The City of Jurupa Valley was incorporated on July 1, 2011, by a group of passionate community volunteers. It is proud to be the 482nd City in California and the 28th City in Riverside County. The primary reason for incorporation was the strong desire for enhanced services and local control over planning and zoning issues. The City covers a 44-square mile area encompassing the communities of Jurupa Hills, Mira Loma, Glen Avon, Pedley, Indian Hills, Belltown, Sunnyslope, Crestmore Heights and Rubidoux. It borders San Bernardino County to the north, Riverside to the south and east, Eastvale and San Bernardino County to the West. Portions of the Santa Ana River traverse the southern portion of the City.

Jurupa is rich in history dating back hundreds of years. "Jurupa" in Jurupa Valley derives its name from the first inhabitants of the area, Native Americans who called "Jurupa" their home. The Jurupa Valley area lies at the territorial boundaries of two different Tribes, the Gabrielino Tribe and the Serrano Tribe. Over the years, there have been various interpretations of the meaning of Jurupa, from a greeting meaning "peace and friendship" to the first padre to visit the area, to a more widely recognized origination that "Jurupa" refers to the California Sagebrush common to the area. In 1838, the area became known as Rancho Jurupa under a land grant to Senor Don Juan Bandini by the Mexican government. By the late 1800's, the Jurupa Valley area began to live in the shadow of the more popular City of Riverside. Much of Jurupa Valley area has what once was a Riverside mailing address. Yet, settlement of the area in and around what is now the City of Riverside actually began in the Jurupa Valley many years before Riverside's founding.

The City of Jurupa Valley today is a mix of high and low-density residential development, rural farming and other agricultural activities, and a mix of commercial retail and industrial activity. Two primary transportation corridors traverse the Jurupa Valley area, Interstate 15 which runs north and south, and state highway 60, which runs east and west. It has been in recent years the residential development and economic activity has increased, in particular in the areas adjacent to the I-15 and Hwy 60. The City has significant capacity for expansion of both residential and commercial development activities in which is a priority of the City now and in the future.



Functional Organizational Chart





Budget Message

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Budget Message

June 6, 2024

Honorable Mayor, Members of the City Council, and the Citizens of Jurupa Valley:

I am pleased to present the budget for Fiscal Year (FY) 2024-25 for the City of Jurupa Valley. The Budget is an annual fiscal plan that provides information regarding the sources (revenues) and the uses (expenditures) of the funds that will be used to provide the City with the necessary services and programs for the upcoming year. The proposed budget was presented to the City Council for discussion at a Budget Workshop on May 16th and submitted to the City Council at a public meeting June 6th, 2024, allowing taxpayers the opportunity to provide input on the proposed budget.

The operating budgets are presented as balanced. There are two main operating budgets that include staffing. Those are the General Fund and the Gas Tax Fund. The General Fund is the primary and most flexible of all funds. All other funds have restrictions in how the funds can be spent by local, State or Federal restrictions. The Fiscal Year 2024-25 has estimated revenues for all funds of \$92,161,238 and proposed expenditures for all funds of \$96,184,969.

Highlights of the Budget document

As your City Manager, it is my privilege to highlight the newly updated budget document utilizing our internal branding resources to up-level the look and presentation of the document. In addition, the content of the document has been updated to present the information in a new format with more details. Not only does the change in format provide additional information, but it also sets the stage for the City to submit the budget document for consideration of award of excellence from the Government Finance Officers Association (GFOA) and the California Society of Municipal Finance Officers (CSMFO). The aim of these organizations is to continuously improve budget content and transparency. I am pleased that we are paving the way for this type of scrutiny in future years.

There are seven sections to the budget document. The following provides highlights of new information included in document:

Introduction – New to this section is a quick guide /overview of the budget document sections, and a description of the community and the City history. The organizational chart has been updated to show the functional work of each department.

Budget Guide & Financial Policies – This section is new. It documents existing budget and accounting practices. It includes the reserve policy adopted by the City Council in 2021. It also adds a new reserve policy that allows the City to methodically set aside funding for capital projects that need unrestricted resources to complete.

Financial Summaries – This section has been expanded to overview charts, graphs and explanations of the citywide budget and more specifics regarding the General Fund.

Staffing – This section has been expanded to include the position classifications and related salary. The authorized position list includes the changes made with the adoption of the class and compensation study in February 2024. It also identifies the position changes and additions recommended for the new budget year.

Department accomplishments and goals – This section is similar to prior years. However, new this year is that we have included accomplishments and goals for the public safety services this year.

Budget Overview

The City of Jurupa Valley has a robust budget of over \$96 million in projected expenditures. The primary operating funds for the City are the General Fund, Gas Tax Fund and Internal Service Funds. The primary funding source for capital projects is the Special Revenue funds. Projects may be funded by current revenues or revenues received in prior years and accumulated to allow for funding major projects. Because Special revenues have many restrictions, the departments carefully monitor and report on the use of these funds.

BUDGET SUMMARY BY FUND TYPE – ALL FUNDS

Fund Type	Est. Available Bal 7/1/24	FY25 Estimated Revenues	FY25 Expenditures budget	Estimated Net Activity	Projected Avail Bal 6/30/25
General Fund	18,381,319	60,922,546	(60,692,913)	229,633	18,610,952
Community Benefit Agmts	10,613,876	-	(548,500)	(548,500)	10,065,376
Special Revenue Funds	35,365,447	28,169,892	(31,227,755)	(3,057,863)	32,307,584
Debt Service Funds	655,864	-	(647,000)	(647,000)	8,864
Internal Service Funds	-	3,068,800	(3,068,800)	-	-
Grand Total	65,016,506	92,161,238	(96,184,968)	(4,023,730)	60,992,776

The total amount includes the budget for all the active funds within the City and includes the Capital Improvement Program (CIP) budget. The CIP will be presented to the City Council at a later date. If necessary, any additional recommended appropriations will be adopted by the City Council at that time.

General Fund Highlights

The General Fund is the primary operating fund of the City, and the revenues are used to fund public safety, animal services, legal, administration, planning and building, economic development, engineering, public works and other essential services provided by the City.

The total estimated General Fund net revenue for FY 2024-25 is \$60,922,546 and the estimated expenditures is \$60,692,913. The City has 105 authorized positions that consists of 98 full time and 6 part time employees and 5 City Council members. Each year, the budget is adjusted, expanded and reviewed to allow for continuous improvement and alignment with Council and community goals.

The General Fund has a budget surplus of \$229,633. Revenues have increased by 4% primarily due to increase in property taxes and VLF revenues. Sales tax was budgeted slightly lower than in FY24 due to economic trends. It is expected that in FY26, there will be an increase with the many shopping areas being completed and opened to the public. The other area of significant increase is interest earnings from investments. With the implementation of utilizing investment advisors, interest earnings have increased.

Expenditures have also increased by 4%. The increase is due primarily to increases in services levels in public safety (additional Sheriff staffing and Fire staffing) and community development (additional staffing and services through economic development and housing programs).



Future Outlook

The future outlook provides information on possible challenges and uncertainties that may affect the City going forward. Areas that provide potential impact include:

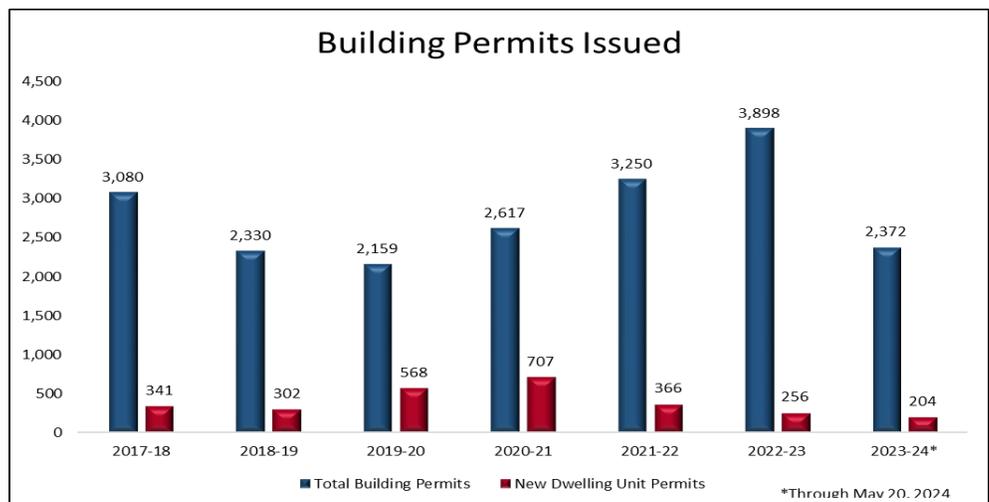
- Economy – The events and uncertainties internationally, nationally and locally can change rapidly. Concerns with another recession continues. The State budget has had to be trimmed to address projected deficits. This often impacts funding for grants and special projects cities rely on. The City has been able to navigate these challenges with a balanced budget, wise reserve policies and forward planning with development.
- Natural disasters – Fires and earthquakes are the most common risks in our area. The City has implemented an Emergency Operations Center that is essential whenever there is an event of significance.

- **Unfunded mandates** – The legislature (both Federal and State) will often times enact legislation that not only impacts our business community and residents but also impacts our city operations. There is a cost to implement these rules and regulations but no funding is provided to do so. This is referred to as unfunded mandates that must be absorbed into city operations.

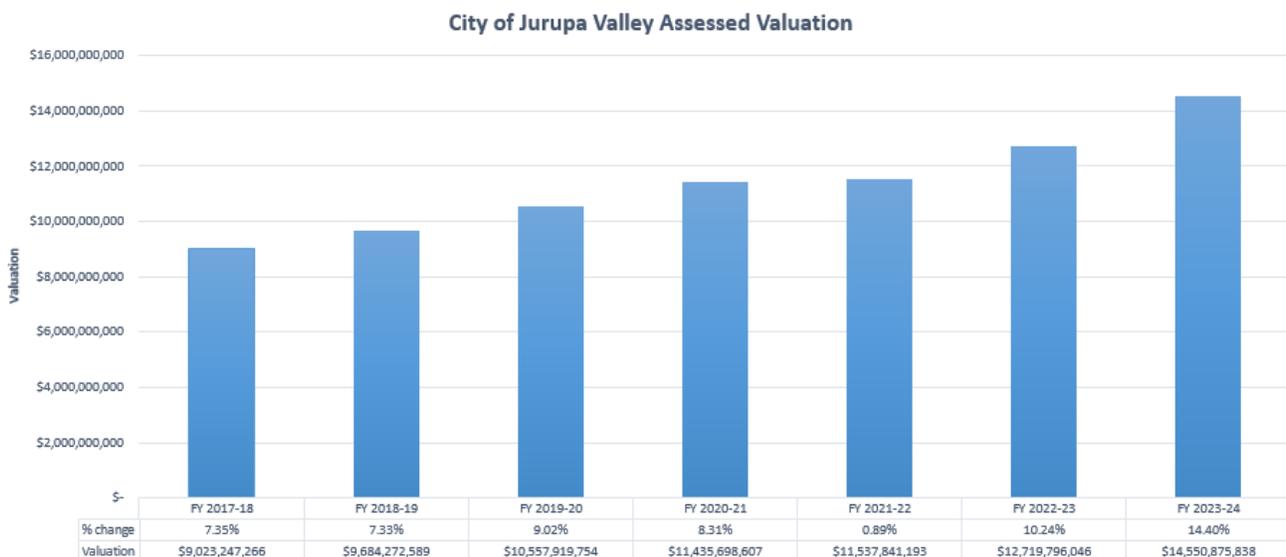
The Local Economy

The Inland Empire continues to see increased demand for new and existing homes. Jurupa Valley continues to be an attractive location for developers with the availability of vacant land and the continued price advantage over the coastal counties.

Although Building Permits Issued & New Dwelling Unit Permits Issued has declined compared to prior years as seen in the table to the right, Assessed Property Valuations continue to increase as seen in the table below.



Development along with increasing assessed valuations of existing homes in Jurupa Valley continue to contribute to higher property tax valuations for the City. This trend is expected to continue over the next few years due to approval of several major, commercial, and industrial development projects and the number of new homes being built and sold within the City limits. The Assessed Valuation for the City increased 14.40% for 2023-24.



Progress Report

In the budget, each department has identified key accomplishments. In addition, below are some highlights of our progress:

- Grants – The City continues to pursue grants and implement many existing grants like ARPA (\$28M), CDBG (\$1M), Retail Theft Grant (\$2.6M), MORE Mobile Home Grant (\$3M) and many more.
- Partnerships – The City partners with other groups and agencies to find solutions for the community. One such partnership is with Riverside Community College and the development of the Inland Empire Trade Tech Center. The City has recently facilitated State grants in partnership with Reach Out and Flabob Airport.
- Developments – Several major developments including the District at Jurupa Valley: Approval of a mixed-use development at 5520 30th St., with warehouse/logistics, industrial, general commercial, hospitality, mixed density residential, park and recreational uses on 250 acres. Vernola Ranch Specific Plan: Approval of a mixed-use development on Limonite and Pats Ranch Rd. The Specific Plan includes off-site improvements, up to 1,576 dwelling units, recreational spaces, internal streets, open areas, and a potential school site. And commercial spaces and shops at Shops at Jurupa Valley (end of 2024) and Rio Vista Specific Plan.
- Technology advancements – The budget includes over \$600k in new technology investments that includes a new electronic plan check system, paperless agenda meeting management system, website redesign to improve public access, document imaging for several departments, a new financial system, and a new mobile app for residents. This is in addition to previously approved projects that are still in progress like the implementation of a robust GIS system.
- Capital improvement projects – The FY25 budget includes over \$22 million in additional capital improvements primarily focused on streets. This is in addition to the \$48 million in CIP projects still in progress.

Conclusion

The budget is an integral part of the City's financial planning, ongoing financial monitoring, and financial reporting. The budget cycle never truly ends; it is a cycle of checks and recalibrations, and reprioritizing to meet the needs of the community and to ensure adequate funding is available for these needs. These practices are essential elements of sound financial management and provides the City Council, departments, and the public with greater certainty regarding ongoing funding and staffing for programs and services to achieve our mission and goals.

In closing, I want to recognize the strong commitment and professionalism of the many City staff that make this City a better place through their efforts every day. Special thanks goes to all the departments for their contribution to a successful budget process and in particular to the Finance Department who is responsible for preparing the budgeted document. Special recognition goes to our Interim Finance Director, June Overholt, Accounting Manager, Abdon Padilla and Senior Accountant, Guadalupe Ramirez.

Respectfully Submitted,



Rod B. Butler
City Manager



Budget Guide & Financial Policies

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BUDGET GUIDE

The City of Jurupa Valley operates on a fiscal year basis, starting July 1 and ending June 30. The budget is prepared by the Finance Department with the collaboration of all the departments under the supervision of the City Manager. The proposed budget is transmitted to the City Council for review, public input, deliberation and adoption prior to the beginning of each new fiscal year (July 1). The budget is adopted by the City Council prior to June 30 at either a regular or special City Council meeting.

The City Council approves the total estimated revenues, budgeted appropriations, corresponding salary plan, and any amendments to appropriations throughout the fiscal year. The City Manager is authorized to transfer budgeted appropriations within the control accounts provided no change is made to the total amount provided for any one fund. Actual expenditures may not exceed budgeted appropriations at the fund level. The budget is not a static guideline for city spending, but rather a dynamic document subject to constant scrutiny, revision, and adjustment. As the financial plan of action for the City government, the annual budget is an important document, and the process of preparing that plan of action is one of the most significant jobs performed by City personnel during the year.

Basis of Budgeting –

The City prepares its budget using the modified accrual basis of accounting whereby revenues are recognized when they become measurable and available. Likewise, expenditures are recognized when an event or transaction is expected to draw upon current spendable resources.

The City's budget document is organized by funds, departments and divisions or project/service area. This allows the City Council to determine the cost of delivering a service and how either increasing or decreasing appropriations will impact a particular service. This method is consistent with generally accepted accounting principles.

Estimates are reached by analyzing revenue history; national and local economic trends and indices; and development patterns in our local economy. Revenue estimates are based on conservative assumptions to assure the City has adequate financial resources to meet its obligations and complete all programs approved by the City Council within the course of the fiscal year. When appropriate, these assumptions and specific program allocations are adjusted during the fiscal year.

Departments review and propose spending plans to address service needs, increased costs of services, and new areas of service.

Budget approach – includes the priorities of preparing a balanced budget, addressing any mandated services or contractual obligations, and meeting policy direction provided by City Council throughout the years.

Budget Calendar for Fiscal Year 2024-25

February 2024	Budget instructions distributed to departments
March 2024	Department deadlines to submit budget requests
April 2024	City Manager review with the departments
May 16, 2024	City Council Workshop and Preliminary Budget review
June 6, 2024	City Council Public meeting and adoption of Proposed Budget
August 2024	Adopted Budget document published

The process of developing the budget furnishes Department Heads and the City Manager an opportunity to review departmental work programs, to propose changes in services, to recommend revisions in organizational structure, to hear and discuss budget requests, and provide feedback regarding City operations.

Basis of Accounting –

Basis of accounting refers to the timing of revenue and expenditure recognition for budgeting and financial reporting. The City’s accounting records are maintained in full accordance with all the requirements of Generally Accepted Accounting Principles (GAAP) as established by the Government Accounting Standards Board (GASB).

The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. The operation of each fund is accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, expenditures or expenses as appropriate. The basic financial statements are presented on an “economic resources” measurement focus, utilizing the accrual basis of accounting. Under the accrual basis of accounting, revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the providers have been met. The Annual Comprehensive Financial Report (ACFR) is prepared on the

accrual basis. An independent, certified public accounting firm annually audits the City's financial accounting processes, practices and records.

FUND STRUCTURE AND TYPES

The City's budget consists of the following Fund types:

The **General Fund** is the primary fund of the City. The General Fund provides City services such as general legislative government, public safety, public works, planning for land use and general administrative support. The General Fund collects all general revenues not specifically levied or collected for other City funds or expenditures.

The **Special Revenue Funds** consist of those "restricted receipts" which may not be used for general municipal purposes. They are restricted to be used for specific purposes by Local Ordinance, State or Federal Statute. These groups of funds represent

services funded primarily by other levels of government. Should the funding for most of these programs be eliminated, it is likely that the services would also be eliminated or the General Fund would need to assume those service costs.

The **Internal Service Funds** serve only the City of Jurupa Valley. These funds consist of the Risk Management Fund, Technology Fund and Vehicles & Equipment Fund. Activity in these fund are necessary for the operations of the City. The funding for the expenditures comes from a transfer out of the General Fund and a transfer in to the Internal Service Fund. In the future, charges may be allocated to each division based on the allocated benefit or cost related to that division. For example, allocations for technology maintenance and purchases will vary between departments based on their respective demand for services.

The **Debt Service Funds** were created for processing the issuance of the Certificates of Participation and related transactions.



FISCAL & BUDGETARY POLICIES

BUDGETARY POLICY

APPROPRIATIONS AND BUDGETARY CONTROL – The City Council adopts the City's annual budget after public meeting(s). The City Council may modify appropriations at any time with majority

approval. Changes in appropriations at the fund level during the year must be submitted by the City Manager to the City Council for review and approval, and must be accompanied by appropriate fiscal impact analysis. The level of expenditures is controlled at the fund level. The City Manager is authorized to transfer budgeted appropriations within the control accounts, including capital projects, provided no change is made to the total amount provided for any one fund. At year end, all unencumbered budgeted amounts lapse, subject to requests for continuing appropriations. Outstanding encumbrances will be carried forward into the new fiscal year with City Manager approval.

BALANCED BUDGET – The City will maintain a balanced operating budget for the General Fund and any other fund (i.e., Gas Tax) which is used to fund Operations and Maintenance functions within the City, with total recurring revenues equal to or greater than recurring expenditures. Appropriations of available fund balance for recurring operating expenditures is discouraged.

FUND BALANCE RESERVE POLICIES

Fund Balance Policy for General Fund (GASB 54 compliant)

This Fund Balance Policy establishes the procedures for reporting unrestricted fund balance in the General Fund financial statements. Certain commitment and assignments of fund balance will help ensure that there will be adequate financial resources to protect the City against unforeseen circumstances and events such as revenue shortfalls and unanticipated expenditures. The policy also authorizes and directs the Finance Director to prepare financial reports which accurately categorize fund balance as per Governmental Accounting Standards Board (GASB) Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions.

Procedures – Fund balance is essentially the difference between the assets and liabilities reported in a governmental fund. There are five separate components of fund balance, each of which identifies the extent to which the City is bound to honor constraints on the specific purposes for which amounts can be spent.

- Non-spendable fund balance (*inherently non-spendable*)
- Restricted fund balance (*externally enforceable limitations on use*)
- Committed fund balance (*self-imposed limitations on use*)
- Assigned fund balance (*limitation resulting from intended use*)
- Unassigned fund balance (*residual net resources*)

The first two components listed above are not addressed in this policy due to the nature of their restrictions. An example of non-spendable fund balance is inventory. Restricted fund balance is either imposed by law or constrained by grantors, contributors, or laws or regulations of other governments. This policy is focused on financial reporting of unrestricted fund balance, or the last three components listed above. These three components are further defined below.

Committed Fund Balance – The City Council, as the City's highest level of decision-making authority, may commit fund balance for specific purposes pursuant to constraints imposed by formal actions taken, such as an ordinance or resolution. These committed amounts cannot be used for any other purpose unless the City Council removes or changes the specified use through the same type of formal action taken to establish the commitment. City Council action to commit fund balance needs to occur within the fiscal reporting period; however, the amount can be determined subsequently.

Contingency Reserve – The City Council adopted a reserve policy to address unforeseen emergencies or disasters and significant changes in the economic environment. The City commits to maintaining these reserves at a minimum of 25% of General Fund annual operating expenditures (minus one-time expenditures), divided between the Catastrophic Reserve (15%) and Budget Stabilization Reserve (10%). The Reserve Policy is reviewed by the City Council as part of the annual operating budget review and adoption process.

Catastrophic Reserve – Funds reserved under this category shall be used to mitigate costs associated with unforeseen emergencies, including natural disasters or catastrophic events. Should unforeseen and unavoidable events occur that require the expenditure of City resources beyond those provided for in the annual budget, the City Manager or designee shall have authority to approve Catastrophic Reserve appropriations. The City Manager or designee shall then present to the City Council a budget amendment confirming the nature of the emergency and authorizing the appropriation of reserve funds.

Budget Stabilization Reserve – Funds reserved under this category shall be used to mitigate, should they occur, annual budget revenue shortfalls (actual revenues less than projected revenues) due to changes in the economic environment and/or one-time expenditures that will result in future efficiencies and/or budgetary savings.

Replenishment of reserved Fund Balance – In keeping with the principles discussed in this Reserve Policy, when either fund is used, the City Council will develop a 1 to 5 year reserve replenishment plan to meet the minimum threshold of 25% of General Fund ongoing operating expenditures, excluding one-time expenditures.

Assigned Fund Balance Amounts that are constrained by the City's intent to be used for specific purposes, but are neither restricted nor committed, should be reported as assigned fund balance. This policy hereby delegates the authority to assign amounts to be used for specific purposes to the Finance Director for the purpose of reporting these amounts in the annual financial statements. A few examples of assigned fund balance follow.

Continuing Appropriations – Fund balance levels must be sufficient to meet funding requirements for projects approved in prior years and which must be carried forward into the new fiscal year.

Debt Service – Established to provide for future debt service obligations.

Unassigned Fund Balance These are residual positive net resources of the general fund in excess of what can properly be classified in one of the other four categories.

The City also recognizes the need for providing adequate funding for capital and maintenance improvements and has established that after funding is met for the Committed Fund Balance: Contingency Reserve, any unassigned, undesignated, unencumbered or other unrestricted fund balance at the end of the fiscal year shall be transferred from the General Fund using the following priority:

- 50% of all excess would go to Capital Projects Fund

Fund Balance Classification – The accounting policies of the City consider restricted fund balance to have been spent first when expenditure is incurred for purposed for which both restricted and unrestricted fund balance is available. Similarly, when an expenditure is incurred for purposes for which amounts in any of the unrestricted classifications of fund balance could be used, the City considers committed amounts to be reduced first, followed by assigned amounts and then unassigned amounts. This policy is in place to provide a measure of protection for the City against unforeseen circumstances and to comply with GASB Statement No. 54. No other policy or procedure supersedes the authority and provisions of this policy.



ACCOUNTING FINANCIAL REPORTING POLICIES

ACCOUNTING – The City will continue to comply with all the requirements of Generally Accepted Accounting Principles (GAAP) and Governmental Accounting Standards Board (GASB) statements.

ACCOUNTING AND REPORTING STANDARDS – The City will comply with all requirements of generally accepted accounting principles. The City will prepare an Annual Comprehensive Financial Report (ACFR) to demonstrate that compliance.

FINANCIAL REPORTING – The Finance Department shall prepare and present to the City Council in sufficient detail to show the exact financial condition of the City, the following reports: (1) A midyear statement of all receipts, disbursements and balances of the City; (2) An annual statement or report of the financial condition of the City; and (3) Such other financial reports as may be required.

TREASURY MANAGEMENT

The City will invest cash balances in conformance with the California Government Code and the three main investment objectives of safety, liquidity and yield. The City will adhere to the prudent investor standard and best practices in Treasury Management. The City will maintain a Statement of

Investment Policy and pursue certification of that policy through the California Municipal Treasurers Association.

COST RECOVERY AND FEES FOR SERVICE

The City will establish and maintain fees for service for market-based transactions, with fees and charges set at a level that recovers the complete cost of all direct and indirect activity costs and all overhead costs, for most services unique to the City of Jurupa Valley. For all services offered in a competitive, market-based economy or for services having partial cost recovery objectives, cost recovery ratios may vary according to policy objectives.

CAPITAL IMPROVEMENT, DEBT AND ASSET POLICIES

INFRASTRUCTURE – The City will maintain a long-range fiscal perspective through the use of a Capital Improvement Program to maintain the quality of City infrastructure, including streets, sidewalks, drains, lighting, buildings, and trees.

FINANCING METHODS AND INDEBTEDNESS – The City will use long-range financing methods or cash accumulated according to policy requirements for major capital improvements and acquisitions. The City will issue bonds or incur other forms of indebtedness only for appropriate purposes and only if the debt service requirements do not negatively impact the City’s ability to meet future operating, capital, and cash reserve policy requirements. The City will not use debt to finance current operations. The City may use short-term financing to support current operations if used to meet temporary cash flow requirements. The City will not leverage borrowed money for purposes of increased investment return nor to increase its borrowing capacity.

FIXED ASSETS AND INFRASTRUCTURE ASSETS – The City will capitalize all assets with a cost equal to or greater than \$5,000 and a useful life of more than one year. Repairs and maintenance of infrastructure assets will generally not be subject to capitalization unless the repair extends the useful life of the asset. Depreciation of assets shall be recorded on a straight-line basis over estimated useful lives of assets.

EMPLOYEE COMPENSATION

The City will strive to pay competitive compensation to our employees yet understand that the City needs to live within its financial means.

RESOLUTION NO. 2024-39

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF JURUPA VALLEY, CALIFORNIA, ADOPTING THE ANNUAL BUDGET FOR THE FISCAL YEAR BEGINNING JULY 1, 2024 AND ENDING JUNE 30, 2025

WHEREAS, the City Council desires to adopt a budget setting appropriations for operating expenses for Fiscal Year (FY) 2024-25; and

WHEREAS, the proposed budget for FY 2024-25, together with such changes as the Council may approve, provide for the minimum service levels necessary to respond to the needs of the community and concurrently provides a workforce to accomplish them; and

WHEREAS, after due consideration and review, the City Council hereby determines and finds it is in the interest of the health, welfare and safety of the City, its citizens and businesspersons, and to serve the community's interests, to adopt the financial plan within the budget for the receipt and expenditure of public monies in FY 2024-25: and

WHEREAS, the City Council adopted the Fund Balance Reserve Policy on April 1, 2021 in conformance with Government Accounting Standards Board (GASB) Statement No. 54; and

WHEREAS, the Fiscal and Budgetary Policies have been updated to include the GASB 54 requirements adopted by the City Council.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF JURUPA VALLEY HEREBY RESOLVES AS FOLLOWS:

Section 1. The City Council does hereby adopt its proposed budget incorporated herein by reference for the City of Jurupa Valley for the Fiscal Year beginning July 1, 2024 and ending June 30, 2025 including any modifications as approved by Council at the FY 2024-25 Preliminary Budget Workshop on May 16, 2024 or upon adoption.

Section 2. That the City Council recognizes the value of establishing citywide financial policies and has done so previously. The Fiscal and Budgetary Policies as incorporated in the budget document are hereby approved and adopted, which restate and replaces any and all pre-existing resolutions related to the General Fund reserves.

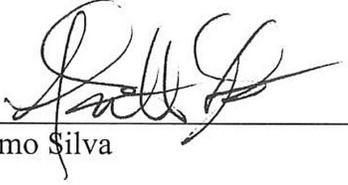
Section 3. Per the adopted Fiscal policies, the City Manager is authorized to transfer appropriations between departments or functions, provided that no change is made in the total amount of the annual budget of any single fund.

Section 4. Per the adopted Fiscal policies, at year end, all appropriations lapse, subject to requests for continuing appropriations. Outstanding encumbrances and budgets related to Capital Projects, Capital Equipment and Grants are hereby carried forward until project completion or equipment acquisition.

Section 5. The Authorized Positions as amended and incorporated in the budget document are hereby approved and adopted.

Section 6. City Clerk shall certify as to the adoption of this resolution.

PASSED, APPROVED AND ADOPTED by the City Council of the City of Jurupa Valley on this 6th day of June 2024.



Guillermo Silva
Mayor

ATTEST:



Victoria Wasko, CMC
City Clerk

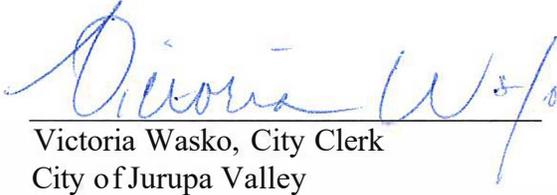
CERTIFICATION

STATE OF CALIFORNIA)
COUNTY OF RIVERSIDE) ss.
CITY OF JURUPA VALLEY)

I, Victoria Wasko, City Clerk of the City of Jurupa Valley, do hereby certify that the foregoing Resolution No. 2024-39 was duly passed and adopted at a meeting of the City Council of the City of Jurupa Valley on the 6th day of June 2024 by the following vote, to wit:

- AYES: ALTAMIRANO, BARAJAS, BERSKON, CARMONA, SILVA**
- NOES: NONE**
- ABSENT: NONE**
- ABSTAIN: NONE**

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of the City of Jurupa Valley, California, this 6th day of June 2024.



 Victoria Wasko, City Clerk
 City of Jurupa Valley



Financial Summaries

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BUDGET SUMMARIES

The presentation of the budget information has changed for Fiscal Year 2024/25 (F25). As the City activities change and expand, the City has adjusted the budget accordingly. This new budget is a bigger change to include all of the funds in more detail rather than summarized as in previous years. This section of the budget is intended to provide additional understanding of the budget information presented this year.

Available Fund Summary –

Previously this was called “All Funds Balance Sheet”. The format of the summary has changed in many ways. The presentation is now portrait vs landscape. It now includes all of the active funds and their respective fund number. Here is an explanation of the columns:

- Fund – the fund number used in our accounting system is included for ease of cross referencing with other reports. The first 3 digits of our accounting system numbering system always starts with the fund.
- Title – this is the fund name.
- Est. Available Bal. 7/1/24 – this column shows the estimated available balance as of the end of the fiscal year ending 6/30/24. It is estimated because the year-end has not occurred yet. In general, it assumes that all budgeted revenues and expenditures occurred as budgeted. Some adjustments have been made based on additional insight and analysis.
- FY25 Estimated Revenues – this column shows the total estimated revenues for each fund listed for the new budget year
- FY25 Expenditure Budget – this column shows the total expenditure budget for each fund listed for the new budget year
- Surplus (deficit) – this column shows the difference between estimated revenues and expenditure budget. The goal is to have zero or a surplus. However, many times capital projects depend on revenues received in previous years before a project can take place. In those cases, this column may show a deficit.
- Est. Ending Avail. Bal. 6/30/25 – this column shows estimated ending available balance for June 20, 2025 assuming all estimated revenues and budgeted expenditures occur as presented.

Overview of Resources (Revenue)

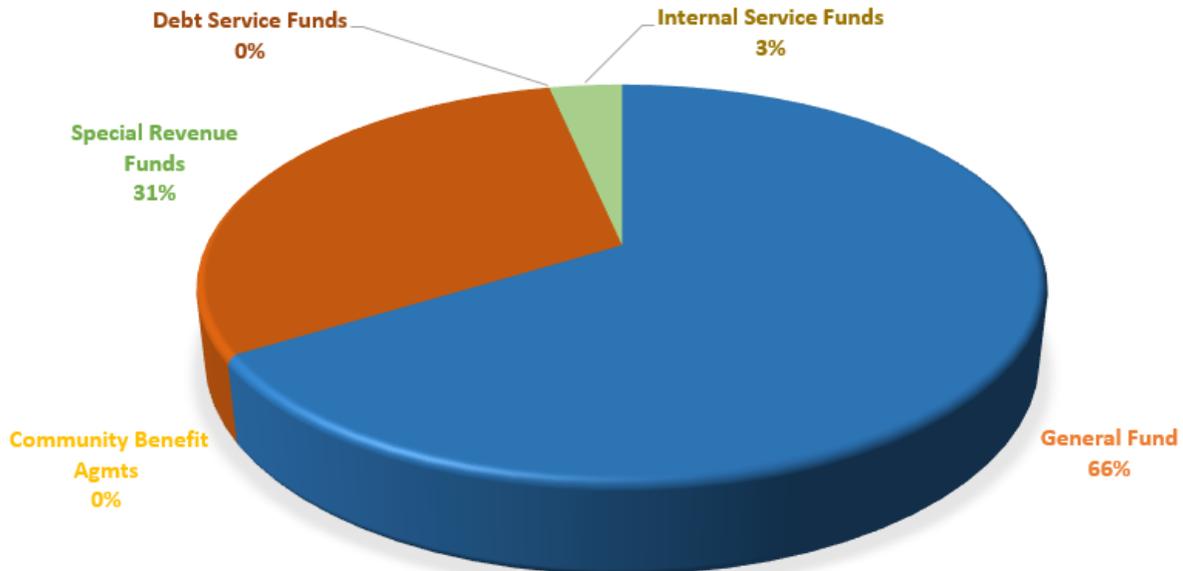
The budget for Fiscal Year 2024-25 (FY25) reflects a conservative approach to forecasting revenues in the budget. Trend analysis, economic indicators, and professional judgement are used to arrive at the revenue estimates. The Summary of Revenues provides a perspective of all revenues grouped by fund types. The fund types are described in the Budget Guide section of this budget document.

SUMMARY OF REVENUES BY FUND TYPE

Fund Type	FY22 ACTUAL	FY23 ACTUAL	FY24	
			AMENDED	FY25 BUDGET
General Fund	57,888,530	65,334,496	58,386,831	60,922,546
Community Benefit Agmts	-	-	-	-
Special Revenue Funds	19,888,412	17,030,583	26,569,707	28,169,892
Debt Service Funds	171	25,180	-	-
Internal Service Funds	935,065	1,377,735	2,857,928	3,068,800
Grand Total	78,712,178	83,767,994	87,814,466	92,161,238

Estimated revenues, for all Fund Types for Fiscal Year 2024-25 (FY25) is \$92,161,238. General Fund revenues of \$60,922,546 represents 66% of all fund types. The General Fund is typically the largest fund receiving revenues from property taxes, sales taxes and more.

FY25 REVENUES BY FUND TYPE



Overview of Appropriations (Expenditures)

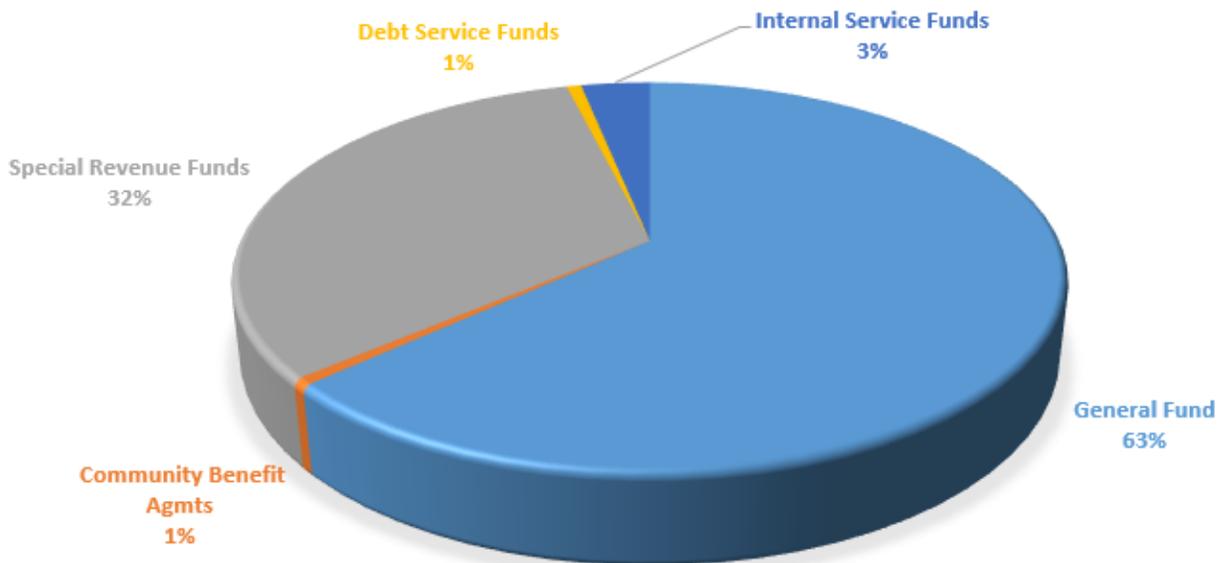
The appropriations budget for FY 2024-25 reflects a conservative and consistent approach to forecasting expenditures in the budget. More information is available in the Budget Guide section of the budget document regarding the Basis of Budgeting and the Budget Approach when preparing the budget. Expenditure budgets include a review of the programs, activities and functions of each department.

SUMMARY OF EXPENDITURES BY FUND TYPE

Fund Type	FY22 ACTUAL	FY23 ACTUAL	FY24 AMENDED	FY25 BUDGET
General Fund	46,942,475	52,925,726	58,525,326	60,692,913
Community Benefit Agmts	-	-	6,000,000	548,500
Special Revenue Funds	10,123,476	13,135,334	77,431,389	31,227,756
Debt Service Funds	283,480	256,882	-	647,000
Internal Service Funds	935,065	1,377,735	2,857,928	3,068,800
Grand Total	58,284,496	67,695,678	144,814,643	96,184,969

Total estimated expenditures for all Fund Types for Fiscal Year 2024-25 are \$96,184,696. General Fund expenditures represents 63% of the total expenditure budget.

FY25 EXPENDITURES BY FUND TYPE



General Fund Revenues (Resources)

The General Fund revenue budget for FY 25 is projected at \$60.9 million. The General Fund provides the majority of ongoing governmental services that are not funded through restricted special revenue funds. These services include Public Safety, Community Development, Public Works, and general government administrative departments. This fund is supported by general taxes including property and sales tax, and other revenue sources, such as licenses, permits, and fines.

The following table provides a four-year perspective that highlights the revenues with steady growth and revenues where there may be a reduction or slowing in growth.

General Fund Revenues Summarized

	FY22 ACTUAL	FY23 ACTUAL	FY24 AMENDED	FY25 BUDGET
Property Taxes	9,100,989	10,194,344	9,214,500	9,973,300
Sales Tax	23,515,825	22,918,634	23,081,586	22,800,000
SB 130 Revenue (VLF)	8,807,710	9,580,759	10,185,087	11,320,100
Franchise Fees	4,481,441	4,955,296	5,340,000	5,751,250
Other tax revenues	554,751	439,160	469,000	453,700
Licenses and Permits	6,989,699	7,656,682	7,081,600	7,969,100
Use of Money (Interest Income)	139,841	1,627,038	1,253,000	2,100,000
Intergovernmental Revenues	728,436	324,891	123,000	73,000
Other Revenues	2,689,465	5,758,573	323,778	171,000
Interfund Charges	880,373	1,879,119	1,315,280	311,096
Grand Total	57,888,530	65,334,496	58,386,831	60,922,546

Property Taxes are imposed on real (secured) and personal (unsecured) property. The tax is constitutionally limited to one percent of assessed value by Proposition 13. Assessed valuation adjustments, when made, are limited to the lesser of a two percent annual increase or the growth in the California index of the CPI. Property transfers resulting from sales transactions and new construction trigger new appraisals with the new assessed value being the current market price, resulting in some assessments that exceed the two percent cap. It is important to note that the City's share of the base property tax amounts to approximately 5 percent of the 1% levy limitation established with Proposition 13. So, for a home with an assessed value of \$500,000, the base one percent property tax is \$5,000 and the City will receive approximately \$250 as its share. The remainder of the property taxes goes to Jurupa Unified School, Jurupa Community Services, County, ERAF and other county districts.

Sales Tax is levied at the point-of-sale. The sales tax rate in Jurupa Valley is set and imposed at the County level. The levy Jurupa Valley in Riverside County is 7.75 percent. The components of the tax are provided in the following table.

Recipient - Sales Tax	Tax rate
County – Bradley Burns	1.00%
State General Fund	3.94%
County Public Safety (Prop 172)	0.50%
County Realignment	1.56%
County Transportation Fund	0.25%
RCTC Special Tax – Measure A	0.50%
Total tax rate collected in Jurupa Valley	7.75%

Sale tax is slightly lower than FY24 due to some slowing in the economy. But expectations are for growth in upcoming years as more commercial areas open up for business.

Top 25 Sales Tax Producers (in alphabetical order)

Allbirds	Edward Don & Company	Penske Truck Leasing
Alpha Materials	El Dorado National	Quiksilver Distribution Center
Arco AM PM	Flying J Travel Centers	Ross
ATN Windows	Inland Bobcat	Southwest Material Handling
Biomerieux	Lowes	Stater Bros
Circle K	Merchant Metals	Stiiizy
Costco Distribution Center	On	TTX Railcar
Crest Steel Corporation	Orco Block	
Dyson Direct	Peggs Company	

SB130 Revenue (VLF) are the Vehicle License Fees due to the City. On the eve of incorporation, the State of California passed legislation (SB89) that eliminated the expected VLF revenues for the City of Jurupa Valley. This created significant questions on the viability of continuing as a City. In 2017, the legislature passed SB130, which restored the VLF revenues to the City.

Franchise Fees are collected from local utilities for extraordinary use of the public right-of-way. Southern California Edison, The Gas Company, and Burrtech are among the utilities that pay a Franchise Fee to the City.

Licenses and Permits includes building permits and all other types of permits collected by the City departments. A majority of this revenue consists of building permits, engineering fees, and planning fees.

Use of Money represents the interest income earned on investments. Although the City is restricted by State Code on the types of investments and the short-term nature of the investments (within five years), the City has implemented investment strategies through Investment Advisors that have increased interest income.

Other Revenues and Interfund Charges reflects a change in budgeting. Revenues and expenditures related to Community Benefit Agreements are now being tracked in a separate fund. And projects related to Development Impact Fees are now being charged to the specific impact fee fund.

General Fund Expenditures (Appropriations)

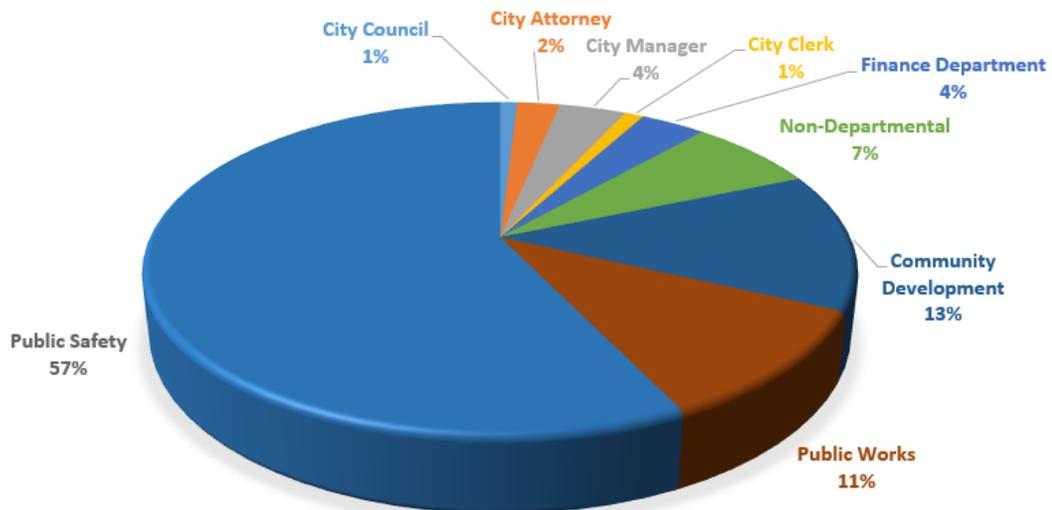
The General Fund budget for FY25 is \$60,692,913. The following table provides an overview of the budget by division and department with a four year comparison.

SUMMARY OF EXPENDITURES BY DEPARTMENT

DEPARTMENTS	FY24 AMENDED	FY25 BUDGET	% incr (decr)	NOTES
City Council	491,201	560,994	12%	Incr. special events & town halls
City Attorney	1,510,000	1,405,500	-7%	Est. based on trend
City Manager	2,400,245	2,223,140	-8%	Emergency Mgmt moved to new Division in Public Safety
City Clerk	412,677	626,164	34%	Incr. for November elections
Finance Department	1,730,050	2,159,563	20%	Incr. in training, contracts with offset in revenues
Non-Departmental	4,100,806	4,316,100	5%	Incr. for internal service funds
Community Development	7,441,942	8,140,820	9%	New divisions Economic Development & Housing; expanded services
Public Works	7,088,973	6,576,831	-8%	reduction in contract costs
Public Safety	<u>33,349,432</u>	<u>34,683,801</u>	4%	Sheriff, Fire, Animal Control and added Emergency Mgmt division
Total	58,525,326	60,692,913	4%	

Several new divisions have been created with this budget to better manage functions and services within the departments. The increase in expenditures reflect increases in costs of services with contracts, staffing, and increases in types of services.

GENERAL FUND - FY25 EXPENDITURES



Available Fund Summary

Fund	Title	Est. Available Bal 7/1/24	FY25 Estimated Revenues	FY25		Est. Ending Avail Bal 6/30/25
				Expenditures budget	Estimated Net Activity	
100	General Fund	18,381,319	60,922,546	(60,692,913)	229,633	18,610,952
101	Community Benefit Agreements	10,613,876		(548,500)	(548,500)	10,065,376
Total General Fund & Comm Benefit Agmts		28,995,195	60,922,546	(61,241,413)	(318,867)	28,676,328
Special Revenue Funds						
150	Reimbursable Projects	-	743,540	(743,540)	-	-
151	SR 60 / Rubidoux Project	-	-	-	-	-
160	Grants	-	152,660	(152,660)	-	-
161	Retail Theft Grant	-	346,101	(346,101)	-	-
162	Mobile Homes Grant	-	983,011	(983,011)	-	-
200	Gas Tax	55,642	3,543,616	(3,542,910)	706	56,347
201	RMRA - Road Maintenance & Rehab	481,031	2,784,000	(2,686,762)	97,238	578,269
205	Inclusionary Housing Requirement in Lieu Fee	-	-	-	-	-
210	Measure A Maintenance	2,684,207	3,483,000	(5,347,850)	(1,864,850)	819,357
212	TUMF Projects	-	1,383,000	(1,383,000)	-	-
213	Active Transportation Program (ATP)	-	7,142,000	(7,142,000)	-	-
220	Public Facilities	4,065,968	150,000	(4,000,000)	(3,850,000)	215,968
221	Fire Facilities	3,746,412	203,000	-	203,000	3,949,412
222	Transportation - Roads	11,790,860	1,340,000	-	1,340,000	13,130,860
223	Transportation Signals	701,423	45,000	(268,100)	(223,100)	478,323
224	Regional Parks	2,512,776	215,000	-	215,000	2,727,776
225	Regional Trails	839,118	20,000	-	20,000	859,118
226	Library Books	42,083	16,700	-	16,700	58,783
227	Community Parks	234,242	5,300	-	5,300	239,542
229	Road & Bridge Benefit District	183,175	45,000	-	45,000	228,175
230	AQMD	516,456	149,500	(140,000)	9,500	525,956
240	CDBG	-	1,054,710	(1,054,710)	-	-
252	American Rescue Plan Act (ARPA)	-	-	-	-	-
282	SLESF/COPS	-	270,000	(270,000)	-	-
285	CalRecycle Grant	58,756	309,996	(306,496)	3,500	62,256
310	LLMD 89-1 Landscaping	1,234,817	1,536,000	(1,268,039)	267,961	1,502,778
320	LLMD 89-1 Street Lighting	-	15,500	(15,430)	70	70
350	CFD 13-001 Bellegrave	1,731,211	619,217	(526,760)	92,457	1,823,669
351	CFD 14-001 Harvest	1,018,415	364,899	(203,032)	161,867	1,180,282
352	CFD 14-002 Mission Estates	911,652	202,658	(95,823)	106,835	1,018,488
353	CFD 15-001 Riverbend	588,007	145,616	(95,276)	50,340	638,347
354	CFD 15-002 Skypark	419,068	104,264	(26,698)	77,566	496,634
355	CFD 16-001 Quarry	574,548	128,539	(67,399)	61,140	635,688
356	CFD 14-003 Granite Ridge	347,921	131,521	(66,541)	64,980	412,901
357	CFD 15-003 Vista Rio	1,019	400	-	400	1,419
358	CFD 20-001 Shadow Rock	447,244	436,184	(455,330)	(19,146)	428,098
359	CFD 18-002 Tract 36702 s/b Stone	64,060	21,755	(14,590)	7,165	71,224
361	CFD 2019-001 Paradise Knolls - A	35,095	33,904	(25,697)	8,208	43,303
362	CFD 2019-001 Paradise Knolls-B	53,727	30,900	-	30,900	84,627
363	CFD 2021-001 Golden West	-	-	-	-	-
380	CFD PS2021-001(Paradise Knolls Public Sa	23,734	13,400	-	13,400	37,134
381	CFD 2020-02 PS - Montecito	2,779	-	-	-	2,779
Total Special Revenues		35,365,447	28,169,892	(31,227,755)	(3,057,863)	32,307,584
500	Cap Projects - Meas A CoP Series 2016	8,021			-	8,021
501	2021 Building Acquisition Projects COPs	647,844		(647,000)	(647,000)	843
Total Debt Service Funds		655,864	-	(647,000)	(647,000)	8,864
Internal Service Funds (ISF)						
710	Risk Management	-	1,568,800	(1,568,800)	-	-
720	Information Services	-	1,300,000	(1,300,000)	-	-
730	Equipment-Vehicles	-	200,000	(200,000)	-	-
Total Internal Service Funds		-	3,068,800	(3,068,800)	-	-
Total		65,016,506	92,161,238	(96,184,968)	(4,023,730)	60,992,776

SUMMARY OF REVENUES BY FUND

		FY24			
		FY22 ACTUAL	FY23 ACTUAL	AMENDED	FY25 BUDGET
100	General Fund	57,888,530	65,334,496	58,386,831	60,922,546
101	Community Benefit Agreements	-	-	-	-
Total General Fund & Comm Benefit Agmts		57,888,530	65,334,496	58,386,831	60,922,546
Special Revenue Funds					
150	Reimbursable Projects	-	-	3,693,862	743,540
151	SR 60 / Rubidoux Project	-	-	2,278,010	-
160	Grants	-	-	-	152,660
161	Retail Theft Grant	-	-	369,952	346,101
162	Mobile Homes Grant	-	-	-	983,011
200	Gas Tax	2,551,496	2,683,634	3,023,924	3,543,616
201	RMRA - Road Maintenance & Rehab	2,163,303	2,412,250	2,702,383	2,784,000
205	Inclusionary Housing Requirement in Lieu Fee	-	-	-	-
210	Measure A Maintenance	3,917,749	3,562,371	3,494,687	3,483,000
212	TUMF Projects	151,431	109,415	4,304,200	1,383,000
213	Active Transportation Program (ATP)	49,028	142,957	1,445,000	7,142,000
220	Public Facilities	106,042	206,565	102,270	150,000
221	Fire Facilities	155,311	277,733	87,852	203,000
222	Transportation - Roads	4,787,025	1,759,455	185,586	1,340,000
223	Transportation Signals	67,222	263,850	47,713	45,000
224	Regional Parks	48,708	268,447	-	215,000
225	Regional Trails	7,833	41,485	22,698	20,000
226	Library Books	6,506	31,570	-	16,700
227	Community Parks	621	4,362	-	5,300
229	Road & Bridge Benefit District	5,364	42,220	-	45,000
230	AQMD	140,966	130,683	149,079	149,500
240	CDBG	1,617,767	513,606	1,216,050	1,054,710
250	CDBG-CV	547,422	36,939	145,502	-
252	American Rescue Plan Act (ARPA)	29,400	1,163,988	-	-
282	SLESF/COPS	265,290	270,853	291,179	270,000
285	CalRecycle Grant	223,123	4,674	38,951	309,996
310	LLMD 89-1 Landscaping	1,405,978	1,441,763	1,364,000	1,536,000
320	LLMD 89-1 Street Lighting	13,857	14,194	-	15,500
350	CFD 13-001 Bellegrave	539,220	590,994	512,518	619,217
351	CFD 14-001 Harvest	307,751	341,061	330,444	364,899
352	CFD 14-002 Mission Estates	167,128	-	181,779	202,658
353	CFD 15-001 Riverbend	124,117	131,527	132,804	145,616
354	CFD 15-002 Skypark	88,347	142,505	84,493	104,264
355	CFD 16-001 Quarry	173,289	118,569	112,577	128,539
356	CFD 14-003 Granite Ridge	98,516	118,473	119,675	131,521
357	CFD 15-003 Vista Rio	45	319	-	400
358	CFD 20-001 Shadow Rock	111,047	120,705	113,790	436,184
359	CFD 18-002 Tract 36702 s/b Stone	17,510	19,513	18,730	21,755
361	CFD 2019-001 Paradise Knolls - A	-	19,656	-	33,904
362	CFD 2019-001 Paradise Knolls-B	-	30,925	-	30,900
380	CFD PS2021-001(Paradise Knolls Public Sa	-	13,323	-	13,400
TOTAL SPECIAL REVENUE FUNDS		19,888,412	17,030,583	26,569,707	28,169,892

SUMMARY OF REVENUES BY FUND

		FY22 ACTUAL	FY23 ACTUAL	FY24 AMENDED	FY25 BUDGET
DEBT SERVICE FUNDS					
500	Cap Projects - Meas A CoP Series 2016	-	8,458	-	-
501	2021 Building Acquisition Projects COPs	171	16,722	-	-
TOTAL DEBT SERVICE FUNDS		171	25,180	-	-
INTERNAL SERVICE FUNDS (ISF)					
710	Risk Management	591,743	717,848	1,373,510	1,568,800
720	Information Services	343,322	659,887	984,418	1,300,000
730	Equipment-Vehicles	-	-	500,000	200,000
TOTAL INTERNAL SERVICE FUNDS		935,065	1,377,735	2,857,928	3,068,800
REVENUES GRAND TOTAL		78,712,178	83,767,994	87,814,466	92,161,238

GENERAL FUND REVENUES BY LINE ITEM

Account		FY22 ACTUAL	FY23 ACTUAL	FY24 AMENDED	FY25 BUDGET
1100	<u>TAXES AND FRANCHISES</u>				
41110	Property Tax - Secured	5,541,634	5,837,257	6,100,000	6,596,300
41120	Property Tax - Unsecured	273,434	286,625	266,000	270,000
41130	Property Tax - Supplemental	149,701	201,878	95,000	200,000
41140	Property Tax - H.O. Exemption	51,657	44,707	56,000	56,000
41160	Property Tax - RDA Pass Thru	2,395,072	3,034,560	2,600,000	2,400,000
41170	Property Tax - SBE Collections	32,304	61,189	40,000	50,000
41175	Property Tax - Miscellaneous	3,715	292	-	1,000
41180	SB 130 Revenue (VLF)	8,807,710	9,580,759	10,185,087	11,320,100
41210	Transient Occupancy Tax	352,179	253,411	275,000	250,000
41220	Sales and Use Tax	23,515,825	22,918,634	23,081,586	22,800,000
41230	Property Transfer Tax	653,472	727,836	57,500	400,000
41310	Franchise Fees - Utilities	2,006,574	2,559,384	2,885,000	3,173,500
41320	Franchise Fees - Solid Waste	2,424,622	2,342,158	2,400,000	2,520,000
41330	Admin Fees-Trash Liens	50,245	53,755	55,000	57,750
41410	Measure L	202,572	185,748	194,000	203,700
	Total	46,460,717	48,088,193	48,290,173	50,298,350
1100	<u>LICENSES AND PERMITS</u>				
42310	Business Registration	96,478	98,765	98,000	100,000
42311	Alcohol Sales Regulatory Fee	3,250	6,750	4,500	8,000
42315	Vending Permit Fee	5,040	5,940	4,500	4,500
42320	NPDES Inspection Fees	205,545	89,460	55,000	90,000
42410	Building Permits	2,248,447	2,187,088	2,075,000	2,000,000
42411	Haul Fixed Fee	27,255	44,491	15,000	25,000
42499	Permit Misc				
42510	Engineering Fees	1,939,741	2,080,296	2,000,000	2,000,000
42520	Planning Fees	1,308,778	1,850,492	1,650,000	1,650,000
42530	SB 9 Application Fee				3,000
42540	Microfilm Fees	116,960	153,018	135,000	110,000
42550	Application Admin Processing Fee	147,640	174,402	145,000	160,000
42560	SMIP Admin Fees	3,970	3,379	1,400	4,000
42570	Green Building Admin Fee	1,481	1,617		1,600
42580	DIF Admin Fees	2,560	5,155	10,200	
42581	Local Development MSHCP Admin Fee	104,824	24,281	75,000	60,000
42610	Code Enforcement Fees	37,130	90,057	55,000	70,000
42615	Foreclosure Registration Fees	3,800	5,300	5,000	5,000
42620	Animal License/Shelter fees				183,000
42710	LMS Fee	110,416	109,885	80,000	120,000
42720	Fines- Parking	301,591	355,434	350,000	700,000
42730	Fines- Court	198,581	217,495	198,000	400,000
42740	Vehicle Impounds	96,212	81,596	75,000	75,000
42750	Fines - Code Citations	30,000	71,779	50,000	200,000
	Total Licenses and Permits	6,989,699	7,656,682	7,081,600	7,969,100

GENERAL FUND REVENUES BY LINE ITEM

Account		FY22 ACTUAL	FY23 ACTUAL	FY24 AMENDED	FY25 BUDGET
<u>1100</u>	<u>USE OF MONEY</u>				
43110	Interest	139,841	1,523,479	1,253,000	2,000,000
43111	Lease Revenue Interest	-	103,559	-	100,000
	Total Use of Money	139,841	1,627,038	1,253,000	2,100,000
<u>1100</u>	<u>INTERGOVERNMENTAL REVENUES</u>				
42760	AMR System Fees (County)	-	183,295	48,000	48,000
44220	State-Vehicle License Fees	124,880			
44230	State - Madated Cost Reimb	54,338		-	
44320	State Grants	-	-	75,000	-
44330	County Grants				
44340	County Reimbursement Revenue	302,635	141,595	-	
44350	Federal Grants	112,748			25,000
44510	Special Districts	133,835	-	-	-
	Total Intergovernmental Revenues	728,436	324,891	123,000	73,000
<u>1100</u>	<u>OTHER REVENUES</u>				
44410	Cell Tower Revenue	-	-	-	
48010	Miscellaneous Revenue	114,301	264,940	290,778	60,000
48020	Cash Over/Short	-	(533,411)	-	
48029	Other Revenue - rents				36,000
48030	Development Agreements	2,498,780	5,993,163		
48031	Other Revenue - Cannabis Permit Fee	5,000	-	-	5,000
48032	Other Revenue - Billboard Application	22,500	30,000	28,000	30,000
48033	Lease Revenue Offset		(60,000)		
48040	Donations	-	-	-	
48041	Donations - Restricted - JVBC	35	571	-	
48050	Gain on Disposal of Cap Assets		37,760		
48060	Weed Abatement	-	-	-	
48070	Vehicle Abatement	48,850	23,506	5,000	40,000
48080	Other Revenue - Restricted	-	2,044	-	-
	Total Other Revenues	2,689,465	5,758,573	323,778	171,000
	<u>INTERFUND CHARGES</u>				
49130	Other financing source - lease proceeds		306,564		
49910	Transfer in from DIF	710,435	1,572,555	1,034,500	
49910	Measure A Proj. Administration	46,431	-	158,140	167,650
49910	Transfer in from CFR	-	-		
49910	LLMD Administration	52,567		55,811	
49910	CFD Administration	70,941	-	66,828	143,446
	Total Interfund Charges	880,373	1,879,119	1,315,280	311,096
	TOTAL GENERAL FUND REVENUE	57,888,530	65,334,496	58,386,831	60,922,546

OTHER FUND REVENUES BY LINE ITEM

Fund/Acct	Description	FY22 ACTUAL	FY23 ACTUAL	FY24 AMENDED	FY25 BUDGET
<i>SPECIAL REVENUE FUNDS</i>					
150.44310	Federal Grants			498,141	
150.44320	State Grants			3,195,721	
150.44330	County Grants	-	-	-	743,540
	Total Reimbursable Grants	-	-	3,693,862	743,540
151.44340	County Reimbursement Revenue	-	-	2,278,010	-
	Total SR60 County Reimbursement Revenue	-	-	2,278,010	-
160.48041	State Grants	-	-	-	152,660
	Total Grants	-	-	-	152,660
161.44320	State Grants	-	-	369,952	346,101
	Total Retail Theft Grant	-	-	369,952	346,101
162.44320	State Grants	-	-	-	983,011
	Total Mobile Home Grant (MORE PROGRAM)	-	-	-	983,011
200.43110	Interest Income	-	14,031	15,255	20,000
200.44210	State HUTA-2103	853,105	858,892	1,044,285	1,086,056
200.44211	State HUTA-2105	598,480	599,889	691,528	719,189
200.44212	State HUTA-2106	374,583	383,271	432,238	449,528
200.44213	State HUTA-2107	715,328	817,550	830,618	863,843
200.44214	State HUTA-2107.5	10,000	10,000	10,000	10,000
200.49910	Transfer in	-	-	-	395,000
	Total HUTA / Gas Tax	2,551,496	2,683,634	3,023,924	3,543,616
201.43110	Interest Income		60,341	97,265	65,000
201.44215	SB-1 RMRA	2,163,303	2,351,909	2,505,118	2,719,000
201.44216	SB-1 Traffic Cong. Relief	-	-	100,000	-
	Total RMRA (Road Maint. Rehab. Act)	2,163,303	2,412,250	2,702,383	2,784,000
210.43110	Interest Income	8,905	98,972	113,687	130,000
210.43211	Change in fair value of Invest.	(31,211)	-	-	
210.44130	RCTC Measure A- Local	3,897,841	3,463,400	3,381,000	3,353,000
210.49910	Transfer in from DIF- Limonite	42,214	-	-	-
	Total Measure A	3,917,749	3,562,371	3,494,687	3,483,000
212.43110	Interest Income				
212.44150	TUMF - Project Revenue	151,431	109,415	4,304,200	1,383,000

OTHER FUND REVENUES BY LINE ITEM

Fund/Acct	Description	FY22 ACTUAL	FY23 ACTUAL	FY24 AMENDED	FY25 BUDGET
	Total TUMF	151,431	109,415	4,304,200	1,383,000
213.44320	State Grants	49,028	142,957	1,445,000	7,142,000
213.44330	County Grants	-	-	-	-
	Total ATP (Active Transp. Prog.)	49,028	142,957	1,445,000	7,142,000
220.42100	DIF Area 1	11,364	98,082		
220.42105	DIF Area 5	84,203	32,842		60,000
220.43110	Interest Income	10,475	75,641	102,270	90,000
	Total DIF - Public Facilities	106,042	206,565	102,270	150,000
221.42100	DIF Area 1	9,303	94,505		
221.42105	DIF Area 5	137,171	116,598		120,000
221.43110	Interest Income	8,837	66,631	87,852	83,000
	Total DIF - Fire Facilities	155,311	277,733	87,852	203,000
222.42100	DIF Area 1	213,412	90,372		100,000
222.42105	DIF Area 5	4,564,331	1,520,687		1,000,000
222.43110	Interest Income	9,282	148,396	185,586	240,000
222.44320	State Grants	-	-	-	-
	Total DIF - Transportation Roads	4,787,025	1,759,455	185,586	1,340,000
223.42100	DIF Area 1	420	226,534		
223.42105	DIF Area 5	61,888			
223.43110	Interest Income	4,914	37,315	47,713	45,000
	Total DIF - Transportation Signals	67,222	263,850	47,713	45,000
224.42100	DIF Area 1	5,258	43,746		
224.42105	DIF Area 5	37,758	181,429		160,000
224.43110	Interest Income	5,691	43,272	-	55,000
	Total DIF - Regional Parks	48,708	268,447	-	215,000
225.42100	DIF Area 1	316	24,520		
225.42105	DIF Area 5	5,159			
225.43110	Interest Income	2,358	16,965	22,698	20,000
	Total DIF - Regional Trails	7,833	41,485	22,698	20,000
226.42100	DIF Area 1	770			

OTHER FUND REVENUES BY LINE ITEM

Fund/Acct	Description	FY22 ACTUAL	FY23 ACTUAL	FY24 AMENDED	FY25 BUDGET
226.42105	DIF Area 5	3,909	16,575		16,000
226.43110	Interest Income	1,827	14,995	-	700
	Total DIF - Library Books	6,506	31,570	-	16,700
227.42100	DIF Area 1				
227.42105	DIF Area 5				
227.43110	Interest Income	621	4,362	-	5,300
	Total DIF -Community Parks	621	4,362	-	5,300
229.42100	DIF Area 1				
229.42105	DIF Area 5				
229.42110	RBBB Zone A				
229.42120	RBBB Zone B		4,518		
229.42130	RBBB Zone E				
229.43110	Interest Income	5,364	37,702	-	45,000
	Total DIF -Road & Bridge Benefit District	5,364	42,220	-	45,000
230.43110	Interest Income	1,267	6,570	7,879	9,500
230.43211	Change in fair value of Invest.		-		
230.44140	SC AQMD	139,699	139,112	141,200	140,000
230.49910	Transfers In	-	(15,000)	-	-
	Total AQMD	140,966	130,683	149,079	149,500
240.44330	CDBG	1,617,767	513,606	1,216,050	1,054,710
240.48010	Other Revenue	-	-	-	-
240.43110	Interest Income	-	-	-	-
	Total CDBG	1,617,767	513,606	1,216,050	1,054,710
250.44330	CDBG	547,422			
250.44350	Federal Grants		36,939	145,502	
250.48010	Other Revenue	-	-	-	-
250.43110	Interest Income	-	-	-	-
	Total CDBG-CV	547,422	36,939	145,502	-
251.44320	State Grants	-	-	-	-
251.44350	Federal Grants				
251.48010	Other Revenue				
251.43110	Interest Income	-	-	-	-
	Total CRF allocation	-	-	-	-

OTHER FUND REVENUES BY LINE ITEM

Fund/Acct	Description	FY22 ACTUAL	FY23 ACTUAL	FY24 AMENDED	FY25 BUDGET
252.44320	State Grants	-	-	-	
252.44350	Federal Grants	29,400	808,610		
252.49130	other financing source - lease proceeds		355,378		
252.43110	Interest Income	-	-	-	-
	Total ARPA	29,400	1,163,988	-	-
282-44320	State Grants- SLESF	265,290	270,853	291,179	270,000
282.43110	Interest Income	-	-	-	-
	Total SLESF/COPS	265,290	270,853	291,179	270,000
284-44320	State Grants				
284-44330	County Grants				
284.43110	Interest Income	-	-	-	-
	Total Emergency Mgmt Perf. Grant	-	-	-	-
285-44320	Cal Recycle Ongoing Payment	222,566	-	28,383	306,496
285-43110	Interest Income-Grants-Other	557	4,674	10,568	3,500
286-44320	Beyond Grant Program WRCOG	-	-	-	-
	Total CalRecycle Grant	223,123	4,674	38,951	309,996
310.47010	Landscape and Lighting District 89-1	904,059	985,037	937,000	937,000
310.44410	Cell Tower Revenue	37,529	39,030		40,000
310.43110	Interest Income	2,329	22,425		30,000
310.43111	Lease revenue Interest		14,517		
310.49130	Other financing source - lease proceeds	47,946	47,946		
310.49910	Transfers In	414,115	332,807	427,000	529,000
	Total LLMD	1,405,978	1,441,763	1,364,000	1,536,000
320.47010	Landscape and Lighting District 89-1	13,857	14,194	-	14,000
320.49910	Transfers In	-	-	-	1,500
	Total Street Lighting	13,857	14,194	-	15,500
350.47100	CFD 13-001 Bellegrave	535,823	563,169	512,518	584,217
350.43110	Interest Income	3,397	27,825	-	35,000
	Total CFD 13-001 Bellegrave	539,220	590,994	512,518	619,217
351.47100	CFD 14-001 Harvest	305,871	325,928	330,444	344,899
351.43110	Interest Income	1,880	15,133	-	20,000
	Total CFD 14-001 Harvest	307,751	341,061	330,444	364,899

OTHER FUND REVENUES BY LINE ITEM

Fund/Acct	Description	FY22 ACTUAL	FY23 ACTUAL	FY24 AMENDED	FY25 BUDGET
352.47100	CFD 14-002 Mission Estates	165,381	-	181,779	184,258
352.43110	Interest Income	1,747	-		18,400
352.44350	Federal grants				
352.49130	Other financing source - lease proceeds	-	-	-	-
	Total CFD 14-002 Mission Estates	167,128	-	181,779	202,658
353.47100	CFD 15-001 Riverbend	123,092	122,464	132,804	133,816
353.43110	Interest Income	1,025	9,063	-	11,800
	Total CFD 15-001 Riverbend	124,117	131,527	132,804	145,616
354.47100	CFD 15-002 Skypark	87,737	136,754	84,493	95,564
354.43110	Interest Income	611	5,751	-	8,700
	Total CFD 15-002 Skypark	88,347	142,505	84,493	104,264
355.47100	CFD 16-001 Quarry	108,495	111,404	112,577	118,539
355.44510	Special Districts	63,991			
355.43110	Interest Income	803	7,165	-	10,000
	Total CFD 16-001 Quarry	173,289	118,569	112,577	128,539
356.47100	CFD 14-003 Cantera/Granite Ridge	97,930	113,732	119,675	125,021
356.43110	Interest Income	586	4,741	-	6,500
	Total CFD 14-003 Cantera/Granite Ridge	98,516	118,473	119,675	131,521
357.47100	CFD 15-003 Vista Rio				
357.43110	Interest Income	45	319	-	400
	Total CFD 15-003 Vista Rio	45	319	-	400
358.47100	CFD 20-001 Shadow Rock/Vista Rio	110,897	117,512	113,790	429,184
358.43110	Interest Income	150	3,193	-	7,000
	Total CFD 20-001 Shadow Rock/Vista Rio	111,047	120,705	113,790	436,184
359.47100	CFD 18-002 Stone	17,395	18,444	18,730	20,555
359.43110	Interest Income	116	1,069	-	1,200
	Total CFD 18-002 Stone	17,510	19,513	18,730	21,755
361.47100	CFD 19-001 Paradise Knolls A		19,553		33,304
361.43110	Interest Income	-	103	-	600

OTHER FUND REVENUES BY LINE ITEM

Fund/Acct	Description	FY22 ACTUAL	FY23 ACTUAL	FY24 AMENDED	FY25 BUDGET
	Total CFD 19-001 Paradise Knolls A	-	19,656	-	33,904
362-47100	CFD 19-001 Paradise Knolls B		30,564		30,000
362-43110	Interest Income	-	361	-	900
	Total CFD 19-001 Paradise Knolls B	-	30,925	-	30,900
380-47100	CFD 21-001 Paradise Knolls PS		13,201		13,000
380-43110	Interest Income	-	122	-	400
	Total CFD 21-001 Paradise Knolls PS	-	13,323	-	13,400
500-43110	Interest Income	-	8,458	-	-
	Total 2016 COP - Capital Projects	-	8,458	-	-
501-43110	Interest Income	171	16,722		
501.49110	Other financing source - debt issuance				
501.49120	Other financing source - premium bond	-	-	-	-
	Total 2021 COP - Capital Projects	171	16,722	-	-
710-43110	Interest Income				
710.49910	Transfers In	591,743	717,848	1,373,510	1,568,800
	Total ISF - Risk Management	591,743	717,848	1,373,510	1,568,800
720-43110	Interest Income				
720.49910	Transfers In	343,322	659,887	984,418	1,300,000
	Total ISF - Information Systems	343,322	659,887	984,418	1,300,000
730-43110	Interest Income				
730.49910	Transfers In	-	-	500,000	200,000
	Total ISF -Equipment - Vehicles	-	-	500,000	200,000
	OTHER REVENUES - TOTAL	20,823,648	18,433,498	23,085,811	29,013,380

SUMMARY OF EXPENDITURES BY FUND

	FY22 Actuals	FY23 Actuals	FY24 Amended Budget	FY25 Adopted Budget
100 General Fund	46,942,475	52,925,726	58,525,326	60,692,913
101 Community Benefit Agreements	-	-	6,000,000	548,500
Total General Fund & Comm Benefit Agmts	46,942,475	52,925,726	64,525,326	61,241,413
Special Revenue Funds				
150 Reimbursable Projects	-	-	3,693,862	743,540
151 SR 60 / Rubidoux Project	-	-	2,278,010	-
160 Grants	-	-	-	152,660
161 Retail Theft Grant	-	-	-	346,101
162 Mobile Homes Grant	-	-	-	983,011
200 Gas Tax	2,172,062	2,504,637	3,506,713	3,542,910
201 RMRA - Road Maintenance & Rehab	1,267,280	2,258,271	6,053,620	2,686,762
205 Inclusionary Housing Requirement in Lieu Fee	-	-	-	-
210 Measure A Maintenance	2,026,208	2,285,672	8,320,332	5,347,850
212 TUMF Projects	102,729	220,643	15,960,570	1,383,000
213 Active Transportation Program (ATP)	114,628	820,271	2,868,230	7,142,000
220 Public Facilities	52,183	99,771	-	4,000,000
221 Fire Facilities	-	18,255	-	-
222 Transportation - Roads	23,709	-	270,878	-
223 Transportation Signals	56,924	37,020	1,344,887	268,100
224 Regional Parks	-	-	-	-
225 Regional Trails	-	-	95,000	-
226 Library Books	-	674,913	-	-
229 Road & Bridge Benefit District	-	9,234	1,840,766	-
230 AQMD	42,631	248,875	59,022	140,000
240 CDBG	1,682,270	449,072	1,888,198	1,054,710
250 CDBG-CV	547,422	36,939	145,502	-
252 American Rescue Plan Act (ARPA)	29,400	1,163,988	26,841,530	-
282 SLESF/COPS	265,290	270,853	291,179	270,000
285 CalRecycle Grant	171,528	38,647	36,000	306,496
310 LLMD 89-1 Landscaping	863,553	1,181,460	1,201,978	1,268,039
320 LLMD 89-1 Street Lighting	11,757	12,907	-	15,430
350 CFD 13-001 Bellegrave	278,152	360,700	346,465	526,760
351 CFD 14-001 Harvest	194,089	196,098	181,787	203,032
352 CFD 14-002 Mission Estates	72,181	74,608	68,363	95,823
353 CFD 15-001 Riverbend	12,740	50,044	38,955	95,276
354 CFD 15-002 Skypark	30,772	19,052	21,979	26,698
355 CFD 16-001 Quarry	36,982	23,284	25,945	67,399
356 CFD 14-003 Granite Ridge	68,986	60,436	51,619	66,541
357 CFD 15-003 Vista Rio	-	-	-	-
358 CFD 20-001 Shadow Rock	-	-	-	455,330
359 CFD 18-002 Tract 36702 s/b Stone	-	19,533	-	14,590
361 CFD 2019-001 Paradise Knolls - A	-	-	-	25,697
362 CFD 2019-001 Paradise Knolls-B	-	-	-	-
363 CFD 2021-001 Golden West	-	150	-	-
380 CFD PS2021-001(Paradise Knolls Public Safety	-	-	-	-
TOTAL SPECIAL REVENUE FUNDS	10,123,476	13,135,334	77,431,389	31,227,756

SUMMARY OF EXPENDITURES BY FUND

	FY22 Actuals	FY23 Actuals	FY24 Amended Budget	FY25 Adopted Budget
DEBT SERVICE FUNDS				
500 Cap Projects - Meas A CoP Series 2016	-	3,720	-	-
501 2021 Building Acquisition Projects COPs	283,480	253,162	-	647,000
TOTAL DEBT SERVICE FUNDS	283,480	256,882	-	647,000
INTERNAL SERVICE FUNDS (ISF)				
710 Risk Management	591,743	717,848	1,373,510	1,568,800
720 Information Services	343,322	659,887	984,418	1,300,000
730 Equipment-Vehicles	-	-	500,000	200,000
TOTAL INTERNAL SERVICE FUNDS	935,065	1,377,735	2,857,928	3,068,800
EXPENDITURES GRAND TOTAL	58,284,496	67,695,678	144,814,643	96,184,969

General Fund Summary by Division

#	DIVISION & DEPARTMENT	FY22 ACTUAL	FY23 ACTUAL	FY24 AMENDED	FY25 BUDGET
1110	City Council	337,437	362,394	491,201	560,994
1120	City Attorney	971,673	1,268,215	1,510,000	1,405,500
1130	City Manager	1,499,861	2,108,911	2,400,245	1,520,304
1131	Human Resources	-	-	-	702,836
	<i>Subtotal City Manager</i>	<i>1,499,861</i>	<i>2,108,911</i>	<i>2,400,245</i>	<i>2,223,140</i>
1140	City Clerk	383,816	495,735	412,677	626,164
1150	Finance Department	1,872,007	1,535,964	1,730,050	2,159,563
1190	Non-Departmental	1,237,469	1,193,245	815,878	716,800
	T/O ISF	935,065	1,377,735	2,857,928	3,068,800
	T/O Subsidies (LLMDs)	414,115	332,807	427,000	530,500
	<i>Subtotal Non-departmental</i>	<i>2,586,650</i>	<i>2,903,787</i>	<i>4,100,806</i>	<i>4,316,100</i>
1210	Economic Development	-	-	-	275,311
1220	Community Development / Planning	3,190,724	3,592,113	4,210,061	4,013,174
1121	Housing	-	-	-	177,250
1230	Building & Safety	1,892,928	1,829,935	2,105,320	2,187,662
1240	Code Compliance	983,539	1,081,342	1,126,561	1,487,423
	<i>Subtotal Community Development</i>	<i>6,067,191</i>	<i>6,503,389</i>	<i>7,441,942</i>	<i>8,140,820</i>
1310	Engineering - Public Works	1,624,254	3,099,438	4,516,198	5,596,780
1311	Solid Waste	-	-	400,000	484,751
1320	Engineering - Development	1,132,103	1,760,520	2,172,775	495,300
	<i>Subtotal Public Works</i>	<i>2,756,357</i>	<i>4,859,957</i>	<i>7,088,973</i>	<i>6,576,831</i>
1410	Public Safety	21,320,728	22,457,892	24,129,251	25,342,101
1420	Animal Control	1,036,999	1,498,108	1,400,000	1,410,000
1430	County Revenue Sharing Agreement	7,828,035	7,947,115	7,820,181	7,820,000
1440	Emergency Management	-	-	-	111,700
	<i>Subtotal Public Safety</i>	<i>30,185,762</i>	<i>31,903,115</i>	<i>33,349,432</i>	<i>34,683,801</i>
1500	GF-DIF Projects CIP	265,080	816,805	-	-
1550	Reimbursable Projects	16,643	167,456	-	-
	General Fund Total	46,942,475	52,925,726	58,525,326	60,692,913

EXPENDITURES BY FUND BY LINE ITEM

		FY22 Actuals	FY23 Actuals	FY24 Amended Budget	FY25 Adopted Budget
<u>1110 City Council</u>					
100.1110.51110	Regular Salary	36,006	36,600	36,000	36,000
100.1110.51120	Overtime Salary	-	-	-	-
100.1110.52110	Payroll Administrative Expense	-	-	-	-
100.1110.52210	Unemployment Insurance	1,972	1,294	1,085	1,085
100.1110.52220	Workers' comp Insurance	1,355	748	227	349
100.1110.52230	Medicare	1,498	1,525	1,670	1,775
100.1110.52240	Social Security	-	-	-	-
100.1110.52250	Training Tax	35	170	35	35
100.1110.52260	Cafeteria Benefit	68,063	79,200	79,200	86,400
100.1110.52270	Other employee costs	-	-	-	-
100.1110.52310	Retirement Expense	3,096	2,745	2,700	2,700
100.1110.52410	Mileage Reimbursement	-	-	-	-
100.1110.53010	Office Supplies	1,582	2,224	1,500	2,100
100.1110.53011	Copying Costs	-	-	-	-
100.1110.53012	Books/Subscriptions	285	-	-	-
100.1110.54110	Professional Services	94,865	50,097	90,000	90,000
100.1110.54147	Comm Promotion/Econ Dev Program	39,428	109,251	161,000	232,500
100.1110.54220	Public Notices	-	-	-	-
100.1110.54310	Postage	351	-	-	-
100.1110.56145	Cell Phones	5,087	4,607	3,300	3,300
100.1110.56240	Water and Sewer	-	-	-	-
100.1110.56310	Rent	-	-	-	-
100.1110.56530	Grant Expenditures	40,000	15,000	45,000	45,000
100.1110.56540	Meetings/Conferences	21,087	18,785	34,400	33,000
100.1110.56550	Employee Education/Training	-	-	-	-
100.1110.56580	Dues/Memberships	11,951	38,344	25,884	26,750
100.1110.56590	Furniture & Furnishings (non-capital)	9,174	1,803	9,200	-
100.1110.56700	Miscellaneous Expense	1,602	-	-	-
Total City Council		337,437	362,394	491,201	560,994
<u>1120 City Attorney</u>					
100.1120.53010	Office Supplies	-	-	-	-
100.1120.54119	Litigation	-	-	-	-
100.1120.54120	Legal Services	425,083	554,701	650,000	180,000
100.1120.54123	Code Enforcement	-	-	-	36,000
100.1120.54124	Planning	-	-	-	410,400
100.1120.54125	Public Works	-	-	-	30,000
100.1120.54126	Projects / matters	-	-	-	600,000
100.1120.54121	Litigation Costs	546,590	628,288	760,000	20,000
100.1120.54122	Special Legal Services	-	85,226	100,000	129,100
Total City Attorney		971,673	1,268,215	1,510,000	1,405,500
<u>1130 City Manager</u>					
100.1130.51110	Regular Salary	844,983	1,189,474	1,370,979	964,576
100.1130.51120	Overtime Salary	1,935	4,326	1,377	-
100.1130.52110	Payroll Administrative Expense	-	-	-	-
100.1130.52210	Unemployment Insurance	3,662	2,451	2,821	1,519
100.1130.52220	Workers' comp Insurance	17,806	7,306	9,589	6,887
100.1130.52230	Medicare	13,685	20,957	23,239	16,043
100.1130.52240	Social Security	-	-	-	-
100.1130.52250	Training Tax	92	102	91	49
100.1130.52260	Cafeteria Benefit	109,200	191,400	217,800	129,600
100.1130.52270	Other employee costs	453	630	12,560	12,230
100.1130.52310	Retirement Expense	58,494	88,576	95,969	67,520
100.1130.52410	Mileage Reimbursement	-	109	-	-

EXPENDITURES BY FUND BY LINE ITEM

		FY22 Actuals	FY23 Actuals	FY24 Amended Budget	FY25 Adopted Budget
100.1130.53010	Office Supplies	9,478	16,964	16,000	10,500
100.1130.53012	Books/Subscriptions	442	1,837	10,700	700
100.1130.53014	Printing & Binding	-	-	-	-
100.1130.54110	Professional Services	124,009	437,393	381,000	216,000
100.1130.54112	Stipends	400	600	750	750
100.1130.54121	Litigation Costs	-	-	-	-
100.1130.54140	Consulting Services	44,992	49,792	107,000	25,000
100.1130.54147	Comm Promotion/Econ Dev Program	208,396	5,993	75,000	50,000
100.1130.54310	Postage	56	323	150	150
100.1130.56145	Cell Phones	1,515	1,130	1,380	1,380
100.1130.56530	Grant Expenditures	26,856	-	-	-
100.1130.56540	Meetings/Conferences	24,595	52,109	37,200	7,500
100.1130.56550	Employee Education/Training	1,023	15,615	4,000	5,500
100.1130.56580	Dues/Memberships	7,788	12,055	12,640	4,400
100.1130.56590	Furniture & Furnishings (non-capital)	-	9,769	20,000	-
100.1130.69920	Miscellaneous Expense	-	-	-	-
Total City Manager		1,499,861	2,108,911	2,400,245	1,520,304

1131 Human Resources

100.1131.51110	Regular Salary	-	-	-	380,752
100.1131.51120	Overtime Salary	-	-	-	-
100.1131.52210	Unemployment Insurance	-	-	-	868
100.1131.52220	Workers' comp Insurance	-	-	-	2,208
100.1131.52230	Medicare	-	-	-	6,492
100.1131.52250	Training Tax	-	-	-	28
100.1131.52260	Cafeteria Benefit	-	-	-	64,800
100.1131.52270	Other employee costs	-	-	-	2,160
100.1131.52310	Retirement Expense	-	-	-	26,653
100.1131.53010	Office Supplies	-	-	-	2,300
100.1131.53012	Books/Subscriptions	-	-	-	2,500
100.1131.54110	Professional Services	-	-	-	48,000
100.1131.56540	Meetings/Conferences	-	-	-	20,000
100.1131.56550	Employee Education/Training	-	-	-	70,000
100.1131.56580	Dues/Memberships	-	-	-	14,200
100.1131.54140	Consulting Services	-	-	-	30,000
100.1131.54310	Postage	-	-	-	150
100.1131.56145	Cell Phones	-	-	-	225
100.1131.56590	Furniture & Furnishings (non-capital)	-	-	-	5,000
100.1131.54118	Advertisement	-	-	-	10,000
100.1131.54127	Employee Recognition	-	-	-	16,500
Total Human Resources		-	-	-	702,836

1140 City Clerk

100.1140.51110	Regular Salary	195,976	237,612	264,602	284,852
100.1140.51120	Overtime Salary	-	-	-	-
100.1140.52110	Payroll Administrative Expense	-	-	-	-
100.1140.52210	Unemployment Insurance	932	504	651	651
100.1140.52220	Workers' comp Insurance	4,020	1,598	1,691	1,799
100.1140.52230	Medicare	3,091	3,956	4,421	4,767
100.1140.52240	Social Security	-	-	-	-
100.1140.52250	Training Tax	23	21	22	21
100.1140.52260	Cafeteria Benefit	16,800	39,600	39,600	43,200
100.1140.52270	Other employee costs	-	60	720	720
100.1140.52310	Retirement Expense	14,401	16,905	19,170	20,654
100.1140.52410	Mileage Reimbursement	-	-	-	-

EXPENDITURES BY FUND BY LINE ITEM

		FY22 Actuals	FY23 Actuals	FY24 Amended Budget	FY25 Adopted Budget
100.1140.53010	Office Supplies	2,000	2,911	2,000	2,000
100.1140.53011	Copying Costs	-	-	-	-
100.1140.53012	Books/Subscriptions	189	175	750	750
100.1140.54110	Professional Services	13,909	10,835	8,300	16,000
100.1140.54130	Elections	-	110,006	-	170,000
100.1140.54140	Consulting Services	57,000	-	-	-
100.1140.54220	Public Notices	73,619	67,438	65,000	75,000
100.1140.54310	Postage	155	604	500	500
100.1140.56540	Meetings/Conferences	-	509	1,750	1,750
100.1140.56550	Employee Education/Training	1,500	3,000	3,000	3,000
100.1140.56580	Dues/Memberships	200	-	500	500
Total City Clerk		383,816	495,735	412,677	626,164
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1150 Finance Department					
100.1150.51110	Regular Salary	986,089	896,404	1,053,386	1,349,592
100.1150.51120	Overtime Salary	11,060	13,631	-	15,000
100.1150.52110	Payroll Administrative Expense	-	-	-	-
100.1150.52210	Unemployment Insurance	4,586	2,680	3,255	3,255
100.1150.52220	Workers' comp Insurance	11,281	3,676	5,247	6,315
100.1150.52230	Medicare	15,734	15,625	19,090	24,025
100.1150.52240	Social Security	-	-	-	-
100.1150.52250	Training Tax	116	111	105	105
100.1150.52260	Cafeteria Benefit	212,800	247,500	257,400	302,400
100.1150.52270	Other employee costs	2,454	480	5,760	4,920
100.1150.52310	Retirement Expense	70,667	64,189	73,737	94,471
100.1150.52410	Mileage Reimbursement	8,467	743	-	1,000
100.1150.53010	Office Supplies	-	7,499	15,000	15,000
100.1150.53012	Books/Subscriptions	-	-	-	-
100.1150.54110	Professional Services	464,076	164,813	165,000	200,000
100.1150.54111	Audit Services	54,640	56,760	45,935	47,280
100.1150.54140	Consulting Services	1,340	-	-	-
100.1150.54310	Postage	327	200	200	200
100.1150.54320	Bank Service Fees	22,544	50,555	65,000	72,000
100.1150.54321	Convenience Fees - Bank Charges Contra	-	(1,014)	-	(10,000)
100.1150.56540	Meetings/Conferences	1,131	8,425	9,500	-
100.1150.56550	Employee Education/Training	264	3,079	10,000	32,000
100.1150.56580	Dues/Memberships	4,235	608	1,435	2,000
100.1150.56700	Miscellaneous Expense	195	-	-	-
Total Finance		1,872,007	1,535,964	1,730,050	2,159,563
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1190 Non-Departmental					
100.1190.52270	Other employee costs	19,370	83,498	289,800	-
100.1190.53010	Office Supplies	25,601	19,761	40,000	40,000
100.1190.53011	Copying Costs	45,933	51,486	30,000	30,000
100.1190.53015	Cleaning Supplies	17,281	(721)	-	-
100.1190.54110	Professional Services	9,978	3,560	15,820	20,000
100.1190.54210	Repairs and Maintenance	124,685	481	-	-
100.1190.54215	Vehicle Maintenance	47,082	-	-	-
100.1190.54310	Postage	15,062	19,499	22,000	30,000
100.1190.54320	Bank Service Fees	-	4,239	-	3,500
100.1190.56140	Phone Services/Internet	40,492	32,760	43,000	-
100.1190.56145	Cell Phones	4,341	2,652	4,872	-
100.1190.56210	Electricity/Natural Gas	41,026	-	-	-
100.1190.56240	Water and Sewer	4,783	-	-	-
100.1190.56310	Rent	6,022	-	-	-
100.1190.56580	Dues/Memberships	9,697	6,879	7,000	7,500
100.1190.56590	Furniture & Furnishings (non-capital)	11,302	-	-	-

EXPENDITURES BY FUND BY LINE ITEM

		FY22 Actuals	FY23 Actuals	FY24 Amended Budget	FY25 Adopted Budget
100.1190.56620	Revenue Neutrality		-	-	
100.1190.56700	Miscellaneous Expense	-	-	-	250,000
100.1190.56800	JVOC Bldg - Safety	128,401	72,972	-	
100.1190.56801	JVOC Bldg - Utilities	83,569	46,038	-	
100.1190.56802	JVOC - Misc.	14,445	51,523	-	
100.1190.57105	Debt Service/Principal Expense	170,000	141,300	145,000	145,000
100.1190.57110	Interest Expense	150,258	194,832	188,038	180,800
100.1190.62300	Furniture and Equipment	14,150	99,771	-	10,000
100.1190.62400	Vehicles	161,884	-	-	
100.1190.62500	Buildings & Building Improvements	38,033	-	-	
100.1190.62600	JVOC Bldg - Capital Expenditures	54,076	92,435	-	
100.1190.69910	Transfers out			-	
100.1190.69920	Miscellaneous Expense	-	-	-	
100.1190.69999	SBITA GAAP ADJ	-	250,628		
100.1195.71413	Citywide Drainage Study	-	19,652	30,348	-
Total Non-Departmental		1,237,469	1,193,245	815,878	716,800
T/O ISF	Transfer Out - ISF / RM (F710)	591,743	717,848	1,373,510	1,568,800
	Transfer Out - ISF / IT (720)	343,322	659,887	984,418	1,300,000
	Transfer Out - ISF / Vehicles (F730)	-	-	500,000	200,000
Total Transfers Out / Internal Service Funds		935,065	1,377,735	2,857,928	3,068,800
T/O subsidies	Transfer out - Gas Tax (F200)				
	Transfer out - LLMMD (F310) + (F320)	414,115	332,807	427,000	530,500
Total Transfers Out / subsidies		414,115	332,807	427,000	530,500
<u>1210 Economic Development</u>					
100.1210.51110	Regular Salary	-	-	-	86,660
100.1210.51120	Overtime Salary	-	-	-	-
100.1210.52110	Payroll Administrative Expense	-	-	-	-
100.1210.52210	Unemployment Insurance	-	-	-	217
100.1210.52220	Workers' comp Insurance	-	-	-	256
100.1210.52230	Medicare	-	-	-	1,605
100.1210.52240	Social Security	-	-	-	-
100.1210.52250	Training Tax	-	-	-	7
100.1210.52260	Cafeteria Benefit	-	-	-	21,600
100.1210.52270	Other Employee Costs	-	-	-	2,400
100.1210.52310	Retirement Expense	-	-	-	6,066
100.1210.53010	Office Supplies	-	-	-	5,500
100.1210.54110	Professional Services	-	-	-	125,000
100.1210.54140	Consulting Services	-	-	-	
100.1210.56145	Cell Phones	-	-	-	
100.1210.56540	Meetings/Conferences	-	-	-	21,000
100.1210.56550	Employee Education/Training	-	-	-	3,300
100.1210.56580	Dues/Memberships	-	-	-	1,700
Total Economic Development		-	-	-	275,311
<u>1220 Planning</u>					
100.1220.51110	Regular Salary	992,779	1,286,440	1,462,837	1,514,606
100.1220.51120	Overtime Salary	6,078	2,539	8,671	8,500
100.1220.52110	Payroll Administrative Expense	-	-	-	-
100.1220.52210	Unemployment Insurance	6,158	3,473	3,146	3,147
100.1220.52220	Workers' comp Insurance	17,557	7,363	9,935	9,119
100.1220.52230	Medicare	15,427	21,119	25,388	26,447
100.1220.52240	Social Security	-	-	-	-
100.1220.52250	Training Tax	148	213	105	105
100.1220.52260	Cafeteria Benefit	149,240	239,250	267,300	290,700

EXPENDITURES BY FUND BY LINE ITEM

		FY22 Actuals	FY23 Actuals	FY24 Amended Budget	FY25 Adopted Budget
100.1220.52270	Other employee costs	535	1,005	12,060	18,600
100.1220.52310	Retirement Expense	70,647	91,267	102,399	101,730
100.1220.52410	Mileage Reimbursement		129	-	-
100.1220.53010	Office Supplies	19,368	12,341	15,000	15,000
100.1220.53012	Books/Subscriptions	349	1,016	2,500	2,500
100.1220.54110	Professional Services	420,452	4,100	249,850	75,000
100.1220.54112	Stipends	4,000	4,600	6,000	6,000
100.1220.54140	Consulting Services	1,473,958	1,866,917	1,994,570	1,889,920
100.1220.54199	Consulting Services-Other Departments	-	-	-	
100.1220.54220	Public Notices	4,136	14,369	10,000	10,000
100.1220.54310	Postage	120	5,037	5,000	5,000
100.1220.56145	Cell Phones	1,334	263	-	1,500
100.1220.56530	Grant Expenditures	-	8,662	-	
100.1220.56540	Meetings/Conferences	4,932	19,887	23,000	23,000
100.1220.56550	Employee Education/Training	816	200	3,500	3,500
100.1220.56580	Dues/Memberships	1,815	1,924	3,600	3,600
100.1220.56700	Miscellaneous Expense	875	-	-	
100.1220.62100	Software	-	-	-	
100.1220.62300	Furniture and Equipment	-	-	5,200	5,200
Total Planning		3,190,724	3,592,113	4,210,061	4,013,174

1221 Housing

100.1221.51110	Salaries	-	-	-	132,122
100.1221.51120	Overtime Salary	-	-	-	
100.1221.52210	Unemployment Insurance	-	-	-	217
100.1221.52220	Workers' comp Insurance	-	-	-	391
100.1221.52230	Medicare	-	-	-	2,264
100.1221.54240	Social Security	-	-	-	-
100.1221.52250	Training Tax	-	-	-	7
100.1221.52260	Cafeteria Benefit	-	-	-	21,600
100.1221.52270	Other employee costs	-	-	-	2,400
100.1221.52310	Retirement Expense	-	-	-	9,249
100.1221.52270	Office Supplies	-	-	-	500
100.1221.54110	Professional Services	-	-	-	
100.1221.56540	Meetings/Conferences	-	-	-	5,000
100.1221.56550	Employee Education/Training	-	-	-	2,500
100.1221.56580	Dues/Memberships	-	-	-	1,000
Total Housing		-	-	-	177,250

1230 Building & Safety

100.1230.51110	Regular Salary	842,432	847,296	936,509	955,460
100.1230.51120	Overtime Salary	1,109	1,440	-	3,000
100.1230.52110	Payroll Administrative Expense	-	-	-	-
100.1230.52210	Unemployment Insurance	5,097	2,086	2,278	2,333
100.1230.52220	Workers' comp Insurance	28,407	10,784	14,910	18,788
100.1230.52230	Medicare	13,113	13,924	16,587	17,170
100.1230.52250	Training Tax	132	85	81	75
100.1230.52260	Cafeteria Benefit	158,200	196,350	198,000	221,400
100.1230.52270	Other employee costs	-	683	9,440	7,300
100.1230.52310	Retirement Expense	60,059	56,922	66,105	64,736
100.1230.52410	Mileage Reimbursement	-	-	-	-
100.1230.53010	Office Supplies	19,596	13,964	14,460	14,460
100.1230.53012	Books/Subscriptions	1,556	7,351	6,200	6,200
100.1230.53013	Equipment (non-capital)	8,352	3,524	6,160	2,000
100.1230.54140	Consulting Services	738,383	621,785	820,000	850,000
100.1230.56145	Cell Phones	2,576	2,240	2,760	3,500
100.1230.56540	Meetings/Conferences	293	920	-	2,700

EXPENDITURES BY FUND BY LINE ITEM

		FY22 Actuals	FY23 Actuals	FY24 Amended Budget	FY25 Adopted Budget
100.1230.56550	Employee Education/Training	12,687	13,276	11,270	12,980
100.1230.56580	Dues/Memberships	936	541	560	560
100.1230.62300	Furniture and Equipment				5,000
100.1230.62400	Vehicles	-	36,763	-	-
Total Building & Safety		1,892,928	1,829,935	2,105,320	2,187,662
<u>1240 Code Compliance</u>					
100.1240.51110	Regular Salary	612,009	676,892	691,373	851,879
100.1240.51120	Overtime Salary	905	7,177	-	5,000
100.1240.52210	Unemployment Insurance	2,384	1,480	1,953	2,116
100.1240.52220	Workers' comp Insurance	41,725	15,619	25,931	29,326
100.1240.52230	Medicare	9,789	11,198	12,575	15,438
100.1240.52250	Training Tax	64	62	63	68
100.1240.52260	Cafeteria Benefit	130,200	162,525	164,175	199,800
100.1240.52270	Other employee costs	314	953	11,660	12,980
100.1240.52310	Retirement Expense	43,617	48,757	48,165	57,485
100.1240.52410	Mileage Reimbursement		-	-	-
100.1240.53010	Office Supplies	8,648	12,154	12,149	15,902
100.1240.53012	Books/Subscriptions	1,522	1,894	1,573	503
100.1240.53013	Equipment (non-capital)	9,250	6,944	8,140	23,550
100.1240.54110	Professional Services	-	9,009	15,000	65,000
100.1240.54140	Consulting Services	10,900	(1,455)	-	69,300
100.1240.54250	Weed Abatement	770	11,000	10,000	10,000
100.1240.54255	Graffiti Abatement Services	80,000	80,000	80,000	80,000
100.1240.54260	Vehicle Abatement	-	-	3,000	3,000
100.1240.54310	Postage	12,275	12,000	12,000	12,000
100.1240.56145	Cell Phones	6,305	3,636	4,200	5,040
100.1240.56540	Meetings/Conferences	-	-	500	2,000
100.1240.56550	Employee Education/Training	11,996	21,201	20,144	24,436
100.1240.56580	Dues/Memberships	865	295	3,960	2,600
Total Code Compliance		983,539	1,081,342	1,126,561	1,487,423
<u>1310 Engineering - Public Works</u>					
100.1310.51110	Regular Salary	886,238	1,606,767	2,097,919	2,450,820
100.1310.51120	Overtime Salary	2,027	3,980	13,075	10,000
100.1310.52110	Payroll Administrative Expense	-	-	-	-
100.1310.52210	Unemployment Insurance	5,933	3,880	4,808	5,110
100.1310.52220	Workers' comp Insurance	25,323	15,437	29,776	45,689
100.1310.52230	Medicare	13,877	25,534	36,655	42,792
100.1310.52240	Social Security	-	-	-	-
100.1310.52250	Training Tax	159	228	155	165
100.1310.52260	Cafeteria Benefit	147,980	322,245	398,970	487,080
100.1310.52270	Other employee costs	851	3,741	10,050	13,278
100.1310.52310	Retirement Expense	63,026	110,756	147,409	171,557
100.1310.52410	Mileage Reimbursement		863	-	-
100.1310.53010	Office Supplies	9,156	11,866	12,000	12,000
100.1310.53011	Copying Costs	-	-	3,000	3,000
100.1310.53012	Books/Subscriptions	1,240	1,498	1,700	2,300
100.1310.54110	Professional Services	-	371,037	387,000	389,000
100.1310.54116	Professional Services - NPDES	24,814	-	50,000	50,000
100.1310.54140	Consulting Services	198,680	240,577	350,000	370,000
100.1310.54142	Contract NPDES	198,413	8,773	100,000	120,000
100.1310.54143	Contract AB939 Solid Waste	-	-	-	-
100.1310.54148	Field Maintenance	-	14,516	173,000	173,000

EXPENDITURES BY FUND BY LINE ITEM

		FY22 Actuals	FY23 Actuals	FY24 Amended Budget	FY25 Adopted Budget
100.1310.54152	Street Signs	-	-	-	
100.1310.54199	Consulting Services-Other Departments	-	-	-	
100.1310.54210	Repairs and Maintenance		123,443	165,100	207,089
100.1310.54215	Vehicle Maintenance		100,086	147,000	137,500
100.1310.54220	Public Notices		102	-	
100.1310.54310	Postage	344	500	500	500
100.1310.56140	Phone Services/Internet	-	(63)	-	
100.1310.56145	Cell Phones	-	7,228	9,396	13,000
100.1310.56210	Electricity/Natural Gas	-	57,865	92,995	117,905
100.1310.56240	Water and Sewer	-	5,511	7,000	13,710
100.1310.56310	Rent	-	9,901	15,000	11,060
100.1310.56540	Meetings/Conferences	1,070	2,280	8,000	15,000
100.1310.56550	Employee Education/Training	-	180	4,000	4,000
100.1310.56580	Dues/Memberships	359	5,114	9,190	11,225
100.1310.56590	NPDES Permit	44,764	44,968	110,000	110,000
100.1310.56803	JVOC Bldg - Utilities	-	-	-	
100.1310.62300	Furniture and Equipment	-	15,692	132,500	360,000
100.1310.62500	Buildings & Building Improvements				250,000
100.1310.63100	Trash Franchise Fees Reserve	-	-	-	
100.1310.69910	Transfers out	-	(15,066)	-	-
Total Engineering - Public Works		1,624,254	3,099,438	4,516,198	5,596,780
1311 Solid Waste					
100.1311.51110	Regular Salary	-	-	53,000	68,895
100.1311.51120	Overtime Salary	-	-	-	-
100.1311.52110	Payroll Administrative Expense	-	-	-	-
100.1311.52210	Unemployment Insurance	-	-	250	130
100.1311.52220	Workers' comp Insurance	-	-	-	1,114
100.1311.52230	Medicare	-	-	900	1,193
100.1311.52240	Social Security	-	-	-	-
100.1311.52250	Training Tax	-	-	15	4
100.1311.52260	Cafeteria Benefit	-	-	12,500	12,960
100.1311.52270	Other employee costs	-	-	510	432
100.1311.52310	Retirement Expense	-	-	3,720	4,823
100.1311.52410	Mileage Reimbursement	-	-	-	100
100.1311.56540	Meetings/Conferences	-	-	-	100
100.1311.56802	JVOC - Misc.	-	-	-	
100.1311.63100	Trash Franchise Fees Reserve	-	-	329,105	
100.1311.69910	Transfer out - Gas Tax (F200)	-	-	-	395,000
Total Solid Waste		-	-	400,000	484,751
1320 Engineering - Development					
100.1320.51110	Regular Salary	-	-	-	
100.1320.51120	Overtime Salary	-	-	-	
100.1320.52110	Payroll Administrative Expense	-	-	-	
100.1320.52210	Unemployment Insurance	-	-	-	
100.1320.52220	Workers' comp Insurance	-	-	-	
100.1320.52230	Medicare	-	-	-	
100.1320.52240	Social Security	-	-	-	
100.1320.52250	Training Tax	-	-	-	
100.1320.52260	Cafeteria Benefit	-	-	-	
100.1320.52310	Retirement Expense	-	3,359	-	
100.1320.53010	Office Supplies	500	634	11,400	4,500
100.1320.53012	Books/Subscriptions	-	-	23,000	25,000
100.1320.54110	Professional Services	103,327	849,486	1,125,000	190,000
100.1320.54112	Stipends	-	1,100	-	1,000
100.1320.54140	Consulting Services	1,028,276	900,509	1,000,000	250,000

EXPENDITURES BY FUND BY LINE ITEM

		FY22 Actuals	FY23 Actuals	FY24 Amended Budget	FY25 Adopted Budget
100.1320.54199	Consulting Services-Other Departments		-	-	
100.1320.54220	Public Notices		-	3,000	8,000
100.1320.54310	Postage		1,706	300	300
100.1320.56145	Cell Phones		-	-	
100.1320.56540	Meetings/Conferences		2,384	5,000	5,000
100.1320.56550	Employee Education/Training		-	2,000	4,000
100.1320.56580	Dues/Memberships		1,343	3,075	7,500
110.1320.54110	Professional Services	-	-	-	-
	Total Engineering - Development	1,132,103	1,760,520	2,172,775	495,300
	<u>1410 Public Safety</u>				
100.1410.53013	Equipment (non-capital)	-	-	-	43,786
100.1410.54110	Professional Services	-	-	12,000	
100.1410.54406	Police-Maintenance & Operations	-	-	-	
100.1410.54407	Police-Safe Neighborhoods	-	-	-	
100.1410.54408	Police	21,030,444	22,085,766	22,669,643	24,162,303
100.1410.54409	Police Contract Other Exp		-	1,079,814	178,000
100.1410.54113	Software support				102,500
100.1410.54215	Vehicle maintenance				25,000
100.1410.54410	Police Traffic Unit		-	-	
100.1410.56550	Employee Education/Training		-		44,512
100.1410.56595	Fire Responsibility Area	282,700	295,970	367,794	751,000
100.1410.62400	Vehicles	7,584	76,155	-	35,000
	Total Public Safety	21,320,728	22,457,892	24,129,251	25,342,101
	<u>1420 Animal Control</u>				
100.1420.54140	Consulting Services			-	
100.1420.54144	Contract Animal Control	1,036,999	1,498,108	1,400,000	1,410,000
	Total Animal Control	1,036,999	1,498,108	1,400,000	1,410,000
	<u>1430 County Revenue Sharing Agreement</u>				
100.1430.54110	Professional Services	-	-	-	
100.1430.56620	Revenue Neutrality	7,828,035	7,947,115	7,820,181	7,820,000
	Total County Revenue Sharing Agmt	7,828,035	7,947,115	7,820,181	7,820,000
	<u>1440 Emergency Management</u>				
100.1440.53012	Books/Subscriptions	-	-	-	18,200
100.1440.56540	Meeting/Conference	-	-	-	4,500
100.1440.56550	Employee Education/Training	-	-	-	3,000
100.1440.56590	Furniture & Furnishing (non-capital)	-	-	-	6,000
100.1440.54110	Professional Services	-	-	-	80,000
	Total Emergency Management	-	-	-	111,700
	<u>1500 GF-DIF Projects CIP</u>				
100.1500.62315	Project - Pedley Road (DIF/HSIP)	39,787	-	-	
100.1500.62316	Project - SR60/Rubidoux (Rialto DIF)	-	9,802		
100.1500.62318	Project - TS-Pedley/Jurupa 16-C.2	2,920	37,020		
100.1500.71360	Project: Limonite Widening (Bain to Home)	1,895	-		
100.1500.71362	Project - Jurupa Road Grade Sep (SB 132)	144,660	67,580		
100.1500.71364	Project - Van Buren Widening 17-B.1	1,386	-		
100.1500.71367	Mission Blvd. & Valley Way Inter 18-C.1	54,004	-		
100.1500.71377	19-20 Master Plan Street 19110 (DIF)	20,428	-	-	
100.1500.71400	Riverside Dr Widening I15-Winevil 21108	-	9,234		
100.1500.71500	DIF Non-Project Misc.	-	693,168	-	-
	Total GF-DIF Projects CIP	265,080	816,805	-	-

EXPENDITURES BY FUND BY LINE ITEM

		FY22 Actuals	FY23 Actuals	FY24 Amended Budget	FY25 Adopted Budget
1550 Reimbursable Projects					
100.1550.65000	Riverside County HWS	-	61,971	-	
100.1550.65001	POL-Riverside CntyHWS		69,889	-	
100.1550.71382	Citywide Guardrail Replacement 19112	4,264	6,795		
100.1550.71384	Local Road Safety Plan (LRSP)	12,379	-		
100.1550.71398	CW Traffic Signal & SafetyUpgrade 21112	-	28,800	-	-
	Total Reimbursable Projects	16,643	167,456	-	-
TOTAL GENERAL FUND		46,942,475	52,925,726	58,525,326	60,692,913
Fund 101 Community Benefit Contributions					
101.1010.71300	Capital Projects - Projects TBD	-	-		548,500
101.1010.71418	Belltown Sidewalk Gap Closure 23112	-	-	3,000,000	
101.1010.71419	Avalon Sidewalk Gap Closure 23113	-	-	3,000,000	-
	Total Community Benefit Contributions	-	-	6,000,000	548,500
Fund 150 Reimbursable Projects					
150.1550.65000	Riverside County HWS			423,921	
150.1500.71362	Project - Jurupa Road Grade Sep (SB 132)			32,420	
150.1550.71375	Pacific Ave SR2S 19106			364,880	
150.1550.71382	Citywide Guardrail Replacement 19112			498,141	
150.1550.71398	CW Traffic Signal & SafetyUpgrade 21112			2,325,000	
150.1550.71300	Capital Projects - Projects TBD				743,540
150.1550.71417	Rubidoux Blvd Corridor Safety 23107	-	-	49,500	-
	Total Reimbursable Projects	-	-	3,693,862	743,540
Fund 151 SR 60 / Rubidoux Project					
151.1510.62316	Project - SR60/Rubidoux (Rialto DIF)	-	-	2,278,010	-
	Total SR 60 / Rubidoux Project	-	-	2,278,010	-
Fund 160 Grants					
160.1601.56530	EECBG grant	-	-	-	152,660
	Total Grants	-	-	-	152,660
Fund 161 Retail Theft Grant					
161.1130.51110	Regular Salary	-	-	-	67,688
161.1130.51120	Overtime Salary	-	-	-	-
161.1130.52210	Unemployment Insurance	-	-	-	217
161.1130.52220	Workers' comp Insurance	-	-	-	200
161.1130.52230	Medicare	-	-	-	1,295
161.1130.52250	Training Tax	-	-	-	7
161.1130.52260	Cafeteria Benefit	-	-	-	21,600
161.1130.52270	Other employee costs	-	-	-	-
161.1130.52310	Retirement Expense	-	-	-	4,738
161.1130.54110	Professional Services	-	-	-	234,023
161.1130.53010	Office Supplies	-	-	-	1,500
161.1130.54111	Audit Services	-	-	-	8,333
161.1130.56540	Meetings/Conferences	-	-	-	4,000
161.1130.56550	Employee Education/Training	-	-	-	-
161.1130.62300	Furniture and Equipment	-	-	-	2,500
161.1130.62400	Vehicles	-	-	-	-
	Total Retail Theft Grant	-	-	-	346,101

EXPENDITURES BY FUND BY LINE ITEM

		FY22 Actuals	FY23 Actuals	FY24 Amended Budget	FY25 Adopted Budget
Fund 162 Mobile Home Grant					
162.1130.51110	Regular Salary	-	-	-	74,629
162.1130.51120	Overtime Salary	-	-	-	-
162.1130.52210	Unemployment Insurance	-	-	-	217
162.1130.52220	Workers' comp Insurance	-	-	-	221
162.1130.52230	Medicare	-	-	-	1,413
162.1130.52250	Training Tax	-	-	-	7
162.1130.52260	Cafeteria Benefit	-	-	-	21,600
162.1130.52270	Other employee costs	-	-	-	1,200
162.1130.52310	Retirement Expense	-	-	-	5,224
162.1130.53010	Office Supplies	-	-	-	2,500
162.1130.54111	Audit Services	-	-	-	-
162.1130.54140	Consulting Services	-	-	-	50,000
162.1130.54110	Professional Services	-	-	-	20,000
162.1130.54147	Marketing	-	-	-	6,000
162.1130.80223	Home Rehab Program	-	-	-	800,000
Total Mobile Home Grant		-	-	-	983,011
Fund 200 Gas Tax					
200.2000.51110	Regular Salary	177,614	245,518	436,742	563,253
200.2000.51120	Overtime Salary	40,522	34,278	24,773	-
200.2000.52210	Unemployment Insurance	665	992	1,465	1,899
200.2000.52220	Workers' comp Insurance	20,603	9,035	17,313	22,869
200.2000.52230	Medicare	3,435	4,632	8,548	10,950
200.2000.52250	Training Tax	18	41	47	61
200.2000.52260	Cafeteria Benefit	50,400	82,500	133,650	189,000
200.2000.52270	Other employee costs	772	75	2,250	2,950
200.2000.52310	Retirement Expense	15,517	19,695	30,020	39,428
200.2000.54110	Professional Services	-	10,380	-	-
200.2000.54120	Legal Services	-	-	-	-
200.2000.54140	Consulting Services	66,478	6,221	10,000	10,000
200.2000.54144	Contract Street Maintenance	732,076	752,200	750,000	787,500
200.2000.54145	Street Sweeping	-	-	-	-
200.2000.54146	Signal Maintenance	362,736	343,164	375,000	375,000
200.2000.54148	Landscaping/Tree Trimming	216,491	213,687	325,000	350,000
200.2000.54150	Contract Street Materials	88,399	130,382	120,000	120,000
200.2000.54151	Street Striping	32,750	81,227	150,000	150,000
200.2000.54152	Street Signs	63,294	63,859	100,000	100,000
200.2000.54153	On Call Pavement Repair Services	30,500	84,999	120,000	120,000
200.2000.54210	Repairs and Maintenance	62,783	27,758	15,000	50,000
200.2000.54211	Sidewalk Maintenance	-	-	-	-
200.2000.54250	Weed Abatement	-	2,200	5,000	5,000
200.2000.54255	Graffiti Abatement Services	20,000	20,000	20,000	20,000
200.2000.56145	Cell Phones	-	-	-	-
200.2000.56210	Electricity/Natural Gas	144,049	166,256	180,000	200,000
200.2000.56230	Street Lighting CSA's	-	1,042	-	-
200.2000.56255	Median Maintenance	34,380	148,949	165,500	225,000
200.2000.56540	Meetings/Conferences	-	-	-	-
200.2000.56550	Employee Education/Training	-	396	-	-
200.2000.71300	Capital Projects - Projects TBD	-	-	-	150,000
200.2000.71341	Citywide Drainage Repairs	-	-	-	-
200.2000.71382	Citywide Guardrail Replacement 19112	-	33,878	105,257	50,000
200.2000.71401	Misc. Drainage Repairs 21105	8,580	21,273	120,148	-
200.2000.71408	22-23 Misc Drainage Repairs 22105	-	-	-	-
200.2000.71409	Sierra, Armstrong-City Roundabout 22106	-	-	-	-
200.2000.71420	23-24 Misc. Drainage Repairs 23104	-	-	291,000	-
Total Gas Tax		2,172,062	2,504,637	3,506,713	3,542,910

EXPENDITURES BY FUND BY LINE ITEM

		FY22 Actuals	FY23 Actuals	FY24 Amended Budget	FY25 Adopted Budget
Fund 201 RMRA - Road Maintenance & Rehab					
201.2010.71300	Capital Projects - Projects TBD				2,686,762
201.2010.71334	Pavement Management Program 17-18	10,000	-	-	
201.2010.71386	Mission Blvd ADA Improvements 20102	32,359	-	-	
201.2010.71387	Mission Blvd Pvmt Rehab PH. 1 20103	1,181,950	-	-	
201.2010.71392	Mission Blvd. Pvmt Rehab Ph.2 21103	13,624	1,258,271	-	
201.2010.71394	Van Buren Blvd. Pvmt Rehab Ph. 3 21111		-	2,680,796	
201.2010.71395	Citywide Pavement Rehab 21101	29,346	1,000,000	-	
201.2010.71404	Old Mira Loma Pavement Rehab PH.2-22103	-	-	819,204	
201.2010.71421	23-24 Citywide Pavement Rehab.23105	-	-	2,553,620	-
	Total RMRA	1,267,280	2,258,271	6,053,620	2,686,762
Fund 210 Measure A Maintenance					
210.2100.53010	Office Supplies	295	570	4,000	300
210.2100.54110	Professional Services	1,510	3,566	3,000	3,000
210.2100.57105	Debt Service/Principal Expense	820,000	855,000	885,000	915,000
210.2100.57110	Interest Expense	221,644	205,000	170,800	144,250
210.2100.62315	Project - Pedley Road (DIF/HSIP)	-	-	-	
210.2100.69910	Transfers out	44,788	58,168	158,140	167,650
210.2100.71300	Capital Projects - Projects TBD	-	-	-	4,117,650
210.2100.71302	Project-Bain Street Pavement Rehab	785	-	-	
210.2100.71325	Project-Market St Bridge @ Santa Ana Riv	2,700	-	-	
210.2100.71326	Project: Mission Blvd Bridge	4,639	4,044	872,850	
210.2100.71375	Pacific Ave SR2S 19106		103,911	670,193	
210.2100.71376	Sunnyslope Area SR2S-19107 (ATP)	12,736	1,066	295,343	
210.2100.71379	Citywide Retroreflectivity Testing 19114	94	-	-	
210.2100.71384	Local Road Safety Plan (LRSP)	3,104	-	-	
210.2100.71387	Mission Blvd Pvmt Rehab PH. 1 20103	168,374	-	-	
210.2100.71391	Pacific Ave St Imprv Mission-SR 60 20107	209,401	175	-	
210.2100.71392	Mission Blvd. Pvmt Rehab Ph.2 21103	35,812	4,452	-	
210.2100.71393	Mission Blvd. Pvmt Rehab Ph 3 21110	70,249	2,739	-	
210.2100.71394	Van Buren Blvd. Pvmt Rehab Ph. 3 21111	32,149	26,069	41,782	
210.2100.71395	Citywide Pavement Rehab 21101	45,974	454,026	-	
210.2100.71402	Citywide Slurry Seal 21109	351,953	919	-	
210.2100.71404	Old Mira Loma Pavement Rehab PH.2-22103	-	449	1,478,745	
210.2100.71406	Agate St. Traffic Calming 22107	-	31,280	18,720	
210.2100.71410	22-23 Citywide Slurry Seal 22101		-	500,000	
210.2100.71411	22-23 Citywide Pavement Rehab 22102		534,240	288,579	
210.2100.71417	Rubidoux Blvd Corridor Safety 23107		-	5,500	
210.2100.71422	Crestmore Rd Traffic Calming 22108		-	75,000	
210.2100.71423	23-24 Citywide Slurry Seal 23101		-	450,000	
210.2100.71424	23-24 Citywide Pavement Rehab 23105		-	1,693,800	
210.2100.71425	Pacific Ave Pedes & Bicycle Improv 23115	-	-	708,880	-
	Total Measure A Maintenance	2,026,208	2,285,672	8,320,332	5,347,850
Fund 211 TDA Article 3					
211.2110.71327	Project-Golden West Ave Sidewalk Infill		-	-	
211.2110.71357	Project: Ped/Bike Master Plan		-	-	
211.2110.71375	Pacific Ave SR2S 19106		-	-	
211.2111.71425	Pacific Ave Pedes & Bicycle Improv 23115	-	-	-	-
	Total TDA Article 3	-	-	-	-
Fund 212 TUMF Reimbursable Projects					
212.2120.62316	Project - SR60/Rubidoux (Rialto DIF)	-	-	617,000	
212.2120.71300	Capital Projects - Projects TBD	-	-	-	1,383,000
212.2120.71325	Project-Market St Bridge @ Santa Ana Riv	12,413	6,797	5,382,061	-

EXPENDITURES BY FUND BY LINE ITEM

		FY22 Actuals	FY23 Actuals	FY24 Amended Budget	FY25 Adopted Budget
212.2120.71360	Project: Limonite Widening (Bain to Home)	-	-	400,000	-
212.2120.71364	Project - Van Buren Widening 17-B.1	88,566	62,460	5,373,974	-
212.2120.71381	Market St. Widening/ Santa Ana 19108	175	151,386	3,973,110	-
212.2120.71396	Cantu Galleano Gap Closure 21106	788	-	75,213	-
212.2120.71397	Bellegrave Ave Widening 21107	788	-	139,213	-
Total TUMF Reimbursable Projects		102,729	220,643	15,960,570	1,383,000

Fund 213 ATP GRANT

212.2120.71300	Capital Projects - Projects TBD	-	-	-	7,142,000
213.2130.71376	Sunnyslope Area SR2S-19107 (ATP)	114,628	820,271	1,849,230	-
213.2130.71426	Mira Loma Area SR2S Gap Closure 23108	-	-	389,000	-
213.2130.71427	Agate Street Complete Project 23109	-	-	140,000	-
213.2130.71428	Granite Hill Area SR2S Gap Closure 23110	-	-	490,000	-
Total ATP GRANT		114,628	820,271	2,868,230	7,142,000

Fund 220 Public Facilities DIF

220.2200.71300	Capital Projects - Projects TBD	-	-	-	4,000,000
220.2200.69910	Transfers out	52,183	99,771	-	-
Total Public Facilities DIF		52,183	99,771	-	4,000,000

Fund 221 Fire Facilities - DIF

221.2210.69910	Transfers out	23,709	18,255	-	-
Total Fire Facilities - DIF		23,709	18,255	-	-

Fund 222 Transportation Roads DIF

222.2220.71360	Project: Limonite Widening (Bain to Home)	-	-	97,264	-
222.2220.71364	Project - Van Buren Widening 17-B.1	-	-	148,614	-
222.2220.71412	Project-SR60/Rubidoux (City DIF)	-	-	25,000	-
222.2220.69910	Transfers out	23,709	-	-	-
Total Transportation Roads DIF		23,709	-	270,878	-

Fund 223 Transportation Signals DIF

223.2230.62318	Project - TS-Pedley/Jurupa 16-C.2	-	-	43,537	-
223.2230.71300	Capital Projects - Projects TBD	-	-	-	268,100
223.2230.71367	Mission Blvd. & Valley Way Inter 18-C.1	-	-	105,233	-
223.2230.71378	T/S Ben Nevis/Pedley 19111 (DIF)	-	-	322,113	-
223.2230.71380	Mission & Rubidoux Inter. -19109	-	-	189,210	-
223.2230.71390	Misc Traffic Signal Upgrades 20106	-	-	23,102	-
223.2230.71398	CW Traffic Signal & Safety Upgrade 21112	-	-	161,692	-
223.2230.71407	22-23 Misc Traffic Signal Upgrades	-	-	250,000	-
223.2230.71416	23-24 Misc.Traffic Signal Upgrades 23103	-	-	250,000	-
223.2230.69910	Transfers out	56,924	37,020	-	-
223.2230.71366	TS Instl/Modif-Protected Prmssv 17-C.2	-	-	-	-
223.2230.71398	CW Traffic Signal & Safety Upgrade 21112	-	-	-	-
Total Transportation Signals DIF		56,924	37,020	1,344,887	268,100

Fund 224 Regional Parks DIF

224.2240.69910	Transfers out	-	-	-	-
Total Regional Parks DIF		-	-	-	-

EXPENDITURES BY FUND BY LINE ITEM

		FY22 Actuals	FY23 Actuals	FY24 Amended Budget	FY25 Adopted Budget
Fund 225 Regional Trails DIF					
225.2250.69910	Transfers out	-	-	-	-
225.2250.71365	Regional Trails DIF	-	-	95,000	-
Total Regional Trails DIF		-	-	95,000	-
Fund 226 Library Books DIF					
226.2260.69910	Transfers out	-	674,913	-	-
226.2260.69920	Miscellaneous Expense	-	-	-	-
Total Library Books DIF		-	674,913	-	-
Fund 229 Road & Bridge Benefit District					
229.2290.69910	Transfers out	-	9,234	-	-
229.2290.71400	Riverside Dr Widening I15-Winevil 21108	-	-	1,840,766	-
Total Road & Bridge Benefit District		-	9,234	1,840,766	-
Fund 230 Air Quality Management District					
230.2300.54110	Professional Services	15,066	-	10,000	140,000
230.2300.54145	Street Sweeping	-	-	-	-
230.2300.54152	Street Signs	-	-	12,000	-
230.2300.54230	Motor Vehicle Fuel	-	-	-	-
230.2300.62300	Furniture and Equipment	-	-	-	-
230.2300.62400	Vehicles	27,565	248,875	37,022	-
Total AQMD		42,631	248,875	59,022	140,000
Fund 240 Community Development Block Grant (CDBG)					
240.2400.54110	Professional Services	24,576	24,700	25,000	-
240.2400.54135	Community Service Programs	161,311	166,914	163,759	160,000
240.2400.54140	Consulting Services	-	-	-	-
240.2400.54149	Projects Administration	51,972	105,259	63,969	140,710
240.2400.56530	Grant Expenditures	62,696	119,068	104,000	-
240.2400.69910	Transfers out	-	-	-	-
240.2400.71300	Capital Projects - Projects TBD	-	-	-	754,000
240.2400.71375	Pacific Ave SR2S 19106	350	32,367	371,470	-
240.2400.71386	Mission Blvd ADA Improvements 20102	15,817	-	-	-
240.2400.71389	Fort Freemont Alley Reconst. PH.1 20105	660	-	-	-
240.2400.71391	Pacific Ave St Imprv Mission-SR 60 20107	446,795	-	-	-
240.2400.71403	Old Mira Loma Pavemnt Rehab PH.1 - 21102	918,094	765	-	-
240.2400.71404	Old Mira Loma Pavement Rehab PH.2-22103	-	-	425,000	-
240.2400.71429	Glen Avon Area Pavement Rehab 23102	-	-	735,000	-
Total CDBG		1,682,270	449,072	1,888,198	1,054,710
Fund 250 CDBG CV					
250.2500.54135	Community Service Programs	29,729	-	10,478	-
250.2500.54149	Projects Administration	15,880	3,840	34,367	-
250.2500.56530	Grant Expenditures	-	-	-	-
250.2501.54135	Community Service Programs	236,332	28,119	59,049	-
250.2501.54149	Projects Administration	49,120	4,980	41,609	-
250.2501.56530	Grant Expenditures	216,360	-	-	-
Total CDBG CV		547,422	36,939	145,502	-
Fund 252 American Rescue Plan Act (ARPA)					
252.2520.69999	SBITA GAAP Adj	-	355,378	-	-
252.2520.86012	Energy Efficiency & Pathogen Prevention	-	-	2,690,327	-
252.2521.81041	Pathogen Prevention	-	6,075	-	-
252.2522.80223	Home Rehab Program	-	-	90,040	-

EXPENDITURES BY FUND BY LINE ITEM

		FY22 Actuals	FY23 Actuals	FY24 Amended Budget	FY25 Adopted Budget
252.2522.82021	RCSD - Local Economic Assist Program	-		208,915	-
252.2522.82022	JCSD - Local Economic Assist Program	-		529,200	-
252.2522.82023	PrePd USA-Local Economic Assist Program	-		5,000	-
252.2522.82025	City Rate Application			214,900	-
252.2522.82161	Crisis Stabilization Units	-	200,000	-	-
252.2522.56700	Housing Crisis Mitigation			1,000,000	-
252.2522.82291	Local Businesses	-	297,560	112,400	-
252.2523.83041	Government Cloud Experience	-	123,585	237,755	-
252.2526.71398	CW Traffic Signal & Safety Upgrade 21112	-	6,640	2,500,000	-
252.2526.71405	ADA Transition Plan	-	78,300	74,830	-
252.2526.71414	Mission & Pyrite St. Imprvmnts 21113	-	-	5,217,556	-
252.2526.71415	23-24 Pavement Rehab (ARPA) 23111	-	-	11,591,974	-
252.2526.71430	Pyrite Traffic Signal (Pyrite-60) 23114	-	-	500,000	-
252.2526.71431	Philadelphia St- Etiwanda to I-15	-	-	930,840	-
252.2526.86012	Pathogen Prevention Congregate Settings	-	-	-	-
252.2526.86013	City Energy Conservation Project	-	-	3,315	-
252.2526.86014	Citywide Corridors Plan	-	-	657,998	-
252.2527.80701	Administrative Expenses	29,400	96,450	276,480	-
	Total ARPA	29,400	1,163,988	26,841,530	-

Fund 282 SLESF/COPS Grant Fund

282.2820.69910	Transfers out	265,290	270,853	291,179	270,000
	Total SLESF/COPSGrant Fund	265,290	270,853	291,179	270,000

Fund 285 CalRecycle Grant

285.2850.58020	CalRecycle - Clean-up/Removal	-	-	-	26,576
285.2850.58021	CalRecycle - Construction/Application	-	-	-	-
285.2850.58022	CalRecycle - Disposal Services	-	-	-	-
285.2850.58023	CalRecycle - Planning/Design/Admin	-	-	-	279,920
285.2850.58024	CalRecycle - SB1383 LAGP	-	4,983	-	-
285.2850.58025	CalRecycle - CPP Grant Expenditures	4,618	33,664	-	-
285.2850.69910	Transfers out	166,910	-	-	-
285.2850.71394	Van Buren Blvd. Pvmt Rehab Ph. 3 21111	-	-	36,000	-
	Total CalRecycle Grant	171,528	38,647	36,000	306,496

Fund 310 LLMD 89-1 LANDSCAPE

310.3100.51110	Regular Salary	8,228	10,359	12,539	14,891
310.3100.52210	Unemployment Insurance	59	17	22	22
310.3100.52220	Workers' comp Insurance	-	78	14,286	144
310.3100.52230	Medicare	131	176	211	248
310.3100.52250	Training Tax	1	1	2	1
310.3100.52260	Cafeteria Benefit	980	1,980	1,980	2,160
310.3100.52270	Other employee costs	-	32	20	20
310.3100.52310	Retirement Expense	577	727	878	1,042
310.3100.54140	Consulting Services	26,637	14,218	40,000	-
310.3100.54148	Landscaping/Tree Trimming	10,552	3,680	674,520	-
310.3100.54210	Repairs and Maintenance	-	-	41,910	-
310.3100.56210	Electricity/Natural Gas	282	225	128,356	-
310.3100.56230	Street Lighting	-	-	650	-
310.3100.56240	Water and Sewer	21,874	19,450	214,370	-
310.3100.56250	LLMD Maintenance	150	105	16,423	-
310.3100.56610	Administrative Overhead	-	-	-	-
310.3100.56900	Unclassified Expense Allocation	(157,906)	(51,095)	-	-
310.3100.69910	Transfers out	-	-	55,811	-
	Total LLMD administration	(88,434)	(47)	1,201,978	18,528

3101 Zone 4 - Camino Real, Limonite Ave., Van Buren Blvd.

310.3101.54110	Professional Services	-	-	-	-
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EXPENDITURES BY FUND BY LINE ITEM

		FY22 Actuals	FY23 Actuals	FY24 Amended Budget	FY25 Adopted Budget
310.3101.54140	Consulting Services	-	-	-	-
310.3101.54148	Landscaping/Tree Trimming	161,086	391,695	-	392,407
310.3101.54149	Projects Administration	-	-	-	-
310.3101.54210	Repairs and Maintenance	27,940	14,634	-	30,232
310.3101.56210	Electricity/Natural Gas	29,763	20,048	-	19,742
310.3101.56230	Street Lighting	-	-	-	-
310.3101.56240	Water and Sewer	144,659	106,842	-	96,810
310.3101.56250	LLMD Maintenance	-	1,178	-	-
310.3101.56900	Unclassified Expense Allocation	74,165	25,632	-	-
310.3101.69910	Transfers out	2,431	49,882	-	-
Total Zone 4		440,043	609,911	-	539,191
3102 Zone 5 - Sky Country Trails					
310.3102.54110	Professional Services	-	-	-	-
310.3102.54140	Consulting Services	-	-	-	-
310.3102.54148	Landscaping/Tree Trimming	35,170	34,475	-	50,539
310.3102.54149	Projects Administration	-	-	-	-
310.3102.54210	Repairs and Maintenance	664	550	-	1,757
310.3102.56240	Water and Sewer	3,752	3,337	-	3,698
310.3102.56250	LLMD Maintenance	800	987	-	-
310.3102.56900	Unclassified Expense Allocation	8,241	1,887	-	-
310.3102.69910	Transfers out	-	2,062	-	-
Total Zone 5		48,626	43,298	-	55,994
3103 Zone 6 - Bellegrave Ave.					
310.3103.54110	Professional Services	-	-	-	-
310.3103.54140	Consulting Services	-	-	-	-
310.3103.54148	Landscaping/Tree Trimming	4,464	3,495	-	3,277
310.3103.54149	Projects Administration	-	-	-	-
310.3103.54210	Repairs and Maintenance	-	-	-	2,420
310.3103.56210	Electricity/Natural Gas	614	440	-	465
310.3103.56240	Water and Sewer	841	888	-	827
310.3103.56250	LLMD Maintenance	-	-	-	-
310.3103.56900	Unclassified Expense Allocation	1,208	231	-	-
310.3103.69910	Transfers out	356	253	-	-
Total Zone 6		7,482	5,307	-	6,989
3104 Zone 7 - Etiwanda Ave. & Van Buren Blvd Intersection					
310.3104.54110	Professional Services	-	-	-	-
310.3104.54140	Consulting Services	-	-	-	-
310.3104.54148	Landscaping/Tree Trimming	3,926	12,338	-	15,000
310.3104.54149	Projects Administration	-	-	-	-
310.3104.54210	Repairs and Maintenance	-	396	-	374
310.3104.56210	Electricity/Natural Gas	-	-	-	-
310.3104.56240	Water and Sewer	2,985	1,832	-	2,037
310.3104.56250	LLMD Maintenance	-	35	-	-
310.3104.56900	Unclassified Expense Allocation	1,410	700	-	-
310.3104.69910	Transfers out	416	765	-	-
Total Zone 7		8,736	16,066	-	17,411
3105 Zone 9 - Country Village Rd. & Philadelphia Ave.					
310.3105.54110	Professional Services	-	-	-	-
310.3105.54140	Consulting Services	-	-	-	-
310.3105.54148	Landscaping/Tree Trimming	12,898	23,445	-	22,970
310.3105.54149	Projects Administration	-	-	-	-
310.3105.54210	Repairs and Maintenance	457	460	-	186
310.3105.56210	Electricity/Natural Gas	1,971	2,164	-	2,024
310.3105.56240	Water and Sewer	2,195	1,961	-	2,301
310.3105.56250	LLMD Maintenance	-	35	-	-

EXPENDITURES BY FUND BY LINE ITEM

		FY22 Actuals	FY23 Actuals	FY24 Amended Budget	FY25 Adopted Budget
310.3105.56900	Unclassified Expense Allocation	17,247	1,346	-	-
310.3105.69910	Transfers out	1,055	1,471	-	-
Total Zone 9		35,824	30,883	-	27,481
3106 Zone 14 - Armstrong Rd. & Sierra Ave.					
310.3106.54110	Professional Services	-	-	-	-
310.3106.54140	Consulting Services	-	-	-	-
310.3106.54148	Landscaping/Tree Trimming	38,354	59,961	-	63,972
310.3106.54149	Projects Administration	-	-	-	-
310.3106.54210	Repairs and Maintenance	6,196	710	-	16,483
310.3106.56210	Electricity/Natural Gas	2,381	2,570	-	2,217
310.3106.56230	Street Lighting	-	-	-	-
310.3106.56240	Water and Sewer	20,018	16,016	-	10,235
310.3106.56250	LLMD Maintenance	50	3,766	-	-
310.3106.56900	Unclassified Expense Allocation	-	3,982	-	-
310.3106.62100	Software	-	-	-	-
310.3106.69910	Transfers out	-	4,350	-	-
Total Zone 14		66,999	91,356	-	92,907
3107 Zone 16 - Crestmore Rd, Mission Blvd					
310.3107.54110	Professional Services	-	-	-	-
310.3107.54140	Consulting Services	-	-	-	-
310.3107.54148	Landscaping/Tree Trimming	111,432	163,338	-	152,334
310.3107.54149	Projects Administration	-	-	-	-
310.3107.54210	Repairs and Maintenance	5,504	2,755	-	6,057
310.3107.56210	Electricity/Natural Gas	82,846	88,797	-	84,331
310.3107.56230	Street Lighting	-	-	-	-
310.3107.56240	Water and Sewer	22,326	21,195	-	23,901
310.3107.56250	LLMD Maintenance	1,764	2,903	-	-
310.3107.56900	Unclassified Expense Allocation	45,683	13,381	-	-
310.3107.62100	Software	-	-	-	-
310.3107.69910	Transfers out	13,478	14,619	-	-
Total Zone 16		283,033	306,989	-	266,623
3108 Zone 17 - Etiwanda Ave, Pedley Rd, Homestead Median & Park Improvements					
310.3108.54110	Professional Services	-	-	-	-
310.3108.54140	Consulting Services	-	-	-	-
310.3108.54148	Landscaping/Tree Trimming	5,389	12,362	-	11,669
310.3108.54149	Projects Administration	-	-	-	-
310.3108.54210	Repairs and Maintenance	-	35	-	53
310.3108.56210	Electricity/Natural Gas	145	85	-	61
310.3108.56240	Water and Sewer	1,594	1,282	-	1,203
310.3108.56250	LLMD Maintenance	-	35	-	-
310.3108.56900	Unclassified Expense Allocation	1,455	662	-	-
310.3108.69910	Transfers out	429	723	-	-
Total Zone 17		9,012	15,184	-	12,986
3109 Zone 21 - Castlerock, Galena, Rutile					
310.3109.54110	Professional Services	-	-	-	-
310.3109.54140	Consulting Services	-	-	-	-
310.3109.54148	Landscaping/Tree Trimming	15,003	18,852	-	14,614
310.3109.54149	Projects Administration	-	-	-	-
310.3109.54210	Repairs and Maintenance	701	1,148	-	2,980
310.3109.56210	Electricity/Natural Gas	294	176	-	123
310.3109.56240	Water and Sewer	4,805	4,116	-	3,627
310.3109.56250	LLMD Maintenance	-	70	-	-
310.3109.56900	Unclassified Expense Allocation	4,245	1,168	-	-
310.3109.69910	Transfers out	1,252	1,277	-	-
Total Zone 21		26,299	26,807	-	21,344

EXPENDITURES BY FUND BY LINE ITEM

		FY22 Actuals	FY23 Actuals	FY24 Amended Budget	FY25 Adopted Budget
3110 Zone 34 - Lakeside Drive					
310.3110.54110	Professional Services	-	-	-	
310.3110.54140	Consulting Services	-	-	-	
310.3110.54148	Landscaping/Tree Trimming	4,557	7,789	-	7,972
310.3110.54149	Projects Administration	-	-	-	
310.3110.54210	Repairs and Maintenance	123	929	-	598
310.3110.56210	Electricity/Natural Gas	145	78	-	44
310.3110.56240	Water and Sewer	1,630	1,307	-	1,298
310.3110.56250	LLMD Maintenance	-	35	-	
310.3110.56900	Unclassified Expense Allocation	1,317	486	-	
310.3110.69910	Transfers out	389	531	-	-
	Total Zone 34	8,160	11,155	-	9,912
3111 Zone 61 - Cydney / Halbrook					
310.3111.56250	LLMD Maintenance	167	-	-	
310.3111.56900	Unclassified Expense Allocation	34	-	-	
310.3111.69910	Transfers out	10	-	-	-
	Total Zone 61	211	-	-	-
3112 Zone 73 - Viaggio Circle					
310.3112.56250	LLMD Maintenance	156	-	-	
310.3112.56900	Unclassified Expense Allocation	32	-	-	
310.3112.69910	Transfers out	9	-	-	-
	Total Zone 73	197	-	-	-
3114 Zone 95 - 54th Street					
310.3114.56250	LLMD Maintenance	668	260	-	
310.3114.56900	Unclassified Expense Allocation	136	12	-	
310.3114.69910	Transfers out	40	14	-	
310.3115.56250	LLMD Maintenance	-	-	-	-
	Total Zone 95	844	287	-	-
3116 Zone 106 - Country Village					
310.3116.56230	Street Lighting	580	628	-	598
310.3116.56250	LLMD Maintenance	-	-	-	
310.3116.56900	Unclassified Expense Allocation	118	30	-	
310.3116.69910	Transfers out	35	33	-	-
	Total Zone 106	734	691	-	598
3117 Zone 126 - Harrel St.					
310.3117.56250	LLMD Maintenance	78	-	-	
310.3117.56900	Unclassified Expense Allocation	16	-	-	
310.3117.69910	Transfers out	5	-	-	
310.3119.56250	LLMD Maintenance	-	-	-	-
	Total Zone 107	99	-	-	-
3120 Zone 137 - Birtcher Dr. Bellegrave Ave.					
310.3120.54210	Repairs and Maintenance	-	-	-	-
310.3120.56210	Electricity/Natural Gas	1,722	1,856	-	1,755
310.3120.56250	LLMD Maintenance	1,002	-	-	-
310.3120.56900	Unclassified Expense Allocation	556	89	-	-
310.3120.69910	Transfers out	-	97	-	-
	Total Zone 137	3,280	2,042	-	1,755
3121 Zone 141 - Rubidoux Blvd & A Street					
310.3121.56210	Electricity/Natural Gas	157	76	-	61
310.3121.56250	LLMD Maintenance	-	-	-	
310.3121.56900	Unclassified Expense Allocation	32	4	-	

EXPENDITURES BY FUND BY LINE ITEM

		FY22 Actuals	FY23 Actuals	FY24 Amended Budget	FY25 Adopted Budget
310.3121.69910	Transfers out	-	4	-	-
Total Zone 141		189	84	-	61
3122 Zone 142 - Limonite Ave, Lucretia Ave, & Wineville Rd					
310.3122.54110	Professional Services	-	-	-	-
310.3122.54140	Consulting Services	-	-	-	-
310.3122.54146	Signal Maintenance	-	-	-	-
310.3122.54148	Landscaping/Tree Trimming	-	-	-	-
310.3122.54149	Projects Administration	-	-	-	-
310.3122.54210	Repairs and Maintenance	-	-	-	-
310.3122.56211	Traffic Signal Utilities	-	-	-	-
310.3122.56240	Water and Sewer	-	-	-	-
310.3122.56250	LLMD Maintenance	-	-	-	-
Total Zone 142		-	-	-	-
3123 Zone 173 - Cantu Galleano Ranch Rd & Wineville Rd					
310.3123.54110	Professional Services	-	-	-	-
310.3123.54140	Consulting Services	-	-	-	-
310.3123.54146	Signal Maintenance	-	-	-	-
310.3123.56211	Traffic Signal Utilities	-	-	-	-
310.3123.56230	Street Lighting	-	-	-	-
310.3123.56250	LLMD Maintenance	-	-	-	-
Total Zone 173		-	-	-	-
3124 Zone 182 - Wineville Rd & Mission Blvd					
310.3124.54146	Signal Maintenance	-	-	-	-
310.3124.56211	Traffic Signal Utilities	-	-	-	-
310.3124.56230	Street Lighting	-	-	-	-
Total Zone 182		-	-	-	-
3125 Zone A - Limonite Ave Median					
310.3125.54148	Landscaping/Tree Trimming	2,952	2,310	-	3,013
310.3125.54210	Repairs and Maintenance	-	2,271	-	1,262
310.3125.56240	Water and Sewer	602	-	-	-
310.3125.56900	Unclassified Expense Allocation	164	220	-	-
310.3125.69910	Transfers out	-	240	-	-
Total Zone A		3,718	5,041	-	4,275
3129 Zone E - IE Cold Storage					
310.3129.54148	Landscaping/Tree Trimming	-	1,711	-	1,986
310.3129.54210	Repairs and Maintenance	-	52	-	2,153
310.3129.56210	Electricity/Natural Gas	-	-	-	427
310.3129.56230	Street Lighting	-	-	-	-
310.3129.56240	Water and Sewer	-	317	-	556
310.3129.56250	LLMD Maintenance	-	-	-	53
310.3129.69910	Transfers out	-	330	-	-
Total Zone E		-	2,411	-	5,175
3131 Zone FF - Montecito					
310.3131.54148	Landscaping/Tree Trimming	-	-	-	4,652
310.3131.54210	Repairs and Maintenance	-	-	-	520
310.3131.56210	Electricity/Natural Gas	-	-	-	300
310.3131.56240	Water and Sewer	-	-	-	3,000
Total Zone FF		-	-	-	8,472
3132 Zone W - Hudson					
310.3132.54148	Landscaping/Tree Trimming	-	-	-	5,283

EXPENDITURES BY FUND BY LINE ITEM

		FY22 Actuals	FY23 Actuals	FY24 Amended Budget	FY25 Adopted Budget
310.3132.54210	Repairs and Maintenance	-	-	-	520
310.3132.56210	Electricity/Natural Gas	-	-	-	300
310.3132.56240	Water and Sewer	-	-	-	3,700
Total Zone W		-	-	-	9,803
3133 Zone I - Shops at Bellgrave					
310.3133.54148	Landscaping/Tree Trimming	4,185	125	-	374
310.3133.54210	Repairs and Maintenance	854	-	-	-
310.3133.56250	LLMD Maintenance	-	2,597	-	99
310.3133.56900	Unclassified Expense Allocation	-	131	-	-
310.3133.69910	Transfers out	-	143	-	-
Total Zone I		5,039	2,995	-	473
3134 Zone G - Avalon Homes					
310.3134.54148	Landscaping/Tree Trimming	-	-	-	7,897
310.3134.54210	Repairs and Maintenance	-	-	-	581
310.3134.56210	Electricity/Natural Gas	-	-	-	1,085
310.3134.56240	Water and Sewer	-	-	-	500
Total Zone G		-	-	-	10,063
3135 Zone Y - Wheeler Uphitter					
310.3135.54148	Landscaping/Tree Trimming	-	-	-	-
310.3135.54149	Project Administration	-	-	-	10,658
310.3135.54210	Repairs and Maintenance	-	-	-	550
310.3135.56210	Electricity/Natural Gas	-	-	-	331
310.3135.56230	Street Lighting	-	-	-	-
310.3135.56240	Water and Sewer	-	-	-	3,870
Total Zone Y		-	-	-	15,409
3138 Zone GG - Sequenota Heights					
310.3138.54148	Landscaping/Tree Trimming	-	-	-	5,747
310.3138.54210	Repairs and Maintenance	-	-	-	-
310.3138.56210	Electricity/Natural Gas	-	-	-	720
310.3138.56230	Street Lighting	-	-	-	663
310.3138.56240	Water and Sewer	-	-	-	-
Total Zone GG		-	-	-	7,130
3139 Zone KK - Brown Ave Trailer Yard					
310.3139.54148	Landscaping/Tree Trimming	-	-	-	8,858
310.3139.54210	Repairs and Maintenance	-	-	-	1,959
310.3139.56210	Electricity/Natural Gas	-	-	-	-
310.3139.56230	Street Lighting	-	-	-	690
310.3139.56240	Water and Sewer	-	-	-	2,745
Total Zone KK		-	-	-	14,252
3140 Zone P - Ben Nevis Rd & Pedly St.					
310.3140.54220	Public Notices	909	-	-	-
310.3140.56900	Unclassified Expense Allocation	185	-	-	-
310.3140.69910	Transfers out	-	-	-	-
Total Zone P		1,094	-	-	-
3144 Zone T - Rubidoux Industrial Center					
310.3144.54148	Landscaping/Tree Trimming	-	-	-	7,646
310.3144.54210	Repairs and Maintenance	-	-	-	-
310.3144.54220	Public Notices	909	-	-	-
310.3144.56240	Water and Sewer	-	-	-	571
310.3144.56250	LLMD Maintenance	-	-	-	-

EXPENDITURES BY FUND BY LINE ITEM

		FY22 Actuals	FY23 Actuals	FY24 Amended Budget	FY25 Adopted Budget
310.3144.56900	Unclassified Expense Allocation	185		-	
310.3144.69910	Transfers out	9	-	-	-
Total Zone T		1,104	-	-	8,217
3145 Zone U - West Cold Storage (Ice Box)					
310.3145.54148	Landscaping/Tree Trimming	-	308	-	498
310.3145.54210	Repairs and Maintenance	-	44	-	
310.3145.54220	Public Notices	900	-	-	
310.3145.56240	Water and Sewer		-	-	
310.3145.56900	Unclassified Expense Allocation	184	17	-	
310.3145.69910	Transfers out	178	18	-	-
Total Zone U		1,261	388	-	498
3150 Zone K - Jurupa Estates					
310.3150.54148	Landscaping/Tree Trimming		2,365	-	5,577
310.3150.54210	Repairs and Maintenance		-	-	
310.3150.56210	Electricity/Natural Gas		-	-	112
310.3150.56230	Street Lighting		-	-	
310.3150.56240	Water and Sewer		-	-	535
310.3150.56250	LLMD Maintenance		-	-	
310.3150.56266	Water quality basin	-	-	-	4,600
310.3150.56900	Unclassified Expense Allocation		113	-	
310.3150.69910	Transfers out	-	124	-	-
Total Zone K		-	2,602	-	10,824
3157 Zone C - Limonite Ave. & Felspar St.					
310.3157.54148	Landscaping/Tree Trimming			-	
310.3157.54210	Repairs and Maintenance			-	
310.3157.56210	Electricity/Natural Gas			-	
310.3157.56211	Traffic Signal Utilities			-	
310.3157.56230	Street Lighting			-	1,159
310.3157.56240	Water and Sewer			-	
310.3157.56250	LLMD Maintenance	-	-	-	-
Total Zone C		-	-	-	1,159
3158 Zone M - Pilot Flying J					
310.3158.54148	Landscaping/Tree Trimming		3,117	-	3,579
310.3158.54210	Repairs and Maintenance		-	-	182
310.3158.56250	LLMD Maintenance		-	-	
310.3158.56900	Unclassified Expense Allocation		150	-	
310.3158.69910	Transfers out	-	163	-	-
Total Zone M		-	3,430	-	3,761
3159 Zone N - Midlands Carriers					
310.3159.54148	Landscaping/Tree Trimming		1,891	-	1,628
310.3159.54210	Repairs and Maintenance		-	-	307
310.3159.56250	LLMD Maintenance		-	-	
310.3159.56900	Unclassified Expense Allocation		91	-	
310.3159.69910	Transfers out	-	99	-	-
Total Zone N		-	2,081	-	1,935
3160 Zone O- Viagro Circle					
310.3160.54148	Landscaping/Tree Trimming		-	-	-
310.3160.54210	Repairs and Maintenance		-	-	-
310.3160.56250	LLMD Maintenance		-	-	-
310.3160.56900	Unclassified Expense Allocation		-	-	-
310.3160.69910	Transfers out	-	-	-	-
Total Zone O		-	-	-	-

EXPENDITURES BY FUND BY LINE ITEM

		FY22 Actuals	FY23 Actuals	FY24 Amended Budget	FY25 Adopted Budget
3161 Zone S - Vernola Market Place Park					
310.3161.54148	Landscaping/Tree Trimming		2,273	-	2,687
310.3161.54210	Repairs and Maintenance		-	-	12
310.3161.56250	LLMD Maintenance		-	-	-
310.3161.56900	Unclassified Expense Allocation		109	-	-
310.3161.69910	Transfers out	-	119	-	-
Total Zone S		-	2,501	-	2,699
3162 Zone X - Horizon Business Park					13,635
310.3162.54148	Landscaping/Tree Trimming	-			7,438
310.3162.54210	Repairs and Maintenance	-			600
310.3162.56210	Electricity/Natural Gas	-			331
310.3162.56230	Street Lighting				-
310.3162.56240	Water and Sewer	-	-	-	8,285
310.3162.56250	LLMD Maintenance	-	-	-	-
310.3162.56900	Unclassified Expense Allocation	-	-	-	-
310.3162.69910	Transfers Out	-	-	-	-
Total Zone X		-	-	-	16,654
3164 Zone L - Flabob Aviation					
310.3164.54148	Landscaping/Tree Trimming	-	-	-	5,116
310.3164.54210	Repairs and Maintenance	-	-	-	900
310.3164.56210	Electricity/Natural Gas	-	-	-	358
310.3164.56240	Water and Sewer	-	-	-	1,860
310.3164.56266	Water Quality Basin	-	-	-	4,597
Total Zone L		-	-	-	12,831
3165 Zone Z - Agua Mansa Commerce Park					
310.3165.54148	Landscaping/Tree Trimming	-			31,344
310.3165.54210	Repairs and Maintenance	-			5,000
310.3165.56210	Electricity/Natural Gas	-			661
310.3166.54220	Public Notices	-	-	-	-
310.3165.56240	Water and Sewer	-	-	-	10,252
Total Zone Z		-	-	-	47,257
3166 Zone II - Shops at Jurupa					
310.3166.54148	Landscaping/Tree Trimming	-			7,352
310.3166.54210	Repairs and Maintenance	-	-	-	520
310.3166.56210	Electricity/Natural Gas	-	-	-	500
310.3166.54220	Public Notices	-	-	-	-
310.3166.56240	Water and Sewer	-	-	-	7,000
Total Zone II		-	-	-	15,372
Total F310 - LLMD 89-1 Landscaping		863,553	1,181,460	1,201,978	1,268,039
Fund 320 LLMD 89-1 STREET LIGHTING					
320.3201.56210	Electricity/Natural Gas	-	628	-	800
320.3201.56250	LLMD Maintenance	580	-	-	
320.3201.69910	Transfers out	-	31	-	
320.3202.54110	Professional Services	29	-	-	
320.3202.56210	Electricity/Natural Gas	-	432	-	400
320.3202.56250	LLMD Maintenance	290	-	-	
320.3202.69910	Transfers out	-	22	-	
320.3203.54110	Professional Services	15	-	-	
320.3203.56210	Electricity/Natural Gas	-	628	-	800
320.3203.56250	LLMD Maintenance	580	-	-	
320.3203.69910	Transfers out	-	31	-	
320.3204.54110	Professional Services	29	-	-	

EXPENDITURES BY FUND BY LINE ITEM

		FY22 Actuals	FY23 Actuals	FY24 Amended Budget	FY25 Adopted Budget
320.3204.56210	Electricity/Natural Gas	-	1,542	-	1,950
320.3204.56250	LLMD Maintenance	1,431	-	-	
320.3204.69910	Transfers out	-	77	-	
320.3205.54110	Professional Services	72	-	-	
320.3205.56210	Electricity/Natural Gas	-	314	-	400
320.3205.56250	LLMD Maintenance	290	-	-	
320.3205.69910	Transfers out	-	16	-	
320.3206.54110	Professional Services	15	-	-	
320.3206.56210	Electricity/Natural Gas	-	935	-	1,170
320.3206.56250	LLMD Maintenance	785	-	-	
320.3206.69910	Transfers out	-	47	-	
320.3207.54110	Professional Services	39	-	-	
320.3207.56210	Electricity/Natural Gas	-	204	-	260
320.3207.56250	LLMD Maintenance	190	-	-	
320.3207.69910	Transfers out	-	10	-	
320.3208.54110	Professional Services	9	-	-	
320.3208.56210	Electricity/Natural Gas	-	628	-	800
320.3208.56250	LLMD Maintenance	581	-	-	
320.3208.69910	Transfers out	-	31	-	
320.3209.54110	Professional Services	29	-	-	
320.3210.56210	Electricity/Natural Gas	1,631	1,759	-	2,230
320.3210.69910	Transfers out	82	88	-	
320.3211.56210	Electricity/Natural Gas	3,109	3,354	-	4,250
320.3211.69910	Transfers out	155	168	-	
320.3212.56210	Electricity/Natural Gas	381	410	-	520
320.3212.69910	Transfers out	19	21	-	
320.3213.56210	Electricity/Natural Gas	1,348	1,457	-	1,850
320.3213.69910	Transfers out	67	73	-	-
TOTAL F320 LLMD 89-1 Street Lighting		11,757	12,907	-	15,430
Fund 350 CFD 13-001 Bellegrave					
350.3500.54110	Professional Services	-	-	-	
350.3500.54140	Consulting Services	2,399	978	1,272	146
350.3500.54146	Signal Maintenance	992	1,717	1,569	4,351
350.3500.54148	Landscaping/Tree Trimming	175,415	148,302	99,783	238,869
350.3500.54210	Repairs and Maintenance	399	5,477	2,192	12,864
350.3500.56210	Electricity/Natural Gas	1,921	1,804	42,486	2,016
350.3500.56230	Street Lighting	35,485	44,434	25,520	89,332
350.3500.56260	CFD Maintenance	5,465	100,497	142,146	44,127
350.3500.56265	Water Quality Maintenance	-	-	-	
350.3500.69910	Transfers out	22,208	30,321	31,497	39,171
350.3501.54140	Consulting Services	-	-	-	
350.3501.56210	Electricity/Natural Gas	356	188	-	195
350.3501.56240	Water and Sewer	29,889	23,619	-	32,425
350.3501.56260	CFD Maintenance	544	891	-	170
350.3501.56265	Water Quality Maintenance	-	-	-	54,378
350.3501.69910	Transfers out	3,079	2,470	-	8,717
Total CFD 13-001 Bellegrave		278,152	360,700	346,465	526,760
Fund 351 CFD 14-001 Harvest					
351.3510.54110	Professional Services	-	-	-	
351.3510.54140	Consulting Services	2,081	978	1,312	146
351.3510.54148	Landscaping/Tree Trimming	130,183	133,669	118,324	102,744
351.3510.54210	Repairs and Maintenance	3,758	3,489	2,828	15,424
351.3510.56210	Electricity/Natural Gas	3,596	3,889	4,008	4,398
351.3510.56230	Street Lighting	866	941	967	1,077
351.3510.56240	Water and Sewer	34,334	28,103	27,859	26,274
351.3510.56260	CFD Maintenance	1,626	7,202	-	1,041

EXPENDITURES BY FUND BY LINE ITEM

		FY22 Actuals	FY23 Actuals	FY24 Amended Budget	FY25 Adopted Budget
351.3510.56265	Water Quality Maintenance	-	-	9,963	33,469
351.3510.69910	Transfers out	17,644	17,827	16,526	18,457
Total CFD 14-001 Harvest		194,089	196,098	181,787	203,032
<u>Fund 352 CFD 14-002 Mission Estates</u>					
352.3520.54110	Professional Services	-	-	-	
352.3520.54140	Consulting Services	2,081	978	1,312	146
352.3520.54148	Landscaping/Tree Trimming	42,590	39,392	38,959	34,708
352.3520.54210	Repairs and Maintenance	93	242	298	3,765
352.3520.56210	Electricity/Natural Gas	378	237	304	243
352.3520.56230	Street Lighting	8,607	16,585	9,379	14,636
352.3520.56240	Water and Sewer	11,820	8,561	9,326	11,320
352.3520.56250	LLMD Maintenance	-	-	2,570	
352.3520.56260	CFD Maintenance	50	1,830	-	
352.3520.56265	Water Quality Maintenance	-	-	-	22,294
352.3520.69910	Transfers out	6,562	6,783	6,215	8,711
Total CFD 14-002 Mission Estates		72,181	74,608	68,363	95,823
<u>Fund 353 CFD 15-001 Riverbend</u>					
353.3530.54110	Professional Services	-	-	-	
353.3530.54140	Consulting Services	2,081	978	1,312	146
353.3530.54146	Signal Maintenance	-	-	-	
353.3530.54148	Landscaping/Tree Trimming	-	10,484	3,173	27,148
353.3530.54210	Repairs and Maintenance	-	-	-	
353.3530.54255	Graffiti Abatement Services	-	-	-	
353.3530.56230	Street Lighting	-	15,934	12,698	24,031
353.3530.56240	Water and Sewer	-	18,098	14,585	
353.3530.56260	CFD Maintenance	9,500	-	3,646	11,032
353.3530.56265	Water Quality Maintenance	-	-	-	24,257
353.3530.56610	Administrative Overhead	-	-	-	
353.3530.69910	Transfers out	1,158	4,549	3,541	8,661
Total CFD 15-001 Riverbend		12,740	50,044	38,955	95,276
<u>Fund 354 CFD 15-002 Skypark</u>					
354.3540.54140	Consulting Services	2,081	978	1,312	146
354.3540.54148	Landscaping/Tree Trimming	20,522	10,560	12,333	7,066
354.3540.54210	Repairs and Maintenance	-	108	-	1,307
354.3540.56230	Street Lighting	760	818	844	925
354.3540.56260	CFD Maintenance	4,611	4,855	5,492	4,028
354.3540.56265	Water Quality Maintenance	-	-	-	10,799
354.3540.69910	Transfers out	2,798	1,732	1,998	2,427
Total CFD 15-002 Skypark		30,772	19,052	21,979	26,698
<u>Fund 355 CFD 16-001 Quarry</u>					
355.3550.54140	Consulting Services	2,081	978	1,312	146
355.3550.54148	Landscaping/Tree Trimming	27,830	16,955	18,608	14,750
355.3550.54210	Repairs and Maintenance	-	-	-	23,360
355.3550.56230	Street Lighting	2,394	2,336	2,407	7,539
355.3550.56260	CFD Maintenance	1,315	898	1,259	63
355.3550.56265	Water Quality Maintenance	-	-	-	15,413
355.3550.69910	Transfers out	3,362	2,117	2,359	6,127
Total CFD 16-001 Quarry		36,982	23,284	25,945	67,399
<u>Fund 356 CFD 14-003 Granite Ridge</u>					
356.3560.54140	Consulting Services	2,081	978	1,315	146
356.3560.54148	Landscaping/Tree Trimming	49,510	39,976	34,602	26,156
356.3560.54210	Repairs and Maintenance	-	-	-	3,368
356.3560.56230	Street Lighting	2,414	8,078	3,664	4,080

EXPENDITURES BY FUND BY LINE ITEM

		FY22 Actuals	FY23 Actuals	FY24 Amended Budget	FY25 Adopted Budget
356.3560.56260	CFD Maintenance	6,915	4,220	5,389	3,225
356.3560.56265	Water Quality Maintenance	1,794	1,690	1,956	23,517
356.3560.69910	Transfers out	6,271	5,494	4,693	6,049
Total CFD 14-003 Granite Ridge		68,986	60,436	51,619	66,541
Fund 357 CFD 15-003 Vista Rio					
357.3570.54110	Professional Services			-	
357.3570.54140	Consulting Services			-	
357.3570.54146	Signal Maintenance			-	
357.3570.54148	Landscaping/Tree Trimming			-	
357.3570.54210	Repairs and Maintenance			-	
357.3570.54255	Graffiti Abatement Services			-	
357.3570.56210	Electricity/Natural Gas			-	
357.3570.56230	Street Lighting			-	
357.3570.56260	CFD Maintenance			-	
357.3570.56265	Water Quality Maintenance			-	
357.3570.56610	Administrative Overhead	-	-	-	-
Total CFD 15-003 Vista Rio		-	-	-	-
Fund 358 CFD 20-001 Shadow Rock					
358.3580.54140	Consulting Services			-	
358.3580.54148	Landscaping/Tree Trimming			-	362,663
358.3580.54210	Repairs and Maintenance			-	1,809
358.3580.56260	CFD Maintenance			-	
358.3580.56265	Water Quality Maintenance			-	49,629
358.3580.69910	Transfers out	-	-	-	41,229
Total CFD 20-001 Shadow Rock		-	-	-	455,330
Fund 359 CFD 18-002 Tract 36702 (Stone)					
359.3590.54140	Consulting Services			-	
359.3590.54148	Landscaping/Tree Trimming			-	8,095
359.3590.54210	Repairs and Maintenance			-	
359.3590.56260	CFD Maintenance		877	-	
359.3590.56265	Water Quality Maintenance		-	-	5,169
359.3590.69910	Transfers out	-	18,656	-	1,326
Total CFD 18-002 Tract 36702		-	19,533	-	14,590
Fund 361 CFD 2019-001 Paradise Knolls A					
361.3590.54148	Landscaping/Tree Trimming				25,197
361.3590.54210	Repairs and Maintenance				500
361.3590.69910	Transfers out	-	-	-	2,570
Total CFD 2019-001 Paradise Knolls A		-	-	-	25,697
Fund 363 CFD 2021-001 Golden West					
363.3630.54220	Public Notices		103	-	
363.3630.56700	Miscellaneous Expense	-	47	-	-
Total CFD 2021-001 Golden West		-	150	-	-
Fund 500 Meas A Sales Tax CoP Series 2016					
500.5000.54110	Professional Services	-	3,720	-	
500.5000.57105	Debt Service/Principal Expense		-	-	
500.5000.57110	Interest Expense		-	-	
500.5000.69910	Transfers out	-	-	-	-
Total Meas A Sales Tax CoP Series 2016		-	3,720	-	-
Fund 501 2021 Building Acquisition COP					
501.5010.54320	Bank Service Fees	1,128	205	-	
501.5010.57210	Bond Financing Costs	-	-	-	

EXPENDITURES BY FUND BY LINE ITEM

		FY22 Actuals	FY23 Actuals	FY24 Amended Budget	FY25 Adopted Budget
501.5010.62500	Buildings & Building Improvements	-	-	-	647,000
501.5010.69910	Transfers out	282,352	252,957	-	-
Total 2021 Building Acquisition COP		283,480	253,162	-	647,000

Fund 710 Risk Management

710.7100.56410	Insurance Premiums	591,743	714,850	1,273,510	
710.7100.56420	Claims/Deductibles		2,998	-	
710.7100.52219	General Liability	-			1,400,000
710.7100.52221	Crime Insurance	-			2,000
710.7100.xxxxx	Cyber Insurance				9,000
710.7100.52222	EPL - Employee Practices Liability	-			67,000
710.7100.52223	ADWRP - Alliant Deadly Weapon Response Prog	-			300
710.7100.52224	Property Insurance	-			85,000
710.7100.52225	ADP - Auto Physical Damage Program	-			5,500
710.7100.62700	ISF Liability Pools	-	-	100,000	-
Total Risk Management		591,743	717,848	1,373,510	1,568,800

Fund 720 Information Services

720.7200.53010	Office Supplies		-	-	
720.7200.53012	Books/Subscriptions		-	-	
720.7200.53013	Equipment (non-capital)		-	-	
720.7200.54110	Professional Services	37,587	34,755	33,120	34,776
720.7200.54113	Software Support	222,276	341,973	410,954	396,873
720.7200.54114	GIS System Contract Services	22,696	143,562	50,000	50,000
720.7200.54115	Microfilm/Scanning Services	37,453	6,560	93,211	100,000
720.7200.56140	Phone Services/Internet	-	-	-	43,000
720.7200.56580	Dues/Memberships			-	
720.7200.62100	Software (new)	10,530	93,819	70,033	16,315
720.7200.62200	Hardware	11,919	39,218	39,400	55,000
720.7200.62300	Furniture and Equipment	862	-	700	
720.7200.62710	ISF Information Systems (new projects)			287,000	604,036
720.7200.69910	Transfers out	-	-	-	-
Total Information Services		343,322	659,887	984,418	1,300,000

Fund 730 Equipment-Vehicles

730.7300.62720	ISF Equipment & Vehicles	-	-	500,000	200,000
Total Equipment-Vehicles		-	-	500,000	200,000

APPROPRIATIONS BY DEPARTMENT MATRIX

Fund	Name	Council & Attny	City Clerk	City Manager	Finance	Public Safety	Comm. Dev.	Public Works
100	General Fund	X	X	X	X	X	X	X
101	Community Benefit Agreements			X				X
150	Reimbursable Projects							X
151	SR 60 / Rubidoux Project							X
160	Grants			X		X	X	X
161	Retail Theft Grant			X				
162	Mobile Homes Grant			X				
200	Gas Tax							X
201	RMRA - Road Maintenance & Rehab							X
205	Inclusionary Housing Requirement in Lieu Fee						X	
210	Measure A Maintenance							X
212	TUMF Projects							X
213	Active Transportation Program (ATP)							X
220	Public Facilities (DIF)							X
221	Fire Facilities (DIF)							X
222	Transportation - Roads (DIF)							X
223	Transportation Signals (DIF)							X
224	Regional Parks (DIF)							X
225	Regional Trails (DIF)							X
226	Library Books (DIF)							X
229	Road & Bridge Benefit District (DIF)							X
230	AQMD							X
240	CDBG			X				
250	CDBG-CV			X				
252	American Rescue Plan Act (ARPA)			X				
282	SLESF/COPS					X		
285	CalRecycle Grant							X
310	LLMD 89-1 Landscaping							X
320	LLMD 89-1 Street Lighting							X
350	CFDs (Funds 350 - 380)							X
710	Risk Management			X				
720	Information Services				X			
730	Equipment-Vehicles							X

INTERFUND TRANSFERS MATRIX

		Transfer from
		General Fund
Transfer To	200 Gas Tax	395,000
	310 LLMD Landscaping	529,000
	320 LLMD Street Lighting	1,500
	710 Risk Management	1,568,800
	720 Information Services	1,300,000
	730 Vehicles	200,000
Total		3,994,300

INTERFUND TRANSFERS DETAILS

Transfers From	Amount
100.1190.69910	3,599,300
100.1311.69910	395,000
Total	3,994,300

Transfers To	Amount
200.49910	395,000
310.49910	529,000
320.49910	1,500
710.49910	1,568,800
720.49910	1,300,000
730.49910	200,000
Total	3,994,300

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Department Section

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CITY COUNCIL

PROGRAM DESCRIPTION

Jurupa Valley is a General Law city which operates under the Council-Manager form of local government. The City Council serves as the legislative and policy-making body for the City of Jurupa Valley. The City Council is responsible to the electorate for keeping pace with changing community needs, for establishing the quality of municipal services and the community environment, for promoting confidence in local government through open conduct of public affairs and adopting an annual budget. The City Council selects and appoints the City Manager, the City Attorney, and the various City Commissions, Boards and Advisory Committee members. The Council Members are elected at-large for four years, overlapping terms of office. The Mayor, who is selected during the annual City Council reorganization, presides over all Council meetings and is the ceremonial head of the City for official functions. The Mayor Pro Tem acts in the absence of the Mayor. Council Members represent the City on various intergovernmental organizations to achieve governmental cooperation, legislation and programs that are consistent with the needs of residents and businesses within the community.





CITY ATTORNEY

PROGRAM DESCRIPTION

The City Attorney acts as the City's legal counsel. In this capacity, the City Attorney advises the City Council and staff of legal matters relating to the operation of the municipal government and is responsible for the review and preparation of resolutions, ordinances, municipal code violations and agreements. The services of the City Attorney are provided via a contract with a professional legal firm. In addition, special legal services for other matters such as Code Enforcement may also be contracted through professional legal firms from time to time.

Specific service activities are:

- Provide expert legal advice to the City Council and its committees and commissions, as well as the City Manager and all City Departments so that policies are established and programs administered according to the legal guidelines established by City, State, and Federal laws.
- Ensure the City and its officers are properly represented in all actions arising from the performance of City business.
- Ensure that all City ordinances, resolutions, agreements, and contracts are correct as to form.
- Provide legal advice to all public records requests to ensure a timely response and that the City's legal interests are observed.



CITY CLERK

PROGRAM DESCRIPTION

The statutes of the State of California prescribe the basic functions and duties of City Clerks in General Law Cities. The City Clerk's office handles a myriad of duties relating to the official business of the City and is generally responsible for compiling the agenda and managing the necessary Council follow-up procedures for each Council meeting; keeping minutes of City Council meetings; processing Council agreements; recording official documents; preparing and submitting legal advertising; coordinating bid openings; conducting municipal elections; coordinating all legal filings pursuant to the Fair Political Practices Commission, maintaining current files on all commissions and committees; maintaining the City seal; processing claims against the City; and handling all other legal or official documents.

2023-24 MAJOR ACCOMPLISHMENTS

- Facilitated and supported City legislative processes by ensuring timely posting of agendas, compiling the City's legislative history and providing access to official city records in accordance with state law.
- Spearheaded a successful "Local Government Day" event for local elementary school students, including a mock City Council meeting and introduction of special guests.
- Responded to 610 public records requests using GovQA's Public Records Request Management software, which has allowed City Clerk staff to comply with public records requests, track, display and provide 24/7 access and status updates across all departments.
- Processed Commercial Cannabis applications and worked with City staff to provide direction to applicants and staff for the proper and efficient management of City Commercial Cannabis permits consistent with the requirements of state law and Ordinance No. 2018-14.
- Developed an ongoing relationship with the County of Registrar of Voters to focus on voter turnout and voter education by designating a vote by mail drop-off location at City Hall.

2024-25 MAJOR GOALS AND OBJECTIVES

- Expand the department's records management division by providing support and training to City staff.
- Implement a City Council technology upgrade for an agenda meeting management workflow process.
- Implement an online application portal for City Boards and Committee vacancies to track upcoming vacancies and encourage greater participation from qualified candidates.
- Research project costs for the construction of an archives center at the City Operations Center with an appropriate climate control and fire suppression system capable of serving as a repository for the City's permanent records.
- Continually improve operational processes to ensure excellence and efficiency.



CITY MANAGER

PROGRAM DESCRIPTION

The City of Jurupa Valley utilizes the Council-Manager form of government to ensure the effective, transparent, responsive, and accountable expenditure of taxpayer funds an implementation of City priorities. The City Manager serves as the Chief Executive Officer of the City and reports directly to the City Council. The mission of the City Manager's Office is to assure implementation and administration of policies and programs adopted by the City Council. In addition to providing overall direction, through Department Executives and contracted service providers, for all City projects and programs, the City Manager's Office also directly manages several program areas. Direct functions of the City Manager's Office include:

- Coordinating intergovernmental relations and legislative advocacy
- Administration of the City's communications, media relations, and public relations
- Federal, State and Local Grants Administration
- Economic Development and Land Use Management
- Emergency Preparedness and Operations
- Human Resources, Risk Management, Employee compensation and benefits
- Homelessness Services
- Public Safety
- Long Range Planning

2023-24 MAJOR ACCOMPLISHMENTS

- Developed and implemented Comprehensive Classification and Compensation Study.
- Implemented the City Council adopted \$28 million in American Rescue Plan Act (ARPA) Grant Funding Plan. The Plan invests an unprecedented amount of funding in roads, infrastructure, housing, homeless services, local business grants, residential utility bill rebates and cost saving energy upgrades.
- Completed development of an Emergency Operations Center (EOC) within the Jurupa Valley Operations Center (JVOC) that serves as the emergency services hub during a disaster.
- Secured more than \$5 million in grant funding for significant programs such as: Retail Theft Prevention and the Manufactured Home Rehabilitation Program.
- Hired a Communications/Marketing Manager and a Special Events Coordinator to continue to boost community engagement, improve public outreach and communicate more effectively.

2024-25 MAJOR GOALS AND OBJECTIVES

- Secure property for a future fire station for the western portion of the City
- Create Council Goals to set priorities, direct work activities, and allocate staffing and financial resources
- Continue to work with Riverside Community College District on the development of the Inland Empire Technical Trade Center.
- Continue to encourage business investment opportunities to develop additional businesses, grocery stores, retail shopping, restaurants, hotels and services the community deserves while building the housing and creating the jobs and revenue that we need.
- Complete the Jurupa Valley Trails Master Plan to assure future connectivity to local destinations, to bridge the gaps in the trail system, increase safety, maintenance and accessibility for all trail users.



CITY MANAGER /

Human Resources Division

PROGRAM DESCRIPTION

Human Resources Division is responsible for talent management (recruitment, selection, and examination), wage and salary administration, personnel policy administration, on-boarding and off-boarding process, benefits and payroll, employer-employee relations, training and development, and risk management (safety, general liability, and workers' compensation/wellness) programs.

2023-24 MAJOR ACCOMPLISHMENTS

- Effective January 1, 2024, staff completed the City-Wide Classification and Compensation Study that will have a direct impact on how the City attracts and retains high performing employees in local government.
- Recruitment activities: **26** job vacancies, **13** new employees and **15** reclassifications to meet the business needs and demands of the community.
- Effective January 1, 2024, implemented the Tuition Reimbursement Program to provide continuous support for employees with their educational goals for advancement.
- Completed an Employee Benefit Satisfaction Survey completed in August 2023 to assess the trends on employee exits.
- A total of **57** webinars and/or on-site training sessions were offered to employees for retaining top talent, provide opportunities to upskill and re-skill employee talents, and provide on-the-job training.

2024-25 MAJOR GOALS AND OBJECTIVES

- Continue to improve cloud-base HR Software to provide data-driven people strategies that allows the City to track all people data, including employee engagement metrics, retention and productivity stats, career path ratios, quality and cost-of hire. HR analytics will also track gaps and measure the City DE&I goals for compliance.
- Develop recruitment and benefit materials around new branding campaign to attract candidates and retain employees.
- Continue to create professional development programs at all staff levels that will prepare future-ready leaders and teams to be high performers.
- Continue to strengthen the performance review process by integrating SMART (Specific, Measurable, Achievable, Relevant, and Time-bound) goals into the evaluation process. This method will create a standard performance evaluation process to assist managers in setting employee's goals and achievements to meet the City's organizational demands, hold employees accountable and improving performance.



FINANCE

The Finance Department accounts for all City revenues and expenditures, monitors internal controls over a variety of transactions, and prepares payment of all obligations. Department activities include: general accounting services (accounting, payroll, accounts payable and receivable), cashiering, purchasing, technology, investments, banking, and debt administration, fiscal policy guidance, and business registration.

Under the direction of the City Manager, the Department prepares the City's annual budget. Once each year, the Department provides the City Council with a Mid-Year Budget Review report that estimates financial results for that year and offers insights into significant financial issues in the following year. In conjunction with, and subject to, the independent certification of the City's independent audit firm, the Department prepares the City's Annual Comprehensive Financial Reports (ACFR).

2023-24 MAJOR ACCOMPLISHMENTS

- Purchasing – Implementation of Cal Card Credit Card Program, which provides better payment accountability and invoice processing systems.
- Purchasing – Improved city services with effective bids and negotiation of cost savings (examples: copier services, cell phone services, City Hall cubicle modernization)
- Finance – Reviewed accounts payable business processes to improve efficiency and internal controls. Updated department procedures accordingly.
- Treasury – Implemented phase 2 of new investment strategy/program by contracting with an investment manager to diversify City's investment portfolio.
- Financial reporting – Completed required annual audits the City's Annual Comprehensive Financial Report (ACFR), Single Audit Act, Measure A with unmodified audit opinions for FY 2022-23. Completed all required debt (COPs) continuing disclosure/compliance reporting timely

2024-25 MAJOR GOALS AND OBJECTIVES

- Purchasing – Update purchasing and accounts payable policies and procedures
- Purchasing – Continue process improvement in purchasing and accounts payable including maximizing automation and analysis of data (example: utilize online utility portals to analyze data and streamline payment processing)
- Finance – Begin upgrade of city's financial software system (ERP=Enterprise Resource Planning) with expected completion by 2026.
- Finance – Complete transition of Business Registration system to Accela software
- Training – Expand professional training opportunities to increase expertise and to keep pace with changes in the government industry



FINANCE / Information Technology

PROGRAM DESCRIPTION

The Finance Department manages the Information Technology (IT) services within the city. The IT Division provides centralized information technology and technical services to all departments and divisions within the City. IT supports and provides enterprise-wide integrated system solutions to ensure the efficient utilization of technology resources and investments, serves as a technical consultant to City departments for all the City's technological needs, manages the City's technology Infrastructure, applications, and wireless communications. The IT Division strives to maintain the highest level of reliable service to the city departments and the community, by providing secure, proven, innovative technologies that enhance operational efficiencies while providing convenient access to government information and services for citizens, visitors, and businesses. Activities include maintaining the network, security of systems, implementation and maintenance of applications and hardware.

2023-24 MAJOR ACCOMPLISHMENTS

- Completed upgrades at JVOC training room/ Emergency Operation Center setup with multiple displays, deployable laptops, and communication
- Implementation of new server infrastructure, network set up, and various software implementations
- Moved employees workstations and setup 15 new cubicles with workstation and network/phone access at City Hall and JVOC
- Implemented Bluebeam for technical teams
- Upgraded Battery UPS

2024-25 MAJOR GOALS AND OBJECTIVES

- Establish strategic staffing plan for managing expansion of technology needs throughout City departments
- Begin upgrade of City's financial software system ERP (Enterprise Resource Planning) with expected completion by 2026 before existing system reaches end of life
- Coordinate upgrade of phone system to replace existing system that has reached end of life
- Collaborate on migration GIS data onsite
- Upgrade Microsoft Office to Office 365 for all users
- Install Point of Entry camera infrastructure at City Hall



NON-DEPARTMENTAL

PROGRAM DESCRIPTION

The Non-Departmental Division represents a cost center that captures expenditures that benefit City operations as a whole, but are not clearly associated with a particular City department. There are no employees assigned to this Division. However, there may be personnel costs set aside for future benefits.

This Division accounts for principal and interest payment for the 2021 Certificate of Participation (COP). It also accounts for transfers from the General Fund to the Internal Service Funds for Risk Management, Technology and Vehicles & Equipment. In addition, the General Fund provides subsidies to Gas Tax and the zones in the Landscape and Lighting Maintenance Districts that do not collect sufficient taxes for the services provided. These zones were established prior to the incorporation of the City.

As a reflection of continuously improving the City's approach to the budget and accounting for various costs, several expenditures are no longer captured in the non-departmental division. For example in previous years, this division captured expenditures related to the remodel and maintenance of JVOC. The JVOC operating expenditures have been incorporated into the Public Works operating accounts. Various capital project costs are now allocated to funds with special funding.



PUBLIC SAFETY

PROGRAM DESCRIPTION - SHERIFF

The City of Jurupa Valley is a contract city with the Riverside County Sheriff's Department. The personnel assigned to Jurupa Valley operate out of the Jurupa Valley Station. The station's lobby is open during regular business hours where you can conduct any business-related issue. The mission of the Riverside County Sheriff's Department is to meet the mandates prescribed by law and provide progressive, innovative, and efficient public safety while working in partnership with the community and allied agencies.

2023-24 MAJOR ACCOMPLISHMENTS

- Awarded \$2.6 million for Organized Retail Theft Grant
- Added patrol for noise complaints, reducing the complaints by 25%
- Increased enforcement of quality-of-life issues
- Revised city municipal ordinances such as overnight camping, massage parlor, vending, and commercial vehicle traffic ordinances
- Added surveying equipment for collision reconstruction for the traffic bureau

2024-25 MAJOR GOALS AND OBJECTIVES

- Conduct 5 DUI Checkpoints and 5 Commercial Vehicle Inspection Enforcements
- Decrease the amount of vehicle thefts and organized vehicle thefts per the BSCC Grant agreement.
- Deploy 60 new license plate reader cameras in an effort to reduce retail theft
- Develop a stronger relationship with small businesses and the community
- Implement community awareness campaign to reduce injury traffic collisions through community awareness

PROGRAM DESCRIPTION - Fire

The City of Jurupa Valley provides fire protection services through CAL FIRE Riverside Unit. As part of the formation of the City, the County of Riverside ("County") and City entered into a revenue neutrality agreement to be paid to the County annually. The City is required to pay a percentage of specific property and sales taxes to the County at escalating rates in accordance with the terms of the agreement. The percentage rate has reached 24%, which is the maximum.

2023-24 MAJOR ACCOMPLISHMENTS

- Completed one Heli-Hydrant
- Began exploration of land acquisition for new Fire Station
- Responded to 12,299 calls of which 8,912 were medical calls and 401 were public services assistance

- Continued inspections (over 800 construction, 39 Fire & Life Safety) and new construction permits (over 300)

2024-25 MAJOR GOALS AND OBJECTIVES

- Completion of two additional Heli-Hydrants
- Up staffing strategies at Station 18 from Patrol to Engine
- Planning and development for new west end Fire Station as well as required staffing.
- Increase business inspections.
- Reduce the number of calls through education and prevention.

PROGRAM DESCRIPTION – Animal Control

The City of Jurupa Valley provides animal control services through Riverside County. Animal Control services promotes an environment of responsible pet ownership through progressive animal welfare initiatives, community outreach, and humane education in a culture of compassion, creativity, and integrity.

PROGRAM DESCRIPTION – Emergency Management

The City of Jurupa Valley has been working diligently to establish the systems and training needed to prepare for emergencies that may occur through natural disasters or other events. Funding for these efforts were previously accounted for in the City Manager’s budget. A separate division has been created for FY25 budget to allow for better tracking and oversight.

2023-24 MAJOR ACCOMPLISHMENTS

- Reviewed, updated, and had the Local Hazard Mitigation Plan for the City of Jurupa Valley approved by FEMA and Adopted by Resolution.
- Established a fully equipped EOC
- Facilitated training regarding Flood Fighting Methods, Senior Officials All-Hazards Workshop, SEMS/NIMS training compliance, and conducted In collaboration with the Safety Committee conducted 2 fire drills, and participated in the Great ShakeOut Exercise
- Provided briefs to the Community Based Organization Healthy Jurupa Valley on Flood preparedness, Fire Extinguisher Training, and Wildfire preparedness.
- Coordinated with the local Lions Club on sandbag distribution for residents.

2024-25 MAJOR GOALS AND OBJECTIVES

- Increase community outreach on emergency preparedness information
- Increase collaboration with Local Agencies, Special Districts, and Volunteer Organizations Active in Disaster (VOAD)
- Review and Update 2 Local Emergency Plans
- Increase the City's Operational Communications Capability



Community Development / Economic Development Division

PROGRAM DESCRIPTION

The Economic Development Division supports economic growth in the City of Jurupa Valley. Initiatives include new business recruitment, technical assistance for existing businesses, business retention and promotion, site selection assistance for new and existing businesses, and asset management of City-owned property. The primary goal of the division is to create economic opportunities for workers, investors and entrepreneurs.

2023-24 MAJOR ACCOMPLISHMENTS

- Collaborated with the Chamber of Commerce and the County of Riverside on various economic development initiatives (i.e. Grand Openings, Groundbreakings, Site visits).
- Created a monthly Economic Development Newsletter
- Attended the Inland Empire Regional Tourism conference
- Assisted with business outreach for various City events
- Promoted Small Business Saturday
- Updated the Economic Development Division webpage and utilized social media to provide resources
- Assisted businesses near the Jurupa Road Grade Separation Project in securing monetary settlements with Riverside County

2024-25 MAJOR GOALS AND OBJECTIVES

- Oversee management of City-owned properties
- Implement a Mayors Business Visitation program
- Organize 6 business education mixers for small businesses in the City
- Collaborate with Riverside County workforce development division to promote job opportunities in Jurupa Valley
- Collaborate with the Chamber of Commerce on various Grand Openings/ Groundbreaking ceremonies in the City
- Establish the Commercial Rehabilitation Program, which will be used to support and retain local businesses by providing grants to businesses for building improvements
- Collaborate and Invest in entities who serve the City through Arts, Culture or community resource programs
- Provide business retention and expansion services in the City.



Community Development / Planning Division

PROGRAM DESCRIPTION

The Planning division provides comprehensive land use services, both to the public and to the city, in support of the preservation, assistance, and regulation of development in the City of Jurupa Valley and its sphere of influence. Planning administers programs to help achieve community goals and advises City decision-makers on land use, housing, design and other important community issues. The division's primary goal is to ensure and enhance the quality of life in the community.

2023-24 MAJOR ACCOMPLISHMENTS

- Serrano Oaks Townhomes: Approval of a multi-family residential development on Clay St. of 66 town homes units on 4.12 acres
- The District at Jurupa Valley: Approval of a Mixed-use development at 5520 30th St., with warehouse/logistics, industrial; general commercial; hospitality; mixed density residential, park and recreational uses on 250 acres.
- Vernola Ranch Specific Plan: Approval of a Mixed-use development on Limonite and Pats Ranch Rd. The Specific Plan includes off-site street improvements, up to 1,576 dwelling units, recreational spaces, internal streets, open areas, and a potential school site.
- "Ready-Permit" Accessory Dwelling Unit Prototypes
- Prohibition of Short-Term Rentals in the City

2024-25 MAJOR GOALS AND OBJECTIVES

- New Rio Vista Specific Plan: A master planned community (1,115 multifamily residential units, 774 single-family units, business park, light industrial park, public school, and open space) on 900+ acres located north of Canal, south of the City Boundary with Fontana and San Bernardino County, east of Sierra Rd. and west of Rubidoux Blvd.
- Adoption of the Pedley Town Center Plan
- Adoption of the North Pyrite Master Plan
- Complete the Citywide Corridors Master Plan
- Amendment to the Environmental Review Guidelines and Thresholds of Significance



Community Development / Housing Division

PROGRAM DESCRIPTION

The Housing Division works towards the goal of creating housing opportunities for all Jurupa Valley residents in safe and healthy communities by:

- Monitoring housing resources and providing information to residents individually, and via the City website and social media;
- Implementing programs that will assist the City in accomplishing state RHNA housing production requirements to enable housing for all income levels; and
- Researching funding for affordable housing programs including homeownership and rental housing.

2023-24 MAJOR ACCOMPLISHMENTS

- Prepared Inclusionary Housing Ordinance Administrative Guidelines for adoption by the City Council and conducted staff training.
- Collaborated with affordable housing developers, Riverside County and other non-profit partners to increase the supply of affordable housing opportunities.
- Updated Housing Division webpage and utilized social media to provide additional housing resources for residents, including homeownership opportunities.
- Prepared informational materials for staff and the public related to new state requirements for housing, including density bonus, reasonable accommodations, and inclusionary housing.
- Developed RHNA (Regional Housing Needs Assessment) /Annual Progress Report tracker to measure ongoing status of Housing Element production goals and created RHNA Calculator to assist in understanding of RHNA impacts of submitted development applications

2024-25 MAJOR GOALS AND OBJECTIVES

- Identify vacant and underutilized properties as candidate sites for affordable or mixed market rate/affordable housing development and identify in the land use inventory.
- Work with selected affordable housing developer on American Rescue Plan Act expenditure plans.
- Implement incentives to streamline and reduce the cost of affordable housing development.
- Develop adaptive housing strategies program to assist in creative strategies for rehab and adaptive reuse of residential, commercial, and industrial structures for housing.
- Research and apply for funding to increase affordable housing opportunities and address homelessness, including homeownership, rental assistance, ADU/JADUs and other smaller units designed for special needs populations.
- Update Mobilehome Park Rent Stabilization Ordinance and develop administrative guidelines.



Community Development / Building and Safety Division

PROGRAM DESCRIPTION

The Building & Safety Division is responsible for the establishment and enforcement of minimum building standards for safeguarding public health, safety and general welfare. This is accomplished by ensuring that new construction provides structural strength, stability, means of egress, access to persons with disabilities, sanitation, ventilation, lighting and energy conservation; green building standards; safety to life and property from fire and other hazards attributed to the built environment; and assistance to fire fighters and other first responders during emergency operations in the built environment. Although the functions of the Building & Safety program are essentially a regulatory effort, they are an important tool for the orderly development, protection and maintenance of properties within the City. In addition to the enforcement of local codes and ordinances, the Division is also responsible for the enforcement of certain state and federal regulations when they become applicable to construction projects in the City. To accomplish its purpose, the Building & Safety Division examines development plans, issues permits and performs inspections of construction activities throughout the City. The Division further provides essential information to its customers through records research, provision of informational handouts and development consultation through all phases of a project from concept to completion.

2023-24 MAJOR ACCOMPLISHMENTS

- Complete configuration of Accela to perform Electronic Plan check within Accela. Implement new fee structure into Accela.
- Develop and implement an Automated Solar permitting program.
- Research and implement electronic signature software with template and text functions.
- Implement Laser fiche archiving integration with Accela.
- Update Valuation Tables and Train Staff on proper method for determining project valuations. Continue providing professional development opportunities for staff including CALBO participation.

2024-25 MAJOR GOALS AND OBJECTIVES

- Implement a fully electronic permit submittal and issuance process for various permits with Accela.
- Provide additional help at the counter as needed to cut down the wait time and improve customer service.
- Education of architects, engineers, contractors, property owners and the public at-large of building code standards and requirements through the dissemination of design and construction information and the plan review, permitting, inspection and enforcement processes needed for the protection of the health and safety of persons and properties.
- Continue providing customers with real-time information concerning property records and project status associated with Building & Safety activities.
- Provide continuing support and assistance to Code Enforcement and the Planning Division related to various development, construction and land-use matters.



Community Development / Code Enforcement Division

PROGRAM DESCRIPTION

The division helps maintain and improve the quality of life in Jurupa Valley by administering a fair and unbiased enforcement program to correct municipal code and land use violations. The division is also responsible for record keeping of all community complaints as well as overseeing each complaint until the violation is corrected.

2023-24 MAJOR ACCOMPLISHMENTS

- Ensured all 7 Code Enforcement officers are CACEO certified
- Scheduled Code Enforcement staff to attend CACEO training
- Increased its recovery costs through the Abandoned Vehicle Abatement program
- 2 of the 7 Code Officers obtained Plumbing, Zoning, & Housing Inspector certifications
- Dedicated a Code Enforcement staff member to the front counter for public access hours at City Hall
- Implemented a FAQ link on the City website for public access and basic Code Enforcement questions

2024-25 MAJOR GOALS AND OBJECTIVES

- Create a pamphlet/educational material for residents of common code violations
- Integrate GOGov Code Enforcement cases within Accela software
- Ensure that all 7 code enforcement officers maintain their CACEO certification
- Provide technical training for Code staff - e.g. customer service training
- Schedule code staff to attend CACEO/CALBO annual training seminar



PUBLIC WORKS

PROGRAM DESCRIPTION

The Public Works Department is responsible for maintaining the City's infrastructure to the standards set forth by the City Council to enhance the safety, welfare, and aesthetics of the environment for residents, visitors, and business owners alike. These goals are accomplished by the development and maintenance of City streets, sidewalks, and traffic systems, as well as the implementation of a Water Quality Improvement Program. To support these goals, the Department focuses on the following activities: Infrastructure Maintenance, Urban Forestry, and Storm Drains.

2023-24 MAJOR ACCOMPLISHMENTS

- The Public Works Department is expected to finalize more than 4,000 service requests, encompassing the repair of about 650 potholes and around 1,900 clean-up operations for illegal dumping.
- Implemented a tree planting initiative, adding approximately 60 new trees across the City.
- Completed various maintenance projects across city facilities, which included cubicle upgrades and women's restroom remodel at city hall and LED lighting conversions across all municipal buildings.
- Environmental Programs has completed the following inspections and regulations:
 - Conducted 193 comprehensive restaurant inspections to ensure compliance with Stormwater regulations.
 - Completed 371 thorough commercial and industrial inspections.
 - Conducted 57 Stormwater construction inspections, verifying compliance with the Construction General Permit regulations.
 - Completed 30 post-construction Water Quality Management Plan inspections, ensuring adherence to environmental guidelines and minimizing post-construction impacts on water resources.
- Installed 73 Trash Full Capture devices in high-traffic, high-priority areas.
- Catalogued all street-sweeping routes for the City.

2024-25 MAJOR GOALS AND OBJECTIVES

- Address and resolve service requests for routine matters within 72 hours.
- Attain Tree City USA designation as granted by the Arbor Day Foundation.
- Conduct inspections at 685 sites to ensure compliance with NPDES permit obligations, inspections which are essential to uphold regulatory standards and mitigate potential pollutants, thereby safeguarding water quality and environmental integrity.
- Install an additional 70 Trash Full Capture devices in high-traffic, high-priority areas.
- Hire a Senior Environmental Compliance Inspector to support the Department.



PUBLIC WORKS / Engineering Division

PROGRAM DESCRIPTION

The Engineering Department is responsible for building and maintaining the City's infrastructure to the standards set forth by the City Council to enhance the safety, welfare, and aesthetics of the environment for residents, visitors, and business owners alike. These goals are accomplished by the development and maintenance of City streets, sidewalks, storm drains, and traffic systems, as well as the engineering oversight of various public and private improvement projects.

2023-24 MAJOR ACCOMPLISHMENTS

- Engineering has completed the following Capital Improvement Plan and Major Projects:
 - 2022-2023 CDBG – Old Mira Loma Pavement Rehabilitation – Ph. 2
 - Pacific Ave. Pedestrian And Bicycle Improvements, 42nd To Mission
 - Van Buren Blvd Pavement Rehab Ph2 – Etiwanda Av to Bellegrave Ave
 - Sunnyslope Area SR2S Sidewalk Gap Closure
 - Crestmore Traffic Calming
 - 2023-2024 Pavement Rehabilitation (ARPA) Project
- Engineering has been awarded the following Grants:
 - HSIP Cycle 11: Rubidoux Blvd Safety Improvements Project - \$563,040
 - RCTC SB821: Pacific Ave Pedestrian/Bike Improvement Project Ph2 - \$690,120
- Engineering Administration
 - Issued over 700 encroachment permits and provided inspection support
 - Met review timeframes for plan check and provided inspection services to support development projects

2024-25 MAJOR GOALS AND OBJECTIVES

- Continue delivering the City's Capital Improvement Plan and aims to complete the following projects:
 - All ARPA Pavement Maintenance Projects
 - 23/24 CDBG - Glen Avon Area Pavement Rehabilitation
 - Citywide Traffic Signal Coordination and Safety Upgrades
 - Market Street Widening Project
 - Pacific Avenue Pedestrian/Bike Improvements Projects Ph2
 - Begin Construction for all grant funded safety projects
- Continue day-to-day land development and permitting operations including plan check, permit review, and construction inspection services.
- Review and establish weight restrictions on certain City streets
- Continue updating City website



PUBLIC WORKS /

LLMDs & CFDs

PROGRAM DESCRIPTION - LLMDs

Public Works provides maintenance and oversight of the many zones included in the Lighting Landscape and Maintenance District.

The LLMDs were formed under the 1972 Act Landscaping and Lighting District which is a flexible tool used by local government agencies to pay for landscaping, lighting and other improvements and services in public areas. As a form of benefit assessment, it is based on the concept of assessing only those properties that benefit from improvements financed, either directly, or indirectly through increased property values. For the City of Jurupa Valley the LLMDs are used to cover installation and maintenance of landscaping, general lighting, and traffic lights.

By law (Prop. 13), benefit assessments cannot be based on the value of property. Instead, each district establishes a benefit formula and each parcel in the service area is assessed according to the benefit it receives from the services and improvements. The City absorbed many benefit zones upon incorporation. The assessments for some of the districts/zones are not sufficient to cover the costs of maintenance and therefore require funding from the General Fund to subsidize the maintenance costs. New zones added with new development are taxed sufficiently to cover maintenance costs. Operational costs include electricity, water, and contract services for landscape and tree trimming maintenance. LLMD zones are budgeted for in Funds 310 and 320 in the budget document.

PROGRAM DESCRIPTION - CFDs

A Community Facility District (CFDs) is a Special Tax District provided in State Law that funds the ongoing services within an identified area. A special tax is levied on taxable property within the district boundaries. Revenue received from the special tax is used to fund the CFD's authorized public facilities and/or services. Revenue received from special taxes for a CFD are restricted and can only be used for the approved purposes at the time of CFD formation. The amount of the special tax may vary from year to year, but may not exceed the maximum amount specified in the Rate and Method of Apportionment (RMA) for the CFD.

Maintenance CFDs provide funding for maintenance services related to public landscaping or improvements and street lighting. Funds collected on behalf of the district are restricted for the maintenance and operation services outlined in the CFD's formation documents. Each CFD has its own fund to tract revenues and expenditures.



Authorized Positions

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City of Jurupa Valley
Schedule of Authorized Positions by Division/Department

POSITION TITLE BY DEPARTMENT	FY24 Budget	FY24 Class & Comp	FY25 Requests	FY25 Budget
<u>1110 - CITY COUNCIL</u>				
Mayor	1.00			1.00
Mayor Pro Tem	1.00			1.00
Council Member	1.00			1.00
Council Member	1.00			1.00
Council Member	1.00			1.00
Total City Council:	5.00	0.00	0.00	5.00
<u>1130 - CITY MANAGER</u>				
City Manager	1.00			1.00
Assistant City Manager	1.00			1.00
Assistant to the City Manager	1.00	(1.00)		0.00
Principal Management Analyst	1.00	(1.00)		0.00
Deputy City Manager		1.00		1.00
Marketing & Communications Manager		1.00		1.00
Management Analyst	2.00	(2.00)		0.00
Management Aide		2.00		2.00
Executive Assistant	1.00			1.00
Event Coordinator	1.00			1.00
Intern	2.00	(2.00)		0.00
* Administrative Intern		2.00	(1.00)	1.00
Total City Manager:	10.00	0.00	-1.00	9.00
<u>1131 - HUMAN RESOURCES</u>				
Human Resources/Risk & Safety Manager	1.00	(1.00)		0.00
Human Resources & Risk Manager		1.00		1.00
Human Resources Analyst	1.00		1.00	2.00
Human Resources Specialist	1.00		(1.00)	0.00
* Administrative Intern			1.00	1.00
Total Human Resources	3.00	0.00	1.00	4.00
Total City Manager & HR:	13.00	0.00	0.00	13.00
<u>1140 - CITY CLERK</u>				
City Clerk	1.00			1.00
Deputy City Clerk	1.00	(1.00)		0.00
Deputy City Clerk II		1.00		1.00
Deputy City Clerk	1.00	(1.00)		0.00
Deputy City Clerk II		1.00	(1.00)	0.00
* Deputy City Clerk III			1.00	1.00
Total City Clerk:	3.00	0.00	0.00	3.00

City of Jurupa Valley
Schedule of Authorized Positions by Division/Department

POSITION TITLE BY DEPARTMENT	FY24 Budget	FY24 Class & Comp	FY25 Requests	FY25 Budget
<u>1150 - FINANCE</u>				
Administrative Services Director	1.00	(1.00)		0.00
Finance Director		1.00		1.00
Principal Accountant	1.00	(1.00)		0.00
Finance Manager		1.00		1.00
Purchasing Analyst	1.00	(1.00)		0.00
Contract/Purchasing Analyst		1.00		1.00
Accountant II	1.00	(1.00)		0.00
Senior Accountant		1.00		1.00
Accountant II		1.00		1.00
Accountant I	1.00			1.00
Senior Accounting Technician	1.00			1.00
Accounting Technician	1.00	(1.00)		0.00
Accounting Technician II		1.00		1.00
Accounting Clerk	2.00	(2.00)		0.00
Accounting Assistant		2.00		2.00
Office Assistant II	1.00	(1.00)		0.00
Senior Office Assistant		1.00		1.00
Office Assistant I	1.00	(1.00)		0.00
Office Assistant II		1.00	(1.00)	0.00
Receptionist	1.00	(1.00)		0.00
Office Assistant I		1.00	(1.00)	0.00
IT Technician	1.00	0.00		1.00
IT Analyst		1.00		1.00
IT Business Analyst			1.00	1.00
Intern	2.00	(2.00)		0.00
* Administrative Intern		1.00		1.00
Total Finance:	15.00	1.00	-1.00	15.00
<u>1200-COMMUNITY DEVELOPMENT</u>				
<u>1210 - ECONOMIC DEVELOPMENT</u>				
Management Analyst		1.00		1.00
Total Economic Development	0.00	1.00	0.00	1.00
<u>1220 - PLANNING</u>				
Community Development Director	1.00	(1.00)		0.00
Assistant City Manager/Community Development & Building/Code Director		0.50		0.50
Deputy Director of Community Development	1.00			1.00
Planning Manager	1.00			1.00
Principal Planner			1.00	1.00
Senior Planner	3.00		(1.00)	2.00
Associate Planner	2.00			2.00
Assistant Planner	1.00			1.00

City of Jurupa Valley
Schedule of Authorized Positions by Division/Department

POSITION TITLE BY DEPARTMENT	FY24 Budget	FY24 Class & Comp	FY25 Requests	FY25 Budget
<u>1220 - PLANNING - Continued</u>				
Planning Technician	2.00			2.00
Administrative Services Coordinator	1.00	(1.00)		0.00
Executive Assistant	0.00	1.00		1.00
Administrative Assistant II	1.00			1.00
Office Assistant I			1.00	1.00
Management Analyst	0.50	(0.50)		0.00
IT Business Analyst		0.50	(0.50)	0.00
* Planning Intern	1.00			1.00
Total Planning	14.50	-0.50	0.50	14.50
<u>1221 - Housing</u>				
Housing Manager			1.00	1.00
Total Housing	0.00	0.00	1.00	1.00
<u>1230 - BUILDING & SAFETY</u>				
Assistant City Manager/Community Development & Building/Code Director		0.25		0.25
Chief Building Official	0.50	(0.50)		0.00
Assistant Building Official	1.00		(1.00)	0.00
Building & Safety/Code Enforcement Manager			0.50	0.50
Building Inspections Supervisor	1.00			1.00
Senior Building Inspector	1.00			1.00
Building Inspector II		1.00		1.00
Building Inspector I	2.00	(1.00)	1.00	2.00
Permit Tech Supervisor			1.00	1.00
Senior Permit Technician	2.00		(1.00)	1.00
Permit Technician I	2.00			2.00
Management Analyst	0.50	(0.50)		0.00
IT Business Analyst		0.50	(0.50)	0.00
Senior Office Assistant	0.00	0.50		0.50
Office Assistant II	0.50	(0.50)		0.00
Total Building & Safety:	10.50	-0.25	0.00	10.25
<u>1240 - CODE ENFORCEMENT</u>				
Assistant City Manager/Community Development & Building/Code Director		0.25		0.25
Chief Building Official	0.50	(0.50)		0.00
Building & Safety/Code Enforcement Manager			0.50	0.50
Code Enforcement Supervisor	1.00			1.00
Senior Code Enforcement Officer	1.00			1.00
Code Enforcement Officer II	1.00	3.00		4.00
Code Enforcement Office I	4.00	(3.00)		1.00
Senior Office Assistant	0.00	0.50		0.50
Office Assistant I	0.50	(0.50)		0.00
Office Assistant II			1.00	1.00
Total Code Enforcement:	8.00	-0.25	1.50	9.25
Total Community Development	33.00	0.00	3.00	36.00

City of Jurupa Valley
 Schedule of Authorized Positions by Division/Department

POSITION TITLE BY DEPARTMENT	FY24 Budget	FY24 Class & Comp	FY25 Requests	FY25 Budget
<u>1310 - PUBLIC WORKS - ENGINEERING</u>				
Director of Public Works-City Engineer	1.00			1.00
Assistant City Engineer	1.00	(1.00)		0.00
Deputy Director Public Works/Assistant City Engineer		1.00		1.00
Engineering Manager	1.00	(1.00)		0.00
Principal Civil Engineer		1.00		1.00
Senior Civil Engineer	1.00			1.00
Assistant Engineer	1.00			1.00
Associate Engineer	1.00			1.00
Junior Engineer			1.00	1.00
<u>1310 - PUBLIC WORKS - ENGINEERING - Continued</u>				
Public Works Operations Manager	1.00			1.00
Public Works Maintenance Supervisor		1.00		1.00
Public Works Field Services	1.00	(1.00)		0.00
Public Works Facilities	1.00			1.00
Maintenance Worker III	2.00			2.00
Maintenance Worker II	3.00		2.00	5.00
Maintenance Worker I	1.00	(1.00)		0.00
Custodian		1.00		1.00
Environmental Program Manager	1.00			1.00
Senior Management Analyst	1.00			1.00
Traffic Management Analyst	1.00			1.00
Senior Public Works Inspector	3.00	(1.00)		2.00
Senior Environmental Programs Inspector		1.00	1.00	2.00
Public Works Inspector	2.00	(1.00)		1.00
Engineering Technician I/II		2.00		2.00
Permit Technician	1.00			1.00
Engineering Technician	1.00			1.00
Management Aide	1.00			1.00
Administrative Assistant II	1.00			1.00
* Engineering Intern	2.00		(1.00)	1.00
Total Public Works:	29.00	1.00	3.00	33.00
Total Authorized Positions:	93.00	2.00	5.00	105.00
Total City Council:	5.00			5.00
* Total Part-Time:	8.00			6.00
Total Full-Time:	85.00			94.00

CLASSIFICATION AND COMPENSATION SCHEDULE

POSITION	Annual Salary	
	Minimum	Maximum
Accountant I	69,654	93,343
Accountant II	76,885	103,034
Accounting Assistant	45,776	61,345
Accounting Technician I	50,529	67,713
Accounting Technician II	55,774	74,743
Administrative Assistant I	51,792	69,406
Administrative Assistant II	57,169	76,840
Administrative Intern -PT (hourly rate)	27	36
Administrative Services Coordinator	169,437	227,061
Assistant Building Official	114,137	152,954
Assistant City Manager	-	238,556
Assistant City Manager/CDev & Bldg/Code	-	226,600
Assistant Engineer	84,867	113,730
Assistant Planner	73,181	98,069
Associate Engineer	98,420	131,892
Associate Planner	84,867	113,730
Building & Safety/ Code Enforcement Manager	108,637	145,584
Building Inspection Supervisor	98,420	131,892
Building Inspector I	66,298	88,846
Building Inspector II	73,181	98,069
Building Permit Technician I	51,792	69,406
Building Permit Technician II	60,063	80,490
Chief Building Official	149,757	200,689
City Clerk	132,364	177,380
City Manager	-	245,669
Code Enforcement Officer I	66,298	88,846
Code Enforcement Officer II	73,181	98,069
Code Enforcement Supervisor	98,420	131,892
Contract/Purchasing Analyst	80,778	108,250
Custodian	41,471	55,575
Deputy City Clerk I	53,087	71,141
Deputy City Clerk II	61,564	82,502
Deputy City Clerk III - Part Time no benefits (hourly rate)	37	50
Deputy City Manager	149,757	200,689
Deputy Director of Administrative Services	149,757	200,689
Deputy Director of Community Development	149,757	200,689
Deputy Director of Public Works/Assistant City Engineer	149,757	200,689
Director of Community Development	169,437	227,061
Director of Finance	169,437	227,061
Director of Human Resources & Risk Management	169,437	227,061
Director of Public Works/City Engineer	169,437	227,061
Economic Development Manager	108,637	145,584
Engineering Intern - PT (hourly rate)	28	38
Engineering Technician I	63,103	84,565
Engineering Technician II	69,654	93,343
Environmental Programs Manager	108,637	145,584
Event Coordinator	60,063	80,490
Executive Assistant	76,885	103,034

CLASSIFICATION AND COMPENSATION SCHEDULE

POSITION	Annual Salary	
	Minimum	Maximum
Finance Manager	119,915	160,697
Housing Manager	129,765	173,898
Human Resource Analyst	80,778	108,250
Human Resources & Risk Management Manager	149,757	200,689
Human Resources Specialist	63,103	84,565
Information Technology Business Analyst	80,778	108,250
IT Analyst	80,778	108,250
IT Technician	69,654	93,343
Junior Engineer	76,885	103,034
Maintenance Worker I	46,921	62,878
Maintenance Worker II	51,792	69,406
Maintenance Worker III	60,063	80,490
Management Aide	63,103	84,565
Management Analyst	80,778	108,250
Marketing & Communications Manager	108,637	145,584
Office Assistant I	36,655	49,121
Office Assistant II	42,508	56,965
Permit Services Supervisor	89,163	119,488
Planning Manager	132,364	177,380
Planning Technician	61,564	82,502
Principal Civil Engineer	132,364	177,380
Principal Management Analyst	103,402	138,569
Principial Planner	103,402	138,569
Public Works Facilities Maintenance Specialist	63,103	84,565
Public Works Inspector I	66,298	88,846
Public Works Inspector II	73,181	98,069
Public Works Maintenance Supervisor	76,885	103,034
Public Works Operations Manager	116,990	156,778
Public Works Permit Technician I	51,792	69,406
Public Works Permit Technician II	60,063	80,490
Senior Accountant	84,867	113,730
Senior Accounting Technician	61,564	82,502
Senior Administrative Assistant	63,103	84,565
Senior Building Inspector	80,778	108,250
Senior Building Permit Technician	66,298	88,846
Senior Civil Engineer	114,137	152,954
Senior Code Enforcement Officer	80,778	108,250
Senior Environmental Program Inspector	73,181	98,069
Senior Human Resources Analyst	93,677	125,537
Senior Management Analyst	93,677	125,537
Senior Office Assistant	46,921	62,878
Senior Planner	98,420	131,892
Senior Public Works Inspector	84,867	113,730
Senior Public Works Permit Technician	66,298	88,846
Traffic Management Analyst	103,402	138,569



Appendix

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City of JURUPA VALLEY California



COMMUNITY PROFILE



CALIFORNIA'S
482nd CITY
Incorporated July 1, 2011



44 square miles



5 MILES
from Ontario
International
Airport

ADJACENT TO I-15 & SR-60 TRANSPORTATION CORRIDORS

Who We Are



POPULATION
105,053

SEX » Male – 51%
» Female – 49%

MEDIAN AGE >>> 31.8

VETERANS
3,060

Hispanic 71.4%

White 19.7%

Asian 4.3%

Black 3.1%

American Indian 0.9%

Other 0.6%



How We Live

27,343
HOUSEHOLDS

- » Average Household Size – 4.26
- » Owner-occupied – 68.9%
- » Family Households – 83%
- » Approved Residential Units – 5,320



How We Learn

- **SCHOOLS**
- » 4 Public High Schools
 - » 3 Public Middle Schools
 - » 17 Public Elementary Schools



- **HIGHER EDUCATION**
- » 4 Miles to California Baptist University
 - » 5 Miles to University of California, Riverside
 - » 10 Miles to La Sierra University

Things to Do

34 PARKS

4 GOLF COURSES



GALLEANO WINERY



Jurupa
Mountains
Discovery
Center

- » Skateboard Park
- » Flabob Airport
- » Cove Waterpark
- » 2 Dog Parks
- » 2 Community Gardens
- » Horseback Riding Trails





Fund Descriptions

GENERAL FUND

Fund 100 – General Fund – The General Fund is the largest and most flexible of the City’s funds. It is the depository for all unrestricted revenue except those revenues required to be accounted for in another fund. It is also the fund that gives City Council the most discretion in expenditures.

Major General Fund revenue sources include, but are not limited to, sales taxes, property taxes, franchise fees, permits, and a variety of other revenue sources.

Major expenditures from the General Fund include, but are not limited to, public safety, community development (building, planning, and code enforcement) public works, and general government.

Fund 101 – Community Benefit Agreements – This fund accumulates payments received from developers for agreements outlining amounts due to the City for the general benefit of the City/community and/or for other defined purposes. This fund is currently a sub-fund of the General Fund and will be combined and presented together with the General Fund for financial reporting purposes.

SPECIAL REVENUE FUNDS

This fund type collects revenues that are restricted by the City, State, or Federal Government as to how they may be spent

Fund 150 – Reimbursable Projects – The City often partners with other agencies or receives funding for infrastructure projects that are reimbursable in nature and/or require matching funds.

Fund 151 – SR 60/ Rubidoux Project – This fund accounts for the interchange project at State Route 60 (freeway) and Rubidoux intended to improve traffic flow. Phase one – project approval and environmental document (PA & ED) was initiated in FY24.

Fund 160 – Grants – The City diligently pursues grants and has been awarded many grants. Grants that are less than \$1 million and one time in nature are recorded in this fund to facilitate accounting and reporting.

Fund 161 – Retail Theft Grant – The State of California, through their Organized Retail Theft (ORT) Prevention Grant Program, awarded the City, in partnership with the Riverside County Sheriff Jurupa Valley station, a three-year grant. The grant focuses on preventing and responding to organized retail theft, motor vehicle or motor vehicle accessory theft, or cargo theft in

the City and throughout the State via multi-jurisdictional cooperation. This fund accounts for the grant's financial activity to facilitate compliance with grant financial management and reporting.

Fund 162 – Mobile Homes Grant –The State of California's Department of Housing and Community Development awarded the City funding as part of the Manufactured Housing Opportunity & Revitalization Program (MORE) to fund activities intended to keep Mobile Home Parks a safe and affordable homeownership option. This fund accounts for the grant's financial activity to facilitate compliance with grant financial management and reporting.

Fund 200 – Gas Tax – Gas tax revenues are received on a per capita basis each year pursuant to Sections 2105, 2106, 2107, and 2107.5 of the California Streets and Highways Code. Gas tax revenue is restricted revenue which must be spent on street related construction and/or maintenance projects.

Fund 201 – Road maintenance & Rehab (RMRA) – SB1, Chapter 5, Statutes of 2017, created the Road Maintenance and Rehabilitation Program to address deferred maintenance on the State Highway system and the local street and road system.

Fund 205 – Inclusionary Housing Requirement in Lieu Fee – City Council adopted Ordinance No. 2022-15 in 2022 which allows for applicants to pay a fee as an alternative to providing an allocated unit or a fraction of an allocated unit of affordable housing. The

fee is meant to support development of housing and programs affordable to a range of households with varying incomes. This fund will record payments received by the City from developers that elect to pay the in-lieu fee while facilitate accounting. In addition, the fund will account for related expenditure activity in support of the fee's intended purpose.

Fund 210 – Measure A Maintenance – This fund accounts for revenue received from the County of Riverside from a special ½% sales tax to be used for street maintenance and improvements only. In addition, this fund accounts for the related principal and interest payments for the 2016 COP's.

Fund 212 – Transportation Uniform Mitigation Fee (TUMF) – This fee is imposed on all new development in Western Riverside County. These fees vary based on the land use type of the proposed development and its size. These factors influence how traffic will be increased due to development. The TUMF fee goes toward providing improvements to improve local traffic.

Fund 213 – Active Transportation Program (ATP) – The Active Transportation Program was created by Senate Bill 99 to encourage increased use of active modes of transportation, such as walking and biking. The goals of the ATP include, but are not limited to, increasing the proportion of trips accomplished by walking and biking, increasing the safety and mobility of non-motorized users, advancing efforts of regional agencies to achieve greenhouse gas reduction goals,

enhancing public health, and providing a broad spectrum of projects to benefit many types of users including disadvantaged communities.

Funds 220 – 229 Development Impact Fee Funds – Development Impact Fees are fees imposed on specific development projects to defray the cost of new or additional public facilities that are needed to serve those developments. Jurupa Valley has the following impact fees: public facilities, fire facilities, transportation/roads, transportation/signals, regional parks, regional trails, library books, and road & bridge.

Fund 230 – Air Quality Improvement Fund (AQMD) – In 1990, the California legislature adopted AB 2766, which authorized the imposition of an additional motor vehicle registration fee. The proceeds are used to reduce air pollution from mobile sources. A portion of the revenue collected from these fees is allocated to cities and counties on a per capita basis. Expenditures from this fund must contribute to the reduction of air pollution from motor vehicles.

Monies received by the Air Quality Improvement Fund are administered by the South Coast Air Quality Management District (AQMD). City expenditures are subject to a periodic AQMD audit.

Fund 240 – Community Development Block Grant (CDBG) – The City receives Community Development Block Grant (CDBG) revenue from the U.S. Department of Housing and Urban Development (HUD). Because Jurupa Valley has a population in excess of 50,000, it is considered an entitlement

city, which means that Jurupa Valley receives its allocation of funds directly from HUD.

CDBG funds must be spent to benefit the target income group. This may be accomplished by appropriating funds to community-based organizations for project-specific purposes or by funding certain public projects that benefit members of the target income group or that benefit residents of census tracts meeting target income group demographics.

Fund 252 – American Rescue Plan Act (ARPA) – American Rescue Plan Act of 2021, also called ARPA, is a \$1.9 trillion economic stimulus bill passed by the United States Congress and signed by the president into law on March 11, 2021, to speed up the United States' recovery from the economic and health effects of the COVID-19 pandemic.

Fund 282 – Supplemental Law Enforcement Services Funds (SLESF) and Citizens' Option for Public Safety (COPS) – Funds are allocated among cities and counties and special districts that provide law enforcement services in proportion to population, except that a) county populations are the populations in unincorporated areas, and b) each agency is to be allocated a minimum of \$100,000.

Fund 282 – California's Department of Resources Recycling and Recovery (CalRecycle) – The mission of CalRecycle is to protect California's environment and climate for the health and prosperity of future generations through the reduction, reuse and recycling of

California resources, environmental education, disaster recovery and the transition from a disposable to a fully circular economy.

Funds 310 & 320 Landscape and Lighting Maintenance District (LLMD) – The LLMDs were formed under the 1972 Act Landscaping and Lighting District which is a flexible tool used by local government agencies to pay for landscaping, lighting and other improvements and services in public areas. As a form of benefit assessment, it is based on the concept of assessing only those properties that benefit from improvements financed, either directly, or indirectly through increased property values. For the City of Jurupa Valley the

LLMDs are used to cover installation and maintenance of landscaping, general lighting, and traffic lights.

Funds 350 – 380 Community Facilities District (CFD) – A Community Facility District (CFDs) is a Special Tax District provided in State Law that funds the ongoing services within an identified area. A special tax is levied on taxable property within the district boundaries. Revenue received from the special tax is used to fund the CFD’s authorized public facilities and/ or services. Revenue received from special taxes for a CFD are restricted and can only be used for the approved purposes at the time of CFD formation.





Glossary

Accounting – Revenues are recognized when both measurable and available; expenditures are recorded when services have been substantially performed or goods have been received and the liabilities incurred.

Accrual Basis of Accounting – The basis of accounting by which revenues are recorded when earned and expenditures are recorded as soon as they result in liabilities for benefits received.

AD Valorem Tax (according to its value) – A state or local government tax based on the value of real property as determined by the county tax assessor. In the State of California, Proposition 4 limits its Ad Valorem taxes. Proposition 13 limits property tax to 1 percent of the assessed valuation of the property.

Adjusted/Amended Budget – The adjusted budget represents the adopted budget including changes made during the fiscal year.

Adopted Budget – The official budget as approved by the City of Jurupa Valley’s City Council at the start of each fiscal year.

Appropriation – An authorization by the City Council to make expenditures/expenses and to incur obligations for a specific purpose within a specific time frame.

Annual Comprehensive Financial Report (ACFR) – Financial report organized by fund, which provides a balance sheet that compares assets with liabilities and fund balance. The ACFR is also an operating statement that compares revenues with expenditures.

Assessed Valuation – A dollar value placed on real estate or other property by the County of Riverside Assessor as a basis for levying property taxes.

Assets – Physical items owned by the City for which a value has been attached.

Audit – An examination and evaluation of the City’s records and procedures to ensure compliance with specified rules and regulations, best practices.

Balanced Budget – A balanced financial budget in which planned revenues equal expenditures.

Beginning/Ending (Unappropriated) Fund Balance – Unencumbered resources available in a fund from the prior/current fiscal year after payment of the prior/current fiscal

year's expenditures/expenses. It is essentially the amount of money still available for future purposes.

Bond – A certificate of debt issued by an entity, guaranteeing payment of the original investment, plus interest, by a specified future date.

Bond Opportunities for Land Development (BOLD) – A program offered by California Municipal Finance Authority (CFMA) for financing public infrastructure for new development through the issuance of bonds under the Mello-Roos Community Facility Act of 1982.

Budget – A plan of financial operation comprised of estimated expenditures for a given period (usually a single fiscal year) and the proposed means of financing the expenditures (through revenues). The City of Jurupa Valley's fiscal year budget is July 1 through June 30.

Budget Preparation – Process by which the annual fiscal spending plan is prepared by City staff for presentation as the City of Jurupa Valley's City Manager recommended budget to the City Council.

COLA – An acronym for Cost of Living Adjustment

CPI – A statistical description of price levels provided by the US Department of Labor. The change in this index from year to year is used to measure the cost of living and economic inflation.

Capital Budget – A financial plan showing planned expenses, and revenues associated with those expenses, for purchase or construction of capital improvements which have a useful life of over a year. Appropriations are added to the projects each fiscal year as the plan is adopted.

Capital Expenditures – Money spent to purchase or construct capital improvement projects.

Capital Improvement – A permanent physical addition to the City's assets, including the design, construction, and/or purchase of land, buildings, facilities, or major renovations.

Capital Improvement Program – A financial plan of proposed capital improvement projects with single-and multiple-year capital expenditures/ expenses. The Capital Improvement Program plans for five years and is updated annually.

Capital Outlay – A budget appropriation category for equipment having a unit cost of more than \$5,000 and an estimated useful life of over one year.

Capital Projects – A major construction, acquisition, or renovation activity which adds value to fixed assets or which increases its useful life of one year or more. Capital Projects are \$5,000 or more and can also be called a capital improvement.

Contingency – An appropriation of funds to cover unforeseen events that occur during the fiscal year.

Continuing Appropriations, or Carryovers – Funding approved in the current budget but not expended during a particular fiscal year. These appropriations are carried forward into the next fiscal year for their original intended purpose.

Debt Service – The payment of principal and interest on borrowed funds, such as bonds.

Deficit – An excess of expenditures or expenses over revenues (resources).

Encumbrances – A legal obligation or commitment to expend resources in the future for a service or item, such as a long-term contract or purchase order. The use of encumbrances helps prevent overspending and provides officials with information on the amount of money remaining to be spent.

Estimate – Represents the most recent estimate for current year revenue and expenditures. Estimates are based upon several months of actual expenditure and revenue experience and consider the impact of.

Expenditure – The actual spending of Governmental Funds set aside by an appropriation.

Expense – The actual total current cost of operations during a period regardless of the timing of related expenditures.

Fee – A general term used for any charge levied by government for providing a service or performing an activity.

Fiduciary Funds – Also known as, trust or agency funds; held in a fiduciary capacity by a governmental unit for individuals, organizations, or other governmental units, as an agent or trustee.

Financial Audit – An audit made to provide independent assurance whether the financial statements of a government are presented fairly in conformity with general accepted accounting principles.

Fiscal Year – A twelve-month period of time to which the annual operating budget applies. The City of Jurupa Valley's fiscal year is July 1 - June 30.

Full-Time Equivalent (FTE) – A position converted to the decimal equivalent of a full-time position on 2,080 hours per year. For example, a part-time Clerk working 20 hours per week would be equivalent to one-half of a full-time position, or 0.50 FTE.

Fund – A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities, and residual equities or balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Balance – The amount of financial resources available for use. Generally, this represents the detail of all the annual operating surpluses and deficits since the fund’s inception.

GANN Appropriations Limit – Article XIII-B of the California State Constitution provides limits regarding the total amount of appropriations in any fiscal year from tax proceeds.

General Ledger – A record containing the accounts needed to reflect the financial position and the results of operations of a government. In double-entry bookkeeping, debit balances equal the credit balances in the general ledger.

Governmental Accounting Standards Board (GASB) – The Governmental Accounting Standards Board establishes and improves standards of state and local governmental accounting and financial reporting that will result in useful information for users of financial reports and guide and educate the public, including issuers, auditors, and users of those financial reports.

Generally Accepted Accounting Principles (GAAP) – Minimum standards and guidelines for financial accounting and reporting. GAAP encompasses the conventions, rules, and procedures established by the American.

Generally Accepted Auditing Standards (GAAS) – Rules and procedures established by the American Institute of Certified Public Accountants (AICPA) for the conduct of a financial audit. There are ten basis GAAS, classified into three broad categories: general standards, standards of fieldwork, and standards of reporting. The Auditing Standards Board of the AICPA publishes Statements on Auditing Standards (SAS) and related interpretations to comment and expand upon these basic standards.

Generally Accepted Government Auditing Standards (GAGAS) – Standards established by the General Accounting Office (GAO) in its publication, Government Auditing Standards, for the conduct and reporting of both financial and performance audits in the public sector. GAGAS set forth general standards applicable to both types of audits and separate standards of fieldwork and reporting for financial and performance audits. The GAGAS standards of fieldwork and reporting for financial audits incorporate and build upon GAAS.

Governmental Funds – Funds generally used to account for tax-supported activities. The Commission’s governmental funds are comprised of general, special revenue, debt service, and capital projects funds.

HUD – The United States Department of housing and Urban Development.

Independent Auditor – An auditor meeting the independence criteria set forth in GAAS and GAGAS. (See definition above)

Indirect Costs – A cost necessary for the functioning of the organization as a whole, but which is not directly assigned to one service.

Interest – Income resulting from the prudent investment of idle cash. The types of investments are controlled by the City’s investment policy in accordance with the California Government Code.

Internal Control – Policies and procedures established to provide reasonable assurance that specific government objectives will be achieved.

Levy – To impose taxes, special assessments of service charges for the support of governmental activities.

Line Item – The description of a detailed expenditure such as salaries, materials, supplies, professional services, and other operational costs separately along with the amount budget for each specified category.

Transfers In/Out – Monies transferred from one fund line item to another. These transfers may finance the operations of another fund or to reimburse the fund for certain expenditures /expenses.

Materials, Supplies and Services – Expenditures/expenses which are ordinarily consumed within a fiscal year.

NPDES – The National Pollution Discharge Elimination System, which is a permitting process with which the City is required to comply to ensure that storm water runoff is not contaminated.

Objectives – The expected results or achievements of a budget activity.

Operating Budget – A budget, which focuses on everyday operating activities and programs.

Ordinance – A formal legislative enactment by the governing board (City Council) of a municipality. If it is not in conflict with any higher form of law, an Ordinance has the full force and effect of law within the boundaries of the municipality to which it applies.

Principal – In the context of bonds other than deep-discount debt, the face value or par value of a bond or issue of bonds payable on stated dates of maturity.

Program – Represents major areas of support functions: defined as a service provided to citizens, other departments, or other agencies.

Property Tax – A tax levied on real estate and personal property.



Recommended Budget – The draft financial budget document detailing the City Manager’s recommended spending plan for the next fiscal year. The Recommended Budget is reviewed and modified by the City Council before formal adoption as the Adopted Budget.

Reimbursement - Payment of amount remitted on behalf of another party, department, or fund.

Reimbursement Grant – A grant for which a potential recipient must first incur qualifying expenditures to be eligible.

Request for Proposals – A written solicitation issued by a Using Agency which generally describes the Goods or Services sought to be Procured by the City, sets forth minimum standards and criteria for evaluating proposals submitted in response to it, generally describes the format and content of proposals to be submitted, provides for negotiation of terms and conditions of the Procurement Contract and may place emphasis on described factors other than price to be used in evaluating proposals.

Reserves – A portion of the fund balance set aside for a specific purpose.

Resolution - A special or temporary order of a legislative body (e.g., City Council or appropriate Agency / Authority) that requires less formality than an ordinance.

Revenues – Monies that the City receives as income such as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, donations and interest income.

Supplemental Roll Property Taxes – Assessed on property that changes ownership during the year and is based on the difference between the new and old assessed values.

Special Revenue Funds - This fund type collects revenues that are restricted by the City, State, or Federal Government as to how they may be spent.

Transient Occupancy Tax (TOT) – A tax that is levied on occupants of hotel and motel rooms in the City.

Transmittal Letter - A general discussion of the budget. The letter contains an explanation of principal budget items and summaries.

Vehicle License Fees (VLF) – are collected by the State of California when vehicles are registered with the California Department of Motor Vehicles and distributed to various public agencies, including the City.