AGENDA
CITY OF EL CENTRO
CITY COUNCIL
TUESDAY, JUNE 24, 2025

City Hall	Adjourned Regular Meeting	12:30 PM

CITY HALL
COUNCIL CHAMBERS
1275 MAIN STREET
EL CENTRO, CA 92243

The public may attend in person. Any member of the public attending in person and wishing to make a comment is asked to complete a speaker slip and follow the instructions below regarding "Notice to the Public". Any member of the public is invited to submit public comments in advance of the meeting to be answered at the meeting. Please email your questions to CityClerk@cityofelcentro.org or call 760-337-4515 by June 24, 2025.

COUNCIL MEMBERS, STAFF AND THE PUBLIC MAY ATTEND VIA ZOOM.

To participate and make a public comment in person, via Zoom or telephone, please raise your hand, speak up and introduce yourself.

Join Zoom Meeting:
https://us06web.zoom.us/j/4180375132?pwd=Rmo5UjZ1cWdyV1VoWUhSZWp6R0tVZz09&omn=83909491633

Optional dial-in number: (669) 444-9171
Meeting ID: 418 037 5132   Passcode: 5iHJYM

Public comments via Zoom are subject to the same time limits as those in person.

Mayor and Council Members may be reached at (760) 336-8989

Mayor:	**Sonia Carter**	**Acting City Manager: Robert Sawyer**
Mayor Pro-Tem:	**Marty Ellett**	**City Attorney: Elizabeth Martyn Evans**
Council Members:	**Sylvia Marroquin**	**City Clerk: Norma Wyles**
	Claudia Camarena	
	Michael Crankshaw	

12:30 PM CLOSED SESSION - CONFERENCE ROOM "A":

ROLL CALL:

CLOSED SESSION PUBLIC COMMENT:
Any member of the public wishing to address the City Council on any matter appearing in the closed session may do so at this time. Unless the Mayor extends the time limit, remarks shall be limited to three (3) minutes. Additional opportunities for Public Comment will be given during and at the end of the meeting.

CITY COUNCIL ADJOURNS INTO CLOSED SESSION:

CITY COUNCIL CLOSED SESSION:

CLOSED SESSION PURSUANT TO GOVT. CODE SECTION 54957
Public Employee Evaluation - City Clerk

CONFERENCE WITH REAL PROPERTY NEGOTIATORS
Property: 1415 Ross, El Centro and associated properties.
City Negotiators: Eric Newsom and Megan Rooney, Sheppard Mullin
Negotiating with IVHD representatives
Under negotiation: Price and Terms

NOTICE TO THE PUBLIC

This is a public meeting. If there is an item on the agenda on which you wish to be heard, you are asked to complete a blue speaker slip and submit it to the City Clerk prior to the start of the meeting. **Persons wishing to address the Council are not required to identify themselves (Gov't Code § 54953.3); however, this information assists the Mayor by ensuring that all persons wishing to address the Council are recognized and also assists the City Clerk in preparing the City Council meeting minutes.** When the item is announced and your name is called by the Mayor, please step to the podium and state your name for the record. Unless the Mayor extends the time, there is a three (3) minute time limit for each public presentation. If you wish to address the Council concerning any other matter not appearing on the agenda, you may do so during the public comment portion of the agenda. **However, you may not show a visual presentation without review of that material. If you do so, you will be considered out of order.**

* Any information provided on the "Speaker Slip" is voluntary and will be public record

2:00 PM - OPEN SESSION

ALL TIMES ARE APPROXIMATE AND MAY VARY:

CALL TO ORDER:

ROLL CALL BY CITY CLERK:

PLEDGE OF ALLEGIANCE:

INVOCATION:

CITY ATTORNEY REPORT ON CLOSED SESSION:

(TIME MAY VARY) PUBLIC COMMENTS:
The City Council welcomes your input. At this time, members of the public may address the City Council on any matter not listed on the posted agenda. Pursuant to the Brown Act, no action will be taken on any issue brought forth under Public Comments. We ask that you please complete a "Speaker Slip" and submit it to the City Clerk prior to the start of the meeting. Although you are not required to identify yourself (Gov't Code §54953.3); this information on the "Speaker Slip" assists the Mayor that all persons wishing to address the Council are recognized and also assists the City Clerk in preparing the City Council meeting minutes. Unless the Mayor extends the time, there is a three (3) minute time limit for each public presentation. * Any information provided on the "Speaker Slip" is voluntary and will be public record.

CONSENT AGENDA (ITEMS 1-3):

1. Adopt Resolution No. 25-   RESOLUTION OF THE CITY COUNCIL OF THE CITY OF EL CENTRO APPROVING AMENDMENT NO. 3 TO LEGAL SERVICES AGREEMENT BETWEEN CITY OF EL CENTRO AND COLE HUBER LLP FOR CITY ATTORNEY SERVICES

2. Transportation Development Act Program - Claims filing for fiscal year 2024-2025.

3. 2nd Reading and Adoption of Ordinance No. 25-04, AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF EL CENTRO REVISING SECTIONS 18-149 OF THE MUNICIPAL CODE TO PROVIDE THAT THE VIOLATIONS OF THE CAMPING PROVISIONS OF THAT CODE MAY BE PROSECUTED AS MISDEMEANORS, waive reading and adopt by title only.

NEW BUSINESS:

4. Fiscal Year 2025-26 Proposed Budget.

   Presentation: Elizabeth Fuchen, Interim Finance Director

   Recommendation:
   Adopt Resolution No. 25-   , RESOLUTION OF THE CITY COUNCIL OF THE CITY OF EL CENTRO, CALIFORNIA ADOPTING THE ANNUAL BUDGET FOR FISCAL YEAR 2025 - 2026.

5. Approval of Asset Transfer Agreement by and Among the City of El Centro, El Centro Regional Medical Center and Imperial Valley Medical Center.

   Presentation: Robert Sawyer, Acting City Manager

   Recommendation:
   Adopt Resolution No. 25-   , APPROVING THE ASSET TRANSFER AGREEMENT BETWEEN THE CITY OF EL CENTRO, EL CENTRO REGIONAL MEDICAL CENTER AND THE IMPERIAL VALLEY HEALTHCARE DISTRICT.

RECONVENE INTO CLOSED SESSION:

ADJOURNMENT:

Materials related to an item on this Agenda submitted to the City Council after distribution of the agenda packet will be available for public inspection at the Office of the City Clerk, 1275 Main Street, El Centro, California 92243, Monday-Friday during normal business hours.

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, you should contact the office of the City Clerk at (760) 337-4515. Notification at least 48 hours prior to the meeting will enable the City to make reasonable arrangement to assure accessibility to this meeting.

City Council of the City of El Centro
1275 W. Main Street
El Centro, CA 92243
SUBMITTED
ACTION ITEM (ID # 2025-203)

Item: 1.
Meeting: 6/24/2025 12:30 PM
Department: City Manager
Category: Action Item
Prepared by: Cindy De Zilwa, Management Assistant
Department Head: Robert Sawyer
DOC ID: 2025-203

Adopt Resolution No. 25- RESOLUTION OF THE CITY COUNCIL OF THE CITY OF EL CENTRO APPROVING AMENDMENT NO. 3 TO LEGAL SERVICES AGREEMENT BETWEEN CITY OF EL CENTRO AND COLE HUBER LLP FOR CITY ATTORNEY SERVICES

CITY MANAGER'S RECOMMENDATION:
Adopt Resolution No. 25- RESOLUTION OF THE CITY COUNCIL OF THE CITY OF EL CENTRO APPROVING AMENDMENT NO. 3 TO LEGAL SERVICES AGREEMENT BETWEEN CITY OF EL CENTRO AND COLE HUBER LLP FOR CITY ATTORNEY SERVICES

FISCAL IMPACT:
General Fund; the current budgeted amount for legal services reflects a reduction from approximately $400,000 to $335,000.

STRATEGIC PLANNING PROGRAM 2022-2027 RELATION:

DUE DILIGENCE CHECK FOR CONTRACTORS/CONSULTANTS: DID THE DEPARTMENT VERIFY CURRENT EL CENTRO BUSINESS LICENSE, CONTRACTOR'S LICENSE, REFERENCE CHECKS, INSURANCE, ETC.:
N/A

BACKGROUND:
In 2016, the City of El Centro entered into a 3-Year Legal Services Agreement with Cota Cole LLP for City Attorney Services. In March 2019, the City Council of the City of El Centro approved Amendment No. 1 to extend the Legal Services Agreement with the City for a 3-year extension. At that time, the firm then changed its name to Cole Huber LLP due to a partner leaving the firm.

In July 2022, the City Council approved Amendment No. 2 to extend the Legal Services Agreement for another 3-year extension with the same terms and conditions.

DISCUSSION:
It is necessary for the City of El Centro to approve Amendment No. 3 to the Legal Services Agreement between the City of El Centro and Cole Huber LLP for City Attorney Services for 2 years, which will begin from July 1, 2025, to July 2027, and confirm there is time to complete pending hospital matters. The Agreement may be terminated at any time by a majority vote of the City Council.

CONCLUSION:
Adopt Resolution No. 25- RESOLUTION OF THE CITY COUNCIL OF THE CITY OF EL CENTRO APPROVING AMENDMENT NO. 3 TO LEGAL SERVICES AGREEMENT

BETWEEN CITY OF EL CENTRO AND COLE HUBER LLP FOR CITY ATTORNEY SERVICES

ATTACHMENTS:

1. Resolution 25-
2. AMENDMENT NO. 3

RESOLUTION NO. 25-

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF EL CENTRO APPROVING AMENDMENT NO. 3 TO LEGAL SERVICES AGREEMENT BETWEEN CITY OF EL CENTRO AND COLE HUBER LLP FOR CITY ATTORNEY SERVICES

WHEREAS, in May 2016, the City of El Centro entered into a 3 year Legal Services Agreement with Cota Cole LLP for City Attorney Services; and

WHERAS, in March 2019, the City Council of the City of El Centro, California (the "City Council") approved Amendment No. 1 to extend the Legal Services Agreement with the City of El Centro for a 3 year extension. The name of the Firm was then updated to Cole Huber LLP due to one of the partners leaving the firm; and

WHEREAS, in July 2022, the City Council approved Amendment No. 2 to extend the Legal Services Agreement with the City for another 3 year extension with the same terms and conditions of the agreement; and

WHEREAS, it is necessary for the City Council to approve Amendment No. 3 to Legal Services Agreement between City of El Centro and Cole Huber LLP for City Attorney Services for a term of two years, which will begin from July 1, 2025 to July 2027, and confirm there is time to complete pending hospital matters. The Agreement may be terminated at any time by a majority vote of the City Council; and

WHEREAS, all terms and conditions of the Agreement shall remain the same; and

WHEREAS, the City Council finds that the approval of said Amendment No. 3 will be in the best interest of the City of El Centro, California.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF EL CENTRO, CALIFORNIA, DOES HEREBY RESOLVE AS FOLLOWS:

1. That the foregoing is true, correct and adopted hereby.

2. That the City Council does hereby approve Amendment No. 3 to the Legal Services Agreement between City of El Centro and Cole Huber LLP for City Attorney Services.

3. That the Acting City Manager of the City of El Centro, California is hereby authorized to sign said Amendment No. 3, a copy of which is in file in the Office of the City Clerk, on behalf of the City of El Centro, California.

PASSED AND ADOPTED at a special meeting of the City Council of the City of El Centro, California, held on the 24th day of June, 2025.

CITY OF EL CENTRO

By:_________________________

Sonia Carter, Mayor

ATTEST:

By ______________________________
Norma Wyles, City Clerk

APPROVED AS TO FORM:
Office of the City Attorney

By ________________________________
Elizabeth L. Martyn, City Attorney

STATE OF CALIFORNIA)
COUNTY OF IMPERIAL) ss
CITY OF EL CENTRO)

I, Norma Wyles, City Clerk of the City of El Centro, California, do hereby certify that the forgoing Resolution No. 25- was duly and regularly adopted at a special meeting of the City Council of the City of El Centro, California, held on the 24th day of June 2025, by the following vote:

AYES:
NOES:
ABSENT:
ABSTAINED:

By __________________________
Norma Wyles, City Clerk

AMENDMENT NO. 3 TO LEGAL SERVICES AGREEMENT BETWEEN CITY OF EL CENTRO AND COLE HUBER LLP FOR CITY ATTORNEY SERVICES

This Amendment No. 3 to that certain Legal Services Agreement between City of El Centro and Cole Huber LLP originally dated June 1, 2016 ("Agreement") and thereafter extended by Amendments 1 and 2 to June 30, 2027, is made as of June 17, 2025 in order to extend the Agreement on the terms and conditions provided below:

1. Section 1.1 of the Agreement is amended to read as follows:

   1.1. Term of Services. The extended term of this Agreement shall begin on July 1, 2025 and shall end on June 30, 2027, and Law Firm shall complete the work described in Exhibit A prior to that date, unless the term of the Agreement is otherwise terminated as provided for in Section 7, otherwise extended or assigned by mutual written agreement of the Parties. The time provided for Law Firm to complete the services required by this Agreement shall not affect the City's right to terminate the Agreement as provided for in Section 7.1.

2. All other terms and conditions of the Agreement shall remain the same.

CITY OF EL CENTRO	LAW FIRM – COLE HUBER
By:	By:
______________________________	______________________________
Robert Sawyer Acting City Manager	Derek P. Cole Cole Huber LLP
Dated:________________________	Dated:________________________

06/2025/Amendment/LegalServicesExtension

City Council of the City of El Centro
1275 W. Main Street
El Centro, CA 92243
SUBMITTED
ACTION ITEM (ID # 2025-205)

Item: 2.
Meeting: 6/24/2025 12:30 PM
Department: Finance
Category: Action Item
Prepared by: Elizabeth Fuchen, Interim Finance Director
Department Head: Elizabeth Fuchen
DOC ID: 2025-205

Transportation Development Act Program - Claims filing for fiscal year 2024-2025.

CITY MANAGER'S RECOMMENDATION:

Authorize the filing of the fiscal year 2024-2025 claims with Imperial County Transportation Commission (ICTC) for Public Transportation pursuant to:

1. Article 8(e) of the Public Utilities code for bus benches/shelter in the amount of $18,836, 7th/State Street bus terminal in the amount of $55,000, and for the regional maintenance and upkeep for benches/shelter in the amount of $25,000 for a grand total of $98,836.
2. Article 3 of the Public Utilities code for bicycle and pedestrian facilities in the amount of $41,895

FISCAL IMPACT:

Receipt of Budget Revenue

STRATEGIC PLANNING PROGRAM 2022-2027 RELATION:

Financial & Governance Stability & Sustainability

DUE DILIGENCE CHECK FOR CONTRACTORS/CONSULTANTS: DID THE DEPARTMENT VERIFY CURRENT EL CENTRO BUSINESS LICENSE, CONTRACTOR'S LICENSE, REFERENCE CHECKS, INSURANCE, ETC.:

N/A

BACKGROUND:

DISCUSSION:

The claims represent the City's allocation of Transportation Development Act (TDA) Funds for Article 8 (e) and Article (3) programs.

CONCLUSION:

Authorize filing of the claims to the Imperial County Transportation Commission (ICTC).

ATTACHMENTS:

None

City Council of the City of El Centro
1275 W. Main Street
El Centro, CA 92243
SUBMITTED
ACTION ITEM (ID # 2025-208)

Item: 3.
Meeting: 6/24/2025 12:30 PM
Department: City Clerk
Category: Action Item
Prepared by: Norma Wyles, City Clerk
Department Head: Norma Wyles
DOC ID: 2025-208

2nd Reading and Adoption of Ordinance No. 25-04, AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF EL CENTRO REVISING SECTIONS 18-149 OF THE MUNICIPAL CODE TO PROVIDE THAT THE VIOLATIONS OF THE CAMPING PROVISIONS OF THAT CODE MAY BE PROSECUTED AS MISDEMEANORS, waive reading and adopt by title only.

CITY MANAGER'S RECOMMENDATION:
2nd Reading and Adoption of Ordinance No. 25-04, AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF EL CENTRO REVISING SECTIONS 18-149 OF THE MUNICIPAL CODE TO PROVIDE THAT THE VIOLATIONS OF THE CAMPING PROVISIONS OF THAT CODE MAY BE PROSECUTED AS MISDEMEANORS, waive reading and adopt by title only.

FISCAL IMPACT:

STRATEGIC PLANNING PROGRAM 2022-2027 RELATION:

DUE DILIGENCE CHECK FOR CONTRACTORS/CONSULTANTS: DID THE DEPARTMENT VERIFY CURRENT EL CENTRO BUSINESS LICENSE, CONTRACTOR'S LICENSE, REFERENCE CHECKS, INSURANCE, ETC.:

BACKGROUND:

DISCUSSION:

CONCLUSION:

ATTACHMENTS:
1. ORDINANCE NO. 25-04 ANTI-CAMPING MISDEMEANOR

ORDINANCE NO. 25-04

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF EL CENTRO REVISING SECTION 18-49 OF THE MUNICIPAL CODE TO PROVIDE THAT VIOLATIONS OF THE CAMPING PROVISIONS OF THAT CODE MAY BE PROSECUTED AS MISDEMEANORS

Section 1. Findings: The City Council of the City of El Centro finds as follows:

a. The City has a number of homeless persons camping on streets, in parks, other public areas, utility rights-of-way, and on private property;
b. This situation is especially acute in the downtown area.
c. The City and the downtown business owners are working to upgrade the downtown area as a gathering place for the entire City; and
d. Additional code enforcement tools are needed to assist with homeless issues.
e. Prosecution of violation of the camping provisions of the City Code now may be prosecuted only as an infraction, subject only to monetary fines which are meaningless in homeless situation.
f. Although the penalty for violation of Article VIII will be a misdemeanor, under the authority provided by the Municipal Code, the City Attorney may reduce that misdemeanor to an infraction when appropriate or desirable to do so.

Sec. 18-146. - Definitions.

The following words and phrases whenever used in this article, shall be construed as defined in this section:

Camp means to pitch or occupy camp facilities to live temporarily in a camp facility or outdoors; to use camp paraphernalia.

Camp facilities include, but are not limited to, tents, huts, erected materials, or temporary shelters.

Camp paraphernalia includes, but is not limited to tarpaulins, cots, beds, sleeping bags, hammocks or non-city designated cooking facilities and similar equipment.

Park means the same as defined in section 19-1 of this Code.

Store means to put aside or accumulate for use when needed, to put for safekeeping, to place or leave in a location.

Street means the same as defined in section 24-2 of this Code.

(Ord. No. 95-14, § 1)

Section 2. Article VIII. “Unlawful Camping”, Section 18-147 hereby is revised to read as follows:

Sec. 18-147. - Unlawful camping.

Unless authorized by permit or other applicable law, it is unlawful:

(1) To construct, place, or maintain on public property any semi-permanent structure, including but not limited to hand-built sheds and structures with metal or other heavy roofing and siding materials, for the purpose of sheltering one or more persons.

(2) To camp on public property, including but not limited to using, placing, or maintaining a tent, sleeping bag, blanket, or other materials for the purpose of sleeping, lying, or sheltering one or more persons for more than three consecutive days or nights in the same location. For purposes this section, the same location shall mean within 200 feet of the location in which the person camped on the previous day or night.

(3) To camp within 200 feet of any posted notice to vacate or other official signage designating a location for encampment clearance or otherwise prohibiting sitting, sleeping, lying, camping, or placing personal property in that location.

(4) To sit, sleep, lie, or camp on any public street, road, or bike path, or on any sidewalk in a manner that impedes passage within the meaning of the American Disabilities Act.

(5) Build or erect a structure of any type along the banks of any waterway, railroads, under utility poles, and/or utility boxes and right of way.

Section 2. Article VIII. “Storage of Personal Property in Public Places”, Section 18-147 hereby is revised to read as follows:

Sec. 18-148. - Storage of personal property in Public and Private places.

Unless authorized by permit or other applicable law, it is unlawful:

(1) It is unlawful and a public nuisance for any person to store personal property, including camp paraphernalia, on any public property or any private property without the written consent of the owner, except as otherwise authorized in writing by the city.

This subsection is not intended to:

- Prohibit overnight camping on private residential property by friends or family of the property owner, so long as the owner consents to the camping activity.

- Prohibit or make unlawful, activities of an owner of private property or other lawful user of private property that are normally associated with and incidental to the lawful and authorized use of private property for residential or other purposes.

(2) No person shall store any personal property upon public property in such a manner as to obstruct city operations, including street or sidewalk maintenance or cleaning, or park or landscaping maintenance, repair, or irrigation. Without prior notice, the city may temporarily move personal property, whether attended or unattended, which is obstructing city operations upon public property during the time necessary to conduct the city operations.

(3) No person shall store any personal property within ten feet of any operational and useable entrance, exit, driveway or loading dock. Without prior notice, the city may move and may immediately impound any personal property, whether attended or unattended, stored upon public property within ten feet of any such area.

(4) No person shall store any personal property upon public property that has clearly posted closure time, after the posted closure time. Without prior notice, the city may move and may immediately impound any personal property, whether attended or unattended, stored upon public property within ten feet of any such area.

Except in exigent circumstances involving an imminent threat to life, safety, health, or infrastructure, each of the following shall be satisfied prior to the enforcement of sections 18-147 and 18-148:

(1) City officials, or any agent acting on their behalf, shall make every reasonable effort to identify and offer shelter at an emergency shelter, navigation center, or other appropriate housing, and to offer supportive services, to persons living in the encampment.

(2) City officials, or any agent acting on their behalf, shall post a notice to vacate in a

prominent location at the encampment site at least 48 hours prior to the enforcement action. That notice shall include, at a minimum:

a. The anticipated date and time of the enforcement action
b. Information on services, including shelter, that are immediately available to persons living in the encampment
c. Information on how unattended belongings will be handled the day of the enforcement action, including what will be stored, how they can be recovered, and the date by which they must be claimed.

(3) No enforcement operations shall begin earlier than the date and time on the notice to vacate. If the enforcement work does not begin within two days of the date written on the notice, a new notice must be posted a minimum of 48 hours before enforcement operations may begin.

Where exigent circumstances require less than 48 hours' notice prior to enforcement of section 18-147 and 18-148:

(1) City officials, or any agent acting on their behalf, shall provide as much advance notice of enforcement as reasonably possible under the circumstances; and
(2) As soon as reasonably possible following enforcement action, city officials or any agent acting on their behalf shall post notice at or near the encampment site describing where items taken during the enforcement action are stored, how they can be recovered, and the date by which they must be claimed.
(3) Personal belongings collected at the encampment site that are not health or safety hazard shall be collected, tagged, and stored for not less than 60 days following an enforcement action.

"Personal belongings" includes:

a. Items of apparent value of $50 or more
b. Items of apparent personal value, including, but not limited to: eyeglasses, operational wheelchairs, walkers, crutches, other medical equipment, habitable tents, personal papers (such as photographs, albums, ID's, bank statements, and legal papers), backpacks, containers, and operational bicycles, scooters, and strollers.

Items that constitute a health and safety risk and will not be collected include, but are not limited to:

a. Toxic sharps: needles, scissors, knives.
b. Chemicals: bleach, paint, oils, etc.
c. Items (including bedding and clothing) soiled by infectious materials, including human waste and bodily fluids.
d. Moldy, mildewed items
e. Items that may be infested by rodents and insects: rats, mice, fleas, lice, bed bugs.
f. Items that pose a risk of fire or explosion, combustibles, and propane tanks; any item containing fuel or corrosives or other unidentified liquids.
g. Backpacks and closed containers that have been determined by an individual licensed to identify and handle hazardous materials to contain items listed in (a)-(f) above or below. Such backpacks and closed containers may be discarded where no individual licensed in hazardous materials is present to make a determination.
h. If personal belongings are co-mingled or littered with needles, human waste, or other health risks, the entire pile of belongings may be disposed of. The presence of clothing in a backpack or container shall not be the sole reason to discard the backpack or container.
i. Bulky items such as mattresses and sheds, perishable items such as food, controlled substances, contraband, and trash or debris will not be collected and stored. Contraband and controlled substances should be handled by trained professionals and consistent with applicable law.

Nothing in this section shall be construed to limit or prohibit city officials from enforcing any other city or state laws, including, but not limited to, laws governing use of controlled substances or weapons, fire codes, and public nuisance laws.

(Ord. No. 95-14, § 1)

Section 2. Article VIII. "Camping and Storage of Personal Property in Public Places," Section 18-149 hereby is revised to read as follows:

Sec. 18-149. - Violations.

Violations of this article shall be misdemeanors.

Section 3. This Ordinance shall take effect thirty (30) days from and after its adoption. Within fifteen (15) days after adoption, it shall be published once in a newspaper, published and circulated within the City of El Centro, California.

INTRODUCED at a regular meeting of the City Council of the City of El Centro, California, held on the 17th day of June, 2025.

PASSED AND ADOPTED at a regular meeting of the City Council of the City of El Centro, California, held on the   day of   , 2025.

CITY OF EL CENTRO

BY______________________________
Sonia Carter, Mayor

ATTEST:

By_____________________________
Norma Wyles, City Clerk

APPROVED AS TO FORM:
Office of the City Attorney

By________________________________
Elizabeth L. Martyn, City Attorney

STATE OF CALIFORNIA)
COUNTY OF IMPERIAL)
ss CITY OF EL CENTRO)

I, Norma Wyles, City Clerk of the City of El Centro, California, do hereby certify that the foregoing Ordinance No. 25-04 had its first reading on June 17, 2025, and its second reading on   , 2025, was passed by the following vote:

AYES: Crankshaw, Camarena, Carter, Ellett, Marroquin
NOES: None
ABSENT: None
ABSTAINED: None

06/2025/cdz/aA25-0079/Ord/ViolationsofCampingProvisions

AYES:
NOES:
ABSENT:
ABSTAINED:

By ______________________________
Norma Wyles, City Clerk

City Council of the City of El Centro
1275 W. Main Street
El Centro, CA 92243
SUBMITTED
ACTION ITEM (ID # 2025-206)

Item: 4.
Meeting: 6/24/2025 12:30 PM
Department: Finance
Category: Resolution
Prepared by: Elizabeth Fuchen, Interim Finance Director
Department Head: Elizabeth Fuchen
DOC ID: 2025-206

Fiscal Year 2025-26 Proposed Budget.

CITY MANAGER'S RECOMMENDATION:

Adopt Resolution No. 25- , RESOLUTION OF THE CITY COUNCIL OF THE CITY OF EL CENTRO, CALIFORNIA ADOPTING THE ANNUAL BUDGET FOR FISCAL YEAR 2025 - 2026.

FISCAL IMPACT:

Appropriations recommended for the revised budgets for all funds discussed herein are balanced with anticipated revenues and use of fund balances / reserves as required.

STRATEGIC PLANNING PROGRAM 2022-2027 RELATION:

Financial & Governance Stability & Sustainability
Environmental Sustainability & Infrastructure
Community Health, Safety & Welfare
Recreation & Lifelong Learning
City Beautification, Engagement & Civic Pride
Economic Opportunity

DUE DILIGENCE CHECK FOR CONTRACTORS/CONSULTANTS: DID THE DEPARTMENT VERIFY CURRENT EL CENTRO BUSINESS LICENSE, CONTRACTOR'S LICENSE, REFERENCE CHECKS, INSURANCE, ETC.:

N/A

BACKGROUND:

It is the policy of the City of El Centro to prepare an annual budget including proposed expenditures and the means of financing them. This is the final budget workshop and includes all funds (General Fund, Enterprise Funds, Special Revenue Funds, Capital Projects Funds, Debt Service Funds, Internal Service Funds).

DISCUSSION:

Citywide Budget

Total appropriations recommended in the Citywide Fiscal Year 2025-26 Proposed Budget are $162,458,817. Of this amount, the City's largest fund – the General Fund – has appropriations totaling $49,694,361, or 31% of the total budget. The City's Enterprise Funds, made up of Water, Wastewater and Solid Waste have total appropriations of $34,666,056 (21%) combined; while the City's Measure P Fund has total appropriations of $15,007,162 (9%). These five funds represent the City's largest funds in terms of spending authority and comprise approximately 61% of the Citywide budget.

City of El Centro FY 2025-26 Proposed Budget				
FUND (TYPE)	BEGINNING FUND BALANCE	REVENUES	EXPENDITURES (APPROPRIATIONS)	ENDING FUND BALANCE
General Fund	$ 34,648,670	$ 49,712,023	$ 49,694,361	$ 34,666,332
Measure P Fund	12,791,282	8,749,000	15,007,162	6,533,120
Enterprise Funds	53,425,728	24,190,400	34,666,056	42,950,072
SR - Tranportation	10,712,013	7,049,975	9,298,052	8,463,936
SR - Other	3,035,644	461,992	2,709,871	787,765
SR - Police	699,885	261,964	387,932	573,917
SR - Parks & Rec.	83,907	10,615,804	10,558,630	141,081
SR - HUD/CDBG/HOME	5,033,407	605,870	1,005,109	4,634,168
SR - Impact / Mitigation	2,412,563	38,950	563,250	1,888,263
SR - LLD / CFD	515,218	327,156	355,738	486,636
Capital Projects Funds	6,317,417	11,998,224	15,249,072	3,066,569
Debt Service Funds	1,387,800	4,171,057	4,851,251	707,606
Internal Service Funds	10,190,975	7,597,100	15,037,583	2,750,492
Successor Agency Fund	6,402,272	2,365,482	3,074,750	5,693,004
TOTAL CITYWIDE BUDGET:	**$ 147,656,781**	**$ 128,144,997**	**$ 162,458,817**	**$ 113,342,961**

Although the economic impacts related to the COVID-19 Pandemic have been virtually eliminated, inflationary impacts on energy, insurance and everyday citywide costs; CalPERS investment return volatility and increasing unfunded liability amortization costs; and the likelihood of implementing components of the Citywide salary and compensation study currently underway all play a significant part in development of the FY 2025-26 Proposed Budget. Given the volatility of these expenditure elements and the economic forces directly impacting revenues, staff will periodically present updates to this budget after its final adoption in June 2025 to include, at minimum, quarterly updates of fiscal activity in the City’s major funds.

Citywide Capital Budget

Total FY 2025-26 Proposed appropriations of $162,458,817 include $51,874,521 in capital expenditures. Capital expenditures are expected to be incurred for a variety of Citywide services including enterprise operations, transportation, parks, and building and infrastructure (Police Station and Library). The table below shows those funds which include capital projects:

CAPITAL PROJECTS - FUND TOTALS					
Measure P Fund	$	8,217,807	Gas Tax	$	187,000
			RMRA / SB-1		2,172,000
Water Fund	$	1,544,052	Bus Shelters		40,000
Wastewater Fund		10,134,060	Local Trans. Authority		4,427,604
ARPA	$	1,020,000	Parks Grant	$	-
Supplemental Law Enforcement		40,053	Fire Mitigation Fee	$	180,000
	$	-	Police Mitigation Fee		383,250
HUD Entitlement		379,576			
CDBG Program Income		13,000	Fed Hwy Projects	$	1,561,531
Jacaranda Gardens	$	4,712,000	Police Bond Project		7,750,000
Parks Grant		8,444,347	Library Bond Project	$	630,000
		Motor Vehicle / Fleet	$	38,241	
		TOTAL CAPITAL PROJECTS:	**$51,874,521**		

General Fund Budget

FY 2025-26 General Fund Proposed Budget:

	Revenues	Expenditures
FY 2024-25 Estimated	$ 43,421,476	$ 40,276,485
FY 2025-26 Proposed Budget	$ 49,712,023	$ 49,694,361

The FY 2025-26 General Fund Final Budget reflects revenues of $49,712,023 and expenditures of $49,694,361. The General Fund Proposed Budget is presented as a balanced budget with an anticipated surplus of $17,662 being generated by year-end. Specific revenue and expenditure impacts to the City's General Fund for FY 2025-26 are noted below.

FY 2025-26 budgeted revenue of $49,712,023 reflects an approximate $6.3 million increase from revenues anticipated to be collected in FY 2024-25, primarily due to:

- Anticipated 2.5% increase in Property Taxes consistent with current housing market activity and increase in State CPI;
- Anticipated collections of Sales Tax consistent with staff and consultant expectations given the current state of the local economy;
- Slight increase in Transient Occupancy Taxes as room rates are projected to rise due to inflation and consistent with current activity;
- Conservative projections for development and recreation-related fees and charges;
- A funding infusion of $310,000 from the City's Other Post-Employment Benefits (OPEB) Section 115 Trust Fund to fund the City's expenditure towards retiree health benefits and the Actuarial Implied Subsidy paid by the City for retiree health benefits (NEW);
- A funding infusion of $200,000 from the City's PARS (Retirement) Section 115 Trust Fund to fund a portion of the increased cost for CalPERS Unfunded Actuarially Accrued Liability (UAAL) costs (NEW);
- A $2.25 million transfer-In from the Measure P Fund to cover anticipated FY 2025-26 General Fund costs for all

Public Safety (Police and Fire) Materials and Services / Capital and Outlay costs;
- A $690,300 transfer-In from the Measure P Fund to cover anticipated FY 2025-26 General Fund Parks and Recreation temporary salary costs (Aquatic Center; MLK Sports Court; Parks & Recreation; Youth & Adult Centers) (NEW); and
- A one-time aggregate transfer of $6,196,500 from the City's Unemployment, Workers Compensation and Health Benefit Internal Service Funds to refund overpayments of funding from multiple prior years.

FY 2025-26 budgeted expenditures of $49,694,361 reflects an approximate $9.4 million increase from expenditures anticipated to be incurred in FY 2024-25, primarily due to:

- Accounting for all staff positions in the General Fund as being filled for the entirety of the fiscal year with the exception of reducing these amounts for an implied "vacancy savings" factor of $874,432 (note: current value of vacancies in the General Fund amount to $2.3 million (22 non-sworn positions and 4 sworn positions);
- An increase of $685,000 for the General Fund portion of the CalPERS Unfunded Liability amortization cost;
- The elimination of more than $800,000 in "Unemployment" internal service charges allocated to each position in (significantly overcharged in prior years) offset by the establishment of General Fund appropriations for unemployment ($25,000) and retiree health insurance ($200,000) – net savings to General Fund of ~ $675,000 (NEW);
- An increase of approximately $412,000 for the City's Liability and Property insurance costs (note: a portion of these costs are allocated to other funds consistent with the City's cost allocation methodology);
- An increase of approximately $45,000 in costs transferred out of the General Fund and into the Water and Sewer Funds consistent with the cost allocation methodology;
- A $6.5 million one-time payment appropriated towards the transfer of the El Centro Regional Medical Center (ECRMC) consistent with Council approval in FY 2024-25;
- A $2.0 million "placeholder" for potential future labor costs associated with the implementation of portions of the employee compensation / salary survey currently underway;
- The reclassification of 17.0 FTE temporary positions to full-time benefited positions consistent with employee longevity and number of hours worked by certain employees (note: estimated new cost of $330,000 for benefits) (NEW); and
- Nominal increases to department base budgets where required to account for inflationary increases / increased costs to provide ongoing City services.

Additionally, there are 5.0 FTE new positions and 4.0 FTE position reclassifications recommended in the General Fund with a new ongoing net annual cost of $245,806:

NEW / RECLASSED POSITIONS - NET INCREASE		
Position	**General Fund Cost**	
Police Lieutenant (from Commander)	$	(27,149)
Custodian II (Police Building)	$	74,952
Deputy Fire Chief (from Bat. Chief)	$	24,184
Sr. Traffic Signal Tech (from Eqpt Op)	$	7,392
Secretarial Assistant (Bldg / CDBG)	$	37,854
Project Manager (Civil Design)	$	24,977
2.0 Parks Mtc Worker II (Downtown / Dist.)	$	99,960
Staff Assistant (from Library Asst)	$	3,636
General Fund New / Reclassed Positions:	**$**	**245,806**

Based on the information noted above, the recommended Final General Fund Budget is balanced. Total General Fund reserves are anticipated to be approximately $34.6 million at the end of FY 2024-25. Projected reserve levels as of

June 30, 2026 are expected to include:

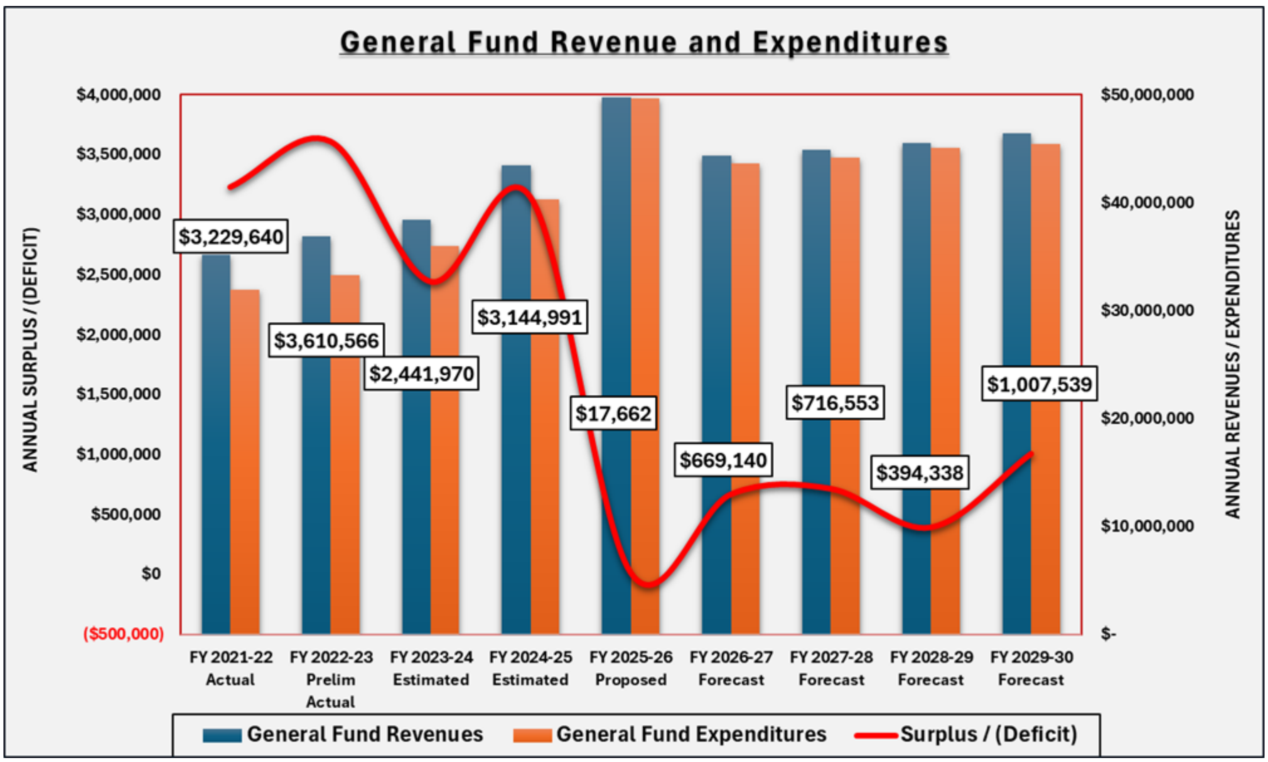
$ 3,892,006	**Restricted Reserve for PARS Retirement Trust**
30,774,326	**Undesignated Reserves**
$ 34,666,332	**Total General Fund Reserves**

General Fund Multi-Year Forecast

As a means to gauge the future ability to provide a consistent level of citywide services and programs, a Multi-Year Forecast continues to be developed for the City's General Fund – the fund where the vast majority of non-enterprise services are accounted for.

The General Fund forecast has been developed to create a forward-looking, conservative baseline budgetary outlook for the City's General Fund and related fund balance under a given set of revenue and expenditure growth assumptions. The forecast has been built as a "base-case" model in which future years only focus on ongoing revenues and expenditures; and known one-time fiscal activity (eliminates all other one-time revenues and expenditures).

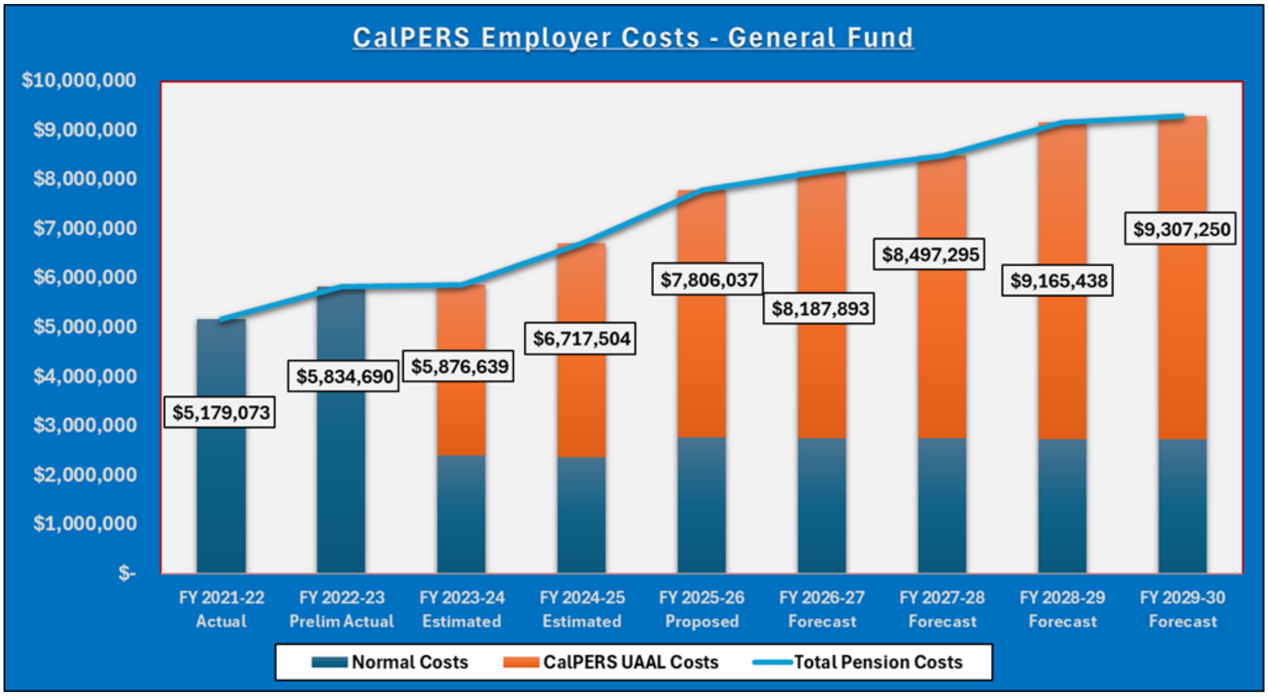
The General Fund forecast is meant to serve as only one tool to measure fiscal sustainability into the future. The model below incorporates known cost drivers, including any negotiated salary increases (of which there are currently none), CalPERS retirement cost increases, annual appropriation credits for salary savings and cost allocations, and a conservative increase in most other operating expenditures. The model also assumes conservative growth in discretionary revenue sources, including property tax, sales tax, transient occupancy tax and other fees and charges. The model is developed to demonstrate the ability to sustain the existing levels of service provided citywide.



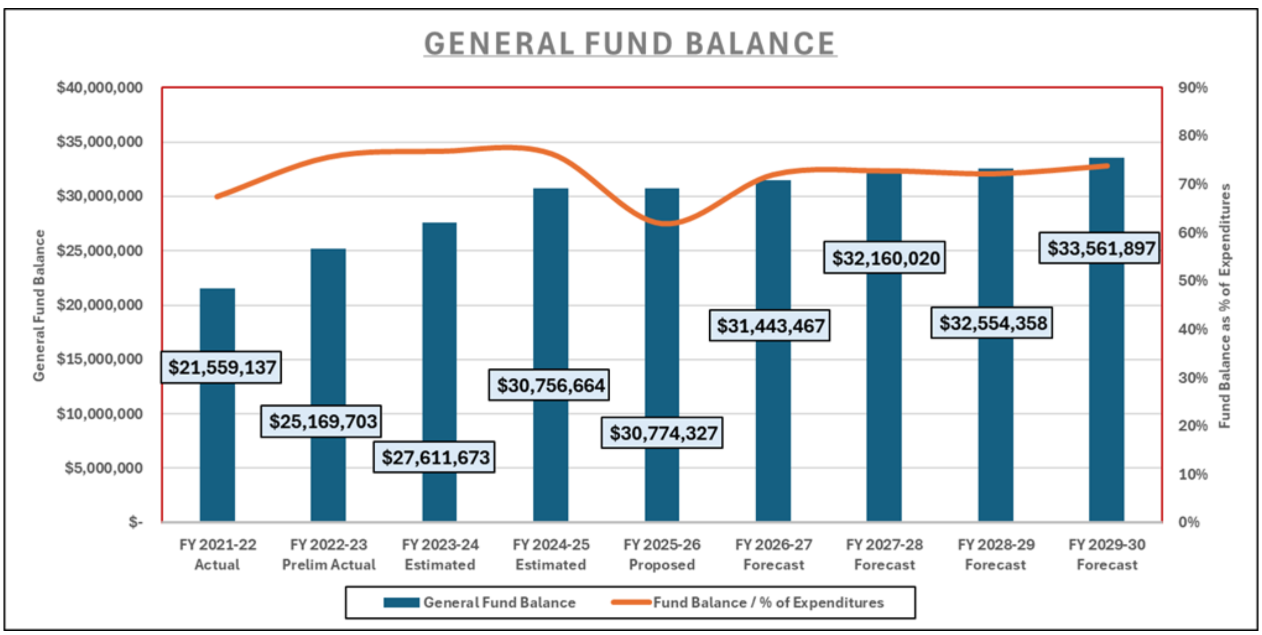
As indicated in the model above, a slight surplus of $17,662 is anticipated in the General Fund Proposed Budget for FY 2025-26; followed on the heels of an anticipated $3.1 million surplus for FY 2024-25. It should be mentioned that the $3.1 million surplus expected by the end of FY 2024-25 includes many one-time revenues and expenditure credits, including Opioid funding; Redevelopment RPTTF Residual true-ups; State Grant Funding; interest earned on ARPA funding and salary savings recognized prior to positions being filled.

Future forecasts indicate continued surpluses under the existing array of assumptions. Although each year in the forecast assumes growth factors for both revenues and expenditures, growth in core payroll only includes a $2.0 million placeholder for future labor costs based on the anticipated implementation of portions of the salary / compensation survey. At the present time, there are no negotiated labor increases that have been included for the years including FY 2025-26 and beyond. An overview of the General Fund Multi-Year Forecast will be provided during the June 24, 2025 City Council Meeting when the budget is discussed.

As shown in the graph below, total expenditures for CalPERS-related costs are anticipated to increase by $1.5 million over the next four years. Total CalPERS costs of just over $7.8 million for FY 2025-26 represents approximately 19% of the entire ongoing expenditure base in the General Fund.



Forecast – General Fund Balance impacts:



As noted above, to the extent forecasted amounts of revenues and expenditures come to fruition under a given set of assumptions, General Fund Balance (reserves) will fluctuate between $30.8 and $33.6 million each year. The stated reserve amounts do not include a $3.9 million restricted reserve for the PARS Retirement Trust, which may be used for any future CalPERS retirement cost. The unobligated reserve amount of approximately $30.7 million expected as of June 30, 2026 represents 62% of the General Fund expenditure base budgeted for FY 2025-26 (excluding the one-time expenditure of $6.5 million appropriated for the ECRMC transfer, reserves represent 71% of ongoing expenditures).

Measure P Fund
FY 2025-26 Measure P Fund Proposed Budget:

	Revenues	Expenditures
FY 2024-25 Estimated	$ 8,511,000	$ 12,900,262
FY 2025-26	$ 8,749,000	$ 15,007,162

Proposed Budget

The Measure P Fund accounts for a 30-year ½-cent transaction and use tax (general purpose tax) approved by the electorate in November 2016 that is used to support an array of City services including police, fire protection, library, parks and recreation, senior programs, and street maintenance and upgrades.

FY 2025-26 Measure P Fund revenues are projected to be slightly higher than amounts anticipated to be collected during FY 2024-25, primarily due to sales tax growth expected in the coming year. FY 2025-26 Measure P Fund expenditures are recommended to be approximately $2.1 million higher than those estimated for FY 2024-25 primarily due to the addition of a $690,300 transfer out to the General Fund for all Parks and Recreation temporary salary costs and $1.43 million more in capital projects budgeted in FY 2025-26. The Measure P budget also continues to fund public safety (Police and Fire) materials and services costs budgeted in the General Fund for FY 2025-26 ($2.25 million).

The Measure P Fund has $8.22 million in capital projects / outlay budgeted for FY 2025-26. Significant capital and outlay appropriations include:

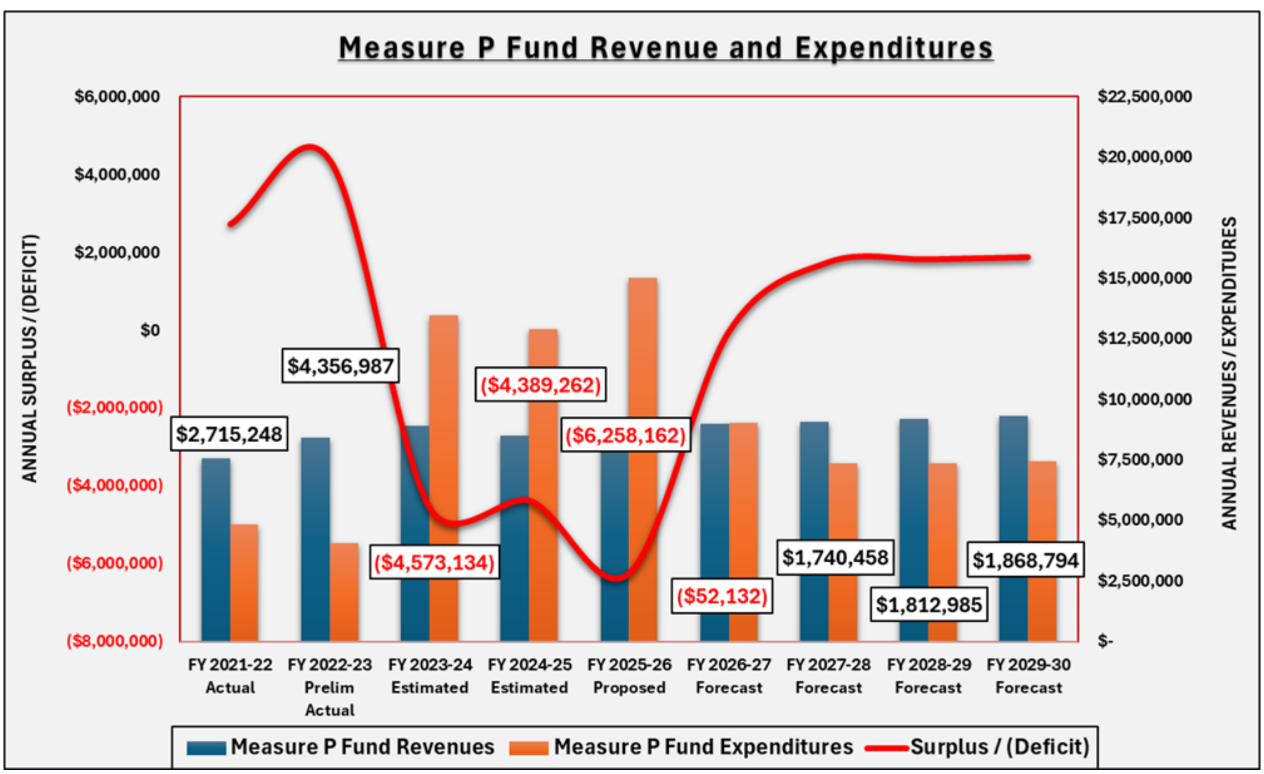
- Re-roofing City Buildings -	$ 315,716	- Police Vehicles -	$ 519,600
- ADA Improvements -	$ 600,000	- Fire Station Alarm System -	$ 414,136
- PW ADA Restrooms -	$ 350,000	- Frazier Park Impvmts -	$ 290,000
- ADA Upgrades – Adult Ctr -	$ 500,000	- Valley Point Ctr Demo. -	$ 3,500,000

It is anticipated that the Measure P Fund will have $6,533,120 remaining in Fund Balance at the end of FY 2025-26.

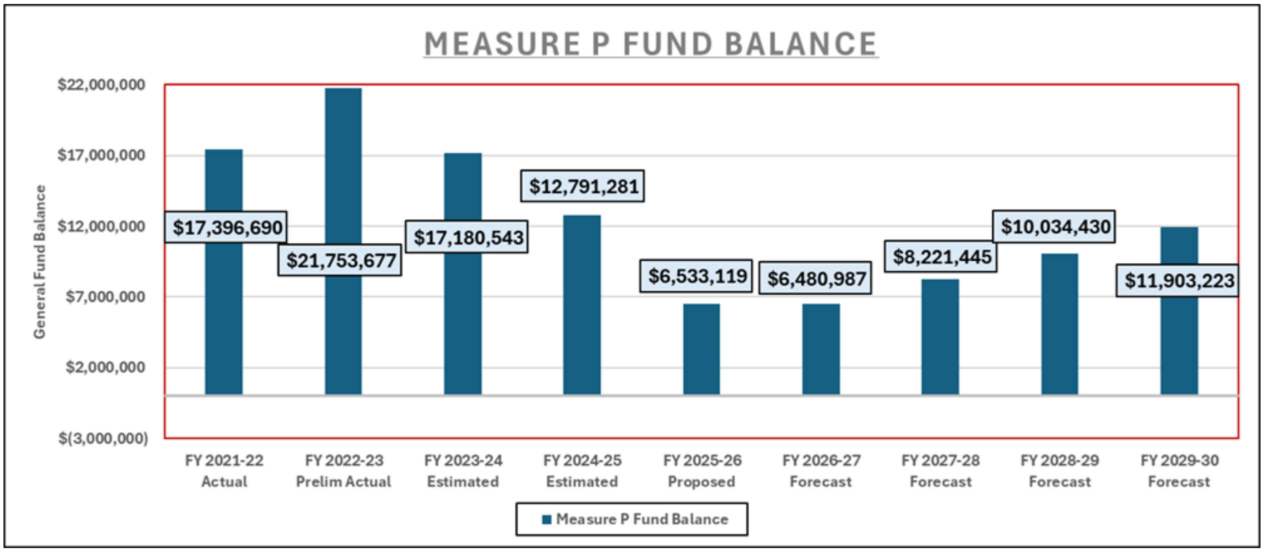
Similar to the General Fund, a long-term forecast continues to be updated for the Measure P Fund as a gauge for fiscal sustainability. The Measure P forecast includes the following assumptions:

- Transactions and use Tax revenues expected to generate approximately $8.4 - $8.9 million annually (expected to grow each year)
- Interest Earnings funded @ $350,000 annually
- Annual ongoing base expenditure budget includes $6.7 - $7.3 million towards the following:
    - $510,000 for non-public safety department ongoing costs
    - $2.2 - $2.4 million for public safety department ongoing costs
    - $690,000 for Parks & Recreation ongoing temporary salary costs
    - ~ $3.3 - $3.7 million for Police Station / Library Debt Service costs

As shown in the long-term forecast for Measure P below, it is anticipated that approximately $1.7 - $1.8 million will be available annually for one-time costs (additional capital projects, other expenditures).



Expected impacts to Measure P Fund balances are noted below:



<u>Water Fund(s)</u>
FY 2025-26 Water Fund Proposed Budget:

	Revenues	Expenditures
FY 2024-25 Estimated	$ 9,361,500	$ 10,945,659
FY 2025-26 Proposed Budget	$ 10,191,400	$ 11,970,054

FY 2025-26 Water Fund revenues are currently projected to be approximately $830,000 higher than amounts anticipated to be collected during FY 2024-25, primarily due to higher anticipated collections of late fees and a one-time $716,400 infusion of funding from the City's Internal Service Funds based on over-contributing to these funds for multiple years in the past.
FY 2025-26 Water Fund expenditures are recommended to be approximately $1.0 million higher than those estimated for FY 2024-25 primarily due to the addition of 1.0 FTE Water Maintenance Worker ($78,450 fully loaded cost) and 1.0 FTE (40% funded by Water) Project Manager – Civil Design ($53,923 fully loaded cost); and $744,000 more in capital project appropriations.

Significant capital projects and outlay include the following:

- ADA Restrooms - $350,000
- Parking Lot Shades - $250,000
- Forklift - $144,506
- Meter Replacement - $200,000
- DVC200C Pump Engine - $127,619

The Water Fund has a total of $1.54 million in capital projects / outlay budgeted for FY 2025-26.
It is anticipated that the Water Fund(s) will have $25,424,575 in Fund Balance / Working Capital at the end of FY 2025-26. Amounts expected to be available on June 30, 2026 are noted below:

$ 2,608,609	**Water Capacity Fees (Fund 511)**
1,289,763	**Rate Stabilization (Fund 513)**
2,093,223	**Restricted for Debt Service**
19,432,980	**Undesignated Reserves / Working Capital**
$ 25,424,575	**Total Water Fund(s) Reserves / Working Capital**

<u>Wastewater Fund(s)</u>
FY 2025-26 Wastewater Fund Proposed Budget:

	Revenues	Expenditures
FY 2024-25 Estimated	$ 11,892,140	$ 14,109,369
FY 2025-26 Proposed	$ 11,496,000	$ 20,169,002

Budget

FY 2025-26 Wastewater Fund revenues are currently projected to be approximately $400,000 lower than amounts anticipated to be collected during FY 2024-25, primarily due to the removal of $1.18 million in one-time revenue received in FY 2024-25 for storm damage cost reimbursements, offset by a one-time $796,000 infusion of funding from the City's Internal Service Funds based on over-contributing to these funds for multiple years in the past.
FY 2025-26 Wastewater Fund expenditures are recommended to be approximately $6.1 million higher than those estimated for FY 2024-25 primarily due to the addition of 1.0 FTE (40% funded by Wastewater) Project Manager – Civil Design ($53,923 fully loaded cost); and $5.5 million more in capital project appropriations
.
Significant capital projects and outlay include the following:

- Southern Pump Station -	$5,093,530	- Public Works Restrooms -	$350,000
- Temporary Bypass -	$1,650,000	- Sewer Linings -	$200,000
- Influent Diversion Structure -	$ 740,000	- UV Disinfection Phase II -	$678,530
- Blower -	$ 540,000	- Dewatering Press -	$300,000

The Wastewater Fund has a total of $10.13 million in capital projects / outlay budgeted for FY 2025-26.

It is anticipated that the Wastewater Fund(s) will have $17,391,880 in Fund Balance / Working Capital at the end of FY 2025-26. Amounts expected to be available on June 30, 2026 are noted below:

$ -	Wastewater Capacity Fees (Fund 512)
3,636,896	Rate Stabilization (Fund 514)
13,754,984	Undesignated Reserves / Working Capital
$ 17,391,880	Total Wastewater Fund(s) Reserves / Working Capital

Solid Waste Fund
FY 2025-26 Solid Waste Fund Proposed Budget:

	Revenues	Expenditures
FY 2024-25 Estimated	$ 2,505,000	$ 2,527,000
FY 2025-26 Proposed Budget	$ 2,503,000	$ 2,527,000

The City's Solid Waste Enterprise Fund accounts for the collection of solid waste (garbage) rates / fees collected by the City and then paid to contracted garbage haulers.

FY 2025-26 Solid Waste Fund revenues are currently projected to be $2,000 lower than those anticipated to be collected during FY 2023-24 due to a decrease in interest earnings. FY 2025-26 Solid Waste Fund expenditures are recommended to be the same as those expected in the prior year.

It is anticipated that the Solid Waste Fund will have $133,617 in Fund Balance / Working Capital at the end of FY 2025-26.

Special Revenue Funds – Transportation
There are eight (8) Special Revenue Funds that account for transportation-related costs and projects. These funds consist of the following:

- Gas Tax Fund
- TDA – Article 3 Fund
- Local Transportation Authority Fund
- I-8 / Imperial Ave. Overpass Fund
- RMRA SB-1 Fund
- Bus Shelters Fund
- FHWA Grants Fund
- LTA Transportation Bond Fund

Sources of funding to these funds include state gas taxes, allocations of funding through the regional transportation authority and transportation-specific grants and bonds. Total revenues anticipated to be received for these eight funds combined are just under $7.0 million during FY 2025-26. When added to estimated beginning fund balances of approximately $10.7 million, there is a total of $17.7 million available for FY 2025-26 expenditures.

Total expenditures recommended for appropriation in the transportation-related Special Revenue Funds are approximately $9.3 million. Of this amount, $6.8 million is allocated towards transportation-related capital projects including the following major projects:

- Streets Program Truck / Pavement Striping Machine - $187,000 (Gas Tax)
- La Brucherie Widening - $1,025,000 (RMRA SB-1 Fund)
- Danenberg Drive Rehabilitation - $1,147,000 (RMRA SB-1 Fund)
- Miscellaneous Street Improvements - $2,035,000 (LTA Transportation Authority Fund)
- ATP-5 Imperial Avenue - $1,374,000 (Local Transportation Authority Fund)
- Colonia Area Drainage - $300,000 (Local Transportation Authority Fund)
- SB-1 LPP – Commercial Avenue - $431,000 (Local Transportation Authority Fund)

- Bus Shelters - $40,000 (Bus Shelters Fund)

Assuming all funding anticipated to received and all recommended appropriations come to fruition during FY 2025-26, there will be approximately $8.5 million available in total fund balances for future transportation-related expenditures on June 30, 2025.

Special Revenue Funds – Other

There are thirteen (13) Special Revenue Funds that account for funding related to specific programs for which these funds may only be used. These funds consist of the following:

- American Rescue Plan Act (ARPA) Fund
- Home Key Fund
- IID Project Jobs Fund
- PLHA – Colonia Fund
- 2011 A&B Bonds Fund
- EDA Grants Fund
- Capital Construction / Annexation Fees Fund
- CARES Act Revolving Fund
- EDA Revolving Fund
- Permanent Local Housing Alloc. Fund
- 2011-C Bonds Fund
- Public Works SB-1383 Fund
- Fire Special Revenue

Sources of funding to these funds include revenues collected from local, state and federal agencies which can only be used for specific purposes. Total revenues anticipated to be received for these twelve funds combined are approximately $462,000 during FY 2025-26 – the majority of which accrue to the Permanent Local Housing Allocation / CARES Act Revolving Loan Funds. When added to estimated beginning fund balance of approximately $3.0 million, there is a total of approximately $3.5 million available for FY 2025-26 expenditures.

During the upcoming fiscal year, it is recommended that the City create a new fund called the “Special Fire Revenue Fund” which will account for certain additional funding received from the Fire Department’s participation in Fire Strike Teams. Revenues received for the administrative and equipment components (an indirect cost to the City) of each reimbursement will be placed into the new fund, while reimbursements for overtime (a direct cost to the City) will continue to be placed into the General Fund where the overtime was originally incurred. Ultimately, funds placed into the Special Fire Revenue Fund will be used for as-needed fire-related programs and services to help defray costs that would otherwise be borne by the City’s General Fund.

Total expenditures recommended for appropriation in the other Special Revenue Funds are just over $2.7 million. Of this amount, $1.8 million is specifically related to the American Rescue Plan Act (ARPA) Fund, the remainder of which is expected to be fully spent by the end of FY 2025-26. Other major appropriations in these funds include $150,000 in potential loans from the CARES Act Revolving Loan Fund and $343,748 towards contributions and other costs from the Permanent Local Housing Allocation Grant Fund.

Assuming all funding anticipated to received and all recommended appropriations come to fruition during FY 2025-26, there will be approximately $788,000 available in total fund balances for future fund-specific expenditures.

Special Revenue Funds – Police-Related

There are five (5) Special Revenue Funds that account for funding received for Police-related services. These funds consist of the following:

- Asset Forfeiture – State
- Supplemental Law Enforcement Fund
- Asset Forfeiture - Federal
- OTS Grant Fund
- Police Grants Fund

Sources of funding to these funds include revenues collected from local, state and federal agencies which can only be used for Police-related purposes. Total revenues anticipated to be received for these five funds combined are approximately $262,000 during FY 2025-26 – the majority of which accrue to the Police Grants and Supplemental Law Enforcement Funds. When added to the estimated beginning fund balance of approximately $700,000, there is approximately $962,000 available for FY 2025-26 expenditures.

Total expenditures recommended for appropriation in the Police-related Special Revenue Funds are just under $388,000. Of this amount, $200,000 is allocated for police safety supplies and materials; $72,000 is allocated for 1.0 FTE Community Services Officer position; and $40,053 is allocated for police equipment which would otherwise be funded by the General Fund and/or Measure P Fund (Real Time Networks; Wrap Restraints; First Arriving Software; Open-Source Analytical Software). There is also $41,964 budgeted in the Police Grants Fund for police overtime related to the cannabis enforcement.

Assuming all funding anticipated to received and all recommended appropriations come to fruition during FY 2025-26, there will be approximately $574,000 available in total fund balances for future police-related expenditures.

Special Revenue Funds – Parks- & Recreation-Related

There are four (4) Special Revenue Funds that account for funding received for Parks- and Recreation-related services. These funds consist of the following:

- Parks Grant
- Special Events
- Recreation Projects
- Parks Development

Sources of funding to these funds include revenues collected from local, state and federal agencies which can only be used for Parks- and Recreation-related purposes. Total revenues anticipated to be received for these four funds combined are approximately $10.6 million during FY 2025-26 – the majority of which accrue to the Parks Grant and Recreation Projects Funds. When added to the estimated beginning fund balance of approximately $84,000, there is approximately $10.7 million available for FY 2025-26 expenditures.

Total expenditures recommended for appropriation in the Parks- and Recreation-related Special Revenue Funds are just over $10.5 million. Of this amount, just over $4.5 million is allocated for the Gomez Park Project; approximately $3.9 million is allocated for the Downtown Square.

Project; $349,000 is allocated for the Buena Vista Park Project; $52,000 is allocated towards the Imperial Valley Urban Forest; $486,000 is allocated from the Urban Forest Grant; and $40,576 is allocated towards special events staffing and other costs.

Assuming all funding anticipated to received and all recommended appropriations come to fruition during FY 2025-26, there will be approximately $141,000 available in total fund balances for future parks- and recreation-related expenditures.

<u>Special Revenue Funds – HUD / CDBG / HOME</u>
There are ten (10) Special Revenue Funds that account for funding received for Federal Department of Housing & Urban Development (HUD), Community Development Block Grant (CDBG) and HOME Federal and State pass-through funding. These funds consist of the following:

- CDBG COVID-19 - HOME Grant
- HOME Program Income - HUD Rental Rehabilitation
- HUD Entitlement - CDBG Program Income
- Housing – Local Partnership - Cal HOME Partnership
- CDBG Loans - HOME Program Income Administration

Sources of funding to these funds include grants and re-use (loan payback) funding received from federal and state pass-through agencies which can only be used for specific CDBG and HOME re-use program and other HUD entitlement purposes. Total revenues anticipated to be received for these ten funds combined are approximately $606,000 during FY 2025-26 – the majority of which accrue to the HUD Entitlement Fund (this is the annual allocation to this fund). Remaining sources of funding include interest earnings and loan repayments in certain funds. When added to the estimated beginning fund balance of approximately $5.03 million, there is approximately $5.64 million available for FY 2025-26 expenditures.

Total expenditures recommended for appropriation in the HUD / CDBG / HOME Special Revenue Funds are just over $1.00 million. Of this amount, approximately $450,000 is allocated for potential loans for specific purposes; and $525,359 is allocated for HUD Entitlement Projects – Clearance & Demolition, Administration, Housing and Public Services.

Assuming all funding anticipated to received and all recommended appropriations come to fruition during FY 2025-26, there will be approximately $4.63 million available in total fund balances for future HUD / CDBG / HOME expenditures.

<u>Special Revenue Funds – Impact / Mitigation Fees</u>
There are nine (9) Special Revenue Funds that account for funding received for Development Impact and Mitigation purposes. These funds consist of the following:

- Administrative Impact Fee - Library Impact Fee
- Police Impact Fee - Fire Impact Fee
- Streets Impact Fee - Public Facilities Impact Fee
- Parks & Recreation Impact Fee - Fire Mitigation Fee
- Police Mitigation Fee

Sources of funding to these funds include collections of fees related to new development which can only be used consistent with AB-1600 development purposes consistent with needs identified in a Development Impact Report. Total revenues anticipated to be received for these nine funds combined are approximately $39,000 during FY 2025-26 (note: totals only include anticipated interest earnings for the year given the unpredictability of receiving impact and mitigation fees). When added to the estimated beginning fund balance of approximately $2.41 million, there is approximately $2.45 million available for FY 2025-26 expenditures.

Total expenditures recommended for appropriation in the Impact / Mitigation Fees Special Revenue Funds are just over $563,000 which accounts for the use of remaining police and fire mitigation funds towards the Police and Fire CAD/RMS System Replacement (this project began in FY 2024-25).

Assuming all funding anticipated to received and all recommended appropriations come to fruition during FY 2025-26, there will be approximately $1.89 million available in total fund balances for future Impact / Mitigation Fee program expenditures.

Special Revenue Funds – Lighting & Landscaping / CFD

There are six (6) Special Revenue Funds that account for funding received for Lighting and Landscaping and Community Facilities District (CFD) purposes. These funds consist of the following:

- Buena Vista Lighting & Landscaping
- Legacy Ranch Lighting & Landscaping
- Lotus Ranch Lighting & Landscaping
- Legacy Ranch CFD
- IV Commons CFD
- Town Center Lighting & Landscaping

Sources of funding to these funds include collections of property assessments consistent with program expenditure requirements outlined in an annually prepared Engineer's Report for each district. Total revenues anticipated to be received for these six funds combined are approximately $327,000 during FY 2025-26. When added to the estimated beginning fund balance of approximately $515,000, there is approximately $842,000 available for FY 2025-26 expenditures.

Total expenditures recommended for appropriation in the Lighting and Landscaping and Community Facilities District Funds are just under $356,000 consistent with expenditure plans outlined in each District's respective Engineer's Report previously approved by the City Council. A Maintenance Worker position will be added during the upcoming fiscal year, with fifty percent of the cost being split between the four Lighting and Landscaping Districts to assist with the necessary upkeep and projects in the districts.

Assuming all funding anticipated to received and all recommended appropriations come to fruition during FY 2025-26, there will be approximately $487,000 available in total fund balances for future Lighting & Landscaping and Community Facilities District expenditures.

Capital Projects Funds

There are fifteen (15) Capital Projects Funds that account for specific individual and groups of projects citywide. These funds consist of the following:

- Jacaranda Gardens
- Federal Highway Administration Projects
- Drainage Facility
- IID Facility Crossing
- Colonia / El Dorado Street
- La Brucherie Greenbelt
- Road Improvements
- Wake Avenue Extension
- Natural Disasters
- Orange Avenue Lift Station
- Lotus Parallel
- 8th Street Overpass
- Bridge Road Improvements
- Library Bond Project
- Police Bond Project

Sources of funding for the Capital Projects funds include bond proceeds, grants, internal funding, and other revenues. Total revenues anticipated to be received for these fifteen funds combined are approximately $12.0 million during FY 2025-26. When added to the estimated beginning fund balance of approximately $6.3 million, there is approximately $18.3 million available for FY 2025-26 expenditures.

Total expenditures recommended for appropriation for all Capital Projects Funds are approximately $15.2 million and reside in only four of the fifteen funds – Jacaranda Gardens, Federal Highway Administration Projects, Police Bond Project and Library Bond Project. The Jacaranda Gardens Project is funded by an Affordable Housing & Sustainable Communities State Grant (~ $5.3 million). Federal grants fund more than $1.5 million appropriated for a variety of citywide streets projects in the Federal Highway Administration Fund; while bond proceeds fund approximately $7.75 million and $630,000 towards the new Police Station Project and Parking Lot / Shade Structures for the new Library, respectively.

It should be mentioned that the Natural Disasters Fund continues to carry a negative fund balance of approximately $404,000. To the extent future funding sources are not identified for disaster-related expenditures, the General Fund or other appropriate sources may need to cover unreimbursed costs.

Assuming all funding anticipated to received and all recommended appropriations come to fruition during FY 2025-26, there will be approximately $3.1 million available in total fund balances for future capital projects expenditures.

Debt Service Funds

There are two (2) Debt Projects Funds that account for debt payments for specific activities. These funds consist of the following:

- 2011-C Bonds Debt Service
- LTA Lease Revenue Bonds Debt Service

Sources of funding for the Debt Service funds include available fund balances and transfers in from other funds. Total revenues anticipated to be received for these two funds combined are approximately $4.2 million during FY 2025-26. When added to the estimated beginning fund balance of approximately $1.4 million, there is approximately $5.6

million available for FY 2025-26 expenditures.

Total expenditures recommended for appropriation for both Debt Service Funds are approximately $4.85 million. Debt service payments for the 2011-C are funded by available fund balance. Debt service payments for the LTA Lease Revenue Bonds are funded by the Measure P Fund.

Assuming all funding anticipated to received and all recommended appropriations come to fruition during FY 2025-26, there will be approximately $708,000 available in total fund balances for future debt service expenditures.

Internal Service Funds
There are four (4) Internal Service Funds that account for citywide costs for specific purposes. The Internal Service Funds consist of the following:

- Worker's Compensation
- Group Health Benefits
- OPEB & Unemployment
- Motor Vehicle / Fleet

Sources of funding for the Internal Service Funds (ISF) are derived from internal charges to other funds which benefit / participate in the services provided by each ISF. The Worker's Compensation and OPEB & Unemployment ISFs have historically been funded through a percentage of payroll charged to each fund that pays for City employees. The Group Health Benefits ISF is funded with charges to funds with payroll costs associated with employee health benefits. The Motor Vehicle / Fleet ISF is funded by funds that use vehicles in the City's fleet to conduct everyday business.

During FY 2024-25, funding into the Worker's Compensation ISF was reduced from 12% of payroll to 9% of payroll, recognizing the significant over-funding of this ISF over the past several years. This resulted in more than $600,000 savings citywide across all funds ($525,000 to the General Fund). For FY 2025-26, it is recommended funding into the OPEB & Unemployment ISF be completely eliminated given the over-funding of this ISF for years as well. Costs typically incurred within this fund include unemployment benefits paid, leave balance payoffs for terminating employees and retiree health insurance. Rather than over-fund these costs with payroll transfers, each of these components of cost have been budgeted directly into certain funds and, in some cases, are funded with other sources (i.e. retiree health is appropriated in the General Fund and is sourced by a withdrawal from the OPEB Section 115 Trust Fund). Eliminating the OPEB & Unemployment ISF results in an annual net savings of $1.0 million, more than $800,000 of which is saved in the General Fund.

Additionally, since three of the four ISF's have been over-funded for multiple years in the past, it is recommended that the over-funded amounts be transferred back on a one-time basis into impacted funds – the General Fund, Water Enterprise Fund and Wastewater Enterprise Fund. Total recommended transfers are noted in the table below:

ISF OVER-FUNDING	Amounts Transferred - One-Time Funding		
	General Fund	Water Fund	Wastewater Fund
Worker's Compensation ISF	$ 3,037,500	$ 337,500	$ 375,000
Unemployment / OPEB ISF	1,444,000	126,000	140,000
Group Health Benefits ISF	2,025,000	225,000	250,000
TOTAL TRANSFERS:	$ 6,506,500	$ 688,500	$ 765,000

Total expenditures recommended for appropriation in the City's Internal Service Funds are approximately $15.0 million (this amount includes the aggregate $7.96 million one-time transfers out noted above). Assuming all funding anticipated to received and all recommended appropriations come to fruition during FY 2025-26, there will be approximately $2.75 million available in total fund balances for future internal service expenditures.

Agency Funds – Successor Agency
There are four (5) Agency Funds related to the City's Successor Agency that account for former redevelopment and housing authority purposes. The Agency – Successor Agency Funds consist of the following:

- Successor Agency – Revolving
- Successor Agency – Administration
- Successor Agency – Capital Projects
- Successor Agency – Low/Mod Housing
- Successor Agency – Debt Service

Sources of funding for the Successor Agency Funds is provided by the State Department of Finance twice annually based on an approved distribution of former redevelopment property tax increment known as “RPTTF” (Funding from the Redevelopment Property Tax Trust Fund). Distributed funds are based on an approved Recognized Obligation Payment Schedule (ROPS) and may only be used for approved prior debts of the former Redevelopment Agency.

Total expenditures recommended for appropriation in the City’s Successor Agency Funds are approximately $3.0 million and are essentially for debt service and administration of winding-down of redevelopment activities. Assuming all funding anticipated to received and all recommended appropriations come to fruition during FY 2025-26, there will be approximately $5.7 million available in total fund balances for future Successor Agency obligations.

CONCLUSION:

ATTACHMENTS:

1. RESOLUTION NO. 2025- ANNUAL BUDGET ADOPTION (1)
2. FY 2025-26 Proposed Budget - Final 062425

RESOLUTION NO. 25-

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF EL CENTRO, CALIFORNIA ADOPTING THE ANNUAL BUDGET FOR FISCAL YEAR 2025-2026

WHEREAS, the City Council of the City of El Centro has engaged a financial consultant and appointed an Interim Finance Director to assist in the preparation of the proposed budget; and

WHEREAS, the Acting City Manager has submitted to the City Council of the City of El Centro the proposed budget for fiscal year 2025-2026; and

WHEREAS, the City Council has reviewed the proposed budget for fiscal year 2025-2026 at length; and

WHEREAS, all changes and necessary modifications to the proposed budget for fiscal year 2025-2026 have been made.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of El Centro, California does hereby adopt the budget for fiscal year 2025-2026 for the City of El Centro as prepared and submitted by the Acting City Manager and as modified by the City Council.

PASSED AND ADOPTED at a special meeting of the City Council of the City of El Centro, California held on the 24th day of June, 2025.

CITY OF EL CENTRO

By______________________________
Sonia Carter, Mayor

ATTEST:

By________________________________
Norma Wyles, City Clerk

APPROVED AS TO FORM:
Office of the City Attorney

By________________________________
Elizabeth L. Martyn, City Attorney

STATE OF CALIFORNIA)
COUNTY OF IMPERIAL) ss
CITY OF EL CENTRO)

I, Norma Wyles, City Clerk of the City of El Centro, California, do hereby certify that the foregoing Resolution No. 25- was duly and regularly adopted at a special meeting of the City Council of the City of El Centro, California, held on the 24th day of June, 2025, by the following vote:

AYES:
NOES:
ABSENT:
ABSTAINED:

By____________________________
Norma Wyles, City Clerk

CITY OF EL CENTRO

FISCAL YEAR 2025-26 PROPOSED BUDGET SCHEDULES

PREPARED / UPDATED: JUNE 24, 2025

City of El Centro
Budgeted Revenues / Expenditures / Fund Balance
Fiscal Year 2025-26 Proposed Budget

	EST. BEGINNING FUND BALANCE July 1, 2025	REVENUES	EXPENDITURES	ENDING FUND BALANCE June 30, 2026	Excess / (Deficit) of Revenues over Expenses	Capital Appropriations
General Fund	$ 34,648,670	$ 49,712,023	$ 49,694,361	$ 34,666,332	$ 17,662	$ -
Measure P Fund	$ 12,791,282	$ 8,749,000	$ 15,007,162	$ 6,533,120	$ (6,258,162)	$ 8,217,807
Enterprise Funds						
501 / 511 / 513 - Water	$ 27,203,229	$ 10,191,400	$ 11,970,054	$ 25,424,575	$ (1,778,654)	$ 1,544,052
502 / 512 / 514 - Wastewater	26,064,882	11,496,000	20,169,002	17,391,880	(8,673,002)	10,134,060
504 - Solid Waste	157,617	2,503,000	2,527,000	133,617	(24,000)	-
Special Revenue Funds - Transportation						
201 - Gas Tax	$ 145,071	$ 1,292,922	$ 1,437,993	$ -	$ (145,071)	$ 187,000
202 - RMRA - SB-1	3,494,272	1,287,453	2,172,000	2,609,725	(884,547)	2,172,000
203 - TDA - Article 3	116,908	-	-	116,908	-	-
204 - Bus Shelters	94,652	-	74,300	20,352	(74,300)	40,000
205 - Local Transportation Authority	6,420,211	4,455,000	5,604,759	5,270,452	(1,149,759)	4,427,604
207 - FHWA Grants	70,837	1,600	-	72,437	1,600	-
208 - I-8 & Imperial Ave Overpass	30,636	500	-	31,136	500	-
212 - LTA Transportation Bond	339,426	12,500	9,000	342,926	3,500	-
Special Revenue Funds - Other						
210 - Capital Const. / Annexation Fees	$ 122,700	$ 2,250	$ -	$ 124,950	$ 2,250	$ -
214 - American Rescue Plan Act	1,920,369	-	1,820,000	100,369	(1,820,000)	1,020,000
215 - CARES Act Revolving Loan	166,330	78,000	150,000	94,330	(72,000)	-
216 - Home Key	(5,071)	-	-	(5,071)	-	-
228 - Fire Special Revenue	151,713	50,000	-	201,713	50,000	-
248 - EDA Revolving	21,429	750	-	22,179	750	-
251 - IID Project Jobs	7,729	225	-	7,954	225	-
252 - Permanent Local Housing Allocation	343,748	-	343,748	-	(343,748)	-
253 - PLHA - Colonia	-	326,692	326,692	-	-	-
267 - 2011-C Bonds	3,120	75	-	3,195	75	-
269 - 2011 A&B Bonds	38,831	-	-	38,831	-	-
284 - Public Works SB-1383	69,431	-	69,431	-	(69,431)	-
441 - EDA Grants	195,315	4,000	-	199,315	4,000	-

City of El Centro
Budgeted Revenues / Expenditures / Fund Balance
Fiscal Year 2025-26 Proposed Budget

	EST. BEGINNING FUND BALANCE July 1, 2025	REVENUES	EXPENDITURES	ENDING FUND BALANCE June 30, 2026	Excess / (Deficit) of Revenues over Expenses	Capital Appropriations
Special Revenue Funds - Police-Related						
221 - Asset Forfeiture - State	$ 32,811	$ 2,500	$ 25,000	$ 10,311	$ (22,500)	$ -
222 - OTS Grant	(27,222)	35,000	7,778	-	27,222	-
223 - Supplemental Law Enforcement	494,829	182,500	313,190	364,139	(130,690)	40,053
225 - Police Grants	-	41,964	41,964	-	-	-
226 - Asset Forfeiture - Federal	199,467	-	-	199,467	-	-
Special Revenue Funds - Parks- & Recreation-Related						
260 - Parks Grant	$ -	$ 9,682,804	$ 9,682,804	$ -	$ -	$ 8,444,347
261 - Recreation Projects	-	835,250	835,250	-	-	-
266 - Special Events	(54,424)	95,000	40,576	-	54,424	-
460 - Park Development	138,331	2,750	-	141,081	2,750	-
Special Revenue Funds - HUD / CDBG / HOME						
217 - CDBG COVID 19	$ (2,023)	$ 2,023	$ -	$ -	$ 2,023	$ -
240 - HOME Grant	126,766	-	100,000	26,766	(100,000)	-
241 - HOME Program Income	304,105	9,150	305,750	7,505	(296,600)	-
242 - HUD Rental Rehabilitation	349,407	7,500	-	356,907	7,500	-
243 - HUD Entitlement	1,870,697	553,776	525,359	1,899,114	28,417	379,576
244 - CDBG Program Income	748,315	-	21,500	726,815	(21,500)	13,000
245 - Housing - Local Partnership	557,863	12,500	50,000	520,363	(37,500)	-
246 - Cal HOME Partnership	1,036,718	19,921	-	1,056,639	19,921	-
247 - CDBG Loans	-	-	-	-	-	-
250 - HOME Program Income Admin	41,559	1,000	2,500	40,059	(1,500)	-
Special Revenue Funds - Impact / Mitigation Fees						
230 - Administration Impact Fee	$ 22,093	$ 500	$ -	$ 22,593	$ 500	-
231 - Library Impact Fee	329,094	7,000	-	336,094	7,000	-
232 - Police Impact Fee	137,186	5,000	-	142,186	5,000	-
233 - Fire Impact Fee	87,262	450	-	87,712	450	-
234 - Streets Impact Fee	193,763	4,000	-	197,763	4,000	-
237 - Public Facilities Impact Fee	537,286	10,000	-	547,286	10,000	-
238 - Parks & Recreation Impact Fee	541,759	12,000	-	553,759	12,000	-
270 - Fire Mitigation	180,000	-	180,000	-	(180,000)	180,000
271 - Police Mitigation	384,120	-	383,250	870	(383,250)	383,250

City of El Centro
Budgeted Revenues / Expenditures / Fund Balance
Fiscal Year 2025-26 Proposed Budget

	EST. BEGINNING FUND BALANCE July 1, 2025	REVENUES	EXPENDITURES	ENDING FUND BALANCE June 30, 2026	Excess / (Deficit) of Revenues over Expenses	Capital Appropriations
Special Revenue Funds - Lighting & Landscape / CFD						
272 - Buena Vista Lighting & Landscaping	$ 160,096	$ 83,454	$ 117,190	$ 126,360	$ (33,736)	$ -
273 - Legacy Ranch CFD	283,556	118,690	117,348	284,898	1,342	-
274 - Legacy Ranch Lighting & Landscaping	15,412	61,576	61,426	15,562	150	-
275 - IV Commons CFD	16,074	325	-	16,399	325	-
280 - Lotus Ranch Lighting & Landscaping	(872)	26,015	12,643	12,500	13,372	-
290 - Town Center Lighting & Landscaping	40,952	37,096	47,131	30,917	(10,035)	-
Capital Projects Funds						
209 - Wake Avenue Extension	$ 8,307	$ -	$ -	$ 8,307	$ -	$ -
218 - Jacaranda Gardens	-	5,307,541	5,307,541	-	-	4,712,000
281 - Natural Disasters	(403,936)	-	-	(403,936)	-	-
401 - Federal Highway Admin. Projects	(4,892,302)	6,453,833	1,561,531	-	4,892,302	1,561,531
402 - Orange Avenue Lift Station	268,198	5,750	-	273,948	5,750	-
403 - Drainage Facility	329,888	7,000	-	336,888	7,000	-
404 - Lotus Parallel	103,035	2,500	-	105,535	2,500	-
405 - IID Facility Crossing	48,580	1,250	-	49,830	1,250	-
406 - 8th Street Overpass	6,030	275	-	6,305	275	-
407 - Colonia / El Dorado Street	22,228	350	-	22,578	350	-
408 - Bridge Road Improvements	652,068	17,500	-	669,568	17,500	-
409 - La Brucherie Greenbelt	10,212	225	-	10,437	225	-
410 - Library Bond Project	1,133,076	-	630,000	503,076	(630,000)	630,000
411 - Road Improvements	81,658	2,000	-	83,658	2,000	-
412 - Police Bond Project	8,950,375	200,000	7,750,000	1,400,375	(7,550,000)	7,750,000
Debt Service Funds						
268 - 2011-C Bonds Debt Service	$ 708,336	$ -	$ 692,194	$ 16,142	$ (692,194)	$ -
300 - LTA Lease Revenue Bonds Debt Service	679,464	4,171,057	4,159,057	691,464	12,000	-
Internal Service Funds						
601 - Worker's Compensation	$ 4,805,083	$ 1,992,000	$ 5,645,846	$ 1,151,237	$ (3,653,846)	$ -
602 - OPEB & Unemployment	1,726,143	460,000	1,710,000	476,143	(1,250,000)	-
603 - Group Health Benefits	3,079,957	4,663,100	7,175,500	567,557	(2,512,400)	-
604 - Motor Vehicle / Fleet	579,792	482,000	506,237	555,555	(24,237)	38,241

City of El Centro
Budgeted Revenues / Expenditures / Fund Balance
Fiscal Year 2025-26 Proposed Budget

	EST. BEGINNING FUND BALANCE July 1, 2025	REVENUES	EXPENDITURES	ENDING FUND BALANCE June 30, 2026	Excess / (Deficit) of Revenues over Expenses	Capital Appropriations
Agency Funds - Successor Agency						
277 - Successor Agency Revolving	$ 115,864	$ 22,000	$ 100,000	$ 37,864	$ (78,000)	$ -
278 - Successor Agency - Low/Mod Housing	1,344,634	-	-	1,344,634	-	-
279 - Successor Agency - Administration	185,086	40,450	24,000	201,536	16,450	-
301 - Successor Agency - Debt Service	2,828,068	2,302,932	2,950,750	2,180,250	(647,818)	-
442 - Successor Agency - Capital Projects	1,928,620	100	-	1,928,720	100	-
Total Citywide Budget:	***$ 147,656,781***	***$ 128,144,997***	***$ 162,458,817***	***$ 113,342,961***	***$ (34,313,820)***	***$ 51,874,521***

GENERAL

FUND

City of El Centro
Fiscal Year 2025-26 Proposed Budget
General Fund Revenue and Expenditure Detail

REVENUES	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Property Taxes	$ 4,242,048	$ 4,569,589	$ 4,621,601	$ 4,955,365	$ 5,079,249
Other Taxes	20,168,552	20,778,288	20,742,261	21,310,216	21,657,268
Licenses & Permits	441,225	394,757	351,300	360,800	354,800
Fines & Forfietures	57,644	44,454	46,000	37,000	37,000
Intergovernmental	7,348,127	8,213,296	7,177,287	9,715,502	8,863,658
Charges for Services	1,022,278	1,071,765	920,500	1,015,400	961,900
Other Income	2,442,502	2,064,542	1,425,000	1,875,518	2,311,900
Operating Transfers In	1,173,984	1,245,550	3,435,570	4,151,675	10,446,248
Total Revenues	$ 36,896,360	$ 38,382,241	$ 38,719,519	$ 43,421,476	$ 49,712,023

EXPENDITURES	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
1101 - City Council	$ 202,976	$ 170,462	$ 187,431	$ 210,425	$ 166,551
1102 - City Clerk	327,230	390,264	410,544	427,803	423,298
1201 - City Manager	331,572	736,003	811,987	839,012	822,065
1202 - Public Information Office	16,631	11,889	44,258	44,258	28,000
1301 - Human Resources	592,822	720,888	739,945	792,537	878,623
1302 - Personnel Appeals Board	-	-	9,500	-	-
1304 - Information Technology	521,652	596,837	687,246	728,389	766,234
1401 - City Attorney	493,343	477,655	453,271	451,338	451,263
1501 - Finance Administration	779,530	773,143	971,275	1,009,903	1,073,292
1502 - Data Processing	5,164	3,981	7,000	7,000	7,000
1801 - Facility Maintenance	776,900	726,873	801,755	802,494	866,268
1802 - Incubator Buildings	16,750	22,515	25,300	25,300	25,600
1901 - Non-Departmental	1,995,955	2,419,811	3,131,909	3,731,144	12,166,057
1902 - Service Credits	(2,165,354)	(2,414,296)	(4,564,487)	(3,699,868)	(4,139,625)
2101 - Police Services	9,764,324	10,633,328	12,320,506	11,901,058	12,637,976
2102 - Communications	1,251,652	1,313,100	1,385,939	1,345,693	1,376,272
2103 - Animal Control	172,086	149,904	207,881	201,441	224,093
2105 - POST	92,097	90,915	115,000	115,000	115,000
2301 - Fire Services	7,868,371	8,109,754	8,975,805	9,190,315	9,283,694
2303 - Prevention	11,022	15,939	22,448	22,448	22,448
2304 - Emergency Medic	66,736	62,591	75,488	75,488	80,188
2305 - Training	17,224	17,089	18,825	18,825	27,325
2306 - Hazardous Materials	42,568	21,186	16,040	16,040	23,040
3101 - Public Works Admin	149,905	162,606	148,058	151,093	153,289
3201 - Streets Maintenance	1,101,589	1,161,094	1,260,152	1,335,204	1,274,262
3203 - Street Lighting	421,914	431,040	500,000	400,000	412,000
3901 - IVRMA	83,077	95,778	95,000	95,000	60,000
4101 - Building Regulation	721,438	816,860	943,878	859,465	974,152
4301 - Engineering	478,670	447,104	526,865	466,468	482,291
4401 - Planning	373,318	611,851	717,888	725,313	634,247
4402 - Planning EIR's	183,605	61,486	70,000	136,890	70,000
5101 - Parks	1,816,671	1,930,366	1,815,277	1,963,742	2,234,436
5201 - Recreation	513,079	548,268	551,875	549,840	543,406
5202 - Community Center	349,172	313,502	396,803	354,420	359,593
5203 - PO Pavillion	48,438	51,341	78,379	259,060	81,227
5204 - Youth Center	157,558	202,025	287,624	254,357	308,010
5205 - Adult Center	154,666	209,173	181,194	202,902	293,628
5206 - Aquatic Park	1,273,680	1,415,698	1,337,353	1,515,880	1,552,971
5207 - Day Camp	68,874	23,302	79,286	87,417	121,105
5208 - Mini Bike	33,089	28,428	23,890	22,546	16,933

City of El Centro
Fiscal Year 2025-26 Proposed Budget
General Fund Revenue and Expenditure Detail

	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
5211 - MLK Sports Court	460,226	413,773	439,078	460,842	498,426
5213 - Splash Pad	15,013	10,355	17,900	17,900	-
5214 - Skate Park	49,270	41,431	69,650	66,960	67,644
5301 - Library - Main	931,670	1,130,428	1,183,352	1,209,876	1,304,379
6201 - Economic Development	575,015	616,580	751,851	684,382	750,746
6202 - Blight Elimination	67,698	85,868	70,527	91,385	67,454
6203 - Valley Center Point	11,682	12,083	14,500	14,500	14,500
9101 - Transfers Out	65,226	70,000	95,000	95,000	95,000
Total Expenditures	$ 33,285,794	$ 35,940,271	$ 38,510,246	$ 40,276,485	$ 49,694,361
Excess / (Deficit) of Revenues over Expenditures	$ 3,610,566	$ 2,441,970	$ 209,273	$ 3,144,991	$ 17,662
Beginning Fund Balance	$ 25,451,143	$ 29,061,709	$ 31,503,679	$ 31,503,679	$ 34,648,670
Ending Fund Balance	$ 29,061,709	$ 31,503,679	$ 31,712,952	$ 34,648,670	$ 34,666,332
Less - Fund Balance Restricted for:					
PARS Retirement Trust	$ 3,892,006	$ 3,892,006	$ 3,892,006	$ 3,892,006	$ 3,892,006
Unassigned Fund Balance	$ 25,169,703	$ 27,611,673	$ 27,820,946	$ 30,756,664	$ 30,774,326

City of El Centro
General Fund Revenue Detail - FY 2025-26 Proposed Budget
General Fund Revenue

Account	Revenue	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
410101	Secured Property Taxes	$ 3,880,630	$ 4,140,196	$ 4,182,540	$ 4,456,000	$ 4,567,400
410102	Unsecured Property Taxes	361,418	429,393	439,061	499,365	511,849
	TOTAL PROPERTY TAXES	**$ 4,242,048**	**$ 4,569,589**	**$ 4,621,601**	**$ 4,955,365**	**$ 5,079,249**
420101	Sales Tax	16,658,352	17,444,210	17,344,408	17,850,000	18,099,900
420102	Transient Occupancy Taxes	2,598,662	2,482,326	2,522,137	2,600,000	2,639,000
420103	Franchise Fees - Natrual Gas	94,075	115,216	115,216	115,216	116,368
420104	Franchise Fees - Cable TV	241,179	207,782	211,000	200,000	202,000
420105	Business Licenses	480,855	455,530	455,000	455,000	510,000
420108	Real Property Transfer Tax	95,429	73,224	94,500	90,000	90,000
	TOTAL OTHER TAXES	**$ 20,168,552**	**$ 20,778,288**	**$ 20,742,261**	**$ 21,310,216**	**$ 21,657,268**
430103	Building Permits	361,693	323,030	280,000	280,000	280,000
430104	Electrical Permits	46,094	44,161	42,500	44,000	44,000
430105	Mechanical Permits	10,868	8,153	9,000	12,000	10,000
430106	Plumbing Permits	15,571	14,290	14,000	17,000	15,000
430108	Grading Permits	5,546	3,998	4,500	6,500	4,500
430109	Oher Building Permits	-	-	-	-	-
430111	Taxi Stand Permits	1,453	1,125	1,300	1,300	1,300
	TOTAL LICENSES & PERMITS	**$ 441,225**	**$ 394,757**	**$ 351,300**	**$ 360,800**	**$ 354,800**
440101	Court Fines	32,969	23,906	25,500	25,500	25,500
440102	Parking Fines	13,656	15,303	15,500	6,000	6,000
440103	Vehicle Code Fines	11,019	5,245	5,000	5,500	5,500
	TOTAL FINES & FORFEITURES	**$ 57,644**	**$ 44,454**	**$ 46,000**	**$ 37,000**	**$ 37,000**
450101	Motor Vehicle In Lieu Prop Tax	5,162,740	5,432,342	5,538,287	5,676,244	5,818,150
450114	POST Reimbursements	34,929	-	25,000	50,000	25,000
450116	Housing Authority	105,324	112,995	114,000	114,810	114,810
450200	Other Agencies - Misc.	558,907	662,192	468,000	800,000	800,000
450200	*- ROPS Residuals*	736,781	1,309,794	750,000	1,650,000	1,691,250
450200	*- RDA Passthroughs*	165,256	181,447	182,000	181,448	181,448
450200	*- Strike Team Reimbursements*	206,771	26,187	-	450,000	-
450200	*- Insurance Reimbursements*	-	-	-	-	-
450200	*- Opioid Funding*	296,101	174,824	-	560,000	-
450300	Federal Grants	1,274	-	-	-	-
450400	State Grants	80,044	313,515	100,000	233,000	233,000
	TOTAL INTERGOVERNMENTAL	**$ 7,348,127**	**$ 8,213,296**	**$ 7,177,287**	**$ 9,715,502**	**$ 8,863,658**

City of El Centro
General Fund Revenue Detail - FY 2025-26 Proposed Budget
General Fund Revenue

Account	Revenue	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
460101	Zoning & Variance Fees	93,231	92,591	86,000	60,000	60,000
460103	Plan Checking Fees	111,874	142,759	125,000	125,000	125,000
460105	EIR Fees	62,990	46,109	60,000	110,000	60,000
460106	Library Fees	11,614	16,301	10,000	10,000	10,000
460109	Code Enforcement Citations	28,364	36,698	32,500	21,000	17,500
460110	Animal Shelter Fees	1,884	1,232	1,000	1,000	1,000
460111	Street / Sidewalk Repairs	31,425	12,570	27,500	27,500	27,500
460112	Copying Charges	6,817	11,100	7,500	7,500	7,500
460115	Swimming Pool Fees	216,534	176,295	175,000	205,000	205,000
460116	Recreation Fees	44,386	59,761	50,000	70,000	70,000
460117	Community Center Fees	27,112	34,035	25,000	55,000	55,000
460120	Day Camp Fees	57,785	26,303	30,000	35,000	35,000
460121	NBN Fees	21,971	31,826	15,000	35,000	35,000
460124	Police Department Fees	123,755	61,863	70,000	50,000	50,000
460125	Fire Department Fees	111,502	139,116	125,000	145,000	145,000
460127	Other User Fees	55,329	164,789	70,000	35,000	35,000
460129	Contract Instructors	9,644	12,867	7,500	16,500	16,500
460130	NFL Fees	2,166	-	2,000	2,600	2,600
460131	Referee Fees	3,895	5,550	1,500	4,300	4,300
	TOTAL CHARGES FOR SERVICES	**$ 1,022,278**	**$ 1,071,765**	**$ 920,500**	**$ 1,015,400**	**$ 961,900**
470112	Auctions	-	-	-	40,767	-
470121	Interest Earnings	364,620	743,860	300,000	400,000	400,000
470113	Other Income	212,314	91,590	35,000	200,000	200,000
470114	Proposition 172 Funding	327,838	335,950	350,000	350,000	354,900
470116	Insurance Recovery	-	-	-	-	-
470117	Recovery of Expenditures	164,284	38,626	-	44,751	-
470118	Solid Waste Expense Rec	739,200	695,458	600,000	700,000	707,000
470120	Contributions	495,000	-	-	-	-
470123	Rents & Royalties	139,246	159,058	140,000	140,000	140,000
470XXX	OPEB Trust - Implicit Subsidy / Ret	-	-	-	-	310,000
470XXX	PARS Retirement Trust - Interest	-	-	-	-	200,000
	TOTAL OTHER INCOME	**$ 2,442,502**	**$ 2,064,542**	**$ 1,425,000**	**$ 1,875,518**	**$ 2,311,900**
490101	Transfers In - Gas Tax	1,138,434	1,210,000	1,272,000	1,272,000	1,272,000
490101	Transfers In - LTA Admin	23,000	23,000	23,000	23,000	23,000
490101	Transfers In - Buena Vista LLD	3,500	3,500	3,500	3,500	3,500
490101	Transfers In - Legacy Ranch LLD	3,500	3,500	3,500	3,500	3,500
490101	Transfers In - Town Center	5,550	5,550	5,550	5,550	5,550
490101	Transfers In - ARPA Interest	-	-	-	727,328	-
490101	Transfers In - Measure P Fund	-	-	2,128,020	2,116,797	2,942,198
490101	Transfers In - ISF Close-Outs	-	-	-	-	6,196,500
	TOTAL OPERATING TRANSFERS IN	**$ 1,173,984**	**$ 1,245,550**	**$ 3,435,570**	**$ 4,151,675**	**$ 10,446,248**
	TOTAL GENERAL FUND	**$ 36,896,360**	**$ 38,382,241**	**$ 38,719,519**	**$ 43,421,476**	**$ 49,712,023**

City of El Centro
General Fund Expenditure Detail - FY 2025-26 Proposed Budget
Department 1101 - City Council

Personnel Services		ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
510101	Salaries - Non-Sworn	$ 73,537	59,627	66,476	82,476	66,476
520101	Retirement	16,499	5,461	5,957	5,561	6,388
520101-U	CalPERS UAL	-	7,790	8,947	8,947	10,947
520103	Social Security	-	-	-	-	824
520104	Group Health Insurance	64,526	45,476	57,469	53,805	18,009
520105	Worker's Compensation	7,360	5,968	5,443	5,103	5,443
520106	Disability Insurance	-	-	-	38	-
520109	Life Insurance	653	438	100	275	100
520110	Medicare	719	714	964	870	964
	Total Personnel Services:	$ 163,294	125,474	145,356	157,075	109,151
Materials & Services						
610103	Telephone	$ 2,290	2,561	2,375	2,850	2,900
610109	Meeting and Travel	28,080	25,410	25,000	25,000	30,000
610110	Mayor's Expense	2,723	11,470	2,200	13,000	12,000
610113	Professional Fees / Other	34	-	150	150	150
610121	Dues & Subscriptions	300	700	1,500	1,500	1,500
610129	Other Expense	4,280	4,032	9,000	9,000	9,000
620101	Office Supplies	426	332	1,000	1,000	1,000
620103	Printing	231	383	500	500	500
620105	Computer Supplies	345	100	350	350	350
	Total Material & Services:	$ 38,709	44,988	42,075	53,350	57,400
Capital Projects / Outlay						
720101	Office Machines	$ 420	-	-	-	-
720109	Computers	553	-	-	-	-
	Total Capital Projects / Outlay:	$ 973	-	-	-	-
	Total 1101 - City Council:	**$ 202,976**	**170,462**	**187,431**	**210,425**	**166,551**

City of El Centro
General Fund Expenditure Detail - FY 2025-26 Proposed Budget
Department 1102 - City Clerk

Personnel Services		ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
510101	Salaries - Non-Sworn	$ 164,705	194,663	203,629	215,424	211,782
510105	Overtime	1,733	2,146	-	1,750	-
520101	Retirement	40,901	18,975	19,644	20,798	19,949
520101-U	CalPERS UAL	-	22,676	26,081	26,081	31,913
520104	Group Health Insurance	20,091	37,382	45,390	47,305	47,291
520105	Worker's Compensation	16,581	20,734	17,949	18,792	18,682
520106	Disability Insurance	776	960	1,237	1,005	955
520107	Unemployment Insurance	7,537	9,425	9,972	10,239	-
520109	Life Insurance	377	413	489	608	634
520110	Medicare	2,337	2,701	2,953	3,001	3,071
	Total Personnel Services:	$ 255,038	310,075	327,344	345,003	334,277
Materials & Services						
610103	Telephone	$ 1,261	1,644	1,400	1,000	2,200
610106	Advertising	5,392	4,799	6,000	6,000	6,000
610107	Books & Periodicals	8,793	1,160	8,000	8,000	16,660
610109	Meeting and Travel	4,727	6,369	6,500	6,500	6,500
610113	Professional Fees / Other	42,846	46,501	53,000	53,000	42,950
610121	Dues & Subscriptions	2,528	11,413	6,000	6,000	8,550
610123	Training	-	1,421	-	-	-
620101	Office Supplies	2,231	2,197	2,300	2,300	3,000
	Total Material & Services:	$ 67,778	75,504	83,200	82,800	85,860
Capital Projects / Outlay						
720101	Office Machines	$ 576	-	-	-	450
720102	Furtniture & Fixtures	3,533	-	-	-	-
720109	Computers	305	4,685	-	-	2,711
	Total Capital Projects / Outlay:	$ 4,414	4,685	-	-	3,161
	Total 1102 - City Clerk:	**$ 327,230**	**390,264**	**410,544**	**427,803**	**423,298**

City of El Centro
General Fund Expenditure Detail - FY 2025-26 Proposed Budget
Department 1201 - City Manager

Personnel Services		ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
510101	Salaries - Non-Sworn	$ 182,063	429,231	518,294	498,547	535,506
510103	Salaries - Temporary	6,966	18,892	-	38,367	-
510105	Overtime	1,482	1,084	-	500	-
520101	Retirement	67,928	38,517	50,845	41,838	51,261
520101-U	CalPERS UAL	-	50,872	58,380	58,380	71,433
520103	Social Security	142	3,418	-	10,185	-
520104	Group Health Insurance	17,291	42,841	59,954	46,547	45,744
520105	Worker's Compensation	20,341	48,299	46,457	48,126	48,007
520106	Disability Insurance	667	1,222	3,174	2,088	3,290
520107	Unemployment Insurance	9,246	21,954	25,809	26,606	-
520109	Life Insurance	306	326	759	627	759
520110	Medicare	2,691	6,190	7,515	7,601	7,765
	Total Personnel Services:	$ 309,123	662,846	771,187	779,412	763,765
Materials & Services						
610103	Telephone	$ 1,849	9,452	3,500	6,500	6,500
610109	Meeting and Travel	6,518	6,373	6,000	6,000	5,000
610113	Professional Fees / Other	223	-	-	-	-
610121	Dues & Subscriptions	2,911	2,628	7,300	7,300	5,000
610123	Training		5,338	6,000	6,000	6,000
610129	Other Expense	3,316	7,887	2,000	2,000	3,000
610139	Community Sponsorship	2,111	7,001	4,000	6,000	4,000
620101	Office Supplies	1,257	2,341	1,300	1,300	1,500
620102	Postage	36	82	50	50	50
620103	Printing	100	709	2,100	2,100	2,100
620105	Computer Supplies	320	1,498	400	400	400
630106	Office Machines Maintenance	478	490	500	500	500
630107	Communications Equipment	-	-	1,800	1,800	2,000
630109	Computer Equipment Maintenance	430	1,073	750	750	750
630112	Gasoline & Oil	-	4,147	3,600	3,600	3,000
630115	Outside Maintenance	-	-	1,500	1,500	1,000
	Total Material & Services:	$ 19,549	49,019	40,800	45,800	40,800
Capital Projects / Outlay						
710106	Other Real Property	$ -	2,459	-	-	-
720106	Field Equipment	-	4,936	-	-	10,500
720102	Furniture & Fixtures	-	6,108	-	4,100	7,000
720109	Computers	2,900	10,635	-	9,700	-
	Total Capital Projects / Outlay:	$ 2,900	24,138	-	13,800	17,500
	Total 1201 - City Manager:	**$ 331,572**	**736,003**	**811,987**	**839,012**	**822,065**

City of El Centro
General Fund Expenditure Detail - FY 2025-26 Proposed Budget
Department 1202 - Public Information Office

Personnel Services		ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
	Total Personnel Services:	$ -	-	-	-	-
Materials & Services						
610113	Professional Fees / Other	$ 13,631	11,889	1,768	1,768	2,500
610115	Professional Fees / Legal	3,000	-	40,000	40,000	23,000
620103	Printing	-	-	2,490	2,490	2,500
	Total Material & Services:	$ 16,631	11,889	44,258	44,258	28,000
Capital Projects / Outlay						
	Total Capital Projects / Outlay:	$ -	-	-	-	-
	Total 1202 - Public Information Office:	**$ 16,631**	**11,889**	**44,258**	**44,258**	**28,000**

City of El Centro
General Fund Expenditure Detail - FY 2025-26 Proposed Budget
Department 1301 - Human Resources

Personnel Services		**ESTIMATED ACTUAL FY 2022-23**	**ESTIMATED ACTUAL FY 2023-24**	**REVISED BUDGET FY 2024-25**	**ESTIMATED FY 2024-25**	**PROPOSED BUDGET FY 2025-26**
510101	Salaries - Non-Sworn	$ 286,364	$ 275,889	$ 345,044	$ 341,391	$ 421,188
510103	Salaries - Temporary	6,612	32,299	-	19,859	-
510105	Overtime	292	32,593	-	1,000	-
520101	Retirement	75,621	30,588	33,455	34,838	39,900
520101-U	CalPERS UAL	-	39,394	45,188	45,188	55,291
520103	Social Security	410	1,478	-	127	-
520104	Group Health Insurance	31,336	53,762	67,134	82,868	99,004
520105	Worker's Compensation	31,116	36,411	30,568	31,718	37,367
520106	Disability Insurance	1,278	1,366	2,071	1,700	2,508
520107	Unemployment Insurance	14,144	16,550	16,981	17,531	-
520109	Life Insurance	418	423	601	603	713
520110	Medicare	4,078	4,716	5,003	5,014	6,107
	Total Personnel Services:	$ 451,669	525,469	546,045	581,837	662,078

Materials & Services						
610103	Telephone	$ 2,627	2,886	3,000	3,000	3,000
610107	Books & Periodicals	549	773	1,400	1,400	1,400
610109	Meeting and Travel	43	-	4,500	4,500	4,500
610113	Professional Fees / Other	39,139	101,633	100,000	115,000	60,000
610115	Professional Fees / Legal	6,495	6,990	10,000	10,000	50,000
610121	Dues & Subscriptions	807	1,636	1,800	1,800	26,800
610122	Recruiting	42,171	36,388	30,000	30,000	30,000
610123	Training	3,646	5,086	3,500	3,500	3,500
610129	Other Expense	886	695	7,700	1,000	1,000
610132	Medical Services	5,014	6,838	7,500	7,500	7,650
610143	Wellness Program	14,194	17,579	18,000	18,000	20,000
620101	Office Supplies	3,620	2,334	4,500	4,500	4,500
620102	Postage	238	466	300	300	300
620103	Printing	691	135	500	500	500
620105	Computer Supplies	919	-	-	-	-
630106	Office Machines Maintenance	922	2,358	1,200	1,200	1,200
	Total Material & Services:	$ 121,961	185,797	193,900	202,200	214,350

Capital Projects / Outlay						
720101	Office Machines	$ 10,933	2,346	-	-	-
720102	Furniture & Fixtures	2,587	-	-	8,500	-
720109	Computers	5,672	7,276	-	-	2,195
	Total Capital Projects / Outlay:	$ 19,192	9,622	-	8,500	2,195
	Total 1301 - Human Resources:	**$ 592,822**	**720,888**	**739,945**	**792,537**	**878,623**

City of El Centro
General Fund Expenditure Detail - FY 2025-26 Proposed Budget
Department 1302 - Personnel Appeals Board

		ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Personnel Services						
	Total Personnel Services:	$ -	-	-	-	-
Materials & Services						
610129	Other Expense	$ -	-	9,500	-	-
	Total Material & Services:	$ -	-	9,500	-	-
Capital Projects / Outlay						
	Total Capital Projects / Outlay:	$ -	-	-	-	-
	Total 1302 - Personnel Appeals Board:	**$ -**	**-**	**9,500**	**-**	**-**

City of El Centro
General Fund Expenditure Detail - FY 2025-26 Proposed Budget
Department 1304 - Information Technology

Personnel Services		**ESTIMATED ACTUAL FY 2022-23**	**ESTIMATED ACTUAL FY 2023-24**	**REVISED BUDGET FY 2024-25**	**ESTIMATED FY 2024-25**	**PROPOSED BUDGET FY 2025-26**
510101	Salaries - Non-Sworn	$ 140,568	$ 193,961	$ 223,612	$ 227,773	$ 298,762
510105	Overtime	3,232	2,307	-	12,207	-
520101	Retirement	43,681	18,892	21,908	22,017	28,596
520101-U	CalPERS UAL	-	25,894	29,721	29,721	36,366
520104	Group Health Insurance	17,039	34,809	45,390	35,262	49,721
520105	Worker's Compensation	13,991	20,445	20,017	21,960	26,781
520106	Disability Insurance	639	916	1,403	1,181	1,887
520107	Unemployment Insurance	6,360	9,293	11,120	12,147	-
520109	Life Insurance	196	299	408	350	592
520110	Medicare	2,057	2,702	3,242	3,546	4,332
	Total Personnel Services:	$ 227,763	309,518	356,821	366,164	447,037
Materials & Services						
610103	Telephone	$ 4,439	5,470	5,000	5,000	5,000
610113	Professional Fees / Other	85,615	75,273	99,400	99,400	73,000
610121	Dues & Subscriptions	70,070	90,347	90,900	115,000	94,600
610123	Training	4,490	1,711	5,000	5,000	5,000
610129	Other Expense	132	459	1,000	1,000	1,000
620101	Office Supplies	1,053	389	1,425	1,425	1,425
620105	Computer Supplies	2,061	2,784	3,500	3,500	3,500
630107	Comm. Equipment Maintenance	40,543	57,400	59,200	63,750	70,672
630109	Computer Equipment Maintenance	85,486	49,319	65,000	65,000	65,000
	Total Material & Services:	$ 293,889	283,152	330,425	359,075	319,197
Capital Projects / Outlay						
720102	Furniture & Fixtures	$ -	-	-	3,150	-
720109	Computers	-	4,167	-	-	-
	Total Capital Projects / Outlay:	$ -	4,167	-	3,150	-
	Total 1304 - Information Technology:	**$ 521,652**	**596,837**	**687,246**	**728,389**	**766,234**

City of El Centro
General Fund Expenditure Detail - FY 2025-26 Proposed Budget
Department 1401 - City Attorney

Personnel Services		ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
510101	Salaries - Non-Sworn	$ 26,939	$ 14,058	$ 25,714	$ 26,590	$ 27,136
510105	Overtime	1,482	669	-	-	-
520101	Retirement	6,156	1,368	2,503	2,572	2,579
520101-U	CalPERS UAL	-	3,344	3,791	3,791	4,638
520104	Group Health Insurance	4,235	2,106	7,543	4,571	4,502
520105	Worker's Compensation	2,907	1,512	2,287	2,349	2,415
520106	Disability Insurance	147	69	153	153	164
520107	Unemployment Insurance	1,321	687	1,271	1,299	-
520109	Life Insurance	49	22	56	51	56
520110	Medicare	409	211	373	382	393
	Total Personnel Services:	$ 43,645	24,046	43,691	41,758	41,883
Materials & Services						
610103	Telephone	$ 800	927	1,000	1,000	1,000
610107	Books & Periodicals	475	554	650	650	650
610109	Meeting & Travel	-	-	400	400	400
610116	Professional Fees / Legal	443,655	448,143	400,000	400,000	400,000
610121	Dues & Subscriptions	2,608	2,732	3,200	3,200	3,200
610129	Other Expense	500	182	1,700	1,700	1,500
620101	Office Supplies	319	305	400	400	400
620102	Postage	36	130	130	130	130
620103	Printing	150	322	900	900	900
630106	Office Machines Maintenance	1,155	314	1,200	1,200	1,200
	Total Material & Services:	$ 449,698	453,609	409,580	409,580	409,380
Capital Projects / Outlay						
	Total Capital Projects / Outlay:	$ -	-	-	-	-
	Total 1401 - City Attorney	**$ 493,343**	**477,655**	**453,271**	**451,338**	**451,263**

City of El Centro
General Fund Expenditure Detail - FY 2025-26 Proposed Budget
Department 1501 - Finance

Personnel Services		ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
510101	Salaries - Non-Sworn	$ 434,738	$ 418,384	$ 587,882	$ 532,567	$ 607,202
510103	Salaries - Temporary	19,874	34,392	-	8,634	-
510105	Overtime	13,350	13,857	-	15,000	-
520101	Retirement	113,056	43,342	57,374	45,578	57,833
520101-U	CalPERS UAL	-	58,014	66,568	66,568	81,452
520103	Social Security	775	959	-	535	-
520104	Group Health Insurance	41,843	46,910	80,098	71,706	89,347
520105	Worker's Compensation	47,706	48,728	52,423	43,199	54,162
520106	Disability Insurance	1,982	1,663	3,667	2,363	3,827
520107	Unemployment Insurance	21,685	22,149	29,124	24,676	-
520109	Life Insurance	680	575	1,065	785	1,065
520110	Medicare	5,405	6,487	8,524	7,742	8,804
	Total Personnel Services:	$ 701,094	695,460	886,725	819,353	903,692
Materials & Services						
610103	Telephone	$ 2,021	3,921	3,500	3,500	3,500
610107	Books & Periodicals	545	-	500	500	500
610109	Meeting & Travel	-	1,014	5,000	5,000	5,000
610113	Professional Fees / Other	9,877	482	15,000	115,000	100,000
610121	Dues & Subscriptions	990	555	1,500	1,500	1,500
610123	Training	-	1,482	3,000	3,000	3,000
610128	Auditing	34,510	36,000	35,000	35,000	35,000
610129	Other Expense	2,884	1,664	2,500	2,500	2,500
620101	Office Supplies	12,527	9,243	10,000	10,000	10,000
620102	Postage	332	562	550	550	600
620103	Printing	7,084	8,338	8,000	8,000	8,000
	Total Material & Services:	$ 70,770	63,261	84,550	184,550	169,600
Capital Projects / Outlay						
720109	Computers	$ 7,666	14,422	-	6,000	-
	Total Capital Projects / Outlay:	$ 7,666	14,422	-	6,000	-
	Total 1501 - Finance:	**$ 779,530**	**773,143**	**971,275**	**1,009,903**	**1,073,292**

City of El Centro
General Fund Expenditure Detail - FY 2025-26 Proposed Budget
Department 1502 - Data Processing

Personnel Services		ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
	Total Personnel Services:	$ -	-	-	-	-
Materials & Services						
610114	Professional Fees (D)	$ -	-	3,000	3,000	3,000
620105	Computer Supplies	5,164	3,981	4,000	4,000	4,000
	Total Material & Services:	$ 5,164	3,981	7,000	7,000	7,000
Capital Projects / Outlay						
	Total Capital Projects / Outlay:	$ -	-	-	-	-
	Total 1502 - Data Processing	**$ 5,164**	**3,981**	**7,000**	**7,000**	**7,000**

City of El Centro
General Fund Expenditure Detail - FY 2025-26 Proposed Budget
Department 1801 - Facility Maintenance

Personnel Services		ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
510101	Salaries - Non-Sworn	$ 328,342	$ 355,176	$ 453,124	$ 413,197	$ 503,714
510105	Overtime	9,994	16,016	10,000	15,000	10,000
520101	Retirement	88,849	34,429	44,633	39,926	48,407
520101-U	CalPERS UAL	-	48,006	55,044	55,044	67,351
520104	Group Health Insurance	66,367	64,392	75,224	67,742	79,586
520105	Worker's Compensation	34,260	37,517	40,781	36,424	45,334
520106	Disability Insurance	1,784	1,946	2,867	2,369	3,204
520107	Unemployment Insurance	15,573	17,053	22,656	20,148	-
520109	Life Insurance	653	609	969	759	1,081
520110	Medicare	4,620	5,149	6,715	6,043	7,449
	Total Personnel Services:	$ 550,442	580,293	712,013	656,652	766,126

Materials & Services						
610103	Telephone	$ 2,004	2,837	2,400	3,500	3,500
610109	Meeting & Travel	681	893	2,000	2,000	2,000
610123	Training	-	1,354	400	400	400
610125	Uniform Rental	4,431	4,245	6,000	6,000	6,000
620101	Office Supplies	1,426	1,697	1,900	1,900	1,900
620112	Protective Clothing	3,506	2,982	4,000	4,000	4,000
620128	Janitorial Supplies	11,867	7,971	12,000	12,000	12,000
620130	Maintenance Supplies	6,861	5,945	10,000	10,000	10,000
620131	Painting Supplies	72	211	300	300	300
620140	Small Tools	2,985	1,772	2,000	2,000	2,000
630101	Building Maintenance	164,383	76,949	20,000	75,000	20,000
630106	Office Machines Maintenance	592	591	1,000	1,000	1,000
630107	Comm. Equipment Maintenance	3,420	4,658	4,000	4,000	4,000
630112	Gasoline & Oil	13,483	15,982	15,000	15,000	15,000
630115	Outside Maintenance	127	293	300	300	300
630116	Motor Vehicle Expense	7,697	12,165	8,442	8,442	8,442
	Total Material & Services:	$ 223,535	140,545	89,742	145,842	90,842

Capital Projects / Outlay						
710106	Other Real Property	$ -	-	-	-	9,300
720102	Furniture & Fixtures	-	-	-	-	-
720105	Portable Shop Equipment	-	6,035	-	-	-
720109	Computers	2,923	-	-	-	-
	Total Capital Projects / Outlay:	$ 2,923	6,035	-	-	9,300
	Total 1801 - Facility Maintenance:	**$ 776,900**	**726,873**	**801,755**	**802,494**	**866,268**

City of El Centro
General Fund Expenditure Detail - FY 2025-26 Proposed Budget
Department 1802 - Incubator Buildings

Personnel Services		ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
	Total Personnel Services:	$ -	-	-	-	-
Materials & Services						
610101	Electricity	$ -	559	4,000	4,000	4,000
610104	Water	6,469	7,266	8,300	8,300	8,600
610129	Other Expense	963	129	1,000	1,000	1,000
630101	Building Maintenance	9,318	14,561	12,000	12,000	12,000
	Total Material & Services:	$ 16,750	22,515	25,300	25,300	25,600
Capital Projects / Outlay						
	Total Capital Projects / Outlay:	$ -	-	-	-	-
	Total 1202 - Public Information Office:	**$ 16,750**	**22,515**	**25,300**	**25,300**	**25,600**

City of El Centro
General Fund Expenditure Detail - FY 2025-26 Proposed Budget
Department 1901 - Non-Departmental

	Personnel Services	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
520107	Unemployment Insurance	$ -	-	-	-	25,000
520XXX	Retiree Health Costs	-	-	-	-	200,000
520XXX	Labor Placeholder	-	-	-	-	2,000,000
	Total Personnel Services:	$ -	-	-	-	2,225,000
	Materials & Services					
610101	Electricity	$ 85,006	$ 82,669	$ 90,000	$ 80,000	$ 90,000
610102	Natural Gas	3,588	538	2,000	600	618
610103	Telephone	7,726	9,579	10,000	12,000	12,000
610106	Advertising	188	-	800	800	400
610113	Professional Fees / Other	77,085	273,407	400,000	825,000	250,000
610121	Dues & Subscriptions	21,200	23,101	25,000	25,000	25,000
610126	Chamber of Commerce	6,000	-	3,000	3,000	6,000
610127	Housing Authority	62,434	66,699	70,000	70,000	70,000
610129	Other Expnese	188,141	230,787	400,000	500,000	500,000
610142	Sales Tax Rebate	141,817	115,576	120,000	120,000	9,800
620101	Office Supplies	121	-	-	-	-
620102	Postage	20,639	14,100	15,000	15,000	15,000
620103	Printing	12,982	5,554	10,000	10,000	11,500
630106	Office Machines Maintenance	2,833	1,754	3,000	3,000	2,000
640101	Property Insurance	255,515	334,048	384,126	384,126	457,513
640102	Liability Insurance	1,012,158	1,194,263	1,513,983	1,582,618	1,921,226
640112	Bank Charges	64,213	67,290	70,000	70,000	70,000
640119	Election Expense	27,538	446	15,000	30,000	-
XXXXX	Payment to ECRMC	-	-	-	-	6,500,000
	Total Material & Services:	$ 1,989,184	2,419,811	3,131,909	3,731,144	9,941,057
	Capital Projects / Outlay					
710106	Other Real Property	$ -	-	-	-	-
720102	Furniture & Fixtures	3,473	-	-	-	-
730101	Passenger Vehicles	3,298	-	-	-	-
	Total Capital Projects / Outlay:	$ 6,771	-	-	-	-
	Total 1901 - Non-Departmental:	**$ 1,995,955**	**2,419,811**	**3,131,909**	**3,731,144**	**12,166,057**

City of El Centro
General Fund Expenditure Detail - FY 2025-26 Proposed Budget
Department 1902 - Service Credits

Vacancy Savings		ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
XXXXXX	Vacancy Savings - Miscellaneous	$ -	$ -	$ (508,629)	$ (165,000)	$ (561,299)
XXXXXX	Vacancy Savings - Police	-	-	(722,855)	(190,000)	(212,040)
XXXXXX	Vacancy Savings - Fire	-	-	(470,909)	(125,000)	(101,093)
	Total Vacancy Savings:	$ -	-	(1,702,393)	(480,000)	(874,432)
Overhead Transfers						
810101	Overhead - Water Fund	$ (1,148,480)	(1,290,959)	(1,463,026)	(1,645,910)	(1,669,079)
610104	Overhead - Sewer Fund	(1,016,874)	(1,123,337)	(1,399,068)	(1,573,958)	(1,596,114)
	Total Overhead Transfers:	$ (2,165,354)	(2,414,296)	(2,862,094)	(3,219,868)	(3,265,193)
	Total 1902 - Service Credits:	**$ (2,165,354)**	**(2,414,296)**	**(4,564,487)**	**(3,699,868)**	**(4,139,625)**

City of El Centro
General Fund Expenditure Detail - FY 2025-26 Proposed Budget
Department 2101 - Police Services

		ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Personnel Services						
510101	Salaries - Non-Sworn	$ 579,229	$ 606,053	$ 883,214	$ 775,665	$ 945,332
510102	Salaries - Sworn	3,688,613	4,039,397	4,873,102	4,695,689	5,010,452
510103	Salaries - Temporary	31,163	30,023	-	43,688	-
510105	Overtime	697,549	793,823	650,000	800,000	650,000
520101	Retirement	2,412,682	993,952	1,084,146	824,830	1,112,370
520101-U	CalPERS UAL	-	1,505,141	1,956,185	1,956,185	2,235,040
520103	Social Security	2,151	-	-	371	-
520104	Group Health Insurance	606,293	685,860	922,639	824,830	939,545
520105	Worker's Compensation	441,825	489,895	518,068	473,773	520,084
520106	Disability Insurance	18,706	20,208	33,323	26,298	34,736
520107	Unemployment Insurance	200,498	222,396	279,833	261,505	-
520109	Life Insurance	5,714	5,976	9,523	8,433	9,747
520110	Medicare	69,588	76,499	92,892	94,210	95,784
	Total Personnel Services:	$ 8,754,011	9,469,223	11,302,925	10,785,477	11,553,090
Materials & Services						
610101	Electricity	$ 65,918	79,320	85,000	85,000	130,000
610102	Natural Gas	2,028	1,182	1,300	1,300	2,400
610103	Telephone	78,905	76,593	85,000	85,000	90,000
610106	Advertising	6,276	7,662	10,000	10,000	10,000
610109	Meeting & Travel	1,482	16,970	2,400	2,400	2,400
610113	Professional Fees / Other	68,685	92,696	107,000	165,000	107,000
610114	Professional Fees / D	84,948	85,600	75,000	75,000	75,000
610120	Police Investigations	2,480	3,553	4,000	4,000	4,000
610121	Dues and Subscriptions	6,030	4,137	4,800	4,800	6,605
610123	Training	-	5,003	-	-	-
610124	Uniform Allowance	69,894	78,133	82,600	82,600	82,600
610129	Other Expense	16,702	17,738	17,500	17,500	17,500
610133	Crime Prevention	5,695	5,900	5,900	5,900	5,900
610141	Explorer Program	21,299	16,824	20,000	20,000	20,000
620101	Office Supplies	9,374	16,026	10,000	10,000	15,000
620102	Postage	3,677	3,460	5,000	5,000	5,000
620103	Printing	6,044	5,596	6,000	6,000	6,000
620105	Computer Supplies	6,884	10,372	12,000	12,000	12,000
620107	Photo & Video Supplies	2,392	-	1,500	1,500	1,500
620108	Flares / Batteries / Film	31	186	1,000	1,000	1,000
620110	Ammunition & Range Supplies	31,479	45,858	40,000	40,000	40,000
620112	Protective Clothing	-	-	100	100	100
620114	Other Safety Supplies	19,472	11,687	13,000	13,000	13,000
620128	Janitorial Supplies	6,333	3,232	7,000	7,000	14,000
620140	Small Tools		-	300	300	300
620144	K-9 Supplies	67,625	29,909	35,000	35,000	35,000
620146	Reserve Volunteer Program	-	-	15,000	15,000	15,000
630101	Building Maintenance	21,811	33,625	25,000	25,000	25,000
630106	Office Machines Maintenance	4,846	5,307	5,600	5,600	8,000
630107	Comm. Equipment Maintenance	9,911	9,349	12,000	12,000	12,000
630109	Computer Equipment Maintenance	23,567	-	5,000	5,000	5,000
630112	Gasoline & Oil	187,881	182,100	190,000	190,000	190,000

City of El Centro
General Fund Expenditure Detail - FY 2025-26 Proposed Budget
Department 2101 - Police Services

		ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
630115	Outside Maintenance	11,068	14,357	10,000	50,000	10,000
630116	Motor Vehicle Expense	112,662	178,074	123,581	123,581	123,581
640112	Bank Charges	-	2,600	-	-	-
	Total Material & Services:	$ 955,399	1,043,049	1,017,581	1,115,581	1,084,886
Capital Projects / Outlay						
710106	Other Real Property	$ -	-	-	-	-
720101	Office Machines	31,911	21,075	-	-	-
720108	Safety Equipment	23,003	22,140	-	-	-
720109	Computers	-	77,841	-	-	-
730103	Public Safety Vehicles	-	-	-	-	-
	Total Capital Projects / Outlay:	$ 54,914	121,056	-	-	-
	Total 2101 - Police Services:	**$ 9,764,324**	**10,633,328**	**12,320,506**	**11,901,058**	**12,637,976**

City of El Centro
General Fund Expenditure Detail - FY 2025-26 Proposed Budget
Department 2102 - Communications

Personnel Services		ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
510101	Salaries - Non-Sworn	$ 541,984	$ 577,351	$ 667,698	$ 644,624	$ 659,532
510103	Salaries - Temporary	3,950	-	-	1,786	-
510105	Overtime	153,144	138,901	155,000	155,000	155,000
520101	Retirement	144,233	62,813	65,325	64,967	62,949
520101-U	CalPERS UAL	-	73,938	84,765	84,765	103,717
520104	Group Health Insurance	103,715	118,213	145,473	133,521	160,159
520105	Worker's Compensation	59,585	63,222	60,093	56,528	59,358
520106	Disability Insurance	2,899	3,089	4,027	3,463	4,001
520107	Unemployment Insurance	27,084	28,738	33,384	31,267	-
520109	Life Insurance	1,074	1,018	1,395	1,177	1,395
520110	Medicare	9,713	9,915	11,929	11,745	11,811
	Total Personnel Services:	$ 1,047,381	1,077,198	1,229,089	1,188,843	1,217,922
Materials & Services						
610103	Telephone	$ 3,301	5,711	4,000	4,000	5,500
610107	Books & Periodicals	-	-	750	750	750
610113	Professional Fees / Other	21,237	60,242	58,600	58,600	58,600
610123	Training	13,711	13,659	20,000	20,000	20,000
610124	Uniform Allowance	3,900	5,000	5,500	5,500	5,500
610129	Other Expense	86,629	94,144	2,000	2,000	2,000
620101	Office Supplies	1,652	647	1,000	1,000	1,000
630101	Building Maintenance	174	4,934	1,000	1,000	1,000
630106	Office Machines Maintenance	-	-	1,000	1,000	1,000
630107	Comm. Equipment Maintenance	53,667	51,565	63,000	63,000	63,000
	Total Material & Services:	$ 184,271	235,902	156,850	156,850	158,350
Capital Projects / Outlay						
720111	Communication Equipment	$ 20,000	-	-	-	-
	Total Capital Projects / Outlay:	$ 20,000	-	-	-	-
	Total 2102 - Communications:	**$ 1,251,652**	**1,313,100**	**1,385,939**	**1,345,693**	**1,376,272**

City of El Centro
General Fund Expenditure Detail - FY 2025-26 Proposed Budget
Department 2103 - Animal Control

Personnel Services		ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
510101	Salaries - Non-Sworn	$ 78,313	$ 54,789	$ 100,940	$ 81,043	$ 104,672
510105	Overtime	17,023	24,758	5,000	20,000	5,000
520101	Retirement	21,625	5,751	9,765	7,936	9,886
520101-U	CalPERS UAL	-	11,148	12,737	12,737	15,585
520104	Group Health Insurance	19,666	15,625	24,141	27,702	38,287
520105	Worker's Compensation	8,558	6,027	9,085	7,227	9,420
520106	Disability Insurance	462	324	623	482	646
520107	Unemployment Insurance	3,890	2,652	5,047	4,002	-
520109	Life Insurance	173	99	224	160	224
520110	Medicare	1,288	1,079	1,536	1,369	1,590
	Total Personnel Services:	$ 150,998	122,252	169,098	162,658	185,310

Materials & Services						
610121	Dues & Subscriptions	$ 100	-	200	200	200
610123	Training	410	-	2,000	2,000	2,000
610124	Uniform Allowance	1,530	1,350	1,800	1,800	1,800
610129	Other Expense	4,827	8,723	15,000	15,000	15,000
620103	Printing	-	-	1,000	1,000	1,000
620114	Other Safety Supplies	-	-	900	900	900
630101	Building Maintenance	18	485	1,500	1,500	1,500
630112	Gasoline & Oil	6,014	4,149	5,500	5,500	5,500
630115	Outside Maintenance	-	-	1,900	1,900	1,900
630116	Motor Vehicle Expense	8,189	12,945	8,983	8,983	8,983
	Total Material & Services:	$ 21,088	27,652	38,783	38,783	38,783

Capital Projects / Outlay						
	Total Capital Projects / Outlay:	$ -	-	-	-	-
	Total 2103 - Animal Control:	**$ 172,086**	**149,904**	**207,881**	**201,441**	**224,093**

City of El Centro
General Fund Expenditure Detail - FY 2025-26 Proposed Budget
Department 2105 - POST

Personnel Services		ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
	Total Personnel Services:	$ -	-	-	-	-
Materials & Services						
610123	Training	$ 92,097	90,915	115,000	115,000	115,000
	Total Material & Services:	$ 92,097	90,915	115,000	115,000	115,000
Capital Projects / Outlay						
	Total Capital Projects / Outlay:	$ -	-	-	-	-
	Total 2105 - POST:	**$ 92,097**	**90,915**	**115,000**	**115,000**	**115,000**

City of El Centro
General Fund Expenditure Detail - FY 2025-26 Proposed Budget
Department 2301 - Fire Services

		ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Personnel Services						
510101	Salaries - Non-Sworn	$ 142,671	$ 148,911	$ 160,074	$ 158,154	$ 160,074
510102	Salaries - Sworn	3,165,734	3,098,577	3,917,608	3,739,836	4,049,309
510105	Overtime	875,648	1,079,090	600,000	1,050,000	600,000
520101	Retirement	1,977,954	773,664	857,419	850,856	889,977
520101-U	CalPERS UAL	-	1,227,024	1,532,780	1,532,780	1,746,260
520104	Group Health Insurance	417,978	429,958	575,711	552,167	561,741
520105	Worker's Compensation	355,910	350,349	366,991	349,464	378,844
520106	Disability Insurance	8,091	8,194	23,643	15,138	24,182
520107	Unemployment Insurance	161,777	159,250	201,055	192,163	-
520109	Life Insurance	4,509	3,430	5,693	4,494	5,693
520110	Medicare	57,999	57,829	67,826	72,481	69,736
	Total Personnel Services:	$ 7,168,271	7,336,276	8,308,800	8,517,533	8,485,816
Materials & Services						
610101	Electricity	$ 65,859	79,103	100,000	100,000	100,000
610102	Natural Gas	6,354	4,880	6,000	6,000	6,000
610103	Telephone	26,010	29,062	28,000	28,000	30,000
610107	Books & Periodicals	-	-	475	475	475
610109	Meeting & Travel	780	531	950	950	950
610111	Equipment Rental	-	849	200	200	200
610113	Professional Fees / Other	37,413	148,066	60,454	60,454	54,952
610121	Dues and Subscriptions	4,677	4,996	7,225	7,225	5,000
610123	Training	558	3,819	475	475	475
610124	Uniform Allowance	45,862	57,261	61,500	61,500	61,500
610129	Other Expense	8,475	9,061	10,000	10,000	12,000
620101	Office Supplies	2,430	2,215	2,500	2,500	2,500
620102	Postage	398	718	650	650	650
620103	Printing	869	288	760	760	760
620104	Blueprinting & Drafting	-	219	95	95	95
620105	Computer Supplies	1,071	1,395	1,500	1,500	2,500
620106	Lab Supplies	-	-	95	95	95
620107	Photo & Video Supplies	139	328	95	95	95
620108	Flares / Batteries / Film	113	310	1,000	1,000	1,000
620111	Paramedic Supplies	-	2,361	95	95	95
620112	Protective Clothing	28,342	41,902	38,000	38,000	48,000
620114	Other Safety Supplies	372	304	2,000	2,000	2,000
620128	Janitorial Supplies	10,517	10,654	9,000	9,000	9,000
620129	Laundry Service & Maintenance	6,619	6,789	6,500	6,500	6,500
620130	Maintenance Supplies	457	711	950	950	950
620135	Other Supplies	1,002	1,989	1,200	1,200	1,200
620140	Small Tools	175	35	95	95	95
630101	Building Maintenance	89,834	38,406	45,000	45,000	55,000
630103	Ground / Landscaping	380	498	500	500	500
630106	Office Machines Maintenance	1,434	1,205	2,000	2,000	2,000
630107	Comm. Equipment Maintenance	43,232	38,370	43,000	43,000	43,000
630108	Field / Shop Equipment Maintenance	13,788	19,377	15,500	15,500	15,500
630109	Computer Equipment Maintenance	113	418	400	400	1,000
630110	Breathing Apparatus	13,751	12,772	14,000	14,000	19,000
630112	Gasoline & Oil	79,562	64,840	75,000	75,000	75,000

City of El Centro
General Fund Expenditure Detail - FY 2025-26 Proposed Budget
Department 2301 - Fire Services

		ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
630113	Tires & Batteries	12,872	10,993	14,000	14,000	21,000
630114	Parts	4,466	6,005	6,000	6,000	6,000
630115	Outside Maintenance	114,492	82,407	95,000	95,000	100,000
630116	Motor Vehicle Expense	15,307	24,195	16,791	16,791	16,791
	Total Material & Services:	$ 637,723	707,332	667,005	667,005	701,878
Capital Projects / Outlay						
710105	Buildings	$ -	32,005	-	5,777	-
710106	Other Real Property	4,245	23,939	-	-	-
720101	Office Machines	40,825	-	-	-	96,000
720102	Furniture & Fixtures	-	2,273	-	-	-
720106	Field Equipment	17,307	-	-	-	-
720109	Computers	-	7,929	-	-	-
	Total Capital Projects / Outlay:	$ 62,377	66,146	-	5,777	96,000
	Total 2301 - Fire Services:	**$ 7,868,371**	**8,109,754**	**8,975,805**	**9,190,315**	**9,283,694**

City of El Centro
General Fund Expenditure Detail - FY 2025-26 Proposed Budget
Department 2303 - Prevention

Personnel Services		ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
	Total Personnel Services:	$ -	-	-	-	-
Materials & Services						
610107	Books & Periodicals	$ -	$ 2,240	$ 5,317	$ 5,317	$ 5,317
610109	Meeting & Travel	-	-	95	95	95
610121	Dues & Subscriptions	2,202	2,472	4,191	4,191	4,191
610123	Training	-	3,409	3,000	3,000	3,000
610129	Other Expense	5,857	7,124	8,000	8,000	8,000
620101	Office Supplies	1,564	88	800	800	800
620103	Printing	974	287	475	475	475
620105	Computer Supplies	330	271	475	475	475
620107	Photo & Video Supplies	95	48	95	95	95
630106	Office Machines Maintenance	-	-	-	-	-
	Total Material & Services:	$ 11,022	15,939	22,448	22,448	22,448
Capital Projects / Outlay						
	Total Capital Projects / Outlay:	$ -	-	-	-	-
	Total 2303 - Prevention:	**$ 11,022**	**15,939**	**22,448**	**22,448**	**22,448**

City of El Centro
General Fund Expenditure Detail - FY 2025-26 Proposed Budget
Department 2304 - Emergency Medic

Personnel Services		ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
	Total Personnel Services:	$ -	-	-	-	-
Materials & Services						
610111	Equipment Rental	$ 2,939	$ 2,040	$ 2,650	$ 2,650	$ 3,350
610113	Professional Fees / Other	2,597	1,000	3,650	3,650	3,650
610121	Dues & Subscriptions	5,255	5,117	5,428	5,428	5,428
610123	Training	-	2,037	1,000	1,000	5,000
610129	Other Expense	232	-	95	95	95
620103	Printing	-	237	95	95	95
620106	Lab Supplies	-	-	95	95	95
620108	Flares / Batteries / Film	1,127	2,074	1,000	1,000	1,000
620109	First Aid Supplies	1,852	2,567	3,000	3,000	3,000
620111	Paramedic Supplies	38,657	37,783	48,000	48,000	48,000
620114	Other Safety Supplies	1,763	424	475	475	475
630108	Field / Shop Equipment Maintenance	12,314	9,312	10,000	10,000	10,000
	Total Material & Services:	$ 66,736	62,591	75,488	75,488	80,188
Capital Projects / Outlay						
	Total Capital Projects / Outlay:	$ -	-	-	-	-
	Total 2304 - Emergency Medic:	**$ 66,736**	**62,591**	**75,488**	**75,488**	**80,188**

City of El Centro
General Fund Expenditure Detail - FY 2025-26 Proposed Budget
Department 2305 - Training

Personnel Services		**ESTIMATED ACTUAL FY 2022-23**	**ESTIMATED ACTUAL FY 2023-24**	**REVISED BUDGET FY 2024-25**	**ESTIMATED FY 2024-25**	**PROPOSED BUDGET FY 2025-26**
	Total Personnel Services:	$ -	-	-	-	-
Materials & Services						
610107	Books & Periodicals	$ 53	$ -	$ 950	$ 950	$ 950
610121	Dues & Subscriptions	-	250	660	660	660
610123	Training	16,508	16,809	16,500	16,500	25,000
620102	Computer Supplies	188	-	240	240	240
620107	Photo & Video Supplies	475	30	475	475	475
	Total Material & Services:	$ 17,224	17,089	18,825	18,825	27,325
Capital Projects / Outlay						
	Total Capital Projects / Outlay:	$ -	-	-	-	-
	Total 2305 - Training:	**$ 17,224**	**17,089**	**18,825**	**18,825**	**27,325**

City of El Centro
General Fund Expenditure Detail - FY 2025-26 Proposed Budget
Department 2306 - Hazardous Materials

Personnel Services		**ESTIMATED ACTUAL FY 2022-23**	**ESTIMATED ACTUAL FY 2023-24**	**REVISED BUDGET FY 2024-25**	**ESTIMATED FY 2024-25**	**PROPOSED BUDGET FY 2025-26**
	Total Personnel Services:	$ -	-	-	-	-
Materials & Services						
610107	Books & Periodicals	$ -	$ -	$ 200	$ 200	$ 200
610123	Training	407	1,336	1,900	1,900	1,900
610132	Medical Services	10,200	19,850	13,000	13,000	20,000
620105	Computer Supplies	85	-	100	100	100
620106	Lab Supplies	-	-	200	200	200
620112	Protective Clothing	-	-	200	200	200
620114	Other Safety Supplies	-	-	240	240	240
630111	Other Facility Maintenance	31,876	-	200	200	200
	Total Material & Services:	$ 42,568	21,186	16,040	16,040	23,040
Capital Projects / Outlay						
	Total Capital Projects / Outlay:	$ -	-	-	-	-
	Total 2306 - Hazardous Materials:	**$ 42,568**	**21,186**	**16,040**	**16,040**	**23,040**

City of El Centro
General Fund Expenditure Detail - FY 2025-26 Proposed Budget
Department 3101 - Public Works Administration

		ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Personnel Services						
510101	Salaries - Non-Sworn	$ 66,536	$ 77,383	$ 83,755	$ 84,446	$ 83,755
510105	Overtime	277	90	500	500	500
520101	Retirement	17,334	7,760	8,193	8,251	7,994
520101-U	CalPERS UAL	-	9,082	10,463	10,463	12,802
520104	Group Health Insurance	9,505	13,026	13,995	14,622	16,381
520105	Worker's Compensation	7,056	8,390	7,486	7,541	7,486
520106	Disability Insurance	287	349	515	424	520
520107	Unemployment Insurance	3,208	3,814	4,158	4,169	-
520109	Life Insurance	96	106	129	125	129
520110	Medicare	939	1,083	1,214	1,202	1,222
	Total Personnel Services:	105,238	121,083	130,408	131,743	130,789
Materials & Services						
610103	Telephone	3,616	4,170	3,300	5,000	5,000
610106	Advertising	-	1	700	700	1,000
610108	Auto Reimbursement	50	11	100	100	100
610109	Meeting & Travel	1,400	869	1,500	1,500	1,500
610113	Professional Fees / Other	292	233	600	600	600
610121	Dues & Subscriptions	390	221	1,500	1,500	1,500
610123	Training	593	459	1,000	1,000	1,000
610129	Other Expense	33,935	32,880	1,500	1,500	1,500
620101	Office Supplies	1,598	1,420	1,900	1,900	1,900
620102	Postage	-	-	-	-	-
620103	Printing	105	111	350	350	700
620105	Computer Supplies	182	444	1,000	1,000	1,500
620108	Flares / Batteries / Film	-	-	-	-	-
620109	First Aid Supplies	-	-	100	100	100
620114	Other Safety Supplies	100	100	100	100	100
620128	Janitorial Supplies	-	8	2,000	2,000	2,000
630101	Building Maintenance	-	-	1,000	1,000	1,000
630107	Comm. Equipment Maintenance	180	273	300	300	300
630109	Computer Equipment Maintenance	200	-	200	200	200
630112	Gasoline & Oil	-	-	500	500	500
	Total Material & Services:	42,641	41,200	17,650	19,350	20,500

City of El Centro
General Fund Expenditure Detail - FY 2025-26 Proposed Budget
Department 3101 - Public Works Administration

		ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Personnel Services						
Capital Projects / Outlay						
720101	Office Mahcines	705	-	-	-	-
720102	Furniture & Fixtures	347	132	-	-	2,000
720109	Computers	974	191	-	-	-
	Total Capital Projects / Outlay:	2,026	323	-	-	2,000
Total 3101 - Public Works Administration:		**149,905**	**162,606**	**148,058**	**151,093**	**153,289**

City of El Centro
General Fund Expenditure Detail - FY 2025-26 Proposed Budget
Department 3201 - Streets Maintenance

		ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Personnel Services						
510101	Salaries - Non-Sworn	$ 421,836	$ 491,770	$ 539,421	$ 551,272	$ 544,509
510103	Salaries - Temporary	-	372	-	-	-
510105	Overtime	45,777	46,129	40,000	52,500	40,000
510107	Overtime - Signal Lights	-	-	-	-	-
520101	Retirement	120,188	47,699	53,133	51,332	52,327
520101-U	CalPERS UAL	-	65,810	75,515	75,515	92,399
520103	Social Security	-	23	-	-	-
520104	Group Health Insurance	91,699	102,477	115,399	105,309	127,604
520105	Worker's Compensation	44,068	51,984	48,548	46,682	49,006
520106	Disability Insurance	2,367	2,753	3,413	3,071	3,442
520107	Unemployment Insurance	19,125	23,282	26,971	25,812	-
520109	Life Insurance	776	839	1,161	1,003	1,161
520110	Medicare	6,344	7,356	8,402	8,519	8,475
	Total Personnel Services:	$ 752,180	840,494	911,963	921,015	918,923
Materials & Services						
610101	Electricity	$ 6,236	7,053	7,500	7,500	7,500
610103	Telephone	3,798	4,405	4,500	4,500	4,500
610107	Books & Periodicals	-	-	-	-	-
610109	Meeting & Travel	753	179	1,000	1,000	1,500
610111	Equipment Rental	1,425	2,084	670	670	670
610113	Professional Fees / Other	31,741	24,626	29,000	29,000	30,000
610121	Dues & Subscriptions	49	388	-	-	-
610123	Training	327	1,155	1,500	1,500	1,500
610125	Uniform Rental	2,229	3,186	3,500	3,500	3,500
610129	Other Expense	14,839	4,178	6,000	6,000	6,000
620101	Office Supplies	1,798	1,733	3,000	3,000	2,000
620103	Printing	368	157	300	300	500
620105	Computer Supplies	472	150	475	475	475
620108	Flares / Batteries / Film	245	46	-	-	-
620109	First Aid Supplies	548	227	450	450	450
620112	Protective Clothing	4,269	5,981	6,000	6,000	7,000
620114	Other Safety Supplies	814	3,611	4,000	4,000	4,000
620119	Traffic Paint	10,970	7,410	10,500	10,500	15,000
620120	Street Construction	82,878	54,802	70,000	70,000	70,000
620121	Traffic Sign - HDW	24,498	14,303	25,000	25,000	25,000
620126	Traffic Signals	21,361	(9,629)	30,000	30,000	30,000
620128	Janitorial Supplies	891	2,402	-	-	1,000
620140	Small Tools	9,904	6,554	8,000	8,000	8,000
630101	Building Maintenance	1,050	726	1,050	1,050	1,000
630106	Office Machines Maintenance	-	20	-	-	-
630107	Comm. Equipment Maintenance	3,612	5,462	4,000	4,000	4,000
630108	Field / Shop Maintenance	1,014	1,393	1,500	1,500	1,500
630109	Computer Equipment Maintenance	-	-	500	500	500

City of El Centro
General Fund Expenditure Detail - FY 2025-26 Proposed Budget
Department 3201 - Streets Maintenance

		ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
630112	Gasoline & Oil	37,454	37,548	35,000	35,000	35,000
630115	Outside Maintenance	405	83	1,000	1,000	1,000
630116	Motor Vehicle Expense	85,461	135,081	93,744	93,744	93,744
	Total Material & Services:	$ 349,409	315,314	348,189	348,189	355,339

Capital Projects / Outlay

		ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
720109	Computers	$ -	5,286	-	-	-
730104	Heavy Equipment	-	-	-	66,000	
	Total Capital Projects / Outlay:	$ -	5,286	-	66,000	-
	Total 3201 - Streets Maintenance:	**$ 1,101,589**	**1,161,094**	**1,260,152**	**1,335,204**	**1,274,262**

City of El Centro
General Fund Expenditure Detail - FY 2025-26 Proposed Budget
Department 3203 - Street Lighting

Personnel Services		**ESTIMATED ACTUAL FY 2022-23**	**ESTIMATED ACTUAL FY 2023-24**	**REVISED BUDGET FY 2024-25**	**ESTIMATED FY 2024-25**	**PROPOSED BUDGET FY 2025-26**
	Total Personnel Services:	$ -	-	-	-	-
Materials & Services						
610101	Electricity	$ 421,914	$ 431,040	$ 500,000	$ 400,000	$ 412,000
	Total Material & Services:	$ 421,914	431,040	500,000	400,000	412,000
Capital Projects / Outlay						
	Total Capital Projects / Outlay:	$ -	-	-	-	-
	Total 3203 - Street Lighting:	**$ 421,914**	**431,040**	**500,000**	**400,000**	**412,000**

City of El Centro
General Fund Expenditure Detail - FY 2025-26 Proposed Budget
Department 3901 - IVRMA

Personnel Services		ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
	Total Personnel Services:	$ -	-	-	-	-
Materials & Services						
610129	Other Expense	$ 83,077	$ 95,778	$ 95,000	$ 95,000	$ 60,000
	Total Material & Services:	$ 83,077	95,778	95,000	95,000	60,000
Capital Projects / Outlay						
	Total Capital Projects / Outlay:	$ -	-	-	-	-
	Total 3901 - IVRMA:	**$ 83,077**	**95,778**	**95,000**	**95,000**	**60,000**

City of El Centro
General Fund Expenditure Detail - FY 2025-26 Proposed Budget
Department 4101 - Building Regulation

		ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Personnel Services						
510101	Salaries - Non-Sworn	$ 386,402	$ 425,605	$ 539,936	$ 490,744	$ 569,600
510103	Salaries - Temporary	-	-	9,000	3,465	-
510105	Overtime	5,373	7,764	5,000	5,000	5,000
520101	Retirement	100,699	42,643	53,006	48,195	54,566
520101-U	CalPERS UAL	-	55,976	64,142	64,142	78,483
520103	Social Security	-	-	558	-	-
520104	Group Health Insurance	63,362	64,515	91,143	75,906	104,898
520105	Worker's Compensation	41,608	46,084	48,432	43,842	51,102
520106	Disability Insurance	1,879	2,049	3,390	2,617	3,596
520107	Unemployment Insurance	18,912	20,947	26,907	24,249	-
520109	Life Insurance	637	645	1,019	911	1,159
520110	Medicare	5,267	5,847	7,829	6,878	8,332
	Total Personnel Services:	$ 624,139	672,075	850,362	765,949	876,736
Materials & Services						
610103	Telephone	$ 3,054	5,147	5,000	5,000	6,000
610107	Books & Periodicals	1,572	(142)	2,000	2,000	2,000
610109	Meeting & Travel	2,300	1,163	4,000	4,000	7,500
610113	Professional Fees / Other	36,892	31,994	38,500	38,500	40,000
610121	Dues & Subscriptions	2,760	5,572	3,500	3,500	2,800
610123	Training	4,772	8,206	8,000	8,000	5,000
610124	Uniform Allowance	210	300	900	900	1,500
610129	Other Expense	4,097	6,527	3,000	3,000	4,000
620101	Office Supplies	5,356	4,719	5,000	5,000	5,000
620102	Postage	4,346	593	2,000	2,000	1,000
620103	Printing	1,369	683	700	700	1,000
620105	Computer Supplies	76	779	750	750	750
620112	Protective Clothing	873	714	1,500	1,500	2,000
620114	Other Safety Supplies	100	-	400	400	400
620140	Small Tools	-	262	300	300	500
630106	Office Machine Maintennace	-	470	1,100	1,100	1,100
630107	Comm. Equipment Maintenance	1,112	1,633	1,600	1,600	1,600
630112	Gasoline & Oil	5,639	7,364	6,500	6,500	6,500
630116	Motor Vehicle Expense	7,992	12,633	8,766	8,766	8,766
	Total Material & Services:	$ 82,520	88,617	93,516	93,516	97,416
Capital Projects / Outlay						
720101	Office Machines	$ -	4,362	-	-	-
720102	Furniture & Fixtures	5,571	-	-	-	-
720109	Computers	5,306	8,862	-	-	-
720111	Communication Equipment	3,902	3,134	-	-	-
730102	Trucks	-	39,810	-	-	-
	Total Capital Projects / Outlay:	$ 14,779	56,168	-	-	-
	Total 4101 - Building Regulation:	**$ 721,438**	**816,860**	**943,878**	**859,465**	**974,152**

City of El Centro
General Fund Expenditure Detail - FY 2025-26 Proposed Budget
Department 4301 - Engineering

		ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Personnel Services						
510101	Salaries - Non-Sworn	$ 278,905	$ 251,694	$ 301,169	$ 260,402	$ 265,290
510103	Salaries - Temporary	15,660	-	-	-	-
510105	Overtime	-	446	500	500	500
520101	Retirement	68,021	25,006	29,545	25,539	25,377
520101-U	CalPERS UAL	-	34,954	40,032	40,032	48,982
520103	Social Security	-	-	-	-	-
520104	Group Health Insurance	36,973	38,086	45,920	40,137	41,210
520105	Worker's Compensation	29,189	22,876	26,995	20,727	23,766
520106	Disability Insurance	1,222	1,154	1,862	1,300	1,659
520107	Unemployment Insurance	14,131	12,436	14,996	12,055	-
520109	Life Insurance	452	369	535	418	609
520110	Medicare	4,092	3,535	4,367	3,714	3,854
	Total Personnel Services:	$ 448,645	390,556	465,921	404,824	411,247
Materials & Services						
610103	Telephone	$ 1,246	1,250	1,300	2,000	2,000
610107	Books & Periodicals	163	637	750	750	750
610108	Auto Reimbursement	-	-	200	200	200
610109	Meeting & Travel	922	2,044	3,200	3,200	3,200
610113	Professional Fees / Other	6,815	17,732	28,500	28,500	28,500
610121	Dues & Subscriptions	180	180	1,000	1,000	1,000
610123	Training	1,965	1,993	2,000	2,000	2,500
610129	Other Expense	2,170	3,452	3,400	3,400	3,400
620101	Office Supplies	2,131	2,881	2,900	2,900	4,000
620102	Postage	-	14	200	200	200
620103	Printing	317	1,190	1,100	1,100	1,500
620105	Computer Supplies	248	868	1,000	1,000	1,000
620114	Other Safety Supplies	1,271	1,098	1,500	1,500	2,000
620140	Small Tools	64	185	400	400	1,500
630106	Office Machines Maintenance	4,667	4,618	4,800	4,800	2,600
630107	Comm. Equipment Maintenance	1,368	1,897	1,800	1,800	1,800
630112	Gasoline & Oil	1,672	1,606	1,600	1,600	1,600
630116	Motor Vehicle Expense	4,826	7,629	5,294	5,294	5,294
	Total Material & Services:	$ 30,025	49,274	60,944	61,644	63,044
Capital Projects / Outlay						
720101	Office Machines	$ -	4,362	-	-	8,000
720109	Computers	-	2,912	-	-	-
	Total Capital Projects / Outlay:	$ -	7,274	-	-	8,000
	Total 4301 - Engineering:	**$ 478,670**	**447,104**	**526,865**	**466,468**	**482,291**

City of El Centro
General Fund Expenditure Detail - FY 2025-26 Proposed Budget
Department 4401 - Planning

		ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Personnel Services						
510101	Salaries - Non-Sworn	$ 172,673	$ 236,799	$ 264,728	$ 271,053	$ 275,252
510105	Overtime	1,814	376	2,000	1,000	2,000
520101	Retirement	54,214	23,682	25,898	26,513	26,279
520101-U	CalPERS UAL	-	29,024	33,360	33,360	40,819
520104	Group Health Insurance	16,795	32,057	33,691	34,783	34,390
520105	Worker's Compensation	17,928	25,729	23,664	24,109	24,611
520106	Disability Insurance	808	1,192	1,633	1,440	1,716
520107	Unemployment Insurance	8,150	11,695	13,146	13,333	-
520109	Life Insurance	304	406	520	504	520
520110	Medicare	2,462	3,308	3,868	3,838	4,020
	Total Personnel Services:	$ 275,148	364,268	402,508	409,933	409,607
Materials & Services						
610103	Telephone	$ 1,735	1,345	1,900	1,900	1,900
610106	Advertising	8,085	8,356	8,500	8,500	8,500
610109	Meeting & Travel	2,907	1,624	6,250	6,250	3,900
610113	Professional Fees / Other	69,763	207,428	289,000	289,000	200,000
610121	Dues & Subscriptions	1,253	1,749	2,470	2,470	3,160
610123	Training	620	2,250	2,000	2,000	2,000
610129	Other Expense	535	1,417	1,650	1,650	1,420
620101	Office Supplies	4,078	2,701	2,850	2,850	3,000
620103	Printing	174	275	760	760	760
	Total Material & Services:	$ 89,150	227,145	315,380	315,380	224,640
Capital Projects / Outlay						
720101	Office Machines	$ -	14,997	-	-	-
720102	Furniture & Fixtures	9,020	-	-	-	-
720109	Computers	-	5,441	-	-	-
	Total Capital Projects / Outlay:	$ 9,020	20,438	-	-	-
	Total 4401 - Planning:	**$ 373,318**	**611,851**	**717,888**	**725,313**	**634,247**

City of El Centro
General Fund Expenditure Detail - FY 2025-26 Proposed Budget
Department 4402 - Planning EIRs

		ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Personnel Services						
	Total Personnel Services:	-	-	-	-	-
Materials & Services						
610113	Professional Fees / Other	183,605	61,486	70,000	136,890	70,000
	Total Material & Services:	183,605	61,486	70,000	136,890	70,000
Capital Projects / Outlay						
	Total Capital Projects / Outlay:	-	-	-	-	-
	Total 4402 - Planning EIRs:	**183,605**	**61,486**	**70,000**	**136,890**	**70,000**

City of El Centro
General Fund Expenditure Detail - FY 2025-26 Proposed Budget
Department 5101 - Parks

		ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Personnel Services						
510101	Salaries - Non-Sworn	$ 386,987	$ 449,428	$ 508,016	$ 501,280	$ 617,012
510103	Salaries - Temporary	47,706	42,565	40,500	59,233	25,000
510105	Overtime	10,346	21,752	15,000	22,500	15,000
520101	Retirement	109,644	46,753	49,945	51,135	59,203
520101-U	CalPERS UAL	-	56,202	64,445	64,445	78,854
520103	Social Security	1,160	3,094	2,511	1,988	1,550
520104	Group Health Insurance	63,255	77,095	105,461	96,982	157,268
520105	Worker's Compensation	45,580	52,437	45,635	48,200	55,445
520106	Disability Insurance	2,061	2,456	3,208	2,865	3,940
520107	Unemployment Insurance	20,756	23,835	25,353	26,651	-
520109	Life Insurance	705	786	1,149	976	1,467
520110	Medicare	6,163	7,175	7,584	8,017	9,527
	Total Personnel Services:	$ 694,363	783,578	868,807	884,272	1,024,266
Materials & Services						
610101	Electricity	$ 59,975	74,651	70,000	70,000	112,000
610103	Telephone	5,309	5,664	6,000	6,000	7,000
610106	Advertising	869	-	3,000	3,000	3,000
610109	Meeting & Travel	5,799	2,412	5,000	5,000	5,000
610111	Equipment Rental	10,727	12,991	13,000	13,000	15,000
610113	Professional Fees / Other	489,381	568,684	600,000	600,000	760,000
610121	Dues & Subscriptions	1,300	1,535	2,000	2,000	2,000
610123	Training	3,635	434	2,000	2,000	2,000
610125	Uniform Rental	1,962	2,052	2,500	2,500	2,500
610129	Other Expense	634	1,187	2,000	2,000	2,000
620101	Office Supplies	477	1,118	1,000	1,000	1,200
620108	Flares / Batteries / Film	236	177	500	500	500
620109	First Aid Supplies	-	176	300	300	300
620112	Protective Clothing	4,153	4,265	4,500	4,500	4,500
620115	Athletic Field Supplies	4,616	8,945	8,000	8,000	15,000
620116	Playground Supplies	-	3,944	4,000	4,000	5,000
620123	Irrigation & Sprinklers	39,832	49,600	40,000	50,000	60,000
620124	Trees / Plants / Grass	13,414	16,615	17,000	40,000	25,000
620125	Chemicals / Fertilizer	6,697	11,703	10,000	10,000	15,000
620128	Janitorial Supplies	5,840	8,165	4,000	4,000	10,000
620130	Maintenance Supplies	17,201	21,661	23,000	23,000	23,000
620131	Painting Supplies	3,608	7,175	6,000	6,000	6,000
620132	Construction Materials	14,035	10,234	14,000	14,000	20,000
620140	Small Tools	1,709	4,377	4,000	4,000	4,500
630101	Building Maintenance	3,671	2,001	3,800	3,800	3,800
630105	Other Maintenance	4,795	2,737	5,000	5,000	5,000
630107	Comm. Equipment Maintenance	2,659	2,394	3,000	3,000	3,000
630108	Field / Shop Maintenance	2,982	5,224	6,000	6,000	6,000
630112	Gasoline & Oil	33,064	37,637	34,000	34,000	34,000

City of El Centro
General Fund Expenditure Detail - FY 2025-26 Proposed Budget
Department 5101 - Parks

		ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
630115	Outside Maintenance	26,757	19,620	20,000	20,000	25,000
630116	Motor Vehicle Expense	29,966	47,364	32,870	32,870	32,870
	Total Material & Services:	$ 795,303	934,742	946,470	979,470	1,210,170
Capital Projects / Outlay						
710106	Other Real Property	$ 267,905	212,046	-	100,000	-
720106	Field Equipment	12,882	-	-	-	-
730102	Trucks	46,218	-	-	-	-
	Total Capital Projects / Outlay:	$ 327,005	212,046	-	100,000	-
	Total 5101 - Parks:	**$ 1,816,671**	**1,930,366**	**1,815,277**	**1,963,742**	**2,234,436**

City of El Centro
General Fund Expenditure Detail - FY 2025-26 Proposed Budget
Department 5201 - Recreation

		ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Personnel Services						
510101	Salaries - Non-Sworn	$ 153,250	$ 144,016	$ 162,993	$ 145,047	$ 179,490
510103	Salaries - Temporary	97,063	119,867	112,500	121,556	85,000
510105	Overtime	10,241	9,934	10,000	10,000	10,000
520101	Retirement	39,270	19,349	15,960	16,891	17,157
520101-U	CalPERS UAL	-	19,446	22,291	22,291	27,274
520103	Social Security	4,241	4,445	6,975	3,162	5,270
520104	Group Health Insurance	25,563	38,471	38,822	40,559	45,982
520105	Worker's Compensation	27,038	28,664	14,583	20,032	16,068
520106	Disability Insurance	752	718	998	798	1,136
520107	Unemployment Insurance	12,328	13,029	8,102	11,131	-
520109	Life Insurance	289	241	301	267	339
520110	Medicare	3,072	3,389	4,140	3,896	3,980
	Total Personnel Services:	$ 373,107	401,569	397,665	395,630	391,696
Materials & Services						
610101	Electricity	$ 78,494	77,530	75,000	75,000	65,000
610103	Telephone	1,801	2,183	2,000	2,000	2,500
610108	Auto Reimbursement	-	-	300	300	300
610109	Meeting & Travel	3,515	3,302	6,000	6,000	6,000
610113	Professional Fees / Other	12,000	12,949	15,000	15,000	20,000
610121	Dues & Subscriptions	1,901	2,541	3,000	3,000	3,000
610123	Training	1,512	433	2,000	2,000	2,000
610125	Uniform Rental	486	1,138	1,000	1,000	1,000
610129	Other Expense	5,297	5,285	7,000	7,000	8,000
620101	Office Supplies	2,521	1,986	2,500	2,500	2,500
620102	Postage	15	-	300	300	300
620103	Printing	6,982	6,450	7,000	7,000	7,000
620105	Computer Supplies	339	636	1,000	1,000	1,000
620109	First Aid Supplies	-	184	500	500	500
620112	Protective Clothing	189	195	1,000	1,000	1,000
620115	Athletic Field Supplies	4,010	5,841	6,000	6,000	6,000
620128	Janitorial Supplies	1,930	1,763	2,500	2,500	3,000
620130	Maintenance Supplies	1,504	3,571	2,000	2,000	2,000
620131	Painting Supplies	358	908	1,000	1,000	1,000
630101	Building Maintenance	227	1,500	1,500	1,500	2,000
630107	Comm. Equipment Maintenance	1,710	1,984	2,100	2,100	2,100
630112	Gasoline & Oil	11,202	10,262	11,000	11,000	11,000
630115	Outside Maintenance	769	1,000	1,000	1,000	1,000
630116	Motor Vehicle Expense	3,210	5,058	3,510	3,510	3,510
	Total Material & Services:	$ 139,972	146,699	154,210	154,210	151,710
Capital Projects / Outlay						
	Total Capital Projects / Outlay:	$ -	-	-	-	-
	Total 5201 - Recreation:	**$ 513,079**	**548,268**	**551,875**	**549,840**	**543,406**

City of El Centro
General Fund Expenditure Detail - FY 2025-26 Proposed Budget
Department 5202 - Community Center

		ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Personnel Services						
510101	Salaries - Non-Sworn	$ 68,497	$ 61,080	$ 64,411	$ 47,500	$ 116,290
510103	Salaries - Temporary	71,270	46,014	90,000	50,082	10,000
510105	Overtime	2,817	4,756	4,000	4,000	4,000
520101	Retirement	22,665	10,789	6,344	5,044	11,175
520101-U	CalPERS UAL	-	8,410	9,705	9,705	11,875
520103	Social Security	112	-	-	673	620
520104	Group Health Insurance	11,561	14,666	15,334	13,142	38,233
520105	Worker's Compensation	15,265	11,630	5,797	5,682	10,466
520106	Disability Insurance	343	299	397	270	745
520107	Unemployment Insurance	6,939	5,287	3,221	3,179	-
520109	Life Insurance	129	98	99	80	300
520110	Medicare	1,442	1,131	2,297	1,420	1,889
	Total Personnel Services:	$ 201,040	164,160	201,605	140,777	205,593
Materials & Services						
610101	Electricity	$ 60,842	66,639	75,000	75,000	65,000
610102	Natural Gas	2,227	889	1,200	1,200	1,200
610103	Telephone	5,098	5,024	6,000	6,000	6,000
610109	Meeting & Travel	1,244	476	2,000	2,000	2,000
610113	Professional Fees / Other	33,023	31,059	42,500	42,500	44,102
610121	Dues & Subscriptions	76	432	750	750	750
610123	Training	615	-	800	800	800
610125	Uniform Rental	569	276	-	-	-
610129	Other Expense	3,574	4,171	4,500	4,500	5,000
620101	Office Supplies	2,098	2,694	3,000	3,000	3,500
620102	Postage	-	-	50	50	50
620105	Computer Supplies	258	1,416	500	500	1,000
620112	Protective Clothing	63	205	500	500	500
620115	Athletic Field Supplies	2,546	1,317	40,000	40,000	4,000
620122	Grounds Landscaping	-	-	200	200	200
620123	Irrigation & Sprinklers	81	-	300	300	-
620124	Trees / Plants / Grass	-	-	300	300	300
620128	Janitorial Supplies	6,050	6,111	6,000	6,000	6,000
620130	Maintenance Supplies	477	1,070	1,000	1,000	1,500
620131	Painting Supplies	100	481	1,000	1,000	1,000
620140	Small Tools	-	-	500	500	500
630101	Building Maintenance	2,929	4,156	3,500	3,500	5,000
630102	Furniture / Fixtures Maintenance	-	1,898	500	500	500
630106	Office Machines Maintenance	-	-	100	100	100
630112	Gasoline & Oil	1,307	1,005	2,000	2,000	2,000

City of El Centro
General Fund Expenditure Detail - FY 2025-26 Proposed Budget
Department 5202 - Community Center

		ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
630115	Outside Maintenance	24	549	500	500	500
630116	Motor Vehicle Expense	2,277	3,600	2,498	2,498	2,498
	Total Material & Services:	$ 125,478	133,468	195,198	195,198	154,000
Capital Projects / Outlay						
710106	Other Real Property	$ 15,579	-	-	18,445	-
720101	Office Machines	7,075	13,218	-	-	-
720109	Computers	-	2,656	-	-	-
	Total Capital Projects / Outlay:	$ 22,654	15,874	-	18,445	-
	Total 5202 - Community Center:	**$ 349,172**	**313,502**	**396,803**	**354,420**	**359,593**

City of El Centro
General Fund Expenditure Detail - FY 2025-26 Proposed Budget
Department 5203 - PO Pavillion

		ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Personnel Services						
510101	Salaries - Non-Sworn	$ -	$ 616	$ -	$ -	$ -
510103	Salaries - Temporary	690	-	18,000	-	18,000
510105	Overtime	-	-	-	-	-
520101	Retirement	31	38	2,260	-	-
520101-U	CalPERS UAL	-	-	-	-	-
520103	Social Security	21	15	558	-	1,116
520104	Group Health Insurance	11	60	360	-	-
520105	Worker's Compensation	76	68	1,980	-	-
520106	Disability Insurance	-	-	-	-	-
520107	Unemployment Insurance	35	31	900	-	-
520109	Life Insurance	-	-	-	-	-
520110	Medicare	10	9	261	-	261
	Total Personnel Services:	$ 874	837	24,319	-	19,377
Materials & Services						
610101	Electricity	$ 20,442	25,166	28,000	28,000	28,000
610102	Natural Gas	163	166	250	250	250
610103	Telephone	193	255	250	250	500
610113	Professional Fees / Other	15,000	14,245	15,000	220,000	15,000
610129	Other Expense	742	4,782	3,000	3,000	6,000
620101	Office Supplies	181	-	200	200	1,000
620103	Printing	-	-	200	200	1,000
620105	Computer Supplies	-	-	240	240	500
620115	Athletic Field Supplies	4,029	-	475	475	1,000
620122	Grounds Landscaping	-	-	475	475	500
620123	Irrigation & Sprinklers	135	89	285	285	300
620124	Trees / Plants / Grass	-	-	285	285	300
620128	Janitorial Supplies	2,941	1,900	1,900	1,900	2,500
630101	Building Maintenance	3,738	3,901	3,500	3,500	3,500
	Total Material & Services:	$ 47,564	50,504	54,060	259,060	60,350
Capital Projects / Outlay						
710106	Other Real Property	$ -	-	-	-	1,500
	Total Capital Projects / Outlay:	$ -	-	-	-	1,500
	Total 5203 - PO Pavillion:	**$ 48,438**	**51,341**	**78,379**	**259,060**	**81,227**

City of El Centro
General Fund Expenditure Detail - FY 2025-26 Proposed Budget
Department 5204 - Youth Center

		ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Personnel Services						
510101	Salaries - Non-Sworn	$ 4,940	$ 38,515	$ 63,870	$ 51,581	$ 106,848
510103	Salaries - Temporary	60,409	45,244	90,000	68,852	45,000
510105	Overtime	-	1,224	1,000	1,000	1,000
520101	Retirement	7,231	4,492	6,291	5,455	10,268
520101-U	CalPERS UAL	-	4,798	5,459	5,459	6,679
520103	Social Security (FICA)	3,098	2,436	5,580	1,884	2,790
520104	Group Health Insurance	1,639	9,076	16,598	12,061	25,937
520105	Worker's Compensation	7,188	9,213	5,748	7,876	9,616
520106	Disability Insurance	31	245	406	328	678
520107	Unemployment Insurance	3,268	4,188	3,194	4,287	-
520109	Life Insurance	9	89	168	124	280
520110	Medicare	947	1,221	2,246	1,755	2,216
	Total Personnel Services:	$ 88,760	120,741	200,560	160,662	211,312
Materials & Services						
610101	Electricity	$ 35,780	42,035	50,000	50,000	50,000
610106	Advertising	515	-	600	600	1,000
610109	Meeting & Travel	-	2,293	2,500	2,500	2,500
610111	Equipment Rental	450	450	1,000	1,000	1,200
610113	Professional Fees / Other	6,018	10,196	8,369	15,000	16,208
610121	Dues & Subscriptions	689	890	700	700	1,095
610123	Training	250	250	1,000	1,000	1,000
610129	Other Expenses	-	15	1,000	1,000	1,000
620101	Office Supplies	430	336	500	500	700
620103	Printing	1,556	1,656	1,500	1,500	1,500
620105	Computer Supplies	436	475	475	475	475
620108	Flares / Batteries / Film	150	119	150	150	150
620109	First Aid Supplies	160	338	300	300	350
620115	Athletic Field Supplies	2,757	4,732	3,500	3,500	4,000
620128	Janitorial Supplies	2,078	1,703	2,500	2,500	2,500
620130	Maintenance Supplies	930	908	950	950	1,000
620131	Painting Supplies	444	48	500	500	500
630101	Building Maintenance	7,913	6,456	9,000	9,000	9,000
630106	Office Machines Maintenance	-	-	-	-	-
630107	Communications Eqpt Mtc	-	-	1,520	1,520	1,520
630112	Gasoline & Oil	969	850	1,000	1,000	1,000
	Total Material & Services:	$ 61,525	73,750	87,064	93,695	96,698
Capital Projects / Outlay						
710105	Buildings	$ -	5,147	-	-	-
720101	Office Machines	7,273	-	-	-	-
720111	Computer Equipment	-	2,387	-	-	-
	Total Capital Projects / Outlay:	$ 7,273	7,534	-	-	-
	Total 5204 - Youth Center:	**$ 157,558**	**202,025**	**287,624**	**254,357**	**308,010**

City of El Centro
General Fund Expenditure Detail - FY 2025-26 Proposed Budget
Department 5205 - Adult Center

		ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Personnel Services						
510101	Salaries - Non-Sworn	$ 39,375	$ 52,607	$ 57,638	$ 58,169	$ 130,212
510103	Salaries - Temporary	26,200	27,192	27,000	30,523	10,000
510105	Overtime	814	2,904	2,000	2,000	2,000
520101	Retirement	11,874	10,924	5,677	7,651	12,513
520101-U	CalPERS UAL	-	-	6,672	6,672	8,164
520103	Social Security (FICA)	12	-	1,674	-	620
520104	Group Health Insurance	21,424	27,953	21,249	26,059	47,568
520105	Worker's Compensation	7,213	8,580	5,187	6,870	11,719
520106	Disability Insurance	245	301	347	327	836
520107	Unemployment Insurance	3,279	3,900	2,882	3,797	-
520109	Life Insurance	93	87	141	108	34
520110	Medicare	872	1,092	1,227	1,226	2,062
	Total Personnel Services:	$ 111,401	135,540	131,694	143,402	225,728
Materials & Services						
610101	Electricity	$ 933	1,609	1,000	1,000	1,000
610102	Natrual Gas	519	326	500	500	500
610103	Telephone	1,167	1,279	1,400	1,400	1,400
610106	Advertising	1,200	270	1,500	1,500	1,500
610109	Meeting & Travel	1,993	2,107	2,000	2,000	2,000
610113	Professional Fees / Other	17,992	19,407	20,000	20,000	25,000
610121	Dues & Subscriptions	227	579	1,000	1,000	1,200
610123	Training	775	150	1,000	1,000	1,000
610129	Other Expense	7,951	5,068	7,000	17,000	17,000
620101	Office Supplies	1,044	877	1,300	1,300	1,300
620102	Postage	11	-	100	100	100
620103	Printing	748	890	1,000	1,000	2,000
620105	Computer Supplies	(130)	455	500	500	500
620109	First Aid Supplies	-	108	100	100	100
620115	Athletic Field Supplies	2,586	3,052	3,500	3,500	4,000
620124	Trees / Plants/ Grass	-	-	300	300	300
620128	Janitorial Supplies	1,985	2,500	2,500	2,500	3,500
620129	Laundry Service & Supply	276	977	500	500	700
620130	Maintenance Supplies	345	612	1,000	1,000	1,000
620131	Painting Supplies	95	385	500	500	500
630101	Building Maintenance	3,548	3,225	2,500	2,500	3,000
630102	Furniture & Fixtures	-	4,757	300	300	300
	Total Material & Services:	$ 43,265	48,633	49,500	59,500	67,900
Capital Projects / Outlay						
720109	Computers	$ -	25,000	-	-	-
	Total Capital Projects / Outlay:	$ -	25,000	-	-	-
	Total 5205 - Adult Center:	**$ 154,666**	**209,173**	**181,194**	**202,902**	**293,628**

City of El Centro
General Fund Expenditure Detail - FY 2025-26 Proposed Budget
Department 5206 - Aquatic Park

		ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Personnel Services						
510101	Salaries - Non-Sworn	$ 249,659	$ 278,885	$ 297,012	$ 306,225	$ 454,548
510103	Salaries - Temporary	338,254	439,521	337,500	452,123	310,000
510105	Overtime	8,408	6,243	5,000	5,000	5,000
520101	Retirement	70,287	34,031	29,256	41,390	43,682
520101-U	CalPERS UAL	-	33,790	38,819	38,819	47,498
520103	Social Security (FICA)	15,548	22,276	21,094	15,529	19,220
520104	Group Health Insurance	40,407	38,829	54,445	49,576	92,314
520105	Worker's Compensation	64,022	76,294	26,731	60,028	44,709
520106	Disability Insurance	1,269	1,071	1,882	1,508	3,183
520107	Unemployment Insurance	28,665	34,085	14,850	32,751	-
520109	Life Insurance	545	454	611	544	1,059
520110	Medicare	8,506	10,292	9,273	11,507	11,158
	Total Personnel Services:	$ 825,570	975,771	836,473	1,015,000	1,032,371
Materials & Services						
610101	Electricity	$ 66,463	82,190	80,000	80,000	80,000
610102	Natrual Gas	79,489	42,689	35,000	35,000	35,000
610103	Telephone	6,833	5,982	6,000	6,000	6,000
610106	Advertising	20,615	17,204	20,000	20,000	20,000
610109	Meeting & Travel	6,172	5,772	9,000	9,000	11,000
610113	Professional Fees / Other	46,155	84,665	65,000	65,000	73,000
610121	Dues & Subscriptions	6,017	4,828	7,780	7,780	9,500
610123	Training	7,305	5,163	6,000	6,000	8,000
610125	Uniform Rental	1,318	1,469	1,500	1,500	1,500
610129	Other Expense	17,000	21,413	23,000	23,000	25,000
620101	Office Supplies	5,500	5,599	5,000	5,000	6,500
620103	Printing	2,533	2,651	4,000	4,000	4,000
620105	Computer Supplies	-	674	600	600	600
620106	Lab Supplies	4,550	697	2,000	2,000	2,000
620109	First Aid Supplies	3,000	1,247	3,000	3,000	3,000
620112	Protective Clothing	3,956	6,408	6,000	6,000	8,000
620114	Other Safety Supplies	5,439	2,203	4,000	4,000	4,000
620115	Athletic Field Supplies	1,831	5,002	5,000	5,000	5,000
620128	Janitorial Supplies	6,361	6,088	7,000	7,000	7,000
620130	Maintenance Supplies	5,748	3,121	2,500	2,500	3,000
620131	Painting Supplies	-	-	2,000	2,000	2,000
620133	Swimming Pool Supplies	33,032	29,240	60,000	60,000	60,000
620136	Treatment Chemicals	113,478	96,135	140,000	140,000	140,000
630101	Building Maintenance	1,527	-	1,500	1,500	1,500
630107	Comm. Equipment Maintenance	1,124	730	1,000	1,000	1,000
630112	Gasoline & Oil	-	967	1,000	1,000	1,000
630115	Outside Maintenance	2,664	1,906	3,000	3,000	3,000
	Total Material & Services:	$ 448,110	434,043	500,880	500,880	520,600

City of El Centro
General Fund Expenditure Detail - FY 2025-26 Proposed Budget
Department 5206 - Aquatic Park

			ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Capital Projects / Outlay							
720102	Furniture & Fixtures	$	-	4,498	-	-	-
720109	Computers		-	1,386	-	-	-
	Total Capital Projects / Outlay:	$	-	5,884	-	-	-
	Total 5206 - Aquatic Park:	**$**	**1,273,680**	**1,415,698**	**1,337,353**	**1,515,880**	**1,552,971**

City of El Centro
General Fund Expenditure Detail - FY 2025-26 Proposed Budget
Department 5207 - Day Camp

		ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Personnel Services						
510103	Salaries - Temporary	$ 49,261	$ 20,129	$ 49,500	$ 49,500	$ 78,600
510105	Overtime	476	205	-	1,000	-
520101	Retirement	1,233	1,508	12,429	12,429	7,553
520101-U	CalPERS UAL	-	-	-	-	-
520103	Social Security (FICA)	2,222	319	-	2,250	-
520104	Group Health Insurance	579	142	719	100	18,009
520105	Worker's Compensation	5,419	2,214	5,445	5,445	7,074
520106	Disability Insurance	-	-	-	-	505
520107	Unemployment Insurance	2,463	1,006	2,475	2,475	-
520109	Life Insurance	-	-	-	-	224
520110	Medicare	721	295	718	718	1,140
	Total Personnel Services:	$ 62,374	25,818	71,286	73,917	113,105
Materials & Services						
610129	Other Expense	$ 2,500	(2,926)	3,000	8,500	3,000
620115	Athletic Field Supplies	4,000	410	5,000	5,000	5,000
	Total Material & Services:	$ 6,500	(2,516)	8,000	13,500	8,000
Capital Projects / Outlay						
	Total Capital Projects / Outlay:	$ -	-	-	-	-
	Total 5207 - Day Camp:	**$ 68,874**	**23,302**	**79,286**	**87,417**	**121,105**

City of El Centro
General Fund Expenditure Detail - FY 2025-26 Proposed Budget
Department 5208 - Mini Bike

		ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	REVISED BUDGET FY 2024-25	REVISED BUDGET FY 2024-25
Personnel Services						
510103	Salaries - Temporary	$ 5,015	$ 5,432	$ 9,000	$ 9,000	$ 5,000
510105	Overtime	-	-	-	-	-
520101	Retirement	265	-	1,130	-	-
520101-U	CalPERS UAL	-	-	-	-	-
520103	Social Security (FICA)	129	337	279	350	310
520104	Group Health Insurance	40	46	360	75	-
520105	Worker's Compensation	552	598	990	990	-
520106	Disability Insurance	-	-	-	-	-
520107	Unemployment Insurance	251	272	450	450	-
520109	Life Insurance	-	-	-	-	-
520110	Medicare	72	78	131	131	73
	Total Personnel Services:	$ 6,324	6,763	12,340	10,996	5,383
Materials & Services						
610109	Meeting & Travel	$ -	-	500	500	500
610113	Professional Fees / Other	494	472	1,000	1,000	1,000
610121	Dues & Subscriptions	2,074	440	1,700	1,700	1,700
610123	Training	84	-	1,000	1,000	1,000
610129	Other Expense	4,716	6,002	3,000	3,000	3,000
620101	Office Supplies	600	-	200	200	200
620103	Printing	300	-	300	300	300
620105	Computer Supplies	249	-	-	-	-
620109	First Aid Supplies	100	-	150	150	150
620112	Protective Clothing	1,289	1,307	1,500	1,500	1,500
620115	Athletic Field Supplies	16,772	12,961	1,500	1,500	1,500
620140	Small Tools	87	183	200	200	200
630112	Gasoline & Oil	-	300	500	500	500
	Total Material & Services:	$ 26,765	21,665	11,550	11,550	11,550
Capital Projects / Outlay						
720102	Furniture & Fixtures	$ -	-	-	-	-
720109	Computers	-	-	-	-	-
	Total Capital Projects / Outlay:	$ -	-	-	-	-
	Total 5208 - Mini Bike:	**$ 33,089**	**28,428**	**23,890**	**22,546**	**16,933**

City of El Centro
General Fund Expenditure Detail - FY 2025-26 Proposed Budget
Department 5211 - MLK Sports Court

Personnel Services		ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
510101	Salaries - Non-Sworn	$ 61,542	$ 63,029	$ 86,510	$ 78,395	$ 125,810
510103	Salaries - Temporary	212,255	179,159	180,000	199,906	165,000
510105	Overtime	5,682	3,256	2,000	3,500	2,000
520101	Retirement	26,639	21,019	8,521	14,196	12,090
520101-U	CalPERS UAL	-	-	8,795	8,795	10,761
520103	Social Security (FICA)	4,802	4,453	11,160	4,037	10,230
520104	Group Health Insurance	11,276	10,401	24,141	12,246	32,788
520105	Worker's Compensation	29,916	26,583	7,786	18,851	11,323
520106	Disability Insurance	331	337	719	428	796
520107	Unemployment Insurance	13,598	12,066	5,754	10,219	-
520109	Life Insurance	97	89	224	125	280
520110	Medicare	4,016	3,515	3,893	4,069	4,246
	Total Personnel Services:	$ 370,154	323,907	339,503	354,767	375,324

Materials & Services		ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
610101	Electricity	$ 54,279	54,606	60,000	60,000	65,000
610102	Natrual Gas	593	339	500	500	500
610103	Telephone	1,635	1,814	2,000	2,000	2,000
610106	Advertising	150	25	150	150	250
610109	Meeting & Travel	4,378	2,128	3,000	3,000	3,000
610113	Professional Fees / Other	7,598	4,554	8,500	15,000	24,976
610121	Dues & Subscriptions	984	836	1,000	1,000	1,251
610123	Training	255	247	250	250	250
610125	Uniform Rental	731	301	300	300	300
610129	Other Expense	2,031	1,868	2,000	2,000	3,000
620101	Office Supplies	1,399	1,147	1,500	1,500	1,500
620102	Postage	90	-	100	100	100
620105	Computer Supplies	536	515	1,000	1,000	1,000
620112	Protective Clothing	535	343	400	400	400
620115	Athletic Field Supplies	7,400	6,750	5,000	5,000	5,500
620122	Grounds Landscaping	-	1,985	2,000	2,000	2,000
620123	Irrigation & Sprinklers	5	-	500	500	700
620124	Trees / Plants / Grass Seed	98	35	100	100	100
620128	Janitorial Supplies	4,187	2,524	4,000	4,000	4,000
620130	Maintenance Supplies	825	837	1,000	1,000	1,000
620131	Painting Supplies	-	438	500	500	500
630101	Building Maintenance	1,721	3,101	3,000	3,000	3,000
630102	Furniture / Fixtures Maintenance	487	1,004	500	500	500
630107	Office Machines Maintenance	-	-	475	475	475
630112	Gasoline / Oil	89	137	300	300	300
630115	Outside Maintenance	66	-	1,500	1,500	1,500
	Total Material & Services:	$ 90,072	85,534	99,575	106,075	123,102

City of El Centro
General Fund Expenditure Detail - FY 2025-26 Proposed Budget
Department 5211 - MLK Sports Court

		ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Capital Projects / Outlay						
710105	Buildings	$ -	4,332	-	-	-
	Total Capital Projects / Outlay:	$ -	4,332	-	-	-
	Total 5211 - MLK Sports Court:	**$ 460,226**	**413,773**	**439,078**	**460,842**	**498,426**

City of El Centro
General Fund Expenditure Detail - FY 2025-26 Proposed Budget
Department 5213 - Splash Pad

		ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Personnel Services						
	Total Personnel Services:	$ -	-	-	-	-
Materials & Services						
610113	Professional Fees / Other	$ 10,818	$ 3,119	10,000	10,000	-
610123	Training	-	-	1,400	1,400	-
610129	Other Expense	4,047	160	6,000	6,000	-
620130	Maintenance Supplies	148	-	500	500	-
	Total Material & Services:	$ 15,013	3,279	17,900	17,900	-
Capital Projects / Outlay						
720102	Furniture & Fixtures	$ -	7,076	-	-	-
720107	Parks & Recreation Equipment	-	-	-	-	-
	Total Capital Projects / Outlay:	$ -	7,076	-	-	-
	Total 5213 - Splash Pad:	**$ 15,013**	**10,355**	**17,900**	**17,900**	**-**

City of El Centro
General Fund Expenditure Detail - FY 2025-26 Proposed Budget
Department 5214 - Skate Park

		ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Personnel Services						
510103	Salaries - Temporary	$ 1,864	$ -	$ 4,500	$ 2,500	$ 4,500
510105	Overtime	630	-	500	1,000	-
520101	Retirement	112	-	565	100	-
520101-U	CalPERS UAL	-	-	-	-	-
520103	Social Security (FICA)	39	-	140	125	279
520104	Group Health Insurance	117	-	360	-	-
520105	Worker's Compensation	205	-	495	250	-
520106	Disability Insurance	-	-	-	-	-
520107	Unemployment Insurance	93	-	225	135	-
520109	Life Insurance	-	-	-	-	-
520110	Medicare	36	-	65	50	65
	Total Personnel Services:	$ 3,096	-	6,850	4,160	4,844
Materials & Services						
610101	Electricity	$ 6,371	7,486	7,500	7,500	6,500
610113	Professional Fees / Other	37,433	31,524	50,000	50,000	50,000
620115	Athletic Field Supplies	1,155	1,023	1,000	1,000	1,000
620123	Irrigation & Sprinklers	128	300	300	300	300
620130	Minatenence Supplies	1,087	1,098	4,000	4,000	5,000
	Total Material & Services:	$ 46,174	41,431	62,800	62,800	62,800
Capital Projects / Outlay						
	Total Capital Projects / Outlay:	$ -	-	-	-	-
	Total 5214 - Skate Park:	**$ 49,270**	**41,431**	**69,650**	**66,960**	**67,644**

City of El Centro
General Fund Expenditure Detail - FY 2025-26 Proposed Budget
Department 5301 - Library

		ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Personnel Services						
510101	Salaries - Non-Sworn	$ 190,856	$ 421,532	$ 508,016	$ 494,796	$ 621,770
510103	Salaries - Temporary	106,108	69,434	81,000	119,392	6,000
510105	Overtime	239	-	-	-	-
520101	Retirement	90,883	48,612	49,945	52,544	59,406
520101-U	CalPERS UAL	-	34,106	39,122	39,122	47,869
520103	Social Security (FICA)	226	409	5,022	2,848	372
520104	Group Health Insurance	32,338	61,768	105,461	61,890	85,739
520105	Worker's Compensation	32,322	53,601	45,635	52,037	55,635
520106	Disability Insurance	1,070	2,214	3,208	2,741	3,626
520107	Unemployment Insurance	14,692	24,365	25,353	28,769	-
520109	Life Insurance	418	857	1,149	1,062	1,341
520110	Medicare	3,583	6,925	8,541	8,775	9,103
	Total Personnel Services:	$ 472,735	723,823	872,452	863,976	890,861
Materials & Services						
610101	Electricity	$ 51,079	67,228	70,000	70,000	70,000
610102	Natural Gas	5,382	2,312	7,000	7,000	7,200
610103	Telephone	20,832	13,022	12,000	12,000	13,000
610106	Advertising	156	2,141	3,000	3,000	3,000
610107	Books & Periodicals	36,413	47,813	55,000	55,000	75,000
610108	Auto Reimbursement	-	-	-	-	-
610109	Meeting & Travel	310	3,161	5,000	5,000	5,000
610113	Professional Fees / Other	191,297	114,955	65,000	65,000	105,750
610121	Dues & Subscriptions	43,825	43,062	40,000	40,000	55,768
610123	Training	1,000	2,020	2,000	2,000	2,700
610129	Other Expense	24,104	29,012	10,000	45,000	16,300
620101	Office Supplies	26,782	26,053	20,000	20,000	30,700
620102	Postage	1,120	1,236	1,500	1,500	1,500
620103	Printing	1,382	2,486	4,000	4,000	4,000
620105	Computer Supplies	2,019	331	400	400	400
620107	Photo & Video Supplies	-	-	-	-	-
620128	Janitorial Supplies	4,481	4,632	5,000	5,000	7,500
620130	Maintenance Supplies	1,014	128	1,000	1,000	1,200
630101	Building Maintenance	4,646	15,635	8,000	8,000	12,000
630106	Office Machines Maintenance	2,021	8,515	2,000	2,000	2,500
640112	Bank Charges	3,685	10,900	-	-	-
	Total Material & Services:	$ 421,548	394,642	310,900	345,900	413,518
Capital Projects / Outlay						
720102	Furniture & Fixtures	$ -	5,643	-	-	-
720109	Computers	-	6,320	-	-	-
730101	Passenger Vehicle	37,387	-	-	-	-
	Total Capital Projects / Outlay:	$ 37,387	11,963	-	-	-
	Total 5301 - Library:	**$ 931,670**	**1,130,428**	**1,183,352**	**1,209,876**	**1,304,379**

City of El Centro
General Fund Expenditure Detail - FY 2025-26 Proposed Budget
Department 6201 - Economic Development

		ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Personnel Services						
510101	Salaries - Non-Sworn	$ 302,191	$ 313,452	$ 392,615	$ 343,866	$ 388,325
510103	Salaries - Temporary	-	-	-	4,298	-
510105	Overtime	1,013	220	-	2,500	-
520101	Retirement	82,769	31,068	38,389	33,474	37,041
520101-U	CalPERS UAL	-	44,950	51,556	51,556	63,083
520103	Social Security (FICA)	-	-	-	266	-
520104	Group Health Insurance	41,837	51,698	73,976	62,167	72,235
520105	Worker's Compensation	32,226	33,828	35,076	30,239	34,690
520106	Disability Insurance	1,299	1,460	2,451	1,761	2,456
520107	Unemployment Insurance	14,671	15,376	19,487	16,932	-
520109	Life Insurance	519	457	720	579	720
520110	Medicare	4,057	4,190	5,693	4,856	5,631
	Total Personnel Services:	$ 480,582	496,699	619,963	552,494	604,181
Materials & Services						
610101	Electricity	$ 17,115	21,070	22,000	22,000	22,000
610103	Telephone	11,996	13,792	15,000	15,000	15,000
610106	Advertising	324	1,243	2,000	2,000	2,000
610107	Books & Periodicals	-	-	100	100	100
610109	Meeting & Travel	6,797	4,334	13,000	13,000	13,000
610113	Professional Fees / Other	28,454	29,134	45,000	45,000	45,000
610116	Professional Fees / Legal	-	-	500	500	500
610121	Dues & Subscriptions	3,093	5,740	3,300	3,300	6,000
610123	Training	-	853	-	-	-
610129	Other Expense	4,952	3,096	8,500	8,500	8,500
620101	Office Supplies	3,017	3,149	4,000	4,000	4,500
620102	Postage	10	371	850	850	850
620103	Printing	1,850	2,116	2,500	2,500	3,000
630101	Building Maintenance	6,206	5,404	6,500	6,500	6,500
630112	Gasoline & Oil	735	254	700	700	700
630116	Motor Vehicle Expense	2,678	4,233	2,938	2,938	3,000
640124	Contributions	4,000	4,000	5,000	5,000	5,000
	Total Material & Services:	$ 91,227	98,789	131,888	131,888	135,650
Capital Projects / Outlay						
720101	Office Machines	$ 283	-	-	-	-
720102	Furniture & Fixtures	-	12,409	-	-	10,915
720109	Computers	2,923	8,683	-	-	-
	Total Capital Projects / Outlay:	$ 3,206	21,092	-	-	10,915
	Total 6201 - Economic Development:	**$ 575,015**	**616,580**	**751,851**	**684,382**	**750,746**

City of El Centro
General Fund Expenditure Detail - FY 2025-26 Proposed Budget
Department 6202 - Blight Elimination

Personnel Services		ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
510103	Salaries - Temporary	$ 44,583	$ 55,685	$ 40,500	$ 60,000	$ 39,300
510105	Overtime	1,099	88	-	1,500	-
520101	Retirement	2,146	3,725	5,085	5,085	3,777
520103	Social Security (FICA)	1,320	1,162	1,256	-	-
520104	Group Health Insurance	459	231	719	100	9,005
520105	Worker's Compensation	4,904	6,125	4,455	5,500	3,537
520106	Disability Insurance	-	-	-	-	253
520107	Unemployment Insurance	2,229	2,784	2,025	2,500	-
520109	Life Insurance	-	-	-	-	112
520110	Medicare	662	809	587	800	570
	Total Personnel Services:	$ 57,402	70,609	54,627	75,485	56,554

Materials & Services						
610113	Professional Services / Other	$ -	-	5,000	5,000	-
610129	Other Expenses	144	196	500	500	500
620102	Postage	-	-	100	100	100
620103	Printing	21	-	300	300	300
620131	Printing Supplies	8,883	10,000	10,000	10,000	10,000
	Total Material & Services:	$ 9,048	10,196	15,900	15,900	10,900

City of El Centro
General Fund Expenditure Detail - FY 2025-26 Proposed Budget
Department 6202 - Blight Elimination

		ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Capital Projects / Outlay						
720109	Computers	$ 1,248	5,063	-	-	-
	Total Capital Projects / Outlay:	$ 1,248	5,063	-	-	-
	Total 6202 - Blight Elimination:	**$ 67,698**	**85,868**	**70,527**	**91,385**	**67,454**

City of El Centro
General Fund Expenditure Detail - FY 2025-26 Proposed Budget
Department 6202 - Valley Center Point

		ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Personnel Services						
	Total Personnel Services:	$ -	-	-	-	-
Materials & Services						
610101	Electricity	$ 11,682	12,083	12,500	12,500	12,500
610113	Professional Fees / Other	-	-	1,500	1,500	1,500
620130	Maintenance Supplies	-	-	500	500	500
	Total Material & Services:	$ 11,682	12,083	14,500	14,500	14,500
Capital Projects / Outlay						
	Total Capital Projects / Outlay:	$ -	-	-	-	-
	Total 6203 - Valley Center Point:	**$ 11,682**	**12,083**	**14,500**	**14,500**	**14,500**

City of El Centro
General Fund Expenditure Detail - FY 2025-26 Proposed Budget
Department 9101 - Transfers Out

		ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Transfers Out						
820101	Transfers Out - PARS Trust	$ -	-	-	-	-
820101	Transfers Out - Special Events Fund	65,226	70,000	95,000	95,000	95,000
	Total Transfers Out:	$ 65,226	70,000	95,000	95,000	95,000
	Total 9101 - Transfers Out:	**$ 65,226**	**70,000**	**95,000**	**95,000**	**95,000**

MEASURE P

FUND

City of El Centro
Fiscal Year 2025-26 Proposed Budget
Measure P Fund (Fund 299)

		ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	MID-YEAR BUDGET FY 2024-25	ESTIMATE FY 2024-25	PROPOSED BUDGET FY 2025-26
Revenues:						
420101 - Sales Tax	$	7,989,105	8,175,019	8,161,000	8,161,000	8,399,000
470121 - Interest Earnings		430,542	713,314	350,000	350,000	350,000
470126 - Bond Proceeds		-	-	-	-	-
490101 - Transfers In		15,033	-	-	-	-
Total:	$	8,434,680	8,888,333	8,511,000	8,511,000	8,749,000
Expenditures:						
1101 - City Council						
Materials & Services	$	-	45,000	45,000	45,000	10,000
1102 - City Clerk						
Materials & Services	$	9,860	650	7,500	7,500	7,500
1201 - City Manager						
Materials & Services	$	9,000	-	-	-	-
1304 - Information Technology						
Materials & Services	$	15,600	12,000	-	-	-
Capital Projects / Outlay		176,960	142,809	-	-	-
1801 - Facility Maintenance						
Capital Projects / Outlay	$	70,889	1,623,038	50,000	7,109	680,716
1802 - Incubator Building						
Capital Projects / Outlay	$	-	-	76,620	76,620	-
1901 - Non-Departmental						
Materials & Services	$	38,750	36,932	40,234	40,234	55,000
Capital Projects / Outlay		52,000	-	-	-	-
2101 - Police Services						
Capital Projects / Outlay	$	1,254,384	3,362,754	4,260,000	4,285,000	785,413
2301 - Fire Services						
Capital Projects / Outlay	$	126,981	244,946	149,964	148,198	792,402
3201 - Street Maintenance						
Capital Projects / Outlay	$	9,916	23,505	65,892	135,893	-
3406 - 7th Street Transfer Station						
Materials & Services	$	-	68,862	72,250	38,555	30,000
4101 - Building Regulation						
Materials & Services	$	-	-	-	-	-
Capital Projects / Outlay		52,759	27,769	1,373,895	65,000	600,000
4301 - Engineering						
Materials & Services	$	-	-	200,000	-	80,000
Capital Projects / Outlay		33,584	343,616	650,000	-	550,000
4401 - Planning						
Materials & Services	$	13,821	15,006	17,471	17,471	-
Capital Projects / Outlay		-	32,266	-	-	-

City of El Centro
Fiscal Year 2025-26 Proposed Budget
Measure P Fund (Fund 299)

		ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	MID-YEAR BUDGET FY 2024-25	ESTIMATE FY 2024-25	PROPOSED BUDGET FY 2025-26
5101 - Parks						
Materials & Services	$	85,544	302,748	320,000	320,000	340,000
Capital Projects / Outlay		190,246	549,031	325,844	351,991	423,430
5102 - Bucklin Park						
Materials & Services	$	-	-	-	-	-
Capital Projects / Outlay		123,913	-	450,000	-	-
5103 - McGee Park						
Capital Projects / Outlay	$	437,817	339,501	10,183	10,183	-
5105 - Swarthout Park						
Capital Projects / Outlay	$	132,376	2,109,561	166,199	153,000	158,446
5106 - Dog Park Project						
Capital Projects / Outlay	$	-	647,122	61,500	67,940	3,400
5107 - Debbie Pittman Park						
Capital Projects / Outlay	$	47,698	1,111,424	30,878	30,878	-
5108 - Buena Vista Park						
Materials & Services	$	-	-	50,000	50,000	-
Capital Projects / Outlay		-	306,372	1,379,472	1,379,472	-
5202 - Community Center						
Capital Projects / Outlay	$	39,355	18,124	735,000	35,000	-
5204 - Youth Center						
Capital Projects / Outlay	$	25,850	14,206	21,925	21,925	-
5205 - Adult Center						
Materials & Services	$	20,650	29,100	35,000	35,000	35,000
Capital Projects / Outlay		-	-	500,000	-	500,000
5206 - Aquatic Center						
Capital Projects / Outlay	$	36,271	-	-	-	56,500
5211 - MLK Sports Center						
Capital Projects / Outlay	$	36,969	13,206	63,543	13,543	50,000
5213 - Splash Pad						
Capital Projects / Outlay	$	-	-	-	-	100,000
5301 - Library - Main						
Materials & Services	$	46,103	-	-	-	-
Capital Projects / Outlay		-	-	7,994	7,994	-
6201 - Economic Development						
Materials & Services	$	-	5,000	164,955	134,955	-
Capital Projects / Outlay		37,713	9,000	-	-	-
6202 - Blight Elimination						
Capital Projects / Outlay	$	-	-	17,500	-	17,500

City of El Centro
Fiscal Year 2025-26 Proposed Budget
Measure P Fund (Fund 299)

		ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	MID-YEAR BUDGET FY 2024-25	ESTIMATE FY 2024-25	PROPOSED BUDGET FY 2025-26
6203 - Valley Center Point						
Capital Projects / Outlay	$	66,249	58,580	1,700,000	-	3,500,000
9115 - Transfers Out - Debt Service	$	886,435	1,969,339	3,293,781	3,293,781	3,289,657
9115 - Transfers Out - Public Safety Mat/Svcs		-	-	2,128,020	2,128,020	2,251,898
9115 - Transfers Out - Parks & Recreation Temps		-	-	-	-	690,300
Total:	$	4,077,693	13,461,467	18,470,620	12,900,262	15,007,162
Excess (deficit) of revenues over expenditures	$	4,356,987	(4,573,134)	(9,959,620)	(4,389,262)	(6,258,162)
Beginning Fund Balance	$	17,396,691	21,753,678	17,180,544	17,180,544	12,791,282
Ending Fund Balance	$	21,753,678	17,180,544	7,220,924	12,791,282	6,533,120

City of El Centro
Fiscal Year 2025-26 Proposed Budget
Measure P Fund (Fund 299)

	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	MID-YEAR BUDGET FY 2024-25	ESTIMATE FY 2024-25	PROPOSED BUDGET FY 2025-26
Capital Expenditures					
General Government	$ 299,849	1,765,847	126,620	83,729	-
Public Safety	1,381,365	3,607,700	4,409,964	4,433,198	-
Public Works	9,916	23,505	65,892	135,893	-
Community Development	86,343	403,651	2,023,895	65,000	-
Parks and Recreation	1,070,495	5,108,547	3,744,544	2,063,932	-
Library	-	-	7,994	7,994	-
Economic Development	37,713	9,000	17,500	-	-
Valley Center Point	66,249	58,580	1,700,000	-	-
8XXXX - Re-roofing City Buildings (Facilities)	-	-	-	-	315,716
8XXXX - Facility Mtc Building Remodel (Facilities)	-	-	-	-	300,000
8XXXX - Service Truck (Facilities)	-	-	-	-	65,000
8XXXX - Police Station Building (Police)	-	-	-	-	-
8XXXX - Police Vehicles (Police)	-	-	-	-	519,600
8XXXX - Gas Masks & Filters (Police)	-	-	-	-	7,599
8XXXX - Ballistics Helmets (Police)	-	-	-	-	34,099
8XXXX - Armor Link Engraver (Police)	-	-	-	-	40,594
8XXXX - Ballistics Shields (Police)	-	-	-	-	23,003
8XXXX - Sniper Rifle (Police)	-	-	-	-	22,733
8XXXX - Recon E-Bikes (Police)	-	-	-	-	38,970
8XXXX - Axon Interview Equipment (Police)	-	-	-	-	23,815
8XXXX - CAD / RMS System	-	-	-	25,000	75,000
8XXXX - SCBA Air Fill Machine (Fire)	-	-	-	-	131,109
8XXXX - Fire Station Alerting System (Fire)	-	-	-	-	414,136
8XXXX - Radio Upgrades (Fire)	-	-	-	-	221,000
8XXXX - APEX Treadmill (Fire)	-	-	-	-	26,157
8XXXX - ADA Improvemnets (Bldg Regulation)	-	-	-	-	600,000
8XXXX - PW ADA Restrooms (Engineering)	-	-	-	-	350,000
8XXXX - Sidewalks / ADA Rampts (Engineering)	-	-	-	-	200,000
8XXXX - Golf Cart (Parks)	-	-	-	-	7,600
8XXXX - Frazier Park Improvements (Parks)	-	-	-	-	290,000
8XXXX - Wheeled Goals / Bleachers	-	-	-	-	25,830
8XXXX - 1/2 Basketball Court	-	-	-	-	100,000
8XXXX - Swarthout Park Impvmts (Swarthout)	-	-	-	-	158,446
8XXXX - Dog Park Project (Dog Park)	-	-	-	-	3,400
8XXXX - ADA Upgrades (Adult Center)	-	-	-	-	500,000
8XXXX - Misc. Equipment (Aquatic Center)	-	-	-	-	56,500
8XXXX - Soccer Field Net (MLK Center)	-	-	-	-	50,000
8XXXX - Splash Pad Demolition (Splash Pad)	-	-	-	-	100,000
8XXXX - Mural Art Program (Blight)	-	-	-	-	17,500
8XXXX - Valley Center Point Demolition (VCP)	-	-	-	-	3,500,000
Total:	$ 2,951,930	10,976,830	12,096,409	6,789,746	8,217,807

City of El Centro
FY 2025-26 Proposed Budget - Expenditure Detail
Measure P Fund (Fund 299)

	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	MID-YEAR BUDGET FY 2024-25	ESTIMATE FY 2024-25	PROPOSED BUDGET FY 2025-26
Personnel Services					
Total Personnel Services:	$ -	-	-	-	-
Materials & Services					
1101 - City Council					
610129 - Other Expense	$ -	45,000	45,000	45,000	10,000
1102 - City Clerk					
610113 - Professional Fees	$ 9,860	650	7,500	7,500	7,500
1201 - City Manager					
610113 - Professional Fees	$ 9,000	-	-	-	-
1304 - Information Technology					
610113 - Professional Fees	$ 15,600	12,000	-	-	-
1901 - Non-Departmental					
610113 - Professional Fees	$ 3,496	2,947	5,000	5,000	10,000
610121 - Dues & Subscriptions	35,254	33,985	35,234	35,234	45,000
3406 - 7th Street Trf Terminal					
610113 - Professional Fees	$ -	68,862	72,250	38,555	30,000
4101 - Building Regulation					
610113 - Professional Fees	$ -	-	-	-	-
4301 - Engineering					
610113 - Professional Fees	$ -	-	200,000	-	80,000
4401 - Planning					
610113 - Professional Fees	$ 13,821	15,006	17,471	17,471	-
5101 - Parks					
610113 - Professional Fees	$ -	204,263	200,000	200,000	220,000
610135 - Special Events	85,544	98,485	120,000	120,000	120,000
5102 - Bucklin Park					
610113 - Professional Fees	$ -	-	-	-	-
5108 - Buena Vista Park					
610113 - Professional Fees	$ -	-	50,000	50,000	-
5205 - Adult Center					
610113 - Professional Fees	$ 20,650	29,100	35,000	35,000	35,000
5301 - Library - Main					
610113 - Professional Fees	$ 46,103	-	-	-	-
6201 - Economic Development					
640127 - Storefront Program	$ -	-	134,955	104,955	-
610113 - Professional Services	-	5,000	30,000	30,000	-
Total Material & Services:	239,328	515,298	952,410	688,715	557,500

City of El Centro
FY 2025-26 Proposed Budget - Expenditure Detail
Measure P Fund (Fund 299)

		ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	MID-YEAR BUDGET FY 2024-25	ESTIMATE FY 2024-25	PROPOSED BUDGET FY 2025-26
Capital Projects / Outlay						
1304 - Information Technology						
710106 - Other Real Property	$	7,260	54,471	-	-	-
720109 - Computers		109,178	88,338	-	-	-
720110 - Computer Software		60,522	-	-	-	-
1801 - Facility Maintenance						
710106 - Other Real Property	$	70,889	1,552,338	50,000	7,109	-
720102 - Furtniture & Fixtures		-	10,775	-	-	-
720106 - Field Equipment		-	6,990	-	-	-
730102 - Trucks		-	52,935	-	-	-
8XXXX - Re-Roofing City Buildings		-	-	-	-	315,716
8XXXX - Facility Mtc Bldg Remodel		-	-	-	-	300,000
8XXXX - New Service Truck		-	-	-	-	65,000
1802 - Incubator Building						
710105 - Buildings	$	-	-	76,620	76,620	-
1901 - Non-Departmental						
730101 - Passenger Vehicles	$	52,000	-	-	-	-
2101 - Police Services						
710102 - Architecture / Eng.	$	277,860	-	-	-	-
710105 - Buildings		-	3,000,000	4,000,000	4,000,000	-
720101 - Communications Eqpt		-	76,979	-	-	-
720108 - Safety Equipment		286,709	18,935	-	-	-
720109 - Computers		-	2,500	260,000	260,000	-
730101 - Passenger Vehicles		204,011	-	-	-	-
730103 - Public Safety Vehicles		485,804	264,340	-	-	-
8XXXX - Police Station Building		-	-	-	-	-
8XXXX - Police Vehicles (6)		-	-	-	-	519,600
8XXXX - Gas Masks & Filters		-	-	-	-	7,599
8XXXX - Ballistics Helmets		-	-	-	-	34,099
8XXXX - Armor Link Engraver		-	-	-	-	40,594
8XXXX - Basllistics Shields		-	-	-	-	23,003
8XXXX - Sniper Rifle		-	-	-	-	22,733
8XXXX - Recon E-Bikes		-	-	-	-	38,970
8XXXX - Axon Interview Equip.		-	-	-	-	23,815
8XXXX - CAD / RMS System		-	-	-	25,000	75,000
2301 - Fire Services						
710102 - Architecture / Eng.	$	36,730	-	-	-	-
710105 - Buildings		-	-	-	-	-
720102 - Furniture & Fixtures		-	23,609	14,024	14,024	-
720106 - Field Equipment		77,139	160,251	18,908	17,142	-
720108 - Safety Equipment		-	4,556	-	-	-
720109 - Computers		-	4,964	-	-	-
720111 - Communication Eqpt		13,112	51,566	19,032	19,032	-
730103 - Public Safety Vehicles		-	-	98,000	98,000	-
8XXXX - SCBA Air Fill Machine		-	-	-	-	131,109
8XXXX - Fire Stn Alerting System		-	-	-	-	414,136
8XXXX - Radio Upgrades		-	-	-	-	221,000
8XXXX - Apex Treadmill		-	-	-	-	26,157

City of El Centro
FY 2025-26 Proposed Budget - Expenditure Detail
Measure P Fund (Fund 299)

	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	MID-YEAR BUDGET FY 2024-25	ESTIMATE FY 2024-25	PROPOSED BUDGET FY 2025-26
3201 - Street Maintenance					
720106 - Field Equipment	$ 4,965	-	-	-	-
720108 - Safety Equipment	4,951	7,086	-	-	-
730102 - Trucks	-	-	-	65,893	
730104 - Heavy Equipment	-	16,419	65,892	70,000	-
4101 - Building Regulation					
710106 - Other Real Property	$ 52,759	22,153	1,316,355	-	-
720102 - Furniture & Fixtures	-	5,616	-	-	-
730102 - Trucks	-	-	57,540	65,000	-
8XXXX - ADA Improvements	-	-	-	-	600,000
4301 - Engineering					
710106 - Other Real Property	$ -	343,616	650,000	-	-
730102 - Trucks	33,584	-	-	-	-
8XXXX - PW ADA Restrooms	-	-	-	-	350,000
8XXXX - Sidewalks / ADA Ramps	-	-	-	-	200,000
4401 - Planning					
730101 - Passenger Vehicles	$ -	32,266	-	-	-
5101 - Parks					
710105 - Buildings	$ 50,218	386,782	290,000	87,544	-
710106 - Other Real Property	9,778	90,829	-	-	-
720106 - Field Equipment	-	71,420	25,831	64,170	-
730102 - Trucks	130,250	-	9,337	68,277	-
730104 - Heavy Equipment	-	-	676	132,000	-
8XXXX - Golf Cart	-	-	-	-	7,600
8XXXX - Frazier Park Impvmts	-	-	-	-	290,000
8XXXX - Wheeled Goals / Bleachr	-	-	-	-	25,830
8XXXX - 1/2 Basketball Court	-	-	-	-	100,000
5102 - Bucklin Park					
710106 - Other Real Property	$ 23,000	-	450,000	-	-
720107 - Parks & Rec Eqpt	100,913	-	-	-	-
5103 - McGee Park					
710106 - Other Real Property	$ 437,817	339,501	10,183	10,183	-
5105 - Swarthout Park					
710106 - Other Real Property	$ 132,376	2,109,561	166,199	153,000	-
8XXXX - Swarthout Park Impvmt	-	-	-	-	158,446
5106 - Dog Park Project					
710106 - Other Real Property	$ -	647,122	61,500	67,940	-
8XXXX - Dog Park Project	-	-	-	-	3,400
5107 - Debbie Pittman Park					
710106 - Other Real Property	$ 47,698	1,111,424	30,878	30,878	-
5108 - Buena Vista Park					
710106 - Other Real Property	$ -	306,372	1,379,472	1,379,472	-
5202 - Community Center					
710106 - Other Real Property	$ -	-	735,000	35,000	-
720102 - Furniture & Fixtures	-	11,800	-	-	-
720109 - Computers	-	6,324	-	-	-
730102 - Trucks	39,355	-	-	-	-

City of El Centro
FY 2025-26 Proposed Budget - Expenditure Detail
Measure P Fund (Fund 299)

	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	MID-YEAR BUDGET FY 2024-25	ESTIMATE FY 2024-25	PROPOSED BUDGET FY 2025-26
5204 - Youth Center					
710106 - Other Real Property	$ 25,850	14,206	-	-	-
720107 - Parks & Rec Eqpt	-	-	21,925	21,925	-
5205 - Adult Center					
710106 - Other Real Property	$ -	-	500,000	-	-
8XXXX - ADA Upgrades	-	-	-	-	500,000
5206 - Aquatic Center					
730102 - Trucks	$ 36,271	-	-	-	-
8XXXX - Misc. Equipment	-	-	-	-	56,500
5211 - MLK Sports Center					
710106 - Other Real Property	$ 36,969	13,206	-	-	-
720107 - Parks & Rec Eqpt	-	-	63,543	13,543	-
8XXXX - Soccer Field Net	-	-	-	-	50,000
5213 - Splash Pad					
8XXXX - Splash Pad Demo.	$ -	-	-	-	100,000
5301 - Library					
710106 - Other Real Property	$ -	-	7,994	7,994	-
6201 - Economic Develompment					
720101 - Office Machines	$ -	9,000	-	-	-
730102 - Trucks	37,713	-	-	-	-
6202 - Blight Elimination					
720106 - Field Equipment	$ -	-	17,500	-	-
8XXXX - Mural Art Program	-	-	-	-	17,500
6203 - Valley Center Point					
710106 - Other Real Property	$ 66,249	-	1,700,000	-	-
720106 - Field Equipment	-	58,580	-	-	-
8XXXX - Valley Point Ctr Demo	-	-	-	-	3,500,000
Total Capital Projects / Outlay:	$ 2,951,930	10,976,830	12,096,409	6,789,746	8,217,807
Transfers Out					
9115 - Transfers Out - Debt Service					
820101 - T/O to 300 - Library	$ 886,435	900,169	898,269	898,269	895,769
820101 - T/O to 300 - Police Stn	-	1,069,170	2,395,512	2,395,512	2,393,888
9115 - Transfers Out -					
820101 - T/O to 100 - Pub Sfty	$ -	-	2,128,020	2,128,020	2,251,898
820101 - T/O to 100 - Parks & Rec	-	-	-	-	690,300
Total Transfers Out:	$ 886,435	1,969,339	5,421,801	5,421,801	6,231,855
Total Measure P Fund:	$ 4,077,693	13,461,467	18,470,620	12,900,262	15,007,162

WATER

FUNDS

City of El Centro
Fiscal Year 2025-26 Proposed Budget
Water Enterprise Funds (Fund 501 / 511 / 513)

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	MID-YEAR BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Revenues:					
470101 - Water Sales Revenues	$ 8,055,018	7,874,721	8,000,000	8,050,000	8,000,000
450200 - Grant Revenue - State	-	-	-	-	-
470102 - Water Service Installations	38,360	38,997	40,000	27,500	40,000
470103 - Other Revenues	133,532	213,505	235,000	310,000	235,000
470121 - Interest Revenue	346,397	589,337	400,000	400,000	400,000
470121 - Interest Revenue - Fund 511 - Capacity	142,376	264,914	125,000	125,000	125,000
470121 - Interest Revenue - Fund 513 - Stabilization	86,701	92,380	50,000	50,000	50,000
470173 - Water - Bad Debt Write-Offs / Late Fees	15,510	124,094	125,000	(101,000)	125,000
480103 - Water Capacity Fees - Fund 511 - Capacity	872,168	721,462	500,000	500,000	500,000
490101 - Transfers In - ISF Residuals	-	-	-	-	716,400
Total:	$ 9,690,062	9,919,410	9,475,000	9,361,500	10,191,400
Expenditures:					
9510 - Water System Maintenance					
Personnel Services	$ 532,640	477,040	577,716	577,716	561,146
Services and Supplies	289,000	277,675	296,968	296,968	298,473
Capital Projects / Outlay	11,095	95,358	331,907	(58,831)	400,000
9511 - Water Treatment Plant					
Personnel Services	$ 1,480,733	1,468,298	1,698,800	1,698,800	1,766,349
Services and Supplies	2,242,211	2,385,816	2,293,518	2,293,518	2,335,589
Capital Projects / Outlay	1,634,722	386,034	729,861	729,861	992,052
Debt Service	2,314,381	2,317,381	2,321,756	2,321,756	2,320,969
9512 - Water Customer Service					
Personnel Services	$ 248,920	274,521	305,110	305,110	321,746
Services and Supplies	235,165	238,684	358,995	358,995	362,700
Capital Projects / Outlay	1,975	-	-	-	-
9513 - Public Information Office					
Services and Supplies	$ 16,631	11,889	44,258	44,258	28,375
9516 - Administration - Water					
Personnel Services	$ 381,285	446,928	510,210	510,210	585,143
Services and Supplies	169,341	135,165	92,600	92,600	176,433
Capital Projects / Outlay	44,478	189,317	128,788	128,788	152,000
9519 - Overhead - Water					
Services and Supplies	$ 1,170,284	1,290,959	1,463,026	1,645,910	1,669,079
Total:	$ 10,772,861	9,995,065	11,153,513	10,945,659	11,970,054
Excess (deficit) of revenues over expenditures	$ (1,082,799)	(75,655)	(1,678,513)	(1,584,159)	(1,778,654)
Beginning Fund Balance	$ 29,945,842	28,863,043	28,787,388	28,787,388	27,203,229
Less:					
Fund Balance - Water Capacity Fees (Fund 511)	$ 1,051,593	2,037,968	2,608,609	2,608,609	2,608,609
Fund Balance - Rate Stabilization (Fund 513)	3,584,367	2,876,748	1,289,763	1,289,763	1,289,763
Fund Balance - Restricted for Debt Service	2,093,223	2,093,223	2,093,223	2,093,223	2,093,223
Ending Fund Balance / Working Capital	$ 22,133,860	21,779,449	21,117,280	21,211,634	19,432,980

City of El Centro
Fiscal Year 2025-26 Proposed Budget
Water Enterprise Funds (Fund 501 / 511 / 513)

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	MID-YEAR BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26

Capital Expenditure Detail

Capital Expenditures	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	MID-YEAR BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Water System Maintenance	$ 11,095	95,358	331,907	(58,831)	-
Water Treatment Plant	1,634,722	386,034	729,861	729,861	-
Water Customer Service	1,975	-	-	-	-
Administration	44,478	189,317	128,788	128,788	-
8XXXX - Demolition of Brighton Avenue Property	-	-	-	-	50,000
8XXXX - ADA Compliant Restrooms	-	-	-	-	350,000
8XXXX - Meter Replacement	-	-	-	-	200,000
720102 - Furniture & Fixtures	-	-	-	-	10,517
720109 - Computers	-	-	-	-	2,710
8XXXX - Hurricane Blowers	-	-	-	-	63,000
8XXXX - Gate Automation	-	-	-	-	12,710
8XXXX - DVC200C Pump Engine	-	-	-	-	127,619
8XXXX - Forklift	-	-	-	-	144,506
8XXXX - Service Truck	-	-	-	-	47,990
8XXXX - Filter Gallery Ladders	-	-	-	-	80,000
8XXXX - Shades for Filter	-	-	-	-	150,000
8XXXX - Jade Security Cameras	-	-	-	-	25,000
8XXXX - Parking Lot Shades	-	-	-	-	250,000
8XXXX - Electrician Truck	-	-	-	-	30,000
Total:	$ 1,692,270	670,709	1,190,556	799,818	1,544,052

City of El Centro
FY 2025-26 Proposed Budget - Expenditure Detail
Water Enterprise Funds (Fund 501 / 511 / 513)

Personnel Services	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	MID-YEAR BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
9510 - Water System Maintenance					
510101 - Perm. Salaries	$ 332,029	306,021	385,000	385,000	349,379
510102 - Overtime	11,605	8,742	12,000	12,000	12,000
520101 - Retirement	27,067	25,701	28,241	28,241	33,575
520101 - Retirement - UAL	60,112	46,532	48,065	48,065	66,052
520104 - Health Insurance	47,581	42,949	52,500	52,500	60,848
520105 - Workers Compensation	32,253	28,134	29,000	29,000	31,444
520106 - Disability Insurance	1,526	1,334	1,914	1,914	2,202
520107 - Unemployment	14,661	12,788	15,194	15,194	-
520109 - Life Insurance	421	352	580	580	580
520110 - Medicare	5,385	4,487	5,222	5,222	5,066
9511 - Water Treatment Plant					
510101 - Perm. Salaries	$ 913,918	910,826	1,108,000	1,108,000	1,152,348
510102 - Overtime	32,223	26,571	25,000	25,000	25,000
520101 - Retirement	79,417	90,368	84,987	84,987	108,020
520101 - Retirement - UAL	142,466	113,006	144,647	144,647	158,636
520104 - Health Insurance	155,869	166,841	176,596	176,596	195,884
520105 - Workers Compensation	95,490	98,036	93,000	93,000	101,163
520106 - Disability Insurance	4,259	4,256	5,759	5,759	7,022
520107 - Unemployment	43,404	44,562	45,726	45,726	-
520109 - Life Insurance	1,252	1,135	1,455	1,455	1,567
520110 - Medicare	12,435	12,697	13,630	13,630	16,709
9512 - Water Customer Service					
510101 - Perm. Salaries	$ 132,731	150,569	168,000	168,000	202,481
510103 - Temp. Salaries	22,701	19,242	20,966	20,966	-
510102 - Overtime	582	382	1,400	1,400	1,400
520101 - Retirement	12,959	15,532	14,256	14,256	19,458
520101 - Retirement - UAL	24,276	19,056	24,263	24,263	26,718
520103 - Social Security	1,263	902	1,300	1,300	-
520104 - Health Insurance	26,370	38,481	46,357	46,357	48,828
520105 - Workers Compensation	16,457	18,633	16,000	16,000	18,223
520106 - Disability Insurance	768	826	944	944	1,245
520107 - Unemployment	8,181	8,244	8,718	8,718	-
520109 - Life Insurance	311	305	378	378	457
520110 - Medicare	2,321	2,349	2,528	2,528	2,936
9516 - Administration - Water					
510101 - Perm. Salaries	$ 230,648	291,590	330,000	330,000	392,264
510103 - Temp. Salaries	745	-	-	-	-
510102 - Overtime	1,184	774	1,000	1,000	1,000
520101 - Retirement	22,604	28,474	28,964	28,964	37,697
520101 - Retirement - UAL	41,182	37,860	49,298	49,298	53,064
520103 - Social Security	46	-	-	-	-
520104 - Health Insurance	41,242	37,204	48,220	48,220	56,823
520105 - Workers Compensation	26,610	31,145	30,000	30,000	35,304
520106 - Disability Insurance	1,061	1,274	1,929	1,929	2,445
520107 - Unemployment	12,095	14,156	15,584	15,584	-
520109 - Life Insurance	371	397	663	663	825
520110 - Medicare	3,497	4,054	4,552	4,552	5,721
Total Personnel Services:	$ 2,643,578	2,666,787	3,091,836	3,091,836	3,234,384

City of El Centro
FY 2025-26 Proposed Budget - Expenditure Detail
Water Enterprise Funds (Fund 501 / 511 / 513)

		ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	MID-YEAR BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Materials & Services						
9510 - Water System Maintenance						
610101 - Electricity	$	5,689	6,408	7,000	7,000	7,000
610103 - Telephone		3,779	3,959	4,300	4,300	4,300
610109 - Meeting & Travel		1,545	2,221	4,500	4,500	4,500
610111 - Equipment Rental		1,426	-	500	500	500
610113 - Professional Fees		16,157	6,119	5,000	5,000	6,000
610121 - Dues & Subscriptions		-	296	500	500	500
610123 - Training		1,391	1,617	4,000	4,000	4,000
610125 - Uniform Rental		559	1,823	2,000	2,000	2,000
610129 - Other Expense		5,699	3,203	4,000	4,000	4,000
620101 - Office Supplies		1,074	1,069	900	900	900
620103 - Printing		146	157	300	300	300
620105 - Computer Supplies		119	-	350	350	350
620108 - Flares / Batteries		150	18	-	-	-
620109 - First Aid Supplies		702	227	200	200	200
620112 - Protective Clothing		597	3,327	3,000	3,000	3,000
620114 - Other Safety Supplies		1,856	3,973	4,000	4,000	4,000
620128 - Janitorial Supplies		712	2,392	-	-	500
620132 - Construction Materials		22,045	31,355	25,000	25,000	25,000
620136 - Treatment Chemicals		-	-	-	-	-
620139 - Pipe Fittings		126,585	66,753	115,000	115,000	115,000
620140 - Small Tools		4,070	6,553	8,500	8,500	8,500
630101 - Building Maintenace		1,050	608	1,050	1,050	1,050
630106 - Office Machines Mtc		-	20	-	-	-
630107 - Comm. Eqpt. Mtc		2,415	2,899	2,100	2,100	2,105
630108 - Field / Shop Eqpt Mtc		120	1,127	2,000	2,000	2,000
630109 - Computer Eqpt Mtc		-	-	300	300	300
630112 - Gasoline / Oil		17,092	14,599	20,000	20,000	20,000
630115 - Outside Maintenance		208	282	1,500	1,500	1,500
630116 - Motor Vehicle Expense		73,814	116,670	80,968	80,968	80,968
9511 - Water Treatment Plant						
610101 - Electricity	$	477,130	589,924	625,000	625,000	625,000
610103 - Telephone		10,716	13,461	12,000	12,000	12,000
610105 - Leaselines		1,966	1,139	2,000	2,000	2,000
610106 - Advertising		-	1,591	2,000	2,000	2,000
610107 - Books & Periodicals		-	46	-	-	-
610109 - Meeting & Travel		4,038	4,184	5,000	5,000	5,000
610111 - Equipment Rental		6,194	2,757	3,500	3,500	3,500
610113 - Professional Fees		146,230	164,624	250,000	250,000	301,300
610117 - Solid Waste Collections		30	-	-	-	-
610121 - Dues & Subscriptions		2,968	2,523	3,000	3,000	3,000
610123 - Training		742	1,553	1,500	1,500	1,500
610125 - Uniform Rental		3,602	4,312	4,500	4,500	4,500
610129 - Other Expense		3,940	7,676	10,000	10,000	10,000
610131 - Filing Fees		48,434	50,988	65,000	65,000	51,000
620101 - Office Supplies		6,381	3,526	6,000	6,000	6,000
620102 - Postage		605	526	-	-	-
620103 - Printing		2,902	500	1,500	1,500	1,500
620112 - Protective Clothing		4,213	3,626	4,000	4,000	4,000
620114 - Other Safety Supplies		986	5,655	3,000	3,000	3,000
620122 - Grounds Landscaping		3,138	356	2,000	2,000	14,500
620125 - Chemicals / Fertilizers		58	713	750	750	750
620128 - Janitorial Supplies		10,149	8,762	10,000	10,000	10,000
620130 - Maintenance Supplies		1,779	3,321	4,000	4,000	6,500
620131 - Printing Supplies		730	982	1,000	1,000	-

City of El Centro
FY 2025-26 Proposed Budget - Expenditure Detail
Water Enterprise Funds (Fund 501 / 511 / 513)

	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	MID-YEAR BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
620132 - Construction Materials	2,993	3,574	4,000	4,000	4,000
620135 - Other Supplies	272	881	1,500	1,500	-
620136 - Treatment Chemicals	806,576	730,363	600,000	600,000	600,000
620137 - Lab Tests & Supplies	41,970	64,398	55,000	55,000	55,000
620138 - Purchased Water	160,437	163,076	200,000	200,000	200,000
620139 - Pipe Fittings	34,536	9,937	9,000	9,000	9,000
620140 - Small Tools	9,100	3,092	4,000	4,000	4,000
630101 - Building Maintenace	612	-	1,000	1,000	1,000
630106 - Office Machines Mtc	1,021	645	1,000	1,000	1,000
630107 - Comm. Eqpt. Mtc	14,567	18,356	14,000	14,000	61,271
630108 - Field / Shop Eqpt Mtc	133	1,512	2,500	2,500	3,000
630109 - Computer Eqpt Mtc	80	37	1,000	1,000	1,000
630111 - Other Facility Mtc	116,637	190,452	125,000	125,000	80,000
630112 - Gasoline / Oil	30,621	35,198	37,000	37,000	37,000
630115 - Outside Maintenance	670	-	500	500	-
630116 - Motor Vehicle Expense	29,637	46,497	32,268	32,268	32,268
630117 - Meter Maintenance	144,990	156,128	100,000	100,000	100,000
630120 - Water Pumps Mtc	106,578	77,050	80,000	80,000	80,000
640112 - Bank Charges	3,850	11,875	10,000	10,000	-
9512 - Water Customer Service					
610103 - Telephone	$ 3,462	3,476	5,500	5,500	5,500
610109 - Meeting & Travel	-	-	3,500	3,500	3,500
610113 - Professional Fees	29,738	30,764	79,275	79,275	79,275
610129 - Other Expense	56	269	1,000	1,000	1,000
610138 - Online Fees	107,644	104,758	114,000	114,000	120,000
620101 - Office Supplies	1,826	2,045	3,500	3,500	3,500
620102 - Postage	55,194	55,141	80,000	80,000	72,525
620103 - Printing	12,587	12,244	20,300	20,300	24,150
620105 - Computer Supplies	2,442	3,713	2,170	2,170	3,500
630106 - Office Machines	622	722	1,050	1,050	1,050
640122 - Bank Charges	6,399	6,089	8,700	8,700	8,700
640116 - Bad Debt Expense	15,195	19,463	40,000	40,000	40,000
9513 - Public Information Office					
610113 - Professional Fees	13,631	11,889	1,768	1,768	3,885
610115 - Prof. Fees - Lobby	3,000	-	40,000	40,000	22,000
620103 - Printing	-	-	2,490	2,490	2,490
9516 - Administration - Water					
610103 - Telephone	$ 1,603	1,227	1,500	1,500	1,500
610106 - Advertisement	-	-	700	700	1,000
610107 - Books & Periodicals	10	-	-	-	-
610108 - Auto Reimbursement	26	11	100	100	100
610109 - Meeting & Travel	595	899	2,000	2,000	2,000
610113 - Professional Fees	63,481	37,270	62,000	62,000	142,333
610121 - Dues & Subscriptions	299	221	1,500	1,500	2,000
610123 - Training	1,158	829	1,500	1,500	1,500
610129 - Other Expense	87,556	92,200	17,000	17,000	19,000
620101 - Office Supplies	687	1,461	1,000	1,000	1,000
620102 - Postage	-	-	-	-	-
620103 - Printing	260	182	500	500	500
620105 - Computer Supplies	609	643	1,000	1,000	1,200
620109 - First Aid Supplies	-	-	50	50	50
620114 - Other Safety Supplies	100	100	250	250	250
620128 - Janitorial Supplies	-	8	1,000	1,000	1,500
630101 - Building Maintenance	-	-	1,000	1,000	1,000
630106 - Office Machines Mtc	134	-	250	250	250

City of El Centro
FY 2025-26 Proposed Budget - Expenditure Detail
Water Enterprise Funds (Fund 501 / 511 / 513)

	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	MID-YEAR BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
630107 - Comm Eqpt Mtc	180	114	250	250	250
630109 - Computer Eqpt Mtc	12,643	-	500	500	500
630112 - Gasoline & Oil	-	-	500	500	500
9519 - Overhead - Water					
810102 - Overhead	$ 1,170,284	1,290,959	1,463,026	1,645,910	1,669,079
Total Material & Services:	$ 4,122,632	4,340,188	4,549,365	4,732,249	4,870,649
Capital Projects / Outlay					
9510 - Water System Maintenance					
710106 - Other Real Property	$ -	50,182	400,000	9,262	-
720106 - Field Equipment	7,043	-	-	-	-
720108 - Safety Equipment	4,052	8,056	-	-	-
720109 - Computers	-	-	-	-	-
730104 - Heavy Equipment	-	37,120	(68,093)	(68,093)	-
8XXXX - Brighton Property Demo	-	-	-	-	50,000
8XXXX - ADA Restrooms	-	-	-	-	350,000
9511 - Water Treatment Plant					
710102 - Architecture / Eng	$ -	-	24,861	24,861	-
710106 - Other Real Property	1,334,891	378,617	568,000	568,000	-
710107 - Other Property - Grants	-	-	-	-	-
720101 - Office Machines	9,418	-	-	-	-
720102 - Furniture & Fixtures	-	-	37,000	37,000	8,517
720106 - Field Equipment	21,136	-	100,000	100,000	-
720109 - Computers	10,475	7,417	-	-	2,710
730102 - Trucks	141,303	-	-	-	-
730104 - Heavy Equipment	117,499	-	-	-	-
8XXXX - Meter Replacement	-	-	-	-	200,000
8XXXX - Hurricane Blowers	-	-	-	-	63,000
8XXXX - Gate Automation	-	-	-	-	12,710
8XXXX - DVC200C Pump Engine	-	-	-	-	127,619
8XXXX - Forklift	-	-	-	-	144,506
8XXXX - Service Truck	-	-	-	-	47,990
8XXXX - Filter Gallery Ladders	-	-	-	-	80,000
8XXXX - Shades for Filter	-	-	-	-	150,000
8XXXX - Jade Security Cameras	-	-	-	-	25,000
8XXXX - Parking Lot Shades	-	-	-	-	100,000
8XXXX - Electrician Truck	-	-	-	-	30,000
9512 - Water Customer Service					
720101 - Office Machines	$ 1,975	-	-	-	-
9516 - Administration - Water					
710104 - Land	$ -	75,888	-	-	-
710106 - Other Real Property	-	54,095	-	-	-
720101 - Office Machines	300	-	121	121	-
720102 - Furniture & Fixtures	835	2,433	-	-	2,000
720104 - Fixed Shop Equipment	-	-	-	-	-
720109 - Computers	2,372	4,798	-	-	-
720110 - Computer Software	40,971	52,103	128,667	128,667	-
8XXXX - Parking Lot Shades	-	-	-	-	150,000
Total Capital Projects / Outlay:	$ 1,692,270	670,709	1,190,556	799,818	1,544,052

City of El Centro
FY 2025-26 Proposed Budget - Expenditure Detail
Water Enterprise Funds (Fund 501 / 511 / 513)

	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	MID-YEAR BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Debt Service					
9511 - Water Treatment Plant					
640114 - Principal - 2014A	$ 1,305,000	1,375,000	1,450,000	1,450,000	1,510,000
640114 - Principal - CIEDB	-	-	-	-	-
640110 - Interest - 2014A	$ 1,009,381	942,381	871,756	871,756	810,969
640110 - Interest - CIEDB	-	-	-	-	-
Total Debt Service:	$ 2,314,381	2,317,381	2,321,756	2,321,756	2,320,969
Total Water Enterprise Fund:	$ 10,772,861	9,995,065	11,153,513	10,945,659	11,970,054

WASTEWATER

FUNDS

City of El Centro
Fiscal Year 2025-26 Proposed Budget
Wastewater Enterprise Funds (Fund 502 / 512 / 514)

		ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	MID-YEAR BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Revenues:						
470105 - Wastewater Fees	$	9,749,836	9,769,142	9,800,000	9,800,000	9,800,000
470106 - Wastewater Connection Fees		11,076	11,934	5,000	5,000	5,000
470107 - Other Revenues		-	-	-	30,000	-
450400 - State Grants		-	-	1,177,140	1,177,140	-
470121 - Interest Revenue		222,321	671,889	250,000	300,000	375,000
470121 - Interest Revenue - Fund 512 - Capacity		43,067	166,933	75,000	75,000	-
470121 - Interest Revenue - Fund 514 - Stabilization		42,031	123,571	40,000	55,000	70,000
480103 - Water Capacity Fees - Fund 512 - Capacity		988,856	799,686	650,000	450,000	450,000
490101 - Transfers In - ISF Residuals		-	-	-	-	796,000
Total:	$	11,057,187	11,543,155	11,997,140	11,892,140	11,496,000
Expenditures:						
9520 - Wastewater System Maintenance						
Personnel Services	$	609,027	574,323	660,346	660,346	723,927
Services and Supplies		131,957	168,075	148,104	148,104	153,559
Capital Projects / Outlay		339,494	557,457	250,000	90,500	600,000
9521 - Wastewater Treatment Plan						
Personnel Services	$	1,391,464	1,418,537	1,666,216	1,666,216	1,927,981
Services and Supplies		1,776,085	2,154,288	1,982,380	1,982,380	1,935,889
Capital Projects / Outlay		1,621,340	2,737,828	8,684,878	4,494,878	9,382,060
Debt Service		2,332,952	2,248,619	2,248,813	2,248,813	2,255,188
9522 - Wastewater Customer Service						
Personnel Services	$	141,472	126,126	136,917	136,917	146,848
Services and Supplies		187,438	189,877	239,900	239,900	267,050
Capital Projects / Outlay		846	-	-	-	-
9523 - Public Information Office						
Services and Supplies	$	16,631	11,889	29,258	29,258	28,375
9525 - Environmental Compliance						
Personnel Services	$	191,160	177,746	200,375	200,375	252,522
Services and Supplies		31,364	35,337	44,050	44,050	46,550
Capital Projects / Outlay		3,900	-	-	-	-
9528 - Administration - Wastewater						
Personnel Services	$	324,052	380,853	434,103	434,103	524,456
Services and Supplies		170,999	135,034	104,450	104,450	176,483
Capital Projects / Outlay		44,478	189,236	128,788	55,121	152,000
9519 - Overhead - Wastewater						
Services and Supplies	$	725,555	1,123,336	1,399,068	1,573,958	1,596,114
Total:	$	10,040,214	12,228,561	18,357,646	14,109,369	20,169,002
Excess (deficit) of revenues over expenditures	$	1,016,973	(685,406)	(6,360,506)	(2,217,229)	(8,673,002)
Beginning Fund Balance	$	27,950,544	28,967,517	28,282,111	28,282,111	26,064,882
Less:						
Fund Balance - WW Capacity Fees (Fund 512)	$	1,089,089	2,087,930	2,651,686	-	-
Fund Balance - Rate Stabilization (Fund 514)		3,545,931	3,702,415	3,636,896	3,636,896	3,636,896
Fund Balance - Restricted for Debt Service		-	-	-	-	-
Ending Fund Balance / Working Capital	$	24,332,497	22,491,766	15,633,023	22,427,986	13,754,984

Capital Expenditure Detail

Capital Expenditures	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	MID-YEAR BUDGET FY 2024-25	MID-YEAR BUDGET FY 2024-25	PROPOSED BUDGET FY 2025-26
Wastewater System Maintenance	$ 339,494	557,457	250,000	90,500	-
Wastewater Treatment Plant	1,621,340	2,737,828	8,684,878	4,494,878	-
Wastewater Customer Service	846	-	-	-	-
Environmental Compliance	3,900	-	-	-	-
Administration	44,478	189,236	128,788	55,121	-
8XXXX - Demolition - Brighton	-	-	-	-	50,000
8XXXX - Public Works Restrooms	-	-	-	-	350,000
8XXXX - Sewer Linings	-	-	-	-	200,000
8XXXX - Electrician Truck	-	-	-	-	30,000
8XXXX - Lift Station Pump Replacement	-	-	-	-	25,000
8XXXX - Tractor Loader	-	-	-	-	60,000
8XXXX - Gators	-	-	-	-	40,000
8XXXX - Air Conditioners	-	-	-	-	10,000
8XXXX - Computers	-	-	-	-	5,000
8XXXX - Pump Station Replacement	-	-	-	-	60,000
8XXXX - Sludge Gates	-	-	-	-	50,000
8XXXX - Dewatering Press	-	-	-	-	300,000
8XXXX - UV Disinfecting System - Phase II	-	-	-	-	678,530
8XXXX - Southern Pump Station	-	-	-	-	5,093,530
8XXXX - Rehab Wash Water Pump Structure	-	-	-	-	100,000
8XXXX - Blower	-	-	-	-	540,000
8XXXX - Temporary Bypass	-	-	-	-	1,650,000
8XXXX - Influent Diversion Structure	-	-	-	-	740,000
8XXXX - Office Furniture	-	-	-	-	2,000
8XXXX - Parking Lot Shades	-	-	-	-	150,000
Total:	$ 2,010,058	3,484,521	9,063,666	4,640,499	10,134,060

City of El Centro
FY 2025-26 Proposed Budget - Expenditure Detail
Wastewater Enterprise Funds (Fund 502 / 512 / 514)

Personnel Services		ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	MID-YEAR BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2024-25
9520 - Wastewater System Maintenance						
510101 - Perm. Salaries	$	369,067	360,159	416,928	416,928	478,594
510102 - Overtime		38,563	30,859	27,500	27,500	27,500
520101 - Retirement		30,428	31,542	37,966	37,966	42,535
520101 - Retirement - UAL		60,220	47,046	58,593	58,593	66,052
520104 - Health Insurance		49,709	47,296	57,500	57,500	58,956
520105 - Workers Compensation		36,247	34,498	34,000	34,000	39,835
520106 - Disability Insurance		1,725	1,621	1,850	1,850	2,778
520107 - Unemployment		16,476	15,681	19,227	19,227	-
520109 - Life Insurance		489	427	737	737	737
520110 - Medicare		6,103	5,194	6,045	6,045	6,940
9521 - Wastewater Treatment Plant						
510101 - Perm. Salaries	$	810,301	829,924	1,020,000	1,020,000	1,271,260
510103 - Temp. Salaries		35,425	47,856	35,000	35,000	-
510102 - Overtime		40,626	34,204	45,000	45,000	45,000
520101 - Retirement		72,709	83,068	90,417	90,417	117,293
520101 - Retirement - UAL		150,218	113,970	139,541	139,541	159,935
520103 - Social Security		1,198	801	-	-	-
520104 - Health Insurance		134,293	158,919	182,000	182,000	197,100
520105 - Workers Compensation		88,928	91,246	87,500	87,500	109,848
520106 - Disability Insurance		3,814	3,812	4,000	4,000	7,544
520107 - Unemployment		40,422	41,476	45,790	45,790	-
520109 - Life Insurance		1,052	1,004	1,568	1,568	1,568
520110 - Medicare		12,478	12,257	15,400	15,400	18,433
9522 - Wastewater Customer Service						
510101 - Perm. Salaries	$	87,383	69,743	71,944	71,944	93,667
510103 - Temp. Salaries		10,358	8,417	8,986	8,986	-
510102 - Overtime		249	164	600	600	600
520101 - Retirement		6,075	7,140	7,103	7,103	9,001
520101 - Retirement - UAL		11,408	8,912	10,962	10,962	12,431
520103 - Social Security		561	386	557	557	-
520104 - Health Insurance		12,302	17,468	22,022	22,022	20,572
520105 - Workers Compensation		7,733	8,455	8,902	8,902	8,430
520106 - Disability Insurance		359	382	444	444	577
520107 - Unemployment		3,815	3,843	4,046	4,046	-
520109 - Life Insurance		144	140	178	178	212
520110 - Medicare		1,085	1,076	1,173	1,173	1,358
9525 - Environmental Compliance						
510101 - Perm. Salaries	$	120,341	106,698	123,000	123,000	162,416
510103 - Temp. Salaries		-	-	-	-	-
510102 - Overtime		1,700	2,282	2,000	2,000	2,000
520101 - Retirement		9,451	10,741	10,429	10,429	15,608
520101 - Retirement - UAL		17,680	13,464	16,094	16,094	18,925
520103 - Social Security		-	-	-	-	-
520104 - Health Insurance		23,504	25,757	29,500	29,500	35,248
520105 - Workers Compensation		11,503	11,737	11,619	11,619	14,617
520106 - Disability Insurance		565	573	718	718	1,039
520107 - Unemployment		5,228	5,335	5,281	5,281	-
520109 - Life Insurance		178	163	202	202	314
520110 - Medicare		1,010	996	1,532	1,532	2,355

City of El Centro
FY 2025-26 Proposed Budget - Expenditure Detail
Wastewater Enterprise Funds (Fund 502 / 512 / 514)

Personnel Services		ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	MID-YEAR BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2024-25
9528 - Administration - Wastewater						
510101 - Perm. Salaries	$	194,654	245,476	283,000	283,000	349,531
510103 - Temp. Salaries		496	-	-	-	-
510102 - Overtime		714	52	1,000	1,000	1,000
520101 - Retirement		18,694	24,272	26,620	26,620	33,590
520101 - Retirement - UAL		35,058	32,868	41,082	41,082	46,199
520103 - Social Security		31	-	-	-	-
520104 - Health Insurance		38,445	34,601	37,000	37,000	59,354
520105 - Workers Compensation		21,899	26,555	26,000	26,000	29,866
520106 - Disability Insurance		908	1,125	1,350	1,350	2,180
520107 - Unemployment		9,954	12,071	13,481	13,481	-
520109 - Life Insurance		334	374	632	632	792
520110 - Medicare		2,865	3,459	3,938	3,938	1,944
Total Personnel Services:	$	2,657,175	2,677,585	3,097,957	3,097,957	3,575,734

Materials & Services		ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	MID-YEAR BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2024-25
9520 - Wastewater System Maintenance						
610101 - Electricity	$	5,688	6,408	7,000	7,000	7,000
610103 - Telephone		7,639	6,279	7,500	7,500	7,500
610109 - Meeting & Travel		877	1,891	3,000	3,000	7,000
610111 - Equipment Rental		500	116	500	500	500
610113 - Professional Fees		15,885	5,606	5,000	5,000	5,000
610121 - Dues & Subscriptions		159	153	350	350	-
610123 - Training		849	1,304	4,000	4,000	4,000
610125 - Uniform Rental		892	1,818	2,000	2,000	2,000
610129 - Other Expense		1,803	1,948	3,000	3,000	4,350
620101 - Office Supplies		600	788	900	900	900
620103 - Printing		146	157	300	300	300
620105 - Computer Supplies		-	150	350	350	300
620108 - Flares / Batteries		-	-	-	-	-
620109 - First Aid Supplies		17	-	200	200	200
620112 - Protective Clothing		757	1,963	3,000	3,000	3,000
620114 - Other Safety Supplies		1,369	1,730	4,000	4,000	4,000
620128 - Janitorial Supplies		575	1,522	-	-	500
620132 - Construction Materials		13,043	17,307	15,000	15,000	15,000
620136 - Treatment Chemicals		1,000	610	2,000	2,000	2,000
620139 - Pipe Fittings		12,005	9,147	13,000	13,000	13,000
620140 - Small Tools		2,790	2,404	6,500	6,500	6,500
630101 - Building Maintenace		640	608	1,050	1,050	1,050
630106 - Office Machines Mtc		-	-	-	-	-
630107 - Comm. Eqpt. Mtc		2,415	2,829	2,100	2,100	2,105
630108 - Field / Shop Eqpt Mtc		655	21,198	4,000	4,000	4,000
630109 - Computer Eqpt Mtc		11	-	300	300	300
630112 - Gasoline / Oil		19,202	14,776	15,000	15,000	15,000
630115 - Outside Maintenance		-	282	1,500	1,500	1,500
630116 - Motor Vehicle Expense		42,440	67,081	46,554	46,554	46,554
9521 - Wastewater Treatment Plant						
610101 - Electricity	$	447,311	597,428	560,000	560,000	560,000
610102 - Natrual Gas		34,747	30,560	30,000	30,000	30,000
610103 - Telephone		7,481	7,997	10,000	10,000	10,000
610104 - Water		1,563	2,669	1,000	1,000	1,500
610105 - Leaselines		-	-	-	-	-
610106 - Advertising		-	71	-	-	-

City of El Centro
FY 2025-26 Proposed Budget - Expenditure Detail
Wastewater Enterprise Funds (Fund 502 / 512 / 514)

Personnel Services	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	MID-YEAR BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2024-25
610107 - Books & Periodicals	159	170	1,000	1,000	1,000
610108 - Auto Reimbursement	-	53	300	300	300
610109 - Meeting & Travel	7,621	7,625	15,000	15,000	15,000
610111 - Equipment Rental	28,435	5,481	10,000	10,000	10,000
610113 - Professional Fees	196,618	312,344	345,000	345,000	300,000
610117 - Solid Waste Collections	-	-	-	-	-
610121 - Dues & Subscriptions	1,982	2,640	4,000	4,000	4,000
610123 - Training	3,442	3,919	4,000	4,000	4,000
610125 - Uniform Rental	3,249	3,895	5,000	5,000	5,000
610129 - Other Expense	6,786	6,111	6,000	6,000	6,000
610131 - Filing Fees	81,338	86,215	100,000	100,000	87,000
620101 - Office Supplies	4,503	2,770	5,000	5,000	5,000
620102 - Postage	27	435	-	-	-
620103 - Printing	-	-	-	-	-
620105 - Computer Supplies	-	1,141	1,500	1,500	1,500
620108 - Flares / Batteries / Film	248	18	-	-	-
620109 - First Aid Supplies	-	-	300	300	300
620112 - Protective Clothing	5,421	5,926	6,000	6,000	6,000
620114 - Other Safety Supplies	-	-	-	-	-
620122 - Grounds Landscaping	-	-	-	-	-
620125 - Chemicals / Fertilizers	-	-	-	-	-
620128 - Janitorial Supplies	14,471	16,739	11,500	11,500	11,500
620130 - Maintenance Supplies	2,989	3,868	5,000	5,000	5,000
620131 - Printing Supplies	100	1,372	1,500	1,500	1,500
620132 - Construction Materials	2,190	2,089	2,500	2,500	2,500
620135 - Other Supplies	-	-	-	-	-
620136 - Treatment Chemicals	340,499	279,588	275,000	275,000	310,000
620137 - Lab Tests & Supplies	66,071	122,160	110,000	110,000	95,000
620138 - Purchased Water	-	-	-	-	-
620139 - Pipe Fittings	-	-	-	-	-
620140 - Small Tools	1,304	1,507	1,500	1,500	1,500
630101 - Building Maintenace	2,543	12,176	3,500	3,500	2,500
630103 - Grounds / Landscaping	27,870	18,789	30,000	30,000	30,000
630106 - Office Machines Mtc	681	711	1,000	1,000	1,000
630107 - Comm. Eqpt. Mtc	11,962	17,229	16,000	16,000	18,009
630108 - Field / Shop Eqpt Mtc	389,613	486,748	325,000	325,000	325,000
630109 - Computer Eqpt Mtc	464	280	500	500	500
630111 - Other Facility Mtc	-	-	-	-	-
630112 - Gasoline / Oil	23,581	23,654	30,000	30,000	30,000
630113 - Tires & Batteries	125	1,135	2,000	2,000	2,000
630114 - Parts	22	-	-	-	-
630115 - Outside Maintenance	-	-	-	-	-
630116 - Motor Vehicle Expense	48,574	76,775	53,280	53,280	53,280
630117 - Meter Maintenance	-	-	-	-	-
630120 - Water Pumps Mtc	-	-	-	-	-
640112 - Bank Charges	12,095	12,000	10,000	10,000	-
9522 - Wastewater Customer Service					
610103 - Telephone	$ -	-	-	-	-
610109 - Meeting & Travel	-	-	1,500	1,500	1,500
610113 - Professional Fees	19,180	19,818	20,000	20,000	41,275
610129 - Other Expense	-	-	500	500	500
610138 - Online Fees	107,644	104,758	114,000	114,000	120,000
620101 - Office Supplies	783	876	1,500	1,500	1,500
620102 - Postage	23,655	23,602	33,000	33,000	31,225
620103 - Printing	5,394	5,239	8,700	8,700	10,350
620105 - Computer Supplies	1,047	1,591	1,500	1,500	1,500
630106 - Office Machines	622	722	500	500	500
640122 - Bank Charges	6,399	6,089	8,700	8,700	8,700

City of El Centro
FY 2025-26 Proposed Budget - Expenditure Detail
Wastewater Enterprise Funds (Fund 502 / 512 / 514)

Personnel Services		ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	MID-YEAR BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2024-25
640116 - Bad Debt Expense		22,714	27,182	50,000	50,000	50,000
9523 - Public Information Office						
610113 - Professional Fees	$	13,631	11,889	1,768	1,768	3,885
610115 - Prof. Fees - Lobby		3,000	-	25,000	25,000	22,000
620103 - Printing		-	-	2,490	2,490	2,490
9525 - Environmental Compliance						
610103 - Telephone	$	949	953	1,000	1,000	1,000
610104 - Water		142	55	100	100	100
610106 - Advertising		1,588	1,591	800	800	800
610107 - Books & Periodicals		-	-	500	500	500
610108 - Auto Reimbursement		-	-	100	100	100
610109 - Meeting & Travel		1,194	300	2,000	2,000	2,000
610113 - Professional Fees		2,624	4,043	10,000	10,000	10,000
610121 - Dues & Subscriptions		298	545	400	400	800
610123 - Training		655	704	1,400	1,400	2,500
610129 - Other Expense		1,576	1,885	1,500	1,500	1,300
610131 - Filming Fees		17,666	21,412	22,000	22,000	23,000
620101 - Office Supplies		1,234	726	1,000	1,000	1,000
620105 - Computer Supplies		583	523	500	500	500
620108 - Flares / Batteries		-	-	-	-	-
620112 - Protective Clothing		463	381	500	500	700
630109 - Computer Mtc		-	-	250	250	250
630112 - Gasoline & Oil		2,392	2,219	2,000	2,000	2,000
9528 - Administration - Wastewater						
610103 - Telephone	$	1,603	1,227	1,500	1,500	1,500
610106 - Advertisement		-	-	700	700	1,000
610107 - Books & Periodicals		10	2	-	-	-
610108 - Auto Reimbursement		26	11	100	100	100
610109 - Meeting & Travel		1,405	888	2,000	2,000	2,000
610113 - Professional Fees		63,480	37,211	62,000	62,000	142,333
610121 - Dues & Subscriptions		299	222	10,500	10,500	2,000
610123 - Training		1,158	758	1,500	1,500	1,500
610129 - Other Expense		88,310	92,207	20,000	20,000	19,000
620101 - Office Supplies		781	1,479	1,000	1,000	1,000
620102 - Postage		-	-	-	-	-
620103 - Printing		260	164	500	500	500
620105 - Computer Supplies		609	643	1,000	1,000	1,200
620109 - First Aid Supplies		-	-	100	100	100
620114 - Other Safety Supplies		100	100	250	250	250
620128 - Janitorial Supplies		-	8	1,300	1,300	1,500
630101 - Building Maintenance		-	-	1,000	1,000	1,000
630106 - Office Machines Mtc		134	-	250	250	250
630107 - Comm Eqpt Mtc		181	114	250	250	250
630109 - Computer Eqpt Mtc		12,643	-	500	500	500
630112 - Gasoline & Oil		-	-	-	-	500
9529 - Overhead - Wasteater						
810102 - Overhead	$	725,555	1,123,336	1,399,068	1,573,958	1,596,114
Total Material & Services:		3,040,029	3,817,836	3,947,210	4,122,100	4,204,020

City of El Centro
FY 2025-26 Proposed Budget - Expenditure Detail
Wastewater Enterprise Funds (Fund 502 / 512 / 514)

Personnel Services		ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	MID-YEAR BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2024-25
Capital Projects / Outlay						
9520 - Wastewater System Maintenance						
710106 - Other Real Property	$	329,974	512,529	250,000	75,000	-
720106 - Field Equipment		4,913	-	-	8,000	-
720108 - Safety Equipment		4,607	7,808	-	7,500	-
720109 - Computers		-	-	-	-	-
730104 - Heavy Equipment		-	37,120	-	-	-
8XXXX - Brighton Demolition		-	-	-	-	50,000
8XXXX - Public Works Restrooms		-	-	-	-	350,000
8XXXX - Sewer Linings		-	-	-	-	200,000
9521 - Wastewater Treatment Plant						
710102 - Architecture / Eng	$	-	-	350,000	350,000	-
710105 - Buildings		5,307	6,601	34,878	34,878	-
710106 - Other Real Property		1,305,978	2,484,791	8,300,000	3,800,000	-
710107 - Other Property - Grants		-	-	-	-	-
720101 - Office Machines		-	-	-	-	-
720102 - Furniture & Fixtures		-	73	-	-	-
720106 - Field Equipment		121,201	96,890	-	-	-
720108 - Safety Equipment		396	-	-	-	-
720109 - Computers		5,867	-	-	-	-
730102 - Trucks		42,068	-	-	-	-
730104 - Heavy Equipment		140,523	149,473	-	310,000	-
8XXXX - Electrician Truck		-	-	-	-	30,000
8XXXX - Lift Station Pump Replcmt		-	-	-	-	25,000
8XXXX - Tractor Loader		-	-	-	-	60,000
8XXXX - Gators		-	-	-	-	40,000
8XXXX - Air Conditioners		-	-	-	-	10,000
8XXXX - Computers		-	-	-	-	5,000
8XXXX - Pump Station Replacement		-	-	-	-	60,000
8XXXX - Sludge Gages		-	-	-	-	50,000
8XXXX - Dewatering Press		-	-	-	-	300,000
8XXXX - UV Disinfection - Phase II		-	-	-	-	678,530
8XXXX - Southern Pump Station		-	-	-	-	5,093,530
8XXXX - Wash Water Pump Rehab		-	-	-	-	100,000
8XXXX - Blower		-	-	-	-	540,000
8XXXX - Temporary Bypass		-	-	-	-	1,650,000
8XXXX - Influent Diversion Rehab		-	-	-	-	740,000
9522 - Wastewater Customer Service						
720101 - Office Machines	$	846	-	-	-	-
9525 - Environmental Compliance						
720102 - Furniture & Fixtures	$	977	-	-	-	-
720109 - Computers		2,923	-	-	-	-

City of El Centro
FY 2025-26 Proposed Budget - Expenditure Detail
Wastewater Enterprise Funds (Fund 502 / 512 / 514)

Personnel Services	**ACTUAL FY 2022-23**	**ESTIMATED ACTUAL FY 2023-24**	**MID-YEAR BUDGET FY 2024-25**	**ESTIMATED FY 2024-25**	**PROPOSED BUDGET FY 2024-25**
9528 - Administration - Wastewater					
710104 - Land	$ -	75,886	-	-	-
710106 - Other Real Property	-	54,095	-	-	-
720101 - Office Machines	300	-	121	121	-
720102 - Furniture & Fixtures	835	2,433	-	-	-
720104 - Fixed Shop Equipment	-	-	-	-	-
720109 - Computers	2,372	4,719	-	-	-
720110 - Computer Software	40,971	52,103	128,667	55,000	-
8XXXX - Office Furniture	-	-	-	-	2,000
8XXXX - Parking Lot Shades	-	-	-	-	150,000
Total Capital Projects / Outlay:	$ 2,010,058	3,484,521	9,063,666	4,640,499	10,134,060
Debt Service					
9521 - Wastewater Treatment Plant					
640114 - Principal - 2014A	$ 665,000	900,000	940,000	940,000	990,000
640114 - Principal - 2012 RB	540,000	555,000	580,000	580,000	605,000
640114 - Principal - CIEDB	273,447	-	-	-	-
640110 - Interest - 2014A	$ 738,075	698,950	652,950	652,950	604,700
640114 - Interest - 2012 RB	112,328	94,669	75,863	75,863	55,488
640110 - Interest - CIEDB	4,102	-	-	-	-
Total Debt Service:	$ 2,332,952	2,248,619	2,248,813	2,248,813	2,255,188
Total Wastewater Enterprise Fund:	$ 10,040,214	12,228,561	18,357,646	14,109,369	20,169,002

SOLID WASTE

FUND

City of El Centro
Fiscal Year 2025-26 Proposed Budget
Solid Waste Fund (Fund 504)

Revenues:	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
470108 - Solid Waste Collections	$ 2,442,054	2,519,567	2,500,000	2,500,000	2,500,000
470121 - Interest Revenue	4,041	6,124	5,000	5,000	3,000
Total:	$ 2,446,095	2,525,691	2,505,000	2,505,000	2,503,000
Expenditures:					
9540 - Solid Waste					
Personnel Services	$ -	-	-	-	-
Services and Supplies	2,403,686	2,517,190	2,509,000	2,527,000	2,527,000
Capital Projects / Outlay	-	-	-	-	-
Total:	$ 2,403,686	2,517,190	2,509,000	2,527,000	2,527,000
Excess (deficit) of revenues over expenditures	$ 42,409	8,501	(4,000)	(22,000)	(24,000)
Beginning Fund Balance	$ 128,707	171,116	179,617	179,617	157,617
Ending Fund Balance / Working Capital	$ 171,116	179,617	175,617	157,617	133,617

Capital Expenditure Detail

Capital Expenditures	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
	$ -	-	-	-	-
Total:	$ -	-	-	-	-

City of El Centro
FY 2025-26 Proposed Budget - Expenditure Detail
Solid Waste Fund (Fund 504)

Personnel Services	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
	$ -	-	-	-	-
Total Personnel Services:	$ -	-	-	-	-
Materials & Services					
9540 - Solid Waste					
610117 - Solid Waste Collections	$ 2,155,914	2,254,894	2,270,000	2,270,000	2,270,000
610129 - Other Expense	240,069	251,124	227,000	245,000	245,000
640116 - Bad Debt Expense	7,703	11,172	12,000	12,000	12,000
Total Material & Services:	$ 2,403,686	2,517,190	2,509,000	2,527,000	2,527,000
Capital Projects / Outlay					
	$ -	-	-	-	-
Total Capital Projects / Outlay:	$ -	-	-	-	-
Total Solid Waste Fund	$ 2,403,686	2,517,190	2,509,000	2,527,000	2,527,000

SPECIAL REVENUE FUNDS

(Transportation)

City of El Centro
Fiscal Year 2025-26 Proposed Budget
Gas Tax Fund (Fund 201)

Revenues:	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATE FY 2024-25	PROPOSED BUDGET FY 2025-26
450104 - Gas Tax Section 2106	$ 164,427	175,441	175,484	177,995	179,245
450105 - Gas Tax Section 2107	347,721	368,055	385,840	390,990	396,146
450106 - Gas Tax Section 2107.5	6,000	6,000	6,000	6,000	6,000
450107 - Gas Tax Section 2105	255,145	271,911	282,928	288,507	290,551
450117 - Gas Tax Section 2103	365,304	407,729	422,850	427,074	420,980
470121 - Interest Earnings	1,883	2,903	-	-	-
Total:	$ 1,140,480	1,232,039	1,273,102	1,290,566	1,292,922
Expenditures:					
3204 - Street Improvements					
Materials & Services	$ 2,565	1,868	45,000	-	-
Capital Projects / Outlay	-	-	-	-	187,000
9110 - Transfers Out - General Fund	$ 1,138,434	1,123,978	1,251,688	1,251,688	1,250,993
Total:	$ 1,140,999	1,125,846	1,296,688	1,251,688	1,437,993
Excess (deficit) of revenues over expenditures	$ (519)	106,193	(23,586)	38,878	(145,071)
Beginning Fund Balance	$ 519	-	106,193	106,193	145,071
Ending Fund Balance	$ -	106,193	82,607	145,071	-

Capital Expenditure Detail

Capital Expenditures	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATE FY 2024-25	PROPOSED BUDGET FY 2025-26
8XXXX - Vehicles / Equipment	-	-	-	-	187,000
Total:	$ -	-	-	-	187,000

City of El Centro
FY 2025-26 Proposed Budget - Expenditure Detail
Gas Tax Fund (Fund 201)

Personnel Services		ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATE FY 2024-25	PROPOSED BUDGET FY 2025-26
Total Personnel Services:	$	-	-	-	-	-
Materials & Services						
3204 - Street Improvements						
610113 - Professional Services	$	2,565	1,868	45,000	-	-
Total Material & Services:	$	2,565	1,868	45,000	-	-
Capital Projects / Outlay						
3204 - Street Improvements						
8XXXX - Vehicles / Equipment	$	-	-	-	-	187,000
Total Capital Projects / Outlay:	$	-	-	-	-	187,000
Transfers Out						
9110 - Transfers Out						
820101 - T/O to 101 - Gen Fund	$	1,138,434	1,227,268	1,251,688	1,251,688	1,250,993
Total Transfers Out:	$	1,138,434	1,227,268	1,251,688	1,251,688	1,250,993
Total Gas Tax Fund:	$	1,140,999	1,229,136	1,296,688	1,251,688	1,437,993

City of El Centro
Fiscal Year 2025-26 Proposed Budget
RMRA SB-1 Fund (Fund 202)

Revenues:	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATE FY 2024-25	PROPOSED BUDGET FY 2025-26
450118 - RMRA SB-1 Funding	$ 1,075,324	1,156,678	1,160,870	1,175,392	1,217,453
470121 - Interest Earnings	$ 53,640	78,632	70,000	70,000	70,000
Total:	$ 1,128,964	1,235,310	1,230,870	1,245,392	1,287,453
Expenditures:					
3208 - La Brucherie Widening					
Materials & Services	$ -	-	-	-	-
Capital Projects / Outlay	-	-	1,025,000	-	1,025,000
3209 - Imperial Avenue Extension					
Materials & Services	$ -	-	-	-	-
Capital Projects / Outlay	-	153,552	375,624	102,203	-
3209 - Danenberg Drive Rehab					
Materials & Services	$ -	-	-	-	-
Capital Projects / Outlay	-	-	-	-	1,147,000
3270 - Ross Avenue Overlay					
Materials & Services	$ -	-	-	-	-
Capital Projects / Outlay	-	905,000	-	-	-
3275 - COVID STIP - East Main St					
Materials & Services	$ -	-	-	-	-
Capital Projects / Outlay	-	706,000	-	-	-
Total:	$ -	1,764,552	1,400,624	102,203	2,172,000
Excess (deficit) of revenues over expenditures	$ 1,128,964	(529,242)	(169,754)	1,143,189	(884,547)
Beginning Fund Balance	$ 1,751,361	2,880,325	2,351,083	2,351,083	3,494,272
Ending Fund Balance	$ 2,880,325	2,351,083	2,181,329	3,494,272	2,609,725

Capital Expenditure Detail

Capital Expenditures	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATE FY 2024-25	PROPOSED BUDGET FY 2025-26
8XXXX - La Brucherie Widening	$ -	-	1,025,000	-	1,025,000
8XXXX - Imperial Avenue Extension	-	153,552	375,624	102,203	-
8XXXX - Danenberg Dr. Rehabilitation	-	-	-	-	1,147,000
Ross Avenue Overlay	-	905,000	-	-	-
COVID STIP - East Main St	-	706,000	-	-	-
Total:	$ -	1,764,552	1,400,624	102,203	2,172,000

City of El Centro
FY 2025-26 Proposed Budget - Expenditure Detail
RMRA SB-1 Fund (Fund 202)

Personnel Services	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATE FY 2024-25	PROPOSED BUDGET FY 2025-26
Total Personnel Services:	$ -	-	-	-	-
Materials & Services					
3208 - La Brucherie Widening					
610113 - Professional Services	$ -	-	-	-	-
3209 - Imperial Avenue Extension					
610113 - Professional Services	$ -	-	-	-	-
3270 - Ross Avenue Overlay					
610113 - Professional Services	$ -	-	-	-	-
3275 - COVID STIP - East Main St					
610113 - Professional Services	$ -	-	-	-	-
Total Material & Services:	-	-	-	-	-
Capital Projects / Outlay					
3208 - La Brucherie Widening					
710106 - Other Real Property	$ -	-	1,025,000	-	-
8XXXX - La Brucherie Widening	-	-	-	-	1,025,000
3209 - Imperial Avenue Extension					
710106 - Other Real Property	$ -	153,552	375,624	102,203	-
3225 - Danenberg Drive Rehab					
8XXXX - Dannenberg Dr. Rehab	-	-	-	-	1,147,000
3270 - Ross Avenue Overlay					
710106 - Other Real Property	$ -	905,000	-	-	-
3275 - COVID STIP - East Main St					
710106 - Other Real Property	$ -	706,000	-	-	-
Total Capital Projects / Outlay:	$ -	1,764,552	1,400,624	102,203	2,172,000
Transfers Out					
Total Transfers Out:	$ -	-	-	-	-
Total RMRA SB-1 Fund:	$ -	1,764,552	1,400,624	102,203	2,172,000

City of El Centro
Fiscal Year 2025-26 Proposed Budget
TDA Article 3 Fund (Fund 203)

Revenues:	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
450200 - TDA Article 3 Funding	$ 37,655	-	40,592	37,000	-
470121 - Interest Earnings	5,522	10,413	7,500	6,500	-
Total:	$ 43,177	10,413	48,092	43,500	-
Expenditures:					
3405 - Article 3 Bicycle & Pedestrian Fac.					
Materials & Services	$ -	-	-	-	-
Capital Projects / Outlay	-	-	250,000	240,000	-
Total:	$ -	-	250,000	240,000	-
Excess (deficit) of revenues over expenditures	$ 43,177	10,413	(201,908)	(196,500)	-
Beginning Fund Balance	$ 259,818	302,995	313,408	313,408	116,908
Ending Fund Balance	$ 302,995	313,408	111,500	116,908	116,908

Capital Expenditure Detail

Capital Expenditures	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
8XXXX - Bicycle & Pedestrian Facilities	$ -	-	250,000	240,000	-
Total:	$ -	-	250,000	240,000	-

City of El Centro
FY 2025-26 Proposed Budget - Expenditure Detail
TDA Article 3 Fund (Fund 203)

Personnel Services	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Total Personnel Services:	$ -	-	-	-	-
Materials & Services					
34055 - Article 3 Bicyle & Ped Facilities					
610113 - Professional Services	$ -	-	-	-	-
Total Material & Services:	$ -	-	-	-	-
Capital Projects / Outlay					
3405 - Article 3 Bicyle & Ped Facilities					
8XXXX - Bicycle & Ped Projects	$ -	-	250,000	240,000	-
Total Capital Projects / Outlay:	$ -	-	250,000	240,000	-
Transfers Out					
Total Transfers Out:	$ -	-	-	-	-
Totall TDA Article 3 Fund:	$ -	-	250,000	240,000	-

City of El Centro
Fiscal Year 2025-26 Proposed Budget
Bus Shelters Fund (Fund 204)

Revenues:	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
450111- Article 8E - Bus Shelter Funding	$ 89,029	-	98,962	88,620	-
470121 - Interest Earnings	2,132	1,740	700	700	-
Total:	$ 91,161	1,740	99,662	89,320	-
Expenditures:					
3401 - Article 8E - Bus Shelters					
Materials & Services	$ 4,761	-	2,000	-	2,000
Capital Projects / Outlay	38,692	2,117	17,000	-	17,000
3403 - Regional Bus Shelters					
Materials & Services	4,761	-	2,000	-	2,000
Capital Projects / Outlay	38,691	2,117	23,000	-	23,000
3406 - 7th Street Regional Transfer Station					
Materials & Services	104,973	39,153	52,400	50,050	30,300
Total:	$ 191,878	43,387	96,400	50,050	74,300
Excess (deficit) of revenues over expenditures	$ (100,717)	(41,647)	3,262	39,270	(74,300)
Beginning Fund Balance	$ 197,746	97,029	55,382	55,382	94,652
Ending Fund Balance	$ 97,029	55,382	58,644	94,652	20,352

Capital Expenditure Detail

Capital Expenditures	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
8XXXX - Article 8E - Bus Shelters	$ 38,692	2,117	17,000	-	17,000
8XXXX - Regional Bus Shelters	38,691	2,117	23,000	-	23,000
Total:	$ 77,383	4,234	40,000	-	40,000

City of El Centro
FY 2025-26 Proposed Budget - Expenditure Detail
Bus Shelters Fund (Fund 204)

Personnel Services	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Total Personnel Services:	$ -	-	-	-	-
Materials & Services					
3401 - Article 8E - Bus Shelters					
630111 - Other Facility Mtc	$ 4,761	-	2,000	-	2,000
3403 - Regional Bus Shelters					
630111 - Other Facility Mtc	$ 4,761	-	2,000	-	2,000
3406 - 7th St Regional Transfer Station					
610101 - Electricity	$ 1,162	1,298	2,000	1,750	2,000
610104 - Water	1,950	1,378	2,000	3,000	3,500
610113 - Professional Services	101,645	35,390	44,000	40,000	20,400
620124 - Trees / Plants / Seeds	-	1,024	2,000	1,500	2,000
620128 - Janitorial Supplies	-	-	400	300	400
620130 - Maintenance Supplies	216	63	2,000	3,500	2,000
Total Material & Services:	$ 114,495	39,153	56,400	50,050	34,300
Capital Projects / Outlay					
3401 - Article 8E - Bus Shelters					
8XXXX - 8E Bus Shelters	$ 38,692	2,117	17,000	-	17,000
3403 - Regional Bus Shelters					
8XXXX - Regional Bus Shelters	$ 38,691	2,117	23,000	-	23,000
Total Capital Projects / Outlay:	$ 77,383	4,234	40,000	-	40,000
Transfers Out					
Total Transfers Out:	$ -	-	-	-	-
Total Bus Shelters Fund:	$ 191,878	43,387	96,400	50,050	74,300

City of El Centro
Fiscal Year 2025-26 Proposed Budget
Local Transportation Authority Fund (Fund 205)

Revenues:		ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATE FY 2024-25	PROPOSED BUDGET FY 2025-26
450110 - Local Transporation Authority Funding	$	3,882,895	4,609,635	4,500,000	4,300,000	4,300,000
470121 - Interest Earnings		122,438	254,610	300,000	155,000	155,000
Total:	$	4,005,333	4,864,245	4,800,000	4,455,000	4,455,000
Expenditures:						
3204 - Street Improvements						
Materials & Services	$	367,636	266,854	400,000	502,093	283,455
Capital Projects / Outlay		34,827	2,665,146	1,605,000	65,000	2,035,000
3207 - North Date Undergrounding						
Materials & Services	$	-	-	-	-	-
Capital Projects / Outlay		42,520	-	-	-	-
3208 - La Brucherie Widening						
Materials & Services	$	-	67,849	-	-	-
Capital Projects / Outlay		-	-	150,000	150,000	47,604
3209 - Imperial Avenue Extension						
Materials & Services	$	-	-	-	-	-
Capital Projects / Outlay		7,326	221,587	25,000	25,000	-
3213 - ATP 5 - Imperial Avenue						
Materials & Services	$	-	-	-	-	-
Capital Projects / Outlay		73,053	68,355	1,568,000	2,412,160	1,374,000
3214 - Dogwood & Main Intersection						
Materials & Services	$	-	-	-	-	-
Capital Projects / Outlay		-	-	300,000	300,000	-
3220 - ATP Cycle 6						
Materials & Services	$	-	-	-	-	-
Capital Projects / Outlay		-	-	100,000	100,000	100,000
3252 - Imperial Avenue Ext - Phase 2						
Materials & Services	$	-	-	-	-	-
Capital Projects / Outlay		2,916	182,005	100,000	100,000	-
3261 - Slip Overlay						
Materials & Services	$	-	-	-	-	-
Capital Projects / Outlay		-	-	-	-	-
3266 - Colonia Area Drainage						
Materials & Services	$	-	-	-	-	-
Capital Projects / Outlay		-	-	100,000	100,000	300,000
3267 - Shovel Ready Projects						
Materials & Services	$	-	-	-	-	-
Capital Projects / Outlay		-	-	50,000	50,000	50,000

City of El Centro
Fiscal Year 2025-26 Proposed Budget
Local Transportation Authority Fund (Fund 205)

		ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATE FY 2024-25	PROPOSED BUDGET FY 2025-26
3268 - Street Striping Maintenance						
Materials & Services	$	-	-	-	-	-
Capital Projects / Outlay		78,606	51,711	75,000	75,000	75,000
3271 - Speed Hump						
Materials & Services	$	-	-	-	-	-
Capital Projects / Outlay		12,350	650	15,000	15,000	15,000
3272 - Plaza / 8th Street Signal Lights						
Materials & Services	$	-	-	-	-	-
Capital Projects / Outlay		34,426	-	-	-	-
3275 - COVID STIP - East Main Street						
Materials & Services	$	-	-	-	-	-
Capital Projects / Outlay		-	136,343	98,968	-	-
3276 - CMAQ - Imperial Avenue						
Materials & Services	$	-	-	-	-	-
Capital Projects / Outlay		-	-	12,000	-	-
3277 - SB1 LPP - Commercial Avenue						
Materials & Services	$	-	-	-	-	-
Capital Projects / Outlay		-	386,870	218,000	218,000	431,000
3204 - Transfers Out - Debt Service Fund (300)	$	870,300	870,996	870,700	870,700	870,700
3204 - Transfers Out - General Fund		23,000	23,000	23,000	23,000	23,000
Total:	$	1,546,960	4,941,366	5,710,668	5,005,953	5,604,759
Excess (deficit) of revenues over expenditures	$	2,458,373	(77,121)	(910,668)	(550,953)	(1,149,759)
Beginning Fund Balance	$	4,589,912	7,048,285	6,971,164	6,971,164	6,420,211
Ending Fund Balance	$	7,048,285	6,971,164	6,060,496	6,420,211	5,270,452

Capital Expenditure Detail

Capital Expenditures		ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATE FY 2024-25	PROPOSED BUDGET FY 2025-26
8XXXX - Misc. Street Improvements	$	34,827	2,665,146	1,605,000	65,000	2,035,000
North Date Undergrounding		42,520	-	-	-	-
8XXXX - La Brucherie Widening		-	-	150,000	150,000	47,604
Imperial Avenue Extension		7,326	221,587	25,000	25,000	-
8XXXX - ATP 5 - Imperial Avenue		73,053	68,355	1,568,000	2,412,160	1,374,000
Dogwood $ Main Intersection		-	-	300,000	300,000	-
8XXXX - ATP Cycle 6		-	-	100,000	100,000	100,000
Imperial Avenue Extension - Phase 2		2,916	182,005	100,000	100,000	-
Slip Overlay		-	-	-	-	-
8XXXX - Colonia Area Drainage		-	-	100,000	100,000	300,000
8XXXX - Shovel Ready Projects		-	-	50,000	50,000	50,000

City of El Centro
Fiscal Year 2025-26 Proposed Budget
Local Transportation Authority Fund (Fund 205)

	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATE FY 2024-25	PROPOSED BUDGET FY 2025-26
8XXXX - Street Striping Maintenance	78,606	51,711	75,000	75,000	75,000
8XXXX - Speed Hump	12,350	650	15,000	15,000	15,000
Plaza / 8th Street Signal Lights	34,426	-	-	-	-
COVID STIP - East Main Street	-	136,343	98,968	-	-
CMAQ - Imperial Avenue	-	-	12,000	-	-
8XXXX - SB1 LPP - Commercial Avenue	-	386,870	218,000	218,000	431,000
Total:	$ 286,024	3,712,667	4,416,968	3,610,160	4,427,604

City of El Centro
FY 2025-26 Proposed Budget - Expenditure Detail
Local Transportation Authority Fund (Fund 205)

Personnel Services	**ACTUAL FY 2022-23**	**ESTIMATED ACTUAL FY 2023-24**	**REVISED BUDGET FY 2024-25**	**ESTIMATE FY 2024-25**	**PROPOSED BUDGET FY 2025-26**
Total Personnel Services:	$ -	-	-	-	-
Materials & Services					
3204 - Street Improvements					
610113 - Professional Fees	$ 353,164	266,854	400,000	502,093	283,455
610129 - Other Expense	14,472	-	-	-	-
3207 - North Date Undergrounding					
610113 - Professional Fees	$ -	-	-	-	-
3208 - La Brucherie Widening					
610113 - Professional Fees	$ -	67,849	-	-	-
3209 - Imperial Avenue Extension					
610113 - Professional Fees	$ -	-	-	-	-
3213 - ATP 5 - Imperial Avenue					
610113 - Professional Fees	$ -	-	-	-	-
3214 - Dogwood & Main Intersection					
610113 - Professional Fees	$ -	-	-	-	-
3220 - ATP Cycle 6					
610113 - Professional Fees	$ -	-	-	-	-
3252 - Imperial Avenue Ext - Phase 2					
610113 - Professional Fees	$ -	-	-	-	-
3261 - Slip Overlay					
610113 - Professional Fees	$ -	-	-	-	-
3266 - Colonia Area Drainage					
610113 - Professional Fees	$ -	-	-	-	-
3267 - Shovel Ready Projects					
610113 - Professional Fees	$ -	-	-	-	-
3268 - Street Striping Maintenance					
610113 - Professional Fees	$ -	-	-	-	-
3271 - Speed Hump					
610113 - Professional Fees	$ -	-	-	-	-
3272 - Plaza / 8th Street Signal Lights					
610113 - Professional Fees	$ -	-	-	-	-

City of El Centro
FY 2025-26 Proposed Budget - Expenditure Detail
Local Transportation Authority Fund (Fund 205)

Personnel Services	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATE FY 2024-25	PROPOSED BUDGET FY 2025-26
3275 - COVID STIP - East Main Street					
610113 - Professional Fees	$ -	-	-	-	-
3276 - CMAQ Imperial Avenue					
610113 - Professional Fees	$ -	-	-	-	-
3277 - SB1 LPP - Commercial Avenue					
610113 - Professional Fees	$ -	-	-	-	-
Total Material & Services:	$ 367,636	334,703	400,000	502,093	283,455

Capital Projects / Outlay	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATE FY 2024-25	PROPOSED BUDGET FY 2025-26
3204 - Street Improvements					
710102 - Architectural / Eng.	$ 27,500	-	35,000	15,000	-
720106 - Other Real Property	7,327	2,665,146	1,500,000	50,000	-
730102 - Trucks	-	-	-	-	-
730104 - Heavy Equipment	-	-	70,000	-	-
8XXXX - Misc. Street Impvmts	-	-	-	-	2,035,000
3207 - North Date Undergrounding					
720106 - Other Real Property	$ 42,520	-	-	-	-
3208 - La Brucherie Widening					
710102 - Acrhitecture / Engineering	$ -	-	150,000	150,000	-
8XXXX - La Brucherie Widening	-	-	-	-	47,604
3209 - Imperial Avenue Extension					
710102 - Architectural / Eng.	$ 7,326	-	-	-	-
710106 - Other Real Property	-	221,587	25,000	25,000	-
3214 - Dogwood & Main Intersection					
710106 - Other Real Property	$ -	-	300,000	300,000	-
3220 - ATP Cycle 6					
710102 - Architecture / Engineering	$ -	-	100,000	100,000	-
8XXXX - ATP Cycle 6 Project	-	-	-	-	100,000
3213 - ATP 5 - Imperial Avenue					
710102 - Architectural / Eng.	$ 73,053	68,355	68,000	68,000	-
710106 - Other Real Property	-	-	1,500,000	2,344,160	-
8XXXX - ATP Cycle 5 Project	-	-	-	-	1,374,000
3252 - Imperial Avenue Ext - Phase 2					
710102 - Architecture / Engineering	$ 2,916	32,340	75,000	75,000	-
710106 - Other Real Property	-	149,665	25,000	25,000	-

City of El Centro
FY 2025-26 Proposed Budget - Expenditure Detail
Local Transportation Authority Fund (Fund 205)

Personnel Services		**ACTUAL FY 2022-23**	**ESTIMATED ACTUAL FY 2023-24**	**REVISED BUDGET FY 2024-25**	**ESTIMATE FY 2024-25**	**PROPOSED BUDGET FY 2025-26**
3261 - Slip Overlay						
710102 - Architecture / Engineering	$	-	-	-	-	-
710106 - Other Real Property		-	-	-	-	-
3266 - Colonia Area Drainage						
710102 - Architecture / Engineering	$	-	-	100,000	100,000	-
8XXXX - Colinia Drainage		-	-	-	-	300,000
3267 - Shovel Ready Projects						
710102 - Architecture / Engineering	$	-	-	50,000	50,000	-
8XXXX - Shovel Ready Street Prj		-	-	-	-	50,000
3268 - Street Striping Maintenance						
710106 - Other Real Property	$	78,606	51,711	75,000	75,000	-
8XXXX - Street Striping Mtc		-	-	-	-	75,000
3271 - Speed Hump						
710106 - Other Real Property	$	12,350	650	15,000	15,000	-
8XXXX - Speed Humps - Misc		-	-	-	-	15,000
3272 - Plaza / 8th Street Signal Lights						
710102 - Architecture / Eng.	$	1,095	-	-	-	-
710106 - Other Real Property		33,331	-	-	-	-
3275 - COVID STIP - East Main Street						
710106 - Other Real Property	$	-	136,343	98,968	-	-
3276 - CMAQ - Imperial Avenue						
710102 - Architecture / Eng.	$	-	-	12,000	-	-
3277 - SB1 LPP - Commercial Avenue						
710106 - Other Real Property	$	-	386,870	218,000	218,000	-
8XXXX - SB1 LPP Project		-	-	-	-	431,000
Total Capital Projects / Outlay:	$	286,024	3,712,667	4,416,968	3,610,160	4,427,604

Transfers Out						
3204- Transfers Out						
820101 - T/O to 300 - Transp.	$	870,300	870,996	870,700	870,700	870,700
820101 - T/O to 100 - LTA Adm		23,000	23,000	23,000	23,000	23,000
Total Transfers Out:	$	893,300	893,996	893,700	893,700	893,700
Fund:	$	1,546,960	4,941,366	5,710,668	5,005,953	5,604,759

City of El Centro
Fiscal Year 2025-26 Proposed Budget
FHWA Grants Fund (Fund 207)

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Revenues:					
470121 - Interest Earnings	$ 1,401	2,311	1,150	1,600	1,600
Total:	$ 1,401	2,311	1,150	1,600	1,600
Expenditures:					
XXXX - TBD Expenditures / Appropriations	$ -	-	-	-	-
Total:	$ -	-	-	-	-
Excess (deficit) of revenues over expenditures	$ 1,401	2,311	1,150	1,600	1,600
Beginning Fund Balance	$ 65,525	66,926	69,237	69,237	70,837
Ending Fund Balance	$ 66,926	69,237	70,387	70,837	72,437

Capital Expenditure Detail

Capital Expenditures	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Total:	$ -	-	-	-	-

City of El Centro
Fiscal Year 2025-26 Proposed Budget
I-8 & Imperial Avenue Overpass Fund (Fund 208)

Revenues:	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
470121 - Interest Earnings	$ 13,471	11,416	11,000	3,500	500
Total:	$ 13,471	11,416	11,000	3,500	500
Expenditures:					
3209 - Imperial Avenue Extension					
Materials & Services	$ -	-	-	-	-
Capital Projects / Outlay	-	422,004	207,113	207,113	-
Total:	$ -	422,004	207,113	207,113	-
Excess (deficit) of revenues over expenditures	$ 13,471	(410,588)	(196,113)	(203,613)	500
Beginning Fund Balance	$ 631,366	644,837	234,249	234,249	30,636
Ending Fund Balance	$ 644,837	234,249	38,136	30,636	31,136

Capital Expenditure Detail

Capital Expenditures	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
8XXXX - Imperial Avenue Extension	$ -	422,004	207,113	207,113	-
Total:	$ -	422,004	207,113	207,113	-

City of El Centro
FY 2025-26 Proposed Budget - Expenditure Detail
I-8 & Imperial Avenue Overpass Fund (Fund 208)

Personnel Services	**ACTUAL FY 2022-23**	**ESTIMATED ACTUAL FY 2023-24**	**REVISED BUDGET FY 2024-25**	**ESTIMATED FY 2024-25**	**PROPOSED BUDGET FY 2025-26**
Total Personnel Services:	$ -	-	-	-	-
Materials & Services					
3209 - Imperial Avenue Extension					
610113 - Professional Services	$ -	-	-	-	-
Total Material & Services:	$ -	-	-	-	-
Capital Projects / Outlay					
3209 - Imperial Avenue Extension					
8XXXX - Imperial Ave Ext	$ -	422,004	207,113	207,113	-
Total Capital Projects / Outlay:	$ -	422,004	207,113	207,113	-
Transfers Out					
Total Transfers Out:	$ -	-	-	-	-
Total I-8 & Imperial O-Pass Fund:	$ -	422,004	207,113	207,113	-

City of El Centro
Fiscal Year 2025-26 Proposed Budget
LTA Transportation Bond Fund (Fund 212)

Revenues:	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
470121 - Interest Earnings	$ 16,113	27,889	15,000	12,500	12,500
Total:	$ 16,113	27,889	15,000	12,500	12,500
Expenditures:					
3251 - LTA Revenue Bonds Materials & Services	$ 5,620	10,435	12,000	7,000	9,000
3204 - Misc. Street Improvements Capital Projects / Outlay	-	-	804,000	500,000	-
Total:	$ 5,620	10,435	816,000	507,000	9,000
Excess (deficit) of revenues over expenditures	$ 10,493	17,454	(801,000)	(494,500)	3,500
Beginning Fund Balance	$ 805,979	816,472	833,926	833,926	339,426
Ending Fund Balance	$ 816,472	833,926	32,926	339,426	342,926

Capital Expenditure Detail

Capital Expenditures	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
8XXXX - Miscellaneous Street Improvements	$ -	-	804,000	500,000	-
Total:	$ -	-	804,000	500,000	-

City of El Centro
FY 2025-26 Proposed Budget - Expenditure Detail
LTA Transportation Bonds Fund (Fund 212)

	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Personnel Services					
Total Personnel Services:	$ -	-	-	-	-
Materials & Services					
3251 - LTA Revenue Bonds					
610113 - Professional Services	$ 1,000	1,000	4,000	1,000	1,000
640112 - Bank Charges	4,620	9,435	8,000	6,000	8,000
Total Material & Services:	$ 5,620	10,435	12,000	7,000	9,000
Capital Projects / Outlay					
3204 - Miscellaneous Street Impvmts					
8XXXX - Misc Street Impvmts	$ -	-	804,000	500,000	-
Total Capital Projects / Outlay:	$ -	-	804,000	500,000	-
Transfers Out					
Total Transfers Out:	$ -	-	-	-	-
Total LTA Transportation Bonds Fund:	$ 5,620	10,435	816,000	507,000	9,000

SPECIAL REVENUE FUNDS (Other)

City of El Centro
Fiscal Year 2025-26 Proposed Budget
Capital Construction / Annexation Fees Fund (Fund 210)

Revenues:	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
470121 - Interest Earnings	$ 2,438	4,020	2,250	2,250	2,250
Total:	$ 2,438	4,020	2,250	2,250	2,250
Expenditures:					
XXXX - TBD Expenditures / Appropriations	$ -	-	-	-	-
Total:	$ -	-	-	-	-
Excess (deficit) of revenues over expenditures	$ 2,438	4,020	2,250	2,250	2,250
Beginning Fund Balance	$ 113,992	116,430	120,450	120,450	122,700
Ending Fund Balance	$ 116,430	120,450	122,700	122,700	124,950

Capital Expenditure Detail

Capital Expenditures	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Total:	$ -	-	-	-	-

City of El Centro
Fiscal Year 2025-26 Proposed Budget
American Rescue Plan Act (ARPA) Fund (Fund 214)

		ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Revenues:						
214-450300 - Federal Grants	$	-	-	-	-	-
214-470121 - Interest Earnings		275,385	375,060	-	-	-
Total:	$	275,385	375,060	-	-	-
Expenditures:						
214-6120 - APRA Revenue Loss GG						
Personnel Services	$	51,767	38,474	582,339	372,632	-
Materials & Services		-	62,000	900,623	107,510	800,000
Capital Projects / Outlay		23,932	226,392	3,314,016	2,337,143	1,020,000
214-6121 - Public Health Response						
Materials & Services	$	84	-	94,866	-	-
Capital Projects / Outlay		331,920	-	111,205	-	-
214-6122 - Water Infrastructure						
Materials & Services	$	-	-	-	-	-
Capital Projects / Outlay		22,010	1,228,688	245,477	225,536	-
214-6123 - Wastewater Infrastructure						
Materials & Services	$	-	-	-	-	-
Capital Projects / Outlay		176,959	104,955	5,060,632	5,133,924	-
214-9110 - Transfers Out	$	-	-	-	727,328	-
Total:	$	606,672	1,660,509	10,309,158	8,904,073	1,820,000
Excess (deficit) of revenues over expenditures	$	(331,287)	(1,285,449)	(10,309,158)	(8,904,073)	(1,820,000)
Beginning Fund Balance	$	12,441,178	12,109,891	10,824,442	10,824,442	1,920,369
Ending Fund Balance	$	12,109,891	10,824,442	515,284	1,920,369	100,369

City of El Centro
Fiscal Year 2025-26 Proposed Budget
American Rescue Plan Act (ARPA) Fund (Fund 214)

Capital Expenditure Detail

Capital Expenditures	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
ARPA Revenue Loss General Government	$ 23,932	226,392	3,314,016	2,337,143	1,020,000
Public Health Response	331,920	-	111,205	-	-
Water Infrastructure	22,010	1,228,688	245,477	225,536	-
Wastewater Infrastructure	176,959	104,955	5,060,632	5,133,924	-
Total:	$ 554,821	1,560,035	8,731,330	7,696,603	1,020,000

City of El Centro
FY 2025-26 Proposed Budget - Expenditure Detail
American Rescue Plan Act Fund (Fund 214)

Personnel Services	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
214-6120 - APRA Revenue Loss GG					
510101 - Salaries - Non-Sworn	$ -	-	-	222,266	-
510102 - Salaries - Sworn	-	-	-	115,365	-
510103 - Salaries - Temporary	41,524	31,144	563,534	24,816	-
510105 - Overtime	124	-	-	-	-
520103 - Social Security	2,582	1,923	2,674	1,452	-
520104 - Group Health Insurance	693	97	1,079	21	-
520105 - Worker's Compensation	4,568	3,341	9,488	2,238	-
520106 - Unemployment	1,672	1,519	4,313	1,239	-
520107 - Medicare	604	450	1,251	5,235	-
Total Personnel Services:	$ 51,767	38,474	582,339	372,632	-

Materials & Services	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
214-6120 - APRA Revenue Loss GG					
610113 - Professional Fees	$ -	62,000	900,623	7,600	800,000
610135 - Special Events	-	-	-	99,910	-
214-6121 - Public Health Response					
610113 - Professional Services	$ -	-	42,783	-	-
620114 - Other Safety Supplies	84	-	52,083	-	-
Total Material & Services:	$ 84	62,000	995,489	107,510	800,000

Capital Projects / Outlay	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
214-6120 - APRA Revenue Loss GG					
710106 - Other Real Property	$ -	1,358	(1,358)	(1,358)	-
720101 - Office Machines	-	-	3,434	-	-
720103 - Visual Aid	-	-	-	-	-
720105 - Buildings	-	-	-	35,680	
720106 - Field Equipment	23,932		1,021,068	-	1,020,000
720109 - Computers	-	-	14,497	11,855	-
720110 - Computer Software	-	153,011	17,087	146,119	-
730102 - Trucks	-	72,023	-	-	-
730103 - Public Safety Vehicles	-	-	2,259,288	2,144,847	-

City of El Centro
FY 2025-26 Proposed Budget - Expenditure Detail
American Rescue Plan Act Fund (Fund 214)

Personnel Services		ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
214-6121 - Public Health Response						
720106 - Field Equipment	$	-	-	20,393	-	-
720108 - Safety Equipment		-	-	23,287	-	-
720109 - Computers		-	-	8,497	-	-
720110 - Computer Software		99,974	-	20,974	-	-
720111 - Communication Equipment		-	-	-	-	-
730103 - Public Safety Vehicles		231,946	-	38,054	-	-
214-6122 - Water Infrastructure						
710106 - Other Real Property	$	22,010	1,228,688	245,477	225,536	-
214-6123 - Wastewater Infrastructure						
710106 - Other Real Property	$	176,959	104,955	5,060,632	5,133,924	-
Total Capital Projects / Outlay:	$	554,821	1,560,035	8,731,330	7,696,603	1,020,000
Transfers Out						
214-9110- Transfers Out						
820101 - T/O to 100 - Gen Fund Int	$	-	-	-	727,328	-
Total Transfers Out:	$	-	-	-	727,328	-
Total ARPA Fund:	$	606,672	1,660,509	10,309,158	8,904,073	1,820,000

.

City of El Centro
Fiscal Year 2025-26 Proposed Budget
CARES Act Revolving Loan Fund (Fund 215)

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Revenues:					
470121 - Interest Earnings	$ 8,680	4,441	2,750	2,750	3,000
470121 - Program Income (Loan Payments)	50,496	108,850	75,000	75,000	75,000
450300 - Federal Grants	380,000	-			
Total:	$ 439,176	113,291	77,750	77,750	78,000
Expenditures:					
9202 - Revolving Loans					
Materials & Services	$ 285,574	113,903	150,000	100,655	150,000
Capital Projects / Outlay	-	-	-	-	-
Total:	$ 285,574	113,903	150,000	100,655	150,000
Excess (deficit) of revenues over expenditures	$ 153,602	(612)	(72,250)	(22,905)	(72,000)
Beginning Fund Balance	$ 36,245	189,847	189,235	189,235	166,330
Ending Fund Balance	$ 189,847	189,235	116,985	166,330	94,330

NOTE: Fund balances do not include outstanding loans

Capital Expenditure Detail

Capital Expenditures	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Total:	$ -	-	-	-	-

City of El Centro
FY 2025-26 Proposed Budget - Expenditure Detail
CARES Act RLF Fund (Fund 215)

Personnel Services	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Total Personnel Services:	-	-	-	-	-
Materials & Services					
9202 - Revolving					
610113 - Professional Services	1,538	-	-	-	-
640121 - Loans / Use of Funds	18,163	279,776	150,000	100,655	150,000
215-300100- Return of Grant Proceeds	-	100,000	-	-	-
Total Material & Services:	19,701	379,776	150,000	100,655	150,000
Capital Projects / Outlay					
9202 - Revolving	-	-	-	-	-
Total Capital Projects / Outlay:	-	-	-	-	-
Transfers Out					
Total Transfers Out:	-	-	-	-	-
Total CARES Act RLF Fund:	19,701	379,776	150,000	100,655	150,000

City of El Centro
Fiscal Year 2025-26 Proposed Budget
Home Key Fund (Fund 216)

Revenues:	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
470121 - Interest Earnings	$ 2,442	(94)	-	-	-
450300 - Federal Grants	-	-			
Total:	$ 2,442	(94)	-	-	-
Expenditures:					
6113 - Enterprise Tiny Home Facility					
Materials & Services	$ 260,933	25,242	-	-	-
Capital Projects / Outlay	-	-	-	-	-
Total:	$ 260,933	25,242	-	-	-
Excess (deficit) of revenues over expenditures	$ (258,491)	(25,336)	-	-	-
Beginning Fund Balance	$ 278,756	20,265	(5,071)	(5,071)	(5,071)
Ending Fund Balance	$ 20,265	(5,071)	(5,071)	(5,071)	(5,071)

Capital Expenditure Detail

Capital Expenditures	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Total:	$ -	-	-	-	-

City of El Centro
FY 2025-26 Proposed Budget - Expenditure Detail
HomeKey Fund (Fund 216)

Personnel Services	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Total Personnel Services:	-	-	-	-	-
Materials & Services					
6113 - Enterprise Tiny Home Facility					
610113 - Professional Services	260,933	25,242	-	-	-
Total Material & Services:	260,933	25,242	-	-	-
Capital Projects / Outlay					
	-	-	-	-	-
Total Capital Projects / Outlay:	-	-	-	-	-
Transfers Out					
Total Transfers Out:	-	-	-	-	-
Total Home Key Fund:	260,933	25,242	-	-	-

City of El Centro
Fiscal Year 2025-26 Proposed Budget
Fire Special Revenue Fund (Fund 228)

Revenues:	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
470121 - Interest Earnings	$ -	-	-	-	-
XXXXX - Strike Team Admin Revenues	-	-	-	151,713	50,000
Total:	$ -	-	-	151,713	50,000
Expenditures:					
XXXX - Fire Strike Team Other Expenses					
Materials & Services	$ -	-	-	-	-
Capital Projects / Outlay	-	-	-	-	-
Total:	$ -	-	-	-	-
Excess (deficit) of revenues over expenditures	$ -	-	-	151,713	50,000
Beginning Fund Balance	$ -	-	-	-	151,713
Ending Fund Balance	$ -	-	-	151,713	201,713

Capital Expenditure Detail

Capital Expenditures	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Total:	$ -	-	-	-	-

City of El Centro
FY 2025-26 Proposed Budget - Expenditure Detail
Fire Special Revenue Fund (Fund 228)

Personnel Services	**ACTUAL FY 2022-23**	**ESTIMATED ACTUAL FY 2023-24**	**REVISED BUDGET FY 2024-25**	**ESTIMATED FY 2024-25**	**PROPOSED BUDGET FY 2025-26**
Total Personnel Services:	-	-	-	-	-
Materials & Services					
XXXX - Fire Strike Team Admin					
XXXX - Other Costs	-	-	-	-	-
Total Material & Services:	-	-	-	-	-
Capital Projects / Outlay					
	-	-	-	-	-
Total Capital Projects / Outlay:	-	-	-	-	-
Transfers Out					
Total Transfers Out:	-	-	-	-	-
Total Home Key Fund:	-	-	-	-	-

City of El Centro
Fiscal Year 2025-26 Proposed Budget
EDA Revolving Fund (Fund 248)

Revenues:	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
470121 - Interest Earnings	$ 333	769	750	400	750
470122 - Program Income	-	-	-	-	-
Total:	$ 333	769	750	400	750
Expenditures:					
9340 - EDA Sequestred					
Materials & Services	$ -	-	2,020	2,020	-
Capital Projects / Outlay	-	-	-	-	-
Total:	$ -	-	2,020	2,020	-
Excess (deficit) of revenues over expenditures	$ 333	769	(1,270)	(1,620)	750
Beginning Fund Balance	$ 21,947	22,280	23,049	23,049	21,429
Ending Fund Balance	$ 22,280	23,049	21,779	21,429	22,179

Capital Expenditure Detail

Capital Expenditures	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
	$ -	-	-	-	-
Total:	$ -	-	-	-	-

City of El Centro
FY 2025-26 Proposed Budget - Expenditure Detail
EDA Revolving Fund (Fund 248)

Personnel Services	**ACTUAL FY 2022-23**	**ESTIMATED ACTUAL FY 2023-24**	**REVISED BUDGET FY 2024-25**	**ESTIMATED FY 2024-25**	**PROPOSED BUDGET FY 2025-26**
Total Personnel Services:	$ -	-	-	-	-
Materials & Services					
9340 - EDA Sequestered					
610129 - Other Expense	$ -	-	2,020	2,020	-
640121 - Loans	-	-	-	-	-
Total Material & Services:	$ -	-	2,020	2,020	-
Capital Projects / Outlay					
	$ -	-	-	-	-
Total Capital Projects / Outlay:	$ -	-	-	-	-
Transfers Out					
Total Transfers Out:	$ -	-	-	-	-
Total EDA Revolving Fund:	$ -	-	2,020	2,020	-

City of El Centro
Fiscal Year 2025-26 Proposed Budget
IID Project Jobs Fund (Fund 251)

Revenues:	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
470121 - Interest Earnings	$ 147	216	250	225	225
450200 - Other Agencies	-	-	-	-	-
Total:	$ 147	216	250	225	225
Expenditures:					
XXXX - IID Project Jobs Program					
Materials & Services	$ -	-	-	-	-
Capital Projects / Outlay	-	-	-	-	-
Total:	$ -	-	-	-	-
Excess (deficit) of revenues over expenditures	$ 147	216	250	225	225
Beginning Fund Balance	$ 6,891	7,038	7,254	7,504	7,729
Ending Fund Balance	$ 7,038	7,254	7,504	7,729	7,954

`

Capital Expenditure Detail

Capital Expenditures	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
	$ -	-	-	-	-
Total:	$ -	-	-	-	-

City of El Centro
FY 2025-26 Proposed Budget - Expenditure Detail
IID Project Jobs Fund (Fund 251)

Personnel Services	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Total Personnel Services:	$ -	-	-	-	-
Materials & Services					
XXXX - IID Project Jobs Program					
610129 - Other Expense	$ -	-	-	-	-
Total Material & Services:	$ -	-	-	-	-
Capital Projects / Outlay					
	$ -	-	-	-	-
Total Capital Projects / Outlay:	$ -	-	-	-	-
Transfers Out					
Total Transfers Out:	$ -	-	-	-	-
Total IID Project Jobs Fund:	$ -	-	-	-	-

City of El Centro
Fiscal Year 2025-26 Proposed Budget
Permanent Local Housing Allocation Grant Fund (Fund 252)

Revenues:	**ESTIMATED ACTUAL FY 2022-23**	**ESTIMATED ACTUAL FY 2023-24**	**REVISED BUDGET FY 2024-25**	**ESTIMATED FY 2024-25**	**PROPOSED BUDGET FY 2025-26**
470121 - Interest Earnings	$ -	-	500	-	-
450400 - State Grants	-	245,998	458,481	458,481	-
Total:	$ -	245,998	458,981	458,481	-
Expenditures:					
6150 - 22-PLHA-17655					
Personnel Services	$ -	-	10,486	434	-
Materials & Services	-	-	447,995	360,297	343,748
Capital Projects / Outlay	-	-	-	-	-
Total:	$ -	-	458,481	360,731	343,748
Excess (deficit) of revenues over expenditures	$ -	245,998	500	97,750	(343,748)
Beginning Fund Balance	$ -	-	245,998	245,998	343,748
Ending Fund Balance	$ -	245,998	246,498	343,748	-

Capital Expenditure Detail

Capital Expenditures	**ESTIMATED ACTUAL FY 2022-23**	**ESTIMATED ACTUAL FY 2023-24**	**REVISED BUDGET FY 2024-25**	**ESTIMATED FY 2024-25**	**PROPOSED BUDGET FY 2025-26**
	$ -	-	-	-	-
Total:	$ -	-	-	-	-

City of El Centro
FY 2025-26 Proposed Budget - Expenditure Detail
Permanent Local Housing Allocation Grant Fund (Fund 252)

Personnel Services	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
6150 - 22-PLHA-17655					
510101 - Permanent Salaries	$ -	-	6,650	-	-
520101 - Retirement	-	-	1,605	434	-
520104 - Group Health Insurance	-	-	1,070	-	-
520105 - Workers Compensation	-	-	732	-	-
520107 - Unemployment Insurance	-	-	333	-	-
520110 - Medicare	-	-	96	-	-
Total Personnel Services:	$ -	-	10,486	434	-

Materials & Services	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
6150 - 22-PLHA-17655					
610129 - Other Expense	$ -	-	2,000	-	2,000
620101 - Office Supplies	-	-	2,000	-	2,000
640121 - Loans	-	-	210,297	210,297	-
640124 - Contributions	-	-	233,698	150,000	339,748
Total Material & Services:	$ -	-	447,995	360,297	343,748

Capital Projects / Outlay	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
	$ -	-	-	-	-
Total Capital Projects / Outlay:	$ -	-	-	-	-

Transfers Out	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Total Transfers Out:	$ -	-	-	-	-
Total PLHA Grant Fund:	$ -	-	458,481	360,731	343,748

City of El Centro
Fiscal Year 2025-26 Proposed Budget
Permanent Local Housing Allocation (Colonia) Grant Fund (Fund 253)

Revenues:	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
470121 - Interest Earnings	$ -	-	500	-	-
450400 - State Grants	-	216,175	631,095	79,707	326,692
Total:	$ -	216,175	631,595	79,707	326,692
Expenditures:					
6151 - 22-PLHA-17776					
Personnel Services	$ -	-	8,881	360	-
Materials & Services	-	-	622,214	295,522	326,692
Capital Projects / Outlay	-	-	-	-	-
Total:	$ -	-	631,095	295,882	326,692
Excess (deficit) of revenues over expenditures	$ -	216,175	500	(216,175)	-
Beginning Fund Balance	$ -	-	216,175	216,175	-
Ending Fund Balance	$ -	216,175	216,675	-	-

Capital Expenditure Detail

Capital Expenditures	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
	$ -	-	-	-	-
Total:	$ -	-	-	-	-

City of El Centro
FY 2025-26 Proposed Budget - Expenditure Detail
Permanent Local Housing Allocation (Colonia) Grant Fund (Fund 253)

Personnel Services	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
6151 - 22-PLHA-17776					
510101 - Permanent Salaries	$ -	-	5,516	-	-
520101 - Retirement	-	-	1,332	360	-
520104 - Group Health Insurance	-	-	1,070	-	-
520105 - Workers Compensation	-	-	607	-	-
520107 - Unemployment Insurance	-	-	276	-	-
520110 - Medicare	-	-	80	-	-
Total Personnel Services:	$ -	-	8,881	360	-

Materials & Services	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
6151 - 22-PLHA-17776					
610116 - Professional Fees	$ -	-	2,000	-	2,000
610129 - Other Expense	-	-	4,000	-	4,000
620101 - Office Supplies	-	-	2,000	-	2,000
640121 - Loans	-	-	408,848	295,522	113,326
640124 - Contributions	-	-	205,366	-	205,366
Total Material & Services:	$ -	-	622,214	295,522	326,692

Capital Projects / Outlay	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
	$ -	-	-	-	-
Total Capital Projects / Outlay:	$ -	-	-	-	-

Transfers Out	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Total Transfers Out:	$ -	-	-	-	-
Total PLHA (Colonia) Grant Fund:	$ -	-	631,095	295,882	326,692

City of El Centro
Fiscal Year 2025-26 Proposed Budget
2011-C Bonds Fund (Fund 267)

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Revenues:					
470121 - Interest Earnings	$ 34	141	50	50	75
450200 - Other Agencies	3,894	-	-	-	-
Total:	$ 3,928	141	50	50	75
Expenditures:					
XXXX - C-Bonds					
Personnel Services	$ -	-	-	-	-
Materials & Services	-	1,000	-	-	-
Capital Projects / Outlay	-	-	-	-	-
Total:	$ -	1,000	-	-	-
Excess (deficit) of revenues over expenditures	$ 3,928	(859)	50	50	75
Beginning Fund Balance	$ 1	3,929	3,070	3,070	3,120
Ending Fund Balance	$ 3,929	3,070	3,120	3,120	3,195

Capital Expenditure Detail

Capital Expenditures	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
	$ -	-	-	-	-
Total:	$ -	-	-	-	-

City of El Centro
FY 2025-26 Proposed Budget - Expenditure Detail
2011-C Bonds Fund (Fund 267)

Personnel Services	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
	$ -	-	-	-	-
Total Personnel Services:	$ -	-	-	-	-
Materials & Services					
9254 - 2011 C-Bonds - City					
640112 - Bank Charges	$ -	1,000	-	-	-
Total Material & Services:	$ -	1,000	-	-	-
Capital Projects / Outlay					
	$ -	-	-	-	-
Total Capital Projects / Outlay:	$ -	-	-	-	-
Transfers Out					
Total Transfers Out:	$ -	-	-	-	-
Total 2011-C Bonds Fund:	$ -	1,000	-	-	-

City of El Centro
Fiscal Year 2025-26 Proposed Budget
2011 A&B Projects Fund (Fund 269)

Revenues:	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
470121 - Interest Earnings	$ 5,781	22,360	10,000	12,000	-
450200 - Other Agencies	-	-	-	-	-
Total:	$ 5,781	22,360	10,000	12,000	-
Expenditures:					
9255 - Projects A&B Bonds					
Personnel Services	$ -	-	-	-	-
Materials & Services	-	-	-	-	-
Capital Projects / Outlay	-	-	618,843	618,843	-
Total:	$ -	-	618,843	618,843	-
Excess (deficit) of revenues over expenditures	$ 5,781	22,360	(608,843)	(606,843)	-
Beginning Fund Balance	$ 617,533	623,314	645,674	645,674	38,831
Ending Fund Balance	$ 623,314	645,674	36,831	38,831	38,831

Capital Expenditure Detail

Capital Expenditures	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Projects - A&B Bonds - Building	$ -	-	618,843	618,843	-
Total:	$ -	-	618,843	618,843	-

City of El Centro
FY 2025-26 Proposed Budget - Expenditure Detail
2011 A&B Project Fund (Fund 269)

Personnel Services	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
	$ -	-	-	-	-
Total Personnel Services:	$ -	-	-	-	-
Materials & Services					
	$ -	-	-	-	-
Total Material & Services:	$ -	-	-	-	-
Capital Projects / Outlay					
9255 - Projects A&B Bonds					
710105 - Buildings	$ -	-	618,843	618,843	-
Total Capital Projects / Outlay:	$ -	-	618,843	618,843	-
Transfers Out					
Total Transfers Out:	$ -	-	-	-	-
Total 2011 A&B Project Fund:	$ -	-	618,843	618,843	-

City of El Centro
Fiscal Year 2025-26 Proposed Budget
Public Works Grants (SB-1383) Fund (Fund 284)

Revenues:	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
470121 - Interest Earnings	$ -	-	-	2,000	-
470000 - Other Income (Grants)	-	-	123,181	123,181	-
Total:	$ -	-	123,181	125,181	-
Expenditures:					
3903 - SB 1383 OWR4-22-0151					
Personnel Services	$ -	-	28,226	15,000	15,226
Materials & Services	-	-	94,955	40,750	54,205
Capital Projects / Outlay	-	-	-	-	-
Total:	$ -	-	123,181	55,750	69,431
Excess (deficit) of revenues over expenditures	$ -	-	-	69,431	(69,431)
Beginning Fund Balance	$ -	-	-	-	69,431
Ending Fund Balance	$ -	-	-	69,431	-

Capital Expenditure Detail

Capital Expenditures	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
	$ -	-	-	-	-
Total:	$ -	-	-	-	-

City of El Centro
FY 2025-26 Proposed Budget - Expenditure Detail
Public Works Grants (SB-1383) Fund (Fund 284)

Personnel Services	**ACTUAL FY 2022-23**	**ESTIMATED ACTUAL FY 2023-24**	**REVISED BUDGET FY 2024-25**	**ESTIMATED FY 2024-25**	**PROPOSED BUDGET FY 2025-26**
3903 - SB 1383 OWR4-22-0151					
510103 - Temporary Salaries	$ -	-	28,226	15,000	15,226
Total Personnel Services:	$ -	-	28,226	15,000	15,226
Materials & Services					
3903 - SB 1383 OWR4-22-0151					
610103 - Telephone	$ -	-	1,500	750	750
610113 - Professional Fees	-	-	81,774	37,500	44,274
610129 - Other Expense	-	-	4,181	2,500	1,681
620103 - Printing	-	-	7,500	-	7,500
Total Material & Services:	$ -	-	94,955	40,750	54,205
Capital Projects / Outlay					
	$ -	-	-	-	-
Total Capital Projects / Outlay:	$ -	-	-	-	-
Transfers Out					
	$ -	-	-	-	-
Total Transfers Out:	$ -	-	-	-	-
Total Public Works Grants (SB-1383) Fund:	$ -	-	123,181	55,750	69,431

City of El Centro
Fiscal Year 2025-26 Proposed Budget
EDA Grants Fund (Fund 441)

Revenues:	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
470121 - Interest Earnings	$ 3,873	6,385	5,000	4,000	4,000
470113 - Other Income	-	-	-	-	-
Total:	$ 3,873	6,385	5,000	4,000	4,000
Expenditures:					
XXXX - EDA Grants					
Personnel Services	$ -	-	-	-	-
Materials & Services	-	-	-	-	-
Capital Projects / Outlay	-	-	-	-	-
Total:	$ -	-	-	-	-
Excess (deficit) of revenues over expenditures	$ 3,873	6,385	5,000	4,000	4,000
Beginning Fund Balance	$ 181,057	184,930	191,315	191,315	195,315
Ending Fund Balance	$ 184,930	191,315	196,315	195,315	199,315

Capital Expenditure Detail

Capital Expenditures	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
	$ -	-	-	-	-
Total:	$ -	-	-	-	-

City of El Centro
FY 2025-26 Proposed Budget - Expenditure Detail
EDA Grants Fund (Fund 441)

Personnel Services	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
	$ -	-	-	-	-
Total Personnel Services:	$ -	-	-	-	-
Materials & Services					
	$ -	-	-	-	-
Total Material & Services:	$ -	-	-	-	-
Capital Projects / Outlay					
	$ -	-	-	-	-
Total Capital Projects / Outlay:	$ -	-	-	-	-
Transfers Out					
Total Transfers Out:	$ -	-	-	-	-
Total EDA Grants Fund:	$ -	-	-	-	-

SPECIAL REVENUE FUNDS (Police-Related)

City of El Centro
Fiscal Year 2025-26 Proposed Budget
Asset Forfeiture Fund (Fund 221)

Revenues:	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
470121 - Interest Earnings	$ 183	2,286	2,500	2,500	2,500
440104 - Asset Forfeiture	103,891	9,698	-	7,537	-
Total:	$ 104,074	11,984	2,500	10,037	2,500
Expenditures:					
2101 - Police Services					
Materials & Services	$ 43,000	25,000	25,000	25,000	25,000
Capital Projects / Outlay	-	-	63,000	63,000	-
Total:	$ 43,000	25,000	88,000	88,000	25,000
Excess (deficit) of revenues over expenditures	$ 61,074	(13,016)	(85,500)	(77,963)	(22,500)
Beginning Fund Balance	$ 62,716	123,790	110,774	110,774	32,811
Ending Fund Balance	$ 123,790	110,774	25,274	32,811	10,311

Capital Expenditure Detail

Capital Expenditures	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Police Station Project	$ -	-	63,000	63,000	-
Total:	$ -	-	63,000	63,000	-

City of El Centro
FY 2025-26 Proposed Budget - Expenditure Detail
Asset Forfeiture Fund (Fund 221)

Personnel Services	**ACTUAL FY 2022-23**	**ESTIMATED ACTUAL FY 2023-24**	**REVISED BUDGET FY 2024-25**	**ESTIMATE FY 2024-25**	**PROPOSED BUDGET FY 2025-26**
Total Personnel Services:	$ -	-	-	-	-
Materials & Services					
2101 - Police Services					
610113 - Professional Services	$ 18,000	-	-	-	-
640124 - Contributions	25,000	25,000	25,000	25,000	25,000
Total Material & Services:	$ 43,000	25,000	25,000	25,000	25,000
Capital Projects / Outlay					
2101 - Police Sevices					
710105 - Buildings	$ -	-	63,000	63,000	-
Total Capital Projects / Outlay:	$ -	-	63,000	63,000	-
Transfers Out					
Total Transfers Out:	$ -	-	-	-	-
Total Asset Forfeiture Fund:	$ 43,000	25,000	88,000	88,000	25,000

City of El Centro
Fiscal Year 2025-26 Proposed Budget
OTS Grant Fund (Fund 222)

Revenues:	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
470121 - Interest Earnings	$ 1,340	2,402	2,500	750	-
450400 - State Grants (OTS)	26,387	28,558	35,000	69,605	35,000
Total:	$ 27,727	30,960	37,500	70,355	35,000
Expenditures:					
2117/XX - OTS-PT22021/XX					
Personnel Services	$ 19,570	30,743	35,490	62,000	7,778
Materials & Services	-	-	-	105,145	-
Capital Projects / Outlay	-	-	-	-	-
Total:	$ 19,570	30,743	35,490	167,145	7,778
Excess (deficit) of revenues over expenditures	$ 8,157	217	2,010	(96,790)	27,222
Beginning Fund Balance	$ 61,194	69,351	69,568	69,568	(27,222)
Ending Fund Balance	$ 69,351	69,568	71,578	(27,222)	-

Capital Expenditure Detail

Capital Expenditures	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
	$ -	-	-	-	-
Total:	$ -	-	-	-	-

City of El Centro
FY 2025-26 Proposed Budget - Expenditure Detail
OTS Grant Fund (Fund 222)

Personnel Services	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
2117/XX - OTS-PT22021/XX					
510105 - Overtime	$ 19,299	30,661	35,000	62,000	7,778
520110 - Medicare	271	82	490	-	-
Total Personnel Services:	$ 19,570	30,743	35,490	62,000	7,778
Materials & Services					
2117/XX - OTS-PT22021/XX					
610109 - Meeting & Travel	$ -	-	-	1,500	-
620114 - Other Safety Supplies	-	-	-	103,645	-
Total Material & Services:	$ -	-	-	105,145	-
Capital Projects / Outlay					
	$ -	-	-	-	-
Total Capital Projects / Outlay:	$ -	-	-	-	-
Transfers Out					
Total Transfers Out:	$ -	-	-	-	-
Total OTS Grant Fund:	$ 19,570	30,743	35,490	167,145	7,778

City of El Centro
Fiscal Year 2025-26 Proposed Budget
SLESF Fund (Fund 223)

Revenues:		ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
470121 - Interest Earnings	$	10,985	20,650	25,000	8,000	7,500
450200 - Other Agencies (SLESF)		169,305	173,756	175,000	197,033	175,000
Total:	$	180,290	194,406	200,000	205,033	182,500
Expenditures:						
2113 - SLESF						
Personnel Services	$	62,983	50,642	74,244	60,914	72,237
Materials & Services		450	148,413	200,900	198,805	200,900
Capital Projects / Outlay		-	-	-	-	40,053
Total:	$	63,433	199,055	275,144	259,719	313,190
Excess (deficit) of revenues over expenditures	$	116,857	(4,649)	(75,144)	(54,686)	(130,690)
Beginning Fund Balance	$	437,307	554,164	549,515	549,515	494,829
Ending Fund Balance		554,164	549,515	474,371	494,829	364,139

Capital Expenditure Detail

Capital Expenditures		ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
8XXXX - Misc. Police Equipment	$	-	-	-	-	40,053
Total:	$	-	-	-	-	40,053

City of El Centro
FY 2025-26 Proposed Budget - Expenditure Detail
SLESF Fund (Fund 223)

Personnel Services	**ACTUAL FY 2022-23**	**ESTIMATED ACTUAL FY 2023-24**	**REVISED BUDGET FY 2024-25**	**ESTIMATED FY 2024-25**	**PROPOSED BUDGET FY 2025-26**
3113 - SLESF					
510101 - Permanent Salaries	$ 43,412	27,399	44,065	30,000	45,072
510105 - Overtime	743	6,011	2,000	11,500	2,000
520101 - Retirement	10,564	8,545	11,065	8,000	4,418
520104 - Group Health Insurance	304	3,592	9,055	6,250	15,545
520105 - Workers Compensation	4,771	3,014	4,847	2,750	4,137
520106 - Disability Insurance	275	168	258	200	286
520107 - Unemployment Insurance	2,169	1,370	2,203	1,500	-
520109 - Life Insurance	98	57	112	75	112
520110 - Medicare	647	486	639	639	667
Total Personnel Services:	$ 62,983	50,642	74,244	60,914	72,237
Materials & Services					
3113 - SLESF					
610124 - Uniform Allowance	$ 450	450	900	900	900
620114 - Other Safety Supplies	-	147,963	200,000	197,905	200,000
Total Material & Services:	$ 450	148,413	200,900	198,805	200,900
Capital Projects / Outlay					
3113 - SLESF					
8XXXX - Misc. Police Eqpt	$ -	-	-	-	40,053
Total Capital Projects / Outlay:	$ -	-	-	-	40,053
Transfers Out					
Total Transfers Out:	$ -	-	-	-	-
Total SLESF Fund:	$ 63,433	199,055	275,144	259,719	313,190

City of El Centro
Fiscal Year 2025-26 Proposed Budget
Police Grants Fund (Fund 225)

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMTAED FY 2024-25	PROPOSED BUDGET FY 2025-26
Revenues:					
470121 - Interest Earnings	$ 751	511	1,000	2,000	-
450200 - Other Agencies	74,631	388,505	521,629	463,593	41,964
450300 - Federal Grants	-	-			
Total:	$ 75,382	389,016	522,629	465,593	41,964
Expenditures:					
2121 - 2020-DJ-BX-0580					
Materials & Services	$ -	-	-	-	-
Capital Projects / Outlay	-	-	-	-	-
2122 - Stonegarden					
Personnel Services	$ 65,523	13,672	90,377	157,200	-
Materials & Services	-	-	58,000	-	-
Capital Projects / Outlay	25,000	230,282	250,000	250,000	-
2124 - DOJ - Prop 56-20-1-016					
Personnel Services	$ 66,324	-	-	-	-
Materials & Services	-	-	-	-	-
Capital Projects / Outlay	-	-	-	-	-
2127 - Cannabis Tax Fund					
Personnel Services	$ -	-	68,180	50,000	41,964
Materials & Services	-	-	36,938	32,817	-
Capital Projects / Outlay	-	-	159,512	158,586	-
Total:	$ 156,847	243,954	663,007	648,603	41,964
Excess (deficit) of revenues over expenditures	$ (81,465)	145,062	(140,378)	(183,010)	-
Beginning Fund Balance	$ 119,413	37,948	183,010	183,010	-
Ending Fund Balance	$ 37,948	183,010	42,632	-	-

City of El Centro
Fiscal Year 2025-26 Proposed Budget
Police Grants Fund (Fund 225)

Capital Expenditure Detail

Capital Expenditures		ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Computers	$	25,000	-	-	-	-
Safety Equipment		-	122,755	250,000	250,000	-
Public Safety Vehicles		-	107,527	159,512	158,586	-
Total:	$	25,000	230,282	409,512	408,586	-

City of El Centro
FY 2025-26 Proposed Budget - Expenditure Detail
Police Grants Fund (Fund 225)

Personnel Services	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
2122 - Stonegarden					
510106 - Overtime	$ 64,634	13,485	88,977	155,000	-
520110 - Medicare	889	187	1,400	2,200	-
2124 - DOJ Prop56-20-1-016					
510101 - Permanent Salaries	$ 42,169	-	-	-	-
510105 - Overtime	-	-	-	-	-
520101 - Retirement	3,800	-	-	-	-
520104 - Group Health Insurance	13,019	-	-	-	-
520105 - Workers Compensation	4,458	-	-	-	-
520106 - Disability Insurance	251	-	-	-	-
520107 - Unemployment Insurance	2,026	-	-	-	-
520109 - Life Insurance	97	-	-	-	-
520110 - Medicare	504	-	-	-	-
2127 - Cannabis Tax Fund					
510105 - Overtime	$ -	-	67,180	50,000	41,964
520110 - Medicare	-	-	1,000	-	-
Total Personnel Services:	$ 131,847	13,672	158,557	207,200	41,964

Materials & Services	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
2121 - 2020-DJ-BX-0580					
620114 - Other Safety Supplies	$ -	-	-	-	-
2122 - Stonegarden					
630106 - Motor Vehicle Expense	$ -	-	58,000	-	-
2127 - Cannabis Tax Fund					
610109 - Meeting & Travel	$ -	-	9,560	5,500	-
620114 - Other Safety Supplies	-	-	27,378	27,317	-
Total Material & Services:	$ -	-	94,938	32,817	-

City of El Centro
FY 2025-26 Proposed Budget - Expenditure Detail
Police Grants Fund (Fund 225)

Personnel Services	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Capital Projects / Outlay					
2122 - Stonegarden					
720109 - Computers	$ 25,000	-	-	-	-
720112 - Safety Equipment	-	122,755	250,000	250,000	-
730103 - Public Safety Vehicles	-	107,527	-	-	-
2127 - Cannabis Tax Fund					
730103 - Public Safety Vehicles	$ -	-	159,512	158,586	-
Total Capital Projects / Outlay:	$ 25,000	230,282	409,512	408,586	-
Transfers Out					
Total Transfers Out:	$ -	-	-	-	-
Total Police Grants Fund:	$ 156,847	243,954	663,007	648,603	41,964

City of El Centro
Fiscal Year 2025-26 Proposed Budget
Asset Forfeiture (Federal) Fund (Fund 226)

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Revenues:					
470121 - Interest Earnings	$ 11,910	20,671	24,000	24,000	-
440104 - Asset Forfeiture	205,748	4,989	10,000	10,344	-
Total:	$ 217,658	25,660	34,000	34,344	-
Expenditures:					
2101 - Police Services					
Materials & Services	$ -	-	-	-	-
Capital Projects / Outlay	-	-	482,383	482,000	-
Total:	$ -	-	482,383	482,000	-
Excess (deficit) of revenues over expenditures	$ 217,658	25,660	(448,383)	(447,656)	-
Beginning Fund Balance	$ 403,805	621,463	647,123	647,123	199,467
Ending Fund Balance	$ 621,463	647,123	198,740	199,467	199,467

Capital Expenditure Detail

Capital Expenditures	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2024-25
Buildings - Police Building	$ -	-	482,383	482,383	-
Total:	$ -	-	482,383	482,383	-

City of El Centro
FY 2025-26 Proposed Budget - Expenditure Detail
Asset Forfeiture Federal Fund (Fund 226)

Personnel Services	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2024-25
Total Personnel Services:	$ -	-	-	-	-
Materials & Services					
2101 - Police Services					
610113 - Professional Services	$ -	-	-	-	-
Total Material & Services:	$ -	-	-	-	-
Capital Projects / Outlay					
2101 - Police Services					
710105 - Buildings	$ -	-	482,383	482,000	-
Total Capital Projects / Outlay:	$ -	-	482,383	482,000	-
Transfers Out					
Total Transfers Out:	$ -	-	-	-	-
Total Asset Forfeiture - Federal Fund:	$ -	-	482,383	482,000	-

SPECIAL REVENUE FUNDS

(Parks & Recreation)

City of El Centro
Fiscal Year 2025-26 Proposed Budget
Parks Grant Fund (Fund 260)

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Revenues:					
470121 - Interest Earnings	$ -	-	-	-	-
450400 - State Grants	-	-	5,289,125	1,107,661	9,682,804
Total:	$ -	-	5,289,125	1,107,661	9,682,804
Expenditures:					
5102 - Bucklin Park					
Personnel Services	$ -	-	-	-	-
Materials & Services	-	-	-	-	-
Capital Projects / Outlay	5,128	-	-	-	-
5104 - Gomez Park Project					
Personnel Services	$ -	-	-	-	-
Materials & Services	-	102,680	194,618	400,000	480,657
Capital Projects / Outlay	875	-	5,019,125	501,778	4,517,347
5109 - Downtown Square Project					
Personnel Services	$ -	-	-	-	-
Materials & Services	-	-	-	97,200	757,800
Capital Projects / Outlay	-	-	-	-	3,927,000
Total:	$ 6,003	102,680	5,213,743	998,978	9,682,804
Excess (deficit) of revenues over expenditures	$ (6,003)	(102,680)	75,382	108,683	-
Beginning Fund Balance	$ -	(6,003)	(108,683)	(108,683)	-
Ending Fund Balance	$ (6,003)	(108,683)	(33,301)	-	-

Capital Expenditure Detail

Capital Expenditures	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
8XXXX - Bucklin Park	$ 5,128	-	-	-	-
8XXXX - Gomez Park Project	875	-	5,019,125	501,778	4,517,347
8XXXX - Downtown Square Project	-	-	-	-	3,927,000
Total:	$ 6,003	-	5,019,125	501,778	8,444,347

City of El Centro
FY 2025-26 Proposed Budget - Expenditure Detail
Parks Grant Fund (Fund 260)

Personnel Services	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
	$ -	-	-	-	-
Total Personnel Services:	$ -	-	-	-	-
Materials & Services					
5104 - Gomez Park Project					
610113 - Professional Fees	$ -	102,680	144,618	400,000	480,657
610129 - Other Expense	-	-	50,000	-	-
5109 - Downtown Square Project					
610113 - Professional Fees	$ -	-	-	97,200	687,800
610135 - Special Events	-	-	-		70,000
Total Material & Services:	$ -	102,680	194,618	497,200	1,238,457
Capital Projects / Outlay					
5102 - Buclkin Park					
720107 - Parks & Rec Equipment	$ 5,128	-	-	-	-
5104 - Gomez Park Project					
720106 - Other Real Property	$ 875	-	5,019,125	501,778	4,517,347
5109 - Downtown Square Project					
720106 - Other Real Property	$ -	-	-	-	3,927,000
Total Capital Projects / Outlay:	$ 6,003	-	5,019,125	501,778	8,444,347
Transfers Out					
Total Transfers Out:	$ -	-	-	-	-
Total Parks Grant Fund:	$ 6,003	102,680	5,213,743	998,978	9,682,804

City of El Centro
Fiscal Year 2025-26 Proposed Budget
Recreation Projects Fund (Fund 261)

Revenues:	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED BUDGET FY 2024-25	PROPOSED BUDGET FY 2025-26
470121 - Interest Earnings	$ 216	184	50	-	-
450400 - State Grants	-	265,050	85,500	85,500	835,250
450200 - Other Agencies	-	-	701,856	909,885	-
Total:	216	265,234	787,406	995,385	835,250
Expenditures:					
5214 - Urban Forest Grant					
Personnel Services	$ -	-	-	-	-
Materials & Services	91,845	88,348	-	-	372,775
Capital Projects / Outlay	117,588	-	-	-	113,500
5215 - Buena Vista Park Project					
Personnel Services	$ -	-	-	-	-
Materials & Services	75,035	(2,335)	20,000	-	48,975
Capital Projects / Outlay	-	287,608	649,856	601,470	300,000
5219 - Imperial Valley Urban Forest					
Personnel Services	$ -	-	-	-	-
Materials & Services	38,028	29,702	52,000	31,500	-
Capital Projects / Outlay	-	-	-	-	-
Total:	$ 322,496	403,323	721,856	632,970	835,250
Excess (deficit) of revenues over expenditures	$ (322,280)	(138,089)	65,550	362,415	-
Beginning Fund Balance	$ 97,954	(224,326)	(362,415)	(362,415)	-
Ending Fund Balance	$ (224,326)	(362,415)	(296,865)	-	-

Capital Expenditure Detail

Capital Expenditures	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Urban Forest Grant	$ 117,588	-	-	-	113,500
Buena Vista Park Project	-	287,608	649,856	601,470	300,000
Total:	$ 117,588	287,608	649,856	601,470	413,500

City of El Centro
FY 2025-26 Proposed Budget - Expenditure Detail
Recreation Projects Fund (Fund 261)

Personnel Services	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
	$ -	-	-	-	-
Total Personnel Services:	$ -	-	-	-	-
Materials & Services					
5214 - Urban Forest Grant					
610104 - Water	$ 1,050	2,888	-	-	15,000
610113 - Professional Fees	72,411	62,744	-	-	262,000
610129 - Other Expense	12,534	-	-	-	55,775
620123 - Irrigation & Sprinklers	5,850	22,716	-	-	40,000
5215 - Buena Vista Park Project					
610113 - Professional Fees	$ 75,035	(2,335)	-	-	-
610129 - Other Expense	-	-	20,000	-	48,975
5219 - Imperial Valley Urban Forest					
610113 - Professional Fees	$ 38,028	-	6,000	4,000	-
620113 - Irrigaton & Sprinklers	-	16,180	12,500	12,500	-
620124 - Trees / Plants / Grass	-	13,522	33,500	15,000	-
Total Material & Services:	$ 204,908	115,715	72,000	31,500	421,750
Capital Projects / Outlay					
5214 - Urban Forest Grant					
710106 - Other Real Property	$ 114,391	-	-	-	107,500
720109 - Computers	3,197	-	-	-	6,000
5215 - Buena Vista Park Project					
710106 - Other Real Property	$ -	287,608	649,856	601,470	300,000
Total Capital Projects / Outlay:	$ 117,588	287,608	649,856	601,470	413,500
Transfers Out					
Total Transfers Out:	$ -	-	-	-	-
Total Recreation Projects Fund:	$ 322,496	403,323	721,856	632,970	835,250

City of El Centro
Fiscal Year 2025-26 Proposed Budget
Special Events Fund (Fund 266)

Revenues:		ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
470121 - Interest Earnings	$	292	33	-	-	-
470120 - Contributions		200	80	-	-	-
450200 - Other Agencies		-	-	-	-	-
490101 - Transfers In - General Fund		65,226	70,000	95,000	95,000	95,000
Total:	$	65,718	70,113	95,000	95,000	95,000
Expenditures:						
5210 - Special Events						
Personnel Services	$	65,712	97,090	95,000	108,528	30,576
Materials & Services		-	(28)	-	13,978	10,000
Capital Projects / Outlay		-	-	-	-	-
Total:	$	65,712	97,062	95,000	122,506	40,576
Excess (deficit) of revenues over expenditures	$	6	(26,949)	-	(27,506)	54,424
Beginning Fund Balance	$	25	31	(26,918)	(26,918)	(54,424)
Ending Fund Balance	$	31	(26,918)	(26,918)	(54,424)	-

`

Capital Expenditure Detail

Capital Expenditures		ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
	$	-	-	-	-	-
Total:	$	-	-	-	-	-

City of El Centro
FY 2025-26 Proposed Budget - Expenditure Detail
Special Events Fund (Fund 266)

Personnel Services	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
5210 - Special Events					
510101 - Permanent Salaries	$ 944	368	500	800	-
510103 - Temporary Salaries	17,990	26,732	20,125	24,000	-
510105 - Overtime	36,250	53,670	60,000	67,500	30,576
520101 - Retirement	628	982	1,000	900	-
520103 - Social Security	932	1,474	1,200	1,400	-
520104 - Group Health Insurance	5,288	8,356	7,500	9,000	-
520105 - Workers Compensation	1,979	2,980	2,500	2,300	-
520106 - Disability Insurance	-	1	-	3	-
520107 - Unemployment Insurance	874	1,317	1,100	1,250	-
520109 - Life Insurance	48	69	75	75	-
520110 - Medicare	779	1,141	1,000	1,300	-
Total Personnel Services:	$ 65,712	97,090	95,000	108,528	30,576

Materials & Services					
5210 - Special Events					
610106 - Advertising	$ -	-	-	-	-
610129 - Other Expense	-	-	-	-	-
610135 - Special Events	-	(28)	-	13,978	10,000
Total Material & Services:	$ -	(28)	-	13,978	10,000

Capital Projects / Outlay					
	$ -	-	-	-	-
Total Capital Projects / Outlay:	$ -	-	-	-	-

Transfers Out					
Total Transfers Out:	$ -	-	-	-	-
Total Special Events Fund:	$ 65,712	97,062	95,000	122,506	40,576

City of El Centro
Fiscal Year 2025-26 Proposed Budget
Park Development Fund (Fund 460)

Revenues:	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
470121 - Interest Earnings	$ 2,277	4,700	4,000	2,600	2,750
470113 - Other Income	-	-	-	-	-
Total:	$ 2,277	4,700	4,000	2,600	2,750
Expenditures:					
XXXX - Parks Projects					
Personnel Services	$ -	-	-	-	-
Materials & Services	-	-	-	-	-
Capital Projects / Outlay	-	-	-	-	-
Total:	$ -	-	-	-	-
Excess (deficit) of revenues over expenditures	$ 2,277	4,700	4,000	2,600	2,750
Beginning Fund Balance	$ 128,754	131,031	135,731	135,731	138,331
Ending Fund Balance	$ 131,031	135,731	139,731	138,331	141,081

Capital Expenditure Detail

Capital Expenditures	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
	$ -	-	-	-	-
Total:	$ -	-	-	-	-

City of El Centro
FY 2025-26 Proposed Budget - Expenditure Detail
Park Development Fund (Fund 460)

Personnel Services	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
	$ -	-	-	-	-
Total Personnel Services:	$ -	-	-	-	-
Materials & Services					
	$ -	-	-	-	-
Total Material & Services:	$ -	-	-	-	-
Capital Projects / Outlay					
	$ -	-	-	-	-
Total Capital Projects / Outlay:	$ -	-	-	-	-
Transfers Out					
Total Transfers Out:	$ -	-	-	-	-
Total Park Development Fund:	$ -	-	-	-	-

SPECIAL REVENUE

FUNDS

(HUD / CDBG)

City of El Centro
Fiscal Year 2025-26 Proposed Budget
CDBG COVID 19 Fund (Fund 217)

Revenues:	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
470121 - Interest Earnings	$ 1	(66)	-	-	-
450300 - Federal Grants	298,019	129,642	-	4,320	2,023
470122 - Program Income	-	-	100	(173)	-
Total:	$ 298,020	129,576	100	4,147	2,023
Expenditures:					
6118 - CDBG CV Round 1					
Personnel Services	$ 16,396	1,606	-	-	-
Materials & Services	34,868	13,781	25,000	3,840	-
Capital Projects / Outlay	-	-	-	-	-
6119 - CDBG CV Round 3					
Materials & Services	$ 300,935	64,943	-	-	-
Total:	$ 352,199	80,330	25,000	3,840	-
Excess (deficit) of revenues over expenditures	$ (54,179)	49,246	(24,900)	307	2,023
Beginning Fund Balance	$ 2,603	(51,576)	(2,330)	(2,330)	(2,023)
Ending Fund Balance	$ (51,576)	(2,330)	(27,230)	(2,023)	-

Capital Expenditure Detail

Capital Expenditures	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Total:	$ -	-	-	-	-

City of El Centro
FY 2025-26 Proposed Budget - Expenditure Detail
CDBG COVID-19 Fund (Fund 217)

Personnel Services	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
6118 - CDBG CV Round 1					
510101 - Permanent Salaries	$ 10,666	-	-	-	-
520101 - Retirement	2,645	1,606	-	-	-
520104 - Group Health Insurance	1,449	-	-	-	-
520105 - Workers Compensation	1,173	-	-	-	-
520106 - Diability Insurance	68	-	-	-	-
520107 - Unemployment Insurance	240	-	-	-	-
520110 - Medicare	155	-	-	-	-
Total Personnel Services:	$ 16,396	1,606	-	-	-
Materials & Services					
6118 - CDBG CV Round 1					
610113 - Professional Services	$ 89	1,665	-	-	-
610129 - Other Expense	58	-	-	-	-
620114 - Other Safety Supplies	940	-	-	-	-
640121 - Loans	33,781	12,116	25,000	3,840	-
6119 - CDBG CV - Round 3					
640124 - Contributions	$ 300,935	64,943	-	-	-
Total Material & Services:	$ 335,803	78,724	25,000	3,840	-
Capital Projects / Outlay					
	$ -	-	-	-	-
Total Capital Projects / Outlay:	$ -	-	-	-	-
Transfers Out					
Total Transfers Out:	$ -	-	-	-	-
Total CDBG COVID 19 Fund:	$ 352,199	80,330	25,000	3,840	-

City of El Centro
Fiscal Year 2025-26 Proposed Budget
Home Grant Fund (Fund 240)

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Revenues:					
470121 - Interest Earnings	$ (76)	2,929	3,000	2,400	-
450400 - State Grants	-	54,500	-	-	-
Total:	$ (76)	57,429	3,000	2,400	-
Expenditures:					
9312 - 18-HOME-1255					
Materials & Services	$ -	-	100,000	-	100,000
Capital Projects / Outlay	-	-	-	-	-
Total:	$ -	-	100,000	-	100,000
Excess (deficit) of revenues over expenditures	$ (76)	57,429	(97,000)	2,400	(100,000)
Beginning Fund Balance	$ 67,013	66,937	124,366	124,366	126,766
Ending Fund Balance	$ 66,937	124,366	27,366	126,766	26,766

Capital Expenditure Detail

Capital Expenditures	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
	$ -	-	-	-	-
Total:	$ -	-	-	-	-

City of El Centro
FY 2025-26 Proposed Budget - Expenditure Detail
HOME Grant Fund (Fund 240)

Personnel Services	**ACTUAL FY 2022-23**	**ESTIMATED ACTUAL FY 2023-24**	**REVISED BUDGET FY 2024-25**	**ESTIMATED FY 2024-25**	**PROPOSED BUDGET FY 2025-26**
Total Personnel Services:	$ -	-	-	-	-
Materials & Services					
9312 - 18-HOME-1255					
610113 - Professional Services	$ -	-	-	-	-
640121 - Loans	-	-	100,000	-	100,000
Total Material & Services:	$ -	-	100,000	-	100,000
Capital Projects / Outlay					
	$ -	-	-	-	-
Total Capital Projects / Outlay:	$ -	-	-	-	-
Transfers Out					
Total Transfers Out:	$ -	-	-	-	-
Total HOME Grant Fund:	$ -	-	100,000	-	100,000

City of El Centro
Fiscal Year 2025-26 Proposed Budget
Home Program Income Fund (Fund 241)

Revenues:	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
470121 - Interest Earnings	$ 4,842	8,219	9,000	4,500	6,000
470122 - Program Income	870	4,306	4,000	4,000	4,000
470151 - Program Income - HOME 92	(68)	(92)	(100)	(100)	(100)
470158 - Program Income - FTHB	(1,612)	17,630	-	30,000	-
470161 - Program Income - FTHB 2001	(353)	(461)	(450)	(450)	(450)
470164 - Program Income - Res Rehab 2002	(71)	(92)	(100)	14,000	(100)
470168 - Program Income - 07-HOME-3078	(71)	(92)	(100)	(100)	(100)
470169 - Program Income - 07-HOME-3066 SV	(71)	(92)	(100)	(100)	(100)
Total:	$ 3,466	29,326	12,150	51,750	9,150
Expenditures:					
9308 - Program Income					
Materials & Services	$ -	-	229,000	696	305,750
Capital Projects / Outlay	-	-	-	-	-
Total:	-	-	229,000	696	305,750
Excess (deficit) of revenues over expenditures	$ 3,466	29,326	(216,850)	51,054	(296,600)
Beginning Fund Balance	$ 220,259	223,725	253,051	253,051	304,105
Ending Fund Balance	$ 223,725	253,051	36,201	304,105	7,505

Capital Expenditure Detail

Capital Expenditures	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
	$ -	-	-	-	-
Total:	$ -	-	-	-	-

City of El Centro
FY 2025-26 Proposed Budget - Expenditure Detail
HOME Program Income Fund (Fund 241)

Personnel Services	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Total Personnel Services:	$ -	-	-	-	-
Materials & Services					
9308 - Program Income					
610109 - Meeting & Travel	$ -	-	-	696	750
610129 - Other Expense			5,000	-	5,000
640121 - Loans	-	-	224,000	-	300,000
Total Material & Services:	$ -	-	229,000	696	305,750
Capital Projects / Outlay					
	$ -	-	-	-	-
Total Capital Projects / Outlay:	$ -	-	-	-	-
Transfers Out					
Total Transfers Out:	$ -	-	-	-	-
Total HOME Program Income Fund:	$ -	-	229,000	696	305,750

City of El Centro
Fiscal Year 2025-26 Proposed Budget
Rental Rehab HUD Fund (Fund 242)

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Revenues:					
470121 - Interest Earnings	$ 6,921	11,411	12,000	7,500	7,500
470122 - Program Income	-	-	-	-	-
Total:	$ 6,921	11,411	12,000	7,500	7,500
Expenditures:					
9309 - Rental Rehab					
Materials & Services	$ -	-	-	-	-
Capital Projects / Outlay	-	-	-	-	-
Total:	$ -	-	-	-	-
Excess (deficit) of revenues over expenditures	$ 6,921	11,411	12,000	7,500	7,500
Beginning Fund Balance	$ 323,575	330,496	341,907	341,907	349,407
Ending Fund Balance	$ 330,496	341,907	353,907	349,407	356,907

Capital Expenditure Detail

Capital Expenditures	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
	$ -	-	-	-	-
Total:	$ -	-	-	-	-

City of El Centro
FY 2025-26 Proposed Budget - Expenditure Detail
Rental Rehab HUD Fund (Fund 242)

Personnel Services	**ACTUAL FY 2022-23**	**ESTIMATED ACTUAL FY 2023-24**	**REVISED BUDGET FY 2024-25**	**ESTIMATED FY 2024-25**	**PROPOSED BUDGET FY 2025-26**
Total Personnel Services:	$ -	-	-	-	-
Materials & Services					
9309 - Rental Rehab					
610129 - Other Expense	$ -	-	-	-	-
640121 - Loans	-	-	-	-	-
Total Material & Services:	$ -	-	-	-	-
Capital Projects / Outlay					
	$ -	-	-	-	-
Total Capital Projects / Outlay:	$ -	-	-	-	-
Transfers Out					
Total Transfers Out:	$ -	-	-	-	-
Total Rental Rehab HUD Fund:	$ -	-	-	-	-

City of El Centro
Fiscal Year 2025-26 Proposed Budget
HUD Entitlement Fund (Fund 243)

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Revenues:					
470121 - Interest Earnings	$ 15,016	21,587	20,000	20,000	25,000
450200 - Other Agencies	45,881	112,092	-	-	-
470113 - Federal Grants	488,518	276,281	1,017,912	951,052	502,738
470113 - Other Income	872	-	-	-	-
470163 - Entitlement Program Income	562	878	750	7,000	25,000
470165 - CDBG 05-06 Entitlement Program Income	(71)	(92)	(92)	(92)	(92)
470166 - CDBG 06-07 Entitlement Program Income	2,227	1,469	1,400	1,400	1,400
470167 - CDBG 07-08 Entitlement Program Income	(70)	(86)	(86)	(86)	(86)
470171 - CDBG 10-11 Entitlement Program Income	(141)	(184)	(184)	(184)	(184)
Total:	$ 552,794	411,945	1,039,700	979,090	553,776
Expenditures:					
9313 - HUD Clearance & Demolition					
Personnel Services	$ 60,430	42,778	30,836	44,276	-
Materials & Services	1,205	9,699	11,900	3,900	24,000
Capital Projects / Outlay	3,902	3,795	-	-	-
9314 - HUD Administration					
Personnel Services	$ 60,664	4,454	64,107	61,253	-
Materials & Services	20,603	143,859	36,060	18,640	24,035
Capital Projects / Outlay	-	-	-	-	-
9315 - HUD Housing					
Materials & Services	$ 7,192	85,376	15,000	134,030	15,000
Capital Projects / Outlay	-	-	10,000	-	379,576
9316 - HUD - Capital Projects					
Materials & Services	$ -	-	-	-	-
Capital Projects / Outlay	438,713	91,143	861,013	305,390	-
9319 - HUD Public Services					
Materials & Services	$ 76,519	79,162	78,998	65,000	82,748
Capital Projects / Outlay	-	-	-	-	-
Total:	$ 669,228	460,266	1,107,914	632,489	525,359
Excess (deficit) of revenues over expenditures	$ (116,434)	(48,321)	(68,214)	346,601	28,417
Beginning Fund Balance	$ 1,688,851	1,572,417	1,524,096	1,524,096	1,870,697
Ending Fund Balance	$ 1,572,417	1,524,096	1,455,882	1,870,697	1,899,114

City of El Centro
Fiscal Year 2025-26 Proposed Budget
HUD Entitlement Fund (Fund 243)

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26

Capital Expenditure Detail

Capital Expenditures	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Office Machines	$ -	-	-	-	-
Communication Equipment	3,902	3,795	-	-	-
Storefront Program	191	-	-	-	-
8XXXX - HUD Housing Programs	438,522	91,143	871,013	305,390	379,576
Total:	$ 442,615	94,938	871,013	305,390	379,576

City of El Centro
FY 2025-26 Proposed Budget - Expenditure Detail
HUD Entitlement Fund (Fund 243)

Personnel Services	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
9313 - HUD Clearance & Demolition					
510103 - Temporary Salaries	$ 48,460	33,920	24,558	35,000	-
520101 - Overtime	-	145	-	231	-
520101 - Retirement	362	1,395	492	2,500	-
520103 - Social Security	2,759	1,252	1,317	850	-
520104 - Group Health Insurance	392	145	78	20	-
520105 - Workers Compensation	5,331	3,731	2,805	3,400	-
520106 - Disability Insurance	-	-	-	-	-
520107 - Unemployment Insurance	2,423	1,696	1,228	1,750	-
520110 - Medicare	703	494	358	525	-
9314 - HUD Administration					
510101 - Permanent Salaries	$ 37,738	-	40,678	37,500	-
520101 - Retirement	12,109	4,454	11,922	11,922	-
520104 - Group Health Insurance	5,365	-	6,114	5,500	-
520105 - Workers Compensation	3,071	-	2,562	3,500	-
520106 - Disability Insurance	242	-	255	255	-
520107 - Unemployment Insurance	1,592	-	1,997	1,997	-
520110 - Medicare	547	-	579	579	-
Total Personnel Services:	$ 121,094	47,232	94,943	105,529	-

Materials & Services	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
9313 - HUD Clearance & Demolition					
610113 - Professional Services	$ -	9,699	8,000	-	20,000
610121 - Dues & Subscriptions	142	-	1,100	1,100	1,100
610123 - Training	925	-	1,500	1,500	1,600
620101 - Office Supplies	138	-	800	800	800
620112- Protective Clothing	-	-	500	500	500
9314 - HUD Administration					
610109 - Meeting & Travel	$ 859	-	6,800	4,000	6,800
610113 - Professional Services	15,057	139,747	15,000	8,500	3,000
610121 - Dues & Subscriptions	1,369	1,354	1,840	1,840	1,815
610129 - Other Expense	513	1,754	7,720	3,500	7,720
620101 - Office Supplies	1,763	432	2,500	800	2,500
620103 - Printing	1,042	572	1,500	-	1,500
630112 - Gasoline & Oil	-	-	700	-	700
9315 - HUD - Housing					
610113 - Professional Services	$ -	1,049	15,000	17,500	15,000
640121 - Loans	7,192	84,327	-	116,530	-
9319 - HUD Public Services					
610113 - Professional Services	28,708	45,818	47,250	30,000	47,250
640124 - Contributions	47,811	33,344	31,748	35,000	35,498
Total Material & Services:	$ 105,519	318,096	141,958	221,570	145,783

City of El Centro
FY 2025-26 Proposed Budget - Expenditure Detail
HUD Entitlement Fund (Fund 243)

Personnel Services	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Capital Projects / Outlay					
9313 - HUD Clearance & Demolition					
720111 - Communication Equipment	$ 3,902	3,795	-	-	-
9314 - HUD Administration					
720101 - Office Machines	$ -	-	-	-	-
9315 - HUD - Housing					
8XXXX - HUD Housing Programs	$ -	-	10,000	-	379,576
9316 - HUD - Capital Projects					
640127 - Storefront Program	$ 191	-	-	-	-
710106 - Other Real Property	438,522	91,143	861,013	305,390	-
Total Capital Projects / Outlay:	$ 442,615	94,938	871,013	305,390	379,576
Transfers Out					
Total Transfers Out:	$ -	-	-	-	-
Total HUD Entitlement Fund:	$ 669,228	460,266	1,107,914	632,489	525,359

City of El Centro
Fiscal Year 2025-26 Proposed Budget
CDBG Program Income Fund (Fund 244)

Revenues:	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
470121 - Interest Earnings	$ 2,662	6,794	2,500	2,000	-
470122 - Program Income	(71)	(10,402)	-	(24,069)	-
470127 - Prorgam Income - 82	(71)	(522)	-	354	-
470128 - Program Income 85	21,089	(92)	-	(20,065)	-
470129 - Program Income 87-STBG-143	-	(29)	-	-	-
470130 - Program Income STBG 032	(353)	(432)	-	(432)	-
470155 - Program Income STBG 557	(71)	(92)	-	(92)	-
470137 - Program Income 93-STBG 673	(212)	(276)	-	(276)	-
470138 - Program Income 94-STBG-791	(212)	(288)	-	(288)	-
470139 - Program Income 95-STBG-890	34,002	(92)	-	(92)	-
470140 - Program Income 96-STBG-1006	35,818	(184)	-	(184)	-
470141 - Program Income 97-STBG-1113	(4,055)	(2,563)	-	1,000	-
470142 - Program Income 98-STBG-1239	5,243	6,554	6,366	6,366	-
470143 - Program Income 99-STBG-1354	4,023	4,843	4,745	55,000	-
470144 - Program Income 00-STBG-1468	(212)	(277)		(277)	
470149 - Program Income 01-STBG-1579	4,398	6,098	5,856	5,856	-
470150 - Program Income 02-STBG-1695	2,106	2,590	2,498	(2,498)	-
470158 - Program Income - FTHB	(351)	(1,160)	98	800	-
470162 - Program Income 03-STBG-1816	8,749	13,008	12,461	12,461	-
Total:	$ 112,482	23,478	34,524	35,564	-
Expenditures:					
9320 - PI Administration					
Personnel Services	$ 154	104	-	-	-
Materials & Services	45,881	94,371	-	-	-
Capital Projects / Outlay	-	-	-	-	-
9314 - HUD Administration					
Personnel Services	$ -	-	-	-	-
Materials & Services	-	175	2,000	-	1,500
Capital Projects / Outlay	-	-	-	-	-
9316 - HUD - Capital Projects					
Materials & Services	$ -	-	-	-	-
Capital Projects / Outlay	-	-	13,000	-	16,250
9319 - HUD Public Services					
Materials & Services	$ -	17,721	3,000	-	3,750
Capital Projects / Outlay	-	-	-	-	-
Total:	$ 46,035	112,371	18,000	-	21,500
Excess (deficit) of revenues over expenditures	$ 66,447	(88,893)	16,524	35,564	(21,500)
Beginning Fund Balance	$ 735,197	801,644	712,751	712,751	748,315
Ending Fund Balance	$ 801,644	712,751	729,275	748,315	726,815

City of El Centro
Fiscal Year 2025-26 Proposed Budget
CDBG Program Income Fund (Fund 244)

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26

Capital Expenditure Detail

Capital Expenditures	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
8XXXX - HUD Capital Projects	$ -	-	13,000	13,000	13,000
Total:	$ -	-	13,000	13,000	13,000

City of El Centro
FY 2025-26 Proposed Budget - Expenditure Detail
CDBG Program Income Fund (Fund 244)

Personnel Services	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
9320 - PI - General Administration					
510101 - Permanent Salaries	$ -	-	-	-	-
520101 - Retirement	154	104	-	-	-
520110 - Medicare	-	-	-	-	-
Total Personnel Services:	$ 154	104	-	-	-
Materials & Services					
9320 - PI - General Admininstration					
610129 - Other Expense	$ 45,881	93,983	-	-	-
620101 - Office Supplies	-	388	-	-	-
9314 - HUD Administration					
610121 - Dues & Subscriptions	$ -	175	-	-	-
610129 - Other Expense	-	-	1,000	-	1,000
620101 - Office Supplies	-	-	1,000	-	500
9319 - HUD Public Services					
610113 - Professional Services	$ -	17,721	-	-	-
640124 - Contributions	-	-	3,000	-	3,750
Total Material & Services:	$ 45,881	112,267	5,000	-	5,250
Capital Projects / Outlay					
9316 - HUD - Capital Projects					
8XXXX - HUD Capital Projects	$ -	-	13,000	-	16,250
Total Capital Projects / Outlay:	$ -	-	13,000	-	16,250
Transfers Out					
Total Transfers Out:	$ -	-	-	-	-
Total CDBG Program Income Fund:	$ 46,035	112,371	18,000	-	21,500

City of El Centro
Fiscal Year 2025-26 Proposed Budget
Housing Enabled by Local Partnership Fund (Fund 245)

Revenues:	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
470121 - Interest Earnings	$ 10,922	18,008	20,000	12,500	12,500
470122 - Program Income	-	-	-	-	-
Total:	$ 10,922	18,008	20,000	12,500	12,500
Expenditures:					
9324 - HELP 080102-06					
Materials & Services	$ -	-	50,000	-	50,000
Capital Projects / Outlay	-	-	-	-	-
Total:	$ -	-	50,000	-	50,000
Excess (deficit) of revenues over expenditures	$ 10,922	18,008	(30,000)	12,500	(37,500)
Beginning Fund Balance	$ 516,433	527,355	545,363	545,363	557,863
Ending Fund Balance	$ 527,355	545,363	515,363	557,863	520,363

Capital Expenditure Detail

Capital Expenditures	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
	$ -	-	-	-	-
Total:	$ -	-	-	-	-

City of El Centro
FY 2025-26 Proposed Budget - Expenditure Detail
Housing Enabled by Local Partnership Fund (Fund 245)

Personnel Services	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Total Personnel Services:	$ -	-	-	-	-
Materials & Services					
9324 - HELP 080102-06					
610129 - Other Expense	$ -	-	-	-	-
640121 - Loans	-	-	50,000	-	50,000
Total Material & Services:	$ -	-	50,000	-	50,000
Capital Projects / Outlay					
	$ -	-	-	-	-
Total Capital Projects / Outlay:	$ -	-	-	-	-
Transfers Out					
Total Transfers Out:	$ -	-	-	-	-
Total Housing Enabled by Local Partnership Fund:	$ -	-	50,000	-	50,000

City of El Centro
Fiscal Year 2025-26 Proposed Budget
Cal HOME Partnership Fund (Fund 246)

Revenues:		ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
470121 - Interest Earnings	$	7,230	11,445	15,000	17,500	17,500
470159 - Program Income - CalHome-033		(424)	(553)	905	(553)	(553)
470160 - Program Incom - FTHB 03CALHM-04		2,906	1,885	-	4,000	4,000
470170 - Program Income - 09-CalHome		(777)	(1,076)	-	(1,076)	(1,076)
470172 - Program Income - Cal Home		(136)	(116)	-	50	50
Total:	$	8,799	11,585	15,905	19,921	19,921
Expenditures:						
9326 - Cal HOME Program						
Materials & Services	$	-	-	-	-	-
Capital Projects / Outlay		-	-	-	-	-
Total:	$	-	-	-	-	-
Excess (deficit) of revenues over expenditures	$	8,799	11,585	15,905	19,921	19,921
Beginning Fund Balance	$	996,413	1,005,212	1,016,797	1,016,797	1,036,718
Ending Fund Balance	$	1,005,212	1,016,797	1,032,702	1,036,718	1,056,639

Capital Expenditure Detail

Capital Expenditures		ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
	$	-	-	-	-	-
Total:	$	-	-	-	-	-

City of El Centro
FY 2025-26 Proposed Budget - Expenditure Detail
Cal HOME Partnership Fund (Fund 246)

Personnel Services	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Total Personnel Services:	$ -	-	-	-	-
Materials & Services					
9326 - Cal HOME Program					
610129 - Other Expense	$ -	-	-	-	-
640121 - Loans	-	-	-	-	-
Total Material & Services:	$ -	-	-	-	-
Capital Projects / Outlay					
	$ -	-	-	-	-
Total Capital Projects / Outlay:	$ -	-	-	-	-
Transfers Out					
Total Transfers Out:	$ -	-	-	-	-
Total Cal HOME Partnership Fund:	$ -	-	-	-	-

City of El Centro
Fiscal Year 2025-26 Proposed Budget
CDBG Loan Fund (Fund 247)

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Revenues:					
470121 - Interest Earnings	$ -	-	-	-	-
450200 - Other Agencies	-	-	-	-	-
Total:	$ -	-	-	-	-
Expenditures:					
XXXX - CDBG Loan Program					
Materials & Services	$ -	-	-	-	-
Capital Projects / Outlay	-	-	-	-	-
Total:	$ -	-	-	-	-
Excess (deficit) of revenues over expenditures	$ -	-	-	-	-
Beginning Fund Balance	$ -	-	-	-	-
Ending Fund Balance	$ -	-	-	-	-

Capital Expenditure Detail

Capital Expenditures	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2024-25
	$ -	-	-	-	-
Total:	$ -	-	-	-	-

City of El Centro
FY 2025-26 Proposed Budget - Expenditure Detail
CDBG Loan Fund (Fund 247)

Personnel Services	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Total Personnel Services:	$ -	-	-	-	-
Materials & Services					
XXXX - CDBG Loan Program					
610129 - Other Expense	$ -	-	-	-	-
Total Material & Services:	$ -	-	-	-	-
Capital Projects / Outlay					
	$ -	-	-	-	-
Total Capital Projects / Outlay:	$ -	-	-	-	-
Transfers Out					
Total Transfers Out:	$ -	-	-	-	-
Total CDBG Loan Fund:	$ -	-	-	-	-

City of El Centro
Fiscal Year 2025-26 Proposed Budget
HOME PI Administration Fund (Fund 250)

Revenues:		ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
470121 - Interest Earnings	$	909	1,219	1,000	1,000	1,000
450200 - Other Agencies		-	-	-	-	-
Total:	$	909	1,219	1,000	1,000	1,000
Expenditures:						
9353 - PI Administration						
Materials & Services	$	911	450	2,500	1,800	2,500
Capital Projects / Outlay		-	-	-	-	-
Total:	$	911	450	2,500	1,800	2,500
Excess (deficit) of revenues over expenditures	$	(2)	769	(1,500)	(800)	(1,500)
Beginning Fund Balance	$	41,592	41,590	42,359	42,359	41,559
Ending Fund Balance	$	41,590	42,359	40,859	41,559	40,059

Capital Expenditure Detail

Capital Expenditures		ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
	$	-	-	-	-	-
Total:	$	-	-	-	-	-

City of El Centro
FY 2025-26 Proposed Budget - Expenditure Detail
HOME Program Income Administration Fund (Fund 250)

Personnel Services	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Total Personnel Services:	$ -	-	-	-	-
Materials & Services					
9353 - PI Administration					
610129 - Other Expense	$ -	-	1,000	300	1,000
610113 - Professional Fees	-	450	-	-	-
610109 - Meeting & Travel	911	-	1,500	1,500	1,500
Total Material & Services:	$ 911	450	2,500	1,800	2,500
Capital Projects / Outlay					
	$ -	-	-	-	-
Total Capital Projects / Outlay:	$ -	-	-	-	-
Transfers Out					
Total Transfers Out:	$ -	-	-	-	-
Total HOME PI Administration Fund:	$ 911	450	2,500	1,800	2,500

SPECIAL REVENUE
FUNDS
(IMPACT FEES)

City of El Centro
Fiscal Year 2025-26 Proposed Budget
Impact Fee - Administration Fund (Fund 230)

Revenues:	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
470121 - Interest Earnings	$ 439	723	750	500	500
480108 - Impact Fees	-	-	-	-	-
Total:	$ 439	723	750	500	500
Expenditures:					
XXXX - Administration					
Materials & Services	$ -	-	-	-	-
Capital Projects / Outlay	-	-	-	-	-
Total:	$ -	-	-	-	-
Excess (deficit) of revenues over expenditures	$ 439	723	750	500	500
Beginning Fund Balance	$ 20,431	20,870	21,593	21,593	22,093
Ending Fund Balance	$ 20,870	21,593	22,343	22,093	22,593

Capital Expenditure Detail

Capital Expenditures	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
	$ -	-	-	-	-
Total:	$ -	-	-	-	-

City of El Centro
FY 2025-26 Proposed Budget - Expenditure Detail
Impact Fee - Administration Fund (Fund 230)

Personnel Services	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Total Personnel Services:	$ -	-	-	-	-
Materials & Services					
	$ -	-	-	-	-
Total Material & Services:	$ -	-	-	-	-
Capital Projects / Outlay					
	$ -	-	-	-	-
Total Capital Projects / Outlay:	$ -	-	-	-	-
Transfers Out					
Total Transfers Out:	$ -	-	-	-	-
Total Impact Fee - Administration Fund:	$ -	-	-	-	-

City of El Centro
Fiscal Year 2025-26 Proposed Budget
Impact Fee - Library Fund (Fund 231)

Revenues:	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
470121 - Interest Earnings	$ 4,629	8,023	10,000	6,500	7,000
480108 - Impact Fees	56,100	-	48,960	82,222	-
Total:	$ 60,729	8,023	58,960	88,722	7,000
Expenditures:					
XXXX - Library					
Materials & Services	$ -	-	-	-	-
Capital Projects / Outlay	-	-	-	-	-
Total:	$ -	-	-	-	-
Excess (deficit) of revenues over expenditures	$ 60,729	8,023	58,960	88,722	7,000
Beginning Fund Balance	$ 171,620	232,349	240,372	240,372	329,094
Ending Fund Balance	$ 232,349	240,372	299,332	329,094	336,094

Capital Expenditure Detail

Capital Expenditures	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
	$ -	-	-	-	-
Total:	$ -	-	-	-	-

City of El Centro
FY 2025-26 Proposed Budget - Expenditure Detail
Impact Fee - Library Fund (Fund 231)

Personnel Services	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Total Personnel Services:	$ -	-	-	-	-
Materials & Services					
	$ -	-	-	-	-
Total Material & Services:	$ -	-	-	-	-
Capital Projects / Outlay					
	$ -	-	-	-	-
Total Capital Projects / Outlay:	$ -	-	-	-	-
Transfers Out					
Total Transfers Out:	$ -	-	-	-	-
Total Impact Fee - Library Fund:	$ -	-	-	-	-

City of El Centro
Fiscal Year 2025-26 Proposed Budget
Impact Fee - Police Fund (Fund 232)

Revenues:	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
470121 - Interest Earnings	$ 26,546	44,192	25,000	40,000	5,000
480108 - Impact Fees	38,538	10,906	25,824	27,229	-
Total:	$ 65,084	55,098	50,824	67,229	5,000
Expenditures:					
3302 - Impact - Police					
Materials & Services	$ -	-	-	-	-
Capital Projects / Outlay	-	-	1,259,217	1,259,217	-
Total:	$ -	-	1,259,217	1,259,217	-
Excess (deficit) of revenues over expenditures	$ 65,084	55,098	(1,208,393)	(1,191,988)	5,000
Beginning Fund Balance	$ 1,208,992	1,274,076	1,329,174	1,329,174	137,186
Ending Fund Balance	$ 1,274,076	1,329,174	120,781	137,186	142,186

Capital Expenditure Detail

Capital Expenditures	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Buildings - Police Building	$ -	-	1,259,217	1,259,217	-
Total:	$ -	-	1,259,217	1,259,217	-

City of El Centro
FY 2025-26 Proposed Budget - Expenditure Detail
Impact Fee - Police Fund (Fund 232)

Personnel Services	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Total Personnel Services:	$ -	-	-	-	-
Materials & Services					
	$ -	-	-	-	-
Total Material & Services:	$ -	-	-	-	-
Capital Projects / Outlay					
3302 - Impact - Police					
71015 - Buildings	$ -	-	1,259,217	1,259,217	-
Total Capital Projects / Outlay:	$ -	-	1,259,217	1,259,217	-
Transfers Out					
Total Transfers Out:	$ -	-	-	-	-
Total Impact Fee - Police Fund:	$ -	-	1,259,217	1,259,217	-

City of El Centro
Fiscal Year 2025-26 Proposed Budget
Impact Fee - Fire Fund (Fund 233)

Revenues:	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
470121 - Interest Earnings	$ 34	(7)	450	300	450
480108 - Impact Fees	62,110	3,599	42,624	71,581	-
Total:	$ 62,144	3,592	43,074	71,881	450
Expenditures:					
XXXX - Fire					
Materials & Services	$ -	-	-	-	-
Capital Projects / Outlay	-	-	-	-	-
Total:	$ -	-	-	-	-
Excess (deficit) of revenues over expenditures	$ 62,144	3,592	43,074	71,881	450
Beginning Fund Balance	$ (50,355)	11,789	15,381	15,381	87,262
Ending Fund Balance	$ 11,789	15,381	58,455	87,262	87,712

Capital Expenditure Detail

Capital Expenditures	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
	$ -	-	-	-	-
Total:	$ -	-	-	-	-

City of El Centro
FY 2025-26 Proposed Budget - Expenditure Detail
Impact Fee - Fire Fund (Fund 233)

Personnel Services	**ACTUAL FY 2022-23**	**ESTIMATED ACTUAL FY 2023-24**	**REVISED BUDGET FY 2024-25**	**ESTIMATED FY 2024-25**	**PROPOSED BUDGET FY 2025-26**
Total Personnel Services:	$ -	-	-	-	-
Materials & Services					
	$ -	-	-	-	-
Total Material & Services:	$ -	-	-	-	-
Capital Projects / Outlay					
	$ -	-	-	-	-
Total Capital Projects / Outlay:	$ -	-	-	-	-
Transfers Out					
Total Transfers Out:	$ -	-	-	-	-
Total Impact Fee - Fire Fund:	$ -	-	-	-	-

City of El Centro
Fiscal Year 2025-26 Proposed Budget
Impact Fee - Streets Fund (Fund 234)

Revenues:	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
470121 - Interest Earnings	$ 42,859	46,141	25,000	27,500	4,000
480108 - Impact Fees	154,374	38,483	19,200	31,422	-
Total:	$ 197,233	84,624	44,200	58,922	4,000
Expenditures:					
2309 - Imperial Avenue Extension Capital Projects / Outlay	$ 23,984	(303,047)	-	-	-
3208 - La Brucherie Widening Capital Projects / Outlay	$ -	-	600,000	600,000	-
3223 - Imperial Avenue Phase III Capital Projects / Outlay	$ -	-	530,000	530,000	-
3246 - Southeast City Quadrant Capital Projects / Outlay	$ 484,371	429,003	-	-	-
3252 - Imperial Avenue Phase II Capital Projects / Outlay	$ 1,822	-	109,095	109,095	-
Total:	$ 510,177	125,956	1,239,095	1,239,095	-
Excess (deficit) of revenues over expenditures	$ (312,944)	(41,332)	(1,194,895)	(1,180,173)	4,000
Beginning Fund Balance	$ 1,728,212	1,415,268	1,373,936	1,373,936	193,763
Ending Fund Balance	$ 1,415,268	1,373,936	179,041	193,763	197,763

Capital Expenditure Detail

Capital Expenditures	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Imperial Avenue Extension	$ 23,984	(303,047)	-	-	-
8XXXX - La Brucherie Widening	-	-	600,000	600,000	-
8XXXX - Imperial Avenue Phase III	-	-	530,000	530,000	-
Southeast City Quadrant	484,371	429,003	-	-	-
8XXXX - Imperial Avenue Phase II	1,822	-	109,095	109,095	-
Total:	$ 510,177	125,956	1,239,095	1,239,095	-

City of El Centro
FY 2025-26 Proposed Budget - Expenditure Detail
Impact Fee - Streets Fund (Fund 23)

Personnel Services		ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Total Personnel Services:	$	-	-	-	-	-
Materials & Services						
	$	-	-	-	-	-
Total Material & Services:	$	-	-	-	-	-
Capital Projects / Outlay						
2309 - Imperial Avenue Extension						
710101 - Land	$	139,275	-	-	-	-
710106 - Other Real Property		(115,291)	(303,047)			
3208 - La Brucherie Widening						
8XXXX - Other Real Property	$	-	-	600,000	600,000	-
3223 - Imperial Avenue Phase III						
8XXXX - Other Real Property	$	-	-	530,000	530,000	-
3246 - SE City Quadrant						
710106 - Other Real Property	$	484,371	429,003	-	-	-
3252 - Imperial Avenue Phase II						
8XXXX - Other Real Property	$	1,822	-	109,095	109,095	-
Total Capital Projects / Outlay:	$	510,177	125,956	1,239,095	1,239,095	-
Transfers Out						
Total Transfers Out:	$	-	-	-	-	-
Total Impact Fee - Streets Fund:	$	510,177	125,956	1,239,095	1,239,095	-

City of El Centro
Fiscal Year 2025-26 Proposed Budget
Impact Fee - Public Facilities Fund (Fund 237)

Revenues:		ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
470121 - Interest Earnings	$	8,074	13,796	16,000	10,000	10,000
480108 - Impact Fees		92,689	5,348	63,936	107,372	-
Total:	$	100,763	19,144	79,936	117,372	10,000
Expenditures:						
3307 - Impact - Public Facilities						
Materials & Services	$	-	-	-	-	-
Capital Projects / Outlay		-	-	-	-	-
Total:	$	-	-	-	-	-
Excess (deficit) of revenues over expenditures	$	100,763	19,144	79,936	117,372	10,000
Beginning Fund Balance	$	300,007	400,770	419,914	419,914	537,286
Ending Fund Balance	$	400,770	419,914	499,850	537,286	547,286

Capital Expenditure Detail

Capital Expenditures		ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Other Real Property	$	-	-	-	-	-
Portable Shop Equipment		-	-	-	-	-
Total:	$	-	-	-	-	-

City of El Centro
FY 2025-26 Proposed Budget - Expenditure Detail
Impact Fee - Public Facilities Fund (Fund 237)

Personnel Services	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Total Personnel Services:	$ -	-	-	-	-
Materials & Services					
	$ -	-	-	-	-
Total Material & Services:	$ -	-	-	-	-
Capital Projects / Outlay					
3307 - Impact - Public Facilities					
710106 - Other Real Property	$ -	-	-	-	-
720105 - Portable Shop Equipment	-	-	-	-	-
Total Capital Projects / Outlay:	$ -	-	-	-	-
Transfers Out					
Total Transfers Out:	$ -	-	-	-	-
Total Impact Fee - Public Facilities Fund:	$ -	-	-	-	-

City of El Centro
Fiscal Year 2025-26 Proposed Budget
Impact Fee - Parks & Recreation Fund (Fund 238)

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Revenues:					
470121 - Interest Earnings	$ 6,756	12,195	12,000	12,000	12,000
480108 - Impact Fees	120,678	-	88,416	164,622	-
Total:	$ 127,434	12,195	100,416	176,622	12,000
Expenditures:					
3308 - Impact - Parks & Recreation					
Materials & Services	$ -	-	-	-	-
Capital Projects / Outlay	-	-	-	-	-
Total:	$ -	-	-	-	-
Excess (deficit) of revenues over expenditures	$ 127,434	12,195	100,416	176,622	12,000
Beginning Fund Balance	$ 225,508	352,942	365,137	365,137	541,759
Ending Fund Balance	$ 352,942	365,137	465,553	541,759	553,759

Capital Expenditure Detail

Capital Expenditures	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Other Real Property	$ -	-	-	-	-
Total:	$ -	-	-	-	-

City of El Centro
FY 2025-26 Proposed Budget - Expenditure Detail
Impact Fee - Parks & Recreation Fund (Fund 238)

Personnel Services	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Total Personnel Services:	$ -	-	-	-	-
Materials & Services					
	$ -	-	-	-	-
Total Material & Services:	$ -	-	-	-	-
Capital Projects / Outlay					
3308 - Impact - Parks & Recreation					
710106 - Other Real Property	$ -	-	-	-	-
Total Capital Projects / Outlay:	$ -	-	-	-	-
Transfers Out					
Total Transfers Out:	$ -	-	-	-	-
Total Impact Fee - Parks & Recreation Fund:	$ -	-	-	-	-

City of El Centro
Fiscal Year 2025-26 Proposed Budget
Fire Mitigation Fees Fund (Fund 270)

Revenues:	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
470121 - Interest Earnings	$ 4,749	7,831	9,000	5,375	-
450200 - Other Agencies	-	-	-	-	-
Total:	$ 4,749	7,831	9,000	5,375	-
Expenditures:					
9109 - Fire Mitigation Projects					
Personnel Services	$ -	-	-	-	-
Materials & Services	-	-	-	-	-
Capital Projects / Outlay	-	-	-	60,000	180,000
Total:	$ -	-	-	60,000	180,000
Excess (deficit) of revenues over expenditures	$ 4,749	7,831	9,000	(54,625)	(180,000)
Beginning Fund Balance	$ 222,045	226,794	234,625	234,625	180,000
Ending Fund Balance	$ 226,794	234,625	243,625	180,000	-

Capital Expenditure Detail

Capital Expenditures	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
8XXXX - CAD / RMS Project -	$ -	-	-	60,000	180,000
Total:	$ -	-	-	60,000	180,000

City of El Centro
FY 2025-26 Proposed Budget - Expenditure Detail
Fire Mitigation Fund (Fund 270)

Personnel Services	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
	$ -	-	-	-	-
Total Personnel Services:	-	-	-	-	-
Materials & Services					
	$ -	-	-	-	-
Total Material & Services:	$ -	-	-	-	-
Capital Projects / Outlay					
9109 - Fire Mitigation Fees					
8XXXX - CAD / RMS Project	$ -	-	-	60,000	180,000
Total Capital Projects / Outlay:	$ -	-	-	60,000	180,000
Transfers Out					
Total Transfers Out:	$ -	-	-	-	-
Total Fire Mitigation Fund:	$ -	-	-	60,000	180,000

City of El Centro
Fiscal Year 2025-26 Proposed Budget
Police Mitigation Fees Fund (Fund 271)

Revenues:	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
470121 - Interest Earnings	$ 10,078	16,617	19,000	14,000	-
450200 - Other Agencies	-	-	-	-	-
Total:	$ 10,078	16,617	19,000	14,000	-
Expenditures:					
XXXX - Police Mitigation Projects					
Personnel Services	$ -	-	-	-	-
Materials & Services	-	-	-	-	-
Capital Projects / Outlay	-	-	-	127,750	383,250
Total:	$ -	-	-	127,750	383,250
Excess (deficit) of revenues over expenditures	$ 10,078	16,617	19,000	(113,750)	(383,250)
Beginning Fund Balance	$ 471,175	481,253	497,870	497,870	384,120
Ending Fund Balance	$ 481,253	497,870	516,870	384,120	870

Capital Expenditure Detail

Capital Expenditures	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
8XXXX - CAD / RMS Project -	$ -	-	-	127,750	383,250
Total:	$ -	-	-	127,750	383,250

City of El Centro
FY 2025-26 Proposed Budget - Expenditure Detail
Police Mitigation Fund (Fund 271)

Personnel Services	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
	$ -	-	-	-	-
Total Personnel Services:	$ -	-	-	-	-
Materials & Services					
	$ -	-	-	-	-
Total Material & Services:	$ -	-	-	-	-
Capital Projects / Outlay					
9105 - Police Mitigation Fees					
8XXXX - CAD / RMS Project	$ -	-	-	127,750	383,250
Total Capital Projects / Outlay:	$ -	-	-	127,750	383,250
Transfers Out					
Total Transfers Out:	$ -	-	-	-	-
Total Police Mitigation Fund:	$ -	-	-	127,750	383,250

SPECIAL REVENUE FUNDS (L&L / CFD)

City of El Centro
Fiscal Year 2025-26 Proposed Budget
Buena Vista Lighting & Landscaping Fund (Fund 272)

Revenues:	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
470121 - Interest Earnings	$ 2,338	3,800	4,000	1,700	3,000
410101 - Property Taxes	42,846	53,553	67,053	91,432	80,454
Total:	$ 45,184	57,353	71,053	93,132	83,454
Expenditures:					
9901 - Lighting & Landscape District					
Personnel Services	$ -	-	-	-	9,444
Materials & Services	52,430	52,669	91,900	51,200	104,246
Capital Projects / Outlay	-	-	60,500	-	-
Transfers Out	$ 3,500	3,500	3,500	3,500	3,500
Total:	$ 55,930	56,169	155,900	54,700	117,190
Excess (deficit) of revenues over expenditures	$ (10,746)	1,184	(84,847)	38,432	(33,736)
Beginning Fund Balance	$ 131,226	120,480	121,664	121,664	160,096
Ending Fund Balance	$ 120,480	121,664	36,817	160,096	126,360

Capital Expenditure Detail

Capital Expenditures	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
8XXXX - Basketball Court Project	$ -	-	60,500	-	-
Total:	$ -	-	60,500	-	-

City of El Centro
FY 2025-26 Proposed Budget - Expenditure Detail
Buena Vista Lighting & Landscaping Fund (Fund 272)

Personnel Services	**ACTUAL FY 2022-23**	**ESTIMATED ACTUAL FY 2023-24**	**REVISED BUDGET FY 2024-25**	**ESTIMATED FY 2024-25**	**PROPOSED BUDGET FY 2025-26**
9901 - Lighting & Landscape District					
5XXXX - Full Time Salary / Benefits	$ -	-	-	-	9,444
Total Personnel Services:	$ -	-	-	-	9,444
Materials & Services					
9901 - Lighting & Landscape District					
610101 - Electricity	$ 651	659	2,000	1,300	1,500
610104 - Water	1,616	3,116	9,000	3,500	6,000
610113 - Professional Fees	4,415	4,700	5,000	5,000	4,889
610129 - Other Expense	704	580	900	1,400	1,011
620122 - Grounds / Landscaping	22,800	28,602	50,000	12,500	50,000
630103 - Grounds / Landscaping Mtc	22,244	15,012	25,000	27,500	40,846
Total Material & Services:	$ 52,430	52,669	91,900	51,200	104,246
Capital Projects / Outlay					
9901 - Lighting & Landscape District					
8XXXX - Basketball Court Project	$ -	-	60,500	-	-
Total Capital Projects / Outlay:	$ -	-	60,500	-	-
Transfers Out					
9901 - Lighting & Landscape District					
820101 - Transfers Out - General Fund	$ 3,500	3,500	3,500	3,500	3,500
Total Transfers Out:	$ 3,500	3,500	3,500	3,500	3,500
Total Buena Vista L&L Fund:	$ 55,930	56,169	155,900	54,700	117,190

City of El Centro
Fiscal Year 2025-26 Proposed Budget
Legacy Ranch CFD Fund (Fund 273)

Revenues:	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
470121 - Interest Earnings	$ 2,148	7,280	8,000	4,000	4,000
410101 - Property Taxes	111,181	114,637	114,690	114,690	114,690
Total:	$ 113,329	121,917	122,690	118,690	118,690
Expenditures:					
9910 - CFD - Legacy Ranch					
Personnel Services	$ -	-	-	-	-
Materials & Services	108,444	112,805	114,690	114,940	117,348
Capital Projects / Outlay	-	-	-	-	-
Total:	$ 108,444	112,805	114,690	114,940	117,348
Excess (deficit) of revenues over expenditures	$ 4,885	9,112	8,000	3,750	1,342
Beginning Fund Balance	$ 265,809	270,694	279,806	279,806	283,556
Ending Fund Balance	$ 270,694	279,806	287,806	283,556	284,898

Capital Expenditure Detail

Capital Expenditures	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
	$ -	-	-	-	-
Total:	$ -	-	-	-	-

City of El Centro
FY 2025-26 Proposed Budget - Expenditure Detail
Legacy Ranch CFD Fund (Fund 273)

Personnel Services	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
	$ -	-	-	-	-
Total Personnel Services:	$ -	-	-	-	-
Materials & Services					
9910 - CFD Legacy Ranch					
610113 - Professional Fees	$ 6,069	7,362	6,500	6,750	6,750
640110 - Interest Expense	69,460	67,478	65,190	65,190	62,598
640112 - Bank Charges	2,915	2,965	3,000	3,000	3,000
640114 - Principal on Debt	30,000	35,000	40,000	40,000	45,000
Total Material & Services:	$ 108,444	112,805	114,690	114,940	117,348
Capital Projects / Outlay					
	$ -	-	-	-	-
Total Capital Projects / Outlay:	$ -	-	-	-	-
Transfers Out					
	$ -	-	-	-	-
Total Transfers Out:	$ -	-	-	-	-
Total Legacy Ranch CFD Fund:	$ 108,444	112,805	114,690	114,940	117,348

City of El Centro
Fiscal Year 2025-26 Proposed Budget
Legacy Ranch Lighting & Landscape Fund (Fund 274)

Revenues:	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
470121 - Interest Earnings	$ (77)	20	100	200	200
410101 - Property Taxes	37,163	50,079	67,729	67,729	61,376
Total:	$ 37,086	50,099	67,829	67,929	61,576
Expenditures:					
9902 - Lightng & Landscape - Legacy Ranch					
Personnel Services	$ -	-	-	-	9,444
Materials & Services	39,421	49,285	55,900	51,500	48,482
Capital Projects / Outlay	-	6,341	-	-	-
Transfers Out	$ 3,500	3,500	3,500	3,500	3,500
Total:	$ 42,921	59,126	59,400	55,000	61,426
Excess (deficit) of revenues over expenditures	$ (5,835)	(9,027)	8,429	12,929	150
Beginning Fund Balance	$ 17,345	11,510	2,483	2,483	15,412
Ending Fund Balance	$ 11,510	2,483	10,912	15,412	15,562

Capital Expenditure Detail

Capital Expenditures	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Parks & Recreation Equipment	$ -	6,341	-	-	-
8XXXX - Basketball Court Project	-	-	-	-	-
Total:	$ -	6,341	-	-	-

City of El Centro
FY 2025-26 Proposed Budget - Expenditure Detail
Legacy Ranch Lighting & Landscape Fund (Fund 274)

Personnel Services	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
9902 - Lighting & Landscape - Legacy Ranch					
5XXXX - Full Time Salary / Benefits	$ -	-	-	-	9,444
Total Personnel Services:	$ -	-	-	-	9,444
Materials & Services					
9902 - Lighting & Landscape - Legacy Ranch					
610101 - Electricity	$ 2,372	3,427	3,400	3,500	3,500
610104 - Water	7,208	7,658	7,800	7,800	7,800
610113 - Professional Services	3,148	3,351	3,700	3,700	4,000
610129 - Other Expense	1,090	8,903	3,000	1,500	3,000
620122 - Grounds Landscaping	704	4,099	8,000	5,000	4,000
630103 - Grounds Landscaping Mtc	24,899	21,847	30,000	30,000	26,182
Total Material & Services:	$ 39,421	49,285	55,900	51,500	48,482
Capital Projects / Outlay					
9902 - Lighting & Landscape - Legacy Ranch					
720107 - Parks & Recreation Eqpt	$ -	6,341	-	-	-
8XXXX - Basketball Court Project	-	-	-	-	-
Total Capital Projects / Outlay:	$ -	6,341	-	-	-
Transfers Out					
9902 - Lighting & Landscape - Legacy Ranch					
820101 - Transfers Out - General Fund	$ 3,500	3,500	3,500	3,500	3,500
Total Transfers Out:	$ 3,500	3,500	3,500	3,500	3,500
Total Legacy Ranch L&L Fund:	$ 42,921	59,126	59,400	55,000	61,426

City of El Centro
Fiscal Year 2025-26 Proposed Budget
IV Commons CFD Fund (Fund 275)

Revenues:	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
470121 - Interest Earnings	$ 1,557	2,567	2,900	1,000	325
410101 - Property Taxes	-	-	-	-	-
Total:	$ 1,557	2,567	2,900	1,000	325
Expenditures:					
9911 - CFD - IV Commons					
Personnel Services	$ -	-	-	-	-
Materials & Services	-	-	1,000	-	-
Capital Projects / Outlay	-	-	-	-	-
Total:	$ -	-	1,000	-	-
Excess (deficit) of revenues over expenditures	$ 1,557	2,567	1,900	1,000	325
Beginning Fund Balance	$ 10,950	12,507	15,074	15,074	16,074
Ending Fund Balance	$ 12,507	15,074	16,974	16,074	16,399

Capital Expenditure Detail

Capital Expenditures	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
	$ -	-	-	-	-
Total:	$ -	-	-	-	-

City of El Centro
FY 2025-26 Proposed Budget - Expenditure Detail
IV Commons CFD Fund (Fund 275)

Personnel Services	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
	$ -	-	-	-	-
Total Personnel Services:	$ -	-	-	-	-
Materials & Services					
9911 - CFD - IV Commons					
610113 - Professional Fees	$ -	-	1,000	-	-
Total Material & Services:	$ -	-	1,000	-	-
Capital Projects / Outlay					
	$ -	-	-	-	-
Total Capital Projects / Outlay:	$ -	-	-	-	-
Transfers Out					
	$ -	-	-	-	-
Total Transfers Out:	$ -	-	-	-	-
Total IV Commons CFD Fund:	$ -	-	1,000	-	-

City of El Centro
Fiscal Year 2025-26 Proposed Budget
Lotus Ranch Lighting & Landscape Fund (Fund 280)

Revenues:	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
470121 - Interest Earnings	$ 5	7	8	2	-
410101 - Property Taxes	-	-	-	-	26,015
Total:	$ 5	7	8	2	26,015
Expenditures:					
9904 - Lighting & Landscape - Lotus Ranch					
Personnel Services	$ -	-	-	-	9,444
Materials & Services	-	-	-	1,089	3,199
Capital Projects / Outlay	-	-	-	-	-
Total:	$ -	-	-	1,089	12,643
Excess (deficit) of revenues over expenditures	$ 5	7	8	(1,087)	13,372
Beginning Fund Balance	$ 203	208	215	215	(872)
Ending Fund Balance	$ 208	215	223	(872)	12,500

Capital Expenditure Detail

Capital Expenditures	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
8XXXX - Basketball Court Project -	$ -	-	-	-	-
Total:	$ -	-	-	-	-

City of El Centro
FY 2025-26 Proposed Budget - Expenditure Detail
Lotus Ranch Lighting & Landscape Fund (Fund 280)

Personnel Services	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
9904 - Lotus Ranch L&L					
5XXXX - Full Time Salary / Benefits	$ -	-	-	-	9,444
Total Personnel Services:	$ -	-	-	-	9,444
Materials & Services					
9904 - Lotus Ranch L&L					
610129 - Other Expense	$ -	-	-	689	29
630103 - Ground / Lscp Mtc	-	-	-	400	3,170
Total Material & Services:	$ -	-	-	1,089	3,199
Capital Projects / Outlay					
9904 - Lotus Ranch L&L					
8XXXX - Basketball Court Project	$ -	-	-	-	-
Total Capital Projects / Outlay:	$ -	-	-	-	-
Transfers Out					
	$ -	-	-	-	-
Total Transfers Out:	$ -	-	-	-	-
Total Lotus Ranch L&L Fund:	$ -	-	-	1,089	12,643

City of El Centro
Fiscal Year 2025-26 Proposed Budget
Town Center Lighting & Landscape Fund (Fund 290)

Revenues:	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
470121 - Interest Earnings	$ 394	1,044	1,000	650	800
410101 - Property Taxes	26,178	30,876	34,477	34,477	36,296
Total:	$ 26,572	31,920	35,477	35,127	37,096
Expenditures:					
9903 - L&L District - Town Center					
Personnel Services	$ -	-	-	-	9,444
Materials & Services	16,602	17,246	26,200	22,950	32,137
Capital Projects / Outlay	-	-	-	-	-
Transfers Out	$ 5,550	5,550	5,550	5,550	5,550
Total:	$ 22,152	22,796	31,750	28,500	47,131
Excess (deficit) of revenues over expenditures	$ 4,420	9,124	3,727	6,627	(10,035)
Beginning Fund Balance	$ 20,781	25,201	34,325	34,325	40,952
Ending Fund Balance	$ 25,201	34,325	38,052	40,952	30,917

Capital Expenditure Detail

Capital Expenditures	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
8XXXX - Basketball Court Project -	$ -	-	-	-	-
Total:	$ -	-	-	-	-

City of El Centro
FY 2025-26 Proposed Budget - Expenditure Detail
Town Center Lighting & Landscape Fund (Fund 290)

Personnel Services	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
9903 - L&L District - Town Center					
5XXXX - Full Time Salary / Benefits	$ -	-	-	-	9,444
Total Personnel Services:	$ -	-	-	-	9,444
Materials & Services					
9903 - L&L District - Town Center					
610101 - Electricity	$ -	-	1,000	-	-
610104 - Water	431	416	1,100	1,100	1,500
610113 - Professional Services	3,561	3,791	4,100	4,100	4,950
610129 - Other Expense	516	763	1,000	1,750	3,000
620122 - Grounds Landscaping	124	382	2,000	1,000	3,000
620130 - Maintenance Supplies	76	-	2,000	-	-
630103 - Grounds Landscaping Mtc	11,894	11,894	15,000	15,000	19,687
Total Material & Services:	$ 16,602	17,246	26,200	22,950	32,137
Capital Projects / Outlay					
9903 - L&L District - Town Center					
8XXXX - Basketball Court Project	$ -	-	-	-	-
Total Capital Projects / Outlay:	$ -	-	-	-	-
Transfers Out					
9903 - L&L District - Town Center					
820101 - Transfers Out - General Fund	$ 5,550	5,550	5,550	5,550	5,550
Total Transfers Out:	$ 5,550	5,550	5,550	5,550	5,550
Total Town Center L&L Fund:	$ 22,152	22,796	31,750	28,500	47,131

CAPITAL PROJECT

FUNDS

City of El Centro
Fiscal Year 2025-26 Proposed Budget
Wake Avenue Extension Project Fund (Fund 209)

Revenues:	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
470121 - Interest Earnings	$ 6,999	797	-	150	-
450400 - State Grants	-	-	-	-	-
Total:	$ 6,999	797	-	150	-
Expenditures:					
3209 - Imperial Avenue Extension					
Materials & Services	$ -	-	-	-	-
Capital Projects / Outlay	-	326,881	-	-	-
Total:	$ -	326,881	-	-	-
Excess (deficit) of revenues over expenditures	$ 6,999	(326,084)	-	150	-
Beginning Fund Balance	$ 327,242	334,241	8,157	8,157	8,307
Ending Fund Balance	$ 334,241	8,157	8,157	8,307	8,307

Capital Expenditure Detail

Capital Expenditures	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
8XXXX - Imperial Avenue Extension	$ -	326,881	-	-	-
Total:	$ -	326,881	-	-	-

City of El Centro
FY 2025-26 Proposed Budget - Expenditure Detail
Wake Avenue Extension Project Fund (Fund 209)

Personnel Services	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Total Personnel Services:	$ -	-	-	-	-
Materials & Services					
3209 - Imperial Avenue Extension					
610113 - Professional Services	$ -	-	-	-	-
Total Material & Services:	$ -	-	-	-	-
Capital Projects / Outlay					
3209 - Imperial Avenue Extension					
8XXXX - Jacaranda Gardens Prj	$ -	326,881	-	-	-
Total Capital Projects / Outlay:	$ -	326,881	-	-	-
Transfers Out					
Total Transfers Out:	$ -	-	-	-	-
Total Jacaranda Gardens Fund:	$ -	326,881	-	-	-

City of El Centro
Fiscal Year 2025-26 Proposed Budget
Jacaranda Gardens Project Fund (Fund 218)

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Revenues:					
470121 - Interest Earnings	$ -	-	-	-	-
450400 - State Grants (Aff & Sustainable Comm.)	-	-	5,536,720	229,179	5,307,541
Total:	$ -	-	5,536,720	229,179	5,307,541
Expenditures:					
6127 - Jacaranda Gardens Project					
Materials & Services	$ -	29,179	795,541	200,000	595,541
Capital Projects / Outlay	-	-	4,712,000	-	4,712,000
Total:	$ -	29,179	5,507,541	200,000	5,307,541
Excess (deficit) of revenues over expenditures	$ -	(29,179)	29,179	29,179	-
Beginning Fund Balance	$ -	-	(29,179)	(29,179)	-
Ending Fund Balance	$ -	(29,179)	-	-	-

Capital Expenditure Detail

Capital Expenditures	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
8XXXX - Jacaranda Gardens Project	$ -	-	4,712,000	-	4,712,000
Total:	$ -	-	4,712,000	-	4,712,000

City of El Centro
FY 2025-26 Proposed Budget - Expenditure Detail
Jacaranda Gardens Project Fund (Fund 218)

Personnel Services	**ACTUAL FY 2022-23**	**ESTIMATED ACTUAL FY 2023-24**	**REVISED BUDGET FY 2024-25**	**ESTIMATED FY 2024-25**	**PROPOSED BUDGET FY 2025-26**
Total Personnel Services:	$ -	-	-	-	-
Materials & Services					
6127 - Jacaranda Gardens Project					
610113 - Professional Services	$ -	29,179	795,541	200,000	595,541
Total Material & Services:	$ -	29,179	795,541	200,000	595,541
Capital Projects / Outlay					
6127 - Jacaranda Gardens Project					
8XXXX - Jacaranda Gardens Prj	$ -	-	4,712,000	-	4,712,000
Total Capital Projects / Outlay:	$ -	-	4,712,000	-	4,712,000
Transfers Out					
Total Transfers Out:	$ -	-	-	-	-
Total Jacaranda Gardens Fund:	$ -	29,179	5,507,541	200,000	5,307,541

City of El Centro
Fiscal Year 2025-26 Proposed Budget
Natural Disasters Fund (Fund 281)

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Revenues:					
470121 - Interest Earnings	$ -	-	-	-	-
450400 - State Grants - Tropical Storm Hilary	-	-	52,858	575,740	-
491000 - Transfers In - Fund 502	-	-	-	81,609	-
Total:	$ -	-	52,858	657,349	-
Expenditures:					
6124 - Imperial Avenue & Euclid					
Personnel Services	$ -	-	-	-	-
Materials & Services	-	-	-	-	-
Capital Projects / Outlay	543,718	60,772	-	-	-
6125 - Imperial Avenue & Scott					
Personnel Services	$ -	-	-	-	-
Materials & Services	-	-	-	-	-
Capital Projects / Outlay	302,488	66,811	-	-	-
61426 - Tropical Cyclone Hilary					
Personnel Services	$ -	66,442	-	-	-
Materials & Services	-	21,054	-	-	-
Capital Projects / Outlay	-	-	-	-	-
Total:	$ 846,206	215,079	-	-	-
Excess (deficit) of revenues over expenditures	$ (846,206)	(215,079)	52,858	657,349	-
Beginning Fund Balance	$ -	(846,206)	(1,061,285)	(1,061,285)	(403,936)
Ending Fund Balance	$ (846,206)	(1,061,285)	(1,008,427)	(403,936)	(403,936)

City of El Centro
Fiscal Year 2025-26 Proposed Budget
Natural Disasters Fund (Fund 281)

Capital Expenditure Detail

Capital Expenditures	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Imperial Avenue & Euclid	$ 543,718	60,772	-	-	-
Imperial Avenue & Scott	302,488	66,811	-	-	-
Total:	$ 846,206	127,583	-	-	-

City of El Centro
FY 2025-26 Proposed Budget - Expenditure Detail
Natural Disasters Fund (Fund 281)

Personnel Services	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
6126 - Tropical Cyclone Hilary					
510101 - Permanent Salaries	$ -	3,272	-	-	-
510102 - Permanent Salaries - Sworn	-	14,065	-	-	-
510103 - Temporary Salaries	-	2,458	-	-	-
510105 - Overtime	-	35,329	-	-	-
520101 - Retirement	-	2,980	-	-	-
520103 - Social Security	-	111	-	-	-
520104 - Group Health Insurance	-	4,947	-	-	-
520105 - Workers Compensation	-	1,671	-	-	-
520106 - Disability Insurance	-	35	-	-	-
520107 - Unemployment Insurance	-	756	-	-	-
520109 - Life Insurance	-	43	-	-	-
520110 - Medicare	-	775	-	-	-
Total Personnel Services:	$ -	66,442	-	-	-
Materials & Services					
6126 - Tropical Cyclone Hilary					
620114 - Other Safety Supplies	$ -	21,054	-	-	-
Total Material & Services:	$ -	21,054	-	-	-
Capital Projects / Outlay					
6124 - Imperial Avenue & Euclid					
710106 - Other Real Property	$ 543,718	60,772	-	-	-
6125 - Imperial Avenue & Scott					
710106 - Other Real Property	$ 302,488	66,811			
Total Capital Projects / Outlay:	$ 846,206	127,583	-	-	-

City of El Centro
FY 2025-26 Proposed Budget - Expenditure Detail
Natural Disasters Fund (Fund 281)

Personnel Services	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Transfers Out					
	$ -	-	-	-	-
Total Transfers Out:	$ -	-	-	-	-
Total Natural Disasters Fund:	$ 846,206	215,079	-	-	-

City of El Centro
Fiscal Year 2025-26 Proposed Budget
Federal Highway Administration Projects Fund (Fund 401)

Revenues:		ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2024-25
470121 - Interest Earnings	$	-	-	-	-	-
450300 - Federal Grants		237,622	376,999	6,462,241	195,955	6,453,833
Total:	$	237,622	376,999	6,462,241	195,955	6,453,833
Expenditures:						
3209 - Imperial Avenue Extension						
Personnel Services	$	-	-	-	-	-
Materials & Services		-	-	-	-	-
Capital Projects / Outlay		8,407	1,438,729	59,435	8,408	51,027
3213 - ATP 5 - Imperial Avenue						
Personnel Services	$	-	-	-	-	-
Materials & Services		-	-	-	-	-
Capital Projects / Outlay		-	-	882,000	-	882,000
3215 - APCD TAG Grant - Alley Paving						
Personnel Services	$	-	-	-	-	-
Materials & Services		-	-	-	-	-
Capital Projects / Outlay		-	-	150,000	-	150,000
3252 - Imperial Avenue Extension - Phase 2						
Personnel Services	$	-	-	-	-	-
Materials & Services		-	-	-	-	-
Capital Projects / Outlay		-	2,445,784	258,775	-	258,775
3261 - SLLP Overlay						
Personnel Services	$	-	-	-	-	-
Materials & Services		-	-	-	-	-
Capital Projects / Outlay		-	-	-	-	-
3272 - Plaza / 8th Street Signal Lights						
Personnel Services	$	-	-	-	-	-
Materials & Services		-	-	-	-	-
Capital Projects / Outlay		187,547	-	-	187,547	-
3275 - COVID STIP - East Main Street						
Personnel Services	$	-	-	-	-	-
Materials & Services		-	-	-	-	-
Capital Projects / Outlay		-	1,137,000	-	-	-
3276 - CMAQ - Imperial Avenue						
Personnel Services	$	-	-	-	-	-
Materials & Services		-	-	-	-	-
Capital Projects / Outlay		-	-	85,000	-	85,000

City of El Centro
Fiscal Year 2025-26 Proposed Budget
Federal Highway Administration Projects Fund (Fund 401)

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2024-25
3277 - SB1 LPP - Commercial Avenue					
Personnel Services	$ -	-	-	-	-
Materials & Services	-	-	-	-	-
Capital Projects / Outlay	-	378,920	134,729	-	134,729
Total:	$ 195,954	5,400,433	1,569,939	195,955	1,561,531
Excess (deficit) of revenues over expenditures	$ 41,668	(5,023,434)	4,892,302	-	4,892,302
Beginning Fund Balance	$ 89,464	131,132	(4,892,302)	(4,892,302)	(4,892,302)
Ending Fund Balance	$ 131,132	(4,892,302)	-	(4,892,302)	-

Capital Expenditure Detail

Capital Expenditures	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
8XXXX - Imperial Avenue Extension	$ 8,407	1,438,729	59,435	8,408	51,027
8XXXX - ATP 5 - Imperial Avenue	-	-	882,000	-	882,000
8XXXX - APCD TAG Grant - Alley Repaving	-	-	150,000	-	150,000
8XXXX - Imperial Avenue Extension - Phase II	-	2,445,784	258,775	-	258,775
SLLP Overlay	-	-	-	-	-
Plaza / 8th Street Signal Lights	187,547	-	-	187,547	-
COVID / STIP - East Main Street	-	1,137,000	-	-	-
8XXXX - CMAQ - Imperial Avenue	-	-	85,000	-	85,000
8XXXX - SB1 LLP - Commercial Avenue	-	378,920	134,729	-	134,729
Total:	$ 195,954	5,400,433	1,569,939	195,955	1,561,531

City of El Centro
FY 2025-26 Proposed Budget - Expenditure Detail
Federal Highway Administration Projects Fund (Fund 401)

Personnel Services	**ACTUAL FY 2022-23**	**ESTIMATED ACTUAL FY 2023-24**	**REVISED BUDGET FY 2024-25**	**ESTIMATED FY 2024-25**	**PROPOSED BUDGET FY 2025-26**
	$ -	-	-	-	-
Total Personnel Services:	$ -	-	-	-	-
Materials & Services					
	$ -	-	-	-	-
Total Material & Services:	$ -	-	-	-	-
Capital Projects / Outlay					
3209 - Imperial Avenue Extension					
710104 - Land	$ 8,407	-	-	-	-
8XXXX - Imperial Ave Extension	-	1,438,729	59,435	8,408	51,027
3213 - ATP 5 - Imperial Avenue					
8XXXX - Imperial Avenue ATP 5	$ -	-	882,000	-	882,000
3215 - APCD TAG Grant - Alley Paving					
8XXXX - Alley Paving	$ -	-	150,000	-	150,000
3252 - Imperial Avenue Extension - Phase 2					
8XXXX - Imperial Ave Ext - Phase II	$ -	2,445,784	258,775	-	258,775
3261 - SLLP Overlay					
710106 - Other Real Property	$ -	-	-	-	-
3272 - Plaza / 8th Steet Signal Lights					
710106 - Other Real Property	$ 187,547	-	-	187,547	-
3275 - COVID STIP - East Main Street					
710106 - Other Real Property	$ -	1,137,000	-	-	-
3276 - CMAQ - Imperial Avenue					
8XXXX - Imperial Avenue Project	$ -	-	85,000	-	85,000
3277 - SB1 LPP - Commercial Avenue					
8XXXX - Commercial Ave Project	$ -	378,920	134,729	-	134,729
Total Capital Projects / Outlay:	$ 195,954	5,400,433	1,569,939	195,955	1,561,531
Transfers Out					
Total Transfers Out:	$ -	-	-	-	-
Total FHA Projects Fund:	$ 195,954	5,400,433	1,569,939	195,955	1,561,531

City of El Centro
Fiscal Year 2025-26 Proposed Budget
Orange Avenue Regional Lift Station Fund (Fund 402)

Revenues:	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
470121 - Interest Earnings	$ 5,317	8,768	8,000	5,500	5,750
XXXXX - Project Funding	-	-	-	-	-
Total:	$ 5,317	8,768	8,000	5,500	5,750
Expenditures:					
XXXX - Orange Avenue Lift Station					
Personnel Services	$ -	-	-	-	-
Materials & Services	-	-	-	-	-
Capital Projects / Outlay	-	-	-	-	-
Total:	$ -	-	-	-	-
Excess (deficit) of revenues over expenditures	$ 5,317	8,768	8,000	5,500	5,750
Beginning Fund Balance	$ 248,613	253,930	262,698	262,698	268,198
Ending Fund Balance	$ 253,930	262,698	270,698	268,198	273,948

Capital Expenditure Detail

Capital Expenditures	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
	$ -	-	-	-	-
Total:	$ -	-	-	-	-

City of El Centro
FY 2025-26 Proposed Budget - Expenditure Detail
Orange Avenue Regional Lift Station Fund (Fund 402)

Personnel Services	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
	$ -	-	-	-	-
Total Personnel Services:	$ -	-	-	-	-
Materials & Services					
	$ -	-	-	-	-
Total Material & Services:	$ -	-	-	-	-
Capital Projects / Outlay					
XXXX - Orange Avenue Regional Lift Stn					
710106 - Other Real Property	$ -	-	-	-	-
Total Capital Projects / Outlay:	$ -	-	-	-	-
Transfers Out					
Total Transfers Out:	$ -	-	-	-	-
Total Orange Avenue Regional Lift Station Fund:	$ -	-	-	-	-

City of El Centro
Fiscal Year 2025-26 Proposed Budget
Drainage Facility Fund (Fund 403)

Revenues:	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
470121 - Interest Earnings	$ 15,194	28,966	28,000	12,000	7,000
XXXXX - Project Funding	-	-	-	-	-
Total:	$ 15,194	28,966	28,000	12,000	7,000
Expenditures:					
XXXX - Drainage Facility Project					
Personnel Services	$ -	-	-	-	-
Materials & Services	-	-	-	-	-
Capital Projects / Outlay	-	-	-	-	-
Total:	$ -	-	-	-	-
Excess (deficit) of revenues over expenditures	$ 15,194	28,966	28,000	12,000	7,000
Beginning Fund Balance	$ 273,728	288,922	317,888	317,888	329,888
Ending Fund Balance	$ 288,922	317,888	345,888	329,888	336,888

Capital Expenditure Detail

Capital Expenditures	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
	$ -	-	-	-	-
Total:	$ -	-	-	-	-

City of El Centro
FY 2025-26 Proposed Budget - Expenditure Detail
Drainage Facility Fund (Fund 403)

Personnel Services	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
	$ -	-	-	-	-
Total Personnel Services:	$ -	-	-	-	-
Materials & Services					
	$ -	-	-	-	-
Total Material & Services:	$ -	-	-	-	-
Capital Projects / Outlay					
XXXX - Drainage Facility Project					
710106 - Other Real Property	$ -	-	-	-	-
Total Capital Projects / Outlay:	$ -	-	-	-	-
Transfers Out					
Total Transfers Out:	$ -	-	-	-	-
Total Drainage Facility Fund:	$ -	-	-	-	-

City of El Centro
Fiscal Year 2025-26 Proposed Budget
Lotus Parallel Fund (Fund 404)

Revenues:	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
470121 - Interest Earnings	$ 7,880	14,352	13,500	6,000	2,500
XXXXX - Project Funding	-	-	-	-	-
Total:	$ 7,880	14,352	13,500	6,000	2,500
Expenditures:					
XXXX - Lotus Parallel Project					
Personnel Services	$ -	-	-	-	-
Materials & Services	-	-	-	-	-
Capital Projects / Outlay	-	-	-	-	-
Total:	$ -	-	-	-	-
Excess (deficit) of revenues over expenditures	$ 7,880	14,352	13,500	6,000	2,500
Beginning Fund Balance	$ 74,803	82,683	97,035	97,035	103,035
Ending Fund Balance	$ 82,683	97,035	110,535	103,035	105,535

Capital Expenditure Detail

Capital Expenditures	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
	$ -	-	-	-	-
Total:	$ -	-	-	-	-

City of El Centro
FY 2025-26 Proposed Budget - Expenditure Detail
Lotus Parallel Fund (Fund 404)

Personnel Services	**ACTUAL FY 2022-23**	**ESTIMATED ACTUAL FY 2023-24**	**REVISED BUDGET FY 2024-25**	**ESTIMATED FY 2024-25**	**PROPOSED BUDGET FY 2025-26**
	$ -	-	-	-	-
Total Personnel Services:	$ -	-	-	-	-
Materials & Services					
	$ -	-	-	-	-
Total Material & Services:	$ -	-	-	-	-
Capital Projects / Outlay					
XXXX - Lotus Parallel Project					
710106 - Other Real Property	$ -	-	-	-	-
Total Capital Projects / Outlay:	$ -	-	-	-	-
Transfers Out					
Total Transfers Out:	$ -	-	-	-	-
Total Lotus Parallel Fund:	$ -	-	-	-	-

City of El Centro
Fiscal Year 2025-26 Proposed Budget
IID Facility Crossing Fund (Fund 405)

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Revenues:					
470121 - Interest Earnings	$ 3,624	5,976	5,000	2,500	1,250
XXXXX - Project Funding	-	-	-	-	-
Total:	$ 3,624	5,976	5,000	2,500	1,250
Expenditures:					
XXXX - IID Facility Crossing Project					
Personnel Services	$ -	-	-	-	-
Materials & Services	-	-	-	-	-
Capital Projects / Outlay	-	-	-	-	-
Total:	$ -	-	-	-	-
Excess (deficit) of revenues over expenditures	$ 3,624	5,976	5,000	2,500	1,250
Beginning Fund Balance	$ 36,480	40,104	46,080	46,080	48,580
Ending Fund Balance	$ 40,104	46,080	51,080	48,580	49,830

Capital Expenditure Detail

Capital Expenditures	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
	$ -	-	-	-	-
Total:	$ -	-	-	-	-

City of El Centro
FY 2025-26 Proposed Budget - Expenditure Detail
IID Facility Crossing Fund (Fund 405)

Personnel Services	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
	$ -	-	-	-	-
Total Personnel Services:	$ -	-	-	-	-
Materials & Services					
	$ -	-	-	-	-
Total Material & Services:	$ -	-	-	-	-
Capital Projects / Outlay					
XXXX - IID Facility Crossing Project 710106 - Other Real Property	$ -	-	-	-	-
Total Capital Projects / Outlay:	$ -	-	-	-	-
Transfers Out					
Total Transfers Out:	$ -	-	-	-	-
Total IID Facility Crossing Fund:	$ -	-	-	-	-

City of El Centro
Fiscal Year 2025-26 Proposed Budget
8th Street Overpass Fund (Fund 406)

Revenues:	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
470121 - Interest Earnings	$ 420	693	500	275	275
XXXXX - Project Funding	-	-	-	-	-
Total:	$ 420	693	500	275	275
Expenditures:					
XXXX - 8th St. Overpass Project					
Personnel Services	$ -	-	-	-	-
Materials & Services	-	-	-	-	-
Capital Projects / Outlay	-	-	-	-	-
Total:	$ -	-	-	-	-
Excess (deficit) of revenues over expenditures	$ 420	693	500	275	275
Beginning Fund Balance	$ 4,642	5,062	5,755	5,755	6,030
Ending Fund Balance	$ 5,062	5,755	6,255	6,030	6,305

Capital Expenditure Detail

Capital Expenditures	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROJECTED BUDGET FY 2025-26
	$ -	-	-	-	-
Total:	$ -	-	-	-	-

City of El Centro
FY 2025-26 Proposed Budget - Expenditure Detail
8th Street Overpass Fund (Fund 406)

Personnel Services	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
	$ -	-	-	-	-
Total Personnel Services:	$ -	-	-	-	-
Materials & Services					
	$ -	-	-	-	-
Total Material & Services:	$ -	-	-	-	-
Capital Projects / Outlay					
XXXX - 8th St Overpass Project					
710106 - Other Real Property	$ -	-	-	-	-
Total Capital Projects / Outlay:	$ -	-	-	-	-
Transfers Out					
Total Transfers Out:	$ -	-	-	-	-
Total 8th Street Overpass Fund:	$ -	-	-	-	-

City of El Centro
Fiscal Year 2025-26 Proposed Budget
Colonia El Dorado Street Project Fund (Fund 407)

Revenues:	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
470121 - Interest Earnings	$ 443	730	500	350	350
XXXXX - Project Funding	-	-	-	-	-
Total:	$ 443	730	500	350	350
Expenditures:					
XXXX - Colonia El Dorado Street Project					
Personnel Services	$ -	-	-	-	-
Materials & Services	-	-	-	-	-
Capital Projects / Outlay	-	-	-	-	-
Total:	$ -	-	-	-	-
Excess (deficit) of revenues over expenditures	$ 443	730	500	350	350
Beginning Fund Balance	$ 20,705	21,148	21,878	21,878	22,228
Ending Fund Balance	$ 21,148	21,878	22,378	22,228	22,578

Capital Expenditure Detail

Capital Expenditures	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
	$ -	-	-	-	-
Total:	$ -	-	-	-	-

City of El Centro
FY 2025-26 Proposed Budget - Expenditure Detail
Colonia El Dorado Street Project Fund (Fund 407)

Personnel Services	**ACTUAL FY 2022-23**	**ESTIMATED ACTUAL FY 2023-24**	**REVISED BUDGET FY 2024-25**	**ESTIMATED FY 2024-25**	**PROPOSED BUDGET FY 2025-26**
	$ -	-	-	-	-
Total Personnel Services:	$ -	-	-	-	-
Materials & Services					
	$ -	-	-	-	-
Total Material & Services:	$ -	-	-	-	-
Capital Projects / Outlay					
XXXX - Colonia El Dorado St Project					
710106 - Other Real Property	$ -	-	-	-	-
Total Capital Projects / Outlay:	$ -	-	-	-	-
Transfers Out					
Total Transfers Out:	$ -	-	-	-	-
Total Colonia El Dorado St Project Fund:	$ -	-	-	-	-

City of El Centro
Fiscal Year 2025-26 Proposed Budget
Bridge / Road Improvement Fund (Fund 408)

Revenues:	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
470121 - Interest Earnings	$ 97,218	130,433	110,000	50,000	17,500
470113 - Other Income	-	-	-	-	-
Total:	$ 97,218	130,433	110,000	50,000	17,500
Expenditures:					
3246 - SE City Quadrant					
Personnel Services	$ -	-	-	-	-
Materials & Services	-	-	-	-	-
Capital Projects / Outlay	323,107	606,923	-	-	-
Total:	$ 323,107	606,923	-	-	-
Excess (deficit) of revenues over expenditures	$ (225,889)	(476,490)	110,000	50,000	17,500
Beginning Fund Balance	$ 1,304,447	1,078,558	602,068	602,068	652,068
Ending Fund Balance	$ 1,078,558	602,068	712,068	652,068	669,568

Capital Expenditure Detail

Capital Expenditures	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
SE City Quadrant	$ 323,107	606,923	-	-	-
Total:	$ 323,107	606,923	-	-	-

City of El Centro
FY 2025-26 Proposed Budget - Expenditure Detail
Bridge / Road Improvement Fund (Fund 408)

Personnel Services	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
	-	-	-	-	-
Total Personnel Services:	-	-	-	-	-
Materials & Services					
	-	-	-	-	-
Total Material & Services:	-	-	-	-	-
Capital Projects / Outlay					
3246 - SE City Quadrant					
710102 - Architecture / Engineering	51,730	4,503	-	-	-
710106 - Other Real Property	271,377	602,420	-	-	-
Total Capital Projects / Outlay:	323,107	606,923	-	-	-
Transfers Out					
Total Transfers Out:	-	-	-	-	-
Total Bridge / Road Improvement Fund:	323,107	606,923	-	-	-

City of El Centro
Fiscal Year 2025-26 Proposed Budget
La Brucherie Greenbelt Fund (Fund 409)

Revenues:	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
470121 - Interest Earnings	$ 199	304	250	200	225
470113 - Other Income	-	-	-	-	-
Total:	$ 199	304	250	200	225
Expenditures:					
XXXX - La Brucherie Greenbelt Project					
Personnel Services	$ -	-	-	-	-
Materials & Services	-	-	-	-	-
Capital Projects / Outlay	-	-	-	-	-
Total:	$ -	-	-	-	-
Excess (deficit) of revenues over expenditures	$ 199	304	250	200	225
Beginning Fund Balance	$ 9,259	9,458	9,762	10,012	10,212
Ending Fund Balance	$ 9,458	9,762	10,012	10,212	10,437

Capital Expenditure Detail

Capital Expenditures	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
	$ -	-	-	-	-
Total:	$ -	-	-	-	-

City of El Centro
FY 2025-26 Proposed Budget - Expenditure Detail
La Brucherie Greenbelt Fund (Fund 409)

Personnel Services	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
	$ -	-	-	-	-
Total Personnel Services:	$ -	-	-	-	-
Materials & Services					
	$ -	-	-	-	-
Total Material & Services:	$ -	-	-	-	-
Capital Projects / Outlay					
XXXX - La Brucherie Greenbelt Project					
710106 - Other Real Property	$ -	-	-	-	-
Total Capital Projects / Outlay:	$ -	-	-	-	-
Transfers Out					
Total Transfers Out:	$ -	-	-	-	-
Total La Brucherie Greenbelt Fund:	$ -	-	-	-	-

City of El Centro
Fiscal Year 2025-26 Proposed Budget
Library Bond Project Fund (Fund 410)

Revenues:	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
470121 - Interest Earnings	$ 367	334	250	400	-
XXXXX - Bond Proceeds	-	-	-	-	-
Total:	$ 367	334	250	400	-
Expenditures:					
5301 - Library - Main					
Personnel Services	$ -	-	-	-	-
Materials & Services	-	-	-	-	-
Capital Projects / Outlay	2,486,178	765,447	-	18,702	630,000
Total:	$ 2,486,178	765,447	-	18,702	630,000
Excess (deficit) of revenues over expenditures	$ (2,485,811)	(765,113)	250	(18,302)	(630,000)
Beginning Fund Balance	$ 4,402,302	1,916,491	1,151,378	1,151,378	1,133,076
Ending Fund Balance	$ 1,916,491	1,151,378	1,151,628	1,133,076	503,076

Capital Expenditure Detail

Capital Expenditures	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
8XXXX - Library - Main	$ 2,485,813	764,907	-	18,702	630,000
Total:	$ 2,485,813	764,907	-	18,702	630,000

City of El Centro
FY 2025-26 Proposed Budget - Expenditure Detail
Library Bond Project Fund (Fund 410)

Personnel Services	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
	$ -	-	-	-	-
Total Personnel Services:	$ -	-	-	-	-
Materials & Services					
5301 - Library - Main					
640138 - Bond Related Expenditures	$ -	-	-	-	-
Total Material & Services:	$ -	-	-	-	-
Capital Projects / Outlay					
5301 - Library - Main					
710102 - Architecture / Engineering	$ 61,347	-	-	-	-
710105 - Buildings	2,204,780	765,447	-	-	-
710106 - Other Real Property	220,051	-	-	-	-
8XXXX - Library Projects	-	-	-	18,702	630,000
Total Capital Projects / Outlay:	$ 2,486,178	765,447	-	18,702	630,000
Transfers Out					
Total Transfers Out:	$ -	-	-	-	-
Total Library Bond Project Fund:	$ 2,486,178	765,447	-	18,702	630,000

City of El Centro
Fiscal Year 2025-26 Proposed Budget
Miscellaneous Road Improvements Fund (Fund 411)

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Revenues:					
470121 - Interest Earnings	$ 5,527	10,232	500	7,500	2,000
470113 - Other Income	-	-	-	-	-
Total:	$ 5,527	10,232	500	7,500	2,000
Expenditures:					
XXXX - Road Improvements					
Personnel Services	$ -	-	-	-	-
Materials & Services	-	-	-	-	-
Capital Projects / Outlay	-	-	-	-	-
Total:	$ -	-	-	-	-
Excess (deficit) of revenues over expenditures	$ 5,527	10,232	500	7,500	2,000
Beginning Fund Balance	$ 58,399	63,926	74,158	74,158	81,658
Ending Fund Balance	$ 63,926	74,158	74,658	81,658	83,658

Capital Expenditure Detail

Capital Expenditures	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
	$ -	-	-	-	-
Total:	$ -	-	-	-	-

City of El Centro
FY 2025-26 Proposed Budget - Expenditure Detail
Miscellaneous Road Improvements Fund (Fund 411)

Personnel Services	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
	$ -	-	-	-	-
Total Personnel Services:	$ -	-	-	-	-
Materials & Services					
	$ -	-	-	-	-
Total Material & Services:	$ -	-	-	-	-
Capital Projects / Outlay					
XXXX - Road Improvements					
710102 - Architecture / Engineering	$ -	-	-	-	-
Total Capital Projects / Outlay:	$ -	-	-	-	-
Transfers Out					
Total Transfers Out:	$ -	-	-	-	-
Total Miscellaneous Road Impvmts Fund:	$ -	-	-	-	-

City of El Centro
Fiscal Year 2025-26 Proposed Budget
Police Bond Project Fund (Fund 412)

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Revenues:					
470121 - Interest Earnings	$ -	1,374,642	250	800,000	200,000
470126 - Bond Proceeds	42,141,035	-	-	-	-
Total:	$ 42,141,035	1,374,642	250	800,000	200,000
Expenditures:					
2101 - Police Services					
Personnel Services	$ -	-	-	-	-
Materials & Services	496,491	-	-	-	-
Capital Projects / Outlay	-	2,868,811	30,109,481	32,000,000	7,750,000
Total:	$ 496,491	2,868,811	30,109,481	32,000,000	7,750,000
Excess (deficit) of revenues over expenditures	$ 41,644,544	(1,494,169)	(30,109,231)	(31,200,000)	(7,550,000)
Beginning Fund Balance	$ -	41,644,544	40,150,375	40,150,375	8,950,375
Ending Fund Balance	$ 41,644,544	40,150,375	10,041,144	8,950,375	1,400,375

Capital Expenditure Detail

Capital Expenditures	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
8XXXX - Police Station Project	$ -	2,868,811	30,109,481	32,000,000	7,750,000
Total:	$ -	2,868,811	30,109,481	32,000,000	7,750,000

City of El Centro
FY 2025-26 Proposed Budget - Expenditure Detail
Police Bond Project Fund (Fund 412)

Personnel Services	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
	$ -	-	-	-	-
Total Personnel Services:	$ -	-	-	-	-
Materials & Services					
2101 - Police Services					
640138 - Bond Related Expenditures	$ 496,491	-	-	-	-
Total Material & Services:	$ 496,491	-	-	-	-
Capital Projects / Outlay					
2101 - Police Services					
710102 - Architecture / Engineering	$ -	273,978	1,054,000	1,054,000	-
710105 - Buildings	-	2,594,833	29,055,481	30,000,000	-
710106 - Other Real Property	-	-	-	-	-
8XXXX - Police Building Project	-	-	-	-	7,750,000
Total Capital Projects / Outlay:	$ -	2,868,811	30,109,481	31,054,000	7,750,000
Transfers Out					
Total Transfers Out:	$ -	-	-	-	-
Totla Police Bond Project Fund:	$ 496,491	2,868,811	30,109,481	31,054,000	7,750,000

DEBT SERVICE

FUNDS

City of El Centro
Fiscal Year 2025-26 Proposed Budget
2011-C Financing Authority Debt Service Fund (Fund 268)

		ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Revenues:						
470121 - Interest Earnings	$	4,591	4,000	3,000	-	-
Total:	$	4,591	4,000	3,000	-	-
Expenditures:						
5210 - Special Events						
Personnel Services	$	-	-	-	-	-
Materials & Services		830,853	786,234	736,581	736,581	692,194
Capital Projects / Outlay		-	-	-	-	-
Total:	$	830,853	786,234	736,581	736,581	692,194
Excess (deficit) of revenues over expenditures	$	(826,262)	(782,234)	(733,581)	(736,581)	(692,194)
Beginning Fund Balance	$	3,053,413	2,227,151	1,444,917	1,444,917	708,336
Ending Fund Balance	$	2,227,151	1,444,917	711,336	708,336	16,142

`

Capital Expenditure Detail

		ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Capital Expenditures						
	$	-	-	-	-	-
Total:	$	-	-	-	-	-

City of El Centro
FY 2025-26 Proposed Budget - Expenditure Detail
2011-C Financing Authority Debt Service Fund (Fund 268)

Personnel Services	**ACTUAL FY 2022-23**	**ESTIMATED ACTUAL FY 2023-24**	**REVISED BUDGET FY 2024-25**	**ESTIMATED FY 2024-25**	**PROPOSED BUDGET FY 2025-26**
	$ -	-	-	-	-
Total Personnel Services:	$ -	-	-	-	-
Materials & Services					
2011-C Bonds - City					
640110 - Interest Expense	$ 155,853	111,234	66,581	66,581	22,194
640114 - Principal on Debt	675,000	675,000	670,000	670,000	670,000
Total Material & Services:	$ 830,853	786,234	736,581	736,581	692,194
Capital Projects / Outlay					
	$ -	-	-	-	-
Total Capital Projects / Outlay:	$ -	-	-	-	-
Transfers Out					
Total Transfers Out:	$ -	-	-	-	-
Total 2011-C FA Debt Service Fund:	$ 830,853	786,234	736,581	736,581	692,194

City of El Centro
Fiscal Year 2025-26 Proposed Budget
LTA Lease Revenue Bonds Debt Service Fund (Fund 300)

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Revenues:					
470121 - Interest Earnings	$ 14,170	22,281	22,000	12,000	12,000
470126 - Bond Proceeds	-	-	-	-	-
490101 - Transfers In - Fund 205	870,300	871,000	870,700	870,700	869,400
490101 - Transfers In - Fund 299	886,435	2,699,096	3,293,781	3,293,781	3,289,657
Total:	$ 1,770,905	3,592,377	4,186,481	4,176,481	4,171,057
Expenditures:					
9702 - 2009 LTA Revenue Bonds					
Personnel Services	$ -	-	-	-	-
Materials & Services	-	-	-	-	-
Capital Projects / Outlay	-	-	-	-	-
9708 - 2021 Library Bonds					
Personnel Services	$ -	-	-	-	-
Materials & Services	901,468	900,169	898,269	898,269	895,769
Capital Projects / Outlay	-	-	-	-	-
9709 - 2021 LTA Refunding Bonds					
Personnel Services	$ -	-	-	-	-
Materials & Services	870,300	871,000	870,700	870,700	869,400
Capital Projects / Outlay	-	-	-	-	-
9711 - 2023 Police Bonds					
Personnel Services	$ -	-	-	-	-
Materials & Services	-	1,798,927	2,395,513	2,395,513	2,393,888
Capital Projects / Outlay	-	-	-	-	-
Total:	$ 1,771,768	3,570,096	4,164,482	4,164,482	4,159,057
Excess (deficit) of revenues over expenditures	$ (863)	22,281	21,999	11,999	12,000
Beginning Fund Balance	$ 646,047	645,184	667,465	667,465	679,464
Ending Fund Balance	$ 645,184	667,465	689,464	679,464	691,464

City of El Centro
Fiscal Year 2025-26 Proposed Budget
LTA Lease Revenue Bonds Debt Service Fund (Fund 300)

Capital Expenditure Detail

Capital Expenditures	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
	$ -	-	-	-	-
Total:	$ -	-	-	-	-

City of El Centro
FY 2025-26 Proposed Budget - Expenditure Detail
LTA Lease Revenue Bonds Debt Service Fund (Fund 300)

Personnel Services	**ACTUAL FY 2022-23**	**ESTIMATED ACTUAL FY 2023-24**	**REVISED BUDGET FY 2024-25**	**ESTIMATED FY 2024-25**	**PROPOSED BUDGET FY 2025-26**
	$ -	-	-	-	-
Total Personnel Services:	$ -	-	-	-	-
Materials & Services					
9702 - 2009 LTA Revenue Bonds					
640110 - Interest Expense	$ -	-	-	-	-
640114 - Principal on Debt	-	-	-	-	-
9708 - 2021 Library Bonds					
640110 - Interest Expense	$ 501,468	485,169	468,269	468,269	450,769
640114 - Principal on Debt	400,000	415,000	430,000	430,000	445,000
9709 - 2021 LTA Refunding Bonds					
610129 - Other Expense	$ -	-	-	-	-
640110 - Interest Expense	275,300	251,000	225,700	225,700	199,400
640114 - Principal on Debt	595,000	620,000	645,000	645,000	670,000
9711 - 2023 Police Bonds					
640110 - Interest Expense	$ -	1,618,927	1,875,513	1,875,513	1,848,888
640114 - Principal on Debt	-	180,000	520,000	520,000	545,000
Total Material & Services:	1,771,768	3,570,096	4,164,482	4,164,482	4,159,057
Capital Projects / Outlay					
	$ -	-	-	-	-
Total Capital Projects / Outlay:	$ -	-	-	-	-
Transfers Out					
Total Transfers Out:	$ -	-	-	-	-
Total LTA Lease Revenue Bonds Debt Service Fund:	$ 1,771,768	3,570,096	4,164,482	4,164,482	4,159,057

INTERNAL SERVICE

FUNDS

City of El Centro
Fiscal Year 2025-26 Proposed Budget
Workers Compensation Internal Service Fund (Fund 601)

Revenues:	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
470121 - Interest Earnings	$ 67,468	135,558	150,000	125,000	30,000
450200 - Internal Charges - Workers Comp.	1,819,705	1,967,397	1,800,000	1,836,000	1,837,000
470115 - Worker's Comp Recoveries	144,338	257,617	140,000	125,000	125,000
Total:	$ 2,031,511	2,360,572	2,090,000	2,086,000	1,992,000
Expenditures:					
9610 - Workers Compensation					
Personnel Services	$ -	-	-	-	-
Materials & Services	1,435,311	1,679,433	1,786,947	1,784,947	1,895,846
Capital Projects / Outlay	-	-	-	-	-
Transfers Out	-	-	-	-	3,750,000
Total:	$ 1,435,311	1,679,433	1,786,947	1,784,947	5,645,846
Excess (deficit) of revenues over expenditures	$ 596,200	681,139	303,053	301,053	(3,653,846)
Beginning Fund Balance	$ 3,226,691	3,822,891	4,504,030	4,504,030	4,805,083
Ending Fund Balance	$ 3,822,891	4,504,030	4,807,083	4,805,083	1,151,237

Capital Expenditure Detail

Capital Expenditures	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
	$ -	-	-	-	-
Total:	$ -	-	-	-	-

City of El Centro
FY 2025-26 Proposed Budget - Expenditure Detail
Workers Compensation Internal Service Fund (Fund 601)

Personnel Services	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
	$ -	-	-	-	-
Total Personnel Services:	$ -	-	-	-	-
Materials & Services					
9610 - Worker's Comp					
610129 - Other Expense	$ 4,879	300	7,000	-	-
640103 - Primary Deposit (JPA)	1,491,581	1,670,013	1,769,947	1,769,947	1,880,846
640117 - Workers Comp Claims	(61,149)	9,120	10,000	15,000	15,000
Total Material & Services:	$ 1,435,311	1,679,433	1,786,947	1,784,947	1,895,846
Capital Projects / Outlay					
	$ -	-	-	-	-
Total Capital Projects / Outlay:	$ -	-	-	-	-
Transfers Out					
9610 - Worker's Comp					
820101 - Transfers Out - Gen Fund	$ -	-	-	-	3,037,500
820501 - Transfers Out - Water Fund	-	-	-	-	337,500
820502 - Transfers Out - WW Fund	-	-	-	-	375,000
Total Transfers Out:	$ -	-	-	-	3,750,000
Total Workers Comp ISF Fund:	$ 1,435,311	1,679,433	1,786,947	1,784,947	5,645,846

City of El Centro
Fiscal Year 2025-26 Proposed Budget
OPEB & Unemployment Internal Service Fund (Fund 602)

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Revenues:					
470121 - Interest Earnings	12,084	11,939	12,000	35,000	10,000
47012X - CERBT Interest	158,246	654,419	400,000	650,000	450,000
450200 - Internal Charges - Unemp. / OPEB	823,579	892,207	900,000	1,000,000	-
Total:	993,909	1,558,565	1,312,000	1,685,000	460,000
Expenditures:					
9620 - Unemployment & OPEB					
Personnel Services	-	-	-	-	-
Materials & Services	44,918	25,491	85,000	55,000	-
Capital Projects / Outlay	-	-	-	-	-
Transfers Out	-	-	-	-	1,710,000
9621 - Leave Pay					
Personnel Services	355,271	151,723	274,000	251,040	-
Materials & Services	-	-	-	-	-
Capital Projects / Outlay	-	-	-	-	-
9622 - Retiree Medical					
Personnel Services	-	-	-	-	-
Materials & Services	202,523	189,033	215,000	200,000	-
Capital Projects / Outlay	-	-	-	-	-
Total:	602,712	366,247	574,000	506,040	1,710,000
Excess (deficit) of revenues over expenditures	391,197	1,192,318	738,000	1,178,960	(1,250,000)
Beginning Fund Balance	426,333	659,284	1,197,183	1,197,183	1,726,143
CERBT Section 115 Trust Balance	10,512,738	11,167,157	11,567,157	11,817,157	11,957,157
Ending Fund Balance	659,284	1,197,183	1,535,183	1,726,143	336,143

City of El Centro
Fiscal Year 2025-26 Proposed Budget
OPEB & Unemployment Internal Service Fund (Fund 602)

Capital Expenditure Detail

Capital Expenditures	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
	-	-	-	-	-
Total:	-	-	-	-	-

City of El Centro
FY 2025-26 Proposed Budget - Expenditure Detail
OPEB & Unemployment Fund (Fund 602)

Personnel Services	**ACTUAL FY 2022-23**	**ESTIMATED ACTUAL FY 2023-24**	**REVISED BUDGET FY 2024-25**	**ESTIMATED FY 2024-25**	**PROPOSED BUDGET FY 2025-26**
9621 - Leave Pay					
510101 - Permanent Salaries	$ 242,736	89,000	150,000	120,000	-
510102 - Permanent Salaries - Sworn	87,395	60,154	100,000	100,000	-
510108 - Sick Leave Payout	21,473	-	20,000	27,500	-
520104 - Group Health Insurance	-	740	-	-	-
520109 - Life Insurance	51	46	-	40	-
520110 - Medicare	3,616	1,783	4,000	3,500	-
Total Personnel Services:	$ 355,271	151,723	274,000	251,040	-
Materials & Services					
9620 - Unemployment & OPEB					
610113 - Professional Services	$ 25,151	4,200	25,000	2,500	-
640118 - Unemployment Benefits	19,767	21,291	60,000	52,500	-
9622 - Reitree Medical					
610136 - Retiree Medical	202,523	189,033	215,000	200,000	-
Total Material & Services:	$ 247,441	214,524	300,000	255,000	-
Capital Projects / Outlay					
	$ -	-	-	-	-
Total Capital Projects / Outlay:	-	-	-	-	-
Transfers Out					
9620 - Unemployment & OPEB					
820101 - Transfers Out - Gen Fund	$ -	-	-	-	1,444,000
820501 - Transfers Out - Water Fund	-	-	-	-	126,000
820502 - Transfers Out - WW Fund	-	-	-	-	140,000
Total Transfers Out:	$ -	-	-	-	1,710,000
Total OPEB & Unemployment ISF Fund:	$ 602,712	366,247	574,000	506,040	1,710,000

City of El Centro
Fiscal Year 2025-26 Proposed Budget
Group Health Insurance Internal Service Fund (Fund 603)

Revenues:	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
470121 - Interest Earnings	$ 80,101	173,185	200,000	70,000	35,000
470113 - Other Income	271,935	144,035	150,000	50,000	50,000
470145 - Internal Charges - Health Premiums	3,548,634	3,887,689	3,800,000	4,325,000	4,500,000
470146 - Internal Charges - Vision Premiums	26,796	26,713	25,000	27,000	27,000
470147 - Internal Charges - EAP Premiums	87,978	47,635	90,000	50,000	50,000
470148 - Internal Charges - AD Premiums	77	1,180	-	1,100	1,100
Total:	$ 4,015,521	4,280,437	4,265,000	4,523,100	4,663,100
Expenditures:					
9630 - Group Health					
Personnel Services	$ -	-	-	-	-
Materials & Services	4,193,533	4,512,886	4,195,500	4,480,500	4,675,500
Capital Projects / Outlay	-	-	-	-	-
Transfers Out	-	-	-	-	2,500,000
Total:	$ 4,193,533	4,512,886	4,195,500	4,480,500	7,175,500
Excess (deficit) of revenues over expenditures	$ (178,012)	(232,449)	69,500	42,600	(2,512,400)
Beginning Fund Balance	$ 3,447,818	3,269,806	3,037,357	3,037,357	3,079,957
Ending Fund Balance	$ 3,269,806	3,037,357	3,106,857	3,079,957	567,557

Capital Expenditure Detail

Capital Expenditures	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
	$ -	-	-	-	-
Total:	$ -	-	-	-	-

City of El Centro
FY 2025-26 Proposed Budget - Expenditure Detail
Group Health Internal Service Fund (Fund 603)

Personnel Services	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
9630 - Group Health					
510101 - Permanent Salaries	$ -	-	-	-	-
510102 - Permanent Salaries - Sworn	-	-	-	-	-
510103 - Temporary Salaries	-	-	-	-	-
Total Personnel Services:	$ -	-	-	-	-
Materials & Services					
9630 - Group Health					
610129 - Other Expense	$ 1,494	-	3,000	30,000	25,000
640104 - Medical Claims	4,106,681	4,423,157	4,100,000	4,350,000	4,550,000
640105 - Vision Claims	35,548	39,176	41,500	41,500	41,500
640106 - EAP Expense	5,810	6,553	7,000	7,000	7,000
640107 - Group Health Administration	44,000	44,000	44,000	52,000	52,000
Total Material & Services:	$ 4,193,533	4,512,886	4,195,500	4,480,500	4,675,500
Capital Projects / Outlay					
	$ -	-	-	-	-
Total Capital Projects / Outlay:	$ -	-	-	-	-
Transfers Out					
9630 - Group Health					
820101 - Transfers Out - Gen Fund	$ -	-	-	-	2,025,000
820501 - Transfers Out - Water Fund	-	-	-	-	225,000
820502 - Transfers Out - WW Fund	-	-	-	-	250,000
Total Transfers Out:	$ -	-	-	-	2,500,000
Total Group Health ISF Fund:	$ 4,193,533	4,512,886	4,195,500	4,480,500	7,175,500

City of El Centro
Fiscal Year 2025-26 Proposed Budget
Motor Vehicle Fleet Internal Service Fund (Fund 604)

Revenues:	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
470121 - Interest Earnings	$ 3,985	6,940	5,622	7,500	7,500
450200 - Internal Charges - Vehicle Replacement	474,500	750,000	520,488	520,488	474,500
Total:	$ 478,485	756,940	526,110	527,988	482,000
Expenditures:					
9630 - Group Health					
Personnel Services	$ 222,419	198,564	269,138	269,138	201,846
Materials & Services	320,287	317,234	251,350	251,350	266,150
Capital Projects / Outlay	-	6,787	-	-	38,241
Total:	$ 542,706	522,585	520,488	520,488	506,237
Excess (deficit) of revenues over expenditures	$ (64,221)	234,355	5,622	7,500	(24,237)
Beginning Fund Balance	$ 396,536	332,315	566,670	572,292	579,792
Ending Fund Balance	$ 332,315	566,670	572,292	579,792	555,555

Capital Expenditure Detail

Capital Expenditures	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
8XXXX - Equipment / Outlay	$ -	6,787	-	-	38,241
Total:	$ -	6,787	-	-	38,241

City of El Centro
FY 2025-26 Proposed Budget - Expenditure Detail
Motor Vehicle Fleet Internal Service Fund (Fund 604)

Personnel Services	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
9640 - Motor Vehicle					
510101 - Permanent Salaries	$ 143,240	119,276	168,213	168,213	173,072
510105 - Overtime	2,909	10,483	1,500	1,500	1,500
520101 - Retirement	35,345	37,226	42,238	42,238	27,274
520104 - Group Health Insurance	15,551	9,824	26,405	26,405	-
520105 - Workers Compensation	15,309	13,077	18,503	18,503	-
520106 - Disability Insurance	792	662	1,051	1,051	-
520107 - Unemploymet Insurance	6,959	5,944	8,411	8,411	-
520109 - Life Insurance	284	223	378	378	-
520110 - Medicare	2,030	1,849	2,439	2,439	-
Total Personnel Services:	$ 222,419	198,564	269,138	269,138	201,846

Materials & Services	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
9640 - Motor Vehicle					
610101 - Electricity	$ 5,689	6,408	7,000	7,000	7,000
610102 - Natural Gas	5,660	191	400	400	400
610103 - Telephone	686	806	300	300	1,500
610107 - Books & Periodicals	-	-	150	150	-
610109 - Meeting & Travel	929	824	850	850	1,000
610117 - Equipment Rental	250	-	250	250	250
610112 - Professional Fees	-	-	-	-	-
610113 - Professional Fees - Other	9,793	5,785	6,000	6,000	9,000
610121 - Dues & Subscriptions	3,000	5,736	6,000	6,000	6,000
610123 - Training	926	570	1,500	1,500	1,500
610125 - Uniform Rental	1,069	931	1,400	1,400	1,400
610129 - Other Expense	2,542	4,197	3,500	3,500	3,500
620101 - Office Supplies	800	1,253	800	800	800
620103 - Printing	92	54	400	400	1,000
620105 - Computer Supplies	254	150	500	500	500
620108 - Flares / Batteries / Film	-	15	-	-	-
620109 - First Aid Supplies	973	330	400	400	400
620112 - Protective Clothing	1,000	1,342	1,500	1,500	1,500
620127 - Other Supplies	1,976	5,095	3,000	3,000	3,000
620128 - Janitorial Supplies	1,439	1,801	1,200	1,200	1,200
620130 - Maintenance Supplies	104	276	1,000	1,000	1,000
620140 - Small Tools	2,039	6,637	5,000	5,000	5,000
630101 - Building Maintenance	242	1,168	2,000	2,000	2,000
630106 - Office Machines Mtc	-	-	-	-	-
630107 - Communication Eqpt Mtc	1,133	1,662	1,500	1,500	1,500
630108 - Field / Shop Eqpt Mtc	120	835	1,500	1,500	1,500
630109 - Computer Eqpt Mtc	235	-	200	200	200
630112 - Gasoline & Oil	10,201	9,868	15,000	15,000	15,000
630113 - Tires & Batteries	80,997	53,206	50,000	50,000	50,000
630114 - Parts	81,711	85,088	90,000	90,000	100,000
630115 - Outside Maintenance	106,427	123,006	50,000	50,000	50,000
Total Material & Services:	$ 320,287	317,234	251,350	251,350	266,150

City of El Centro
FY 2025-26 Proposed Budget - Expenditure Detail
Motor Vehicle Fleet Internal Service Fund (Fund 604)

Personnel Services	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	PROPOSED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Capital Projects / Outlay					
9640 - Motor Vehicle					
720109 - Computers	$ -	6,787	-	-	-
8XXXX - Equipment / Outlay	-	-	-	-	38,241
Total Capital Projects / Outlay:	$ -	6,787	-	-	38,241
Transfers Out					
Total Transfers Out:	$ -	-	-	-	-
Total Motor Vehicle Fleet ISF Fund:	$ 542,706	522,585	520,488	520,488	506,237

AGENCY

FUNDS

(Successor Agency)

City of El Centro
Fiscal Year 2025-26 Proposed Budget
Successor Agency Revolving Fund (Fund 277)

Revenues:		ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
470121 - Interest Earnings	$	1,280	2,879	2,000	2,000	2,000
470122 - Program Income		38,350	18,105	18,000	20,000	20,000
Total:	$	39,630	20,984	20,000	22,000	22,000
Expenditures:						
9502 - Revolving						
Personnel Services	$	-	-	-	-	-
Materials & Services		5	-	75,000	-	100,000
Capital Projects / Outlay		-	-	-	-	-
Total:	$	5	-	75,000	-	100,000
Excess (deficit) of revenues over expenditures	$	39,625	20,984	(55,000)	22,000	(78,000)
Beginning Fund Balance	$	33,255	72,880	93,864	93,864	115,864
Ending Fund Balance	$	72,880	93,864	38,864	115,864	37,864

Capital Expenditure Detail

Capital Expenditures		ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
	$	-	-	-	-	-
Total:	$	-	-	-	-	-

City of El Centro
FY 2025-26 Proposed Budget - Expenditure Detail
Successor Agency Revolving Fund (Fund 277)

Personnel Services	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
	$ -	-	-	-	-
Total Personnel Services:	$ -	-	-	-	-
Materials & Services					
9202 - Revolving					
640124 - Contributions	$ 5	-	-	-	-
640121 - Loans	-	-	75,000	-	100,000
Total Material & Services:	$ 5	-	75,000	-	100,000
Capital Projects / Outlay					
	$ -	-	-	-	-
Total Capital Projects / Outlay:	$ -	-	-	-	-
Transfers Out					
	$ -	-	-	-	-
Total Transfers Out:	$ -	-	-	-	-
Total Successor Agency Recvolving Fund:	$ 5	-	75,000	-	100,000

City of El Centro
Fiscal Year 2025-26 Proposed Budget
Successor Agency Low Mod Fund (Fund 278)

Revenues:	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
470121 - Interest Earnings	$ 18,771	39,872	40,000	25,000	-
470132 - Program Income - Rep Housing	(418)	30,676	-	85,000	-
470154 - Program Income - HELP 81800-02	(141)	823	-	3,000	-
470156 - Program Income - HELP 080102-06	(141)	(44)	-	(88)	-
470113 - Other Income	-	306,000	-	-	-
Total:	$ 18,071	377,327	40,000	112,912	-
Expenditures:					
XXXX - Successor Agency Low Mod					
Personnel Services	$ -	-	-	-	-
Materials & Services	-	-	-	-	-
Capital Projects / Outlay	-	-	-	-	-
Total:	$ -	-	-	-	-
Excess (deficit) of revenues over expenditures	$ 18,071	377,327	40,000	112,912	-
Beginning Fund Balance	$ 836,324	854,395	1,231,722	1,231,722	1,344,634
Ending Fund Balance	$ 854,395	1,231,722	1,271,722	1,344,634	1,344,634

Capital Expenditure Detail

Capital Expenditures	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
	$ -	-	-	-	-
Total:	$ -	-	-	-	-

City of El Centro
FY 2025-26 Proposed Budget - Expenditure Detail
Successor Agency Low Mod Fund (Fund 278)

Personnel Services	**ACTUAL FY 2022-23**	**ESTIMATED ACTUAL FY 2023-24**	**REVISED BUDGET FY 2024-25**	**ESTIMATED FY 2024-25**	**PROPOSED BUDGET FY 2025-26**
	$ -	-	-	-	-
Total Personnel Services:	$ -	-	-	-	-
Materials & Services					
XXXX - SA Low Mod					
640124 - Contributions	$ -	-	-	-	-
640121 - Loans	-	-	-	-	-
Total Material & Services:	$ -	-	-	-	-
Capital Projects / Outlay					
	$ -	-	-	-	-
Total Capital Projects / Outlay:	$ -	-	-	-	-
Transfers Out					
	$ -	-	-	-	-
Total Transfers Out:	$ -	-	-	-	-
Total Successor Agency Low Mod Fund:	$ -	-	-	-	-

City of El Centro
Fiscal Year 2025-26 Proposed Budget
Successor Agency Administration Fund (Fund 279)

Revenues:	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
470121 - Interest Earnings	$ 2,873	4,729	4,000	3,200	3,500
450200 - Other Agencies	35,876	36,952	36,950	36,950	36,950
Total:	$ 38,749	41,681	40,950	40,150	40,450
Expenditures:					
9201 - Administration					
Personnel Services	$ -	-	125	-	-
Materials & Services	17,800	32,575	24,000	20,000	24,000
Capital Projects / Outlay	-	-	-	-	-
Total:	$ 17,800	32,575	24,125	20,000	24,000
Excess (deficit) of revenues over expenditures	$ 20,949	9,106	16,825	20,150	16,450
Beginning Fund Balance	$ 134,881	155,830	164,936	164,936	185,086
Ending Fund Balance	$ 155,830	164,936	181,761	185,086	201,536

Capital Expenditure Detail

Capital Expenditures	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
	$ -	-	-	-	-
Total:	$ -	-	-	-	-

City of El Centro
FY 2025-26 Proposed Budget - Expenditure Detail
Successor Agency Administration Fund (Fund 279)

Personnel Services	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
9201 - Administration					
510101 - Permanent Salaries	$ -	-	-	-	-
510105 - Overtime	-	-	100	-	-
520101 - Retirement	-	-	-	-	-
520104 - Group Health Insurance	-	-	25	-	-
520105 - Workers Compensation	-	-	-	-	-
520106 - Disability Insurance	-	-	-	-	-
520107 - Unemployment Insurance	-	-	-	-	-
520109 - Life Insurance	-	-	-	-	-
520110 - Medicare	-	-	-	-	-
Total Personnel Services:	$ -	-	125	-	-

Materials & Services	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
9201 - Administration					
610103 - Telephone	$ -	-	-	-	-
610109 - Meeting & Travel	-	-	-	-	-
610113 - Professional Fees	2,000	-	-	-	-
610116 - Professional Fees - Legal	-	-	-	-	-
610129 - Other Expense	-	-	-	-	-
620101 - Office Supplies	-	-	-	-	-
620102 - Postage	-	-	-	-	-
640112 - Bank Charges	15,800	32,575	24,000	20,000	24,000
Total Material & Services:	$ 17,800	32,575	24,000	20,000	24,000

Capital Projects / Outlay	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
9201 - Administration					
710106 - Other Real Property	$ -	-	-	-	-
Total Capital Projects / Outlay:	$ -	-	-	-	-

City of El Centro
FY 2025-26 Proposed Budget - Expenditure Detail
Successor Agency Administration Fund (Fund 279)

Personnel Services	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Transfers Out					
	$ -	-	-	-	-
Total Transfers Out:	$ -	-	-	-	-
Total Successor Agency Administration Fund:	$ 17,800	32,575	24,125	20,000	24,000

City of El Centro
Fiscal Year 2025-26 Proposed Budget
Successor Agency Debt Service Fund (Fund 301)

	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
Revenues:					
470121 - Interest Earnings	$ 26,807	110,855	80,000	80,000	-
410101 - Property Taxes	4,215,324	2,526,732	2,944,038	2,258,557	2,302,932
Total:	$ 4,242,131	2,637,587	3,024,038	2,338,557	2,302,932
Expenditures:					
9710 - Successor Agency - Debt Service					
Personnel Services	$ -	-	-	-	-
Materials & Services	2,726,506	2,946,016	2,944,038	2,944,038	2,950,750
Capital Projects / Outlay	-	-	-	-	-
Total:	$ 2,726,506	2,946,016	2,944,038	2,944,038	2,950,750
Excess (deficit) of revenues over expenditures	$ 1,515,625	(308,429)	80,000	(605,481)	(647,818)
Beginning Fund Balance	$ 2,226,353	3,741,978	3,433,549	3,433,549	2,828,068
Ending Fund Balance	$ 3,741,978	3,433,549	3,513,549	2,828,068	2,180,250

Capital Expenditure Detail

Capital Expenditures	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
	$ -	-	-	-	-
Total:	$ -	-	-	-	-

City of El Centro
FY 2025-26 Proposed Budget - Expenditure Detail
Successor Agency Debt Service Fund (Fund 301)

Personnel Services	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
	$ -	-	-	-	-
Total Personnel Services:	$ -	-	-	-	-
Materials & Services					
9710 - Successor Agency - Debt Service					
640110 - Interest Expense	$ 1,031,506	926,016	809,038	809,038	533,575
640114 - Principal on Debt	1,695,000	2,020,000	2,135,000	2,135,000	2,417,175
Total Material & Services:	$ 2,726,506	2,946,016	2,944,038	2,944,038	2,950,750
Capital Projects / Outlay					
	$ -	-	-	-	-
Total Capital Projects / Outlay:	$ -	-	-	-	-
Transfers Out					
	$ -	-	-	-	-
Total Transfers Out:	$ -	-	-	-	-
Total Successor Agency Debt Service Fund:	$ 2,726,506	2,946,016	2,944,038	2,944,038	2,950,750

City of El Centro
Fiscal Year 2025-26 Proposed Budget
Successor Agency - Capital Projects Fund (Fund 442)

Revenues:	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
470121 - Interest Earnings	$ 94	100	5,000	100	100
470113 - Other Income	-	-	-	-	-
Total:	$ 94	100	5,000	100	100
Expenditures:					
9204 - Capital Projects					
Personnel Services	$ -	-	-	-	-
Materials & Services	-	-	-	-	-
Capital Projects / Outlay	-	-	-	-	-
Total:	$ -	-	-	-	-
Excess (deficit) of revenues over expenditures	$ 94	100	5,000	100	100
Beginning Fund Balance	$ 1,928,326	1,928,420	1,928,520	1,928,520	1,928,620
Ending Fund Balance	$ 1,928,420	1,928,520	1,933,520	1,928,620	1,928,720

Capital Expenditure Detail

Capital Expenditures	ESTIMATED ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
	$ -	-	-	-	-
Total:	$ -	-	-	-	-

City of El Centro
FY 2025-26 Proposed Budget - Expenditure Detail
Successor Agency Capital Projects Fund (Fund 442)

Personnel Services	ACTUAL FY 2022-23	ESTIMATED ACTUAL FY 2023-24	REVISED BUDGET FY 2024-25	ESTIMATED FY 2024-25	PROPOSED BUDGET FY 2025-26
	$ -	-	-	-	-
Total Personnel Services:	$ -	-	-	-	-
Materials & Services					
	$ -	-	-	-	-
Total Material & Services:	$ -	-	-	-	-
Capital Projects / Outlay					
	$ -	-	-	-	-
Total Capital Projects / Outlay:	$ -	-	-	-	-
Transfers Out					
Total Transfers Out:	$ -	-	-	-	-
Total Successor Agency Capital Projects Fund:	$ -	-	-	-	-

City Council of the City of El Centro
1275 W. Main Street
El Centro, CA 92243
SUBMITTED
ACTION ITEM (ID # 2025-209)

Item: 5.
Meeting: 6/24/2025 12:30 PM
Department: City Attorney
Category: Action Item
Prepared by: Norma Wyles, City Clerk
Department Head: Robert Sawyer
DOC ID: 2025-209

Approval of Asset Transfer Agreement by and Among the City of El Centro, El Centro Regional Medical Center and Imperial Valley Medical Center.

CITY MANAGER'S RECOMMENDATION:
Adopt Resolution No. 25-   , APPROVING THE ASSET TRANSFER AGREEMENT BETWEEN THE CITY OF EL CENTRO, EL CENTRO REGIONAL MEDICAL CENTER AND THE IMPERIAL VALLEY HEALTHCARE DISTRICT.

FISCAL IMPACT:
Payment of $5M to IVHD upon closing, payment of up to $1.5M in closing costs, contribution of the real property located at 1415 Ross, 385 W. Main and associated parking parcels ($700,000) and donation of the hospital license.

STRATEGIC PLANNING PROGRAM 2022-2027 RELATION:

DUE DILIGENCE CHECK FOR CONTRACTORS/CONSULTANTS: DID THE DEPARTMENT VERIFY CURRENT EL CENTRO BUSINESS LICENSE, CONTRACTOR'S LICENSE, REFERENCE CHECKS, INSURANCE, ETC.:
N/A

BACKGROUND:
On or about October 8, 2023, the Governor signed AB 918 as urgency legislation and went into effect. Thereafter, IVHD was formed and began to carry out its statutory duties. Those included substantial due diligence, including negotiation with the City for both monetary and non-monetary contributions. Despite difficult negotiations, on March 11, 2025, the City approved the Term Sheet for the transfer to IVHD of all its assets and liabilities to IVHD. IVHD then approved the Term Sheet and ECRM had already done so.

The Parties then began negotiations of the actual Asset Transfer Agreement. A copy of that final document is attached or will be provided at the Tuesday, June 24, adjourned regular meeting.

The summary of the Asset Transfer Agreement to be provided in the open session is attached.

DISCUSSION:
The Asset Transfer Agreement provides for statements of position made by each party, as well as specific representations by the City confirming ownership of the real property to be transferred, confirming the license transfer, payment of the $1.5M of the closing costs, and contribution of $5M. See Article 2 on page 9 which includes statements of ownership, current status of the property as to an liens on title, and the nature of the City’s representation. The provisions for ECRMC are more extensive because of the transfer of other real property and the hospital as a going business. IVHD also have provided

separate costs and warranties.

The Asset Transfer Agreement provides what will happen to the real estate and license during the closing period, the requirements for closing (such as the business status of the hospital) and other legal details. The Asset Transfer Agreement also sets out a variety of representations and warranties typical for a hospital sale and addresses IVHD’s sole responsibility to deal with the Pioneer Bonds, the disposition of distressed hospital loans, and the level of cash on hand by ECRMC at closing. It also provides a short provision regarding how the Preston Hollow bonds will be transferred under the terms of the current bond documents.

CONCLUSION:
Approve the Resolution as provided.

ATTACHMENTS:
1. Resolution No. 25- , ECRMC Asset Transfer
2. Asset Transfer Agreement 4910-0852-2028 v.19

RESOLUTION NO. 25-

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF EL CENTRO APPROVING THE ASSET TRANSFER AGREEMENT WITH EL CENTRO REGIONAL MEDICAL CENTER AND THE IMPERIAL VALLEY HEALTHCARE DISTRICT

WHEREAS, AB 918 took effect on or about October 8, 2023, and provided for the formation of the Imperial Valley Healthcare District (IVHD) as of that date; and

WHEREAS, since that time, IVHD has investigated and has made an offer to acquire El Centro Regional Medical Center (ECRMC) which offer was accepted on March 11, 2025, through the City Council's approval of a Term Sheet; and

WHEREAS, since that time, through its representatives, the City has negotiated with IVHD for acquisition of the ECRMC real property and license, resulting in the Asset Transfer Agreement attached and incorporated as Exhibit "A"; and

WHEREAS, after review and consideration, and upon the recommendation of its advisers, the City finds that the approval of the Asset Transfer Agreement is in the best interest of the City.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF EL CENTRO, CALIFORNIA, DOES HEREBY RESOLVE AS FOLLOWS:

1. The Recitals set out above are true and correct.
2. The Asset Transfer Agreement is approved in the form set out on Exhibit "A", attached and incorporated.

PASSED AND ADOPTED at an adjourned regular meeting of the City Council of the City of El Centro, California held on the day of , 2025.

CITY OF EL CENTRO

By ____________________________
Sonia Carter, Mayor

ATTEST:

By _______________________________
Norma Wyles, City Clerk

06/2025/cdz/Reso/ApproveAssetTransferAgrmtECRMC

APPROVED AS TO FORM:
Office of the City Attorney

By ________________________________
Elizabeth L. Martyn, City Attorney

STATE OF CALIFORNIA)
COUNTY OF IMPERIAL) ss
CITY OF EL CENTRO)

I, Norma Wyles, City Clerk of the City of El Centro, California, do hereby certify that the forgoing Resolution No. 25- was duly and regularly adopted at an adjourned regular meeting of the City Council of the City of El Centro, California, held on the day of , 2025, by the following vote:

AYES:
NOES:
ABSENT:
ABSTAINED:

By __________________________
Norma Wyles, City Clerk

06/2025/cdz/Reso/ApproveAssetTransferAgrmtECRMC

ASSET TRANSFER AGREEMENT

by and among

CITY OF EL CENTRO,

EL CENTRO REGIONAL MEDICAL CENTER,

and

IMPERIAL VALLEY HEALTHCARE DISTRICT

Effective Date: ___________, 2025

TABLE OF CONTENTS

Page

Exhibits:

Exhibit 1.4(a)	Bill of Sale
Exhibit 1.4(c)	Real Estate Assignments
Exhibit 1.4(e)	Transfer Agreement
Exhibit 1.4(i)	Owner Affidavit
Exhibit 5.11(a)	Installment Purchase Agreement

Schedules:

Schedule 1	City-Owned Properties
Schedule 1.1(a)(ii)	Licenses and Permits
Schedule 1.1(a)(iii)	Leased Real Property; Tenant Leases
Schedule 1.1(a)(xxiii)	Assumed Benefit Plans
Schedule 1.1(b)(v)	Other Excluded Assets
Schedule 1.1(d)(xvii)	Other Assumed Liabilities
Schedule 1.4(d)	Owned Real Property
Schedule 2	ECRMC-Owned Properties
Schedule 5.6(g)	Terminating Benefit Plans
Schedule 5.6(h)	Memorandums of Understanding
Schedule 9.9	Allocation

Disclosure Schedules (Confidential Pursuant to Deliberative Process Privilege and Gov. Code 7927.705):

Schedule 2.4	No Violation – City
Schedule 2.6(e)	Real Property – City (Environmental)
Schedule 2.6(f)	Real Property – City (Third-Party Rights)
Schedule 2.8	Legal Proceedings- City
Schedule 2.9	Transactions with Affiliates- City
Schedule 2.10	No Default- City
Schedule 3.4	No Violation – ECRMC
Schedule 3.5(a)	Governmental Consents and Approvals
Schedule 3.5(b)	Third-Party Consents and Approvals
Schedule 3.8(e)	Real Property - ECRMC (Environmental)
Schedule 3.8(f)	Real Property - ECRMC (Third-Party Rights)
Schedule 3.9	Compliance with Laws
Schedule 3.10(a)(i)	Seller Payment Programs
Schedule 3.10(a)(iii)	Facilities' Accreditation
Schedule 3.10(e)	Medical Staff Matters
Schedule 3.10(h)	Stimulus Funds
Schedule 3.10(i)(i)	Privacy Laws Compliance
Schedule 3.10(i)(ii)	Material Security Breaches
Schedule 3.10(h)	Stimulus Funds
Schedule 3.12(b)	Union Matters
Schedule 3.12(c)	Benefit Plans
Schedule 3.13	Legal Proceedings- ECRMC

ASSET TRANSFER AGREEMENT

This Asset Transfer Agreement (the "Agreement") is made and entered into as of ___________, 2025 (the "Effective Date"), by and among the **CITY OF EL CENTRO**, a California municipal corporation and charter city (the "City") and **EL CENTRO REGIONAL MEDICAL CENTER**, a separate public agency and enterprise operation of the City of El Centro organized and operated under the provisions of Title 4, Division 3, Part 2, Chapter 5, Article 8 Govt. Code Sections 37650 et seq. ("ECRMC") (the City and ECRMC collectively, the "Sellers"), on the one hand, and **IMPERIAL VALLEY HEALTHCARE DISTRICT**, a California healthcare district ("IVHD"), on the other hand (the City, ECRMC, and IVHD are collectively referred to as the "Parties" and each individually a "Party").

RECITALS

A. The City owns the real property and improvements located at 1415 Ross Avenue, El Centro, California 92243 and the residential real property and improvements set forth on Schedule 1 (the "City-Owned Properties") and holds the Hospital's general acute care hospital license with the California Department of Health; and

B. ECRMC: (i) owns and operates the real property and improvements set forth on Schedule 2 (the "ECRMC-Owned Properties"); (ii) operates the City-Owned Properties; and (iii) operates the 161 bed acute care hospital located at 1415 Ross Avenue, El Centro, California 92243 known as El Centro Regional Medical Center (the "Hospital", and together with the ECRMC-Owned Properties and the City-Owned Properties, the "Facilities" and the ownership and operation thereof, the "Business"), and provides various outpatient services in outpatient centers surrounding the Hospital.

AGREEMENT

NOW, **THEREFORE**, in consideration of the mutual promises and covenants contained in this Agreement, and for their mutual reliance and incorporating into this Agreement the above recitals, the Parties hereto hereby agree as follows:

ARTICLE I
SALE AND TRANSFER OF ASSETS; CONSIDERATION; CLOSING

1.1 Sale of Assets.

(a) At the Closing, Sellers will sell, assign, transfer, convey and deliver to IVHD, and IVHD will purchase, acquire and accept from Sellers, free and clear of any Encumbrances other than Permitted Exceptions, Sellers' right, title and interest in, to and under all of their assets, properties and rights of every kind and nature, whether real or personal, tangible or intangible, owned and used by ECRMC in material fashion in the operation of the Business and owned by the City and solely used by ECRMC in the operation of the Business (collectively, the "Assets," and, for sake of clarity, not including the Excluded Assets), including without limitation:

(i) all of the tangible personal property owned by ECRMC and used by ECRMC in material fashion in the operation of the Business, including but not limited to equipment, furniture, fixtures, machinery, office furnishings, leasehold improvements, trucks, automobiles, trailers and other titled vehicles free from any liens, unless otherwise agreed to by the Parties (the "Personal Property");

(ii) all of Sellers' rights to all licenses, permits, approvals, certificates of exemption, franchises, accreditations and registrations and other governmental licenses, permits or approvals listed on Schedule 1.1(a)(ii) and issued to Sellers for use exclusively by ECRMC in the operation of the Business;

(iii) all of Sellers' interest in and to the Owned Real Property and all of Sellers' interest in and to all of the following (the "Assigned Leases"): (a) the real property leases (the "Lessor Leases") for all real property pursuant to which a Seller leases space as a tenant, subtenant, lessee or sublessee and which are listed on Schedule 1.1(a)(iii) (the "Leased Real Property" and together with the Owned Real Property, the "Real Property"); and (b) the real property leases pursuant to which a Seller is the landlord, sublandlord, lessor or sublessor and which are listed on Schedule 1.1(a)(iii) (the "Tenant Leases");

(iv) all security deposits from lessees under leases for the Leased Real Property and all security deposits made by the Sellers under any Assigned Contracts or Assigned Leases;

(v) all ECRMC Intellectual Property;

(vi) all portions of goodwill associated with the ECRMC Intellectual Property or the Business;

(vii) any easements, appurtenances, development rights, mineral rights, water rights, and air rights that may exist in connection with the Business;

(viii) all of Sellers' interest in, and all of Sellers' obligations due under Contracts pertaining to the Business (the "Assigned Contracts");

(ix) all inventories of supplies, drugs, food, janitorial and office supplies and other disposables and consumables (i) located at the Hospital, or (ii) used exclusively in the operation of the Hospital;

(x) all prepaid rentals, deposits, prepayments and similar amounts relating to the Assigned Contracts and/or the Assigned Leases, which were made with respect to ECRMC's operation of the Business;

(xi) all operating manuals, files with respect to ECRMC's operation of the Business, including all patient records, medical records, employee records, financial records, equipment records, construction plans and specifications, and medical and administrative libraries;

(xii) all rights in all warranties of any manufacturer or vendor in connection with the Personal Property used in the Business;

(xiii) ECRMC's right or interest in the telephone and facsimile numbers used exclusively with respect to ECRMC's operation of the Business;

(xiv) all claims, causes of action, choses in action, rights of recovery, rights of set-off and rights of recoupment of ECRMC against third parties related to or associated with the Business;

(xv) cash, cash equivalents and short-term investments of cash, securities, and other investments held by ECRMC;

(xvi) all accounts receivable and interest thereupon, notes and interest thereupon and other receivables of ECRMC, including all claims, rights, interests and proceeds related thereto, including all accounts and other receivables, both billed and unbilled, in each case arising from the rendering of services or provision of goods, products or supplies to inpatients and outpatients at the Business provided by ECRMC;

(xvii) the right to collect and receive all payments (including without limitation all supplemental payments from the Medi-Cal program or a health plan participating in the Medi-Cal program, such as rate range payments, directed payments, payments where the non-federal share are intergovernmental payments, quality incentive payments, disproportionate share payments and AB 915 payments, as well as grants made under the Hospital Quality Assurance Fee Program), or patient receivables of ECRMC related to Medicare, Medicaid and other third-party patient claims due from beneficiaries or governmental third-party payors arising from the ownership or operation of the Business by ECRMC prior to Closing, including without limitation the rendering of services to patients at the Facilities, billed and unbilled, recorded or unrecorded, accrued and existing in respect to services rendered up to the Closing Date;

(xviii) all rights to settlements and retroactive adjustments, if any, of payments made to ECRMC for Medicare, Medicaid, and any other cost reports, for cost reporting periods ending prior to the Effective Time pursuant to the auditing and settlement of ECRMC's cost reports, appeals and other risk settlements, including Medicare bad debt;

(xix) all amounts accrued or paid with respect to Meaningful Use attested to, or for which the requirements for attestation have been met;

(xx) all disproportionate share hospital payments;

(xxi) all payments due to ECRMC under the California Department of Health Care Services Hospital Quality Assurance Fee Program from the State of California or any of its administrative entities or other entities, including without limitation Medi-Cal managed care plans, payments or grants due to the Sellers from the California Health Foundation & Trust, cost report, claims, electronic health records or similar appeals and the Sellers Cost Report settlements;

(xxii) all Medicare Accelerated and Advance Payments and COVID-19 Funds;

(xxiii) all Benefit Plans listed on <u>Schedule 1.1(a)(xxiii)</u> and the assets of such Benefit Plans and any asset that would revert to the employer upon the termination of any such Benefit Plans, including any assets representing a surplus or overfunding of any such Benefit Plans (the "Assumed Benefit Plans");

(xxiv) the Hospital's (A) Medicare, Medicaid, and other government payment program provider numbers, and (B) rights under the corresponding Medicare, Medicaid, and other government payment program provider agreements;

(xxv) all of ECRMC's services, participation or provider agreements with private health plans, insurers, or other third-party payors and any of ECRMC's managed care, prepaid, capitated or other full-risk health plan agreements;

(xxvi) all insurance policies and contracts and coverages obtained by Sellers or listing Sellers as an insured party, a beneficiary or loss payee pertaining exclusively to the Hospital, including prepaid insurance premiums, and all rights to insurance proceeds under any of the foregoing, and all subrogation proceeds related to any insurance benefits arising from the foregoing;

(xxvii) all tax refunds, rights to tax refunds for tax periods (or portions thereof) of ECRMC arising prior to the Effective Time related to the ownership or operation of the Assets or the Business by ECRMC, and tax assets and copies of tax returns and other tax records of ECRMC;

(xxviii) all bank accounts of ECRMC; and

(xxix) any other assets owned or leased by ECRMC (which are not otherwise specifically described above in this Section 1.1(a)) that are used exclusively in the operation of the Hospital.

(b) Excluded Assets. Notwithstanding the foregoing, IVHD expressly understands and agrees that it is not purchasing or acquiring, and Sellers are not selling, transferring, or assigning, any of the following assets or properties used in the operation of the Business (the "Excluded Assets"):

(i) the Sellers' rights or claims related to the Transaction or pursuant to or under this Agreement and any ancillary document hereto;

(ii) solely to the extent related to the transaction that is the subject of this Agreement, all writings and other items that are protected from discovery by the attorney-client privilege, the attorney work product doctrine or any other cognizable privilege or protection;

(iii) personnel records and other records that Sellers are required by Law to retain;

(iv) any rights or documents relating to the Excluded Assets;

(v) those assets of Sellers specifically identified on Schedule 1.1(b)(iv); and

(vi) All Benefit Plans that are not Assumed Benefit Plans and all assets attributable thereto (the "Excluded Benefit Plans").

(c) City Assets Not Used in Operation of the Business. For the avoidance of doubt, the City is not transferring any of its assets to IVHD that are not used by ECRMC solely in operation of the Business, and any such assets shall constitute Excluded Assets for purposes of this Agreement.

(d) Assumption of All Liabilities. On and subject to the terms and conditions of this Agreement and the Sale Order, at the Closing, IVHD will assume and agree to pay, perform and discharge when due all Liabilities of ECRMC and all liabilities of the City that relate to the Business (collectively, the "Assumed Liabilities"), including without limitation, liabilities and obligations under, arising out of, or related to:

(i) subject to the conditions of Section 5.11 and 7.7, the Installment Purchase Agreement, dated as of April 1, 2018 ("Installment Purchase Agreement"), as amended, among the City, ECRMC and El Centro Financing Authority, a public entity duly organized and existing as a joint exercise of powers authority under and by virtue of the laws of the State of California (the "Authority");

(ii) subject to the conditions of Section 5.11 and 7.7, the Trust Agreement, dated as of April 1, 2018 (the "Trust Agreement"), as amended, between the Authority and MUFG Union Bank, N.A. (the predecessor-in-interest to U.S. Bank Trust Company, National Association), pursuant to which the Authority issued its Hospital Revenue Refunding Bonds, Series 2018, on or about April 19, 2018 in the original aggregate amount of $125,000,000.00 (the "Bonds");

(iii) any and all other Contracts entered into by the City or ECRMC in connection with the Bonds;

(iv) the Assigned Contracts;

(v) the Assigned Leases;

(vi) the Facilities;

(vii) the Assets;

(viii) the Business Employees;

(ix) the Terminated Employees;

(x) the Hired Employees;

(xi) the Real Property;

(xii) the Benefit Plans (for the avoidance of doubt, including all Assumed Benefit Plans and all Excluded Benefit Plans, provided, that consistent with Section 5.6(e), the sole Benefit Plan for which sponsorship shall be transferred from ECRMC to IVHD is the ECRMC Pension Plan);

(xiii) the Memorandums of Understanding;

(xiv) patient credit balances and other current expenses and liabilities;

(xv) operating licenses, permits, or accreditations;

(xvi) Accrued PTO due to the Carryover Employees;

(xvii) All self-insured workers' compensation claims liabilities; and

(xviii) other specifically assumed liabilities set forth in Schedule 1.1(d)(xviii).

1.2 Financial Terms.

(a) At the Closing, IVHD will pay each Seller One Dollar ($1.00) to acquire the Assets and assume the Liabilities (the "Purchase Price"), and the City will make a one-time cash payment to IVHD of Five Million Dollars ($5,000,000.00) (the "Financial Contribution").

(b) Notwithstanding any other provision in this Agreement, the Parties may deduct and withhold any withholding taxes required under the Code to be deducted and withheld from any payments to be made pursuant to this Agreement upon advice of such party's legal counsel or tax advisor; provided, however, that at least five (5) business days prior to deducting or withholding any such amounts, Sellers will provide IVHD with an opportunity for legal counsel or Tax advisors of IVHD to discuss the same with Sellers' advisors, and the Parties will otherwise reasonably cooperate to obtain reduction of or relief from such deduction or withholding to the extent permitted by applicable Law. To the extent that any such amounts are so withheld and timely paid to the appropriate Tax authority, such withheld amounts will be treated for all purposes of this Agreement as having been delivered and paid to the Person in respect of which such deduction and withholding was made.

1.3 Closing Date; Proceedings at Closing.

(a) The consummation of the Transaction (the "Closing") will take place remotely via the exchange of documents, signature pages and payments (the day on which the Closing actually occurs, the "Closing Date") within three (3) business days following the satisfaction or waiver of the conditions set forth in Article VI and Article VII, and other than those conditions that by their nature are to be satisfied at Closing but subject to fulfillment or waiver of those conditions. The Closing will be deemed to occur and to be effective as of 12:01 a.m. Pacific Time on the day immediately after the Closing Date (the "Effective Time").

(b) All proceedings to be taken and all documents to be executed and delivered by all parties at the Closing will be deemed to have been taken, executed, and delivered simultaneously, and no proceedings will be deemed taken nor any documents executed or delivered until all have been taken, executed and delivered. At the Closing, the Sellers will deliver (or cause to be delivered) to IVHD possession and control of all of the Assets.

1.4 Items to be Delivered by Sellers at Closing. At or before the Closing, Sellers will deliver to IVHD the following:

(a) a Bill of Sale substantially in the form of Exhibit 1.4(a) attached hereto (the "Bill of Sale"), duly executed by Sellers;

(b) a Power of Attorney, authorizing IVHD to operate and order under Seller's DEA registration(s) between Closing Date and the date that IVHD obtains its own DEA registration(s);

(c) Real Estate Assignment Agreements (the "Real Estate Assignments") in the form of Exhibit 1.4(c) attached hereto with respect to the Assigned Leases, each duly executed by the applicable Seller;

(d) Grant Deeds with respect to each Seller's right title and interest in and to (i) all of the real property described in Schedule 1.4(d), and (ii) all plants, buildings, structures, installments, improvements, fixtures, betterments, additions and improvements in the progress of construction and situated or located on such real property(collectively, the "Owned Real Property"), duly executed by each Seller;

(e) an Assigned Contract Transfer Agreement (the "Transfer Agreement") in the form of Exhibit 1.4(e) attached hereto, duly executed by ECRMC and the City (as applicable);

(f) an IRS Form W-9, duly executed by each Seller;

(g) a certificate, dated as of the Closing Date, and signed by an authorized officer or representative of each Seller, that each of the conditions set forth in Section 7.3 have been satisfied;

(h) a certificate signed by the secretary or other authorized officer or representative of each Seller, dated as of the Closing Date, certifying as to the resolutions adopted in connection with this Agreement and the Transaction and the incumbency of the persons executing this Agreement and the other Transaction Documents;

(i) Owner's affidavits in substantially the form attached hereto as Exhibit 1.4(i);

(j) written resolutions of the Board of Directors of ECRMC and a related plan amendment ceasing further benefit accruals under the ECRMC Pension Plan;

(k) written resolutions of the Board of Directors of ECRMC and a related plan amendment terminating each Benefit Plan, including each ECRMC Defined Contribution Plan, with the exception of the ECRMC Pension Plan;

(l) the written resolutions of the Board of Directors of ECRMC and a related amendment transferring sponsorship of the ECRMC Pension Plan;

(m) copies of the Required Third-Party Consents;

(n) the Financial Contribution, which the City will deliver by wire transfer of immediately available funds to an account specified in writing by IVHD; and

(o) any such other instruments, certificates, consents, or other documents which the Parties deem reasonably necessary to carry out the Transaction and to comply with the terms hereof.

1.5 Items to be Delivered by IVHD at Closing. At or before the Closing, IVHD will deliver or cause to be delivered to Sellers the following:

(a) payment of the Purchase Price;

(b) a certificate, dated as of the Closing Date, and signed by an authorized officer of IVHD, that each of the conditions set forth in Section 7.3 have been satisfied;

(c) a certificate signed by the secretary or other authorized officer of IVHD, dated as of the Closing Date, certifying as to the resolutions adopted in connection with this Agreement and the Transaction and the incumbency of the officers of IVHD executing this Agreement and the other Transaction Documents;

(d) a fully executed Joint Powers and Affiliation Agreement by and among IVHD and The Regents of the University of California on behalf of UC San Diego Health ("UC San Diego Health"), which agreement covers the operations of the Hospital and supersedes the existing Joint Powers and Affiliation Agreement by and between UC San Diego Health and Sellers;

(e) the Bill of Sale, duly executed by IVHD;

(f) the Real Estate Assignments, duly executed by IVHD;

(g) the Transfer Agreement, duly executed by IVHD;

(h) Assignment of the Installment Purchase Agreement, duly executed by IVHD;

(i) a preliminary change of ownership report for each Owned Real Property; and

(j) any such other instruments, certificates, consents, or other documents which IVHD and Sellers mutually deem reasonably necessary to carry out the Transaction and to comply with the terms hereof.

1.6 Risk of Loss. The risk of loss or damage to any of the Assets, Owned Real Property, the Business and all other tangible and intangible property, transfer of which is contemplated by this Agreement, are as set forth in this Section 1.6. With respect to the Owned Real Property, if prior to the Closing, all or any material part of the Owned Real Property is destroyed or materially damaged by fire or the elements or by any other cause (any such damage or destruction, a "Casualty") or is made subject to an eminent domain or similar proceeding ("Condemnation"), ECRMC will promptly (but not less than twenty (20) business days after obtaining actual knowledge of such destruction, damage, or condemnation) deliver written notice of such destruction, damage or condemnation to IVHD (copying the City), which notice will describe such destruction or damage or proceeding in reasonable detail. The Seller that owns the applicable parcel(s) of Owned Real Property shall have no obligation to repair or replace (or cause to be repaired or replaced) any such damage, destruction or taken property. Such Seller shall, at Closing, provide IVHD with the Condemnation proceeds or net proceeds from Casualty insurance actually received by such Seller on account of such Casualty or Condemnation (except to the extent (a) required to reimburse such Seller's collection costs or applied to repairs by such Seller prior to the Closing Date, or (b) attributable to lost rents or other items applicable to any period prior to the Closing). If as of the Closing Date, such Seller has not received any such insurance or condemnation proceeds, then such Seller shall, upon the Closing, assign to IVHD all rights of such Seller, if any, to the insurance or condemnation proceeds (except to the extent (a) applied to repairs by such Seller prior to the Closing Date, or (b) attributable to lost rents or other items applicable to any period prior to the Closing). In connection with any assignment of insurance proceeds hereunder, such Seller pay to IVHD an amount equal to the applicable deductible amount under such Seller's insurance (but not more than the amount by which (x) the cost as of the Closing Date to repair the damage as determined in good faith by IVHD is greater than (y) the insurance proceeds to be assigned to IVHD). Sellers and IVHD hereby expressly waive the provisions of California Civil Code Section 1662 and agree that the provisions of this Section 1.6 shall govern their obligations in the event of damage or destruction to the Owned Real Property or condemnation of all or part of the Owned Real Property.

ARTICLE II
REPRESENTATIONS AND WARRANTIES OF THE CITY

As an inducement to IVHD to enter into this Agreement and to consummate the Transaction, and except as set forth in the Disclosure Schedules and Disclosure Schedule Supplements, the City hereby represents and warrants to IVHD as follows:

2.1 Authorization. The City has full power and authority to enter into this Agreement and has full power and authority to perform its obligations hereunder and to carry out the Transaction.

2.2 Binding Agreement. The execution and delivery by the City of the Transaction Documents to which the City is a party and the consummation of the transaction contemplated thereby have been duly authorized by all requisite action on the part of the City. The Transaction Documents to which the City is a party have been duly and validly executed and delivered by the City and, assuming due and valid execution by IVHD, constitute legal, valid, and binding obligations of the City, enforceable against the City in accordance with their respective terms subject to (a) applicable bankruptcy, reorganization, insolvency, moratorium, and other Laws affecting creditors' rights generally from time to time in effect, and (b) general principles of equity that may limit the enforcement of equitable remedies.

2.3 Organization and Good Standing. The City is duly organized, validly existing and in good standing under the Laws of the State of California, is duly authorized to transact business in the State of California, and every other jurisdiction in which it conducts business or the nature of its business and operations would require qualification as a foreign municipal corporation. The City has full power and authority to own, operate and lease its properties and to carry on its business as now conducted.

2.4 No Violation. Except as set forth in Disclosure Schedule 2.4, neither the execution and delivery by the City of the Transaction Documents to which the City is a party, the transfer of Assets to IVHD, nor the consummation of the transactions contemplated thereby and the compliance with any of the material provisions hereof by the City will (a) conflict with or result in a breach of or constitute a default by the City under any contract, agreement, instrument or other document to which the City is a party or by which the City or any of its assets or properties are bound or subject or to which any entity in which the City has an interest, is a party, or by which any such entity is bound, except for such conflicts, breaches or defaults as to which requisite waivers or consents have been obtained, (b) require any approval or consent of, filing or registration with, or other action by, any Governmental Entity, (c) violate any Law, rule, regulation, or ordinance to which the City is or may be subject, (d) to City's Knowledge, violate any judgment, order or decree of any court or other Governmental Entity to which the City is subject, or (e) result in the creation of any Encumbrance upon the Assets or the Facilities, other than Permitted Exceptions.

2.5 Brokers and Finders. Neither the City nor any officer or director of the City has engaged, either directly or indirectly, or incurred any liability to, any finder or broker in connection with the Transaction.

2.6 Real Property.

(a) To the City's Knowledge, there are no eminent domain proceedings or zoning or other public land use proceedings pending and served upon the City, or threatened in writing by a Governmental Entity against the City-Owned Properties.

(b) There is no material legal action, investigation or proceedings in any court or before or by any federal, state, county or municipal department, commission, board, bureau or agency or other Governmental Entity of any kind pending, or to the City's Knowledge, anticipated, or threatened, (i) against the City and related to any of the City-Owned Properties, (ii) against any portion of the City-Owned Properties, or (iii) relating to any of the Lessor Leases in connection with ECRMC's operation of the Business.

(c) The City has not granted or conveyed to any individual or entity (other than IVHD and the Tenant Leases) any right or option to acquire the City-Owned Properties or any portion thereof or interest therein.

(d) The City has not received any notice of any violation of any law, rule, regulations, municipal ordinance or other governmental requirement affecting the City-Owned

Properties, and the City has no knowledge that any governmental authority contemplates issuing such a notice, or that any such violation exists.

(e) Except as disclosed on Disclosure Schedule 2.6(e), (i) the City obtained and is in compliance with all permits required pursuant to Environmental Laws for the occupation of the City-Owned Properties, and the City is in compliance with all such permits; (ii) the City has not received any order, notice, or other communication from (nor to the City's Knowledge has any action been threatened by) any Person of any alleged obligation of the City to undertake or bear the cost of any remediation action; and (iii) there are no pending or, to the City's Knowledge, threatened, claims, liens, or other restrictions of any nature, resulting from any violation or failure to comply with any applicable Environmental Law with respect to any City-Owned Property.

(f) Except as disclosed in Disclosure Schedule 2.6(f) with respect to the City-Owned Properties to the City's Knowledge:

(i) As to each Lessor Lease, there is no Person in possession of any portion of the premises leased under such Lessor Lease other than the City or ECRMC. As to each Lessor Lease, other than this Agreement, there are no Contracts entered into by the City which grant any party the right to acquire the leasehold interests in the premises leased thereunder or any portion thereof.

(ii) As to each Tenant Lease, there is no other Person in possession of any portion of the premises leased thereunder. As to each Tenant Lease, other than this Agreement, there are no Contracts entered into by the City which grant to any party the right to acquire the leasehold interests in the premises leased thereunder or any portion thereof.

(iii) Except for this Agreement, the City has not entered into any contract which grants any party the right to acquire the City-Owned Properties or portion thereof and which remains pending.

(iv) As to each of the Tenant Leases, each of the Tenant Leases is in full force and effect.

(v) None of the Tenant Leases and none of the rents or other amounts payable under the Tenant Leases have been assigned, pledged or encumbered by the City, and the Tenant Leases may be assigned by the City.

(vi) No tenant under a Tenant Lease has asserted any claim which could adversely affect the right of the landlord to collect rent from such tenant. No written notice of default or breach on the part of landlord or any tenant under any of the Tenant Leases has been given or received by the City to or from any tenant which has not been cured.

(vii) No brokerage or leasing commissions or other compensation is or will be due or payable to any party, including any renewals or extensions thereof.

(viii) As to each of the Lessor Leases, each of the Lessor Leases is in full force and effect.

(ix) No landlord under a Lessor Lease has asserted any claim which could adversely affect the right of the City to occupy the leased premises. No written notice of default or breach on the part of landlord or any tenant under any of the Lessor Leases has been given or received by the City to or from any landlord which has not been cured.

(x) No brokerage or leasing commissions or other compensation is or will be due or payable to any party, including any renewals or extensions.

(xi) There are no required guaranties under such Lessor Leases.

(xii) All work and tenant improvements required to be completed under the terms of such Lessor Lease by such landlord or the City has been completed and there are no additional material obligations in connection therewith.

(xiii) There are no obligations to reimburse a landlord under the Lessor Lease for abated rent.

2.7 Title to Assets. Subject to the exclusions contained in the Title Policy with respect to real property Assets, the City is the sole and lawful owner of, and has good title to, or a valid leasehold interest in, all of the City-Owned Properties and City Assets, free and clear of all Encumbrances other than the Permitted Exceptions.

2.8 Legal Proceedings. Except as set forth in Disclosure Schedule 2.8, there are no claims, proceedings or investigations pending or, to the City's Knowledge, threatened relating to or affecting the City before any court or Governmental Entity in which an adverse determination would be reasonably likely to (i) adversely affect the City's ability to consummate the Transaction, or (ii) materially and adversely affect the City-Owned Properties. The City is not subject to any judgment, order, decree or other governmental restriction specifically (as distinct from generically) applicable to the City which would be reasonably likely to adversely affect the City's ability to consummate the Transaction.

2.9 Transactions With Affiliates. Except as set forth in Disclosure Schedule 2.9, to the City's Knowledge, no corporate member, director, trustee, officer, city councilmember or employee of the City or member of the family of any such person, or any corporation, partnership, trust or other entity in which any such person, or any member of the family of any such person, has a substantial interest or is an officer, director, trustee, partner or holder of any equity interest, is a party to any transaction with the City with respect to the Business or the Assets, including any contract, agreement or other arrangement providing for the employment of, furnishing of goods or services by, rental of real or personal property from or to or otherwise requiring payments or involving other obligations to any such person or firm.

2.10 Default. Except as set forth on Disclosure Schedule 2.6(f), to the City's Knowledge, there is no breach or default with respect to any Assumed Liabilities or event which with the passage of time or provision of notice would constitute a breach or default with respect to any Assumed Liabilities.

2.11 AS IS, WHERE IS. THE ASSETS ARE BEING CONVEYED "AS IS", "WHERE IS", AND "WITH ALL FAULTS" AS OF THE CLOSING DATE, WITHOUT ANY

REPRESENTATION OR WARRANTY WHATSOEVER AS TO THEIR CONDITION, FITNESS FOR ANY PARTICULAR PURPOSE, MERCHANTABILITY OR ANY OTHER WARRANTY, EXPRESS OR IMPLIED OTHER THAN AS SET FORTH IN THIS AGREEMENT. THE CITY SPECIFICALLY DISCLAIMS ANY WARRANTY, GUARANTY OR REPRESENTATION, ORAL OR WRITTEN, PAST OR PRESENT, THERETO EXCEPT AS OTHERWISE SET FORTH IN THE AGREEMENT. IVHD IS HEREBY THUS ACQUIRING THE ASSETS BASED SOLELY UPON IVHD'S OWN INDEPENDENT INVESTIGATIONS AND INSPECTION OF THAT PROPERTY AND NOT IN RELIANCE UPON ANY INFORMATION PROVIDED BY THE CITY OR THE CITY'S AGENTS OR CONTRACTORS EXCEPT AS OTHERWISE SET FORTH IN THIS AGREEMENT. EXCEPT AS EXPRESSLY SET FORTH IN THIS AGREEMENT, THE CITY HAS NOT MADE, DOES NOT MAKE AND SPECIFICALLY NEGATES AND DISCLAIMS ANY REPRESENTATIONS, WARRANTIES OR GUARANTIES OF ANY KIND OR CHARACTER WHATSOEVER, WHETHER EXPRESS OR IMPLIED, ORAL OR WRITTEN, PAST, PRESENT OR FUTURE OF, AS TO, CONCERNING OR WITH RESPECT TO THE PROPERTY OR ANY OTHER MATTER WHATSOEVER. IVHD IS A SOPHISTICATED BUYER WHO IS FAMILIAR WITH THE OWNERSHIP AND OPERATION OF REAL PROPERTY AND BUSINESS SIMILAR TO THE ASSETS, AND IVHD HAS HAD ADEQUATE OPPORTUNITY OR WILL HAVE ADEQUATE OPPORTUNITY PRIOR TO CLOSING TO COMPLETE ALL PHYSICAL AND FINANCIAL EXAMINATIONS RELATING TO THE ACQUISITION OF THE ASSETS HEREUNDER IT DEEMS NECESSARY, AND WILL ACQUIRE THE SAME SOLELY ON THE BASIS OF AND IN RELIANCE UPON SUCH EXAMINATIONS AND THE TITLE INSURANCE PROTECTION AFFORDED BY IVHD'S TITLE POLICY AND NOT ON ANY INFORMATION PROVIDED OR TO BE PROVIDED BY THE CITY.

2.12 City's Knowledge. References in this Agreement to "City's Knowledge" means the actual knowledge of the City Manager after reasonable inquiry of his or her direct reports.

ARTICLE III
REPRESENTATIONS AND WARRANTIES OF ECRMC

As an inducement to IVHD to enter into this Agreement and to consummate the Transaction, and except as set forth in the Disclosure Schedules and Disclosure Schedule Supplements, ECRMC hereby represents and warrants to IVHD as follows:

3.1 Authorization. ECRMC has full power and authority to enter into this Agreement and has full power and authority to perform its obligations hereunder and to carry out the Transaction.

3.2 Binding Agreement. The execution and delivery by ECRMC of the Transaction Documents to which ECRMC is a party and the consummation of the transaction contemplated thereby have been duly authorized by all requisite action on the part of ECRMC. The Transaction Documents to which ECRMC is a party have been duly and validly executed and delivered by ECRMC and, assuming due and valid execution by IVHD, constitute legal, valid, and binding obligations of ECRMC, enforceable against ECRMC in accordance with their respective terms subject to (a) applicable bankruptcy, reorganization, insolvency, moratorium, and other Laws affecting creditors' rights generally from time to time in effect, and (b) general principles of equity that may limit the enforcement of equitable remedies.

3.3 Organization and Good Standing. ECRMC is duly organized, validly existing and in good standing under the Laws of the State of California, is duly authorized and licensed to transact business in the State of California and every other jurisdiction in which it conducts business or the nature of its business and operations would require qualification as a foreign corporation or other entity. ECRMC has full power and authority to own, operate and lease its properties and to carry on its business as now conducted.

3.4 No Violation. Except as set forth in Disclosure Schedule 3.4, neither the execution and delivery by ECRMC of the Transaction Documents to which ECRMC is a party, the transfer of Assets to IVHD, nor the consummation of the transactions contemplated thereby and the compliance with any of the material provisions hereof by ECRMC will (a) violate, conflict with or result in a breach of any material provision of the Articles of Incorporation, Bylaws or other organizational documents of ECRMC, (b) conflict with or result in a breach of or constitute a default by ECRMC under any contract, agreement, instrument or other document to which ECRMC is a party or by ECRMC or any of its assets or properties are bound or subject or to which any entity in which ECRMC has an interest, is a party, or by which any such entity is bound, except for such conflicts, breaches or defaults as to which requisite waivers or consents have been obtained, (c) require any approval or consent of, filing or registration with, or other action by, any Governmental Entity, (d) violate any Law, rule, regulation, or ordinance to which ECRMC is or may be subject, (e) violate any judgment, order or decree of any court or other Governmental Entity to which ECRMC is subject, or (f) result in the creation of any Encumbrance upon the Assets or the Facilities, other than Permitted Exceptions.

3.5 Consents and Approvals.

(a) Except as set forth on Disclosure Schedule 3.5(a), no registration or filing with, or consent or approval of, or other action by, any federal, state or other governmental agency or instrumentality is or will be necessary for the valid execution, delivery and performance of this Agreement by ECRMC, the transfer of the Assets to IVHD (each, a "Required Governmental Entity Consent").

(b) Except as set forth on Disclosure Schedule 3.5(b), no consent, approval or authorization of any non-governmental third party is required in order for ECRMC to consummate the transactions or perform the related covenants and agreements of ECRMC contemplated hereby, or to vest in IVHD full right, title and interest in the Assets free and clear of any Lien upon the Assets (other than Permitted Exceptions) (each a "Required Third Party Consent").

3.6 Licenses and Permits. Each of the Facilities is, and for the past three (3) years has been, duly licensed pursuant to the applicable laws of the State of California. Schedule 1.1(a)(ii) contains a true, correct and complete list of all licenses. Each license is valid and in full force and effect, no License is subject to any Encumbrance (other than Permitted Exceptions), limitation, restriction, probation or other qualification (except to the extent of any limitations, restrictions or qualifications under the license's terms or under applicable Law) and there is no default under any license or, to ECRMC's Knowledge, any basis for the assertion of any default thereunder. There is no investigation or proceeding pending or, to ECRMC's Knowledge, threatened that could result in the termination, revocation, limitation, suspension, restriction or impairment of any license or the imposition of any fine, penalty or other sanctions for violation of any legal or regulatory requirements relating to any license nor, to ECRMC's Knowledge, is there any basis therefor.

3.7 Brokers and Finders. Neither ECRMC nor any officer or director of ECRMC has engaged, either directly or indirectly, or incurred any liability to, any finder or broker in connection with the Transaction.

3.8 Real Property.

(a) To ECRMC's Knowledge, there are no eminent domain proceedings or zoning or other public land use proceedings pending and served upon ECRMC, threatened in writing by a Governmental Entity against the ECRMC-Owned Properties.

(b) No material legal action, investigation or proceedings in any court or before or by any federal, state, county or municipal department, commission, board, bureau or agency or other Governmental Entity of any kind pending or to ECRMC's Knowledge, anticipated or threatened, (i) against ECRMC and related to any of the ECRMC-Owned Properties, (ii) against any portion of the ECRMC-Owned Properties, or (iii) relating to any of the Lessor Leases in connection with the operation of the Business.

(c) ECRMC has not granted or conveyed to any individual or entity (other than IVHD and the Tenant Leases) any right or option to acquire the ECRMC-Owned Properties or any portion thereof or interest therein.

(d) ECRMC has not received any notice of any violation of any law, rule, regulations, municipal ordinance or other governmental requirement affecting the ECRMC-Owned Properties, and ECRMC has no knowledge that any governmental authority contemplates issuing such a notice, or that any such violation exists.

(e) Except as disclosed in Disclosure Schedule 3.8(e), (i) ECRMC has not received any notice from a Government Entity alleging that it is not in compliance with applicable Environmental Laws; (ii) ECRMC has not received any order, notice, or other communication from (nor to the Knowledge of ECRMC has any action been threatened by) any Person of any alleged obligation of ECRMC to undertake or bear the cost of any remediation action; and (iii) there are no pending or, to the Knowledge of ECRMC, threatened, claims, liens, or other restrictions of any nature, resulting from any violation or failure to comply with any applicable Environmental Law with respect to the Business or the ECRMC-Owned Properties.

(f) Except as disclosed in Disclosure Schedule 3.8(f), with respect to the Real Property, to ECRMC's Knowledge:

(i) As to each Lessor Lease, there is no Person in possession of any portion of the premises leased under such Lessor Lease other than the City or ECRMC. As to each Lessor Lease, other than this Agreement, there are no Contracts entered into by ECRMC which grant any party the right to acquire the leasehold interests in the premises leased thereunder or any portion thereof.

(ii) As to each Tenant Lease, there is no other Person in possession of any portion of the premises leased thereunder. As to each Tenant Lease, other than this Agreement, there are no Contracts entered into by ECRMC which grant to any party the right to acquire the leasehold interests in the premises leased thereunder or any portion thereof.

(iii) Except for this Agreement, ECRMC has not entered into any contract which grants any party the right to acquire the ECRMC-Owned Properties or portion thereof and which remains pending.

(iv) As to each of the Tenant Leases, each of the Tenant Leases is in full force and effect.

(v) None of the Tenant Leases and none of the rents or other amounts payable under the Tenant Leases have been assigned, pledged or encumbered by ECRMC, and the Tenant Leases may be assigned by ECRMC.

(vi) No tenant under a Tenant Lease has asserted any claim which could adversely affect the right of the landlord to collect rent from such tenant. No written notice of default or breach on the part of landlord or any tenant under any of the Tenant Leases has been given or received by ECRMC to or from any tenant which has not been cured.

(vii) No brokerage or leasing commissions or other compensation is due or payable to any party, including any renewals or extensions thereof.

(viii) As to each of the Lessor Leases, each of the Lessor Leases is in full force and effect.

(ix) No landlord under a Lessor Lease has asserted any claim which could adversely affect the right of ECRMC to occupy the leased premises. No written notice of default or breach on the part of landlord or any tenant under any of the Lessor Leases has been given or received by ECRMC to or from any landlord which has not been cured.

(x) No brokerage or leasing commissions or other compensation is due or payable to any party, including any renewals or extensions thereof.

(xi) There are no required guaranties under such Lessor Leases.

(xii) All work and tenant improvements required to be completed under the terms of such Lessor Lease by such landlord or ECRMC has been completed and there are no additional material obligations in connection therewith.

(xiii) There are no obligations to reimburse a landlord under the Lessor Lease for abated rent.

3.9 Compliance with Laws. Except as set forth on Disclosure Schedule 3.9:

(a) With respect to the Business, to ECRMC's Knowledge, ECRMC is in compliance in all material respects with all applicable Laws. With respect to the Business, ECRMC has not received any written notice to the effect that, or otherwise been advised that, ECRMC is not in compliance in any material respect with any applicable Laws, and to ECRMC's Knowledge, ECRMC has no reasonable basis to anticipate that any existing circumstances are likely to result in a violation of any Law.

(b) To ECRMC's Knowledge, there are no reasonable grounds to anticipate the commencement of any investigation or inquiry, or the assertion of any claim or demand by any government agency, intermediary or carrier, in each case with respect to any of the activities, practices, policies or claims of the Business, or any payments or reimbursements claimed by or relating to the Business. ECRMC is not currently subject to any outstanding audit with respect to the Business by any such government agency, intermediary or carrier outside the Ordinary Course of Business, and to ECRMC's Knowledge there are no reasonable grounds to anticipate any such audit in the foreseeable future. ECRMC is not currently subject to unsatisfied judgments, penalties or awards with respect to the Business by any such government agency, intermediary or carrier.

3.10 Healthcare Matters.

(a) Medicare and Medicaid Participation and Hospital Accreditation.

(i) All payment programs in which ECRMC has participated in at any time during the last three (3) years with respect to the Business are listed on Disclosure Schedule 3.10(a)(i) (the "Seller Payment Programs"). The Facilities are qualified for participation in the Seller Payment Programs, are currently enrolled a participating providers or suppliers (as applicable) in such programs, have current and valid provider or supplier contracts with such programs, are, and for the past three (3) years have been, in compliance in all material respects with the conditions of participation in such programs, and have received all approvals or qualifications necessary for capital reimbursement for the Facilities.

(ii) With respect to the Business: (i) there is no pending or, to ECRMC's Knowledge, threatened investigation, or civil, administrative or criminal proceeding relating to ECRMC's participation in any Seller Payment Program except for any routine audits in the Ordinary Course of Business; (ii) ECRMC is not subject to, nor have it been subjected to during the last three (3) years, any pre-payment utilization review or other utilization review by any Seller Payment Program, except for routine reviews in the Ordinary Course of Business, which did not or do not result in any material penalties or findings; (iii) in the last three (3) years, no Seller Payment Program has requested or threatened in writing any recoupment, refund, or set-off from ECRMC and, to ECRMC's Knowledge, there is no basis therefor; (iv) in the last three (3) years, no Seller Payment Program has imposed a fine, penalty or other sanction on ECRMC; and (v) in the last three (3) years, ECRMC has not submitted to any Seller Payment Program any false or fraudulent claim for payment or violated any condition for participation, or any rule, regulation, policy or standard of, any Seller Payment Program. During the last three (3) years, all Medicare costs reports required to be filed by ECRMC regarding the Business have been accurately completed and timely filed in all material respects.

(iii) Except as set forth on Disclosure Schedule 3.10(a)(iii), each of the Facilities is duly accredited by The Joint Commission, and such accreditation is in full force and effect with no contingencies. To ECRMC's Knowledge, no event has occurred or other material fact exists with respect to the Facilities' accreditation that allows, or after notice or lapse of time or both would allow, revocation, suspension, restriction, limitation or termination of such accreditation or would result in any other impairment of the rights of the holder of such accreditation.

(iv) During the last three (3) years all billing practices of ECRMC with respect to the Facilities to all third party payors, including the Seller Payment Programs, have been in material compliance with applicable Laws and ECRMC's contracts therewith, and neither ECRMC nor the Facilities have billed or received any payment or reimbursement in excess of amounts allowed by Law or the rules and regulations of the Seller Payment Programs or ECRMC's contracts therewith. During the last three (3) years, ECRMC has timely filed, submitted, or obtained in the Ordinary Course of Business all material reports, billings, and documents required to be filed, submitted or obtained to receive reimbursement from Medicare, Medicaid, Medi-Cal, CHAMPUS/TRICARE, or other third party payment programs, as applicable, for services furnished at the Facilities.

(v) Neither ECRMC nor the Facilities nor any of their respective officers, directors, managers, managing employees, service providers, controlling members or shareholders, employees, agents, or contractors providing direct patient care, indirect patient care, or administrative and management services are excluded from participation in the Medicare, Medicaid, Medi-Cal, CHAMPUS/TRICARE programs or any other federal healthcare program, nor to the Knowledge of Sellers is any such exclusion, suspension, or debarment pending or threatened. ECRMC performs periodic searches of relevant data bases, including without limitation the "List of Excluded Individuals/Entities" from the United States Health and Human Services Office of Inspector General ("OIG Health and Human Services") and the "List of Excluded Individuals/Entities" from the System for Award Management to confirm that none of the foregoing have been excluded, suspended, or debarred from participation in Medicare, Medicaid, Medi-Cal, or CHAMPUS/TRICARE programs or any other federal healthcare program.

(b) Fraud and Abuse Compliance. With respect to the Business, in the last three (3) years and to the ECRMC's Knowledge, (A) ECRMC has not submitted any claim to any Seller Payment Program in connection with any referrals that violated any applicable self-referral Law, including without limitation the Stark Law, or any applicable state self-referral Law; (B) ECRMC has complied with all disclosure requirements of all applicable self-referral Laws, including without limitation the Stark Law and any applicable state self-referral Law; (C) neither ECRMC nor, to ECRMC's Knowledge, any Affiliate of ECRMC has knowingly or willfully solicited, received, paid or offered to pay any remuneration, directly or indirectly, overtly or covertly, in cash or kind for the purpose of making or receiving any referral which violated any applicable anti-kickback Law, including without limitation the Federal Anti-Kickback Statute or any applicable state anti-kickback Law; (D) ECRMC has not submitted any claim for payment to any Seller Payment Program in violation of any Laws relating to false claim or fraud, including without limitation the Federal False Claim Act or any applicable state false claim or fraud Law; and (E) ECRMC has been in compliance in all material respects with all applicable state corporate practice of medicine and fee-splitting laws and regulations.

(c) Seller Payment Program Audits and Investigations. ECRMC has not, within the last three (3) years (i) been a party or subject to a Corporate Integrity Agreement with the OIG Health and Human Services, (ii) had any reporting obligations pursuant to any settlement agreement entered into with any Governmental Authority, (iii) been the subject of any governmental payer program investigation conducted by any federal or state enforcement agency, (iv to ECRMC's Knowledge, been a defendant in any qui tam/Federal False Claims Act or state false claims act litigation, (v) been served with or received any search warrant, subpoena, civil investigative demand contact letter, or, to ECRMC's Knowledge, telephone or personal contact by or from any federal or state enforcement agency, (vi) to ECRMC's Knowledge, been the subject of any focused reviews, Zone Program Integrity Contractor audits, RAC audits, Medicaid Integrity Program audits, Comprehensive Error Rate Testing Contractor audits, Supplemental Medical Review Contractor audits, MAC audits or any other similar audits with respect to any federal healthcare program, except for those that were routine in nature and/or did not result in any material repayment obligations, penalties or other remediation obligations for Sellers or the Facilities, (vii) made a filing pursuant to the OIG's Self Disclosure Protocol, CMS's Voluntary Self-Referral Disclosure Protocol, the ONC Information Blocking Portal, or other voluntary disclosure to the OIG, CMS or other Governmental Authority; and (viii) to ECRMC's Knowledge, received any written complaints or notice from any employee, independent contractor, vendor, physician or other Person or organization alleging or that would indicate that ECRMC has violated any material healthcare law or regulation and/or requirements of any Government Authority having jurisdiction over ECRMC, the Facilities and/or Assets.

(d) Quality Reporting Initiatives. ECRMC has registered with the QNet Exchange ("Qnet") as and to the extent required by CMS under its Hospital Quality Initiative Program (the "HQI Program"). ECRMC has submitted all quality data required under the HQI Program to CMS or its agent and otherwise complied in all material respects with all requirements of the HQI Program, and have submitted all quality data required under the ORYX Core Measure Performance Measurement System ("ORYX") to The Joint Commission, for all calendar quarters concluded during the last three (3) years, except for any quarter for which the respective reporting deadlines have not yet expired. All such submissions of quality data have been made in all material respects in accordance with the applicable reporting deadlines and in the form and manner required by CMS and The Joint Commission, respectively. ECRMC has not received written notice of any reduction in reimbursement under the Medicare program resulting from their failure to report quality data to CMS or its agent as required under the HQI Program.

(e) Medical Staff Matters. Sellers have provided to IVHD true, correct, and complete copies of the bylaws and rules and regulations of the medical staff of the Business, as well as a list of all current members of the medical staff of the Business. Except as set forth on Disclosure Schedule 3.10(e), no medical staff members of any of the Facilities or providers with privileges have (i) had their privileges revoked or suspended by ECRMC, or (ii) been excluded from participation in any "federal health care program" as defined in 42 U.S.C. §1320a-7b(f) (including Medicare, state Medicaid programs, state CHIP programs, TRICARE and similar or successor programs with or for the benefit of any Governmental Authority) or any other state payment or reimbursement programs that are under the authority of any state Governmental Authority, or, to ECRMC's Knowledge, is under investigation that may result in any exclusion from such participation.

(f) Experimental Procedures. In the last three (3) years, ECRMC has not performed or permitted the performance of any experimental or research procedures or studies involving patients of the Business not authorized and conducted in accordance with applicable Law.

(g) Compliance Program. ECRMC maintains a written compliance program in compliance with all Laws, including, without limitation, all Healthcare Laws, and appropriate training and education programs are in place consistent with compliance program guidelines. During the last three (3) years, ECRMC has operated the Business in all material respects in accordance with its compliance program. For purposes of this Agreement, the term "compliance program" refers to compliance programs of the type described in the compliance guidance published by the OIG Health and Human Services.

(h) Stimulus Funds. Except as set forth on Disclosure Schedule 3.10(e), ECRMC did not receive any funds under the Paycheck Protection Program established pursuant to the Coronavirus Aid, Relief, and Economic Security Act (Pub. L. 116-136), as amended (the "CARES Act"). ECRMC has repaid in full to the appropriate Governmental Authority any amounts due, including any accrued and unpaid interest, under all payments made to the Sellers under the Medicare Hospital Accelerated Payment Program as defined under Section 3719 of the CARES Act. ECRMC utilized any provider relief Funds in accordance with all applicable Laws and the applicable terms and conditions. ECRMC maintains appropriate accounting records associated with such funds, including tracking the costs and other expenses for which stimulus funds are used and quantifying the lost revenue incurred in connection with the operation of the Business during the COVID-19 pandemic.

(i) Privacy.

(i) Except as set forth on Disclosure Schedule 3.10(i)(i), for the past three (3) years, ECRMC has been in compliance with Privacy Laws in all material respects.

(ii) Except as set forth on Disclosure Schedule 3.10(i)(ii), to ECRMC's Knowledge, in the last three (3) years, there have been no material breaches in the security of any of the computer systems, including the software, firmware, hardware, networks, interfaces, platforms and related systems owned leased or licensed by ECRMC that was required to be reported by Law.

(iii) The execution, delivery, or performance of this Agreement and the consummation of the transactions contemplated hereby, in each case on the part of ECRMC will not violate Privacy Laws or result in or give rise to any right of termination or other right to impair or limit ECRMC's rights to own, use, or disclose any information used in or necessary for the operation of the business of the Sellers as currently conducted.

3.11 Title to Assets. ECRMC is the sole and lawful owner of, and has good title to, or a valid leasehold interest in, all of the ECRMC-Owned Properties and Assets owned by ECRMC, free and clear of all Encumbrances other than the Permitted Exceptions.

3.12 Labor and Benefits Matters.

(a) ECRMC has provided IVHD a complete and accurate list of all Business Employees as of the date of this Agreement, along with the position, status as full-time or part-time, date of hire, union affiliation, base compensation, any other regular compensation (such as bonuses or commissions), status as active or on leave (and, if on leave, the nature of the leave and the anticipated date of return, if known), status as exempt or non-exempt for purposes of federal and state overtime pay and other wage-and-hour requirements, and accrued but unused sick time or vacation leave or paid time off.

(b) Except as listed on Disclosure Schedule 3.12(b), (i) ECRMC is not party to any memorandum of understanding, collective bargaining agreement or other organized labor agreement; (ii) to ECRMC's Knowledge, ECRMC is not currently subject to any union organizing activities; (iii) to ECRMC's Knowledge, ECRMC has not breached or otherwise failed to comply with any provision of any Memorandum of Understanding, and there are no grievances outstanding against ECRMC under any Memorandum of Understanding; (iv) to ECRMC's Knowledge, there are no unfair labor practice complaints pending against ECRMC with respect to the Business Employees before the Public Employment Relations Board or any current union representation questions involving the Business Employees; and (v) there is no strike, slowdown, work stoppage or lockout or, to ECRMC's Knowledge, threat thereof, by or with respect to the Business Employees.

(c) Disclosure Schedule 3.12(b) sets forth a true and complete list of the Benefit Plans. With respect to each Benefit Plan, ECRMC has made available to IVHD accurate, current and complete copies of each of the following (to the extent applicable): (i) the plan document together with all amendments, and, with respect to any Benefit Plan that has not been reduced to writing, a written summary of the material plan terms; (ii) all current determination letters, opinion letters or advisory letters from the Internal Revenue Service and any legal opinions issued thereafter with respect to such Benefit Plan's continued qualification; (iii) copies of any trust agreements, insurance policies and contracts, group annuity contracts, custodial agreements, administration and similar agreements; investment management or investment advisory agreements, and similar funding instruments now in effect or required in the future as a result of the transactions contemplated by this Agreement or otherwise; (iv) copies of any summary plan descriptions, summaries of material modifications, summaries of benefits and coverage, COBRA or PHSA communications, and the most recent employee handbook and any other written communications (or a description of any oral communications) relating to any Benefit Plan; (v) the actuarial valuation report for any defined benefit pension plan for the last 3 years; and (vi) copies of material notices, letters or other correspondence from the Internal Revenue Service, Department of Labor, Department of Health and Human Services, Pension Benefit Guaranty Corporation or other Governmental Authority relating to any Benefit Plan. Each Benefit Plan is sponsored by ECRMC and no Benefit Plan is sponsored by any Controlled Group Member or Affiliate.

(d) Each Benefit Plan and any related trust have been properly and legally established and each have been administered and maintained in all material respects in accordance with its terms and in compliance with all applicable Laws. To ECRMC's Knowledge, nothing has occurred, and no circumstances exist with respect to any Benefit Plan that has subjected or could reasonably be expected to subject ECRMC or any Affiliate or, with respect to any period on or after the Closing Date, IVHD or any Affiliate, to any material penalty or tax under applicable Law.

Each Benefit Plan that is intended to be qualified within the meaning of Section 401(a) of the Code (a "Qualified Benefit Plan") is so qualified and received a favorable and current determination letter from the Internal Revenue Service with respect to such qualification, or with respect to a prototype or volume submitter plan, can rely on an opinion letter from the Internal Revenue Service to the prototype plan or volume submitter plan sponsor, to the effect that such Qualified Benefit Plan is so qualified and that the plan and the trust related thereto are exempt from federal income taxes under Sections 401(a) and 501(a), respectively, of the Code, and no event or omission has occurred that could reasonably be expected to adversely affect the qualified status of any Qualified Benefit Plan.

(e) There are no pending proceedings relating to any Benefit Plan other than routine claims for benefits, and no Benefit Plan is under or has within the three (3) years been the subject of an examination or audit by a Governmental Entity or the subject of an application or filing under or is a participant in, an amnesty, voluntary compliance, self-correction or similar program sponsored by any Governmental Entity, and, to ECRMC's Knowledge, there is no reasonable basis for any such proceedings, audit or investigation.

(f) Neither ECRMC, the Sellers nor any of their Controlled Group Members have ever maintained, sponsored, contributed to, or has been obligated to maintain, sponsor or contribute to, or had any Liability with respect to (whether contingent or otherwise): (i) any "employee pension plan" (as defined in Section 3(2) of ERISA), subject to Title IV of ERISA or Section 412 of the Code; (ii) a "multiemployer plan" (as defined in Section 3(37) of ERISA); (iii) a "multiple employer plan," as defined in Section 3(40) of ERISA, (iv) a "voluntary employees' beneficiary association," as defined in Section 501(c)(9) of the Code, or (v) a "multiple employer welfare arrangement," as defined in Section 3(40) of ERISA. Neither ECRMC, Sellers nor any of their Controlled Group Members has (i) incurred or reasonably expects to incur, either directly or indirectly, any material Liability under Title I or Title IV of ERISA or related provisions of the Code or, except with respect to the ECRMC Pension Plan, applicable local Law relating to employee benefit plans; (ii) failed to timely pay premiums to the Pension Benefit Guaranty Corporation for any Benefit Plan for which such premiums are required; (iii) withdrawn from any employee benefit plan in a manner that could result in any withdrawal liability under Title IV of ERISA; (iv) engaged in any transaction which would give rise to liability under Section 4069 or Section 4212(c) of ERISA; (v) incurred taxes under Section 4971 of the Code with respect to any Benefit Plan; (vi) completely or partially terminated any Benefit Plan that is an "employee pension plan" (as defined in Section 3(2) of ERISA) and no proceeding has been initiated by the Pension Benefit Guaranty Corporation or any other Governmental Authority to terminate any Employee Benefit Plan or to appoint a trustee for any such plan.

(g) Except with respect to the ECRMC Pension Plan, no Benefit Plan is underfunded. No Benefit Plan subject to the minimum funding requirements of the Code or ERISA has an "accumulated funding deficiency," whether or not waived, has failed to pay when due any "required installments" within the meaning of Section 412(m) of the Code, or is subject to a lien for unpaid contributions under Section 303(k) of ERISA or Section 430(k) of the Code. No Benefit Plan that is an employee pension plan subject to Section 436 of the Code has an "adjusted funding target attainment percentage," as defined in Section 436 of the Code, less than 80% and with respect to each Benefit Plan. Except with respect to the ECRMC Pension Plan, the assets of each Benefit Plan are at least equal in value to the present value of the project benefit obligations (vested and unvested) of such plan based on the actuarial methods and assumptions used in the most recent actuarial valuation report and in accordance with GAAP. All benefits, contributions and premiums relating to each Benefit Plan have been timely paid in accordance with the terms of such Benefit Plan and all applicable Laws and accounting principles, and all benefits accrued under any unfunded Benefit Plan have been paid, accrued or otherwise adequately reserved to the extent required by, and in accordance with GAAP.

(h) Each Benefit Plan can be amended, terminated or otherwise discontinued after the Closing in accordance with its terms to the extent permitted under applicable Law, including the elimination of any and all future benefit accruals thereunder to the extent permitted under applicable Law, without increasing the material liabilities to IVHD or ECRMC other than ordinary administrative expenses typically incurred in a termination event, and no employee communications or provision of any Benefit Plans has failed to effectively reserve the right of the plan sponsor to so amend, terminate or otherwise modify such Benefit Plans. Except as provided in Sections 5.4 and 5.4, ECRMC has no commitment or obligation and has not made any representations to any employee, officer, director, independent contractor or consultant, whether or not legally binding, to adopt, amend, modify or terminate any Benefit Plan or any collective bargaining agreement, in connection with the consummation of the transactions contemplated by this Agreement or otherwise. There has been no amendment to, announcement by ECRMC relating to, or change in employee participation or coverage under, any Benefit Plan or collective bargaining agreement that would increase the annual expense of maintaining such plan above the level of the expense incurred for the most recently completed fiscal year (other than on a de minimis basis).

(i) Other than as required under Sections 601 to 608 of ERISA or other applicable Law, no Benefit Plan or other arrangement provides post-termination or retiree health benefits to any individual for any reason and Sellers, ECRMC and their Affiliates have never represented, promised or contracted to any individual that such individual would be provided with post-termination or retiree health benefits. ECRMC, Sellers and each Controlled Group Member is and, at all relevant times, has been in compliance in all material respects with the Patient Protection and Affordable Care Act, the Health Care and Education Reconciliation Act of 2010, and all regulations and guidance issued thereunder (collectively, the "Health Care Reform Laws"), including the employer shared responsibility provisions relating to the offer of medical coverage that qualifies as "minimum essential coverage" that is "affordable" and provides "minimum value" to "full time employees" and their "dependents" (as those terms are defined in Section 4980H of the Code and the related Treasury Regulations) and the applicable information reporting requirements under Sections 6055 and 6056 of the Code; and neither ECRMC, Sellers or any Controlled Group Member or any Benefit Plan has incurred (and nothing has occurred, and no condition or circumstance exists, that could subject IVHD, Seller, any Controlled Group Member or any Benefit Plan) to any assessable payment, Tax or penalty under Section 4980D or 4980H of the Code or under any other provision of the Health Care Reform Laws.

(j) No Benefit Plan is subject to the laws of any jurisdiction outside of the United States.

(k) Each Benefit Plan that is subject to Section 409A or Section 457(f) of the Code has been administered in compliance with its terms and the operational and documentary requirements of Section 409A or Section 457(f) of the Code, as applicable, and all applicable regulatory guidance (including notices, rulings and proposed and final regulations) thereunder and no payment to be made under any Benefit Plan is, or will be, subject to the penalties of Section 409A(a)(1) of the Code. ECRMC has no obligation to gross up, indemnify or otherwise reimburse any individual for any Taxes incurred pursuant to Section 409A or Section 457(f) of the Code.

(l) Each individual who is classified by ECRMC as an independent contractor has been properly classified for purposes of participation and benefit accrual under each Benefit Plan.

(m) Except for the severance benefits for the ECRMC Chief Financial Officer, Chief Nursing Officer, Chief Human Resources Officer and General Counsel who elect to not accept employment with IVHD, neither the execution of this Agreement nor any of the transactions contemplated by this Agreement will (either alone or upon the occurrence of any additional or subsequent events): (i) entitle any current or former director, officer, employee, independent contractor or consultant to severance pay or any other payment; (ii) accelerate the time of payment, funding or vesting, or increase the amount of compensation due to any such individual; (iii) increase the amount payable under or result in any other material obligation pursuant to any Benefit Plan; or (iv) require Seller, any Controlled Group Member or IVHD to transfer or set aside any assets to fund or otherwise provide for any benefits for any individual.

3.13 Legal Proceedings. Except as set forth in Disclosure Schedule 3.13, there is no action, suit, litigation, proceeding or investigation pending or, to ECRMC's Knowledge, threatened by or against ECRMC, or relating to or affecting ECRMC or any Affiliate of ECRMC before any court or Governmental Entity in which an adverse determination would be reasonably likely to adversely affect ECRMC's ability to consummate the Transaction. ECRMC has not received any written or oral notice of any such action, suit, litigation, proceeding or investigation, and no event has occurred or circumstance exists that may give rise to or serve as a basis therefor. There are no outstanding orders, writs, judgments, injunctions or decrees of any court, Governmental Entity or arbitration tribunal against, involving or affecting the Business or the Assets, and to ECRMC's Knowledge, there are no facts or circumstances which may result in the institution of any such orders, writs, judgments, injunctions or decrees. With respect to the Business, ECRMC is not in default with respect to any order, writ, injunction or decree or served upon ECRMC from any court or any federal, state, municipal or other governmental department, commission, board, bureau, agency or instrumentality, domestic or foreign.

3.14 Solvency and Value of Transfer. There is no bankruptcy or insolvency proceeding of any character including without limitation, bankruptcy, receivership, reorganization, dissolution or arrangement with creditors, voluntary or involuntary, affecting ECRMC and ECRMC has not taken any action in contemplation of, or which would constitute the basis for, the institution of any such proceedings. ECRMC is not insolvent under any bankruptcy, receivership or insolvency Law. ECRMC's sale of the Assets has not been undertaken with the intention to hinder, delay or defraud ECRMC's current or future creditors.

3.15 Leases of Personal Property. Except as set forth on Disclosure Schedule 3.15, none of the tangible personal property used by ECRMC in connection with the operation of the Business is subject to a Personal Property Lease. To ECRMC's Knowledge, all Personal Property Leases are valid, binding and enforceable in accordance with their respective terms and are in full force and effect, except as such enforceability may be limited by applicable Enforceability Exceptions. ECRMC is not, to ECRMC's Knowledge, in material default under any Personal Property Leases and ECRMC has not received notice that there has been asserted, either by or against ECRMC under any Personal Property Leases, any material default, set-off or claim of default. The parties to the Personal Property Leases other than ECRMC are not, to ECRMC's Knowledge, in default of their respective material obligations under the Personal Property Leases. To ECRMC's Knowledge, there has not occurred any event which, with the passage of time or giving of notice (or both), would constitute such a material default or breach under any of the Personal Property Leases by ECRMC or any other party thereto.

3.16 Financial Statements. ECRMC has provided to IVHD (a) the audited balance sheets of the Business as of June 30, 2024, and the related statements of income and cash flow and footnotes thereto for the 12-month periods then ended, prepared in accordance with GAAP (the "Year-End Financial Statements"), and (b) the unaudited balance sheets of the Business as of May 31, 2025 and the related unaudited statements of income for the 11-month period then ended, prepared in accordance with GAAP (the "Interim Financial Statements"). The Year-End Financial Statements and the Interim Financial Statements are referred to herein collectively as the "Financial Statements." To ECRMC's Knowledge, the Financial Statements fairly present in all material respects the financial condition and the results of operations and cash flow of the Business (and no other business or operation of ECRMC) as of the respective dates of and for the periods referred to in such financial statements, all in accordance with GAAP, subject, in the case of the Interim Financial Statements, to normal and recurring year-end adjustments and the absence of footnotes. To ECRMC's Knowledge, the Financial Statements reflect the consistent application of GAAP throughout the periods involved.

3.17 Absence of Certain Events. Except as set forth on Disclosure Schedule 3.17, as expressly contemplated by this Agreement, or in the Ordinary Course of Business, since the date of the Interim Financial Statements, there has not been:

(a) any voluntary or involuntary sale, assignment, license or other disposition, of any kind, of any property or right included in the Assets;

(b) any Encumbrance imposed or created on the Assets (other than Permitted Exceptions);

(c) any Material Adverse Effect;

(d) any damage or destruction of any of the assets utilized in the Business by fire or other casualty, whether or not covered by insurance, in an aggregate amount of more than $50,000;

(e) any termination of any provider agreement or other contract pursuant to which ECRMC receives compensation or reimbursement for patient care services in connection with the Business;

(f) any sale, transfer, assignment, termination, modification or amendment of any Contract;

(g) any written notice to ECRMC that any Contract has been breached or repudiated or will be breached or repudiated;

(h) except as provided for in any written agreements, or otherwise as necessary to comply with any applicable minimum wage Law, any increase in the salary or other compensation of any of ECRMC employees engaged in the Business, or any material increase in or any addition to other benefits to which any such employee may be entitled;

(i) any extraordinary compensation, bonus or distribution to ECRMC or to any Affiliate of ECRMC;

(j) any material failure to pay or discharge when due any liabilities which arose out of the ownership or operation of the Business;

(k) any material change in any of the accounting principles adopted by ECRMC, or any change in ECRMC's policies, procedures, or methods with respect to applying such principles;

(l) any termination of key personnel such as registered nurses, social workers, dieticians or medical directors;

(m) except as required pursuant to the terms of a Benefit Plan or by Law, any (i) grant of any bonuses, whether monetary or otherwise, or increase in any wages, salary, severance, pension or other compensation or benefits in respect of its current or former employees, officers, directors, independent contractors or consultants; (ii) change in the terms of employment for any employee or any termination of any employees for which the aggregate costs and expenses would increase more than a de minimis amount; or (iii) take action to accelerate the vesting or payment of any compensation or benefit for any current or former employee, officer, director, independent contractor or consultant;

(n) any adoption, modification or termination of any: (i) employment, severance, retention or other agreement with any current or former employee, officer, director, independent contractor or consultant; (ii) Benefit Plan; or (iii) collective bargaining or other agreement with a Union, in each case whether written or oral;

(o) firing or termination of the employment of any executive officer of ECRMC; or

(p) any material failure to pay when due any liabilities or discharge any duties under any Benefit Plan.

3.18 Taxes. The representations and warranties in this Section 3.17 shall apply only with respect to the Assets and the Business. ECRMC has filed, or has caused to be filed, on a timely basis and subject to all permitted extensions, any applicable tax returns with the appropriate Governmental Entities in all jurisdictions in which such tax returns are required to be filed, and all such tax returns were correct and complete. Except as set forth on Disclosure Schedule 3.18, or separately disclosed to IVHD counsel, all Taxes required to be paid by ECRMC (whether or not shown as due on any tax returns) have been timely paid, or delinquencies cured with payment of any applicable penalties and interest, as of the Effective Date, and will not be due and payable as of the Closing Date. With respect to the Business, ECRMC has no dispute with any taxing authority as to Taxes of any nature. With respect to the Business, there are no audits or other examinations being conducted or threatened, and there is no deficiency or refund litigation or controversy in progress or threatened with respect to any Taxes previously paid by ECRMC or with respect to any returns previously filed by ECRMC or on behalf of ECRMC. With respect to the Business, ECRMC has not made any extension or waiver of any statute of limitations relating to the assessment or collection of Taxes. ECRMC has correctly withheld and timely remitted to the appropriate taxing authority all Taxes required to have been withheld and remitted in connection with amounts paid or owing to any employee, independent contractor, creditor, owner, or other Person. ECRMC has collected all sales and use, value added, goods and services and other similar Taxes required to be collected, and has remitted, or will remit on a timely basis, such amounts to the appropriate taxing authority, or has furnished properly completed exemption certificates and has maintained all such records and supporting documents in the manner required by all applicable sales and use Tax statutes and regulations.

3.19 Assigned Contracts.

(a) ECRMC is not in material default under the terms of any Assigned Contract. No event has occurred that would constitute a default by ECRMC under any Assigned Contract, nor has ECRMC received any written notice of any default under any Assigned Contract. To the Knowledge of ECRMC, the counterparties to the Assigned Contracts are not in default under the terms thereof, nor has any event occurred that would constitute a default by any such counterparty under any Assigned Contract, nor has ECRMC received any written notice of any such counterparty's default under any Assigned Contract.

(b) The Assigned Contracts are valid and binding obligations of ECRMC and in full force and effect against ECRMC, except as such enforceability may be limited by (a) applicable bankruptcy, reorganization, insolvency, moratorium, and other Laws affecting creditors' rights generally from time to time in effect, and (b) general principles of equity that may limit the enforcement of equitable remedies, and have been entered into in the Ordinary Course of Business. In the last three (3) years, ECRMC has not received any written notice from any other party to an Assigned Contract of the termination or threatened termination thereof, nor any claim, dispute or controversy thereon, and has no knowledge of the occurrence of any event which would allow any other party to terminate any Assigned Contract.

(c) Consummation of the transactions contemplated by this Agreement will not constitute a default under any Assigned Contract.

3.20 Financing Statements. Except as set forth on Disclosure Schedule 3.17, there are no financing statements under the Uniform Commercial Code which name ECRMC as debtor or lessee filed with respect to the Business or the Assets in any state.

3.21 Transactions With Affiliates. Except as set forth on Disclosure Schedule 3.21, no corporate member, director, trustee, officer, or employee of ECRMC or member of the family of any such person, or any corporation, partnership, trust or other entity in which any such person, or any member of the family of any such person, has a substantial interest or is an officer, director, trustee, partner or holder of any equity interest, is a party to any transaction with ECRMC with respect to the Business or the Assets, including any contract, agreement or other arrangement providing for the employment of, furnishing of goods or services by, rental of real or personal property from or to or otherwise requiring payments or involving other obligations to any such person or firm.

3.22 Insurance. ECRMC has not failed to give any notice or present any claim under any insurance policy in due and timely fashion, has not received notice of cancellation or non-renewal of any insurance policy and is not aware of any threatened or proposed cancellation or non-renewal of any insurance policy. There are no outstanding claims under any ECRMC insurance policies which have gone unpaid for more than thirty (30) days, or as to which the insurer has disclaimed liability.

3.23 Intellectual Property.

(a) To ECRMC's Knowledge, there has been no infringement, violation or misappropriation of the rights of others by ECRMC or any of its Affiliates with respect to any ECRMC Intellectual Property of any third party, and no third party is violating, infringing or misappropriating the ECRMC Intellectual Property. ECRMC owns or possesses adequate licenses or other rights to use all ECRMC Intellectual Property, and the ownership and license rights in the ECRMC Intellectual Property are all that are, necessary or desirable to conduct the Business as conducted. ECRMC has not granted any person or entity any right to use any of the Intellectual Property Assets for any purpose.

(b) To the extent not assigned to ECRMC as a work-made-for-hire or other applicable legal doctrine, ECRMC has entered into a written agreement with each of its respective current and former employees, consultants and independent contractors who have been involved in the development of all Intellectual Property owned or purported to be owned by ECRMC that assigns to ECRMC all rights, title and interest in and to such Intellectual Property. ECRMC has also taken reasonable steps to protect the confidentiality of any trade secrets or other confidential information of ECRMC, and obligates all employees, contractors or consultants to maintain the confidentiality of such trade secrets or other confidential information.

3.24 ECRMC IT Systems. ECRMC owns or has a valid right to access and use all ECRMC IT Systems, which (i) are adequate for, and operate and perform in all material respects as required in connection with, the operation of the Business as currently conducted, and (ii) to ECRMC's Knowledge, do not contain any viruses, worms, Trojan horses, bugs, faults, malware, spyware or other devices, codes, errors, contaminants or effects that (A) materially disrupt or adversely affect (or could reasonably be expected to materially disrupt or adversely affect) the functionality of any ECRMC IT Systems, except as disclosed in their documentation, (B) enable or assist any Person to access without authorization any ECRMC IT Systems, or (C) damage, destroy, or prevent access to or use of any data or file. ECRMC has taken commercially reasonable actions to protect the integrity and security of the ECRMC IT Systems and the data and other information stored or processed thereon. ECRMC maintains and adheres to commercially reasonable backup and data recovery, disaster recovery, and business continuity plans, procedures, and facilities, and regularly tests the foregoing.

3.25 Hospital Revenue Refunding Bonds. The Bonds issued are currently outstanding and secured by revenues of the Business. There has not been, nor is there a basis for, a Determination of Taxability (as defined in the Trust Agreement) with respect to the Bonds. ECRMC has made all payments required by the Installment Purchase Agreement by and among Sellers and the Bond Issuer dated as of April 1, 2018 and, except as set forth on Disclosure Schedule 3.25, there is not otherwise any default or event that would, with the passage of time, constitute a default under any of the documents governing, securing or evidencing the Bonds.

3.26 AS IS, WHERE IS. THE ASSETS ARE BEING CONVEYED "AS IS", "WHERE IS", AND "WITH ALL FAULTS" AS OF THE CLOSING DATE, WITHOUT ANY REPRESENTATION OR WARRANTY WHATSOEVER AS TO THEIR CONDITION, FITNESS FOR ANY PARTICULAR PURPOSE, MERCHANTABILITY OR ANY OTHER WARRANTY, EXPRESS OR IMPLIED OTHER THAN AS SET FORTH IN THIS AGREEMENT. ECRMC SPECIFICALLY DISCLAIMS ANY WARRANTY, GUARANTY OR REPRESENTATION, ORAL OR WRITTEN, PAST OR PRESENT, THERETO EXCEPT AS OTHERWISE SET FORTH IN THE AGREEMENT. IVHD IS HEREBY THUS ACQUIRING THE ASSETS BASED SOLELY UPON IVHD'S OWN INDEPENDENT INVESTIGATIONS AND INSPECTION OF THAT PROPERTY AND NOT IN RELIANCE UPON ANY INFORMATION PROVIDED BY ECRMC OR ECRMC'S AGENTS OR CONTRACTORS EXCEPT AS OTHERWISE SET FORTH IN THIS AGREEMENT. EXCEPT AS EXPRESSLY SET FORTH IN THIS AGREEMENT, ECRMC HAS NOT MADE, DOES NOT MAKE AND SPECIFICALLY NEGATES AND DISCLAIMS ANY REPRESENTATIONS, WARRANTIES OR GUARANTIES OF ANY KIND OR CHARACTER WHATSOEVER, WHETHER EXPRESS OR IMPLIED, ORAL OR WRITTEN, PAST, PRESENT OR FUTURE OF, AS TO, CONCERNING OR WITH RESPECT TO THE PROPERTY OR ANY OTHER MATTER WHATSOEVER. IVHD IS A SOPHISTICATED BUYER WHO IS FAMILIAR WITH THE OWNERSHIP AND OPERATION OF REAL PROPERTY AND BUSINESS SIMILAR TO THE ASSETS, AND IVHD HAS HAD ADEQUATE OPPORTUNITY OR WILL HAVE ADEQUATE OPPORTUNITY PRIOR TO CLOSING TO COMPLETE ALL PHYSICAL AND FINANCIAL EXAMINATIONS RELATING TO THE ACQUISITION OF THE ASSETS HEREUNDER IT DEEMS NECESSARY, AND WILL ACQUIRE THE SAME SOLELY ON THE BASIS OF AND IN RELIANCE UPON SUCH EXAMINATIONS AND THE TITLE INSURANCE PROTECTION AFFORDED BY IVHD'S TITLE POLICY AND NOT ON ANY INFORMATION PROVIDED OR TO BE PROVIDED BY ECRMC.

3.27 ECRMC's Knowledge. References in this Agreement to "ECRMC's Knowledge" means the actual knowledge of ECRMC's Chief Executive Officer, Chief Financial Officer, Chief Human Resources Officer, and Chief Nursing Officer after reasonable inquiry of their direct reports.

ARTICLE IV
REPRESENTATIONS AND WARRANTIES OF IVHD

As an inducement to Sellers to enter into this Agreement and to consummate the Transaction, IVHD hereby represents and warrants to Sellers as to the following matters as of the date of this Agreement and as of the Closing Date:

4.1 Authorization. IVHD has full power and authority to enter into this Agreement and has full power and authority to perform its obligations hereunder and to carry out the Transaction. No additional internal consents are required in order for IVHD to perform its obligations and agreements hereunder.

4.2 Binding Agreement. This Agreement has been duly and validly executed and delivered by IVHD and, assuming due and valid execution by Sellers, this Agreement constitutes a valid and binding obligation of IVHD enforceable in accordance with its terms subject to (a) applicable bankruptcy, reorganization, insolvency, moratorium and other laws affecting creditors' rights generally from time to time in effect, and (b) limitations on the enforcement of equitable remedies.

4.3 Organization and Good Standing. IVHD is a local healthcare district and political subdivision of the State of California duly organized, validly existing and in good standing under the Laws of the State of California, is duly authorized to transact business in the State of California, and has full power and authority to own, operate and lease its properties and to carry on its business as now conducted.

4.4 No Violation. Except as set forth in Disclosure Schedule 4.4, neither the execution and delivery by IVHD of this Agreement nor the consummation of the Transaction nor compliance with any of the material provisions hereof by IVHD will (a) violate, conflict with or result in a breach of any material provision of the Articles of Incorporation, Bylaws or other organizational documents of IVHD or any contract, lease or other instrument by which IVHD is bound, (b) require any approval or consent of, or filing with, any Governmental Entity, (c) violate any Law, rule, regulation, or ordinance to which IVHD is or may be subject, or (d) violate any judgment, order or decree of any court or other Governmental Entity to which IVHD is subject.

4.5 Brokers and Finders. Neither IVHD nor any Affiliate thereof nor any officer or director thereof has engaged any finder or broker in connection with the Transaction.

4.6 Legal Proceedings. There are no claims, proceedings or investigations pending or, to IVHD's Knowledge, threatened relating to or affecting IVHD or any Affiliate of IVHD before any court or Governmental Entity in which an adverse determination would adversely affect IVHD's ability to consummate the Transaction. Neither IVHD nor any Affiliate of IVHD is subject to any judgment, order, decree or other governmental restriction specifically (as distinct from generically) applicable to IVHD or any Affiliate of IVHD which would adversely affect IVHD's ability to consummate the Transaction.

4.7 Ability to Perform. IVHD is solvent and (a) is able to pay its debts as they become due; (b) owns property that has a fair saleable value greater than the amounts required to pay its debts (including a reasonable estimate of the amount of all contingent Liabilities); and (c) has adequate capital to carry on its business. IVHD has not incurred, nor plans to incur, debts beyond its ability to pay as they become absolute and matured.

4.8 IVHD Knowledge. References in this Agreement to "IVHD's Knowledge" means the actual knowledge of the IVHD Board Chair and the actual knowledge of the IVHD President and Chief Executive Officer after reasonable inquiry of their direct reports.

4.9 Independent Investigation. IVHD has conducted its own independent investigation, review and analysis of the Hospital, Facilities, the Business and the Assets, and acknowledges that it has been provided adequate access to the personnel, properties, assets, premises, books and records, and other documents and data of Sellers for such purpose. IVHD acknowledges and agrees that: (a) in making its decision to enter into this Agreement and to consummate the Transaction, IVHD has relied solely upon its own investigation and the express representations and warranties of Sellers set forth in Article III and Article III of this Agreement (including related portions of the Disclosure Schedules); and (b) neither Sellers nor any other Person has made any representation or warranty as to Sellers, the Business, the Assets or this Agreement, except as expressly set forth in Article III or Article III of this Agreement (including the related portions of the Disclosure Schedules).

ARTICLE V
PRE-CLOSING COVENANTS

5.1 Information; Inspections. Upon reasonable advance notice, ECRMC will (i) afford to the officers and agents of IVHD (which will include accountants, attorneys, bankers and other consultants and authorized agents of IVHD) reasonable access during normal business hours, the right to inspect, the books, accounts, records and other relevant documents and information related to the Business as IVHD may reasonably request, and (ii) furnish IVHD, at IVHD's sole cost and expense, copies of such additional financial and operating data and other information in ECRMC's possession related to the Business as IVHD or its representatives may from time to time reasonably request; provided, however, that ECRMC will not be obligated to disclose information that (a) is proprietary to ECRMC, (b) would, in ECRMC's reasonable discretion, cause significant competitive harm to ECRMC or the Business if the Transaction is not consummated, or (c) contravene any applicable Law, fiduciary duty or binding agreement entered into prior to the date of this Agreement; provided, further, that all disclosures of information will be consistent with the confidentiality agreements and any other non-disclosure agreements entered into among IVHD, its representatives and Sellers or their representatives. IVHD's right of access and inspection will be exercised in such a manner as not to interfere with the operations of ECRMC or the Business.

5.2 Cooperation and Consents.

(a) The Parties will reasonably cooperate with each other and their respective authorized representatives and attorneys in: (i) all efforts to obtain all consents, approvals, authorizations, clearances and licenses required to carry out the Transaction (including those of Governmental Entities), and (ii) the preparation of any document or other material which may be required by any Governmental Entity as a predicate to or result of the Transaction.

(b) ECRMC will use its commercially reasonable efforts to obtain, prior to the Closing Date, the Required Third Party Consents; provided, however, that ECRMC will not be required to expend funds or incur additional Liability as a condition or requirement to obtaining a Required Third Party Consent (other than any administrative review fee as may be expressly provided in an Assigned Contract or Assigned Lease and payable to the contract party or landlord in connection with providing such a consent).

5.3 Business Operations. Prior to the Effective Time, ECRMC will continue to operate the Business only in, and ECRMC shall not take any action except in, the Ordinary Course of Business, or except as otherwise required by this Agreement or consented to in writing by IVHD. With respect to the operations of the Business, and except as otherwise required by this Agreement or consented to in writing by IVHD, ECRMC shall:

(a) preserve intact the Assets in the Ordinary Course of Business and shall not voluntarily discontinue the operations of the Business;

(b) use commercially reasonable efforts to keep available the services of Business Employees and to preserve the current relationships of the Business with such of the patients, suppliers, physicians and other persons with which Sellers have significant business relations in order to preserve substantially intact the Business;

(c) maintain in effect the insurance coverages with respect to the Assets;

(d) perform ECRMC's material obligations under all Assigned Contracts with respect to the Assets;

(e) permit and allow reasonable access by IVHD and its representatives to make offers of post-Closing employment to ECRMC's personnel and to establish relationships with physicians, medical staff and others having business relations with ECRMC, provided that any written materials will be approved by Sellers prior to being sent, and provided, however, that such actions by IVHD do not unreasonably interfere with ECRMC's operation of the Business;

(f) timely file or cause to be filed all material reports, notices and tax returns required to be filed; and

(g) use commercially reasonable efforts to maintain all existing material approvals, permits and environmental permits relating to the Hospital.

5.4 Negative Covenants.

(a) Until the Effective Time, with respect to the operations of the Business, except as may be required by Law or in the Ordinary Course of Business, ECRMC shall not, and shall not cause or permit any of Sellers' Affiliates, officers, directors, city councilmembers, or employees, directly or indirectly, take, or agree to take, any of the following actions with respect to the Business or the Assets, without the prior written consent of IVHD (which will not be unreasonably withheld, conditioned, or delayed):

(i) acquire (including, without limitation, by merger, consolidation or acquisition of stock or assets) for or in connection with the Business any interest in any corporation, partnership, other business organization, person or any division thereof or any assets;

(ii) incur any indebtedness for borrowed money or issue any debt securities or assume, guarantee or endorse, or otherwise as an accommodation become responsible for, the obligations of any person for borrowed money, or otherwise create, assume or permit to exist any new material debt or other Encumbrance;

(iii) amend or terminate any of the Assigned Contracts or Assigned Leases or incur or agree to incur any Liability;

(iv) increase compensation payable or to become payable, or make any bonus payment to or otherwise enter into one or more bonus agreements with, or grant any rights to severance or termination pay to, or enter into any employment or severance agreement with, any employee, or establish, adopt, enter into or amend any collective bargaining, profit sharing, thrift, compensation, pension, retirement, deferred compensation, employment, termination, severance or other plan, agreement, trust, fund, policy or arrangement for the benefit of any employee;

(v) sell, pledge, dispose of, grant, transfer, lease, license, guarantee, encumber, or authorize the sale, pledge, disposition, grant, transfer, lease, license, guarantee or encumbrance of the Business or any of the Assets;

(vi) modify any material accounting policies, procedures or methods;

(vii) take any action or fail to take any action that could result in a Material Adverse Effect;

(viii) sell, transfer, assign any of the Owned Real Property, Tenant Leases, or Lessor Leases;

(ix) adopt, enter into, modify, amend or terminate any (i) employment, severance, retention or other agreement with any current or former employee, officer, director, independent contractor or consultant; (ii) Benefit Plan, or (iii) collective bargaining or other agreement with a Union, in each case whether written or oral, except (i) as provided in Sections 5.4 and 5.4; (ii) as required pursuant to the terms of the applicable plan or agreement or applicable Law; or (iii) to the extent it would not result in any liability on the part of IVHD or ECRMC or any of their Affiliates following the Closing Date;

(x) except as required pursuant to the terms of a Benefit Plan or by Law (i) grant of any bonuses, whether monetary or otherwise, or increase in any wages, salary, severance, pension or other compensation or benefits in respect of its current or former employees, officers, directors, independent contractors or consultants; (ii) change in the terms of employment for any employee or any termination of any employees for which the aggregate costs and expenses would increase more than a de minimis amount; or (iii) take action to accelerate the vesting or payment of any compensation or benefit for any current or former employee, officer, director, independent contractor or consultant;

(xi) fail to pay when due any material liabilities or discharge any duties under any Benefit Plan;

(xii) amend, modify, or terminate the Trust Agreement or Installment Purchase Agreement;

(xiii) take any action that would cause the Bonds to be refunded or refinanced; or

(xiv) permit or cause any of ECRMC's Affiliates to do any of the actions set forth in this Section 5.4 or agree or commit to take any of the actions set forth in this Section 5.4.

(b) ECRMC shall give prompt written notice to IVHD of (i) any notice or other communication from any person alleging that the consent of such person is or may be required in connection with the consummation of the transactions contemplated by this Agreement; (ii) any notice or other communication from any Governmental Entity in connection with the transactions contemplated by this Agreement; (iii) any notice or other communication of any actions, suits, claims, investigations or proceedings commenced or, to ECRMC's Knowledge, threatened against, relating to or involving or otherwise affecting the Business or the Assets or the transactions contemplated by this Agreement; and (iv) the occurrence of a breach or default under this Agreement.

(c) Notwithstanding any provision to the contrary contained in this Agreement, neither Section 5.3 nor this Section 5.4 will be construed to prohibit ECRMC from engaging in any act in the Ordinary Course of Business or which ECRMC reasonably believes is necessary (i) to preserve and protect the condition or continued operations of the Business, (ii) for patient safety needs, or (iii) to comply with the requirements of any Laws. ECRMC will give IVHD prompt written notice subsequent to taking any act described in the immediately preceding sentence.

5.5 Title Matters. At any time prior to the date that is thirty (30) days before the Closing Date, IVHD may cause to be delivered to Sellers: (a) a preliminary binder or title commitment(s) (the "Title Commitment") sufficient for the issuance of an ALTA Extended Coverage Owner's Title Insurance Policy with respect to the Owned Real Property, subject to all Permitted Exceptions (the "Owner's Title Policy") and, if applicable, an ALTA Extended Coverage Leasehold Title Policy in a form approved for issuance in California with respect to any Leased Real Property (the "Leasehold Title Policy") (the Owner's Title Policy and the Leasehold Title Policy are collectively referred to in this Agreement as the "Title Policy"), issued by First American Title Insurance Company (the "Title Company"), together with true, correct and legible (or, if not legible, the best available) copies of all instruments referred to therein as conditions or exceptions to title (the "Title Instruments"), and (b) an ALTA survey or surveys of the Owned Real Property complying with the Minimum Standard Detail Requirements for ALTA/ACSM Land Title Surveys for the Owned Real Property in a form reasonably acceptable to IVHD and the Title Company (the "Surveys"). The costs and expenses of the Title Commitment, the Title Policy and the Surveys will be borne by IVHD. At any time prior to the date that is thirty (30) days before the Closing Date, IVHD may make written objections ("Objections") to the form and contents of the Title Commitment ("Objection Notice"). Upon receipt of an Objection Notice, Sellers shall have five (5) business days ("Objection Response Notice Date") after the receipt of such Objection Notice ("Objection Response") to notify IVHD that either (i) Sellers will remove or cause to be removed such objectionable exceptions from title on or before the Closing Date or (ii) Sellers shall not cause such Objections to be removed. If the Objections pertain to matters that would reasonably be expected to prevent IVHD from continuing to operate the Facilities and Business in substantially the same manner as they were operated as of the date of the Objection Notice upon exercising commercially reasonable efforts, IVHD shall have ten (10) business days from the receipt of the Objection Response or if Sellers fail to deliver an Objection Response, ten (10) business days from the Objection Response Notice Date, to elect to terminate the Agreement, or waive the Objections and proceed to Closing. At the Closing, the City will deliver to the Title Company an owner's affidavit of title (the "Owner's Affidavit") in a form reasonably acceptable to the City and the Title Company and adequate to cause Title Company to delete the standard pre-printed exceptions in the Title Commitment (other than as and to the extent such deletion requires the delivery to Title Company of an ALTA survey approved by Title Company, and the City will have no duty hereunder to provide such a survey). It is understood that IVHD may request a number of endorsements to the Title Policy and the issuance of such endorsements shall not be a condition to Closing.

5.6 Employee Matters.

(a) ECRMC will terminate all of the Business Employees, effective immediately prior to the Closing and will pay all accrued wages to all ECRMC employees owed through termination, unreimbursed expenses to all ECRMC employees owed through termination, severance payments due only to the executives who do not accept offers of employment with IVHD (if any) (understanding that all other applicable executives shall have waived their rights to severance as a result of the Closing as a condition to Closing), and any other amounts to all ECRMC employees owed through termination (the "Closing Payroll Payments"), other than the Accrued PTO of Carryover Employees as provided in Section 5.6(c).

(b) IVHD shall make offers of employment, effective as of the Effective Time, to all Business Employees who, immediately prior to the Closing, are employees of ECRMC in good standing. At least forty-five (45) days prior to the Closing, ECRMC shall provide to IVHD a list of all the Business Employees who are ineligible to be hired by IVHD. At least thirty (30) days prior to Closing, IVHD shall send an offer letter to all eligible Business Employees. Any of the Business Employees who accept an offer of employment with IVHD as of or after the Effective Time shall be referred to in this Agreement as the "Hired Employees."

(c) ECRMC will give Hired Employees the option to receive upon termination either payment of their Accrued PTO, or a carryover of their Accrued PTO to IVHD. ECRMC shall seek consents for any such carryover of Accrued PTO and provide copies to IVHD prior to Closing. IVHD shall give all Hired Employees who provide such consent (the "Carryover Employees"), at the start of their employment with IVHD, the Accrued PTO reflected in their employment records of ECRMC immediately prior to the Closing and projected as of the Effective Time. The decision as to whether to receive a credit or payment for the Accrued PTO shall be solely that of the individual Hired Employee. Hired Employees that do not elect to carryover their Accrued PTO and Business Employees who do not become Hired Employees shall receive full payment by ECRMC of their Accrued PTO on the Closing Date. Subject to the last sentence of Section 5.6(f), IVHD further agrees that each Hired Employee will be given full credit for his or her tenure at ECRMC for vesting and all other purposes under IVHD's benefit plans at ECRMC and employment policies but only to the extent that tenure is already taken into account by IVHD under its existing policies and existing benefit plans and offered cash compensation packages that, in the aggregate (taking into account base salary and opportunities for bonuses), are no less than the cash compensation packages such Hired Employee received from ECRMC immediately prior to the Closing Date. IVHD shall provide coverage for the Hired Employees and their eligible dependents under IVHD's group medical, dental and vision benefit plans to be effective as of the

Effective Time without any waiting periods. IVHD shall use its reasonable best efforts to cause there to be waived any pre-existing condition, actively at work requirements, waiting periods and any other similar restriction with respect to all other welfare-type insurance benefits offered by IVHD in order for the coverage with respect to the Hired Employees (and their eligible dependents, if applicable) to be effective on or as soon as possible following the Effective Time to ensure that there are no material gaps in coverage experienced by the Hired Employees.

(d) After the Closing Date, IVHD's human resources department (which may include Hired Employees that were Business Employees prior to the Closing) will provide reasonable assistance to ECRMC (including personnel support) with respect to effectuating any post-Closing administration, wind-down and liquidation of all Benefit Plans other than the ECRMC Pension Plan as may be required in connection with the Transaction. Within five (5) days after the Closing Date, IVHD shall provide to Sellers a list of all the Business Employees who were not hired by IVHD, including those who were offered employment by IVHD but who refused such employment (the "Terminated Employees"), along with a list of all Hired Employees (which such list IVHD shall periodically update).

(e) Without limiting the generalities of the foregoing, with respect to the El Centro Regional Medical Center Retirement Income Plan ("ECRMC Pension Plan"), IVHD shall assume sponsorship of the ECRMC Pension Plan from ECRMC with such assumption of sponsorship to be effective as of the Closing Date. Prior to Closing, ECRMC shall (i) by action of its Board of Directors adopt a resolution to, contingent on Closing and effective on the Closing Date, cease further benefit accruals under the ECRMC Pension Plan, (ii) take such action that is necessary and appropriate to cause the transfer of sponsorship of the ECRMC Pension Plan to IVHD to be effective as of the Closing Date, and (iii) obtain all consents and authorizations including any required consents and authorizations from any Governmental Authority or union necessary for such transfer of sponsorship to occur. No later than 30 days prior to Closing, ECRMC shall provide to IVHD draft documents, including plan and trust document amendments, effectuating (i) through (iii) of the preceding sentence and the form of such documents shall be subject to review and approval of IVHD. IVHD shall maintain the assumed ECRMC Pension Plan for such period as may be required by any Memorandum of Understanding or pursuant to applicable Law, provided, however, that any Memorandum of Understanding may not override or conflict with the terms of the ECRMC Pension Plan. The Parties shall cooperate and use commercially reasonable efforts to ensure that the transfer of sponsorship of the ECRMC Pension Plan is conducted in a manner that complies with the terms of all applicable Laws and shall exchange any necessary participant records (e.g., addresses for both current and former participants) and account information and engage recordkeepers, third party administrators and other third parties required to properly facilitate the transactions contemplated under this Section 5.4. For the avoidance of doubt, the sole Benefit Plan for which sponsorship shall be transferred from ECRMC to IVHD is the ECRMC Pension Plan.

(f) With respect to each Benefit Plan that is a defined contribution plan qualified under Section 401(a) of the Code or an eligible deferred compensation plan under Section 457(b) of the Code (each an "ECRMC Defined Contribution Plan"), ECRMC shall, prior to Closing, by action of its Board of Directors adopt resolutions, contingent on Closing, that terminate the ECRMC Defined Contribution Plans effective no later than the Closing Date. ECRMC shall also take all such other action that is necessary and appropriate to terminate the ECRMC Defined

Contribution Plans including, without limitation drafting plan and trust document amendments, and to obtain all consents and authorizations, including any required consents and authorizations from any Governmental Authority or union necessary for such terminations to occur. No later than 30 days prior to Closing, ECRMC shall provide to IVHD draft documents, including plan and trust document amendments, effectuating the termination of the ECRMC Defined Contribution Plans and the form of such documents shall be subject to review and approval of IVHD. Hired Employees will be eligible to participate in any defined contribution retirement plans sponsored by IVHD in accordance with the terms and conditions of those plans. For purposes of eligibility to participate (but not vesting) under the defined contribution retirement plans sponsored by IVHD, IVHD shall provide each Hired Employee full credit under each plan for their tenure with ECRMC prior to the Closing; provided, that such tenure shall not be credited to the extent that it would result in a duplication of benefits.

(g) In addition to terminating the ECRMC Defined Contribution Plans, unless directed otherwise by IVHD, ECRMC shall, prior to Closing, timely adopt resolutions of the Board of Directors that, contingent on the Closing, amend and terminate all other Benefit Plans then sponsored by ECRMC (the "Terminating Benefit Plans"). No later than 30 days prior to Closing, ECRMC shall provide to IVHD draft documents, including plan and, to the extent applicable, trust document amendments, effectuating the termination of the Terminating Benefit Plans and the form of such documents shall be subject to review and approval of IVHD. ECRMC shall take all such other action that is necessary and appropriate to terminate the Terminating Benefit Plans and shall obtain all consents and authorizations, including any required consents and authorizations from any Governmental Authority or union necessary for such terminations to occur.

(h) IVHD acknowledges receipt of ECRMC's memorandums of understanding set forth on Schedule 5.6(g) (the "Memorandums of Understanding") and has reviewed their terms and conditions. At the Effective Time, IVHD will assume and be obligated by the Memorandums of Understanding and recognize the unions that are party to such Memorandums of Understanding as the collective bargaining representative of the applicable Hired Employees. IVHD will, not less than twenty-one (21) days prior to the Closing Date, provide to ECRMC, who will thereafter provide the unions that are party to the Memorandums of Understanding, with the name, address and designated representative of the entity that, following the Closing, is employing the Hired Employees that are covered by the Memorandums of Understanding. Notwithstanding anything to the contrary in this Agreement, all changes made by IVHD to the terms and conditions of employment of union-represented Hired Employees will be subject to the terms and conditions of the Memorandum of Understanding(s) covering such Hired Employees, and IVHD will indemnify, defend and hold harmless the Sellers in connection therewith.

(i) IVHD will be solely responsible for complying with WARN and all other obligations under applicable Law requiring notice of plant closings, relocations, mass layoffs, reductions in force or similar actions (and for any failures to so comply), in any case applicable to the Business Employees, including as towards any Business Employees who do not become a Hired Employee for any reason. Notwithstanding the foregoing, IVHD will not, at any time prior to ninety (90) days after the Effective Time, effectuate a "plant closing" or "mass layoff," as those terms are defined in WARN, affecting in whole or in part any site of employment, facility, operating unit or Business Employee, without notifying Sellers in advance and without complying with the notice requirements and other provisions of WARN. With respect to terminations of

Hired Employees on or after the Effective Time, IVHD will be responsible for any notification required under WARN.

(j) If ECRMC's group health plan is terminated in connection with the transactions contemplated by this Agreement, IVHD shall provide COBRA, to the extent required by Healthcare Laws, to all "M&A qualified beneficiaries" as defined in Treasury Regulations Section 54.4980B-9.

(k) The provisions of this Section 5.6 are solely for the benefit of the Parties, and no employee or former employee or any other individual associated therewith or any employee benefit plan or trustee thereof will be regarded for any purpose as a third-party beneficiary of this Agreement, and nothing herein will be construed as an amendment to any employee benefit plan for any purpose.

(l) To facilitate compliance with this Section 5.6, ECRMC will provide updated information described in Section 3.12(a) upon IVHD's reasonable request.

5.7 Waiver of Bulk Sales Law Compliance. IVHD hereby waives compliance by Sellers with the requirements, if any, of Article 6 of the Uniform Commercial Code as in force in any state in which the Assets are located and all other Laws applicable to bulk sales and transfers.

5.8 Regulatory Efforts.

(a) Except as noted in Section 5.8**Error! Reference source not found.** below, IVHD is responsible for all filings with and requests to Governmental Entities necessary to enable IVHD to operate the Business at and after the Closing Date, including but not limited to filings with the California Department of Public Health for facility licensure, with the California Board of Pharmacy for pharmacy licensure, and with the Medicare Administrative Contractor for the change of ownership for Medicare, including acceptance of assignment of the Medicare provider agreement. Notwithstanding the foregoing, IVHD and ECRMC will work collaboratively and in good faith in the preparation of such filings.

(b) As soon as practicable after the Effective Date, ECRMC and IVHD will each prepare and submit their respective Notices of a Material Change Transaction (the "OHCA Notices") to the Office of Health Care Affordability under the California Department of Health Care Access and Information ("OHCA"). The Parties will use commercially reasonable efforts to assist and respond to each other, as needed, both in preparation for filing the OHCA Notices and for any additional responses requested from OHCA. Prior to either Party submitting their OHCA Notice or any additional responses, the other Party shall be provided with a reasonable period to review and shall consider in good faith and incorporate any such reasonable comments from the other Party. Each Party shall promptly notify the other Party of any substantive communications from or with OHCA related to the OHCA Notices or any cost and market impact review that OHCA determines is required under Cal. Code Regs. tit. 22, § 97441 (the "CMIR") and shall promptly provide the other Party with copies of any such communications. Each Party shall timely respond to all requests from OHCA for additional information and/or documentation related to the OHCA Notices, the Transaction, or the CMIR. ECRMC and IVHD shall each bear their respective costs and expenses of preparing and submitting the OHCA Notices and any additional responses requested from OHCA. No Party will participate (or agree to participate) in any substantive meeting or discussion with OHCA regarding the OHCA Notice, the Transaction, or the CMIR unless it consults the other Parties in advance, and, to the extent permitted by OHCA, gives the other Parties the reasonable opportunity to attend and participate in such meeting or discussion to the extent permitted by Law.

(c) The Parties will keep each other apprised of the status of matters relating to the completion of the Transaction and use reasonable best efforts to resolve the objections, if any, that the FTC, the Antitrust Division of the Justice Department or any applicable state antitrust enforcement authorities may assert under any antitrust Law with respect to the Transaction including:

(i) furnishing to the other Party or its outside counsel all information within its possession that is reasonably required for any application or other filing to be made by the other Party pursuant to any antitrust Law in connection with the Transaction;

(ii) to the extent not prohibited by applicable Law, promptly notifying each other of any substantive communications from or with the FTC, the Antitrust Division of the Justice Department or any applicable state antitrust enforcement authorities to the extent relating to the antitrust aspects of the Transaction;

(iii) to the extent not prohibited by applicable Law, not participating (or agreeing to participate) in any substantive meeting or discussion with the FTC, the Antitrust Division of the Justice Department or any applicable state antitrust enforcement authorities to the extent relating to obtaining such clearances, approvals, or consents (including any discussion relating to the antitrust merits, any potential remedies, commitments or undertakings or the timing of the Closing), unless it consults with the other Party in advance, and to the extent permitted by such Governmental Entity, gives the other Party the reasonable opportunity to attend and participate thereat to the extent permitted by Law;

(iv) consulting and cooperating with one another in connection with all analyses, appearances, presentations, memoranda, briefs, arguments, opinions and proposals made or submitted by or on behalf of any Party in connection with Proceedings under or any other antitrust Law to the extent relating to obtaining such clearances, approvals, consents or orders; and

(v) delivering to the other Party's outside counsel copies of all substantive documents furnished to any Governmental Entity under any antitrust Law, provided that, such providing Party, in its reasonable discretion may require that such counsel not deliver, reproduce or share such documents with its client or its client's other outside Representatives.

5.9 Cash-on-Hand. ECRMC will use commercially reasonable efforts to maintain at least Five Million Dollars ($5,000,000.00) of cash-on-hand (after, for the avoidance of doubt, payment of the Closing Payroll Payments and Closing Payments), and accounts payable at levels consistent with past practices.

5.10 Line of Credit. Prior to the Closing, ECRMC will cooperate with IVHD in the negotiation of a three (3) year, Fifteen Million Dollar ($15,000,000.00) line of credit agreement on terms and conditions reasonably satisfactory to IVHD (the "LOC"). For the avoidance of doubt, the City and ECRMC will not guarantee, co-sign, or have any Liability with respect to the LOC.

5.11 Transfer of Bond Obligations and Requirements of Transfer.

(a) The Parties shall use commercially reasonable efforts to seek and obtain consent of the Authority, the Trustee and a majority in aggregate principal amount of the Owners of the Bonds (the "Majority Owners") to transfer, modify, and assign the City's obligations (the "Bond Obligations") under the (i) Installment Purchase Agreement, a copy of which is attached as Exhibit 5.11(a), (ii) Trust Agreement, and (iii) all other documents related to the Bonds (hereinafter collectively referred to as the "Bond Documents"). The Sellers' obligations pursuant to this Section 5.11(a) shall not include any requirement for the Sellers to contribute any funds (other than as otherwise contemplated by this Agreement) to any person, including the Majority Owners, to facilitate the consummation of the Transaction other than the payment of ordinary fees and expenses of the Sellers' counsel in connection with the negotiation of this Agreement and consummation of the Transaction. Such transfer, modification, and assignment shall include the release of Sellers from any and all existing and future Bond Obligations

(b) Subject to the provisions of Section 5.11(a) above:

(i) the Sellers shall transfer, modify, and assign the Bond Obligations to IVHD upon Sellers receiving the consent of the Authority, Trustee and the Majority Owners on terms acceptable to IVHD in its sole discretion, subject to the release of Sellers as described in Section 5.11(a) and complying with the following requirements as set forth in Section 5.01 of the Installment Purchase Agreement (as such requirements may be amended for purposes of the Transaction):

(i) the Authority, the Trustee, and IVHD shall have received an Opinion of Bond Counsel to the effect that such transfer contemplated in this Agreement will not cause the interest on the Bonds to be included in gross income for federal income tax purposes under Section 103 of the Code;

(ii) IVHD: (A) assumes in writing all of the obligations of the City under the Installment Purchase Agreement and the Trust Agreement and agrees to fulfill and comply with the terms, covenants and conditions thereof as modified; (B) is not, after such transaction, otherwise in default under any provision of such Installment Purchase Agreement or the Trust Agreement, as modified; (C) complies with applicable Law; and (D) is a California healthcare district;

(iii) the Trustee and the Authority shall have received an Opinion of Counsel to the effect that the assignment or transfer of the Installment Purchase Agreement constitutes the legal, valid and binding obligations of IVHD, enforceable against IVHD in accordance with its respective terms; and

(iv) Trustee and Authority shall have received such other documents as may be required by the Trust Agreement and the Installment Purchase Agreement, as modified and all other conditions precedent to such assumption as required by the Trust Agreement and the Installment Purchase Agreement, as modified will have been satisfied.

(c) If Sellers and IVHD are unable to satisfy the conditions of Section 5.11(b) hereof, IVHD, in its sole and absolute discretion, may nonetheless proceed to close the Transaction if it determines that it can issue revenue bonds to acquire all or a portion of the Assets on terms and conditions satisfactory to IVHD in its sole and absolute discretion (the "Acquisition Revenue Bonds") in order to defease the Bonds as of the Closing.

(d) Sellers shall cooperate with IVHD and provide any documentation or information required to effect the transactions related to the Bonds contemplated in this Agreement.

5.12 Supplement to Disclosure Schedule. During the period commencing on the Effective Date and ending on the earlier to occur of the Closing or termination of this Agreement (the "Interim Period") each of the Parties, as applicable, shall have the right (but not the obligation) to supplement or amend the Disclosure Schedules with respect to any matter hereafter arising after the Effective Date (each a "Disclosure Schedule Supplement"). Any disclosure in any such Disclosure Schedule Supplement shall not be deemed to have cured any inaccuracy in or breach of any representation or warranty contained in this Agreement.

ARTICLE VI
CONDITIONS PRECEDENT TO OBLIGATIONS OF SELLERS

Sellers' obligation to sell the Assets and to close the Transaction will be subject to the satisfaction of each of the following conditions on or prior to the Closing Date unless specifically waived in writing by each Seller in whole or in part at or prior to the Closing:

6.1 Signing and Delivery of Instruments. IVHD will have executed and delivered all documents, instruments and certificates required to be executed and delivered pursuant to the provisions of this Agreement.

6.2 No Restraints. No temporary restraining order, preliminary or permanent injunction or other order preventing the consummation of the Transaction have been issued by any court of competent jurisdiction or any other Governmental Entity and remain in effect on the Closing Date.

6.3 Representations and Warranties; Performance of Covenants. The representations and warranties of IVHD contained in this Agreement will be true and correct when made except where the failure of such representations has not had and would not reasonably be expected to have a Material Adverse Effect. Each and all of the terms, covenants, and agreements in this Agreement to be complied with or performed by IVHD on or before the Closing Date will have been complied with and performed by IVHD, except where the failure to perform or comply with such term, covenants, and agreements has not had and would not reasonably be expected to have a Material Adverse Effect.

6.4 Required Consents.

(a) ECRMC will have received all Required Third Party Consents to the assignment to IVHD of those certain Assumed Leases and Assumed Contracts.

(b) All Required Governmental Consents will have been received as of the Effective Time.

(c) The City will have received all necessary consents, including that of the Authority and the Majority Owners for the transfer of the Bond Obligations to IVHD; and copies of all documents necessary to effectuate the transfer of the Bond Obligations to IVHD and to completely and forever release the Sellers.

6.5 Pioneers Bonds. Pioneers Memorial Healthcare District ("PMHD") issued its Pioneers Memorial Healthcare District Revenue Bonds, Series 2017, in the original aggregate amount of $15,640,000 (the "Pioneers Bonds") pursuant to the Indenture dated December 1, 2017 (the "Pioneers Indenture"), as amended, between PMHD and U.S. Bank National Association and IVHD has assumed the Pioneers Bonds, the Pioneers Indenture, and all related documents (collectively, the "Pioneers Bond Documents"). IVHD shall have received necessary consents to the modifications, amendments and restatements of the Pioneers Bond Documents, or shall have refunded or refinanced the Pioneers Bonds in order to permit (a) the transfer of the Bonds to IVHD or (b) the issuance of the Acquisition Revenue Bonds by IVHD and the assumption of the Assumed Liabilities.

6.6 Distressed Hospital Debt. IVHD shall have received necessary consents in order to permit the transfer of the Pioneers Distressed Hospital Debt to IVHD and the assumption of the Assumed Liabilities.

6.7 CHFFA Loans. IVHD shall have received necessary consents in order to permit the transfer of any outstanding loans to the Sellers from the California Health Facilities Financing Authority to IVHD and the assumption of the Assumed Liabilities.

6.8 Bridge Loan. IVHD shall have received necessary consents in order to permit the transfer of any outstanding loans to the Sellers in respect of the 2022 $5.6M bridge loan to IVHD and the assumption of the Assumed Liabilities.

6.9 UC San Diego Health Release. The Joint Powers and Affiliation Agreement by and between UC San Diego Health and Sellers shall have been terminated and Sellers shall have been released from any obligations thereunder.

ARTICLE VII
CONDITIONS PRECEDENT TO OBLIGATIONS OF IVHD

IVHD's obligation to purchase the Assets and to close the Transaction will be subject to the satisfaction of each of the following conditions on or prior to the Closing Date unless specifically waived in writing by IVHD in whole or in part at or prior to the Closing.

7.1 Signing and Delivery of Instruments. Sellers will have executed and delivered all documents, instruments and certificates required to be executed and delivered pursuant to the provisions of this Agreement.

7.2 No Restraints. No temporary restraining order, preliminary or permanent injunction or other order preventing the consummation of the Transaction will have been issued by any court of competent jurisdiction or any other Governmental Entity and remain in effect on the Closing Date.

7.3 Representations and Warranties; Performance of Covenants. The representations and warranties of Sellers contained in this Agreement will be true and correct when made except where the failure of such representations has not had and would not reasonably be expected to have a Material Adverse Effect. Each and all of the terms, covenants, and agreements in this Agreement to be complied with or performed by Sellers on or before the Closing Date will have been complied with and performed by Sellers, except where the failure to perform or comply with such term, covenants, and agreements has not had and would not reasonably be expected to have a Material Adverse Effect.

7.4 Title Insurance Policy. The Title Company will be irrevocably committed, subject only to payment of premiums, to issue to IVHD on and effective as of the Closing Date the Owner's Title Policy in the amount of the full insurable value of the Owned Real Property, as reasonably determined by the Title Company. Subject only to the Permitted Exceptions, the Owner's Title Policy will show fee simple title to the Owned Real Property vested in IVHD.

7.5 No Material Adverse Effect. Since the Effective Date, there will not have been any Material Adverse Effect with respect to the Business.

7.6 Required Consents.

(a) All Required Third Party Consents will have been obtained by ECRMC.

(b) All Required Governmental Entity Consents will have been obtained by the Parties.

7.7 Waiver of Severance Benefits. Each of the ECRMC Chief Financial Officer, Chief Nursing Officer, Chief Human Resources Officer and General Counsel who accept offers of employment with IVHD shall have waived, in writing, their right to receive severance benefits in connection with the termination of their employment by ECRMC at the Closing; *provided, however*, that the offers of employment from IVHD to such executive officers will provide for severance benefits of the same duration as provided to each such executive officer by ECRMC prior to the Closing.

7.8 ECRMC Bonds. IVHD shall have received sufficient documents to cause the satisfaction of either Section **Error! Reference source not found.** or, in its sole and absolute discretion, IVHD will have closed on the Acquisition Revenue Bonds referenced in Section 5.11(b) and the Bonds will be deemed to have been fully defeased.

7.9 Pioneers Bonds. IVHD shall have received necessary consents to the Pioneers Bond Documents, modifications, amendments and restatements of the Pioneers Bond Documents, or shall have refunded or refinanced the Pioneers Bonds in order to permit the transfer of the Bonds or the Refunding Bonds to IVHD and the assumption of the Assumed Liabilities.

7.10 Distressed Hospital Debt. IVHD shall have received necessary consents in order to permit the transfer of the Pioneers Hospital Debt to IVHD and the assumption of the Assumed Liabilities.

7.11 CHFFA Loans. IVHD shall have received necessary consents in order to permit the transfer of any outstanding loans to the Sellers from the California Health Facilities Financing Authority to IVHD and the assumption of the Assumed Liabilities.

7.12 Bridge Loan. IVHD shall have received necessary consents in order to permit the transfer of any outstanding loans to the Sellers in respect of the 2022 \$5.6M bridge loan to IVHD and the assumption of the Assumed Liabilities.

7.13 LOC. IVHD shall have received sufficient evidence from ECRMC to show that the LOC is in effect on terms satisfactory to IVHD in its sole discretion and has a balance of \$0 and a total available amount of Fifteen Million Dollars (\$15,000,000.00).

7.14 ECRMC Assets and Liabilities. ECRMC's Assets will include at least Five Million Dollars (\$5,000,000.00) of cash-on-hand (after, for the avoidance of doubt, payment of the Closing Payroll Payments and Closing Payments) and its Liabilities will not include more than Twenty Nine Million Dollars (\$29,000,000.00) of Specified Payables.

ARTICLE VIII
TERMINATION

8.1 Termination. This Agreement may be terminated at any time prior to Closing:

(a) by the mutual written consent of the Parties;

(b) by either Seller if a material breach of this Agreement has been committed by IVHD and such breach has not been (i) waived in writing by such Seller, or (ii) cured by IVHD to the reasonable satisfaction of such Seller within three (3) business days after such Seller provides IVHD a written notice which describes the nature of such breach; provided, however, that such Seller will not be permitted to terminate this Agreement pursuant to this Section 8.1(b) if such Seller is also in material breach of this Agreement;

(c) by IVHD if a material breach of this Agreement has been committed by a Seller, which material breach has resulted, or would more likely than not result, in a Material Adverse Effect on the Assets taken as a whole, and such breach has not been (i) waived in writing by IVHD, or (ii) cured by the applicable Seller to the reasonable satisfaction of IVHD within three (3) business days after IVHD provides the applicable Seller a written notice which describes the nature of such breach; provided, however, that IVHD will not be permitted to terminate this Agreement pursuant to this Section 8.1(c) if IVHD is also in material breach of this Agreement;

(d) by IVHD if satisfaction of any condition in Article VII is or becomes impossible and IVHD has not waived such condition in writing (provided; however, that the failure to satisfy the applicable condition or conditions has occurred by reason other than (i) through the failure of IVHD to comply with its obligations under this Agreement, or (ii) Sellers' failure to provide its closing deliveries on the Closing Date as a result of IVHD not being ready, willing and able to close the Transaction on the Closing Date);

(e) by a Seller if satisfaction of any such condition in Article VI is or becomes impossible and such Seller has not waived such condition in writing (provided that if the failure to satisfy the applicable condition or conditions has occurred by reason other than (i) through the failure of such Seller to comply with its obligations under this Agreement, or (ii) IVHD's failure to provide its closing deliveries on the Closing Date as a result of Sellers not being ready, willing and able to close the Transaction on the Closing Date);

(f) by either Party if the conditions in Sections 6.5, 6.6, 7.9, or 7.10 have not been satisfied by December 31, 2025; or

(g) by any Party if the Closing has not occurred (other than through the failure of any Party seeking to terminate this Agreement to comply fully with its obligations under this Agreement) by the one-year anniversary of the Effective Date (the "**Outside Termination Date**").

8.2 Termination Consequences. If this Agreement is terminated pursuant to Section 8.1: (a) all further obligations of the Parties under this Agreement will terminate, except that the obligations in Sections 8.2, 11.8, 11.8, 11.12 and 11.19-11.22 will survive, and (b) each Party will pay the costs and expenses incurred by it in connection with this Agreement. Each Party acknowledges that the agreements contained in this Section 8.2 are an integral part of the Transaction and that without these agreements such Party would not have entered into this Agreement.

ARTICLE IX
POST-CLOSING MATTERS AND COVENANTS

9.1 Excluded Assets. Subject to Section 1.1(b) hereof, any Excluded Asset (or proceeds thereof) pursuant to the terms of this Agreement or as otherwise determined by the Parties' mutual written agreement, which comes into the possession, custody or control of IVHD (or its successors-in-interest, assigns or Affiliates) will, within twenty (20) business days following receipt, be transferred, assigned or conveyed by IVHD (or its successors-in-interest, assigns and Affiliates) to Sellers without imposing any charge to Sellers for IVHD's transfer, storage, handling or holding of same on and after the Effective Time.

9.2 Preservation and Access to Records After the Closing.

(a) From the Closing Date until the date seven (7) years after the Closing Date or such longer period as required by Law, IVHD will keep and preserve all medical records, patient records, medical staff records and other books and records which are among the Assets as of the Effective Time, but excluding any records which are among the Excluded Assets. In addition, IVHD will keep and preserve medical staff records of all providers currently on the medical staff from the date they applied for initial privileges through the remainder of the practitioner's career plus six (6) years. IVHD will afford to the representatives of Sellers and any of its affiliates, including their counsel and accountants ("Sellers' Representatives"), full and complete access to, and copies of, such records with respect to time periods prior to the Closing Date (including access to records of patients treated at the Hospital prior to the Closing Date) during normal business hours after the Closing Date, to the extent reasonably needed by any Sellers' Representative for any lawful purpose. IVHD acknowledges that, as a result of entering into this Agreement and operating the Business, it will gain access to patient records and other information which are subject to rules and regulations concerning confidentiality. IVHD will abide by any such rules and regulations relating to the confidential information it acquires. IVHD will maintain the patient and medical staff records at the Hospital in accordance with applicable Laws and the requirements of relevant insurance carriers.

(b) IVHD will provide reasonable cooperation to Sellers, Sellers' Representatives, and their insurance carriers in respect of the defense of claims by third parties against Sellers or any Sellers' Representative, in respect of events occurring prior to the Effective Time with respect to the operations of the Business. Such cooperation will include, without limitation: (i) making the Hired Employees reasonably available for interviews, depositions, hearings and trials, and (ii) making its employees available to assist in the securing and giving of evidence and in obtaining the presence and cooperation of witnesses. In addition, Sellers and Sellers' Representatives will be entitled to remove from the Hospital originals of any such records, but (x) only for purposes of pending litigation involving the Persons to whom such records refer, as certified in writing prior to removal by counsel retained by Sellers or Sellers' Representatives in connection with such litigation, and (y) only if Sellers and Sellers' Representatives leave a copy thereof with IVHD. Any records so removed from the Hospital will be promptly returned to IVHD following Sellers' or Sellers' Representatives use of such records.

(c) In connection with (i) the transition of the Business pursuant to the Transaction, (ii) Sellers' rights to the Excluded Assets, and (iii) any claim, audit, or proceeding, including any tax claim, audit, or proceeding, IVHD will after the Effective Time give Sellers access during normal business hours to IVHD's books, personnel, accounts and records and all other relevant documents and information with respect to the assets, Liabilities and business of the Business as Sellers' Representatives may from time to time reasonably request, all in such manner as not to unreasonably interfere with the operations of the Business.

(d) IVHD will comply with, and be solely responsible for, all obligations under the Standards for Privacy of Individually Identifiable Health Information (45 CFR Parts 160 and 164) promulgated pursuant to the Health Insurance Portability and Accountability Act of 1996 and any and all corresponding California state Law requirements with respect to the operation of the Hospital on and after the Effective Time.

(e) IVHD will cooperate with Sellers, on a timely basis and as reasonably requested by Sellers, in connection with the provision of all data of the Hospital and other information required by Sellers for reporting purposes.

(f) To the maximum extent permitted by Law, if any Person requests or demands, by subpoena or otherwise, any documents relating to the Excluded Assets, IVHD will notify Sellers and will provide Sellers with the opportunity to object to, and otherwise coordinate with respect to, such request or demand.

9.3 Medical Staff. To ensure continuity of care in the community, IVHD agrees that the Hospital's medical staff members and providers with privileges as of the Closing Date will maintain medical staff privileges at the Hospital as of the Closing Date on the same terms and conditions enjoyed as of the Closing Date. On and after the Closing Date, the medical staff will be subject to the Hospital's Medical Staff Bylaws then currently in effect, provided that such Bylaws are in compliance with all applicable Laws and regulations and contain customary obligations. A transition period is required to allow for continued, effective medical staff practices as the Medical Staff transitions to the new set of Bylaws.

9.4 Use of Financial Contribution. IVHD will use the Financial Contribution to fund operations of the Business and to support healthcare for residents of the City. Upon the City's reasonable request, IVHD shall provide the City with an accounting of such expenditures.

9.5 County-Wide Tax Measure. Subject to applicable Law, the City will cooperate with IVHD in IVHD's proposed county-wide tax measure, which will be on the ballot in 2025 or 2026. Notwithstanding the foregoing, the City will not be responsible for funding the costs of the county-wide tax measure or for the outcome of the vote.

9.6 Operating Commitment. IVHD will use best efforts to operate the Hospital as a general acute care hospital for not less than ten (10) years following the Closing Date.

9.7 Post-Closing Discovery of Contracts. IVHD acknowledges it is assuming all Contracts. If following the Closing, a Seller discovers a Contract that was not disclosed to IVHD, such Seller will provide a copy to IVHD promptly and IVHD must assume the obligations thereunder.

9.8 Indemnification of Sellers. IVHD shall defend, indemnify, and hold harmless Sellers and Sellers' Representatives (collectively, the "Seller Indemnified Persons"), from and against any and all losses suffered, paid or incurred by such Seller Indemnified Person arising from or related to: (a) any claim made by a third party with respect to the ownership or operation of the Business; (b) any breach or failure of any of IVHD's representations and warranties in Article III to be true and correct as of the Effective Date or as of the Closing; (c) any breach of any covenant or agreement of IVHD under this Agreement or any Transaction Document; (d) intentional misrepresentation or fraud committed by IVHD; or (e) any claim made by a third party with respect to the Assets or the Assigned Leases, Assumed Contracts, Bond Obligations, or other Assumed Liabilities.

9.9 Intended Tax Treatment/Allocation.

(a) For all federal and state income Tax purposes, the Parties agree that the Financial Contribution as contemplated under this Agreement shall be treated as an asset of Sellers that is included in the purchase and sale of the Assets and the assumption of the Liabilities, which is intended to provide a source of available cash towards IVHD's satisfaction of the Liabilities (the "Intended Tax Treatment").

(b) The Purchase Price, and any assumed liabilities, costs and other items included in "consideration" for purposes of the Code (the "Tax Consideration"), shall be allocated among the assets of the Sellers in accordance with the methodology set forth on Schedule 9.9 (the "Allocation"). The Sellers and IVHD agree that the Allocation is based on the fair market values of the acquired assets as of the Closing Date determined and allocated in accordance with Code

Section 1060 of the Code and the Treasury Regulations thereunder, and the methodology set forth on Schedule 9.9. As soon as reasonably practicable (and in any event within 120 days) after the Closing Date, IVHD shall update the Allocation to reflect the final determinations of the book value of such assets as of the Closing Date and any changes to the Tax Consideration and provide the Sellers with a draft of the same for Sellers' approval (which shall not be unreasonably withheld), and the Allocation as so finalized shall become the "Final Allocation", which shall be final and binding upon IVHD, the Sellers and their Affiliates.

(c) The Parties agree that they will not take, nor will they permit any of their respective Affiliates to take, for Tax purposes any position (whether in audits, tax returns or otherwise) that is inconsistent with the Intended Tax Treatment or the Final Allocation absent a final "determination" within the meaning of Section 1313(a) of the Code (or the corresponding provision of any other applicable Law).

9.10 Non-Assignable Rights. To the extent that Sellers' rights under any contract or permit constituting an Asset, or any other Asset, may not be assigned to IVHD without the consent, authorization, approval or waiver of another Person which has not been obtained (each, a "Non-Assignable Right"), this Agreement shall not constitute an agreement to assign the same if an attempted assignment would constitute a breach thereof or be unlawful, and Sellers shall use commercially reasonable efforts prior to Closing to obtain any such required consents, authorizations, approvals and waivers, or any release, substitute or amendment required to novate any Non-Assignable Rights so that they can be effectively transferred to IVHD as promptly as reasonably practical after Closing upon the terms set forth in this Agreement. Once such consent, authorization, approval, waiver, release, substitution or amendment is obtained, Sellers shall assign, transfer, convey and deliver to IVHD the relevant Non-Assignable Right to which such consent, authorization, approval, waiver, release, substitution or amendment relates for no additional consideration.

ARTICLE X
TAXES AND COST REPORTS

10.1 Tax Matters. After the Closing Date, the Parties will reasonably cooperate with each other and will make available to each other, as reasonably requested, all information, records or documents relating to tax Liabilities or potential tax Liabilities attributable to ECRMC with respect to ECRMC's operation of the Business for all periods prior to the Closing Date and will preserve all such information, records and documents at least until the expiration of any applicable statute of limitations or extensions thereof. The Parties will also make available to each other to the extent reasonably required, and at the reasonable cost of the requesting Party (for out-of-pocket costs and expenses only), personnel responsible for preparing or maintaining information, records and documents in connection with tax matters and as ECRMC reasonably may request in connection with the completion of any post-Closing audits of the Business.

10.2 Cost Report Matters. IVHD will prepare and timely file on ECRMC's behalf all cost reports relating to the periods ending prior to the Closing Date or required as a result of the consummation of the Transaction, including those relating to Medicare, Medicaid, and other third party payors which settle on a cost report basis (the "Sellers Cost Reports"). IVHD will file all future period Medicare cost reports required to be filed.

ARTICLE XI
MISCELLANEOUS PROVISIONS

11.1 Further Assurances and Cooperation. Each Party will execute, acknowledge and deliver to the other Party any and all other assignments, consents, approvals, conveyances, assurances, documents and instruments reasonably requested by such Party at any time and will take any and all other actions reasonably requested by such Party at any time for the purpose of consummating the Transaction and fulfilling such Party's obligations hereunder. Without limiting the foregoing, ECRMC will use commercially reasonable efforts to cooperate with IVHD with respect to any data, information, or other records reasonably needed by IVHD to obtain payments or any reimbursements from any third-party payor, including without limitation any supplemental payments. After consummation of the Transaction, the Parties agree to cooperate with each other and take such further actions as may be necessary or appropriate to effectuate, carry out and comply with all of the terms of this Agreement, the documents referred to in this Agreement, and the Transaction.

11.2 Successors and Assigns. All of the terms and provisions of this Agreement will be binding upon and will inure to the benefit of and be enforceable by the respective successors and assigns of the Parties hereto; provided, however, that no Party hereto may assign any of its rights or delegate any of its duties under this Agreement without the prior written consent of the other Parties which consent will not be unreasonably withheld, conditioned, or delayed.

11.3 Governing Law; Venue. This Agreement will be governed by and construed in accordance with the internal Laws of the State of California (without giving effect to the principles of conflict of Laws thereof). If either Party commences a lawsuit or other proceeding relating to or arising from this Agreement, the Parties agree that the United States District Court for the Southern District of California shall have sole and exclusive jurisdiction over any such proceeding. If such court lacks subject matter jurisdiction, the Parties agree that the California state courts in Imperial County, California shall have sole and exclusive jurisdiction. Any of these courts shall be proper venue for any such lawsuit or judicial proceeding and the Parties waive any objection to such venue. The Parties consent to and agree to submit to the jurisdiction of any of the courts specified herein and agree to accept service of process to vest personal jurisdiction over them in any of these courts. Process in any action or proceeding referred to in the preceding sentence may be served on either Party anywhere in the world.

11.4 Amendments. This Agreement may not be amended other than by written instrument signed by the Parties.

11.5 Exhibits, Schedules and Disclosure Schedules. The Disclosure Schedules and all exhibits and schedules referred to in this Agreement will be attached hereto and are incorporated by reference herein.

11.6 Notices. Any notice, demand, letter or other communication required, permitted, or desired to be given hereunder will be deemed effectively given when either personally delivered, or when received by electronic means (including email) or overnight courier, or five (5) calendar days after being deposited in the United States mail, with postage prepaid thereon, certified or registered mail, return receipt requested, addressed as follows:

If to IVHD:	Imperial Valley Health District 207 West Legion Road Brawley, CA 92227 Attention: Chris Bjornberg Email: cbjornberg@iv-hd.org
With copies (which shall not be deemed notice) to:	Snell & Wilmer LLP Executive Center Del Mar 12230 El Camino Real Suite 300 San Diego, CA 92130 Attention: Adriana Ochoa Email: arochoa@swlaw.com and Snell & Wilmer LLP Two Cal Plaza 350 South Grand Ave. Suite 3100 Los Angeles, CA 90071 Attention: Joshua Schneiderman Email: jschneiderman@swlaw.com
If to ECRMC:	El Centro Regional Medical Center 1415 Ross Avenue El Centro, CA 92243 Attention: Chief Executive Officer Email: Pablo.Velez@ecrmc.org
With a copy (which shall not be deemed notice) to:	El Centro Regional Medical Center 1415 Ross Avenue El Centro, CA 92243 Attention: General Counsel Email: Douglas.Habig@ecrmc.org
If to City:	City of El Centro 1275 Main Street El Centro, CA 92243 Attention: City Manager Email:

With a copy (which shall not be deemed notice) to:

Sheppard Mullin Richter & Hampton LLP
Four Embarcadero Center
Seventeenth Floor
San Francisco, CA 94111
Attention: Eric Newsom
Facsimile: (415) 403-6011
Email: enewsom@sheppardmullin.com

and

Sheppard Mullin Richter & Hampton LLP
321 N. Clark Street, 32nd Floor
Chicago, IL 60654
Attention: Megan Rooney
Email: mrooney@sheppardmullin.com

or at such other address as one Party may designate by notice hereunder to the other Parties.

11.7 Headings. The section and other headings contained in this Agreement and in the Disclosure Schedule, exhibits and schedules to this Agreement are included for the purpose of convenient reference only and will not restrict, amplify, modify or otherwise affect in any way the meaning or interpretation of this Agreement or the Disclosure Schedule, exhibits and schedules hereto.

11.8 Confidentiality. The Parties acknowledge and agree that the Confidentiality Agreement, dated as of April 1, 2024, among the Parties (the "Confidentiality Agreement") remains in full force and effect.

11.9 Fair Meaning. This Agreement will be construed according to its fair meaning and as if prepared by all Parties.

11.10 Gender and Number; Construction; Affiliates. All references to the neuter gender will include the feminine or masculine gender and vice versa, where applicable, and all references to the singular will include the plural and vice versa, where applicable. Unless otherwise expressly provided, the word "including" followed by a listing does not limit the preceding words or terms and will mean "including, without limitation." Any reference in this Agreement to an "Affiliate" will mean any Person directly or indirectly controlling, controlled by or under common control with a second Person. The term "control" (including the terms "controlled by" and "under common control with") means the possession, direct or indirect, of the power to direct or cause the direction of the management and policies of a Person, whether through the ownership of voting securities, by contract or otherwise.

11.11 Third Party Beneficiary. The provisions contained in this Agreement are not intended by the Parties, nor will they be deemed, to confer any benefit on any Person not a party to this Agreement, except for the Parties' successors and permitted assigns.

11.12 Expenses and Attorneys' Fees. Each Party will be responsible for and bear all of its own fees, costs and expenses incurred at any time in connection with pursuing or consummating the proposed Transaction; provided, however, that in the event the Transaction closes, the City will be responsible for paying One Million Five Hundred Thousand Dollars ($1,500,000.00) of IVHD's reasonable, documented expenses associated with the Transaction ("IVHD Closing Expenses"); and *provided further* that the City will not reimburse IVHD for any costs or expenses related to any representations and warranties insurance policy, including policy premiums or attorney or other professional fees associated with any such policy. IVHD will be responsible for paying any necessary regulatory filing fees.

11.13 Counterparts. This Agreement may be executed in any number of counterparts, each of which will be deemed an original, but all of which together will constitute one and the same Agreement, binding on all of the Parties hereto. The Parties agree that .PDF copies of signatures will be deemed originals for all purposes hereof and that a Party may produce such copies, without the need to produce original signatures, to prove the existence of this Agreement in any proceeding brought hereunder. Signatures sent by facsimile or electronic transmission will be deemed to be originals for all purposes of this Agreement.

11.14 Entire Agreement. This Agreement, the Disclosure Schedules, the exhibits and schedules, and the documents referred to in this Agreement contain the entire understanding between the Parties with respect to the Transaction and supersede all prior or contemporaneous agreements, understandings, representations and statements, oral or written, between the Parties on the subject matter hereof other than the Confidentiality Agreement.

11.15 No Waiver. Any term, covenant or condition of this Agreement may be waived at any time by the Party which is entitled to the benefit thereof but only by a written notice signed by the Party expressly waiving such term or condition. The subsequent acceptance of performance hereunder by a Party will not be deemed to be a waiver of any preceding breach by any other Party of any term, covenant or condition of this Agreement, other than the failure of such other Party to perform the particular duties so accepted, regardless of the accepting Party's knowledge of such preceding breach at the time of acceptance of such performance. The waiver of any term, covenant or condition will not be construed as a waiver of any other term, covenant or condition of this Agreement.

11.16 Severability. If any term, provision, condition or covenant of this Agreement or the application thereof to any Party or circumstance will be held to be invalid or unenforceable to any extent in any jurisdiction, then the remainder of this Agreement and the application of such term, provision, condition or covenant in any other jurisdiction or to Persons or circumstances other than those as to whom or which it is held to be invalid or unenforceable, will not be affected thereby, and each term, provision, condition and covenant of this Agreement will be valid and enforceable to the fullest extent permitted by Law.

11.17 Time is of the Essence. Time is of the essence for all dates and time periods set forth in this Agreement and each performance called for in this Agreement.

11.18 Waiver of Jury Trial. EACH OF THE PARTIES HEREBY WAIVES, TO THE FULLEST EXTENT PERMITTED BY LAW, ANY RIGHT TO TRIAL BY JURY OF ANY

CLAIM, DEMAND, ACTION, OR CAUSE OF ACTION (I) ARISING UNDER THIS AGREEMENT OR (II) IN ANY WAY CONNECTED WITH OR RELATED OR INCIDENTAL TO THE DEALINGS OF THE PARTIES IN RESPECT OF THIS AGREEMENT OR THE TRANSACTION, IN EACH CASE WHETHER NOW EXISTING OR HEREAFTER ARISING, AND WHETHER IN CONTRACT, TORT, EQUITY, OR OTHERWISE. EACH OF THE PARTIES EACH HEREBY AGREES AND CONSENTS THAT ANY SUCH CLAIM, DEMAND, ACTION, OR CAUSE OF ACTION WILL BE DECIDED BY COURT TRIAL WITHOUT A JURY AND THAT ANY OF THE PARTIES MAY FILE AN ORIGINAL COUNTERPART OF A COPY OF THIS AGREEMENT WITH ANY COURT AS WRITTEN EVIDENCE OF THE CONSENT OF THE PARTIES TO THE WAIVER OF THEIR RIGHT TO TRIAL BY JURY.

11.19 Non-Recourse. All claims or causes of action (whether in contract or in tort, in law or in equity, by statute or otherwise) that may be based upon, arise out of or relate to this Agreement or the other Transaction Documents, or the negotiation, execution or performance of this Agreement or the other Transaction Documents (including any representation or warranty made in or in connection with this Agreement or the other Transaction Documents or as an inducement to enter into this Agreement or the other Transaction Documents), may be made only against the Persons that are expressly identified as parties hereto and thereto. No Person who is not a named party to this Agreement or the other Transaction Documents, including any past, present or future director, officer, employee, incorporator, member, partner, stockholder, equity holder, controlling person, Affiliate, agent, attorney or representative of any named party to this Agreement or the other Transaction Documents (the "Non-Party Affiliates") will have any Liability (whether in contract or in tort, in law or in equity, by statute or otherwise, or based upon any theory that seeks to impose Liability of an entity party against its owners or Affiliates, including by or through theories of equity, agency, control, instrumentality, single business enterprise, piercing the veil or undercapitalization) for any obligations or Liabilities arising under, in connection with or related to this Agreement or the other Transaction Documents (as the case may be) or for any claim based on, in respect of, or by reason of this Agreement or the other Transaction Documents (as the case may be) or the negotiation or execution hereof or thereof; and each Party waives and releases all such Liabilities, claims and obligations against any such Non-Party Affiliates.

11.20 Release. IVHD irrevocably and unconditionally releases and forever discharges, Sellers and Sellers' Representatives, subsidiaries, successors and assigns and any of their respective directors, managers, officers, members, partners, equity holders, trustees, employees, agents, counsel or advisors from any and all Liabilities whatsoever (whether known or unknown, asserted or unasserted, absolute or contingent, accrued or unaccrued and whether due or to become due), excluding only those obligations arising directly under this Agreement. IVHD hereby acknowledges that they have been advised by legal counsel of the provisions of California Civil Code Section 1542, which provides as follows:

> A GENERAL RELEASE DOES NOT EXTEND TO CLAIMS THAT THE CREDITOR OR RELEASING PARTY DOES NOT KNOW OR SUSPECT TO EXIST IN HIS OR HER FAVOR AT THE TIME OF EXECUTING THE RELEASE AND THAT, IF KNOWN TO HIM OR HER, WOULD HAVE MATERIALLY AFFECTED HIS OR HER SETTLEMENT WITH THE DEBTOR OR RELEASED PARTY.

Having been so advised, IVHD hereby waives any rights they may have under Section 1542, as well as under any other statute or common law principles of similar effect.

11.21 Survival. The representations and warranties of each Seller contained in this Agreement or in any certificate delivered pursuant hereto (whether or not contained in Article III or Article III) will not survive, and will terminate at, the Closing, and the Sellers and their respective Affiliates will not have any Liability after the Closing for any breach of any of its representations or warranties contained in this Agreement, any Transaction Document, or in any certificate or other instrument delivered pursuant hereto or thereto. The covenants or other agreements of each Seller contained in this Agreement, any Transaction Document, or in any certificate delivered pursuant hereto or thereto which are to be performed prior to Closing will not survive, and will terminate at, the Closing, and the Sellers will not have Liability after the Closing for any breach of any such covenant or other agreement contained in this Agreement, any Transaction Document, or in any certificate delivered pursuant hereto or thereto. The covenants and other agreements of the Sellers contained in this Agreement or in any certificate delivered pursuant hereto which are to be performed after the Closing will survive the Closing for the period contemplated by their terms.

11.22 Several and Not Joint Liability. For the avoidance of doubt, the City shall not be liable for any representations and warranties or covenants of ECRMC, and ECRMC shall not be liable for any representations and warranties or covenants of the City herein.

11.23 Non-Disparagement. No Party will, whether in writing or orally, malign, denigrate or disparage another Party, or any of its current or former directors, officers, employees, partners, members, agents or representatives, with respect to any of their respective past or present activities associated with the Business (including the negotiation of this Transaction), or otherwise publish (whether in writing or orally) statements that tend to portray any of the aforementioned parties in an unfavorable light with respect to any of their respective past or present activities associated with the Business (including the negotiation of this Transaction). Notwithstanding the foregoing, nothing in this Agreement will preclude any Party from responding accurately and fully to any request for information or disclosure of documents if required by Law, court order, subpoena or other legal process, in any criminal, civil, or regulatory proceeding or investigation, or in any legal dispute between the Parties. In addition, nothing in this provision or this Agreement is intended to prohibit or restrain the parties in any manner from making disclosures that are protected under the whistleblower provisions of federal or state Law or regulation.

11.24 Public Announcements. Unless otherwise required by applicable Law, no Party will make any public announcements in respect of this Agreement or the Transaction or otherwise communicate with any news media without the prior written consent of the other Parties (which consent shall not be unreasonably withheld, conditioned, or delayed), and the Parties shall cooperate as to the timing and contents of any such announcement.

[REMAINDER OF PAGE LEFT INTENTIONALLY BLANK]

IN WITNESS WHEREOF, this Asset Transfer Agreement has been entered by each Party's duly authorized officer effective as of the date first written above.

IVHD:

Signature:______________________________
Print Name:____________________________
Title:__________________________________

CITY:

Signature:______________________________
Print Name:____________________________
Title:__________________________________

ECRMC:

Signature:______________________________
Print Name:____________________________
Title:__________________________________

[Signature Page to the Asset Transfer Agreement]

Appendix I
Defined Terms Glossary

Terms defined within the Agreement and their applicable section references are set forth below.

Defined Term	Section Reference
Affiliate	Section 11.10
Agreement	Preamble
Allocation	Section 9.9(b)
Assets	Section 1.1(a)
Assigned Contracts	Section 1.1(a)(viii)
Assigned Leases	Section 1.1(a)(iii)
Assumed Benefit Plans	Section 1.1(a)(xxiii)
Assumed Liabilities	Section 1.1(d)
Authority	Section 1.1(d)(i)
Bill of Sale	Section 1.4(a)
Business	Recitals
Bond Documents	Section 5.11(a)
Bond Obligations	Section 5.11(a)
Bonds	Section 1.1(d)(ii)
CARES Act	Section 3.10(h)
Carryover Employees	Section 5.6(c)
Casualty	Section 1.6
City	Preamble
City-Owned Properties	Recitals
City's Knowledge	Section 2.12
Closing	Section 1.3(a)
Closing Date	Section 1.3(a)
Closing Payroll Payments	Section 5.6(a)
CMIR	Section 5.8(b)
Condemnation	Section 1.6
Confidentiality Agreement	Section 11.8
Disclosure Schedule Supplement	Section 5.12
ECRMC	Preamble
ECRMC Defined Contribution Plan	Section 5.6(f)
ECRMC-Owned Properties	Recitals
ECRMC Pension Plan	Section 5.6(e)
ECRMC's Knowledge	Section 3.27
Effective Time	Section 1.3(a)
Excluded Assets	Section 1.1(b)
Excluded Benefit Plans	Section 1.1(b)(vi)
Effective Date	Preamble
Facilities	Recitals
Final Allocation	Section 9.9(b)
Financial Contribution	Section 1.2(a)

Refunding Bonds	Section **Error! Reference source not found.**
Required Governmental Entity Consents	Section 3.5(a)
Required Third Party Consents	Section 3.5(b)
Seller Indemnified Persons	Section 9.2(a)
Seller Payment Programs	Section 3.10(a)(i)
Sellers	Preamble
Sellers Cost Reports	Section 10.2
Sellers' Representatives	Section 9.2(a)
Surveys	Section 5.5
Tax Consideration	Section 9.9(b)
Tenant Leases	Section 1.1(a)(iii)
Terminated Employees	Section 5.6(d)
Terminating Benefit Plans	Section 5.6(g)
Title Commitment	Section 5.5
Title Company	Section 5.5
Title Instruments	Section 5.5
Title Policy	Section 5.5
Transfer Agreement	Section 1.4(e)
Trust Agreement	Section 1.1(d)(ii)
UC San Diego Health	Section 1.5(d)
Year-End Financial Statements	Section 3.16

Terms not otherwise defined in the Defined Terms table above but otherwise referenced in the Agreement herein will have the meanings set forth below.

"Accrued PTO" means obligations and liabilities with respect to accrued but unused paid time off, including any sick, vacation and holiday pay hours (including employer FICA and any other estimated employer Taxes thereon), with respect to the Business Employees.

"Business Employee" means any employee of the Business (whether salaried or hourly, and full-time or part-time, and whether or not such persons are on short-term or long-term disability, military leave, workers compensation leave, or on any other type of leave of absence).

"Benefit Plan" means: (a) each "employee benefit plan," as defined in Section 3(3) of ERISA whether or not subject to ERISA, and whether or not tax qualified, including any "governmental plan", as defined in Section 3(32) of ERISA; and (b) each other pension, benefit, retirement, compensation, profit-sharing, savings, deferred compensation, bonus, incentive, performance award, equity or equity-based compensation, change in control, retention, separation, employment, consulting, severance, welfare, health, dental, vision, life insurance, disability, vacation, paid time off, Code Section 125 Cafeteria, or fringe-benefit and each other benefit or compensation plan, policy, program, contract, agreement or arrangement, that, in each case, is maintained, sponsored or contributed to or required to be contributed to by ECRMC for the benefit of any current or former directors, officers, or employees, retirees, independent contractors or consultants of the

Business, or with respect to which ECRMC has or may have any Liability that arises from or is associated with the Business.

"Closing Payments" means any transaction expenses of ECRMC.

"Code" means the Internal Revenue Code of 1986, as amended.

"Contracts" means all contracts, leases and agreements (including purchase orders), whether written or oral, that relate to the operation of the Business.

"Controlled Group Member" means any entity (whether or not incorporated) that together with Sellers is a member of: (i) a controlled group of corporations within the meaning of Section 414(b) of the Code; (ii) a group of trades or business under common control within the meaning of Section 414(c) of the Code; (iii) an affiliated service group within the meaning of Section 414(m) of the Code; or (iv) any other person or entity treated as an Affiliate of Sellers under Section 414(o) of the Code.

"COVID-19" means the novel coronavirus disease, COVID-19 virus (SARS-COV-2 and all related strains and sequences) or mutations (or antigenic shifts or drifts) thereof or a disease or public health emergency resulting therefrom.

"COVID-19 Funds" means all grants, payments, distributions, loans, funds or other relief provided under the CARES Act, the Paycheck Protection Program Act, or any other program authorized by any Governmental Entity or government program in response to COVID-19 (as defined herein), including, but not limited to, the Paycheck Protection Program, Main Street Loan Program, Provider Relief Fund, Small Rural Hospital Improvement Program, Assistant Secretary for Preparedness and Response or Hospital Preparedness Program Grants, Federal Emergency Management Agency, or any other law or program enacted, adopted or authorized in response to or in connection with COVID-19; provided that COVID-19 Funds do not include any Medicare Accelerated Advance Payments.

"Disclosure Schedule" means the disclosure schedules regarding certain exceptions to the representations and warranties in this Agreement, and any Disclosure Schedule Supplement delivered pursuant to Section 5.12.

"Encumbrance" means with respect to any property or asset, any charge, claim, condition, covenants, defect in title, easement, encroachment, encumbrance, equities, escrow, lease, license, lien, mortgage, option, pledge, proxy, security interest, right of way, right of first refusal or first offer or other third-party right, title defect or restriction, including any restriction on use, voting, transfer, receipt of income or exercise of any other attributable of ownership.

"Environmental Laws" means any applicable Law, order or binding agreement with any Government Entity: (a) relating to pollution (or the cleanup thereof) or the protection of natural resources, endangered or threatened species, human health or safety, or the environment (including ambient air, soil, surface water or groundwater, or subsurface strata); or (b) concerning the presence of, exposure to, or the management, manufacture, use, containment, storage, recycling, reclamation, reuse, treatment, generation, discharge, transportation, processing, production, disposal or remediation of any Hazardous Substances.

"ECRMC Intellectual Property" means all Intellectual Property, to the extent used primarily or held for use primarily in, or otherwise primarily relating to, the Business that is owned or purported to be owned or licensed, in whole or in part, by or to ECRMC.

"ECRMC IT Systems" means information technology and computer systems, networks, hardware, software, databases, websites, and equipment owned or operated by or expressly on behalf of the ECRMC that are used to process, store, maintain, and operate data and information used in connection with the Business.

"ERISA" means the Employee Retirement Income Security Act of 1974, as amended.

"Federal Anti-Kickback Statute" means 42 U.S.C. § 1320a-7b(b)) and the regulations promulgated thereunder, as amended.

"Federal False Claims Act" means 31 U.S.C. §§ 3729-3733 and the regulations promulgated thereunder, as amended.

"GAAP" means general accepted accounting principles.

"Government Entity" or Governmental Entity" means any federal, state, national, commonwealth, municipal, provincial, territorial, local, domestic, or foreign government, quasi-governmental or authority, regulatory, self-regulatory, or administrative authority, political subdivision, tribunal or other instrumental thereof, including each of their respective branches, departments, agencies, commissions, boards, directorates, commissions, officials, tribunals, bodies, bureaus, courts, instrumentalities or other subdivisions.

"Hazardous Substances" means: (a) any material, substance, chemical, waste, product, derivative, compound, mixture, solid, liquid, mineral or gas, in each case, whether naturally occurring or manmade, that is hazardous, acutely hazardous, toxic, or words of similar import or regulatory effect under Environmental Laws; and (b) any petroleum or petroleum-derived products, radon, radioactive materials or wastes, asbestos in any form, lead or lead-containing materials, urea formaldehyde foam insulation or polychlorinated biphenyls.

"Healthcare Laws" means any and all Laws relating to health care regulatory, licensure and reimbursement matters, including, without limitation, the licensure, certification, qualification or authority to transact business relating to the provision of, or payment for, or both the provision of and payment for, health benefits, healthcare or insurance coverage, including ERISA, COBRA, the State Children's Health Insurance Program, Medicare, Medicaid, TRICARE, and Laws relating to the regulation of fraud and abuse, false claims and patient referrals; Laws governing the federal Medicare (including Medicare Part D and Medicare Advantage), Medicaid, Medicaid-waiver, and CHAMPUS/ TRICARE programs, any federal healthcare program as defined in 42 U.S.C. § 1320a-7b(f), and any state healthcare program as defined in 42 U.S.C. § 1320a-7(h) ("Healthcare Programs") and the delivery and payment of healthcare services; Laws governing billing and submission of a claim to a Healthcare Program or any other payor, including reimbursement, payments, and cost reporting and other Healthcare Program or healthcare services reimbursement requirements; the Federal Anti-Kickback Statute (42 U.S.C. § 1320a-7b(b)) and the regulations promulgated thereunder, and its state law counterparts; the Federal Civil Monetary Penalty Provisions (collectively, 42 U.S.C. § 1 320a-7a and 31 U.S.C. § 3801 *et seq*.); the Federal False

Claims Act, and its state law counterparts; the Stark Law, and its state law counterparts; survey, certification and standards as each relates to the eligibility of ECRMC for obtaining governmental authorizations required in any state where they conduct business or required for ECRMC to participate in any Healthcare Program; medical records and patient medical information privacy and security Laws, including the requirements of HIPAA; Laws governing treatment and reporting by ECRMC relating to infectious diseases; corporate practice of medicine doctrines and similar restrictions on ownership of any Person and the performance of professional medical services by any Person; the Prescription Drug and Marketing Act of 1987 (21 U.S.C. §§ 353 et seq.) and the Controlled Substances Act (21 U.S.C. §§ 801 et seq.), the Federal Food, Drug and Cosmetics Act (21 U.S.C. §§ 301 et. seq.) and the Knox-Keene Health Care Service Plan Act of 1975 (California Health and Safety Code §§ 1340 et seq), each as amended from time to time, and all applicable and legally binding implementing regulations, rules, ordinances, judgments and orders, manuals, call letters, memorandums, transmittals and other sub-regulatory guidance applicable to ECRMC.

"HIPAA" means, collectively, the Health Insurance Portability and Accountability Act of 1996 and the implementing regulations, as amended and supplemented by the Health Information Technology for Clinical Health Act of the American Recovery and Reinvestment Act of 2009, Pub. Law No. 111-5 and its implementing regulations, when each is effective and as each is amended from time to time.

"Intellectual Property" means collectively, (a) all inventions (whether patentable or unpatentable and whether or not reduced to practice), all improvements thereto, and all letters patent and pending applications for patents of the United States and all countries foreign thereto and all reissues, reexaminations, divisions, continuations, continuations-in-part and extensions thereof; (b) all trademarks, service marks, trade names, Internet domain names, social media handles, and other similar designations of source, association or origin, whether or not registered, and all goodwill associated therewith, and all applications, registrations, and renewals in connection therewith; (c) all copyrights and other published and unpublished works of authorship, and all applications, registrations and renewals in connection therewith; (d) all mask works and all applications, registrations, and renewals in connection therewith; (e) all trade secrets and confidential business information (including confidential ideas, research and development, know how, methods, formulas, compositions, manufacturing and production processes and techniques, technical data, designs, drawings, specifications, customer and supplier lists, pricing and cost information, and business and marketing plans and proposals); (f) all software (including in source code, executable code, and object code form), data, data bases, and collections of data, and related documentation; (g) rights of publicity and likeness; (h) all rights to enforce and to collect royalties and damages, (i) all other intellectual property rights of any type in any jurisdiction; and (j) all copies and tangible embodiments of the foregoing (in whatever form or medium).

"Law" means any statute, law, ordinance, code, act, rule, regulation, treaty, Order, or other legally binding requirement of any Governmental Entity (including common law), including, without limitation, any Environmental Law, Privacy Law, and any Healthcare Law, each as may be amended from time to time.

"Liabilities" means all liabilities, indebtedness, obligations, damages, fines, fees, penalties and other liabilities (or contingencies that have not yet become liabilities) of any kind, character or description, whether absolute, accrued, matured, contingent (or based upon any contingency), known or unknown, secured or unsecured, fixed or otherwise, or whether due or to become due, including, without limitation, any fines, penalties, judgments, awards or settlements respecting any judicial, administrative or arbitration proceedings or any damages, losses, claims or demands with respect to any Laws.

"Licenses" means licenses, permits, consents, approvals, authorizations, registrations, qualifications and certifications of any governmental or administrative agency or authority (whether federal, state or local), including without limitation any Medicare, Medicaid, Medi-Cal, and other provider numbers, certificates or determinations of need, state licenses, CLIA certificates and DEA registrations, in each case issued by any Governmental Authority to Sellers or the Business and that are related to or otherwise required for the ownership or operation of the Assets or the Business.

"Material Adverse Effect" means any event, change or occurrence that, individually or in the aggregate with other events, changes or occurrences, has had or would reasonably be expected to have, a negative effect on Sellers' financial condition, operation, the Business or Assets in excess of Ten Million Dollars ($10,000,000.00); provided, however, that a Material Adverse Effect will not include any event, change or occurrence, directly or indirectly, arising out of, or attributable to: (a) general economic or political conditions, (b) conditions generally affecting the industries in which the Business operates, (c) any changes in financial, banking or securities markets in general, including any disruption thereof and any decline in the price of any security or any market index or any change in prevailing interest rates, (d) acts of war (whether or not declared), armed hostilities or terrorism, or the escalation or worsening thereof, (e) any action required or permitted by this Agreement or any action taken (or omitted to be taken) with the written consent of or at the written request of IVHD, (f) any matter of which IVHD is aware on the Effective Date, (g) any changes in applicable laws or accounting rules (including United States GAAP), (h) the announcement, pendency or completion of the Transaction, including losses or threatened losses of employees, customers, suppliers, distributors, or others having relationships with Sellers and the Business, (i) any natural or man-made disaster or acts of God, (j) any epidemic, pandemic or disease outbreak (including COVID-19), or (k) any failure by the Business to meet any internal or published projections, forecasts or revenue or earnings predictions (provided that the underlying causes of such failures (subject to the other provisions of this definition) will not be excluded).

"Meaningful Use" means the Medicare and Medicaid Electronic Health Record Incentive Programs and any successor program.

"Medicare Accelerated Advance Payments" means the accelerated and advance payments received by Sellers prior to the Effective Time pursuant to the Accelerated Payment Program or the Advance Payment Program implemented by the Centers for Medicare & Medicaid Services to increase cash flow to healthcare providers as a result of COVID-19.

"Order" means any award, writ, sentence, injunction, judgment, decree, order, ruling, subpoena or verdict or other decision issued, promulgated or entered by any Governmental Entity.

"Ordinary Course of Business" means, with respect to any Person, an action taken by or on behalf of a Person that is recurring in nature, is consistent (including with respect to frequency and magnitude) with the past practices of such Person during the prior twelve (12) months and is taken in the ordinary course of the operations of such Person.

"Payment Programs" means Medicare, TRICARE, Medicaid, Medi-Cal Worker's Compensation, Blue Cross/Blue Shield programs, and all other health maintenance organizations, preferred provider organizations, health benefit plans, health insurance plans, and other third-party reimbursement and payment programs including without limitation any Payment Programs of Sellers.

"Permitted Exceptions" means collectively, the following: (i) liens for taxes not yet delinquent or that are being contested in good faith; (ii) mechanics', carriers', workmen's, repairmen's or other like liens arising or incurred in the Ordinary Course of Business; (iii) liens arising under original purchase price conditional sales contracts and equipment leases with third parties entered into in the Ordinary Course of Business; (iv) easements, rights-of-way, zoning ordinances and all other Encumbrances of record affecting any one or more portion of the real property to be sold and transferred hereunder; (v) matters that would be disclosed by an accurate survey of the Real Property or any component thereof; (vi) the Tenant Leases and the rights of the tenants or subtenants, respectively, thereunder; (vii) in the case of any Tenant Lease, any lien rights arising from or on account of the tenant (or subtenant's) performance of work on or about the premises leased (or subleased) thereunder; and (viii) in the case of any Lessor Lease, the rights of the landlord or sublandlord, as the case may be, thereunder and all matters affecting or encumbering the landlord's (and, if applicable, sublandlord's) title to the real property subject to such Lessor Lease.

"Person" means an individual, a corporation, a partnership, a limited liability company, a trust, an unincorporated association, a Governmental Entity, or any other entity or body.

"Personal Information" means information and data that is linked or linkable to a natural person, including, without limitation, any information specifically defined or identified in any Seller privacy policy as "personal information," "personal data," "personally identifiable information," or "PII". Personal Information may relate to any identifiable natural person, including a current, prospective or former customer, employee, supplier or vendor of any Person. Personal Information includes information in any form, including paper, electronic and other forms.

"Personal Property Leases" means any lease, conditional or installment sale contract, lien or similar arrangement to which any tangible personal property used by Sellers in connection with the ownership and operation of the Business is subject.

"Privacy Law" means HIPAA, the California Confidentiality of Medical Information Act ("CMIA"), and other applicable Laws concerning the privacy, security, or breach of individually identifiable information, including "protected health information" as defined in HIPAA, "medical information" as defined in the CMIA, and "personal information" as defined in California Civil Code Section 1798.82.

"Specified Payables" means the sum of ECRMC's accounts payable, accrued expenses and accrued compensation (not including accrued benefits), calculated from ECRMC's balance sheet and in a manner consistent with the historical accounting practices of ECRMC.

"Stark Law" means the federal Ethics in Patient Referrals Act, 42 U.S.C. Section 1395nn, and all regulations promulgated thereunder.

"Tax" or "Taxes" means any and all U.S. federal, state, local and foreign income, profits, franchise, gross receipts, stamp, payroll, sales, employment, unemployment, disability, use, personal and real property, withholding, excise, value added, and any other taxes, charges, fees, duties, levies or similar assessments or Liabilities in the nature of a tax, whether computed on a separate, consolidated, unitary or combined basis or in any other manner, and includes any interest, fines, penalties, assessments, deficiencies or additions thereto.

"Transaction" means the transactions contemplated by this Agreement.

"Transaction Documents" means, collectively, this Agreement and all ancillary agreements contemplated herein or otherwise necessary to effect the Transaction.

"WARN" means the Worker Adjustment and Retraining Notification Act, 29 U.S.C. §§ 2101, *et seq.*, or any similar state, local, or foreign Laws, including, but not limited to, California Assembly Bill AB 2957, as codified at California Labor Code Sections 1400, *et seq*